WHITFIELD COUNTY
GEORGIA



Annual Comprehensive Financial Report

For the Year Ended December 31, 2022

Prepared by Finance Department

WHITFIELD COUNTY, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE
YEAR ENDED DECEMBER 31, 2022

JEVIN JENSEN
CHAIRMAN

Prepared by the Whitfield County Finance Department

WHITFIELD COUNTY, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022

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INTRODUCTORY SECTION

The introductory section includes a transmittal letter from the County Manager and Finance Director, a general government organizational chart, a list of principal officials, and the GFOA Certificate of Achievment.

Whitfield County

Board of Commissioners

Board Members
Jevin Jensen, Chairman
Robby Staten
Greg Jones
Barry Robbins
John Thomas

August 1, 2023

The Honorable Jevin Jensen, Chairman
Members of the Board of Commissioners
and Citizens of Whitfield County, Georgia

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year, unless an extension has been approved, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of Whitfield County for the fiscal year ended December 31, 2022.

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.

Whitfield County's financial statements were audited by Mauldin & Jenkins, LLC, 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, 2022 were free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the Whitfield County financial statements for the fiscal year ended December 31, 2022 were fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

Overview of the Annual Comprehensive Financial Report

The Annual Comprehensive 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 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 of 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 are therefore also 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 northwestern portion of Georgia. Considered to be the economic hub of the region, it occupies a land area of 290 square miles and serves an estimated population of 103,132. The County is empowered to levy a property tax on both real and personal properties located within its boundaries. Formed from a portion of Murray County in 1851 - making it 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 its pronunciation.

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

The 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, elected by district 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, among 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 the hiring/dismissing of the Directors of various departments under the Board of Commissioners.

A full range of services, including police protection via the Sheriff's Office, maintenance of roads and other infrastructure, inspections and enforcement, court services, jail, 911, fire protection, animal control, parks and recreation, emergency management, planning and zoning, storm water management, and transit bus operations, are provided.

The annual budget serves as the foundation for Whitfield County's financial planning and control. In accordance with state law, an operating budget consistent with generally accepted accounting principles is adopted annually, after both the required public notices have been issued and a required public hearing held. The final, appropriated budget must be adopted no later than December 31st, and is prepared by fund and department. The legal level of budgetary control is at the departmental level within the General Fund and at the functional level for each of the remaining individual funds. Any change in total to a fund or departmental appropriation within the General Fund requires 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

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

Local Economy

For decades, Dalton/Whitfield County has been known as the "Floor Covering Capital of the World." However, recent community and economic development planning processes in Whitfield County have consistently arrived at a fundamental conclusion: in order to realize a sustainable economic future, the County must diversify its local economy. Specifically, studies have repeatedly concluded that the community is highly dependent on a single business sector: the carpet and flooring industry. The Board of Commissioners, along with the Joint Development Authority and other County-based municipalities, recognize the need for a more diversified local economy and thus, the necessity of recruiting 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 by identifying and recruiting "targeted" industries (plastics/chemical, datacenters, auto suppliers, high-end retail, distribution, and food processing); employing accelerated marketing techniques; collaborating with existing businesses and industries and working to ensure long-term competitiveness in order to both attract new companies and grow existing companies by actively promoting the identification and studying the feasibility of all available properties for business and industrial development.

The most visible results – to date – of these efforts are the recent capital investment of $130 million to construct the world's largest solar cell manufacturing facility in the County's southern-located industrial park, Carbondale Business Park, along the I-75 corridor. This facility added approximately 525 employment positions to the County workforce when it opened in early 2019. During 2022, this enterprise undertook a major - $379 million - expansion, which is expected to be completed in mid-2023, adding 980 additional jobs to the region. A second major investment of $85 million occurred in 2020 with the commitment of Gedia Automotive Group- with 200 hundred planned positions - to open its first Southeastern-based plant, also in Carbondale Business Park. This international company based in Germany provides structural automotive parts to Volkswagen, BMW, Mercedes-Benz, Volvo, and others.

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.

The largest single influence upon the local economy since the Great Recession of 2008 has been the COVID-19 pandemic of 2020. At the pandemic's height during the middle of the year, almost all business and industry came to a complete halt. In the longer term, as State-mandated restrictions were eased, the most impacted businesses were those of a social-exposure nature: restaurants and stores. By the end of 2020, many of these had yet to fully re-open. Some enterprises did not survive the long shutdown.

As the nation has emerged from the COVID-19 era, Whitfield County's economic recovery has progressed largely in lockstep with most of the rest of the country. While the average national unemployment rate for 2022 was 3.6%, it was 3.8% in Whitfield. Prior to the onset of the pandemic in early 2020, the County unemployment rate was 4.4% at the end of December 2019. For the County at least, a rebound effect of business openings and a return to a largely normal lifestyle have occurred during the past two years.

However, another economic danger surfaced in 2021. Spikes in consumer spending – largely attributed by economic analysts as being due to the unprecedented federal government's monetary stimulus designed to offset the COVID pandemic – sparked the beginning of an inflationary cycle. By December 2022, inflation was up 6.5% from December 2021 – increasing at the fastest pace since 1982. While economic conditions and consumer sentiment have remained robust thus far, it is unknown

what long-term effect the combination of the highest inflation in forty years and rapidly rising interest rates may have on the local economy.

During 2022, the average Whitfield County worker earned roughly $51,650: a 4.7% wage increase over the prior year. The only counties with a higher annual wage than this are tied to the strong regional economies of Atlanta. As of 2021 however, per capita income (PCI) remained below that of its peers, equaling $47,545, lower than the statewide amount of $55,786. There are several likely factors which may explain the gap between Whitfield County's high wages and low per capita income: Per Capita Income (PCI) is calculated based on total population. A relatively large portion of the County's population consists of individuals aged 19 and under who are not yet prime working age.

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 remain competitive with surrounding counties and to attract new business and jobs to the area, the Board of Commissioners voted in 2011 (effective 2012) to expand the Freeport Exemption to 100%. This increased Whitfield County's exemptions on the Gross Digest from approximately $491 million dollars to $835 million dollars, costing approximately $4.7 million dollars 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, a 6% increase in the total net digest occurred. For budgeting purposes, the 2023 budget assumes a 5% increase in the Net M&O digest for 2022. The 2023 millage rate will be set in August of 2023. In accordance with state law, the millage rate is assessed on only 40% of the property valuation.

The County M&O millage rate for 2022 was set in October at 7.300. Due to a rollback of the rate for the portion which represents a positive reassessment county wide, plus an additional amount enacted by the Board of Commissioners, this totaled a reduction of .012 mils from the 2021 rate of 7.312. The special tax district millage rate for 2022 was simultaneously set at 3.438. This rate remained unchanged from the 2021 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. This and TAVT receipts provide the vast majority of the County's recurring monthly operating revenue. As required by state law, the County entered into LOST negotiations with the cities within its borders in 2022. As a result of these negotiations the County's percentage of LOST collections will remain unchanged, which constitutes a 22.8% reduction since the beginning of the prior agreement in 2012. The county faces the continuing challenge of providing both necessary and expected services, while balancing this large reduction of revenue against unwanted millage rate increases.

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. The one remaining project involves a realignment of the intersection of Dawnville-Beaverdale Road with Beaverdale road. Assorted paving operations are planned to be undertaken with any remaining funds.

On March 17, 2015, voters approved a four year 1% 2015 SPLOST effective July 1, 2015. Approximately $65 million worth of collections funded various county paving/resurfacing projects, a new public safety communications system, public safety equipment, recreation improvements, and a new county fire department facility.

On June 9, 2020, voters approved a four year 1% 2020 SPLOST effective October 1, 2020. This is set to expire in September of 2024. Approximately $66 million worth of anticipated collections are expected to fund various county paving/resurfacing projects, public safety equipment, construction of Riverbend Park and other recreation improvements, and library capital improvements.

Other Information

Independent Audit

The 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. The auditor's unqualified opinion has been included in this report.

Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Whitfield County for its annual comprehensive financial report for the fiscal year ended December 31, 2021. In order to be awarded the Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive 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 only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgments

The preparation of this annual comprehensive 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 Mauldin & Jenkins, LLC, Certified Public Accountants, 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,

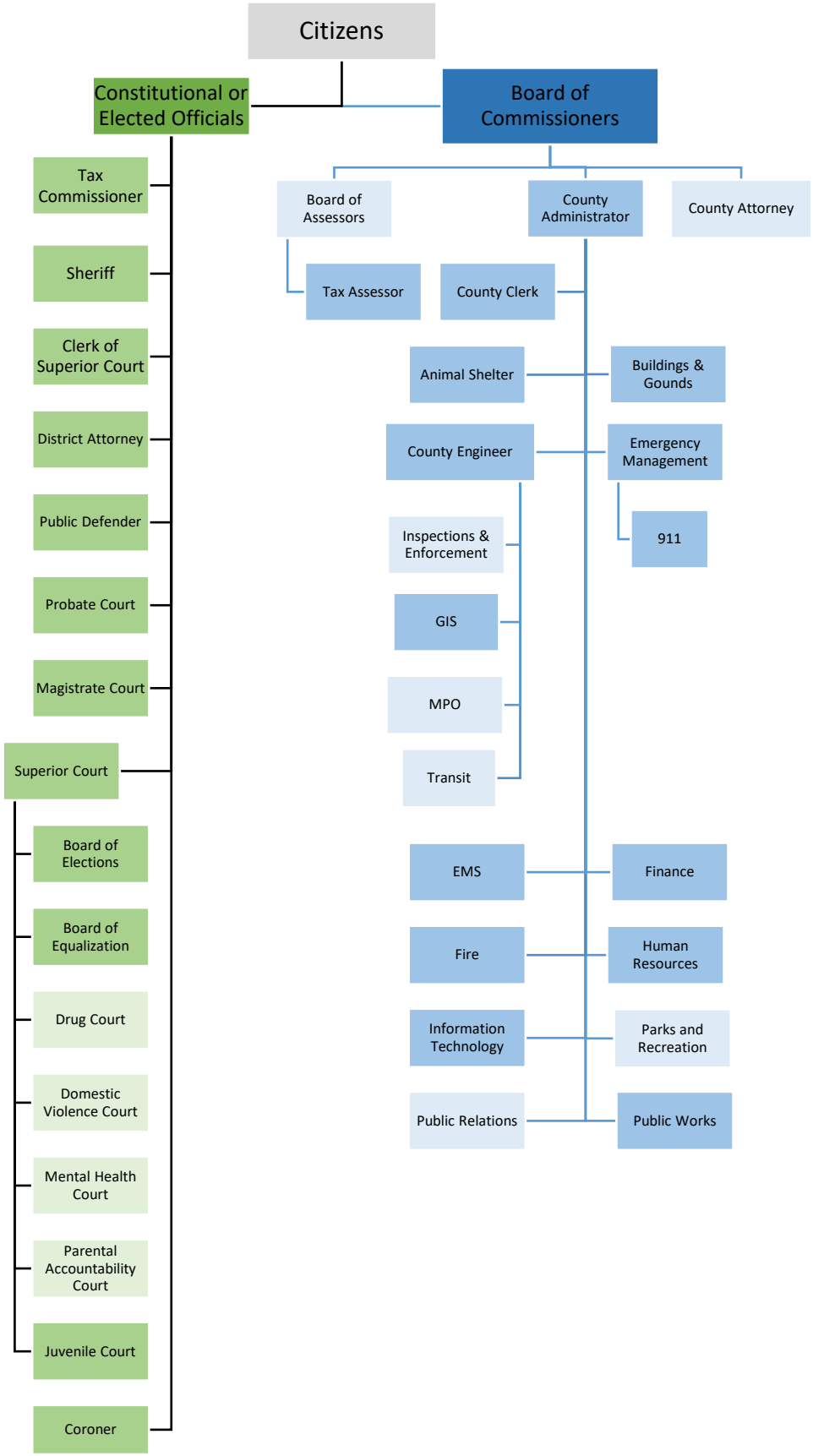


Robert Sivick
County Administrator



James Garvin, CPA, CLGFO
Comptroller

Whitfield County, Georgia
Organizational Chart
December 31, 2022



WHITFIELD COUNTY, GEORGIA

GENERAL GOVERNMENT OFFICIALS

December 31, 2022

LEGISLATIVE

BOARD OF COMMISSIONERS

Jevin Jensen, Chairman

Barry W. Robbins, District 1	John Thomas, District 3
Robbie Staten, District 2	Greg Jones, District 4

EXECUTIVE

ADMINISTRATION

Robert Sivick	County Administrator
Blanca Cardona	County Clerk

DEPARTMENT HEADS

James Garvin	Finance
Jackie Carlo	Human Resources
Steve Bratton	Public Works
Charles Fetzer	Buildings and Grounds
Edward O'Brien	Fire Department
David Metcalf	Emergency Services Director/911
Brian Chastain	Parks and Recreation
Diane Franklin	Animal Control
Michael Fowler	Inspections and Enforcement
Rick Lovelady	Information Technology
Kent Benson	County Engineer
Ashley O'Donald	Chief Assessor
Mary Hammontree	Elections Supervisor
George Souther	Juvenile Court Judge

CONSTITUTIONAL OFFICERS

Scott Chitwood	Sheriff
Babs Bailey	Clerk of Court
Sherri Blevins	Probate Court Judge
Danny W. Sane	Tax Commissioner

OTHER ELECTED OFFICIALS

Christopher Griffin	Chief Magistrate Court Judge
Thomas Phillips	Magistrate Court Judge
Linda Gayle Gazaway	Magistrate Court Judge
Rodney Weaver	Magistrate Court Judge
Greg Bates	Coroner
Herbert M. Poston, Jr	District Attorney

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Whitfield County
Georgia

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

The financial section includes the independent auditor's report on the financial statement audit, the MD&A which provides a narrative introduction, overview and analysis of the financial statements, the basic financial statements including footnotes, combining and individual fund presentations, and supplementary information.

MAULDIN & JENKINS

INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners
of Whitfield County, Georgia
Dalton, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of **Whitfield County, Georgia** (the "County"), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Special Fire District Fund, and the American Rescue Plan Act Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Whitfield County Department of Public Health, which represent 100 percent of the assets, net position, and revenues of the discretely presented component unit as of December 31, 2022, and the respective changes in financial position for the year then ended. 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 the County, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (Government Auditing Standards), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectives of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of Changes in the County's Total OPEB Liability and Related Ratios, the Schedule of Changes in the County's Net Pension Liability and Related Ratios, and the Schedule of County Contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules, the Schedule of Projects Constructed with Special Purpose Local Option Sales Tax Proceeds, as required by the Official Code of Georgia 48-8-12, and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 1, 2023, on our consideration of the County'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 solely 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 the effectiveness of the County's 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 the County's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Chattanooga, Tennessee
August 1, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis (MD&A) is a narrative introduction, overview and analysis of the basic financial statements prepared by the County's Finance Director.

WHITFIELD COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2022

Management's Discussion and Analysis of Whitfield County Government's Annual Comprehensive Financial Report (ACFR) provides an overall narrative and analysis of the County's financial statements for the fiscal year ended December 31, 2022. This discussion and analysis are designed to provide insight regarding the County's financial performance as a whole. The reader should also review the information presented here in conjunction with additional information which has been furnished in the financial statements and the notes to the financial statements to gain an enhanced understanding of Whitfield County's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2022 are as follows:

- The County's combined net position totaled $264.7 million. Of this amount, $245 million represents governmental activities and $19.7 million represents business-type activities. This is an increase of $11.9 million from the prior year.

- Total net position is comprised of the following:

  (1) Net investment of capital assets of $205.2 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 $14.9 million is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  (3) Unrestricted net position of $44.6 million represents the portion available to maintain the County's continuing obligations to citizens and creditors.

- Combined revenue totaled $98.9 million, of which governmental activities totaled $97.4 million and business-type activities totaled $1.5 million.

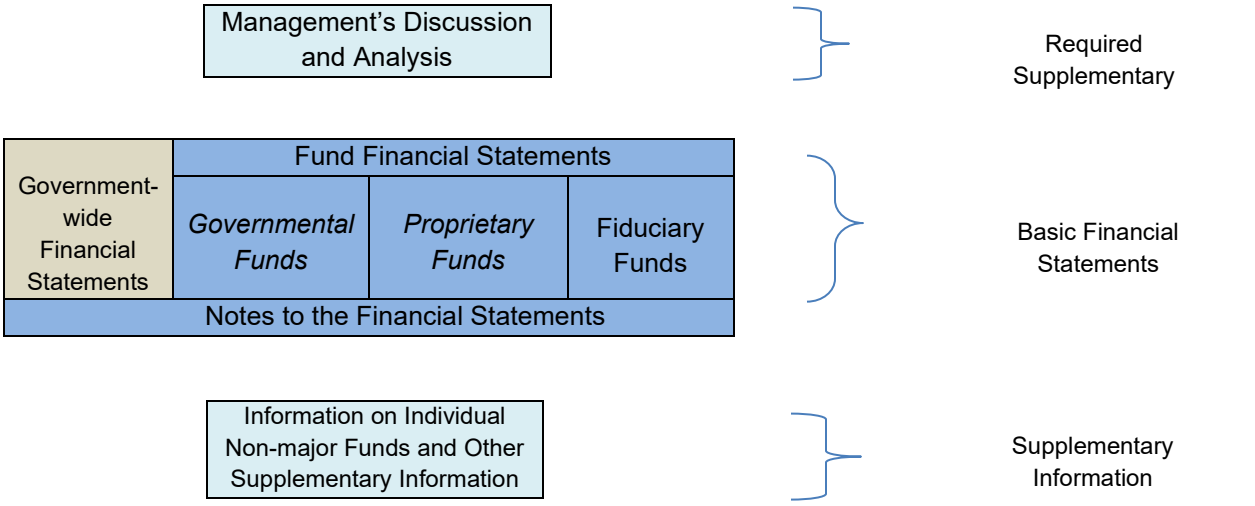
- Overall expenses totaled $86.9 million of which governmental activities totaled $86.2 million and business-type activities totaled $0.7 million.

- The County's governmental funds reported a total ending fund balance of $50.0 million for this year, which is a decrease of $6.8 million from the prior year.

- At December 31, 2022, the County's General Fund reported an unassigned fund balance of $32.8 million.

OVERVIEW OF THE FINANCIAL STATEMENT

This is the nineteenth Annual Comprehensive Financial Report (ACFR) 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 are intended to serve as an introduction to Whitfield County's basic financial statements. The 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 consider 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 both 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, American Rescue Plan Act Fund, SPLOST 2020 Fund, and the Special Fire District 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 19 through 25 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 32 through 34.

- ***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 35. 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, 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 26 through 30 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 37 through 69 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 70 through 72 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 $264.7 million as of December 31, 2022.

WHITFIELD COUNTY, GEORGIA
STATEMENT OF NET POSITION

	Governmental Activities		Business Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets:						
Current assets	$ 70,088,604	$ 73,221,723	$ 287,280	$ 146,562	$ 70,375,884	$ 73,368,285
Other assets	1,367,521	958,974	19,320,129	18,401,513	20,687,650	19,360,487
Capital assets	220,925,600	216,579,120	124,126	177,959	221,049,726	216,757,079
Total assets	292,381,725	290,759,817	19,731,535	18,726,034	312,113,260	309,485,851
Deferred Outflows of Resources	8,815,910	7,569,615	-	-	8,815,910	7,569,615
Liabilities:						
Current liabilities	24,245,841	21,764,129	33,542	27,555	24,279,383	21,791,684
Non-current liabilities	24,409,854	36,375,380	4,300	6,578	24,414,154	36,381,958
Total liabilities	48,655,695	58,139,509	37,842	34,133	48,693,537	58,173,642
Deferred Inflows of Resources	7,538,553	6,107,117	-	-	7,538,553	6,107,117
Net position:						
Invested in capital assets	205,037,958	199,289,800	124,126	177,959	205,162,084	199,467,759
Restricted	14,929,662	19,459,446	-	-	14,929,662	19,459,446
Unrestricted	25,035,767	15,333,560	19,569,567	18,513,942	44,605,334	33,847,502
Total net position	$ 245,003,387	$ 234,082,806	$ 19,693,693	$ 18,691,901	$ 264,697,080	$ 252,774,707

One hundred percent (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 increased by $5.7 million (2.9%) in 2022.

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

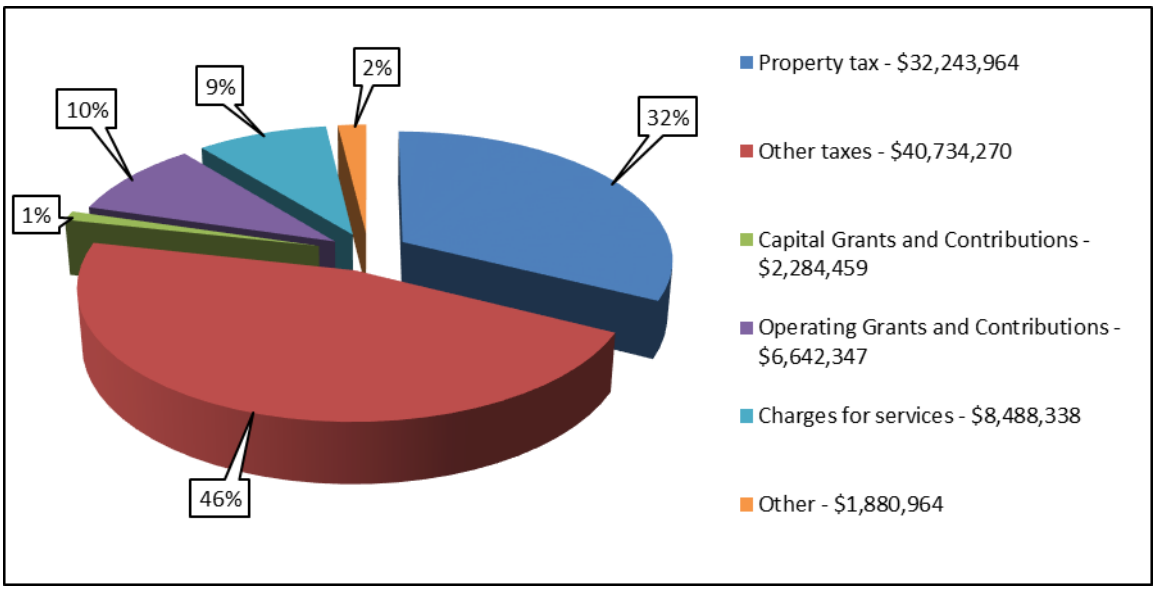
Governmental and business-type activities increased the County's net position by $11.9 million in 2022. The following table indicates the changes in net position for governmental and business-type activities in 2022 and 2021.

	Governmental Activities		Business Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program:						
Charges for services	$ 8,703,507	$ 8,488,338	$ 1,211,314	$ 1,732,731	$ 9,914,821	$ 10,221,069
Operating grants	9,287,053	6,642,347	274,744	500,025	9,561,797	7,142,372
Capital grants	1,130,064	2,284,459	-	-	1,130,064	2,284,459
General:						
Property taxes	31,521,681	32,243,964	-	-	31,521,681	32,243,964
Sales taxes	38,799,488	34,483,662	-	-	38,799,488	34,483,662
Insurance premium taxes	4,888,585	5,022,222	-	-	4,888,585	5,022,222
Alcoholic beverage taxes	422,523	427,652	-	-	422,523	427,652
Hotel/Motel taxes	225,692	213,264	-	-	225,692	213,264
Miscellaneous taxes	552,587	587,470	-	-	552,587	587,470
Miscellaneous	563,565	356,854	-	-	563,565	356,854
Gain on disp. of capital assets	1,042,501	-	-	-	1,042,501	-
Investment earnings	274,898	11,923	-	-	274,898	11,923
Total revenues	97,412,144	90,762,155	1,486,058	2,232,756	98,898,202	92,994,911
Program Expenses:						
General government	9,529,580	9,872,837	-	-	9,529,580	9,872,837
Judicial	8,923,762	8,724,385	-	-	8,923,762	8,724,385
Public safety	36,159,306	38,017,889	-	-	36,159,306	38,017,889
Public works	24,201,335	22,000,768	-	-	24,201,335	22,000,768
Health and welfare	1,201,978	582,415	-	-	1,201,978	582,415
Culture and recreation	2,838,383	1,979,171	-	-	2,838,383	1,979,171
Housing and development	3,135,229	2,903,608	-	-	3,135,229	2,903,608
Interest on long-term debt	242,298	318,286	-	-	242,298	318,286
Other programs	-	-	743,958	750,831	743,958	750,831
Total expenses	86,231,871	84,399,359	743,958	750,831	86,975,829	85,150,190
Excess (deficiency)	11,180,273	6,362,796	742,100	1,481,925	11,922,373	7,844,721
Transfers	(259,692)	(106,959)	259,692	106,959	-	-
Change in net position	10,920,581	6,255,837	1,001,792	1,588,884	11,922,373	7,844,721
Net position - beginning of year	234,082,806	227,826,969	18,691,901	17,103,017	252,774,707	244,929,986
Net position - end of year	$ 245,003,387	$ 234,082,806	$ 19,693,693	$ 18,691,901	$ 264,697,080	$ 252,774,707

Governmental Activities

The following chart depicts revenues of the governmental activities for the year ended December 31, 2022.

Revenues by Source – Governmental Activities

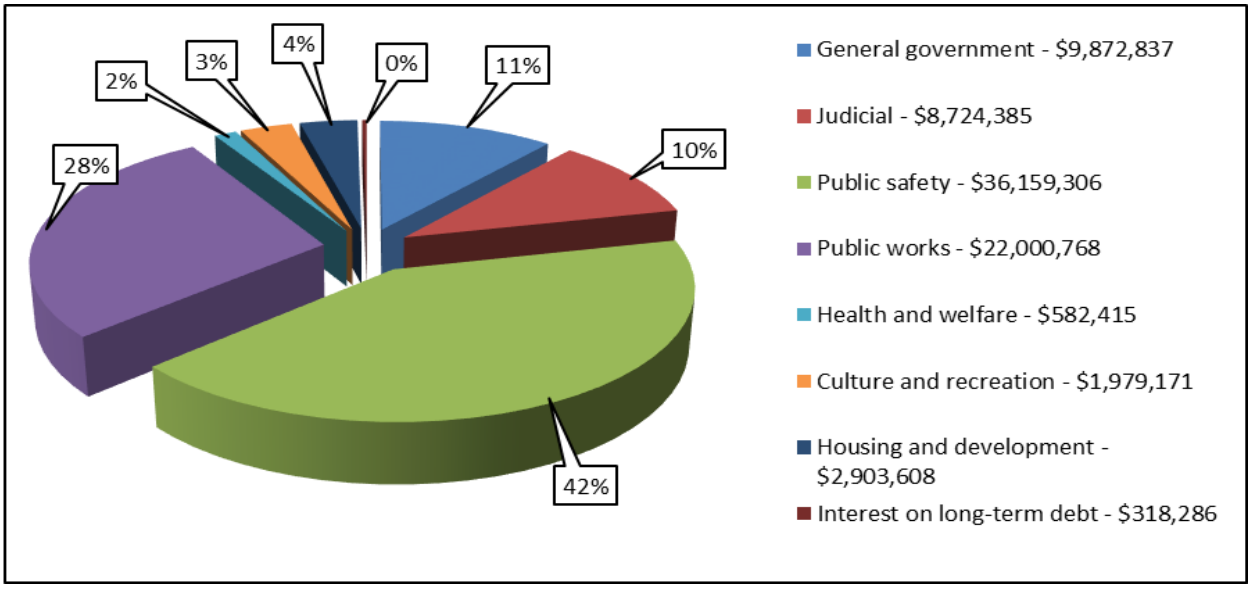


As indicated by the revenue diagram above, property taxes and other taxes were the largest sources for governmental activities. Other taxes include sales tax, insurance premium tax, hotel-motel tax and alcohol beverage tax. The two largest portions of the County's program revenue were shared by Charges for Services and Operating Grants and Contributions, accounting for 45.5% and 48.6%, respectively, of total program revenues each. Charges for Services 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. Operating Grants and Contributions revenues were largely related to American Rescue Plan Act grant revenue for general government and public safety operations.

The County's total revenue increased 7.3%, or $6.6 million, in 2022. The largest contributing factor to this change was earned revenue related to the American Rescue Plan Act grant.

The following chart depicts expenses of the governmental activities for the year ended December 31, 2022.

Expenses by Function – Governmental Activities



As indicated by the expense diagram, the largest uses of County resources were for Public Works and Public Safety services such as Sheriff's Department Enforcement and Corrections divisions, Fire, Coroner, Animal Control and Emergency Management.

The County's governmental activities total expenses increased by 2.1% or $1.8 million in during the year ended December 31, 2022.

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.

	Governmental Activities	
	Total cost of services	Net cost of services
General government	$ 9,529,580	$ 3,830,763
Judicial	8,923,762	5,317,120
Public safety	36,159,306	30,052,711
Public works	24,201,335	22,681,225
Health and welfare	1,201,978	1,161,700
Culture and recreation	2,838,383	1,936,977
Housing and development	3,135,229	1,888,453
Interest on long-term debt	242,298	242,298
Total	$ 86,231,871	$ 67,111,247

Business-type Activities

The County's business-type activities total revenues decreased $747 thousand, while expenses also decreased $7 thousand for 2022; accordingly, net position for business-type activities increased 5.4%.

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 2022 with strong fund balances in its governmental funds. The combined balance of all governmental funds was $50.0 million. Of this total, $32.8 million or 65.6% represented unassigned fund balance, which is available for spending in the coming year. The remainder of fund balance was nonspendable, restricted, committed, or assigned, to indicate that it was not available for new spending because it had already been designated: (1) to liquidate contracts, purchase orders 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 $32.8 million, and the total fund balance was $33.3 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 64.1% of total General Fund operating expenditures and total fund balance represents 65.0% of the same amount.

The fund balance of the General Fund increased $3.9 million in 2022 for a total of $33.3 million. The Board of Commissioners made a collaborative effort to focus on maintaining the County's excellent financial position. Revenues decreased $262 thousand (0.5%) while operating expenditures increased $3.2 million. Various departmental budget increases related to expected price increases per the consumer price index (CPI), coupled with salary and benefits increases, contributed to the operating expenditures increase.

Special Revenue Funds:

- The Special Fire District Fund was established in 2013 to account for the funding and expenditures incurred in conjunction with the establishment of a special tax district used to provide adequate and equitable funding of fire protection services to all areas of Whitfield County outside the municipal limits of the City of Dalton. Revenues are derived primarily from property and insurance premium taxes. At the end of 2022, the fund balance was $1.2 million, reflecting a $536,000 fund balance decrease. Insurance premium tax decreased $134,000 and expenditures increased $172,000 primarily due to market adjustments.

- The American Rescue Plan Act Fund incurred $6.6 million of eligible expenditures and recognized the same in revenues from the grant funding. The County has $11.1 million of unearned grant funds remaining to expend in this fund. The net change in the fund was primarily the unrestricted interest earned during the year, amounting to $81,500.

Capital Projects Fund:

- Capital Projects SPLOST 2020 Fund is used to account for the acquisition and construction of major capital assets. Revenues are derived from special purpose local option sales taxes. Collections for these funds are restricted for construction and capital outlay. Collections for the 2020 SPLOST began in October 2020, and will end in September 2024. Projects related to the 2020 SPLOST, as well as bond debt service, are funded as taxes are collected and include road, street and bridge projects, sewer extensions, and library capital improvements. At the end of 2022, the 2020 SPLOST fund balance was $7.6 million.

Proprietary Funds:

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

GENERAL FUND BUDGETARY HIGHLIGHTS

Whitfield County operated under an annual balanced budget (budgeted revenues equal or exceed budgeted expenditures), which is adopted by resolution and administered in accordance with 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 increase of $600,000. Salary and benefits increases, leased office space, and inflationary effects contributed to the increase.

Judicial

- Judicial budgets increased $500,000 due to salary and benefits increases and inflationary effects of the cost of supplies.

Public Safety

- Public safety had an overall increase of $2.8 million mainly due to selective pay increases, greater fuel costs, higher inmate medical costs and the need to budget salary and benefits to actual employment levels. Initially, this portion of Public Safety's budget was set at less than 100%, to better reflect anticipated staffing conditions due to labor shortages.

Public Works

- Public works had an overall increase of $150,000 mainly due to salary and benefits increases, paving materials and fuel cost increases as a result of inflationary effects.

Housing and Development

- While there were also salary and benefits increases, the main cause of this category's budget increase was the decision during the year to fund the Library via the General Fund rather than from within a Special Tax District. Budget increases totaled $600,000.

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, 2022 amounts to $205.2 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	
	2022	2021	2022	2021	2022	2020
Land	$ 14,110,145	$ 14,094,161	$ -	$ -	$ 14,110,145	$ 14,094,161
Construction in progress	4,563,637	17,381,836	-	-	4,563,637	17,381,836
Buildings and land improvements	52,974,429	42,857,432	-	-	52,974,429	42,857,432
Equipment and fixtures	9,631,917	6,685,439	21,275	23,125	9,653,192	6,708,564
Vehicles	4,191,572	5,421,362	102,851	154,834	4,294,423	5,576,196
Infrastructure	135,453,900	130,138,890	-	-	135,453,900	130,138,890
Total	$220,925,600	$216,579,120	$ 124,126	$ 177,959	$221,049,726	$216,757,079

The County's total increase in capital assets for the current fiscal year was 2%.

Governmental assets that were moved from construction in progress to the asset records during the year total approximately $28.4 million. Completed items include Riverbend Park, interior Courthouse renovations, Rocky Face Ridge Park improvements, and several major road projects designed to increase drivability/safety. These were primarily SPLOST expenditures. See Note 5 for more detailed information on capital asset activity.

Long-term Debt

As of December 31, 2022, Whitfield County's capital leases, revenue bonds, notes payable and intergovernmental liabilities totaled $15.4 million. This is a decrease of $7.2 million from the prior year. See Note 7 for additional information on Whitfield County's long-term debt.

	2022	2021
Notes payable	$ 404,103	$ 453,044
Intergovernmental liability	13,369,000	19,962,000
Revenue bonds	1,619,000	2,128,000
Total	$ 15,392,103	$ 22,543,044

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

As of December 2022, Whitfield County's unemployment rate was 3.8%, on par with the prior year. The local and regional economies have struggled to fill positions as the industry and service sectors seek to fulfill demand since the exit of the pandemic era began. Under normal economic circumstances, 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 efforts recently led to the capital investment of $130 million to construct the world's largest solar cell manufacturing facility in the County's southern-located industrial park, Carbondale Business Park, along the I-75 corridor. This facility added approximately 525 employment positions to the County workforce when it opened in early 2019, and an additional 980 jobs are expected when it completes a major - $379 million - expansion, which is expected to be completed in mid-2023. A second major investment of $85 million occurred in 2020 with the commitment of Gedia Automotive Group - with 200 hundred planned positions - to open its first Southeastern-based plant, also in Carbondale Business Park. This international company based in Germany provides structural automotive parts to Volkswagen, BMW, Mercedes-Benz, Volvo, and others.

The County's assessed net taxable digest increased by 2% in 2022 to $2,813 billion. Total exemptions on the gross digest decreased to just over $1 billion. The 2021 rate of 7.312 was slightly reduced by the Board of Commissioners to 7.000, set in October. The County has budgeted a 5% increase in the Net M&O digest for 2023. 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 2022, the millage rate for the special tax districts remained at 3.438. Any increases to the special tax district budgets and millage rates are expected to be minimal for 2023.

The County entered into LOST negotiations as required by state law with the City of Dalton and the other cities located within the county's borders in 2022. As a result of these negotiations, the County's percentage of LOST collections will remain unchanged, which constitutes a 22.8% reduction since the beginning of the prior agreement in 2012. Understandably, County leadership has been challenged to continuously provide the same level of services that have come to be expected by the citizenry with this sustained downward trend of reduced revenue. Positive economic conditions and historical trend data prompted a slight increase of budgeted collections in sales tax revenue in 2022 when compared with 2021 actual sales tax collections, although this does not overcome the loss of revenue as a result of the aforementioned LOST negotiations. TAVT collections began in the County in March 2013. Actual TAVT collections for 2022 were $4.9 million. The general fund budget reflects a decrease in TAVT for the 2023 fiscal year due to the expectation of reduced auto sales because of current economic conditions brought about by the highest inflation in forty years and recently passed legislation that changed the allocation formula between the County and its four municipalities, resulting in 5% less future TAVT revenue for the County related to vehicles titled within any municipality. This is another financial stress factor with which the County must contend.

Voters passed a 1 penny sales tax in June of 2020 which raised the sales tax rate from 6% to 7% effective October 1, 2020. This one penny SPLOST is expected to raise approximately $66 million dollars and will be used to fund public safety equipment enhancements for local law enforcement, fire, road paving and improvements, bridge and culvert repair, construction of a new park and recreation facility, and many park improvements, including improvements to Miracle Field.

Other factors considered when preparing the 2023 budget included:

- A flat millage rate for 2023 for M&O and the special tax districts was assumed; however, economic factors may dictate a higher rate.
- OPEB costs will be funded on the pay-as-you-go basis.
- An estimated 2023 contribution amount was 'prepaid' at the end of 2022. As a result, no contribution has been budgeted or is expected to be made in 2023. It is the intention of the Board to keep the plan at a 100% funded level.
- Health insurance costs are expected to decrease slightly with the implementation of a new pharmacy plan. Based upon estimates from the insurance broker, a flat rate of $10,572 was applied to each full-time employee in allocating health insurance expenses to departments.
- Extremely limited capital requests were considered in the 2023 general fund budget, as other large capital needs are expected to be acquired via the 2020 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 are expected to continue at 2022 levels.
- The 2023 budget includes provision for mid-year pay raises for certain County employees.
- Departmental operating budgets will be held to prior year levels except where sufficient justification is provided.
- Due to the 2020 SPLOST, which includes a total of $9.4 million for paving and various other road projects, paving will not be included in the 2023 general fund budget.

Robust economic conditions coupled with prudent fiscal management resulted in the County not needing a tax anticipation note (TAN) to help fund operations during 2022. Again for 2023, no TAN is anticipated. Cash flow projections are constantly updated throughout the year. Should forecasts indicate the need for short-term borrowing, the County has procedures for quickly obtaining such funding.

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
201 S. Hamilton Street, Fourth Floor
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 position 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, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Whitfield County Health Department
ASSETS				
Current Assets:				
Cash	$ 46,479,176	$ 198,783	$ 46,677,959	$ 5,292,668
Taxes receivable, net of allowances	15,985,927	-	15,985,927	-
Accounts receivable, net of allowances	116,242	16,634	132,876	268
Due from other governments	7,062,488	57,740	7,120,228	84,176
Prepaid items	444,771	14,123	458,894	-
Inventory	-	-	-	769
Total Current Assets	70,088,604	287,280	70,375,884	5,377,881
Noncurrent Assets:				
Restricted Assets:				
Cash and cash equivalents	31,412	-	31,412	-
Investment in joint venture	1,336,109	19,320,129	20,656,238	-
Net OPEB asset	-	-	-	594,617
Capital Assets:				
Nondepreciable capital assets	18,673,782	-	18,673,782	-
Depreciable capital assets, net	202,251,818	124,126	202,375,944	36,195
Total Noncurrent Assets	222,293,121	19,444,255	241,737,376	630,812
TOTAL ASSETS	292,381,725	19,731,535	312,113,260	6,008,693
DEFERRED OUTFLOWS OF RESOURCES				
OPEB related items	2,744,305	-	2,744,305	156,606
Pension related items	6,071,605	-	6,071,605	1,142,986
TOTAL DEFERRED OUTFLOWS OF RESOURCES	8,815,910	-	8,815,910	1,299,592
LIABILITIES				
Current Liabilities:				
Accounts payable	1,546,770	308	1,547,078	27,022
Accrued salaries and payroll taxes	1,530,608	13,372	1,543,980	44,895
Unearned revenue	11,236,812	9,852	11,246,664	-
Due to other governments	1,060,228	-	1,060,228	47,851
Claims payable	784,182	-	784,182	-
Compensated absences payable, current portion	859,956	10,010	869,966	99,228
Bonds payable, current portion	524,000	-	524,000	-
Intergovernmental agreement, current portion	6,654,000	-	6,654,000	-
Notes payable, current portion	49,285	-	49,285	-
Total Current Liabilities	24,245,841	33,542	24,279,383	218,996
Noncurrent Liabilities:				
Compensated absences payable	948,193	4,300	952,493	66,151
Bonds payable	1,095,000	-	1,095,000	-
Intergovernmental agreement	6,715,000	-	6,715,000	-
Notes payable	354,818	-	354,818	-
Net pension liability	4,240,143	-	4,240,143	2,092,828
Total OPEB liability	11,056,700	-	11,056,700	228,748
Total Noncurrent Liabilities	24,409,854	4,300	24,414,154	2,387,727
TOTAL LIABILITIES	48,655,695	37,842	48,693,537	2,606,723
DEFERRED INFLOWS OF RESOURCES				
OPEB related items	1,082,100	-	1,082,100	1,140,985
Pension related items	6,456,453	-	6,456,453	1,981,887
TOTAL DEFERRED INFLOWS OF RESOURCES	7,538,553	-	7,538,553	3,122,872
NET POSITION				
Net investment in capital assets	205,037,958	124,126	205,162,084	36,195
Restricted for:				
Judicial	1,666,659	-	1,666,659	-
Public safety	2,324,083	-	2,324,083	-
Culture and recreation	154,102	-	154,102	-
Housing and development	83,618	-	83,618	-
Construction and capital outlay	10,698,672	-	10,698,672	-
Debt service	2,528	-	2,528	-
Program income	-	-	-	426,423
Unrestricted	25,035,767	19,569,567	44,605,334	1,116,072
TOTAL NET POSITION	$ 245,003,387	$ 19,693,693	$ 264,697,080	$ 1,578,690

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA
Statement of Activities
For the Year Ended December 31, 2022

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental Activities:				
General government	$ 9,529,580	$ 1,242,705	$ 4,456,112	$ -
Judicial	8,923,762	2,133,588	1,473,054	-
Public safety	36,159,306	3,975,839	2,130,756	-
Public works	24,201,335	247,032	143,014	1,130,064
Health and welfare	1,201,978	-	40,278	-
Culture and recreation	2,838,383	323,054	578,352	-
Housing and development	3,135,229	781,289	465,487	-
Interest on long-term debt	242,298	-	-	-
Total Governmental Activities	86,231,871	8,703,507	9,287,053	1,130,064
Business-Type Activities:				
Dalton/Whitfield Solid Waste Management	-	1,039,695	-	-
Northwest GA Trade and Covention Center	121,079	-	-	-
Whitfield Transit System	622,879	171,619	274,744	-
Total Business-Type Activities	743,958	1,211,314	274,744	-
Total - Primary Government	$ 86,975,829	$ 9,914,821	$ 9,561,797	$ 1,130,064
Component Units:				
Whitfield County Health Department	$ 4,114,302	$ 3,222,657	$ 2,077,711	$ -
Total - Component Units	$ 4,114,302	$ 3,222,657	$ 2,077,711	$ -

GENERAL REVENUES:
Taxes:
Property tax
Sales tax
Insurance premium tax
Alcohol beverage taxes
Hotel/Motel taxes
Other taxes
Interest earned
Gain on disposal of capital assets
Miscellaneous
Total General Revenues
Transfers
Total General Revenues and Transfers

Change in Net Position

NET POSITION, BEGINNING OF YEAR
NET POSITION, END OF YEAR

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position			
			Component Unit
Primary Government			
Governmental Activities	Business-Type Activities	Total	Whitfield County Health Department
$ (3,830,763)	$ -	$ (3,830,763)	$ -
(5,317,120)	-	(5,317,120)	-
(30,052,711)	-	(30,052,711)	-
(22,681,225)	-	(22,681,225)	-
(1,161,700)	-	(1,161,700)	-
(1,936,977)	-	(1,936,977)	-
(1,888,453)	-	(1,888,453)	-
(242,298)	-	(242,298)	-
(67,111,247)	-	(67,111,247)	-
-	1,039,695	1,039,695	-
-	(121,079)	(121,079)	-
-	(176,516)	(176,516)	-
-	742,100	742,100	-
(67,111,247)	742,100	(66,369,147)	-
-	-	-	1,186,066
-	-	-	1,186,066
31,521,681	-	31,521,681	-
38,799,488	-	38,799,488	-
4,888,585	-	4,888,585	-
422,523	-	422,523	-
225,692	-	225,692	-
552,587	-	552,587	-
274,898	-	274,898	912
1,042,501	-	1,042,501	-
563,565	-	563,565	-
78,291,520	-	78,291,520	912
(259,692)	259,692	-	-
78,031,828	259,692	78,291,520	912
10,920,581	1,001,792	11,922,373	1,186,978
234,082,806	18,691,901	252,774,707	391,712
$ 245,003,387	$ 19,693,693	$ 264,697,080	$ 1,578,690

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Balance Sheet

Governmental Funds

December 31, 2022

	General Fund	Special Fire District Fund	American Rescue Plan Act Fund	SPLOST 2020 Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	$ 16,096,895	$ 304,219	$ 12,964,202	$ 7,088,775	$ 7,756,587	$ 44,210,678
Receivables (net of allowance for uncollectibles):						
Taxes	12,525,792	2,772,626	-	-	687,509	15,985,927
Accounts	45,253	-	-	-	15,546	60,799
Due from other funds	3,507,920	-	-	-	-	3,507,920
Due from other governments	4,348,781	-	-	2,156,095	557,612	7,062,488
Restricted cash	-	-	-	-	31,412	31,412
Prepaid items	444,771	-	-	-	-	444,771
TOTAL ASSETS	$ 36,969,412	$ 3,076,845	$ 12,964,202	$ 9,244,870	$ 9,048,666	$ 71,303,995
LIABILITIES						
Accounts payable	$ 647,233	$ 42,969	$ 5,900	$ 585,438	$ 192,167	$ 1,473,707
Accrued liabilities	1,111,550	279,878	3,462	-	135,718	1,530,608
Due to other funds	-	1,071,256	1,707,942	39,528	689,194	3,507,920
Due to other governments	439	-	-	1,059,789	-	1,060,228
Unearned revenue	76,125	-	11,160,687	-	-	11,236,812
TOTAL LIABILITIES	1,835,347	1,394,103	12,877,991	1,684,755	1,017,079	18,809,275
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	1,864,364	510,022	-	-	126,581	2,500,967
TOTAL DEFERRED INFLOWS OF RESOURCES	1,864,364	510,022	-	-	126,581	2,500,967
FUND BALANCES						
Nonspendable:						
Prepaid items	444,771	-	-	-	-	444,771
Restricted:						
Judicial	-	-	-	-	1,666,659	1,666,659
Public safety	-	1,172,720	-	-	641,341	1,814,061
Culture and recreation	-	-	-	-	80,539	80,539
Housing and development	-	-	-	-	83,618	83,618
Construction and capital outlay	-	-	-	7,560,115	2,643,324	10,203,439
Debt service	-	-	-	-	2,528	2,528
Committed:						
Construction and capital outlay	-	-	-	-	2,799,149	2,799,149
Assigned:						
General government	-	-	86,211	-	-	86,211
Public works	-	-	-	-	493	493
Unassigned	32,824,930	-	-	-	(12,645)	32,812,285
TOTAL FUND BALANCES	33,269,701	1,172,720	86,211	7,560,115	7,905,006	49,993,753
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 36,969,412	$ 3,076,845	$ 12,964,202	$ 9,244,870	$ 9,048,666	$ 71,303,995

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2022

TOTAL GOVERNMENTAL FUND BALANCES		$ 49,993,753
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Cost	$ 961,053,940	
Less accumulated depreciation	(740,128,340)	220,925,600
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		
Property taxes		2,500,967
Internal service funds are used by management to charge the costs of workers' compensation and health insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.		1,466,696
Total OPEB liabilities are not due and payable in the current period and therefore not reported in the governmental funds.		
Total OPEB liability	(11,056,700)	
Deferred outflows of resources - OPEB related items	2,744,305	
Deferred inflows of resources - OPEB related items	(1,082,100)	(9,394,495)
Investment in joint venture		1,336,109
The net pension liability and the related deferred outflows of resources and deferred inflows of resources are not expected to be liquidated with current available financial resources and therefore are not reported in the governmental funds.		
Deferred outflows of resources - pension related items	6,071,605	
Deferred inflows of resources - pension related items	(6,456,453)	
Net pension liability	(4,240,143)	(4,624,991)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Bonds payable	(1,619,000)	
Notes payable	(404,103)	
Compensated absences	(1,808,149)	
Intergovernmental agreement payable	(13,369,000)	(17,200,252)
NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 245,003,387

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2022

	General Fund	Special Fire District Fund	American Rescue Plan Act Fund	SPLOST 2020 Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 41,234,842	$ 9,168,919	$ -	$ 24,067,556	$ 1,288,664	$ 75,759,981
Licenses and permits	861,865	500	-	-	-	862,365
Intergovernmental revenues	2,087,061	-	6,588,303	-	1,187,881	9,863,245
Charges for services	2,857,560	-	-	-	2,174,115	5,031,675
Fines, forfeitures and penalties	917,981	-	-	-	741,949	1,659,930
Investment earnings	192,607	-	81,499	1,251	8,767	284,124
Contributions and donations	33,570	-	-	-	-	33,570
Miscellaneous	1,742,464	1,626	-	-	71,541	1,815,631
TOTAL REVENUES	49,927,950	9,171,045	6,669,802	24,068,807	5,472,917	95,310,521
EXPENDITURES						
Current:						
General government	10,100,180	-	376,408	-	-	10,476,588
Judicial	7,170,384	-	545,124	-	895,042	8,610,550
Public safety	21,452,442	9,676,573	1,933,313	-	2,547,790	35,610,118
Public works	7,284,140	-	143,014	-	561,282	7,988,436
Health and welfare	367,020	-	30,066	-	263,690	660,776
Culture and recreation	1,553,987	-	98,090	-	63,850	1,715,927
Housing and development	2,718,294	-	56,940	-	478,192	3,253,426
Capital outlay	-	26,330	160,065	14,631,845	5,201,280	20,019,520
Intergovernmental	-	-	-	8,887,007	-	8,887,007
Debt service:						
Principal	509,000	-	-	6,593,000	48,941	7,150,941
Interest	55,633	-	-	183,650	3,015	242,298
TOTAL EXPENDITURES	51,211,080	9,702,903	3,343,020	30,295,502	10,063,082	104,615,587
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,283,130)	(531,858)	3,326,782	(6,226,695)	(4,590,165)	(9,305,066)
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of capital assets	2,705,957	32,138	-	-	-	2,738,095
Transfers in	3,471,496	7,811	-	-	972,735	4,452,042
Transfers out	(955,280)	(44,433)	(3,245,280)	-	(466,741)	(4,711,734)
TOTAL OTHER FINANCING SOURCES (USES)	5,222,173	(4,484)	(3,245,280)	-	505,994	2,478,403
NET CHANGE IN FUND BALANCES	3,939,043	(536,342)	81,502	(6,226,695)	(4,084,171)	(6,826,663)
FUND BALANCES - BEGINNING OF YEAR	29,330,658	1,709,062	4,709	13,786,810	11,989,177	56,820,416
FUND BALANCES - END OF YEAR	$ 33,269,701	$ 1,172,720	$ 86,211	$ 7,560,115	$ 7,905,006	$ 49,993,753

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Year Ended December 31, 2022

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS		$ (6,826,663)
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 capital outlays exceeded depreciation expense in the current period.		
Depreciation expense	$ (10,375,581)	
Capital outlay	16,417,655	6,042,074
The net effect of various miscellaneous transactions involving capital assets (i.e. donations, sales, and disposals) is to increase net position.		
Net book value of capital assets disposed		(2,738,095)
The net effect of various miscellaneous transactions involving noncurrent assets (investment in joint venture) is to decrease net position.		408,547
Revenues in the statement of activities that do not provide current financial resources are reported as deferred inflows of resources in the funds.		
Property taxes		650,575
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Principal retirement	557,941	
Payment on intergovernmental agreement	6,593,000	7,150,941
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Change in compensated absences	(248,558)	
Change in OPEB expense	(745,426)	
Change in pension expense	5,351,957	4,357,973
The internal service funds are used by management to charge the costs of workers' compensation and health insurance to individual funds.		832,728
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 9,878,080

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

General Fund

Statement of Revenues, Expenditures, and Changes in

Fund Balance - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes:				
Property taxes	$ 20,183,000	$ 20,183,000	$ 20,078,821	$ (104,179)
Motor vehicle and mobile home taxes	-	-	419,564	419,564
Motor vehicle title ad valorem tax	5,750,000	4,929,500	4,929,585	85
Alternative ad valorem tax	-	-	101,497	101,497
Local option sales taxes	12,750,000	14,500,000	14,504,025	4,025
Transfer taxes	180,000	180,000	227,907	47,907
Franchise taxes	345,000	345,000	463,986	118,986
Alcoholic beverage taxes	425,000	425,000	422,523	(2,477)
Business taxes	115,000	115,000	86,934	(28,066)
Total taxes	39,748,000	40,677,500	41,234,842	557,342
Licenses and permits	766,950	846,950	861,865	14,915
Intergovernmental revenues	2,446,385	2,491,385	2,087,061	(404,324)
Charges for services	3,063,584	3,192,584	2,857,560	(335,024)
Fines, forfeitures and penalties	819,250	819,250	917,981	98,731
Investment earnings	6,500	186,500	192,607	6,107
Contributions and donations	6,000	6,000	33,570	27,570
Miscellaneous	1,276,444	1,344,444	1,742,464	398,020
TOTAL REVENUES	**48,133,113**	**49,564,613**	**49,927,950**	**363,337**
EXPENDITURES				
General Government:				
Administration	871,819	1,040,195	1,034,880	5,315
Board of Elections	627,097	620,961	616,093	4,868
Finance	601,957	598,574	593,297	5,277
Information Technology	1,141,875	1,209,996	1,205,265	4,731
Human Resources	422,444	480,717	476,212	4,505
Tax Commissioner	1,767,314	1,927,385	1,924,069	3,316
Tax Assessor	1,550,861	1,585,849	1,582,872	2,977
Board of Equalization	14,839	4,839	1,715	3,124
Buildings and Grounds	1,511,069	1,643,144	1,640,220	2,924
Public Information	35,343	30,428	26,757	3,671
Attorney fees	210,000	174,600	174,465	135
Liability insurance	610,000	677,500	674,014	3,486
Audit fees	65,000	69,000	66,250	2,750
General administrative fees	82,000	87,000	84,071	2,929
Total General Government	**9,511,618**	**10,150,188**	**10,100,180**	**50,008**

(Continued)

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

General Fund

Statement of Revenues, Expenditures, and Changes in

Fund Balance - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Judicial:				
Judicial Administration	$ 575,672	$ 688,734	$ 685,954	$ 2,780
Judge Morris' Office	52,912	56,944	55,613	1,331
Judge Boyett's Office	52,162	55,194	54,112	1,082
Judge Willbank's Office	58,387	61,919	60,690	1,229
Judge Minter's Office	55,872	57,172	56,202	970
Clerk of Superior Court	946,357	1,072,979	1,068,538	4,441
District Attorney	1,402,328	1,461,481	1,458,818	2,663
Magistrate Court	1,084,765	1,239,045	1,237,337	1,708
Probate Court	647,308	640,590	636,458	4,132
Juvenile Court	1,049,881	1,087,449	1,082,641	4,808
Public Defender	801,290	777,903	774,021	3,882
Total Judicial	**6,726,934**	**7,199,410**	**7,170,384**	**29,026**
Public Safety:				
Sheriff's Department	8,271,260	9,401,003	9,381,412	19,591
Correctional Center	9,439,834	11,002,129	10,999,849	2,280
Coroner	106,160	123,589	121,904	1,685
Animal Control	318,180	331,313	328,000	3,313
Emergency Management	261,497	373,199	371,277	1,922
Emergency Medical Services	250,000	250,000	250,000	-
Total Public Safety	**18,646,931**	**21,481,233**	**21,452,442**	**28,791**
Public Works:				
Public Works	7,139,491	7,289,334	7,284,140	5,194
Total Public Works	**7,139,491**	**7,289,334**	**7,284,140**	**5,194**
Health and Welfare:				
Physical and Mental Health	250,000	250,000	250,000	-
Family Support Council	10,000	10,000	10,000	-
Greenhouse Advocacy	19,800	13,200	13,200	-
Family and Children Services	80,000	80,000	80,000	-
Department of Veterans Service	984	984	984	-
Pauper Fund	12,000	13,500	12,836	664
Total Health and Welfare	**372,784**	**367,684**	**367,020**	**664**
Culture and Recreation:				
Parks and Recreation	1,332,603	1,557,834	1,553,987	3,847
Total Culture and Recreation	**1,332,603**	**1,557,834**	**1,553,987**	**3,847**

(Continued)

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

General Fund

Statement of Revenues, Expenditures, and Changes in

Fund Balance - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Housing and Development:				
County Extension Service	$ 125,499	$ 113,499	$ 110,134	$ 3,365
Inspections and Enforcement	458,489	499,291	495,432	3,859
County Planner	48,000	48,000	48,000	-
Metropolitan Planning Organization	122,146	126,598	121,510	5,088
County Engineer	702,987	833,884	829,726	4,158
Timber protection	7,875	7,875	7,875	-
Intergovernmental payments	710,215	1,124,866	1,105,617	19,249
Total Housing and Development	**2,175,211**	**2,754,013**	**2,718,294**	**35,719**
Debt Service:				
Principal payments	565,018	565,018	509,000	56,018
Interest payments	-	-	55,633	(55,633)
Total Debt Service	**565,018**	**565,018**	**564,633**	**385**
TOTAL EXPENDITURES	**46,470,590**	**51,364,714**	**51,211,080**	**153,634**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,662,523	(1,800,101)	(1,283,130)	516,971
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	2,658,597	2,705,957	47,360
Transfers in	50,000	3,469,681	3,471,496	1,815
Transfers out	(441,122)	(955,280)	(955,280)	-
TOTAL OTHER FINANCING SOURCES (USES)	(391,122)	5,172,998	5,222,173	49,175
NET CHANGE IN FUND BALANCE	1,271,401	3,372,897	3,939,043	566,146
FUND BALANCE - BEGINNING OF YEAR	29,330,658	29,330,658	29,330,658	-
FUND BALANCE - END OF YEAR	$ 30,602,059	$ 32,703,555	$ 33,269,701	$ 566,146

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Special Fire District Special Revenue Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 9,139,500	$ 9,139,500	$ 9,168,919	$ 29,419
Licenses and permits	-	-	500	500
Intergovernmental revenues	50,000	50,000	-	(50,000)
Miscellaneous	-	-	1,626	1,626
TOTAL REVENUES	9,189,500	9,189,500	9,171,045	(18,455)
EXPENDITURES				
Current:				
Public Safety	9,018,447	9,676,584	9,676,573	11
Capital outlay	51,775	26,330	26,330	-
TOTAL EXPENDITURES	9,070,222	9,702,914	9,702,903	11
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	119,278	(513,414)	(531,858)	(18,444)
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	8,300	32,138	23,838
Transfers in	-	7,811	7,811	-
Transfers out	(76,800)	(44,433)	(44,433)	-
TOTAL OTHER FINANCING SOURCES (USES)	(76,800)	(28,322)	(4,484)	23,838
NET CHANGE IN FUND BALANCES	42,478	(541,736)	(536,342)	5,394
FUND BALANCES - BEGINNING OF YEAR	1,709,062	1,709,062	1,709,062	-
FUND BALANCES - END OF YEAR	$ 1,751,540	$ 1,167,326	$ 1,172,720	$ 5,394

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

American Rescue Plan Act Special Revenue Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental revenues	$ 10,161,381	$ 6,660,181	$ 6,588,303	$ (71,878)
Investment earnings	9,600	9,600	81,499	71,899
TOTAL REVENUES	10,170,981	6,669,781	6,669,802	21
EXPENDITURES				
Current:				
General government	83,738	376,688	376,408	280
Judicial	-	546,515	545,124	1,391
Public safety	-	1,933,524	1,933,313	211
Public works	-	143,070	143,014	56
Health and welfare	-	30,125	30,066	59
Culture and recreation	-	98,125	98,090	35
Housing and development	-	56,995	56,940	55
Capital outlay	19,739,898	160,136	160,065	71
TOTAL EXPENDITURES	19,823,636	3,345,178	3,343,020	2,158
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(9,652,655)	3,324,603	3,326,782	2,179
OTHER FINANCING USES				
Transfers out	-	(3,245,348)	(3,245,280)	68
TOTAL OTHER FINANCING USES	-	(3,245,348)	(3,245,280)	68
NET CHANGE IN FUND BALANCES	(9,652,655)	79,255	81,502	2,247
FUND BALANCES - BEGINNING OF YEAR	4,709	4,709	4,709	-
FUND BALANCES - END OF YEAR	$ (9,647,946)	$ 83,964	$ 86,211	$ 2,247

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Statement of Net Position

Proprietary Funds

December 31, 2022

	Enterprise Funds				
	Dalton/ Whitfield Solid Waste Management	Northwest Georgia Trade and Convention Center	Non-Major Enterprise Fund Whitfield Transit System	Total	Internal Service Funds
ASSETS					
Current Assets:					
Cash	$ -	$ -	$ 198,783	$ 198,783	$ 2,268,498
Accounts receivables	-	-	16,634	16,634	55,443
Due from other governments	-	-	57,740	57,740	-
Prepaids	-	-	14,123	14,123	-
Total Current Assets	-	-	287,280	287,280	2,323,941
Noncurrent Assets:					
Equipment and fixtures	-	-	37,000	37,000	-
Vehicles	-	-	598,942	598,942	-
Less accumulated depreciation	-	-	(511,816)	(511,816)	-
Net capital assets	-	-	124,126	124,126	-
Investment in Joint Venture	16,014,116	3,306,013	-	19,320,129	-
Total Noncurrent Assets	16,014,116	3,306,013	124,126	19,444,255	-
TOTAL ASSETS	$ 16,014,116	$ 3,306,013	$ 411,406	$ 19,731,535	$ 2,323,941
LIABILITIES					
Current Liabilities:					
Accounts payable	$ -	$ -	$ 308	$ 308	$ 73,063
Accrued liabilities	-	-	13,372	13,372	-
Claims payable	-	-	-	-	784,182
Unearned revenue	-	-	9,852	9,852	-
Compensated absences, due in one year	-	-	10,010	10,010	-
Total Current Liabilities	-	-	33,542	33,542	857,245
Non-Current Liabilities:					
Compensated absences	-	-	4,300	4,300	-
Total Non-Current Liabilities	-	-	4,300	4,300	-
TOTAL LIABILITIES	-	-	37,842	37,842	857,245
NET POSITION					
Investment in capital assets	-	-	124,126	124,126	-
Unrestricted	16,014,116	3,306,013	249,438	19,569,567	1,466,696
TOTAL NET POSITION	16,014,116	3,306,013	373,564	19,693,693	1,466,696
TOTAL LIABILITIES AND NET POSITION	$ 16,014,116	$ 3,306,013	$ 411,406	$ 19,731,535	$ 2,323,941

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Statement of Revenues, Expenses, and Changes in Net Position

Proprietary Funds

For the Year Ended December 31, 2022

	Enterprise Funds				
	Dalton/ Whitfield Solid Waste Management	Northwest Georgia Trade and Convention Center	Non-Major Enterprise Fund Whitfield Transit System	Total	Internal Service Funds
OPERATING REVENUES					
Charges for services	$ -	$ -	171,619	$ 171,619	$ 8,474,464
Miscellaneous	-	-	-	-	754,474
TOTAL OPERATING REVENUES	-	-	171,619	171,619	9,228,938
OPERATING EXPENSES					
Personnel services and employee benefits	-	-	480,011	480,011	-
Purchased and contractual services	-	-	17,638	17,638	-
Supplies	-	-	71,397	71,397	-
Depreciation	-	-	53,833	53,833	-
Claims paid	-	-	-	-	8,396,210
TOTAL OPERATING EXPENSES	-	-	622,879	622,879	8,396,210
OPERATING INCOME (LOSS)	-	-	(451,260)	(451,260)	832,728
NON-OPERATING INCOME (EXPENSE)					
Intergovernmental revenues	-	-	274,744	274,744	-
Gain (loss) on joint venture	1,039,695	(121,079)	-	918,616	-
TOTAL NON-OPERATING INCOME (EXPENSE)	1,039,695	(121,079)	274,744	1,193,360	-
INCOME (LOSS) BEFORE TRANSFERS	1,039,695	(121,079)	(176,516)	742,100	832,728
Transfers in	-	-	259,692	259,692	-
CHANGE IN NET POSITION	1,039,695	(121,079)	83,176	1,001,792	832,728
NET POSITION					
BEGINNING OF YEAR	14,974,421	3,427,092	290,388	18,691,901	633,968
END OF YEAR	$ 16,014,116	$ 3,306,013	$ 373,564	$ 19,693,693	$ 1,466,696

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2022

	Enterprise Funds				
	Dalton/ Whitfield Solid Waste Management	Northwest Georgia Trade and Convention Center	Non-Major Enterprise Fund Whitfield Transit System	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers and users	$ -	$ -	$ 173,845	$ 173,845	$ 9,173,552
Cash payments to employees for services	-	-	(477,301)	(477,301)	-
Cash payments for goods and services	-	-	(103,023)	(103,023)	(8,551,928)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	-	-	(406,479)	(406,479)	621,624
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Intergovernmental receipts	-	-	250,227	250,227	-
Transfers in	-	-	259,692	259,692	-
NET CASH PROVIDED BY NON-CAPITAL FINANCING ACTIVITIES	-	-	509,919	509,919	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	-	-	103,440	103,440	621,624
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	-	-	95,343	95,343	1,646,874
CASH AND CASH EQUIVALENTS - END OF YEAR	$ -	$ -	$ 198,783	$ 198,783	$ 2,268,498

(Continued)

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2022

	Enterprise Funds				
	Dalton/ Whitfield Solid Waste Management	Northwest Georgia Trade and Convention Center	Non-Major Enterprise Fund Whitfield Transit System	Total	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES					
Operating income (loss)	$ -	$ -	$ (451,260)	$ (451,260)	$ 832,728
Adjustments:					
Depreciation	-	-	53,833	53,833	-
(Increase) decrease in assets:					
Accounts receivable	-	-	1,362	1,362	(55,386)
Prepaids	-	-	(14,123)	(14,123)	-
Increase (decrease) in liabilities:					
Accounts payable	-	-	135	135	33,571
Unearned revenue	-	-	864	864	-
Accrued liabilities	-	-	(88)	(88)	-
Compensated absences	-	-	2,798	2,798	-
Claims payable	-	-	-	-	(189,289)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	$ -	$ -	$ (406,479)	$ (406,479)	$ 621,624

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Statement of Fiduciary Net Position

December 31, 2022

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 20,553,254
Taxes receivable	46,385,372
TOTAL ASSETS	66,938,626
LIABILITIES	
Due to other governments	15,576,462
Accrued items and other	3,726,769
Uncollected taxes	46,385,372
TOTAL LIABILITIES	65,688,603
NET POSITION	
Restricted for individuals, organizations, and other governments	1,250,023
TOTAL NET POSITION	1,250,023
TOTAL LIABILITIES AND NET POSITION	$ 66,938,626

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Statement of Changes in Fiduciary Net Position

For the Year Ended December 31, 2022

	Custodial Funds
ADDITIONS	
Taxes	$ 70,407,258
Fines and fees	8,142,777
Interest income	801
TOTAL ADDITIONS	78,550,836
DEDUCTIONS	
Taxes and fees paid to other governments	70,054,226
Payments to other Whitfield County entities	1,340,230
Payments to others	6,772,320
TOTAL DEDUCTIONS	78,166,776
NET INCREASE IN NET POSITION	384,060
NET POSITION - BEGINNING OF YEAR	865,963
NET POSITION - END OF YEAR	$ 1,250,023

See accompanying notes to the basic financial statements.

NOTES TO THE FINANCIAL STATEMENTS

The notes to the financial statements are a required component of the basic financial statements of the County. The notes present required and essential information for the fair presentation of the statements that have not been disclosed on the face of the financial statements.

Whitfield County, Georgia (the "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. The County is governed by a board of five commissioners elected by the voters of the County.

Note 1 Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with accounting principles generally accepted 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 most significant of the County's accounting policies are described below.

A. Reporting Entity

The reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; (2) the County is legally entitled to or can otherwise access the organization's resources; (3) the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the County is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the County in that the County approves the budget, levies their taxes, or issues their debt.

The component unit columns included on the government-wide financial statements identifies the financial data of the County's discretely presented component units is reported separately to emphasize that it is legally separate from the County.

Whitfield County Department of Public Health (Board of Health) – The Board of Health provides health care services and health education to residents of Whitfield County. The Board of Health receives financial support from Whitfield County, Georgia, the State of Georgia, and the Federal Government. The County Commission appoints a majority of the Board of Directors and approves the budget of the Board of Health. The Board of Health issued separately audited financial statements with a fiscal year ended June 30, 2022. Copies of these financial statements may be obtained from their administrative office at:

Whitfield County Department of Public Health
1710 Whitehouse Court
Dalton, Georgia 30720

Note 1 Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position, a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements – The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the County as a whole. The primary government and the component unit are presented separately within these financial statements with the focus on the primary government. Fiduciary activities are not included at the government-wide reporting level. Individual funds are not displayed but the statements distinguish governmental activities which are generally supported by taxes and County general revenues, from business-type activities which are generally financed in whole or in part with fees charged to external customers. The activity of the internal service funds (i.e., Health Insurance Fund and Workers' Compensation Fund) is eliminated to avoid duplicating revenues and expenses.

The statement of net position presents the financial position of the governmental and business-type activities of the County and the County's discretely presented component unit at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for each identifiable activity of the business-type activities of the County. Direct expenses are those that are specifically associated with a function and, therefore, clearly identifiable to that particular function. The County does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services, which report fees and other charges to users of the County's services; (2) operating grants and contributions, which finance annual operating activities including restricted investment income; and (3) capital grants and contributions, which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which functions the revenues are *restricted*.

Taxes and other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business-type activity is self-financing or draws from the general revenues of the County.

Note 1 Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

Fund Financial Statements – During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. Fund financial statements are provided for governmental, proprietary, and fiduciary funds.

Major individual governmental and enterprise funds are reported in separate columns with composite columns for non-major funds. The internal service funds are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

Fund Accounting – The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses three categories of funds: governmental, proprietary, and fiduciary.

Governmental Funds – Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used and fund liabilities are assigned to the fund from which they will be liquidated.

The following are the major governmental funds:

General Fund – The General Fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose, provided it is expended or transferred according to the general laws of Georgia.

Special Fire District Fund – This major special revenue fund is used to account for the revenues of a specific property tax levy for all areas outside of the City of Dalton for funding the fire departments located in Whitfield County.

American Rescue Plan Act Fund – This major special revenue fund is used to account for the revenues and subsequent expenditures relating to the American Rescue Plan funds.

SPLOST 2020 Fund – This major capital projects fund is used to account for the acquisition and construction of major facilities funded by the 2020 special purpose local option sales tax.

Proprietary Funds – Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows. The County reports the following major proprietary funds:

Dalton/Whitfield Solid Waste Management Fund – This major enterprise fund is used to account for the County's 50% equity interest in the joint venture with the City of Dalton.

Note 1 Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

Northwest Georgia Trade and Convention Center – This major enterprise fund is used to account for the County's 50% equity interest in the joint venture with the City of Dalton.

Additionally, the County reports the following fund types:

Special Revenue Funds – These funds are used to account for the various grant funded revenues as well as various court imposed fines and forfeiture revenues and the expenditures of those restricted and committed revenues.

Capital Project Funds – These funds are used to account for the capital related outlays of the County's older SPLOST dollars, bond financed projects, and other general capital outlays of the County.

Debt Service Fund – This fund is used to account for the debt service payments on County backed long-term financing instruments.

Enterprise Fund – This fund is used to account for the operating income, intergovernmental grants, and changes in net position for County's transit system.

Internal Service Funds – Internal service funds are used to account for the accumulation of resources to be used for health and workers' compensation insurance costs, as the County is partially self-insured.

Fiduciary Funds – Fiduciary fund reporting focuses on net position. The County's fiduciary funds are custodial funds. Constitutional officers use these funds to temporarily hold assets.

C. Measurement Focus

Government-wide Financial Statements – The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the County are included on the statement of net position. The statement of activities reports revenues and expenses.

Fund Financial Statements – All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Note 1 Summary of Significant Accounting Policies (Continued)

C. Measurement Focus (Continued)

Like the government-wide statements, all proprietary fund types and fiduciary funds are accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of these funds are included on the statements of net position. The statements of changes in net position present increases (i.e., revenues) and decreases (i.e., expenses) in net position. The statements of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, governmental funds use the modified accrual basis of accounting and fiduciary funds use the accrual basis of accounting. Proprietary funds and fiduciary funds use the accrual basis of accounting at both reporting levels. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, in the recording of deferred revenue and in the presentation of expenses versus expenditures.

Revenues – Exchange Transactions – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, the phrase "available for exchange transactions" means expected to be received within 60 days of year-end.

Revenues – Non-exchange Transactions – Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales tax, property tax, grants, and donations. On an accrual basis, revenue from sales tax is recognized in the period in which the taxable sale takes place.

Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (See Note 4). Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days for property taxes and one year for all other revenue) before it can be recognized. Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property tax, sales tax, interest, and federal and state grants.

Unearned Revenue – Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied in voluntary exchange transactions.

Note 1 Summary of Significant Accounting Policies (Continued)

D. Basis of Accounting (Continued)

Expenses/Expenditures – On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

E. Cash, Cash Equivalents and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County.

State of Georgia law authorizes the County to invest in the following types of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the government or governmental agency
- Obligations of any corporation of the government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund 1)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

Any investment or deposit in excess of the Federal Deposit Insurance Corporation (FDIC) insured amount must be secured by either (a) security pledges of 110% of an equivalent amount of State or U.S. obligations, or (b) the financial institute participating in the Georgia Secure Deposit Program, administered by the Office of State Treasurer.

Georgia Fund 1, created by OCGA 36-83-8, is a stable asset value investment pool that 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 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). The 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 value as of year-end and the County's investment in the Georgia Fund 1 is reported at fair value. The County considers amounts held in Georgia Fund 1 as cash equivalents for financial statement presentation.

The County's nonparticipating interest-earning investment contracts are recorded at cost. The remaining investments are recorded at fair value. Increases or decreases in fair value during the year are recognized as a component of interest income.

F. Receivables

All trade and property tax receivables are reported net of an allowance for uncollectibles. Unbilled charges are accrued as receivables and revenue at December 31, 2022.

Note 1 Summary of Significant Accounting Policies (Continued)

G. Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are reclassified and presented as internal balances.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2022, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reported as nonspendable as this amount is not available for general appropriation.

I. Restricted Assets

Sinking fund resources in the 2015 SPLOST Fund and 2020 SPLOST Fund are restricted to the payment of bond principal and interest requirements as they become due.

J. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the governmental fund financial statements. Capital assets utilized by enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the enterprise fund statement of net position.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated acquisition values as of the date received. The County maintains a capitalization threshold of $10,000 and an estimated useful life in excess of two years. The County's infrastructure consists of roads, bridges, water lines, detention ponds, and runways. Improvements to capital assets are capitalized.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed. Interest incurred during the construction of capital assets utilized by the enterprise fund is capitalized.

Note 1 Summary of Significant Accounting Policies (Continued)

J. Capital Assets (continue)

All reported capital assets are depreciated except for land, rights-of-way, detention ponds, and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Infrastructure assets acquired subsequent to January 1, 2003, are included in the amounts reported. Depreciation is computed using the straight-line method over the following useful lives:

Description	Estimated Lives
Buildings	7 - 40 years
Equipment and fixtures	3 – 20 years
Vehicles	5 – 10 years
Infrastructure	40 years

K. Compensated Absences

Compensated absence benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Employees are permitted to accumulate paid time off up to 20 days. The total compensated absence liability is reported on the government-wide financial statements. Proprietary funds report the total compensated liability in each individual fund at the fund reporting level. Governmental funds report the compensated absence liability at the fund reporting level only "*when due*."

L. Bond Premiums, Discounts and Issuance Costs

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 term of the bonds using the effective interest method. Bonds payable are reported net of the applicable discount or premium. Issuance costs are expensed in the 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.

Note 1 Summary of Significant Accounting Policies (Continued)

M. Fund Equity

Fund equity at the governmental fund financial reporting level 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 assets, liabilities, and deferred inflows of resources under the current financial resources management focus of accounting. 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 purpose for which amounts in those funds can be spent.

Fund balances are classified as follows:

Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash), or (b) legally or contractually required to be maintained intact.

Restricted – Fund balances are reported as restricted when they include amounts that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.

Committed – Fund balances are reported as committed when they include amounts that can be used only for the specific purposes determined by passage of a resolution by the Board.

Assigned – Fund balances are reported as assigned when they include amounts intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. The resolution passed by the Board of Commissioners establishing the County's fund balance policy has delegated the County Administrator the authority to assign amounts to be used for specific purposes.

Unassigned – Fund balances are reported as unassigned as the residual classification for the County's General Fund and includes all spendable amounts not contained in the other classifications. The County reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order: (1) Committed, (2) Assigned, and (3) Unassigned.

Note 1 Summary of Significant Accounting Policies (Continued)

M. Fund Equity (Continued)

Net Position – Net position represents the difference between assets, deferred outflow of resources, liabilities, and deferred inflows of resources in reporting which utilizes the economic resources measurement focus. Amounts shown as net investment in capital assets are made up of capital asset costs, net of accumulated depreciation and outstanding debt used to acquire, construct, or improve the associated assets. Net position is reported as restricted when there are legal limitations or external restrictions imposed upon their use. All other net position is reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

N. Operating Revenues and Expenses and Non-operating Items

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for solid waste, trade and convention center operations, transit system, health insurance, and the workers' compensation programs. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of each fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

O. 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 funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

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.

P. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Q. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then.

Note 1 Summary of Significant Accounting Policies (Continued)

Q. Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has one item that qualifies for reporting in this category. This item arises only under a modified accrual basis of accounting and, accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

The County also has deferred outflows of resources and deferred inflows of resources related to the recording of changes in its net pension liability and total OPEB liability. Certain changes in the net pension liability and total OPEB liability are recognized as pension expense and OPEB expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the County's actuary which adjust the net pension liability and total OPEB liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension or OPEB expense over the expected remaining service lives of plan members. Changes in actuarial assumptions which adjust the net pension liability and total OPEB liability are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense and OPEB expense over the expected remaining service lives of plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five (5) year period. Additionally, any contributions made by the County to the pension plan or OPEB plan before year end but subsequent to the measurement date of the County's net pension liability and total OPEB liability are reported as deferred outflows of resources. These contributions will reduce the County's net pension liability and total OPEB liability in the next fiscal period.

R. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Whitfield County Defined Benefit Retirement Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 2 Stewardship, Compliance and Accountability

A. Budgetary Information

The County adopts an annual operating budget for the General Fund, each Special Revenue Fund, and each Capital Projects Fund. The budget resolution reflects the total of each department's appropriation in each fund.

The General Fund budget is adopted on a basis consistent with GAAP. Budgets for the Special Revenue Funds and the Capital Projects Funds are adopted on a basis consistent with GAAP.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget is the department level within the General Fund and at the functional level for each of the remaining individual funds. Any change in total to a fund or departmental appropriation within the General Fund requires approval of the Board of Commissioners. During the year, the Board of Commissioners approved budget revisions. All unexpended annual appropriations lapse at year-end.

B. Deficit Fund Equity

As of December 31, 2022, the following funds reported a deficit in the funds' ending fund balance/net position:

CDBG-CV Food Bank Grant Fund	$12,620
Homeland Security Grant Fund	$25

The deficits of the CDBG-CV Food Bank Grant fund and the Homeland Security Grant fund will be alleviated by additional contributions from the General Fund.

Note 3 Deposits and Investments

A. Credit Risk

The County does not have a formal policy to address credit risk aside from adherence to State statutes for investments. State statutes authorize the County to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. government; obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States; obligations of any corporation of the U.S. government; prime banker's acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia. As of December 31, 2022, the County's investment in Georgia Fund 1 was rated AAAf by Fitch. At December 31, 2022, the County held $14,198,149 of investments with Georgia Fund 1. These investments are included in cash equivalents on the financial statements due to their high liquidity and an average maturity of 23 days as of December 31, 2022.

The County's investment practices have been to invest available funds locally mainly through money market accounts or through the State's investment pool (Georgia Fund 1).

Note 3 Deposits and Investments (Continued)

B. Interest Rate Risk

As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's investment policy limits at least half of the County's investment portfolio to maturities of less than one year.

C. Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be (a) collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities, or (b) held by a participant in the Georgia Secure Deposit Program. As of December 31, 2022, the County was fully collateralized or secured under the State statutes.

D. Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

As of December 31, 2022, the County did not have any recurring fair value measurements. The Georgia Fund 1 is an investment pool which does not meet the criteria of GASB Statement No. 79 and is thus valued at fair value in accordance with GASB Statement No. 31. As a result, the County does not disclose the investment in the Georgia Fund 1 within the fair value hierarchy.

Note 4 Receivables

Receivables at December 31, 2022, consisted of taxes, interest, accounts (billings for user charges, including unbilled receivables), and intergovernmental receivables arising from grants. Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability.

Receivables at December 31, 2022, consist of the following:

	Taxes	Accounts	Due from Other Governments	Allowance for Uncollectibles	Net Receivables
General Fund	$ 12,575,792	$ 45,253	$ 4,348,781	$ 50,000	$ 16,919,826
Special Fire District Fund	2,772,626	-	-	-	2,772,626
SPLOST 2020 Fund	-	-	2,156,095	-	2,156,095
Other Governmental Funds	687,509	15,546	557,612	-	1,260,667
Whitfield Transit System	-	16,634	57,740	-	74,374
Internal Service Funds	-	55,443	-	-	55,443
Total	$ 16,035,927	$ 132,876	$ 7,120,228	$ 50,000	$ 23,239,031

Note 4 Receivables (Continued)

The Board of Commissioners levies property taxes by or about October 20th of each year. Property taxes attach as an enforceable lien on property as of December 20th. Property taxes are billed on or about October 20th of each year and are due and payable on or about December 20th. The County bills and collects its own property taxes and also collects property taxes for the Whitfield County Board of Education, the City of Dalton, and the State of Georgia. Collection of the County's taxes, and for the other government agencies, is the responsibility of the Tax Commissioner's Office, which is accounted for in a Custodial Fund. County property tax revenues at the fund reporting level are recognized when levied to the extent that they result in current receivables (i.e., collectible in 60 days).

Note 5 Capital Assets

Capital asset activity for the year ended December 31, 2022, was as follows:

Governmental activities:	Balance 12/31/21	Additions	Deductions	Transfers	Balance 12/31/22
Capital assets not being depreciated:					
Land	$ 14,094,161	$ 27,600	$ (11,616)	$ -	$ 14,110,145
Construction in progress	17,381,836	15,566,027	-	(28,384,226)	4,563,637
Total capital assets not being depreciated	31,475,997	15,593,627	(11,616)	(28,384,226)	18,673,782
Capital assets being depreciated:					
Buildings	80,594,596	172,106	(138,384)	12,502,640	93,130,958
Vehicles	16,018,681	368,439	(170,871)	-	16,216,249
Equipment and fixtures	22,240,340	157,879	(208,823)	4,665,343	26,854,739
Infrastructure	796,480,595	125,604	(1,644,230)	11,216,243	806,178,212
Total capital assets being depreciated	915,334,212	824,028	(2,162,308)	28,384,226	942,380,158
Accumulated depreciation:					
Buildings	(37,737,164)	(2,541,934)	122,569	-	(40,156,529)
Vehicles	(10,597,319)	(1,598,229)	170,871	-	(12,024,677)
Equipment and fixtures	(15,554,901)	(1,852,811)	184,890	-	(17,222,822)
Infrastructure	(666,341,705)	(4,382,607)	-	-	(670,724,312)
Total accumulated depreciation	(730,231,089)	(10,375,581)	478,330	-	(740,128,340)
Total net capital assets being depreciated	185,103,123	(9,551,553)	(1,683,978)	28,384,226	202,251,818
Governmental activities capital assets, net	$ 216,579,120	$ 6,042,074	$ (1,695,594)	$ -	$ 220,925,600

Note 5 Capital Assets (Continued)

Business-type activities:	Balance 12/31/21	Additions	Deductions	Balance 12/31/22
Capital assets being depreciated:				
Vehicles	$ 598,942	$ -	$ -	$ 598,942
Equipment	37,000	-	-	37,000
Total capital assets being depreciated	635,942	-	-	635,942
Accumulated depreciation:				
Vehicles	(444,108)	(51,983)	-	(496,091)
Equipment	(13,875)	(1,850)	-	(15,725)
Total accumulated depreciation	(457,983)	(53,833)	-	(511,816)
Business-type activities capital assets, net	$ 177,959	$ (53,833)	$ -	$ 124,126

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

Governmental activities:	
General government	$ 660,602
Judicial	830,818
Public safety	2,867,668
Public works	5,106,202
Culture and recreation	865,492
Housing and development	44,799
Total depreciation expense - governmental activities	$ 10,375,581
Business-type activities:	
Whitfield Transit System	$ 53,833

Note 5 Capital Assets (Continued)

The following table provides a summary of the County's investment in capital assets less any related debt:

Net Investment in Capital Assets	Governmental Activities	Business-type Activities	Total
Capital assets, nondepreciable	$ 18,673,782	$ -	$ 18,673,782
Capital assets, depreciable, net	202,251,818	124,126	202,375,944
Intergovernmental contracts	(13,369,000)	-	(13,369,000)
Bonds payable	(1,619,000)	-	(1,619,000)
Notes payable	(404,103)	-	(404,103)
Construction payables - restricted	(495,250)	-	(495,250)
Construction payables - committed	(306)	-	(306)
Unspent bond proceeds	17	-	17
	$ 205,037,958	$ 124,126	$ 205,162,084

Note 6 Interfund Balances and Transfers

Interfund balances at December 31, 2022, consisted of amounts representing charges for services or reimbursable expenditures. 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.

Interfund balances at December 31, 2022, consisted of the following:

	Payable to:	
Payable from:	General Fund	Total
SPLOST 2020 Fund	$ 39,528	$ 39,528
American Rescue Plan Act Fund	1,707,942	1,707,942
Special Fire District Fund	1,071,256	1,071,256
Non-major Gov. Funds	689,194	689,194
Total	$ 3,507,920	$ 3,507,920

Note 6 Interfund Balances and Transfers (Continued)

Interfund transfers for the year ended December 31, 2022, consisted of the following:

	Transfers to:				
Transfers from:	General Fund	Special Fire District Fund	Nonmajor Governmental Funds	Nonmajor Proprietary Funds	Total
General Fund	$ -	$ -	$ 698,590	$ 256,690	$ 955,280
Special Fire District Fund	-	-	44,433	-	44,433
American Rescue Plan Act Fund	3,228,168	7,811	6,299	3,002	3,245,280
Non-major Governmental Funds	243,328	-	223,413	-	466,741
Total	$ 3,471,496	$ 7,811	$ 972,735	$ 259,692	$ 4,711,734

Transfers are used to report revenues from the fund that statute or budget requires to collect them, to the fund that statute or budget requires to expend them and unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to segregate money for anticipated capital projects; to provide additional resources for current operations or debt service; and to return money to the fund from which it was originally provided once a project is completed. All County transfers either occur on a regular basis or are consistent with the purpose of the fund making the transfer.

Note 7 Long-Term Debt

Debt Summaries

The long-term liability activity for the year ended December 31, 2022, was as follows:

	Outstanding 12/31/2021	Additions	Deductions	Outstanding 12/31/2022	Amounts Due in One Year
Governmental Activities:					
Direct Borrowing - Notes payable	$ 453,044	$ -	$ (48,941)	$ 404,103	$ 49,285
Intergovernmental liabilities	19,962,000	-	(6,593,000)	13,369,000	6,654,000
Direct Placement - Revenue bonds	2,128,000	-	(509,000)	1,619,000	524,000
Total OPEB liability	9,635,000	1,576,800	(155,100)	11,056,700	-
Net pension liability	10,453,515	5,768,016	(11,981,388)	4,240,143	-
Claims payable	973,471	7,634,573	(7,823,862)	784,182	784,182
Compensated absences	1,559,591	2,508,701	(2,260,143)	1,808,149	859,956
Total Governmental Activities	$ 45,164,621	$ 17,488,090	$ (29,371,434)	$ 33,281,277	$ 8,871,423
Business-type Activities:					
Compensated absences	$ 11,512	$ 15,882	$ 13,084	$ 14,310	$ 10,010
Total Business-type Activities	$ 11,512	$ 15,882	$ 13,084	$ 14,310	$ 10,010

For governmental activities, the total OPEB liability, net pension liability, and compensated absences are generally liquidated by the General Fund. For business-type activities, the compensated absences are liquidated by the Whitfield Transit System.

Direct Borrowing - Notes Payable – In April 2018, the County entered into a loan agreement with the Georgia Environmental Finance Authority (GEFA) to secure financing of $1,600,000 from the Clean Water State Revolving Fund to fund a sewer expansion project. The note is secured by the County's taxing authority. As part of the agreement, the County covenants to maintain a Fixed Charges Coverage Ratio of at least 1.05 at any fiscal year end. Failure to maintain such coverage is a result of default and the creditor has the right to call the full outstanding balance of the loan. The County has only incurred eligible costs of $404,103 on the project; as such, the balance of $1,195,897 was not drawn down from GEFA as of December 31, 2022 and a maturity schedule will be provided upon completion of the project.

Note 7 Long-Term Debt (Continued)

Debt Summaries (Continued)

Intergovernmental contracts payable – On August 21, 2020, the City of Dalton Building Authority issued $26,500,000 of revenue bonds at 0.92% for the purpose of acquiring, constructing, equipping, maintaining and operating projects embracing buildings and facilities and related equipment for use by the City of Dalton, Georgia. At that time, the County executed a contract that obligates them to pay the debt service obligations on the full bond. Payments of principal and interest are due on April 1 and October 1, maturing in 2024.

Intergovernmental contracts payable requirements are as follows:

	Governmental Activities		
	Intergovernmental Contracts Payable		
Year	Principal	Interest	Total
2023	$ 6,654,000	$ 122,995	$ 6,776,995
2024	6,715,000	61,778	6,776,778
Total	$ 13,369,000	$ 184,773	$ 13,553,773

Direct Placement Revenue Bonds – On June 10, 2015, the County issued Series 2015 Taxable Refunding Revenue bonds through the Dalton-Whitfield Joint Development Authority in the amount of $4,885,000. These bonds bear interest of 2.99%, with annual installments of $426,000 to $556,000, with a final maturity of June 15, 2025. Proceeds from these bonds were used to repay the County's outstanding Series 2010B bonds of $4,775,000, plus issuance costs. The refunding reduced the total debt service payments by $614,097 over the next ten years, and the net present value of cash flow savings is $428,329.

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, to meet the debt service obligations.

Annual debt service requirements to amortize all obligations outstanding, as of December 31, 2022 follow:

	Governmental Activities		
	Revenue Bonds Payable		
Year	Principal	Interest	Total
2023	$ 524,000	$ 40,574	$ 564,574
2024	539,000	24,682	563,682
2025	556,000	8,312	564,312
Total	$ 1,619,000	$ 73,568	$ 1,692,568

Note 8 Defined Benefit Pension Plans

Plan Description – The County, as authorized by the Board of Commissioners, has established a defined benefit pension plan, The Whitfield County Defined Benefit Plan (the "Plan"), covering substantially all of the County's employees. The County's pension plan is administered through the Association of County Commissioners of Georgia Third Restated Defined Benefit Plan (the "ACCG Plan"), an agent multiple-employer pension plan administered by GEBCorp and affiliated with the Association of County Commissioners of Georgia (ACCG). The Plan provides retirement, disability, and death benefits to plan members and beneficiaries. All full-time eligible employees participate in the Plan immediately upon employment and benefits vest after five (5) years. Participants become eligible for normal retirement, which is the later of age 65 or five (5) years of vesting service. Early retirement eligibility is the later of age 60 or 10 years of vesting service. The retirement benefit to be paid is calculated as the sum of the following components:

- For employees with a date of hire prior to January 1, 2003: 1% of Average Annual Compensation up to $6,600, plus 1.50% of Average Annual Compensation in excess of $6,600, plus $36 multiplied by years of service;
- For employees with a date of hire on or after January 1, 2003: 1% of Average Annual Compensation multiplied by years of service.

Compensation is defined as the highest five (5) years of the most recent ten (10) year period of base wages during employment with the County. The Plan also provides benefits in the event of death or disability.

The ACCG, in its role as the Plan sponsor, has the sole authority to establish and amend the benefit provisions and the contribution rates of the County related to the Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan document. The Board of Commissioners retains this authority. The ACCG Plan issues a publicly available financial report that includes financial statements and required supplementary information for the pension trust. That report may be obtained at www.gebcorp.com or by writing to the Association of County Commissioners of Georgia, Retirement Services, 191 Peachtree Street, NE, Atlanta, Georgia 30303 or by calling (800) 736-7166.

Plan Membership – As of January 1, 2022, the date of the most recent actuarial valuation, the Plan's membership consisted of the following:

Retirees, Beneficiaries and Disableds receiving benefits	231
Terminated plan participants entitled to but not yet receiving benefits	312
Active employees participating in the Plan	387
Total number of Plan participants	930

Note 8 Defined Benefit Pension Plans (Continued)

Contributions – The Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The Board of Trustees of the ACCG Plan has adopted a recommended actuarial funding policy for the plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the plan. The funding policy for the Plan, as adopted by the Board of Commissioners, is to contribute an amount equal to or greater than the actuarially recommended contribution rate. This rate is based on the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. Plan participants are not required to contribute to the Plan. For the year ended December 31, 2022, the County's contribution rate was 21.4% of annual payroll. County contributions to the Plan were $3,693,335 for the year ended December 31, 2022.

Net Pension Liability of the County – The County's net pension liability was measured as of December 31, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2021, with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2021.

Actuarial assumptions. The total pension liability in the January 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.00%
Salary increases	4.00% plus an age based scale
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

The mortality table used was the Pub-2010 Amount weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees with Scale AA to 2022. The table was changed to adopt the mortality tables developed specifically for governmental employees by the Society of Actuaries which were released late in 2018. The tables were projected to 2022, to reflect that mortality rates in Georgia are in the highest quartile in the nation.

The actuarial assumptions used in the January 1, 2021, valuation were based on the results of an actuarial experience study through February 2019.

The long term expected rate of return of 7.00% is based on analysis performed by the Board of Trustees in 2019, and comprised of the estimated 65th percentile return based on UBS Capital Market Assumptions of 6.10%, combined with a five year performance addition in excess of benchmarks of 0.90%.

Note 8 Defined Benefit Pension Plans (Continued)

Net Pension Liability of the County (Continued) – Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2021, are summarized in the following table:

Asset class	Target allocation	Long-term expected real rate of return*
US Fixed income	30%	3.90%
US Equity Large Core	30%	7.70%
International Core	15%	8.30%
Mid Cap Core	10%	7.80%
Private Real estate	5%	8.10%
Global Core	5%	8.30%
US Equity Core	5%	7.70%
Total	100%	

* Projected returns based on UBS capital market assumptions.

Discount rate – The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made based on the average County contribution made to the Plan over the prior five years. Based on this assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability of the County – The changes in the components of the net pension liability of the County for the year ended December 31, 2022, were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 12/31/20	$ 57,970,324	$ 47,516,809	$ 10,453,515
Changes for the year:			
Service cost	707,126	-	707,126
Interest	3,983,044	-	3,983,044
Differences between expected and actual experience	754,458	-	754,458
Changes in actuarial assumptions	100,918	-	100,918
Contributions—employer	-	4,629,351	(4,629,351)
Net investment income	-	7,352,037	(7,352,037)
Benefit payments, including refunds of employee contributions	(2,139,391)	(2,139,391)	-
Other changes	-	(122,658)	122,658
Administrative expense	-	(99,812)	99,812
Net changes	3,406,155	9,619,527	(6,213,372)
Balances at 12/31/21	$ 61,376,479	$ 57,136,336	$ 4,240,143

Note 8 Defined Benefit Pension Plans (Continued)

The required schedule of changes in the County's net pension liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

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 7.0%, 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 (6.0%) or 1-percentage-point higher (8.0%) than the current rate:

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
County's net pension liability	$ 12,495,034	$ 4,240,143	$ (2,609,014)

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of December 31, 2021, and the current sharing pattern of costs between employer and employee.

Pension Benefit and Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – For the year ended December 31, 2022, the County recognized pension benefit (negative expense) of $1,388,622. At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 555,916	$ 511,423
Differences resulting from changes in actuarial assumptions	1,552,354	-
Net difference between projected and actual earnings on pension plan investments	-	5,945,030
Contributions subsequent to the measurement date	3,963,335	-
Total	$ 6,071,605	$ 6,456,453

Note 8 Defined Benefit Pension Plans (Continued)

Pension Expense and Deferred Outflows of Resources and, Deferred Inflows of Resources Related to Pensions (Continued) – County contributions subsequent to the measurement date of $3,963,335 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the fiscal year ending December 31, 2023. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending December 31:		
2023	$	(406,936)
2024		(1,926,660)
2025		(1,222,347)
2026		(792,240)
Total	$	(4,348,183)

Note 9 Other Postemployment Benefits

Plan Administration and Benefits - The County, as authorized by the County Commission, administers a single-employer defined benefit other postemployment benefit plan (the "OPEB Plan"). The OPEB Plan is administered by the County management, under the direction of the County's Board of Commissioners. The Board of County Commissioners authorizes participation in the OPEB Plan and sets the contribution rates and benefits. Coverage under the OPEB Plan includes medical, prescription drug, and dental benefits for retirees and dependents. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 and the OPEB Plan does not issue a separate, stand-alone financial report. Substantially all of the County's employees are eligible for the OPEB Plan; however, the requirements and sharing of costs between employer and employee vary depending on the employee's start date as follows:

Any employee which was hired after January 1, 2009, will not have the option to benefit from the plan after leaving the County. For all eligible retired employees that are at least sixty-five (65) years of age and have a minimum of five (5) years of continuous service, the County will provide a discounted insurance premium for the retiree, the retiree +1, or the retiree and family. The premium information effective January 1, 2022 are as follows:

Medical	Monthly Premium	Employee Premium
Retiree only	$ 803	$ 240
Retiree + 1	1,606	428
Retiree + Family	2,409	526

Note 9 Other Postemployment Benefits (Continued)

Plan Membership - Membership of the OPEB Plan consisted of the following at January 1, 2022, the date of the latest actuarial valuation:

Active participants	226
Retirees and beneficiaries currently receiving benefits	15
Total	241

Contributions - The Board of Commissioners has elected to fund the OPEB plan on a "pay as you go" basis. Plan members, once retired, contribute to the plan based on number of years of creditable service. Per a County resolution, the County is required to contribute the current year benefit costs of the Plan which are not paid by the retiree. For the year ended December 31, 2022, the County contributed $155,100 for the pay as you go benefits for the OPEB Plan.

Total OPEB Liability of the County - The County's total OPEB liability was measured as of January 1, 2022, and was determined by an actuarial valuation as of January 1, 2022.

Actuarial assumptions - The total OPEB liability in the January 1, 2022 actuarial valuation, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount Rate:	1.84%
Healthcare Cost Trend Rate:	7.00% - 5.00%, Ultimate Trend in 2024 (including inflation)
Inflation Rate:	1.84%
Salary increase:	2.50% to 4.34%, including inflation

Participation rate:

Participants and their spouses are assumed to elect coverage in retirement based on the rates shown in the following table:

	Years of Service	
Type of Participant	10-24	25+
Retirees who elect coverage	50%	70%
Retirees who elect spousal coverage	50%	70%
Retired elected officials who elect coverage	80%	80%
Retired elected officials who elect spousal coverage	40%	40%

Mortality rates were based on the RP-2014 Mortality Table, fully generational with base year 2006, projected using two-dimensional mortality improvement scale MP-2021.

The actuarial assumptions used in the January 1, 2022 valuation, were based on the results of an actuarial experience study performed concurrently with the January 1, 2022 valuation.

Note 9 Other Postemployment Benefits (Continued)

Discount rate - The discount rate used to measure the total OPEB liability was 1.84%. This was an decrease in the rate from the prior year's rate of 2.00%. This rate was based on the year-end Bond Buyer General Obligation 20-year Municipal Bond Index published by The Bond Buyer.

Changes in the Total OPEB Liability of the County - The changes in the total OPEB liability of the County for the year ended December 31, 2022, were as follows:

	Total OPEB Liability
Balances at 12/31/21	$ 9,635,000
Changes for the year:	
Service cost	359,500
Interest	198,300
Assumption changes	230,600
Difference between expected and actual experience	788,400
Benefit payments	(155,100)
Net changes	1,421,700
Balances at 12/31/22	$ 11,056,700

The required schedule of changes in the County's total OPEB liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about the total OPEB liability.

Sensitivity of the total OPEB liability to changes in the discount rate - The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.84%) or 1-percentage-point higher (2.84%) than the current discount rate:

	1% Decrease (0.84%)	Discount Rate (1.84%)	1% Increase (2.84%)
Total OPEB liability	$ 12,004,500	$ 11,056,700	$ 10,165,300

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates - The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.0% decreasing to 4.0%) or 1-percentage-point higher (8.0% decreasing to 6.0%) than the current healthcare cost trend rates:

	1% Increase (6% decreasing to 4%)	Discount Rate (7% decreasing to 5%)	1% Increase (8% decreasing to 6%)
Total OPEB liability	$ 9,865,900	$ 11,056,700	$ 12,442,400

Note 9 Other Postemployment Benefits (Continued)

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revisions as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of January 1, 2022, and the current sharing pattern of costs between employer and inactive employees.

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB - For the year ended December 31, 2022, the County recognized OPEB expense of $828,931. At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,529,200	$ 934,700
Changes in assumptions	1,131,600	147,400
Contributions subsequent to the measurement date	83,505	-
Total	$ 2,744,305	$ 1,082,100

The amounts reported as deferred outflows of resources related to OPEB resulting from County benefit payments subsequent to the measurement date, of $83,505, will be recognized as a decrease of the total OPEB liability in the year ending December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending December 31:	
2023	$ 278,400
2024	278,400
2025	278,400
2026	278,400
2027	298,200
Thereafter	166,900
Total	$ 1,578,700

Note 10 Defined Contribution Plans

Effective February 1, 2016, the County adopted the Association of County Commissioners of Georgia Defined Contribution Plan (the 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 as follows: 0-3 years (0%), 4-5 years (60%), and 5 years or more (100%). Participants are always 100% vested in their own contributions to the 401(a) Plan.

Also effective on February 1, 2016, the County adopted the Association of County Commissioners of Georgia Deferred Compensation Plan (the Comp 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 Comp Plan. If participants elect to contribute to the 457(b) Comp Plan, the County will make a matching contribution equal to 50% of the first 4% a participant contributes, up to 2%. Participants are always 100% vested in their contributions.

Plan provisions and contribution requirements are established and amended by the Board of Commissioners for both plans. For the year 2022, employer matching contributions totaled $690,773.

Note 11 Risk Management

Insurance Claims

The County maintains third party coverage for claims arising from property and casualty claims, general liability claims, and medical claims. Settlements have not exceeded coverage for each of the past three fiscal years.

The County participates in the Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund and the Association of County Commissioners of Georgia Group Self-Insurance.

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 pools' agents and attorneys, to follow loss reduction procedures established by the pools, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in one of the pools being required to pay any claim of loss. The County is also to allow the pools' 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 pools.

The fund is to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the workers' compensation law of Georgia. The fund is 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.

Note 11 Risk Management (Continued)

Insurance Claims (Continued)

The County maintains a Workers' Compensation Self-Insurance Fund, which is an internal service fund, to account for resources used in payment of workers' compensation claims. The County has entered into a contract with a third party to administer the Workers' Compensation Program. The County maintains third party insurance coverage from a private insurance carrier for claims that exceed $250,000 per occurrence or a $1,000,000 aggregate, stop loss limit. The County is a member of the State of Georgia Subsequent Injury Trust Fund, which provides reimbursement to individual participants, should a claim be filed by an employee who has suffered previous injury before employment with the County. During 2022, the County was reimbursed from the Subsequent Injury Trust Fund for claims above the stop loss limit. The County accrued a liability for workers' compensation claims that were incurred prior to year-end but were not paid until the following fiscal year. For purposes of estimating the unpaid claims liability as of December 31, 2022, the County's third party administrator computed the reserve liability based on the estimated cost of each outstanding claim from claims experience of similar claims. Changes in balance in claims liabilities can be summarized on the following page:

Date	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Year Liability
2021	$ 542,466	$ 829,161	$ (635,499)	$ 736,128
2022	736,128	401,084	(661,994)	475,218

The County also maintains a Group Health Benefits Self-Insurance Fund, which is an internal service fund, to account for resources used in providing employee benefits for medical, dental, disability, and losses of life claims. The County maintains third party insurance coverage from a private insurance carrier for claims that exceed $100,000 per employee with an aggregate stop loss liability of $6,900,000, based on an annual policy term using a 12/15 run out formula on specific employee claims and 12/12 run out on aggregate claims. Changes in the balance of the health and dental claims liability for the past two (2) years is as follows:

Date	Beginning of Fiscal Year Liability	Current Year Claims	Claim Payments and Changes in Esimates	End of Fiscal Year Liability
2021	$ 587,632	$ 6,355,278	$ (6,705,567)	$ 237,343
2022	237,343	7,233,489	(7,161,868)	308,964

Note 12 Joint Ventures

Dalton-Whitfield Regional Solid Waste Management Authority – The County participates with the City of Dalton in the Dalton-Whitfield Regional Solid Waste Management Authority (the DWRSWMA). All budgetary and financial records are maintained by the City of Dalton. The DWRSWMA issued separate audited financial statements dated May 26, 2023. A copy of the separately issued financial statements can be obtained at their administrative office at 4350 Gazaway Drive SE, Dalton, Georgia 30720.

Note 12 Joint Ventures (Continued)

The County and the City of Dalton share equally in operations of the DWRSWMA, which operates solid waste disposal sites within Whitfield County. Administration is accomplished through a five-member board with each government appointing two members and those four appointing the fifth member. Current expenditures are funded through user fees and, if necessary, equal transfers from both governments. The County's equity interest in this joint venture is reported as an enterprise fund. The County's share of the resulting income or loss from the joint venture is shown separately as expenses in the statement of activities.

State and federal laws and regulations require the DWRSWMA to place a final cover on its landfill sites when they stop accepting waste and to perform certain maintenance and monitoring functions at each 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 DWRSWMA 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 II, IV & V**	**Old Dixie VI - Sites I & II**	**Old Dixie VI - Sites III, IV, & V**	**Balefill**	**Total**
Estimated future costs:						
Closure	Closed	Closed	$ 3,216,000	$ 3,330,000	$ 1,767,000	$ 8,313,000
Post-closure	343,000	898,000	2,165,000	2,242,000	1,243,000	6,891,000
	343,000	898,000	5,381,000	5,572,000	3,010,000	15,204,000
Percentage of capacity as of December 31, 2022	100.0%	100.0%	100.0%	54.2%	100.0%	
Liability at Dec 31, 2022	343,000	898,000	5,381,000	3,018,000	3,010,000	12,650,000
Land acquisition	50,000	-	-	-	-	50,000
Accrual at Dec 31, 2022	$ 393,000	$ 898,000	$ 5,381,000	$ 3,018,000	$ 3,010,000	$ 12,700,000

The DWRSWMA will record the remaining estimated cost of closure and post-closure care costs of $2,504,000 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 2022. Actual costs when incurred may be higher due to inflation, changes in technology, or changes in laws and regulations. As of December 31, 2022, the DWRSWMA reported an ending net position of $32,029,694; which was an increase of $2,079,389 from the December 31, 2021 net position.

The DWRSWMA 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.

Northwest Georgia Trade and Convention Center Authority **-** The County participates with the City of Dalton in the Northwest Georgia Trade and Convention Center Authority (Convention Center). All budgetary and financial records are maintained by the City of Dalton. The Convention Center issued separate audited financial statements dated May 26, 2023. A copy of the separately issued financial statements can be obtained at their administrative office at 2211 Dug Gap Battle Road, Dalton, Georgia 30720.

Note 12 Joint Ventures (Continued)

The County and City of Dalton share equally in operations of the Convention Center, which operates to promote tourism within Whitfield County by hosting conventions, special events, and trade shows. Current expenditures are funded through user fees and, if necessary, equal transfers from both governments. The County's equity interest in this joint venture is reported as an enterprise 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. As of December 31, 2022, the Convention Center reported an ending net position of $9,615,869; which was a decrease of $242,157.

Dalton-Whitfield Joint Development Authority – The County participates with the City of Dalton in the Dalton-Whitfield Joint Development Authority and the Dalton-Whitfield Economic Development Authority, which are reported as one entity (the JDA). All budgetary and financial records are maintained by the JDA, which is housed at the Dalton-Whitfield Chamber of Commerce. The JDA issued separate audited financial statements dated June 26, 2023. A copy of the separately issued financial statements can be obtained at their administrative office at 100 S. Hamilton Street, Dalton, Georgia 30720.

The County and the City of Dalton share equally in operations of the JDA, which operates to promote economic development within Whitfield County. Current expenditures are funded through equal transfers from both governments and a large donation from a local advised fund. The County's transfer to this entity is shown as an expenditure of the general fund, and the County's equity interest in this joint venture is shown as an investment in a joint venture for governmental activities in the government-wide statement of net position. The County's share of the resulting income or loss from the joint venture is shown as an expense for economic development on the statement of activities. As of December 31, 2022, the JDA reported an ending net position of $2,672,217; which was a decrease of $817,093 from the December 31, 2021 net position.

Note 13 Jointly Governed Organizations

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 Section 50-8-39.1 provides that the member governments are liable for obligations of the NWGRC. During the year, the County paid $64,637 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 at 503 W. Waugh Street, Dalton, Georgia 30720.

Note 14 Commitments and Contingencies

A. Contractual Commitments

In addition to the liabilities enumerated in the balance sheet, at December 31, 2022, the County has contractual commitments on uncompleted contracts of approximately $7,590,000.

B. Litigation

The County is a defendant in certain legal actions in the nature of claims for alleged damages to persons and property and other similar types of actions arising in the course of County operations. Although the outcome of these cases is not presently determinable, in the opinion of management and legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

C. Grant Contingencies

The County has received Federal and State grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to the disallowance of certain expenditures previously reimbursed by those agencies. Based upon prior experience, County management believes such disallowances, if any, will not be significant.

Note 15 Hotel/Motel Tax

The County imposes a 7% hotel/motel lodging tax for the purpose of promoting tourism as authorized in Georgia Law (O.C.G.A 48-13-51). The County collected tax revenues of $225,692 and expended the full 100% of the revenues on the promotion of tourism.

Note 16 Tax Abatements

The Dalton-Whitfield Joint Development Authority (a joint venture between the County and the City of Dalton, as disclosed in Note 12) has entered into several agreements for abatement of property taxes. The JDA provides tax incentives, based upon certain criteria, to potential and existing entities for the purpose of furthering economic growth in the Dalton-Whitfield area. The JDA is not a taxing authority. The tax abatements offered are abatements of Whitfield County, Georgia property tax and City of Dalton, Georgia property tax. Whitfield County and the City must approve the tax incentive agreements prior to their execution.

The criteria that makes an entity eligible for tax abatements through the JDA include providing new capital investment and/or new jobs in the Dalton-Whitfield area. The amount of the tax abatement transaction is determined based upon a specified rubric. Planned new jobs, community investment, diversification, wage levels, project location, and other factors are considered in determining the amount of tax abatement offered to an entity. The tax abatement period for a project can last up to fifteen years.

The entity must be willing to enter into a contractual agreement with the JDA and willing to enter into a bond financed sale leaseback transaction (“Industrial Revenue Bonds”) which transfers title to improvements (land, buildings, equipment) during the life of the tax deferment/abatement plan to the JDA, as provided by Georgia state law. The local taxing jurisdictions and the public receive notice of the title transfer pursuant to an Industrial Revenue Bond validation.

Note 16 Tax Abatements (Continued)

Entities with tax abatements are required to file an annual report with the JDA which certifies the number of jobs created, the cumulative amount of capital investment, and other applicable measurements. In the event the entity fails to meet specified goals, a percentage method described in each agreement is used to determine the shortfall. The shortfall percentage is multiplied by the amount of taxes abated for the year for the project to arrive at a recovery payment. The recovery payment is due with the annual report.

Twenty-five tax abatement agreements are outstanding as of December 31, 2022. Reductions in tax revenues attributable to Whitfield County, Georgia were $2,391,982.

REQUIRED SUPPLEMENTARY INFORMATION

Required Supplementary Information is used to present required information for the County.

Schedule of Changes in the County's Total OPEB Liability and Related Ratios
Schedule of Changes in the County's Net Pension Liability and Related Ratios (ACCG Plan)
Schedule of County Contributions (ACCG Plan)

WHITFIELD COUNTY, GEORGIA

Schedules of Required Supplementary Information

Schedule of Changes in the County's Total OPEB Liability

And Related Ratios

For the Year Ended December 31, 2022

	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	$ 359,500	$ 319,100	$ 250,600	$ 280,900	$ 274,000
Interest on total OPEB liability	198,300	265,500	270,100	265,200	252,200
Differences between expected and actual experience	788,400	(799,800)	1,379,500	(656,300)	-
Changes in actuarial assumptions	230,600	608,300	781,200	(284,200)	-
Benefit payments	(155,100)	(185,600)	(560,500)	(61,500)	(214,800)
Net change in total OPEB liability	1,421,700	207,500	2,120,900	(455,900)	311,400
Total OPEB liability - beginning	9,635,000	9,427,500	7,306,600	7,762,500	7,451,100
Total OPEB liability - ending	$ 11,056,700	$ 9,635,000	$ 9,427,500	$ 7,306,600	$ 7,762,500
Covered payroll	$ 11,933,100	$ 12,908,600	$ 12,908,600	$ 13,367,100	$ 13,367,100
County's total OPEB liability as a percentage of covered payroll	92.7%	74.6%	73.0%	54.7%	58.1%

Notes to the Schedule

The schedule will present 10 years of information once it is accumulated.

WHITFIELD COUNTY, GEORGIA
Schedules of Required Supplementary Information
Schedule of Changes in the County's Net Pension Liability
And Related Ratios (ACCG Plan)
For the Year Ended December 31, 2022

	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability								
Service cost	$ 707,126	$ 722,968	$ 711,465	$ 594,570	$ 554,097	$ 509,289	$ 462,662	$ 479,120
Interest on total pension liability	3,983,044	3,767,497	3,445,075	3,220,859	3,101,595	2,898,002	2,641,503	2,522,904
Differences between expected and actual experience	754,458	(719,242)	(287,806)	(233,582)	(425,004)	1,828,569	497,388	-
Changes in actuarial assumptions	100,918	148,841	2,515,573	2,951,217	99,318	1,338,116	1,344,262	-
Benefit payments, including refunds of employee contributions	(2,139,391)	(1,911,990)	(1,754,716)	(1,731,952)	(1,638,034)	(1,614,361)	(1,525,835)	(1,420,706)
Plan change	-	1,239,938	-	-	-	-	-	-
Net change in total pension liability	3,406,155	3,248,012	4,629,591	4,801,112	1,691,972	4,959,615	3,419,980	1,581,318
Total pension liability - beginning	57,970,324	54,722,312	50,092,721	45,291,609	43,599,637	38,640,022	35,220,042	33,638,724
Total pension liability - ending (a)	$ 61,376,479	$ 57,970,324	$ 54,722,312	$ 50,092,721	$ 45,291,609	$ 43,599,637	$ 38,640,022	$ 35,220,042
Plan fiduciary net position								
Contributions - employer	$ 4,629,351	$ 1,867,847	$ 1,498,082	$ 1,504,596	$ 1,504,596	$ 500,000	$ 1,055,865	$ 876,506
Net investment income	7,352,037	5,961,458	7,445,140	(1,718,103)	5,486,159	2,387,843	257,095	2,320,411
Benefit payments, including refunds of employee contributions	(2,139,391)	(1,911,990)	(1,754,716)	(1,731,952)	(1,638,034)	(1,614,361)	(1,525,835)	(1,420,706)
Administrative expenses	(99,812)	(101,503)	(101,576)	(88,314)	(81,692)	(82,961)	(75,736)	(71,788)
Other changes	(122,658)	-	(252,674)	(1,746,162)	(276,533)	(260,299)	(274,034)	(260,175)
Net change in plan fiduciary net position	9,619,527	5,815,812	6,834,256	(3,779,935)	4,994,496	930,222	(562,645)	1,444,248
Plan fiduciary net position - beginning	47,516,809	41,700,997	34,866,741	38,646,676	33,652,180	32,721,958	33,284,603	31,840,355
Plan fiduciary net position - ending (b)	$ 57,136,336	$ 47,516,809	$ 41,700,997	$ 34,866,741	$ 38,646,676	$ 33,652,180	$ 32,721,958	$ 33,284,603
County's net pension liability - ending (a) - (b)	$ 4,240,143	$ 10,453,515	$ 13,021,315	$ 15,225,980	$ 6,644,933	$ 9,947,457	$ 5,918,064	$ 1,935,439
Plan fiduciary net position as a percentage of the total pension liability	93.1%	82.0%	76.2%	69.6%	85.3%	77.2%	84.7%	94.5%
Covered-employee payroll	$ 19,221,276	$ 19,277,934	$ 19,718,258	$ 19,284,710	$ 18,256,183	$ 17,477,196	$ 15,716,628	$ 15,939,437
County's net pension liability as a percentage of covered-employee payroll	22.1%	54.2%	66.0%	79.0%	36.4%	56.9%	37.7%	12.1%

Notes to the Schedule
The schedule will present 10 years of information once it is accumulated.

Changes since prior valuation:
In 2020, the Plan was amended effective January 1, 2021, to designate two new classes of Eligible Employees, Class 5 and Class 6, who will be eligible for an unreduced early retirement benefit upon the attainment of age 55 with 25 years of Vesting Service.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

WHITFIELD COUNTY, GEORGIA
Schedules of Required Supplementary Information
Schedule of County Contributions (ACCG Plan)
For the Year Ended December 31, 2022

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	$ 2,063,335	$ 2,108,369	$ 2,020,982	$ 1,867,847	$ 1,498,082	$ 1,504,596	$ 1,310,742	$ 1,039,613	$ 1,050,127
Contributions in relation to the actuarially determined contribution	3,963,335	2,608,369	2,020,982	1,498,082	1,540,596	1,504,596	500,000	1,055,865	876,506
Contribution deficiency (excess)	$ (1,900,000)	$ (500,000)	$ -	$ 369,765	$ (42,514)	$ -	$ 810,742	$ (16,252)	$ 173,621
Covered payroll	18,543,209	19,221,276	19,277,934	19,718,258	19,284,710	18,256,183	17,477,196	15,716,628	15,939,437
Contributions as a percentage of Covered payroll	21.4%	13.6%	10.5%	7.6%	8.0%	8.2%	2.9%	6.7%	6.6%

Notes to the Schedule

Valuation Date	January 1, 2022
Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	Smoothed market value with a 5-year smoothing period.
Assumed Rate of Return on Investments	7.0%
Projected Salary Increases	4.0% per year with an age based scale from 0.5% - 1.0%
Cost-of-living Adjustment	N/A
Amortization Method	Closed level dollar for unfunded liability
Remaining Amortization Period	None remaining

The schedule will present ten years of information once it is accumulated.

SUPPLEMENTARY INFORMATION

WHITFIELD COUNTY, GEORGIA

General Fund

Detailed Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes:				
Property taxes	$ 20,183,000	$ 20,183,000	$ 20,078,821	$ (104,179)
Motor vehicle and mobile home taxes	-	-	419,564	419,564
Motor vehicle title ad valorem tax	5,750,000	4,929,500	4,929,585	85
Alternative ad valorem tax	-	-	101,497	101,497
Local option sales taxes	12,750,000	14,500,000	14,504,025	4,025
Transfer taxes	180,000	180,000	227,907	47,907
Franchise taxes	345,000	345,000	463,986	118,986
Alcoholic beverage taxes	425,000	425,000	422,523	(2,477)
Business taxes	115,000	115,000	86,934	(28,066)
Total taxes	**39,748,000**	**40,677,500**	**41,234,842**	**557,342**
Licenses and permits:				
Alcoholic beverage licenses	78,000	78,000	79,100	1,100
Zoning and business licenses	37,500	47,500	57,860	10,360
Building and mobile home permits	650,000	720,000	723,430	3,430
Other	1,450	1,450	1,475	25
Total licenses and permits	**766,950**	**846,950**	**861,865**	**14,915**
Intergovernmental revenues:				
Federal Government	1,058,011	1,058,011	914,242	(143,769)
State of Georgia	1,120,838	1,120,838	1,120,838	-
City of Dalton	267,536	267,536	2,500	(265,036)
Murray County	-	-	3,500	3,500
Joint Development Authority	-	45,000	45,981	981
Total intergovernmental revenues	**2,446,385**	**2,491,385**	**2,087,061**	**(404,324)**
Charges for services:				
Clerk of Court	367,612	442,612	456,844	14,232
Probate Court	200,000	200,000	195,976	(4,024)
Magistrate Court	215,000	215,000	203,475	(11,525)
Sheriff's Department	68,000	68,000	48,053	(19,947)
State of Georgia	150,000	150,000	26,145	(123,855)
Federal Government	4,000	4,000	3,857	(143)
City of Dalton, Georgia	251,500	251,500	270,534	19,034
Other Cities	37,100	37,100	22,266	(14,834)
Jail	121,800	121,800	130,486	8,686
Tax Commissioner's Office	1,224,000	1,224,000	903,971	(320,029)
Public Works	50,000	50,000	72,032	22,032
Board of Elections and Registrar	20,000	20,000	585	(19,415)
Animal Control	13,000	13,000	10,281	(2,719)
Parks and recreation	250,000	250,000	323,054	73,054
Other	91,572	145,572	190,001	44,429
Total charges for services	**3,063,584**	**3,192,584**	**2,857,560**	**(335,024)**

(Continued)

WHITFIELD COUNTY, GEORGIA

General Fund

Detailed Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES-continued				
Fines, forfeitures and penalties:				
Clerk of Court	$ 300,000	$ 300,000	$ 355,069	$ 55,069
Probate Court	450,000	450,000	501,485	51,485
Magistrate Court	60,000	60,000	60,007	7
Juvenile Court	9,250	9,250	1,420	(7,830)
Total fines, forfeitures and penalties	**819,250**	**819,250**	**917,981**	**98,731**
Investment earnings:				
Interest	6,500	186,500	192,607	6,107
Contributions & donations-private source:				
Private contributions	6,000	6,000	33,570	27,570
Miscellaneous:				
Whitfield County Board of Education	330,000	330,000	474,636	144,636
Murray County Board of Commissioners	315,000	315,000	357,538	42,538
State of Georgia	130,000	130,000	136,099	6,099
Other	501,444	569,444	774,191	204,747
Total miscellaneous	**1,276,444**	**1,344,444**	**1,742,464**	**398,020**
TOTAL REVENUES	**48,133,113**	**49,564,613**	**49,927,950**	**363,337**
EXPENDITURES				
General Government:				
Administration -				
Personnel services and employee benefits	554,669	622,493	622,490	3
Purchased and contracted services	181,550	190,635	186,728	3,907
Supplies	134,600	225,467	224,062	1,405
Other	1,000	1,600	1,600	-
Total Administration	871,819	1,040,195	1,034,880	5,315
Board of Elections -				
Personnel services and employee benefits	479,460	489,281	489,279	2
Purchased and contracted services	126,465	108,726	107,142	1,584
Supplies	21,172	22,954	19,672	3,282
Total Board of Elections	627,097	620,961	616,093	4,868
Finance -				
Personnel services and employee benefits	455,507	469,987	469,247	740
Purchased and contracted services	135,200	115,803	114,345	1,458
Supplies	11,250	12,784	9,705	3,079
Total Finance	601,957	598,574	593,297	5,277

(Continued)

WHITFIELD COUNTY, GEORGIA

General Fund

Detailed Schedule of Revenues, Expenditures, and Changes in

Fund Balance - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
General Government - continued:				
Information Technology -				
Personnel services and employee benefits	$ 504,681	$ 563,368	$ 561,924	$ 1,444
Purchased and contracted services	494,553	484,412	484,173	239
Supplies	142,641	162,216	159,168	3,048
Total Information Technology	1,141,875	1,209,996	1,205,265	4,731
Human Resources -				
Personnel services and employee benefits	304,904	346,767	346,764	3
Purchased and contracted services	89,359	102,179	101,557	622
Supplies	28,181	31,771	27,891	3,880
Total Human Resources	422,444	480,717	476,212	4,505
Tax Commissioner -				
Personnel services and employee benefits	1,428,590	1,554,497	1,551,181	3,316
Purchased and contracted services	280,179	298,553	298,553	-
Supplies	58,545	74,335	74,335	-
Total Tax Commissioner	1,767,314	1,927,385	1,924,069	3,316
Tax Assessor -				
Personnel services and employee benefits	1,274,649	1,353,033	1,350,661	2,372
Purchased and contracted services	231,519	201,743	201,024	719
Supplies	44,693	31,073	31,187	(114)
Total Tax Assessor	1,550,861	1,585,849	1,582,872	2,977
Board of Equalization -				
Personnel services and employee benefits	10,794	1,819	1,133	686
Purchased and contracted services	3,825	2,800	582	2,218
Supplies	220	220	-	220
Total Board of Equalization	14,839	4,839	1,715	3,124
Buildings and Grounds -				
Personnel services and employee benefits	810,119	945,915	945,915	-
Purchased and contracted services	143,200	123,607	121,268	2,339
Supplies	557,750	573,622	573,037	585
Total Buildings and Grounds	1,511,069	1,643,144	1,640,220	2,924

(Continued)

WHITFIELD COUNTY, GEORGIA

General Fund

Detailed Schedule of Revenues, Expenditures, and Changes in

Fund Balance - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Public Information -				
Personnel services and employee benefits	$ 29,543	$ 24,628	$ 22,089	$ 2,539
Purchased and contracted services	600	4,500	4,383	117
Supplies	5,200	1,300	285	1,015
Total Public Information	35,343	30,428	26,757	3,671
Non-departmental -				
Attorney fees	210,000	174,600	174,465	135
Liability insurance	610,000	677,500	674,014	3,486
Audit fees	65,000	69,000	66,250	2,750
General administrative fees	82,000	87,000	84,071	2,929
Total Non-departmental	967,000	1,008,100	998,800	9,300
Total General Government	**9,511,618**	**10,150,188**	**10,100,180**	**50,008**
Judicial:				
Judicial Administration -				
Personnel services and employee benefits	348,702	439,241	439,241	-
Purchased and contracted services	213,750	227,202	225,024	2,178
Supplies	13,220	22,291	21,689	602
Total Judicial Administration	575,672	688,734	685,954	2,780
Judge Morris' Office -				
Personnel services and employee benefits	21,537	23,615	23,615	-
Purchased and contracted services	26,125	26,175	25,278	897
Supplies	5,250	7,154	6,720	434
Total Judge Morris' Office	52,912	56,944	55,613	1,331
Judge Boyett's Office -				
Personnel services and employee benefits	21,537	23,615	23,615	-
Purchased and contracted services	23,125	25,387	25,201	186
Supplies	7,500	6,192	5,296	896
Total Judge Boyett's Office	52,162	55,194	54,112	1,082
Judge Wilbanks' Office -				
Personnel services and employee benefits	21,537	23,615	23,615	-
Purchased and contracted services	33,200	34,173	34,108	65
Supplies	3,650	4,131	2,967	1,164
Total Judge Wilbanks' Office	58,387	61,919	60,690	1,229

(Continued)

WHITFIELD COUNTY, GEORGIA

General Fund

Detailed Schedule of Revenues, Expenditures, and Changes in

Fund Balance - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Judicial - continued:				
Judge Minter's Office -				
Personnel services and employee benefits	$ 20,097	$ 20,097	$ 20,097	$ -
Purchased and contracted services	31,125	29,442	29,303	139
Supplies	4,650	7,633	6,802	831
Total Judge Minter's Office	55,872	57,172	56,202	970
Clerk of Superior Court -				
Personnel services and employee benefits	802,282	934,663	934,663	-
Purchased and contracted services	122,150	110,176	106,951	3,225
Supplies	21,925	28,140	26,924	1,216
Total Clerk of Superior Court	946,357	1,072,979	1,068,538	4,441
District Attorney -				
Personnel services and employee benefits	1,020,170	1,069,134	1,068,945	189
Purchased and contracted services	337,658	348,106	346,525	1,581
Supplies	44,500	44,241	43,348	893
Total District Attorney	1,402,328	1,461,481	1,458,818	2,663
Magistrate Court -				
Personnel services and employee benefits	956,040	1,122,177	1,122,177	-
Purchased and contracted services	95,675	82,442	81,761	681
Supplies	32,600	33,976	33,399	577
Other	450	450	-	450
Total Magistrate Court	1,084,765	1,239,045	1,237,337	1,708
Probate Court -				
Personnel services and employee benefits	545,773	563,741	563,741	-
Purchased and contracted services	86,735	59,399	56,653	2,746
Supplies	14,800	17,450	16,064	1,386
Total Probate Court	647,308	640,590	636,458	4,132
Juvenile Court -				
Personnel services and employee benefits	822,846	876,310	876,086	224
Purchased and contracted services	205,645	187,297	182,833	4,464
Supplies	21,390	23,842	23,722	120
Total Juvenile Court	1,049,881	1,087,449	1,082,641	4,808

(Continued)

WHITFIELD COUNTY, GEORGIA

General Fund

Detailed Schedule of Revenues, Expenditures, and Changes in

Fund Balance - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Judicial - continued:				
Public Defender Court -				
Personnel services and employee benefits	$ 744,250	$ 729,723	$ 727,579	$ 2,144
Purchased and contracted services	42,240	33,604	32,448	1,156
Supplies	14,800	14,576	13,994	582
Total Public Defender	801,290	777,903	774,021	3,882
Total Judicial	**6,726,934**	**7,199,410**	**7,170,384**	**29,026**
Public safety:				
Sheriff's Department -				
Personnel services and employee benefits	7,083,340	8,181,796	8,181,796	-
Purchased and contracted services	617,420	513,583	511,255	2,328
Supplies	570,500	705,624	688,361	17,263
Total Sheriff's Department	8,271,260	9,401,003	9,381,412	19,591
Correctional Center -				
Personnel services and employee benefits	7,024,661	8,419,862	8,416,445	3,417
Purchased and contracted services	1,798,320	1,883,914	1,867,027	16,887
Supplies	616,853	698,353	716,377	(18,024)
Total Correctional Center	9,439,834	11,002,129	10,999,849	2,280
Coroner-				
Personnel services and employee benefits	70,615	78,869	78,171	698
Purchased and contracted services	34,545	43,469	42,482	987
Supplies	1,000	1,251	1,251	-
Total Coroner	106,160	123,589	121,904	1,685
Animal Control -				
Personnel services and employee benefits	242,931	252,519	251,604	915
Purchased and contracted services	41,500	38,301	37,424	877
Supplies	33,749	40,493	38,972	1,521
Total Animal Control	318,180	331,313	328,000	3,313
Emergency Management -				
Personnel services and employee benefits	147,094	152,682	151,826	856
Purchased and contracted services	80,998	190,068	189,746	322
Supplies	33,405	30,449	29,705	744
Total Emergency Management	261,497	373,199	371,277	1,922

(Continued)

WHITFIELD COUNTY, GEORGIA

General Fund

Detailed Schedule of Revenues, Expenditures, and Changes in

Fund Balance - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Public safety - continued:				
Emergency Medical Services	$ 250,000	$ 250,000	$ 250,000	$ -
Total Public Safety	**18,646,931**	**21,481,233**	**21,452,442**	**28,791**
Public Works:				
Public Works -				
Personnel services and employee benefits	3,541,422	3,809,913	3,809,913	-
Purchased and contracted services	604,100	670,288	670,246	42
Supplies	2,993,969	2,809,133	2,803,981	5,152
Total Public Works	**7,139,491**	**7,289,334**	**7,284,140**	**5,194**
Health and Welfare:				
Physical and Mental Health	250,000	250,000	250,000	-
Family Support Council	10,000	10,000	10,000	-
Greenhouse Advocacy	19,800	13,200	13,200	-
Family and Children Services	80,000	80,000	80,000	-
Department of Veterans Services	984	984	984	-
Pauper fund	12,000	13,500	12,836	664
Total Health and Welfare	**372,784**	**367,684**	**367,020**	**664**
Culture and Recreation:				
Parks and Recreation -				
Personnel services and employee benefits	812,096	935,180	935,180	-
Purchased and contracted services	144,223	157,448	154,701	2,747
Supplies	376,284	465,206	464,106	1,100
Total Culture and Recreation	**1,332,603**	**1,557,834**	**1,553,987**	**3,847**
Housing and Development:				
County Extension Service -				
Personnel services and employee benefits	41,288	41,288	40,083	1,205
Purchased and contracted services	67,457	49,917	48,690	1,227
Supplies	16,754	22,294	21,361	933
Total County Extension Service	125,499	113,499	110,134	3,365
Inspections and Enforcement -				
Personnel services and employee benefits	408,789	458,559	458,559	-
Purchased and contracted services	25,500	21,200	18,283	2,917
Supplies	24,200	19,532	18,590	942
Total Inspections and Enforcement	458,489	499,291	495,432	3,859

(Continued)

WHITFIELD COUNTY, GEORGIA

General Fund

Detailed Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Housing and Development- continued:				
County Planner -				
Purchased and contracted services	$ 48,000	$ 48,000	$ 48,000	$ -
Total County Planner	48,000	48,000	48,000	-
Metropolitan Planning Organization -				
Personnel services and employee benefits	110,416	118,107	118,048	59
Purchased and contracted services	2,030	2,530	1,372	1,158
Supplies	9,700	5,961	2,090	3,871
Total Metropolitan Planning Organization	122,146	126,598	121,510	5,088
County Engineer -				
Personnel services and employee benefits	657,737	786,670	784,000	2,670
Purchased and contracted services	28,400	31,713	30,317	1,396
Supplies	16,850	15,501	15,409	92
Total County Engineer	702,987	833,884	829,726	4,158
Non-departmental -				
Timber protection	7,875	7,875	7,875	-
Intergovernmental payments	710,215	1,124,866	1,105,617	19,249
Total Non-departmental	718,090	1,132,741	1,113,492	19,249
Total Housing and Development	**2,175,211**	**2,754,013**	**2,718,294**	**35,719**
Debt Service:				
Principal payments	565,018	565,018	509,000	56,018
Interest payments	-	-	55,633	(55,633)
Total Debt Service	**565,018**	**565,018**	**564,633**	**385**
TOTAL EXPENDITURES	**46,470,590**	**51,364,714**	**51,211,080**	**153,634**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**1,662,523**	**(1,800,101)**	**(1,283,130)**	**516,971**
OTHER FINANCING SOURCES (USES)				
Transfers in	50,000	3,469,681	3,471,496	1,815
Transfers out	(441,122)	(955,280)	(955,280)	-
Proceeds from sale of capital assets	-	2,658,597	2,705,957	47,360
TOTAL OTHER FINANCING SOURCES (USES)	(391,122)	5,172,998	5,222,173	49,175
NET CHANGE IN FUND BALANCE	1,271,401	3,372,897	3,939,043	566,146
FUND BALANCE - BEGINNING OF YEAR	29,330,658	29,330,658	29,330,658	-
FUND BALANCE - END OF YEAR	$ 30,602,059	$ 32,703,555	$ 33,269,701	$ 566,146

NON-MAJOR GOVERNMENTAL FUNDS

Funds generally used to account for tax supported activities which include the non-major special revenue funds and the capital projects funds of the County.

WHITFIELD COUNTY, GEORGIA

Combining Balance Sheet
Non-major Governmental Funds
December 31, 2022

	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Total Non-major Governmental Funds
ASSETS				
Cash and cash equivalents	$ 2,112,787	$ 5,641,272	$ 2,528	$ 7,756,587
Receivables (net of allowance for uncollectibles):				
Taxes	687,509	-	-	687,509
Accounts	15,546	-	-	15,546
Due from other governments	557,612	-	-	557,612
Restricted cash	-	31,412	-	31,412
TOTAL ASSETS	$ 3,373,454	$ 5,672,684	$ 2,528	$ 9,048,666
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 71,956	$ 120,211	$ -	$ 192,167
Accrued liabilities	78,991	56,727	-	135,718
Due to other funds	635,921	53,273	-	689,194
TOTAL LIABILITIES	786,868	230,211	-	1,017,079
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues - property taxes	126,581	-	-	126,581
TOTAL DEFERRED INFLOWS OF RESOURCES	126,581	-	-	126,581
FUND BALANCES				
Restricted:				
Judicial	1,666,659	-	-	1,666,659
Public safety	641,341	-	-	641,341
Culture and recreation	80,539	-	-	80,539
Housing and development	83,618	-	-	83,618
Construction and capital outlay	-	2,643,324	-	2,643,324
Debt service	-	-	2,528	2,528
Committed:				
Construction and capital outlay	-	2,799,149	-	2,799,149
Assigned:				
Public works	493	-	-	493
Unassigned	(12,645)	-	-	(12,645)
TOTAL FUND BALANCES	2,460,005	5,442,473	2,528	7,905,006
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 3,373,454	$ 5,672,684	$ 2,528	$ 9,048,666

WHITFIELD COUNTY, GEORGIA

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2022

	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Total Non-major Governmental Funds
REVENUES				
Taxes	$ 1,288,664	$ -	$ -	$ 1,288,664
Intergovernmental revenues	1,187,881	-	-	1,187,881
Charges for services	2,174,115	-	-	2,174,115
Fines, forfeitures and penalties	741,949	-	-	741,949
Investment earnings	792	7,975	-	8,767
Miscellaneous	39,313	32,228	-	71,541
TOTAL REVENUES	5,432,714	40,203	-	5,472,917
EXPENDITURES				
Current:				
Judicial	895,042	-	-	895,042
Public safety	2,547,790	-	-	2,547,790
Public works	488,697	72,585	-	561,282
Health and welfare	263,690	-	-	263,690
Culture and recreation	63,850	-	-	63,850
Housing and development	423,192	55,000	-	478,192
Capital outlay	851,548	4,349,732	-	5,201,280
Debt service:				
Principal payments	-	48,941	-	48,941
Interest and fiscal charges	-	3,015	-	3,015
TOTAL EXPENDITURES	5,533,809	4,529,273	-	10,063,082
DEFICIENCY OF REVENUES OVER EXPENDITURES	(101,095)	(4,489,070)	-	(4,590,165)
OTHER FINANCING SOURCES (USES)				
Transfers in	494,336	478,399	-	972,735
Transfers out	(466,741)	-	-	(466,741)
TOTAL OTHER FINANCING SOURCES (USES)	27,595	478,399	-	505,994
NET CHANGE IN FUND BALANCES	(73,500)	(4,010,671)	-	(4,084,171)
FUND BALANCES - BEGINNING OF YEAR	2,533,505	9,453,144	2,528	11,989,177
FUND BALANCES - END OF YEAR	$ 2,460,005	$ 5,442,473	$ 2,528	$ 7,905,006

NON-MAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted or committed to expenditures for particular purposes.

WHITFIELD COUNTY, GEORGIA

Combining Balance Sheet

Non-major Special Revenue Funds

December 31, 2022

	Governmental Law Library Fund	District Attorney Forfeiture Fund	Sheriff's Forfeiture Fund	Opioid Settlement Payments Fund	911 Emergency System	CDBG-CV Food Bank Grant Fund	Prater's Mill Master Plan Fund	Whitfield County Neighborhood Stabilization Program	Conasauga A.D.R. Program	Divorce Seminar Fund
ASSETS										
Cash and cash equivalents	$ 96,095	$ 6,050	$ 152,632	$ 218,398	$ 212,243	$ 19,942	$ 425	$ 83,718	$ 444,576	$ 9,179
Taxes receivable (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	347,734	-	-	-	994	-
TOTAL ASSETS	$ 96,095	$ 6,050	$ 152,632	$ 218,398	$ 559,977	$ 19,942	$ 425	$ 83,718	$ 445,570	$ 9,179
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES										
LIABILITIES										
Accounts payable	$ -	$ -	$ 3,179	$ -	$ 6,722	$ 6,677	$ -	$ -	$ -	$ -
Accrued liabilities	-	-	-	-	61,367	-	-	-	-	-
Due to other funds	-	-	-	-	-	25,885	425	100	-	-
TOTAL LIABILITIES	-	-	3,179	-	68,089	32,562	425	100	-	-
DEFERRED INFLOWS OF RESOURCES										
Unavailable revenues - property taxes	-	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-	-	-	-	-
FUND BALANCES (DEFICIT)										
Restricted for:										
Judicial	96,095	6,050	-	218,398	-	-	-	-	445,570	9,179
Public safety	-	-	149,453	-	491,888	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Housing and development	-	-	-	-	-	-	-	83,618	-	-
Assigned for:										
Public works	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(12,620)	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	96,095	6,050	149,453	218,398	491,888	(12,620)	-	83,618	445,570	9,179
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 96,095	$ 6,050	$ 152,632	$ 218,398	$ 559,977	$ 19,942	$ 425	$ 83,718	$ 445,570	$ 9,179

Juvenile Service Fund	Local Victim Assistance Program	Drug Abuse Treatment and Education	Veterans Court	Community Housing Improvements Program	Felony Domestic Violence Court	Homeland Security Grant	Accountability Courts Grant Program	Jointly Funded District	Solid Waste District	Hotel/Motel Tax Fund	Total Non-major Special Revenue Funds
$ 126,025	$ 3,471	$ 590,367	$ 22,230	$ 100	$ -	$ -	$ 51,915	$ 43,839	$ 31,582	$ -	$ 2,112,787
-	-	-	-	-	-	-	-	399,607	287,902	-	687,509
-	-	-	-	-	-	-	-	-	-	15,546	15,546
1,785	2,565	2,409	-	-	74,586	37	122,032	5,470	-	-	557,612
$ 127,810	$ 6,036	$ 592,776	$ 22,230	$ 100	$ 74,586	$ 37	$ 173,947	$ 448,916	$ 319,484	$ 15,546	$ 3,373,454
$ 1,184	$ 3,875	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,560	$ 38,761	$ 4,998	$ 71,956
-	-	3,183	-	-	2,608	-	11,833	-	-	-	78,991
-	2,161	-	-	100	28,601	62	52,573	288,254	227,212	10,548	635,921
1,184	6,036	3,183	-	100	31,209	62	64,406	294,814	265,973	15,546	786,868
-	-	-	-	-	-	-	-	73,563	53,018	-	126,581
-	-	-	-	-	-	-	-	73,563	53,018	-	126,581
126,626	-	589,593	22,230	-	43,377	-	109,541	-	-	-	1,666,659
-	-	-	-	-	-	-	-	-	-	-	641,341
-	-	-	-	-	-	-	-	80,539	-	-	80,539
-	-	-	-	-	-	-	-	-	-	-	83,618
-	-	-	-	-	-	-	-	-	493	-	493
-	-	-	-	-	-	(25)	-	-	-	-	(12,645)
126,626	-	589,593	22,230	-	43,377	(25)	109,541	80,539	493	-	2,460,005
$ 127,810	$ 6,036	$ 592,776	$ 22,230	$ 100	$ 74,586	$ 37	$ 173,947	$ 448,916	$ 319,484	$ 15,546	$ 3,373,454

WHITFIELD COUNTY, GEORGIA

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-major Special Revenue Funds
For the Year Ended December 31, 2022

	Governmental Law Library Fund	District Attorney Forfeiture Fund	Sheriff's Forfeiture Fund	Opioid Settlement Payments Fund	911 Emergency System	CDBG-CV Food Bank Grant Fund	Prater's Mill Master Plan Fund	Whitfield County Neighborhood Stabilization Program	Conasauga A.D.R. Program	Divorce Seminar Fund
REVENUES										
Taxes	$ -	$ -	$ -	$ -	$ 1,667	$ -	$ -	$ -	$ -	$ -
Intergovernmental revenues	-	-	-	-	-	578,352	-	-	-	-
Charges for services	-	-	-	-	2,079,096	776	-	-	60,494	8,322
Fines, forfeitures and penalties	34,818	26,526	234,863	218,398	-	-	-	-	1,499	-
Investment earnings	5	-	1	-	-	-	-	-	786	-
Miscellaneous	1,175	-	-		8,057	-	-	-	3,250	-
TOTAL REVENUES	35,998	26,526	234,864	218,398	2,088,820	579,128	-	-	66,029	8,322
EXPENDITURES										
Current:										
Judicial	39,767	6,216	-	-	-	-	-	-	41,462	3,640
Public safety	-	-	35,940	-	2,511,850	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	50,911	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Housing and development	-	-	-	-	-	-	39,925	-	-	-
Capital outlay	-	51,516	200,410	-	58,610	541,012	-	-	-	-
TOTAL EXPENDITURES	39,767	57,732	236,350	-	2,570,460	591,923	39,925	-	41,462	3,640
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,769)	(31,206)	(1,486)	218,398	(481,640)	(12,795)	(39,925)	-	24,567	4,682
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	208,953	175	425	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	208,953	175	425	-	-	-
NET CHANGE IN FUND BALANCES	(3,769)	(31,206)	(1,486)	218,398	(272,687)	(12,620)	(39,500)	-	24,567	4,682
FUND BALANCES (DEFICITS) - BEGINNING OF YEAR	99,864	37,256	150,939	-	764,575	-	39,500	83,618	421,003	4,497
FUND BALANCES (DEFICITS) - END OF YEAR	$ 96,095	$ 6,050	$ 149,453	$ 218,398	$ 491,888	$ (12,620)	$ -	$ 83,618	$ 445,570	$ 9,179

Juvenile Service Fund	Local Victim Assistance Program	Drug Abuse Treatment and Education	Veterans Court	Community Housing Improvements Program	Felony Domestic Violence Court	Homeland Security Grant	Accountability Courts Grant Program	Jointly Funded District	Solid Waste District	Hotel/Motel Tax Fund	Total Non-major Special Revenue Funds
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 616,873	$ 444,432	$ 225,692	$ 1,288,664
-	-	-	32,070	-	159,085	-	418,374	-	-	-	1,187,881
25,352	-	-	-	-	-	-	-	-	-	75	2,174,115
-	73,968	110,387	-	-	-	-	41,490	-	-	-	741,949
-	-	-	-	-	-	-	-	-	-	-	792
-	-	-	-	-	-	-	22,751	4,080	-	-	39,313
25,352	73,968	110,387	32,070	-	159,085	-	482,615	620,953	444,432	225,767	5,432,714
14,154	22,190	138,139	10,320	-	145,040	-	474,114	-	-	-	895,042
-	-	-	-	-	-	-	-	-	-	-	2,547,790
-	-	-	-	-	-	-	-	-	488,697	-	488,697
-	-	-	-	-	-	-	-	212,779	-	-	263,690
-	-	-	-	-	-	-	-	63,850	-	-	63,850
-	-	-	-	-	-	-	-	157,500	-	225,767	423,192
-	-	-	-	-	-	-	-	-	-	-	851,548
14,154	22,190	138,139	10,320	-	145,040	-	474,114	434,129	488,697	225,767	5,533,809
11,198	51,778	(27,752)	21,750	-	14,045	-	8,501	186,824	(44,265)	-	(101,095)
-	-	227,377	-	-	-	-	12,973	-	44,433	-	494,336
-	(51,778)	-	(44,881)	-	-	-	(178,532)	(191,550)	-	-	(466,741)
-	(51,778)	227,377	(44,881)	-	-	-	(165,559)	(191,550)	44,433	-	27,595
11,198	-	199,625	(23,131)	-	14,045	-	(157,058)	(4,726)	168	-	(73,500)
115,428	-	389,968	45,361	-	29,332	(25)	266,599	85,265	325	-	2,533,505
$ 126,626	$ -	$ 589,593	$ 22,230	$ -	$ 43,377	$ (25)	$ 109,541	$ 80,539	$ 493	$ -	$ 2,460,005

WHITFIELD COUNTY, GEORGIA

Governmental Law Library Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines, forfeitures and penalties	$ 34,500	$ 34,500	$ 34,818	$ 318
Investment earnings	200	200	5	(195)
Miscellaneous	1,175	1,175	1,175	-
TOTAL REVENUES	35,875	35,875	35,998	123
EXPENDITURES				
Current:				
Judicial	36,205	39,905	39,767	138
TOTAL EXPENDITURES	36,205	39,905	39,767	138
NET CHANGE IN FUND BALANCES	(330)	(4,030)	(3,769)	261
FUND BALANCES - BEGINNING OF YEAR	99,864	99,864	99,864	-
FUND BALANCES - END OF YEAR	$ 99,534	$ 95,834	$ 96,095	$ 261

WHITFIELD COUNTY, GEORGIA

District Attorney Forfeiture Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines, forfeitures and penalties	$ 20,000	$ 26,500	$ 26,526	$ 26
TOTAL REVENUES	20,000	26,500	26,526	26
EXPENDITURES				
Current:				
Judicial	15,000	6,668	6,216	452
Capital outlay	5,000	51,516	51,516	-
TOTAL EXPENDITURES	20,000	58,184	57,732	452
NET CHANGE IN FUND BALANCES	-	(31,684)	(31,206)	478
FUND BALANCES - BEGINNING OF YEAR	37,256	37,256	37,256	-
FUND BALANCES - END OF YEAR	$ 37,256	$ 5,572	$ 6,050	$ 478

WHITFIELD COUNTY, GEORGIA

Sheriff's Forfeiture Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines, forfeitures and penalties	$ 150,000	$ 235,000	$ 234,863	$ (137)
Investment earnings	20	20	1	(19)
TOTAL REVENUES	150,020	235,020	234,864	(156)
EXPENDITURES				
Current:				
Public safety	40,000	35,940	35,940	-
Capital outlay	80,000	201,060	200,410	650
TOTAL EXPENDITURES	120,000	237,000	236,350	650
NET CHANGE IN FUND BALANCES	30,020	(1,980)	(1,486)	494
FUND BALANCES - BEGINNING OF YEAR	150,939	150,939	150,939	-
FUND BALANCES - END OF YEAR	$ 180,959	$ 148,959	$ 149,453	$ 494

WHITFIELD COUNTY, GEORGIA

911 Emergency System Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 850	$ 850	$ 1,667	$ 817
Charges for services	1,960,000	2,028,947	2,079,096	50,149
Miscellaneous	8,300	8,300	8,057	(243)
TOTAL REVENUES	1,969,150	2,038,097	2,088,820	50,723
EXPENDITURES				
Current:				
Public safety	2,381,761	2,539,423	2,511,850	27,573
Capital outlay	32,176	31,176	58,610	(27,434)
TOTAL EXPENDITURES	2,413,937	2,570,599	2,570,460	139
DEFICIENCY OF REVENUES OVER EXPENDITURES	(444,787)	(532,502)	(481,640)	50,862
OTHER FINANCING SOURCES				
Transfers in	144,787	205,887	208,953	3,066
TOTAL OTHER FINANCING SOURCES	144,787	205,887	208,953	3,066
NET CHANGE IN FUND BALANCES	(300,000)	(326,615)	(272,687)	53,928
FUND BALANCES - BEGINNING OF YEAR	764,575	764,575	764,575	-
FUND BALANCES - END OF YEAR	$ 464,575	$ 437,960	$ 491,888	$ 53,928

WHITFIELD COUNTY, GEORGIA

CDBG-CV Food Bank Grant Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental revenues	$ 561,945	$ 561,945	$ 578,352	$ 16,407
Charges for services	13,594	13,594	776	(12,818)
TOTAL REVENUES	575,539	575,539	579,128	3,589
EXPENDITURES				
Current:				
Health and welfare	16,000	16,000	50,911	(34,911)
Capital outlay	576,046	576,046	541,012	35,034
TOTAL EXPENDITURES	592,046	592,046	591,923	123
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(16,507)	(16,507)	(12,795)	3,712
OTHER FINANCING SOURCES				
Transfers in	175	175	175	-
TOTAL OTHER FINANCING SOURCES	175	175	175	-
NET CHANGE IN FUND BALANCES	(16,332)	(16,332)	(12,620)	3,712
FUND BALANCES - BEGINNING OF YEAR	-	-	-	-
FUND BALANCES (DEFICITS) - END OF YEAR	$ (16,332)	$ (16,332)	$ (12,620)	$ 3,712

WHITFIELD COUNTY, GEORGIA

Praters Mill Master Plan Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Miscellaneous	$ -	$ -	$ -	$ -
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Current:				
Housing and development	39,925	39,925	39,925	-
TOTAL EXPENDITURES	39,925	39,925	39,925	-
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(39,925)	(39,925)	(39,925)	-
OTHER FINANCING SOURCES				
Transfers in	425	425	425	-
TOTAL OTHER FINANCING SOURCES	425	425	425	-
NET CHANGE IN FUND BALANCES	(39,500)	(39,500)	(39,500)	-
FUND BALANCES - BEGINNING OF YEAR	39,500	39,500	39,500	-
FUND BALANCES - END OF YEAR	$ -	$ -	$ -	$ -

WHITFIELD COUNTY, GEORGIA

Whitfield County Neighborhood Stabilization Program Special Revenue Fund

Schedule of Revenues, Expenditures, and

Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental revenues	$ -	$ -	$ -	$ -
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Current:				
Housing and development	83,618	83,618	-	83,618
TOTAL EXPENDITURES	83,618	83,618	-	83,618
NET CHANGE IN FUND BALANCES	(83,618)	(83,618)	-	83,618
FUND BALANCES - BEGINNING OF YEAR	83,618	83,618	83,618	-
FUND BALANCES - END OF YEAR	$ -	$ -	$ 83,618	$ 83,618

WHITFIELD COUNTY, GEORGIA

Conasauga A.D.R. Program Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Charges for services	$ 62,600	$ 62,600	$ 60,494	$ (2,106)
Fines, forfeitures and penalties	-	-	1,499	1,499
Investment earnings	400	400	786	386
Miscellaneous	-	-	3,250	3,250
TOTAL REVENUES	63,000	63,000	66,029	3,029
EXPENDITURES				
Current:				
Judicial	36,250	41,550	41,462	88
TOTAL EXPENDITURES	36,250	41,550	41,462	88
NET CHANGE IN FUND BALANCES	26,750	21,450	24,567	3,117
FUND BALANCES - BEGINNING OF YEAR	421,003	421,003	421,003	-
FUND BALANCES - END OF YEAR	$ 447,753	$ 442,453	$ 445,570	$ 3,117

WHITFIELD COUNTY, GEORGIA

Divorce Seminar Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Charges for services	$ 8,300	$ 8,300	$ 8,322	$ 22
TOTAL REVENUES	8,300	8,300	8,322	22
EXPENDITURES				
Current:				
Judicial	8,300	8,300	3,640	4,660
TOTAL EXPENDITURES	8,300	8,300	3,640	4,660
NET CHANGE IN FUND BALANCES	-	-	4,682	4,682
FUND BALANCES - BEGINNING OF YEAR	4,497	4,497	4,497	-
FUND BALANCES - END OF YEAR	$ 4,497	$ 4,497	$ 9,179	$ 4,682

WHITFIELD COUNTY, GEORGIA

Juvenile Service Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Charges for services	$ 32,000	$ 32,000	$ 25,352	$ (6,648)
TOTAL REVENUES	32,000	32,000	25,352	(6,648)
EXPENDITURES				
Current:				
Judicial	30,200	30,200	14,154	16,046
TOTAL EXPENDITURES	30,200	30,200	14,154	16,046
NET CHANGE IN FUND BALANCES	1,800	1,800	11,198	9,398
FUND BALANCES - BEGINNING OF YEAR	115,428	115,428	115,428	-
FUND BALANCES - END OF YEAR	$ 117,228	$ 117,228	$ 126,626	$ 9,398

WHITFIELD COUNTY, GEORGIA

Local Victim Assistance Program Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines, forfeitures and penalties	$ 82,600	$ 82,600	$ 73,968	$ (8,632)
TOTAL REVENUES	82,600	82,600	73,968	(8,632)
EXPENDITURES				
Current:				
Judicial	24,780	24,780	22,190	2,590
TOTAL EXPENDITURES	24,780	24,780	22,190	2,590
EXCESS OF REVENUES OVER EXPENDITURES	57,820	57,820	51,778	(6,042)
OTHER FINANCING USES				
Transfers out	(57,820)	(57,820)	(51,778)	6,042
TOTAL OTHER FINANCING USES	(57,820)	(57,820)	(51,778)	6,042
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES - BEGINNING OF YEAR	-	-	-	-
FUND BALANCES - END OF YEAR	$ -	$ -	$ -	$ -

WHITFIELD COUNTY, GEORGIA

Drug Abuse Treatment and Education Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines, forfeitures and penalties	$ 125,300	$ 110,450	$ 110,387	$ (63)
TOTAL REVENUES	125,300	110,450	110,387	(63)
EXPENDITURES				
Current:				
Judicial	124,325	138,189	138,139	50
TOTAL EXPENDITURES	124,325	138,189	138,139	50
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	975	(27,739)	(27,752)	(13)
OTHER FINANCING SOURCES				
Transfers in	-	227,377	227,377	-
TOTAL OTHER FINANCING SOURCES	-	227,377	227,377	-
NET CHANGE IN FUND BALANCES	975	199,638	199,625	(13)
FUND BALANCES - BEGINNING OF YEAR	389,968	389,968	389,968	-
FUND BALANCES - END OF YEAR	$ 390,943	$ 589,606	$ 589,593	$ (13)

WHITFIELD COUNTY, GEORGIA

Veterans Court Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental revenues	$ 32,000	$ 32,000	$ 32,070	$ 70
TOTAL REVENUES	32,000	32,000	32,070	70
EXPENDITURES				
Current:				
Judicial	10,329	10,329	10,320	9
TOTAL EXPENDITURES	10,329	10,329	10,320	9
EXCESS OF REVENUES OVER EXPENDITURES	21,671	21,671	21,750	79
OTHER FINANCING USES				
Transfers out	(44,881)	(44,881)	(44,881)	-
TOTAL OTHER FINANCING USES	(44,881)	(44,881)	(44,881)	-
NET CHANGE IN FUND BALANCES	(23,210)	(23,210)	(23,131)	79
FUND BALANCES - BEGINNING OF YEAR	45,361	45,361	45,361	-
FUND BALANCES - END OF YEAR	$ 22,151	$ 22,151	$ 22,230	$ 79

WHITFIELD COUNTY, GEORGIA

Community Housing Improvements Program Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental revenues	$ 550	$ 550	$ -	$ (550)
TOTAL REVENUES	550	550	-	(550)
EXPENDITURES				
Current:				
Housing and development	550	550	-	550
TOTAL EXPENDITURES	550	550	-	550
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES - BEGINNING OF YEAR	-	-	-	-
FUND BALANCES - END OF YEAR	$ -	$ -	$ -	$ -

WHITFIELD COUNTY, GEORGIA

Felony Domestic Violence Court Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental revenues	$ 167,224	$ 141,314	$ 159,085	$ 17,771
TOTAL REVENUES	167,224	141,314	159,085	17,771
EXPENDITURES				
Current:				
Judicial	141,777	145,074	145,040	34
TOTAL EXPENDITURES	141,777	145,074	145,040	34
NET CHANGE IN FUND BALANCES	25,447	(3,760)	14,045	17,805
FUND BALANCES - BEGINNING OF YEAR	29,332	29,332	29,332	-
FUND BALANCES - END OF YEAR	$ 54,779	$ 25,572	$ 43,377	$ 17,805

WHITFIELD COUNTY, GEORGIA

Accountability Courts Grants Program Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental revenues	$ 424,003	$ 424,003	$ 418,374	$ (5,629)
Fines, forfeitures and penalties	-	-	41,490	41,490
Miscellaneous	-	-	22,751	22,751
TOTAL REVENUES	424,003	424,003	482,615	58,612
EXPENDITURES				
Current:				
Judicial	467,955	480,928	474,114	6,814
TOTAL EXPENDITURES	467,955	480,928	474,114	6,814
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(43,952)	(56,925)	8,501	65,426
OTHER FINANCING SOURCES (USES)				
Transfers in	-	12,973	12,973	-
Transfers out	-	(178,532)	(178,532)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(165,559)	(165,559)	-
NET CHANGE IN FUND BALANCES	(43,952)	(222,484)	(157,058)	65,426
FUND BALANCES - BEGINNING OF YEAR	266,599	266,599	266,599	-
FUND BALANCES - END OF YEAR	$ 222,647	$ 44,115	$ 109,541	$ 65,426

WHITFIELD COUNTY, GEORGIA

Jointly Funded District Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 608,800	$ 620,250	$ 616,873	$ (3,377)
Miscellaneous	-	-	4,080	4,080
TOTAL REVENUES	608,800	620,250	620,953	703
EXPENDITURES				
Current:				
Health and welfare	177,000	212,800	212,779	21
Culture and recreation	255,400	63,850	63,850	-
Housing and development	157,500	157,500	157,500	-
TOTAL EXPENDITURES	589,900	434,150	434,129	21
EXCESS OF REVENUES OVER EXPENDITURES	18,900	186,100	186,824	682
OTHER FINANCING USES				
Transfers out	-	(191,550)	(191,550)	-
TOTAL OTHER FINANCING USES	-	(191,550)	(191,550)	-
NET CHANGE IN FUND BALANCES	18,900	(5,450)	(4,726)	682
FUND BALANCES - BEGINNING OF YEAR	85,265	85,265	85,265	-
FUND BALANCES - END OF YEAR	$ 104,165	$ 79,815	$ 80,539	$ 682

WHITFIELD COUNTY, GEORGIA

Solid Waste District Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 438,600	$ 438,600	$ 444,432	$ 5,832
TOTAL REVENUES	438,600	438,600	444,432	5,832
EXPENDITURES				
Current:				
Public works	515,400	488,750	488,697	53
TOTAL EXPENDITURES	515,400	488,750	488,697	53
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(76,800)	(50,150)	(44,265)	5,779
OTHER FINANCING SOURCES				
Transfers in	76,800	49,825	44,433	(5,392)
TOTAL OTHER FINANCING SOURCES	76,800	49,825	44,433	(5,392)
NET CHANGE IN FUND BALANCES	-	(325)	168	387
FUND BALANCES - BEGINNING OF YEAR	325	325	325	-
FUND BALANCES - END OF YEAR	$ 325	$ -	$ 493	$ 387

WHITFIELD COUNTY, GEORGIA

Hotel/Motel Tax Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 225,000	$ 225,700	$ 225,692	$ (8)
Charges for services	75	75	75	-
TOTAL REVENUES	225,075	225,775	225,767	(8)
EXPENDITURES				
Current:				
Housing and development	225,075	225,775	225,767	8
TOTAL EXPENDITURES	225,075	225,775	225,767	8
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES - BEGINNING OF YEAR	-	-	-	-
FUND BALANCES - END OF YEAR	$ -	$ -	$ -	$ -

SPLOST 2020 FUND

The SPLOST 2020 Fund is used to account for the acquisition and construction of major facilities funded by the 2020 special purpose local option sales tax.

WHITFIELD COUNTY, GEORGIA

SPLOST 2020 Fund

Schedule of Revenues, Expenditures, and

Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 16,500,000	$ 24,158,500	$ 24,067,556	$ (90,944)
Investment earnings	-	-	1,251	1,251
TOTAL REVENUES	16,500,000	24,158,500	24,068,807	(89,693)
EXPENDITURES				
Capital outlay	6,223,350	14,636,251	14,631,845	4,406
Intergovernmental	5,000,000	8,887,218	8,887,007	211
Debt service:				
Principal payments	6,593,000	6,593,000	6,593,000	-
Interest and fiscal charges	183,650	183,650	183,650	-
TOTAL EXPENDITURES	18,000,000	30,300,119	30,295,502	4,617
NET CHANGE IN FUND BALANCES	(1,500,000)	(6,141,619)	(6,226,695)	(85,076)
FUND BALANCES - BEGINNING OF YEAR	13,786,810	13,786,810	13,786,810	-
FUND BALANCES - END OF YEAR	$ 12,286,810	$ 7,645,191	$ 7,560,115	$ (85,076)

NON-MAJOR CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary or trust funds.

WHITFIELD COUNTY, GEORGIA

Combining Balance Sheet

Non-major Capital Projects Funds

December 31, 2022

	Capital Acquisitions Fund	JDA Project Fund	SPLOST Fund	SPLOST 2015 Fund	Total Non-major Capital Projects Funds
ASSETS					
Cash and equivalents	$ 506,545	$ 2,316,499	$ 1,780,109	$ 1,038,119	$ 5,641,272
Accounts receivable	-	-	-	-	-
Restricted cash	31,412	-	-	-	31,412
TOTAL ASSETS	$ 537,957	$ 2,316,499	$ 1,780,109	$ 1,038,119	$ 5,672,684
LIABILITES AND FUND BALANCES					
Accounts payable	$ 306	$ -	$ 119,905	$ -	$ 120,211
Accrued liabilities	-	55,001	1,726	-	56,727
Due to other funds	-	-	53,273	-	53,273
TOTAL LIABILITIES	306	55,001	174,904	-	230,211
FUND BALANCES					
Restricted:					
Construction and capital outlay	-	-	1,605,205	1,038,119	2,643,324
Commited:					
Construction and capital outlay	537,651	2,261,498	-	-	2,799,149
TOTAL FUND BALANCES	537,651	2,261,498	1,605,205	1,038,119	5,442,473
TOTAL LIABILITES AND FUND BALANCES	$ 537,957	$ 2,316,499	$ 1,780,109	$ 1,038,119	$ 5,672,684

WHITFIELD COUNTY, GEORGIA

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Non-major Capital Projects Fund

For the Year Ended December 31, 2022

	Capital Acquisitions Fund	JDA Project Fund	SPLOST Fund	SPLOST 2015 Fund	Total Non-major Capital Projects Funds
REVENUES					
Intergovernmental revenues	$ -	$ -	$ -	$ -	$ -
Investment earnings	-	-	7,709	266	7,975
Miscellaneous	-	32,228	-	-	32,228
TOTAL REVENUES	-	32,228	7,709	266	40,203
EXPENDITURES					
Current:					
Public works	-	-	72,585	-	72,585
Housing and development	-	55,000	-	-	55,000
Capital outlay	778,628	-	2,057,802	1,513,302	4,349,732
Debt service:					
Principal payments	-	48,941	-	-	48,941
Interest and fiscal charges	-	3,015	-	-	3,015
TOTAL EXPENDITURES	778,628	106,956	2,130,387	1,513,302	4,529,273
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(778,628)	(74,728)	(2,122,678)	(1,513,036)	(4,489,070)
OTHER FINANCING SOURCES					
Transfers in	426,443	51,956	-	-	478,399
TOTAL OTHER FINANCING SOURCES	426,443	51,956	-	-	478,399
NET CHANGE IN FUND BALANCES	(352,185)	(22,772)	(2,122,678)	(1,513,036)	(4,010,671)
FUND BALANCES - BEGINNING OF YEAR	889,836	2,284,270	3,727,883	2,551,155	9,453,144
FUND BALANCES - END OF YEAR	$ 537,651	$ 2,261,498	$ 1,605,205	$ 1,038,119	$ 5,442,473

WHITFIELD COUNTY, GEORGIA

Capital Acquisition Fund

Schedule of Revenues, Expenditures, and

Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Miscellaneous	$ -	$ -	$ -	$ -
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Capital outlay	454,500	778,850	778,628	222
TOTAL EXPENDITURES	454,500	778,850	778,628	222
DEFICIENCY OF REVENUES OVER EXPENDITURES	(454,500)	(778,850)	(778,628)	222
OTHER FINANCING SOURCES				
Transfers in	-	426,443	426,443	-
TOTAL OTHER FINANCING SOURCES	-	426,443	426,443	-
NET CHANGE IN FUND BALANCES	(454,500)	(352,407)	(352,185)	222
FUND BALANCES - BEGINNING OF YEAR	889,836	889,836	889,836	-
FUND BALANCES - END OF YEAR	$ 435,336	$ 537,429	$ 537,651	$ 222

WHITFIELD COUNTY, GEORGIA

JDA Project Fund

Schedule of Revenues, Expenditures, and

Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental revenues	$ 215,000	$ 1,044	$ -	$ (1,044)
Miscellaneous	27,000	32,000	32,228	228
TOTAL REVENUES	242,000	33,044	32,228	(816)
EXPENDITURES				
Current:				
Housing and development	600,000	55,544	55,000	544
Debt service:				
Principal payments	48,941	48,941	48,941	-
Interest and fiscal charges	3,015	3,015	3,015	-
TOTAL EXPENDITURES	651,956	107,500	106,956	544
DEFICIENCY OF REVENUES OVER EXPENDITURES	(409,956)	(74,456)	(74,728)	(272)
OTHER FINANCING SOURCES				
Transfer in	51,956	51,956	51,956	-
TOTAL OTHER FINANCING SOURCES	51,956	51,956	51,956	-
NET CHANGE IN FUND BALANCES	(358,000)	(22,500)	(22,772)	(272)
FUND BALANCES - BEGINNING OF YEAR	2,284,270	2,284,270	2,284,270	-
FUND BALANCES - END OF YEAR	$ 1,926,270	$ 2,261,770	$ 2,261,498	$ (272)

WHITFIELD COUNTY, GEORGIA

SPLOST Fund

Schedule of Revenues, Expenditures, and

Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Investment earnings	$ -	$ 7,650	$ 7,709	$ 59
TOTAL REVENUES	-	7,650	7,709	59
EXPENDITURES				
Current:				
Public works	66,279	66,279	72,585	(6,306)
Capital outlay	2,487,257	2,064,254	2,057,802	6,452
TOTAL EXPENDITURES	2,553,536	2,130,533	2,130,387	146
NET CHANGE IN FUND BALANCES	(2,553,536)	(2,122,883)	(2,122,678)	205
FUND BALANCES - BEGINNING OF YEAR	3,727,883	3,727,883	3,727,883	-
FUND BALANCES - END OF YEAR	$ 1,174,347	$ 1,605,000	$ 1,605,205	$ 205

WHITFIELD COUNTY, GEORGIA

SPLOST 2015 Fund

Schedule of Revenues, Expenditures, and

Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Investment earnings	$ -	$ -	$ 266	$ 266
TOTAL REVENUES	-	-	266	266
EXPENDITURES				
Capital outlay	490,900	1,513,655	1,513,302	353
TOTAL EXPENDITURES	490,900	1,513,655	1,513,302	353
NET CHANGE IN FUND BALANCES	(490,900)	(1,513,655)	(1,513,036)	619
FUND BALANCES - BEGINNING OF YEAR	2,551,155	2,551,155	2,551,155	-
FUND BALANCES - END OF YEAR	$ 2,060,255	$ 1,037,500	$ 1,038,119	$ 619

SPECIAL REPORT

The Special Report is applicable to the 2008, 2015, and 2020 Special 1 Percent Sales and Use Tax required by the State of Georgia.

WHITFIELD COUNTY, GEORGIA

Schedule of Projects Constructed with Special Purpose
Local Option Sales Tax Proceeds
For the Year Ended December 31, 2022

PROJECTS	ORIGINAL ESTIMATED COST	REVISED ESTIMATED COST	PRIOR YEARS	CURRENT YEAR	TOTAL	ESTIMATED PERCENTAGE OF COMPLETION
2008 SPLOST						
Road Improvement Projects	$ 36,289,785	$ 36,289,785	$ 34,008,108	$ 2,130,387	$ 36,138,495	100%
City of Dalton Road Projects	11,710,215	13,862,676	13,862,676	-	13,862,676	100%
TOTAL	48,000,000	50,152,461	47,870,784	2,130,387	50,001,171	
2015 SPLOST:						
County-wide communications project	8,040,000	8,040,000	7,797,393	-	7,797,393	97%
Library improvements	335,000	337,455	98,150	-	98,150	29%
Public safety vehicles and improvements	6,400,000	6,678,226	6,678,227	-	6,678,227	100%
Fire station and land	1,400,000	1,400,000	1,400,000	-	1,400,000	100%
Edwards Park gymnasium	2,000,000	3,006,178	3,006,178	-	3,006,178	100%
Recreational park projects	2,400,000	2,400,000	1,553,208	-	1,553,208	65%
Road, street and bridge projects	15,000,000	16,300,682	14,788,891	1,513,302	16,302,193	100%
City of Dalton	24,525,000	26,567,961	26,567,961	-	26,567,961	100%
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	66,230,502	63,390,008	1,513,302	64,903,310	
2020 SPLOST:						
Courthouse improvements	6,000,000	6,601,546	3,989,775	2,611,771	6,601,546	100%
Correctional Center improvements	850,000	850,000	258,955	55,414	314,369	37%
Fire Dept debt payoff, improvements, and vehicles	4,667,743	4,667,743	1,160,604	40,786	1,201,390	26%
Animal Control projects	200,000	244,198	214,765	29,431	244,196	100%
Library improvements and technology	1,200,000	1,200,000	11,250	11,441	22,691	2%
Road, street and bridge projects, and public works equipment	9,396,450	9,396,450	1,653,211	4,604,375	6,257,586	67%
Public safety vehicles	1,469,252	1,469,252	1,282,248	66,883	1,349,131	92%
Sewer improvements, Carbondale, Connector 3, Cleveland Hwy	4,942,500	4,942,500	-	1,735,528	1,735,528	35%
W'side Park/Miracle Field improvements and field construction	2,300,000	2,300,000	-	-	-	0%
R'bend Park construction, infrastructure, community center, and fields	13,000,000	15,979,584	10,677,042	5,302,542	15,979,584	100%
Rocky Face Ridge Park improvements	300,000	300,000	131,016	153,712	284,728	95%
Bond interest	700,000	700,000	239,059	183,650	422,709	60%
City of Cohutta	378,560	378,560	378,560	-	378,560	100%
City of Dalton	19,099,000	19,099,000	7,912,928	8,906,969	16,819,897	88%
City of Tunnel Hill	490,945	490,945	490,945	-	490,945	100%
City of Varnell	1,005,550	1,005,550	1,005,550	-	1,005,550	100%
TOTAL	66,000,000	69,625,328	29,405,908	23,702,502	53,108,410	
	Reconciliation to Statement of Revenues, Expenditures, and Changes in Fund Balances:					
	Principal payments on long-term liabilities used to fund previous SPLOST outlays			6,593,000		
	Total 2020 SPLOST:			$ 30,295,502		
TOTAL OF ALL SPLOST	$ 175,600,000	$ 186,008,291	$ 140,666,700	$ 27,346,191	$ 168,012,891	

INTERNAL SERVICE FUNDS

To account for the financing of goods or services provided by one department to other departments or agencies on a cost-reimbursed basis.

WHITFIELD COUNTY, GEORGIA
Combining Statement of Net Position
Internal Service Funds
December 31, 2022

	Health Insurance Fund	Workers' Compensation Fund	Total
ASSETS			
Cash	$ 778,138	$ 1,490,360	$ 2,268,498
Accounts receivable	55,443	-	55,443
TOTAL ASSETS	833,581	1,490,360	2,323,941
LIABILITIES			
Accounts payable	38,539	34,524	73,063
Claims payable	308,964	475,218	784,182
TOTAL LIABILITIES	347,503	509,742	857,245
NET POSITION			
Unrestricted	486,078	980,618	1,466,696
TOTAL NET POSITION	$ 486,078	$ 980,618	$ 1,466,696

WHITFIELD COUNTY, GEORGIA

Combining Statement of Revenues, Expenses, and Changes in Net Position

Internal Service Funds

For the Year Ended December 31, 2022

	Health Insurance Fund	Workers' Compensation Fund	Total
OPERATING REVENUES			
Charges for services	$ 7,551,402	$ 923,062	$ 8,474,464
Miscellaneous	725,345	29,129	754,474
TOTAL OPERATING REVENUES	8,276,747	952,191	9,228,938
OPERATING EXPENSES			
Premiums and administrative fees	1,711,399	245,096	1,956,495
Claims cost	6,299,541	140,174	6,439,715
TOTAL OPERATING EXPENSES	8,010,940	385,270	8,396,210
CHANGE IN NET POSITION	265,807	566,921	832,728
NET POSITION - BEGINNING OF YEAR	220,271	413,697	633,968
NET POSITION - END OF YEAR	$ 486,078	$ 980,618	$ 1,466,696

WHITFIELD COUNTY, GEORGIA

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2022

	Health Insurance Fund	Workers' Compensation Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	$ 8,221,361	$ 952,191	$ 9,173,552
Payments to suppliers for services provided	(7,901,354)	(650,574)	(8,551,928)
NET CASH PROVIDED BY OPERATING ACTIVITIES	320,007	301,617	621,624
NET INCREASE IN CASH AND CASH EQUIVALENTS	320,007	301,617	621,624
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	458,131	1,188,743	1,646,874
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 778,138	$ 1,490,360	$ 2,268,498
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income	$ 265,807	$ 566,921	$ 832,728
Adjustments to reconcile operating income to net cash provided by operating activities:			
Increase (decrease):			
Accounts receivable	(55,386)	-	(55,386)
Claims payable	71,621	(260,910)	(189,289)
Accounts payable	37,965	(4,394)	33,571
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 320,007	$ 301,617	$ 621,624

FIDUCIARY FUNDS

The Fiduciary Funds are used to account for assets held by the County in a fiduciary capacity.

The County's Fiduciary-Custodial Funds are as follows:

Tax Commissioner
Sheriff's Department
Clerk of Court
Magistrate Court
Juvenile Court
Probate Court

WHITFIELD COUNTY, GEORGIA

Combining Statement of Fiduciary Net Position

Custodial Funds

December 31, 2022

	Tax Commissioner	Sheriff	Clerk of Superior Court	Magistrate Court	Juvenile Court	Probate Court	Total
ASSETS							
Cash and cash equivalents	$ 19,874,908	$ 291,038	$ 294,010	$ 46,357	$ 6,556	$ 40,385	$ 20,553,254
Taxes receivable	46,385,372	-	-	-	-	-	46,385,372
TOTAL ASSETS	66,260,280	291,038	294,010	46,357	6,556	40,385	66,938,626
LIABILITIES AND NET POSITION							
LIABILITIES							
Due to other governments	15,396,815	29	118,618	38,600	93	22,307	15,576,462
Accrued items and other	3,661,618	40,610	-	-	6,463	18,078	3,726,769
Uncollected taxes	46,385,372	-	-	-	-	-	46,385,372
TOTAL LIABILITIES	65,443,805	40,639	118,618	38,600	6,556	40,385	65,688,603
NET POSITION							
Restricted:							
Individuals, organizations, and other governments	816,475	250,399	175,392	7,757	-	-	1,250,023
TOTAL NET POSITION	816,475	250,399	175,392	7,757	-	-	1,250,023
TOTAL LIABILITIES AND NET POSITION	$ 66,260,280	$ 291,038	$ 294,010	$ 46,357	$ 6,556	$ 40,385	$ 66,938,626

WHITFIELD COUNTY, GEORGIA

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

For the Year Ended December 31, 2022

	Tax Commissioner	Sheriff	Clerk of Superior Court	Magistrate Court	Juvenile Court	Probate Court	Total
ADDITIONS							
Taxes	$ 70,407,258	$ -	$ -	$ -	$ -	$ -	$ 70,407,258
Fines and fees	-	2,193,434	4,607,461	1,100,441	3,760	237,681	8,142,777
Interest income	-	373	207	42	-	179	801
TOTAL ADDITIONS	70,407,258	2,193,807	4,607,668	1,100,483	3,760	237,860	78,550,836
DEDUCTIONS							
Taxes and fees paid to other governments	70,054,226	-	-	-	-	-	70,054,226
Payments to other Whitfield County entities	-	842,492	440,259	15,944	-	41,535	1,340,230
Payments to others	-	1,318,179	4,169,517	1,084,539	3,760	196,325	6,772,320
TOTAL DEDUCTIONS	70,054,226	2,160,671	4,609,776	1,100,483	3,760	237,860	78,166,776
NET INCREASE IN NET POSITION	353,032	33,136	(2,108)	-	-	-	384,060
NET POSITION - BEGINNING OF YEAR	463,443	217,263	177,500	7,757	-	-	865,963
NET POSITION - END OF YEAR	$ 816,475	$ 250,399	$ 175,392	$ 7,757	$ -	$ -	$ 1,250,023

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.

Contents

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 government's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the government'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.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

WHITFIELD COUNTY, GEORGIA
Net Position By Component
Last Ten Fiscal Years

	2022	2021	2020	2019
Governmental activities				
Net investment in capital assets	$ 205,037,958	$ 199,289,800	$ 174,460,330	$ 194,165,355
Restricted	14,949,662	19,459,446	37,914,589	17,984,043
Unrestricted	25,035,767	15,333,560	15,452,050	15,992,924
Total governmental activities net position	$ 245,023,387	$ 234,082,806	$ 227,826,969	$ 228,142,322
Business-type activities				
Net investment in capital assets	$ 124,126	$ 177,959	$ 129,211	$ 215,677
Unrestricted	19,569,567	18,513,942	16,973,807	18,442,054
Total business-type activities net position	$ 19,693,693	$ 18,691,901	$ 17,103,018	$ 18,657,731
Primary government				
Net investment in capital assets	$ 205,162,084	$ 199,467,759	$ 174,589,541	$ 194,381,032
Restricted	14,949,662	19,459,446	37,914,589	17,984,043
Unrestricted	44,605,334	33,847,502	32,425,857	34,434,978
Total primary government net position	$ 264,717,080	$ 252,774,707	$ 244,929,987	$ 246,800,053

WHITFIELD COUNTY, GEORGIA
Net Position By Component
Last Ten Fiscal Years

	2018	2017 - Restated	2016	2015	2014	2013
	$ 210,051,630	$ 225,843,608	$ 237,951,877	$ 225,710,706	$ 252,389,189	$ 264,426,126
	21,170,375	16,412,612	23,879,901	34,314,997	28,157,277	34,560,814
	10,765,984	9,938,504	(4,685,019)	7,839,847	3,271,397	5,793,885
	$ 241,987,989	$ 252,194,724	$ 257,146,759	$ 267,865,550	$ 283,817,863	$ 304,780,825
	$ 261,751	$ 211,536	$ 161,927	$ 252,587	$ 217,212	$ 187,375
	16,577,913	16,310,985	15,596,297	14,750,860	15,349,663	15,385,978
	$ 16,839,664	$ 16,522,521	$ 15,758,224	$ 15,003,447	$ 15,566,875	$ 15,573,353
	$ 210,313,381	$ 226,055,144	$ 238,113,804	$ 225,963,293	$ 252,606,401	$ 264,613,501
	21,170,375	16,412,612	23,879,901	34,314,997	28,157,277	34,560,814
	27,343,897	26,249,489	10,911,278	22,590,707	18,621,060	21,179,863
	$ 258,827,653	$ 268,717,245	$ 272,904,983	$ 282,868,997	$ 299,384,738	$ 320,354,178

WHITFIELD COUNTY, GEORGIA
Changes In Net Position
Last Ten Fiscal Years

	2022	2021	2020	2019	2018
Expenses					
Governmental activities:					
General government	$ 9,529,580	$ 9,872,837	$ 10,413,798	$ 10,161,993	$ 9,877,894
Judicial	8,923,762	8,724,385	8,177,965	8,219,568	8,075,571
Public safety	36,159,306	38,017,889	34,718,647	34,788,649	30,482,562
Public works	24,201,335	22,000,768	14,857,237	32,925,790	35,286,715
Health and welfare	1,201,978	582,415	541,984	538,984	538,984
Culture and recreation	2,838,383	1,979,171	1,827,612	1,794,679	1,750,337
Housing and development	3,135,229	2,903,608	3,746,930	4,015,308	2,920,984
Interest on long-term debt	242,298	318,286	522,205	345,034	475,610
Total governmental activities expenses	$ 86,231,871	$ 84,399,359	$ 74,806,378	$ 92,790,005	$ 89,408,657
Business-type activities:					
Northwest Georgia Trade and Convention Center	$ 121,079	$ 177,176	$ 251,053	$ -	$ -
Whitfield Transit System	622,879	573,655	709,240	750,922	783,734
Dalton-Whitfield SWM Authority	-	-	1,298,396	-	-
Total business-type activities expenses	743,958	750,831	2,258,689	750,922	783,734
Total primary government expenses	$ 86,975,829	$ 85,150,190	$ 77,065,067	$ 93,540,927	$ 90,192,391
Program Revenues					
Governmental activities:					
Charge for services:					
General government	$ 1,242,705	$ 1,646,471	$ 1,555,888	$ 1,597,716	$ 2,108,452
Judicial	2,133,588	2,074,654	1,962,345	1,849,675	1,963,686
Public safety	3,975,839	3,455,182	3,406,440	3,739,406	3,517,869
Public works	247,032	233,049	228,070	556,361	609,255
Culture and recreation	323,054	248,917	121,287	156,571	169,342
Housing and development	781,289	830,065	448,921	484,943	546,497
Operating grants and contributions	9,287,053	6,642,347	6,978,791	4,938,148	3,312,192
Capital grants and contributions	1,130,064	2,284,459	3,224,402	1,452,571	1,395,063
Total governmental activities program revenues	$ 19,120,624	$ 17,415,144	$ 17,926,144	$ 14,775,391	$ 13,622,356
Business-type activities:					
Charge for services:					
Northwest Georgia Trade and Convention Center	$ -	$ -	$ -	$ 104,618	$ 168,986
Whitfield Transit System	171,619	86,229	64,957	200,702	228,652
Dalton-Whitfield SWM Authority	1,039,695	1,646,502	-	1,724,867	828,712
Operating grants and contributions	274,744	500,025	595,387	304,419	360,577
Capital grants and contributions	-	-	-	-	-
Total business-type activities program revenues	$ 1,486,058	$ 2,232,756	$ 660,344	$ 2,334,606	$ 1,586,927
Total primary government program revenues	$ 20,606,682	$ 19,647,900	$ 18,586,488	$ 17,109,997	$ 15,209,283
Net (Expense)/ Revenue					
Governmental activities	$ (67,111,247)	$ (66,984,215)	$ (56,880,234)	$ (78,014,614)	$ (75,786,301)
Business-type activities	742,100	1,481,925	(1,598,345)	1,583,684	803,193
Total primary government net (expense)/ revenue	$ (66,369,147)	$ (65,502,290)	$ (58,478,579)	$ (76,430,930)	$ (74,983,108)

WHITFIELD COUNTY, GEORGIA
Changes In Net Position
Last Ten Fiscal Years

	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)

WHITFIELD COUNTY, GEORGIA
Changes In Net Position
Last Ten Fiscal Years

	2022	2021	2020	2019	2018
General revenues and Other Changes in Net Position					
Governmental activities:					
Property taxes	$ 31,521,681	$ 32,243,964	$ 31,611,939	$ 34,220,533	$ 32,453,402
Sales taxes	38,799,488	34,483,662	18,423,324	20,197,515	27,380,737
Insurance premium tax	4,888,585	5,022,222	4,838,448	4,560,447	4,272,930
Alcoholic beverage tax	422,523	427,652	439,003	411,188	407,996
Hotel/Motel tax	225,692	213,264	137,042	228,692	260,224
Miscellaneous taxes	552,587	587,470	576,690	717,816	700,966
Miscellaneous	563,565	233,712	454,190	262,590	191,478
Gain or (loss) on sale of capital assets	1,042,501	123,142	31,464	-	-
Investment earnings	274,898	11,923	78,421	149,271	109,718
Transfers	(259,692)	(106,959)	(43,631)	(234,383)	(197,885)
Total governmental activities	$ 78,031,828	$ 73,240,052	$ 56,546,890	$ 60,513,669	$ 65,579,566
Business-type activities:					
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Transfers	259,692	106,959	43,631	234,383	197,885
Total business-type activities	$ 259,692	$ 106,959	$ 43,631	$ 234,383	$ 197,885
Total primary government	$ 78,291,520	$ 73,347,011	$ 56,590,521	$ 60,748,052	$ 65,777,451
Change in Net Position					
Governmental activities	$ 10,920,581	$ 6,255,837	$ (333,344)	$ (17,500,945)	$ (10,206,735)
Business-type activities	1,001,792	1,588,884	(1,554,714)	1,818,067	1,001,078
Total primary government	$ 11,922,373	$ 7,844,721	$ (1,888,058)	$ (15,682,878)	$ (9,205,657)

WHITFIELD COUNTY, GEORGIA
Changes In Net Position
Last Ten Fiscal Years

	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:					$ (18,817,776)
Governmental activities	$ (8,300,035)	$ (10,718,791)	$ (15,952,313)	$ (19,939,936)	(181,925)
Business-type activities	764,297	754,777	(563,428)	(6,477)	$ (18,999,701)
Total primary government	$ (7,535,738)	$ (9,964,014)	$ (16,515,741)	$ (19,946,413)	$ (22,116,869)

WHITFIELD COUNTY, GEORGIA
Fund Balances Of Governmental Funds
Last Ten Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General fund:										
Nonspendable	$ 444,771	$ 415,908	$ 421,669	$ 407,940	$ 419,191	$ 380,294	$ 368,221	$ 369,163	$ 325,638	$ 361,411
Unassigned	32,824,930	28,914,750	28,386,644	26,744,207	22,648,547	19,107,881	15,485,677	13,475,415	14,947,122	15,307,434
Total general fund	$ 33,269,701	$ 29,330,658	$ 28,808,313	$ 27,152,147	$ 23,067,738	$ 19,488,175	$ 15,853,898	$ 13,844,578	$ 15,272,760	$ 15,668,845
All other governmental funds:										
Nonspendable	$ -	$ 5,750	$ -	$ 346,031	$ 329,530	$ 2,191,099	$ 1,808,567	$ 6,421,863	$ 20,652	$ 20,587
Restricted	13,850,844	24,304,893	37,596,763	17,334,405	21,170,375	16,412,612	23,879,901	34,314,997	27,847,921	33,594,081
Committed	2,799,149	3,174,106	756,559	1,133,233	1,036,282	710,508	492,114	309,353	309,356	966,733
Assigned	86,704	5,034	-	-	-	-	-	-	-	-
Unassigned	(12,645)	(25)	(636)	(54,268)	-	-	-	-	-	-
Total all other governmental funds	$ 16,724,052	$ 27,489,758	$ 38,352,686	$ 18,759,401	$ 22,536,187	$ 19,314,219	$ 26,180,582	$ 41,046,213	$ 28,177,929	$ 34,581,401

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

WHITFIELD COUNTY, GEORGIA
Changes In Fund Balances, Governmental Funds
Last Ten Years

	2022	2021	2020	2019
REVENUES				
Taxes	$ 75,759,981	$ 72,868,278	$ 57,309,435	$ 59,164,252
Licenses and permits	862,365	910,965	526,571	560,668
Intergovernmental revenues	9,863,245	8,365,957	9,807,590	5,515,071
Charges for services	5,031,675	5,372,739	5,141,580	5,493,125
Fines, forfeitures and penalties	1,659,930	1,204,303	1,173,584	1,356,867
Investment earnings	284,124	17,340	141,754	386,272
Contributions and donations	33,570	34,475	115,984	78,800
Miscellaneous	1,815,631	1,452,378	1,377,695	1,307,950
Total revenues	95,310,521	90,226,435	75,594,193	73,863,005
EXPENDITURES				
Current -				
General government	10,476,588	9,427,655	8,978,357	8,648,900
Judicial	8,610,550	7,581,261	7,282,472	7,081,220
Public safety	35,610,118	33,219,604	30,467,387	28,165,902
Public works	7,988,436	7,801,794	6,753,012	7,379,739
Health and welfare	660,776	582,415	541,984	538,984
Culture and recreation	1,715,927	1,377,143	1,449,851	1,351,865
Housing and development	3,253,426	2,631,588	3,709,746	3,823,622
Capital outlay	20,019,520	22,874,166	16,239,471	5,589,860
Intergovernmental	8,887,007	7,912,928	668,130	3,863,467
Debt service				
Principal retirement	7,150,941	7,445,602	1,816,488	6,808,983
Interest and fiscal charges	242,298	318,286	522,205	345,034
Total expenditures	104,615,587	101,172,442	78,429,103	73,597,576
Excess (deficiency) of revenues over expenditures	(9,305,066)	(10,946,007)	(2,834,910)	265,429
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	2,738,095	123,142	31,464	104,083
Refunding bond issued	-	-	-	-
Proceeds from contract payable	-	-	26,500,000	-
Debt service-principal	-	-	(2,700,000)	-
Loans issued	-	-	296,528	172,494
Revenue bond proceeds	-	-	-	-
Transfers in	4,452,042	4,936,747	8,880,727	1,692,648
Transfers out	(4,711,734)	(4,454,465)	(8,924,358)	(1,927,031)
Total other financing sources (uses)	2,478,403	605,424	24,084,361	42,194
Net change in fund balances	$ (6,826,663)	$ (10,340,583)	$ 21,249,451	$ 307,623
Debt service as a percentage of noncapital expenditures	8.74%	9.92%	3.76%	10.52%

WHITFIELD COUNTY, GEORGIA
Changes In Fund Balances, Governmental Funds
Last Ten Years

2018	2017	2016	2015	2014	2013
$ 65,404,921	$ 63,333,501	$ 58,564,076	$ 45,310,716	$ 36,151,183	$ 33,374,021
616,922	557,925	436,518	493,552	424,522	360,420
4,932,147	6,287,273	4,717,912	2,928,682	3,123,673	2,662,832
5,297,091	4,792,305	4,735,662	5,730,081	5,561,899	6,146,925
1,510,315	1,988,743	1,859,148	1,559,477	1,562,268	1,467,906
304,338	154,055	142,584	95,528	102,686	71,224
10,758	125,665	192,400	56,733	5,025	-
1,193,376	1,097,834	980,016	1,068,644	931,445	794,068
79,269,868	78,337,301	71,628,316	57,243,413	47,862,701	44,877,396
8,213,542	7,923,960	7,614,471	7,540,769	7,325,404	6,812,986
6,893,666	6,739,930	6,360,274	6,134,696	5,989,848	5,605,036
26,034,268	25,197,530	23,650,687	21,735,455	20,304,705	18,555,166
6,940,552	7,114,105	5,466,017	6,493,425	6,949,779	6,864,098
538,984	572,134	549,044	612,929	603,709	576,984
1,332,659	1,327,158	1,283,623	1,138,648	1,282,402	948,058
2,755,086	3,093,880	2,570,046	3,762,866	1,948,422	2,065,145
8,004,753	11,654,041	18,110,292	8,783,617	6,786,384	8,269,484
7,807,862	10,140,514	10,204,929	4,027,612	1,023,105	646,406
6,967,691	8,030,794	7,985,100	3,486,981	3,477,772	1,905,865
475,610	513,333	658,727	621,587	664,092	829,934
75,964,673	82,307,379	84,453,210	64,338,585	56,355,622	53,079,162
3,305,195	(3,970,078)	(12,824,894)	(7,095,172)	(8,492,921)	(8,201,766)
38,490	843,221	47,711	89,543	134,456	504,921
-	-	-	4,885,000	-	-
-	-	-	18,434,044	-	-
-	-	-	(4,775,000)	-	-
3,655,731	-	-	-	221,164	-
-	-	-	-	-	7,185,000
2,750,617	3,569,036	3,492,573	3,383,897	3,107,504	1,056,038
(2,948,502)	(3,674,265)	(3,571,701)	(3,482,210)	(1,769,760)	(1,100,652)
3,496,336	737,992	(31,417)	18,535,274	1,693,364	7,645,307
$ 6,801,531	$ (3,232,086)	$ (12,856,311)	$ 11,440,102	$ (6,799,557)	$ (556,459)
10.95%	12.01%	12.80%	7.68%	8.41%	6.32%

WHITFIELD COUNTY, GEORGIA
Assessed Value and Estimated Actual Value Of Taxable Property
Ten Year Summary
December 31, 2022

CALENDAR YEAR	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITIES	LESS TAX-EXEMPT PROPERTY	TOTAL ASSESSED VALUE	TOTAL ESTIMATED ACTUAL VALUE	TO TOTAL ESTIMATED ACTUAL VALUE	TOTAL DIRECT TAX RATE
2013	$ 2,074,798,350	$ 886,339,600	$ 63,832,494	$ (812,638,755)	$ 2,212,331,689	$ 5,530,829,223	40%	6.061
2014	2,073,045,531	986,431,576	70,312,909	(869,629,696)	2,260,160,320	5,650,400,800	40%	6.061
2015	2,102,030,066	1,030,285,340	71,487,661	(907,271,796)	2,296,531,271	5,741,328,178	40%	7.061
2016	2,128,163,776	1,011,402,852	74,391,237	(896,054,401)	2,317,903,464	5,794,758,660	40%	9.561
2017	2,255,189,012	1,056,032,717	72,768,592	(887,587,000)	2,496,403,321	6,241,008,303	40%	9.329
2018	2,256,931,862	1,112,036,982	72,404,907	(912,374,586)	2,528,999,165	6,322,497,913	40%	9.312
2019	2,306,803,979	1,165,073,140	74,358,989	(967,023,121)	2,579,212,987	6,448,032,468	40%	8.812
2020	2,332,359,233	1,179,972,215	75,874,332	(1,654,832,810)	1,933,372,970	4,833,432,425	40%	8.312
2021	2,474,534,343	1,160,639,757	79,784,151	(1,550,717,725)	2,164,240,526	5,410,601,315	40%	7.312
2022	2,419,794,915	1,248,839,165	83,244,379	(1,084,063,231)	2,667,815,228	6,669,538,070	40%	7.300

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
Property Tax Rates - All Overlapping Governments
Ten Year Summary
December 31, 2022

CALENDAR YEAR	COUNTY RATES					COUNTY SCHOOLS	CITY OF DALTON	DEVELOPMENT AUTHORITY OF DALTON	STATE OF GEORGIA	TOTAL OVERLAPPING
	MAINTENANCE AND OPERATING	SPECIAL FIRE DISTRICT	SOLID WASTE	JOINT DEVELOPMENT	TOTAL COUNTY					
2013	6.061	1.283	0.341	0.376	8.061	18.756	2.616	0.950	0.150	30.533
2014	6.061	1.283	0.341	0.376	8.061	18.756	2.537	0.950	0.100	30.404
2015	7.061	1.283	0.341	0.376	9.061	18.756	2.511	0.950	0.050	31.328
2016	9.561	1.283	0.341	0.376	11.561	18.756	2.506	0.950	0.000	33.773
2017	9.329	2.755	0.286	0.397	12.767	18.756	2.506	0.950	0.000	34.979
2018	9.312	2.755	0.286	0.397	12.750	18.756	2.505	2.500	0.000	36.511
2019	8.812	2.755	0.286	0.397	12.250	18.756	2.482	2.500	0.000	35.988
2020	8.312	2.755	0.286	0.397	11.750	18.756	2.237	2.500	0.000	35.243
2021	7.312	2.755	0.286	0.397	10.750	18.756	2.208	2.500	0.000	34.214
2022	7.300	2.755	0.286	0.397	10.738	18.756	2.207	1.500	0.000	33.201

Notes:

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

WHITFIELD COUNTY, GEORGIA
Principal Taxpayers-Current Year and Nine Years Ago
December 31, 2022

2022			2013		
TAXPAYER	TAXABLE ASSESSED VALUATION	PERCENT OF TOTAL ASSESSED VALUATION	TAXPAYER	TAXES LEVIED	PERCENT OF TOTAL ASSESSED VALUATION
SHAW INDUSTRIES	$ 852,224,508	31.94%	SHAW INDUSTRIES	$ 6,614,388	31.99%
MOHAWK INDUSTRIES / WORLD CARPETS	519,067,726	19.46%	MOHAWK INDUSTRIES	2,083,354	12.34%
ENGINEERED FLOORS / PENTZ STREET HOLDINGS	442,911,719	16.60%	BEAULIEU GROUP	1,387,393	7.54%
TARKETT USA	133,110,811	4.99%	J & J INDUSTRIES	887,766	3.52%
ORIENTAL WEAVERS	78,165,063	2.93%	TANDUS FLOORING	743,209	3.30%
NORTH GEORGIA EMC	68,436,368	2.57%	NORTH GEORGIA EMC	546,758	2.22%
SYNTHETIC TURF RESOURCES	48,694,298	1.83%	ENGINEERED FLOORS	474,511	2.25%
GEORGIA POWER COMPANY	45,755,297	1.72%	WINDSTREAM GEORGIA	439,511	1.63%
SPECTRUM SOUTHEAST	30,851,415	1.16%	NORFOLK SOUTHERN	435,966	1.72%
SHIROKI GEORGIA LLC	27,828,275	1.04%	SHIROKI GEORGIA LLC	366,166	1.28%

Source: Whitfield County Tax Commissioner's Office

WHITFIELD COUNTY, GEORGIA
Property Tax Levies And Collections
Ten Year Summary
December 31, 2022

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
2013	$ 16,342,897	$ (51,643)	$ 16,291,254	$ 14,413,582	88.19%	$ 1,877,243	$ 16,290,825	100.00%
2014	16,764,828	(150,343)	16,614,485	15,077,905	89.94%	1,538,027	16,615,932	100.01%
2015	19,414,088	(268,181)	19,145,907	17,343,021	89.33%	1,800,836	19,143,857	99.99%
2016	25,089,495	218,166	25,307,661	23,059,586	91.91%	2,236,337	25,295,923	99.95%
2017	28,953,450	(448,366)	28,505,084	27,056,626	93.45%	1,442,046	28,498,672	99.98%
2018	29,263,039	(456,714)	28,806,325	27,388,243	93.59%	1,392,032	28,780,275	99.91%
2019	28,571,237	(316,508)	28,254,729	26,646,024	93.26%	1,518,967	28,164,991	99.68%
2020	27,250,769	(369,260)	26,881,509	25,432,446	93.33%	1,225,185	26,657,631	99.17%
2021	25,028,113	199,438	25,227,551	23,636,659	94.44%	1,309,450	24,946,109	98.88%
2022	25,550,231	114,695	25,664,926	23,233,524	90.93%	2,431,402	25,664,926	100.00%

Source: Whitfield County Tax Commissioner's Office

WHITFIELD COUNTY, GEORGIA
Tax Revenues By Source - Governmental Funds
Ten Year Summary
December 31, 2022

CALENDAR YEAR	PROPERTY	LOCAL OPTION SALES	SPECIAL PURPOSE LOCAL OPTION SALES	INSURANCE PREMIUM	ALCOHOLIC BEVERAGE	REAL ESTATE TRANSFER	OTHER	TOTAL
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
2018	32,382,872	10,561,298	16,819,439	4,272,930	407,996	140,684	819,702	65,404,921
2019	33,011,018	11,159,405	9,038,110	4,560,447	408,301	121,637	865,334	59,164,252
2020	33,466,092	12,153,696	6,132,305	4,838,448	439,003	137,324	712,866	57,879,734
2021	32,135,453	12,933,171	21,358,294	5,022,222	427,652	192,197	799,289	72,868,278
2022	30,871,106	14,504,025	24,067,556	4,888,585	422,523	227,907	778,279	75,759,981
Percentage Change In Dollars Over 10 Years	62.0%	42.9%	1044952.4%	59.0%	24.6%	389.4%	11.1%	127.0%

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	OF PERSONAL INCOME	PER CAPITA
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
2018	5,903,000	7,655,887	413,624	127,584	-	14,100,095	0.36%	135
2019	4,252,000	2,700,000	296,488	205,118	-	7,453,606	0.18%	69
2020	2,987,000	26,500,000	-	501,646	-	29,988,646	0.72%	287
2021	2,128,000	19,962,000	-	453,044	-	22,543,044	0.50%	219
2022	1,619,000	13,369,000	-	404,103	-	15,392,103	0.31%	149

WHITFIELD COUNTY, GEORGIA
Ratio of Net General Bonded Debt To Assessed Value And Net Bonded Debt Per Capital
Ten Year Summary
December 31, 2022

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
2013	102,945	$ 2,212,331,689	$ -	$ -	$ -	0.00%	$ -
2014	103,542	2,260,160,320	-	-	-	0.00%	-
2015	104,216	2,296,531,271	-	-	-	0.00%	-
2016	104,589	2,317,903,464	-	-	-	0.00%	-
2017	104,658	2,496,403,321	-	-	-	0.00%	-
2018	104,062	2,528,999,165	-	-	-	0.00%	-
2019	104,628	2,579,212,987	-	-	-	0.00%	-
2020	102,864	1,933,372,970	-	-	-	0.00%	-
2021	102,848	2,164,240,526	-	-	-	0.00%	-
2022	103,132	2,667,815,228	-	-	-	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, 2022

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Overlapping Debt			
City of Dalton Board of Education (1)	$ 18,865,000	100%	$ 18,865,000
City of Dalton (1)	17,760,000	100%	17,760,000
City of Varnell (2)	90,000	100%	90,000
Total Overlapping Debt			36,715,000
County Direct Debt			
Whitfield County	$ -	100%	-
Total County Direct Debt			-
Total Direct and Overlapping Debt			$ 36,715,000

Sources:
(1) Data provided by City of Dalton Finance Office
(2) Data provided by City of Varnell City Manager

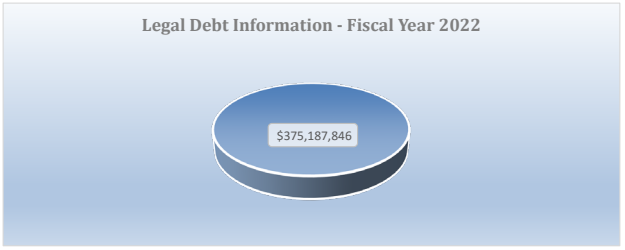
Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Whitfield County. Applicable percentages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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Debt limit	$ 375,187,846	$ 369,799,832	$ 374,214,346	$ 362,059,510	$ 360,998,985	$ 357,122,803	$ 342,787,384	$ 344,445,910	$ 345,629,147	$ 337,442,908
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 375,187,846	$ 369,799,832	$ 374,214,346	$ 362,059,510	$ 360,998,985	$ 357,122,803	$ 342,787,384	$ 344,445,910	$ 345,629,147	$ 337,442,908
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 2022

Assessed value of taxable property	$ 2,667,815,228
Add: exempt real property	1,084,063,231
Total assessed value of taxable property	3,751,878,459
Debt limit (10%) of total assessed value	375,187,846
Debt applicable to limit	-
Legal debt margin	$ 375,187,846



WHITFIELD COUNTY, GEORGIA
Demographic Statistics
Ten Year Summary
December 31, 2022

CALENDAR YEAR	POPULATION	PERSONAL INCOME	PER CAPITA INCOME	UNEMPLOYMENT RATE
2013	102,945	$ 3,026,274,165	$ 29,397	9.4%
2014	103,542	3,160,101,840	30,520	8.1%
2015	104,216	3,380,245,960	32,435	5.8%
2016	104,589	3,484,591,713	33,317	5.7%
2017	104,658	3,774,804,744	36,068	5.5%
2018	104,062	3,886,819,762	37,351	4.4%
2017	104,658	3,774,804,744	36,068	5.5%
2018	104,062	3,886,819,762	37,351	4.8%
2019	104,628	4,054,544,256	38,752	4.4%
2020	102,864	4,177,431,000	39,927	7.3%
2021	102,848	4,469,362,688	43,456	3.9%
2022	103,132	4,903,410,940	47,545	3.8%

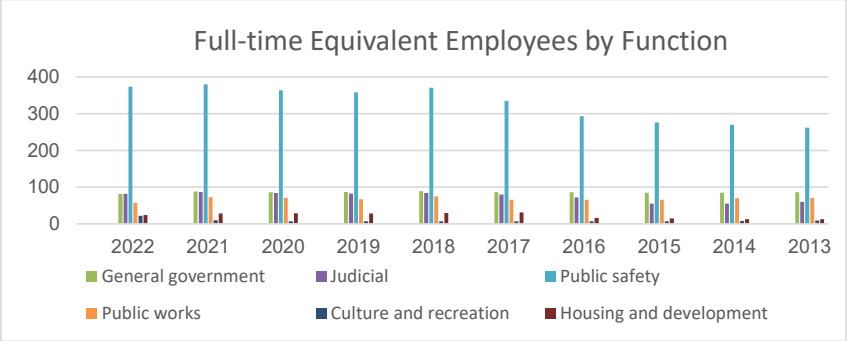
WHITFIELD COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
December 31, 2022

2022			2013		
EMPLOYER	**EMPLOYEES**	**PERCENT OF TOTAL EMPLOYMENT**	**EMPLOYER**	**EMPLOYEES**	**PERCENT OF TOTAL EMPLOYMENT**
Shaw Industries, Inc.	6,133	12.44%	Shaw Industries, Inc.	7,517	19.91%
Mohawk Industries	4,172	8.46%	Mohawk Industries	6,015	15.93%
Engineered Floors	3,600	7.30%	Beaulieu Group, LLC	2,056	5.45%
Whitfield County Schools	1,899	3.85%	Whitfield County Schools	1,500	3.98%
Hamilton Medical Center	1,763	3.58%	Hamilton Medical Center	1,059	2.81%
Tarkett	1,182	2.40%	Tandus	879	2.33%
Dalton Public Schools	970	1.97%	Dalton City Schools	800	2.12%
Whitfield County	707	1.43%	Wal-Mart (Walnut Avenue)	750	1.99%
City of Dalton	675	1.37%	Shiroki North America, Inc.	705	1.87%
Marketing Alliance	650	1.32%	J&J Industries, Inc.	665	1.76%

Source:
https://locationdalton.com/regional-data/major-employers

WHITFIELD COUNTY, GEORGIA
Full-Time Equivalent Whitfield County Employees By Function

Function/Program	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General government	81	88	86	87	89	86	86	85	85	86
Judicial	82	87	84	83	84	80	72	55	55	60
Public safety	374	380	364	358	371	335	293	276	270	262
Public works	57	73	71	67	75	66	66	66	70	71
Culture and recreation	22	10	7	7	7	7	7	7	8	9
Housing and development	24	28	29	28	30	31	16	15	13	13
Total	640	666	641	630	656	605	540	504	501	501



Source: Whitfield County Human Resources Department

WHITFIELD COUNTY, GEORGIA
Operating Indicators By Funtion

Function/Program	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General government										
Vehicle tags issued (in dollars)	$ 168,726	$ 157,457	$ 155,540	$ 162,605	N/A	$ 107,475	$ 106,856	$ 100,966	$ 98,880	$ 97,832
Public safety										
E-911 calls	227,539	238,079	230,750	227,498	185,955	178,449	N/A	292,937	305,222	221,491
Fire service calls	9,878	8,856	7,600	6,613	5,357	5,677	6,031	5,518	5,477	4,937
Fire average response time (minutes)	5.5	5.5	6.4	6.2	6.1	5.9	6.2	6.2	6.3	6.2
EMS service calls	16,935	17,490	16,347	16,600	16,655	15,069	13,421	13,848	13,735	0
EMS average response time (minutes)	9.6	10.1	9.5	9.4	10.0	9.8	8.6	8.4	8.2	0.0
Public works										
Miles of road resurfacing	28.0	22.0	4.8	18.5	23.4	27.4	27.0	8.7	20.7	28.5
Culture and recreation										
Number of program participants	3,804	3,601	2,300	3,692	4,033	4,054	3,944	3,820	3,374	3,612
Housing and development										
Building permits issued	3,050	3,287	2,621	622	665	508	517	442	376	376

Source: Department managers within each function

WHITFIELD COUNTY, GEORGIA
Capital Asset Statistics By Function

Function/Program	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General government										
County facilities	21	21	21	21	21	21	21	21	14	14
Public safety										
Fire stations	12	12	12	12	11	10	10	10	10	10
Public works										
Miles of roads	724	711	711	664	664	711	718	718	718	718
Culture and recreation										
County owned ball fields	23	18	18	19	20	20	20	17	15	14

Source: Department managers within each function

COMPLIANCE SECTION

MAULDIN & JENKINS
CPAs & ADVISORS

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*

Board of Commissioners
of Whitfield County, Georgia
Dalton, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing* Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Whitfield County, Georgia (the "County") as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 1, 2023. Our report includes a reference to other auditors who audited the financial statements of the Whitfield County Department of Public Health as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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 financial statements. 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 result 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.

Mauldin & Jenkins, LLC

Chattanooga, Tennessee
August 1, 2023

MAULDIN & JENKINS
CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Commissioners
of Whitfield County, Georgia
Dalton, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Whitfield County, Georgia's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of County's major federal programs for the year ended December 31, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Chattanooga, Tennessee
August 1, 2023

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Contract or Project Number	Total Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Schools and Roads - Grants to States	10.665	n/a	$ 2,882
Forest Services	10.665	n/a	7,331
Total U.S. Department of Agriculture			**10,213**
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
CDBG-CV Food Bank Grant	14.228	21cv-y-155-1-6245	561,945
Total U.S. Department of Housing and Urban Development			**561,945**
U.S. DEPARTMENT OF THE INTERIOR			
Payment in Lieu of Taxes	15.226	n/a	28,225
Total U.S. Department of the Interior			**28,225**
U.S. DEPARTMENT OF JUSTICE			
Passed through the Criminal Justice Coordinating Council			
VOCA Grant for Victim Witness	16.575	C21-8-001	204,790
VOCA Grant for Victim Witness	16.575	C22-8-076	56,360
Subtotal for Crime Victim Assistance Grants			261,150
State Criminal Alien Assistance Program (SCAAP)	16.606	15PBJA21RR04804SCAA	4,812
State Criminal Alien Assistance Program (SCAAP)	16.606	15PBJA20RR00407SCAA	6,265
Subtotal for State Criminal Alien Assistance Grants			11,077
Violence Against Women Act Grant	16.588	W-21-8-053	57,251
Total U.S. Department of Justice			**329,478**

(continued)

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Contract or Project Number	Total Expenditures
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through Georgia Department of Transportation			
Formula Grants for Rural Areas			
Formula Grants for Rural Areas	20.509	T007198	$ 121,693
Formula Grants for Rural Areas	20.509	T007280	153,051
Subtotal for Formula Grants for Rural Areas			274,744
Highway Planning and Construction Cluster	20.205	PI0017898-PLN	37,378
Total U.S. Department of Transportation			**312,122**
U.S DEPARTMENT OF THE TREASURY			
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP2853	6,264,276
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	n/a	324,026
Subtotal for Coronavirus State and Local Fiscal Recovery Funds			6,588,302
Total U.S. Department of the Treasury			**6,588,302**
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	39G2960	43,009
Total U.S. Department of Health and Human Services			**43,009**
Total Expenditures of Federal Awards			$ **7,873,294**

WHITFIELD COUNTY, GEORGIA
NOTE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1. BASIS OF PRESENTATION AND ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual bases of accounting. Under the modified accrual basis of accounting, expenditures are recognized when the related fund liability is incurred.

Federal grant programs which are administered through State agencies (pass-through awards) have been included in this report.

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* and therefore, some amounts presented in this schedule may differ from amounts presented or used in the preparation of the financial statements.

The County elected not to utilize the 10% de minimus indirect cost rate.

The County had no subrecipients.

The County has $404,103 of outstanding loans from the Clean Water State Revolving Fund (66.458) as of December 31, 2022.

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022

SECTION I
SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	___yes __X__ no
Significant deficiency(ies) identified?	___ yes __X__ none reported
Noncompliance material to financial statements noted?	___yes __X__ no

Federal Awards

Internal Control over major federal programs:	
Material weakness(es) identified?	___ yes __X__no
Significant deficiency(ies) identified?	___ yes __X__none reported
Type of auditor's report issued on compliance for major federal programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	___ yes __X__no

Identification of major programs:

Federal Assistance Listing Number	Name of Federal Program or Cluster
21.027	COVID-19: Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	___ yes __X__no

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022

SECTION II
FINANCIAL STATEMENT FINDINGS

None reported

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022

SECTION III
FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2022

2021-001 Segregation of Duties

Condition: During our procedures performed at the various offices of the County's elected officials, we noted the limited size of the accounting staff precluded internal controls that would be preferred if the office staff were large enough, to provide optimum segregation of duties. Appropriate segregation of duties was not noted within the following offices of the County: the Clerk of Superior Court, Magistrate Court, Probate Court, Superior Court, Juvenile Court, Sheriff's Office, Tax Commissioner's Office (collectively the "elected officials") and the Finance Department.

Context/Cause: Although the small size of the various departments'/offices' staff limits the segregation of duties, it is important that incompatible duties be assigned to different individuals and/or compensating controls implemented. No one employee should have access to both physical assets and the related accounting records, or to all phases of a transaction. During the course of our test-work, we noted the several areas where the County's control procedures were not sufficient to mitigate risks created due to insufficient oversight.

Status: Resolved through additional compensating controls from the County's finance department.

2021-002 Governmental Fund Budgets

Condition: State law requires local governments to adopt and operate under annual appropriated balanced budgets for all governmental funds. Management did not adopt and operate under a balanced budget for the SPLOST 2015 Fund, the Solid Waste District Special Revenue Fund and the Hotel/Motel Tax Special Revenue Fund. Each of the funds' budget was amended to utilize additional fund balance, however the budgeted utilization exceeded available balances.

Context/Cause: The County did not adopt or operate under a balanced budget for the above funds.

Status: The County has materially resolved in 2022.