WHITFIELD COUNTY GEORGIA



Annual Comprehensive Financial Report

For the Year Ended December 31, 2023

Prepared by Finance Department

WHITFIELD COUNTY, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE
YEAR ENDED DECEMBER 31, 2023

JEVIN JENSEN
CHAIRMAN

Prepared by the Whitfield County Finance Department

WHITFIELD COUNTY, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

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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 7, 2024

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, 2023.

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, 2023, 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 unmodified opinion that the Whitfield County financial statements for the fiscal year ended December 31, 2023, 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 103,687. 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 administrator, 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 31, and is prepared by fund and department. Departmental Directors may make transfers of appropriations within a department, except for salaries and benefits and capital. Transfers of appropriations from salaries and benefits and capital, or between departments, however, require the approval of the Board of Commissioners. Therefore, other than for this exception of salaries and benefits and capital, the legal level of budgetary control is at the Departmental level, and applies to every fund for which a budget is adopted. 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 was completed in 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 2023 was 3.6%, it was 3.3% 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 three 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-19 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 2023, the average Whitfield County worker earned roughly $54,028: a 4.6% 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 2022 however, per capita income (PCI) remained below that of its peers, equaling $45,299, lower than the statewide amount of $56,589. 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. The 2024 millage rate will be set in August of 2024. In accordance with state law, the millage rate is assessed on only 40% of the property valuation.

The County M&O millage rate for 2023 was set in September at 6.00. 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 1.3 mils from the 2022 rate of 7.3. The special tax district millage rate for 2023 was simultaneously set at 3.0410. This rate was reduced from the 2022 rate of 3.438 mils due to the elimination of the Jointly Funded District. This rate 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 negotiated LOST percentages with the cities within its borders in 2022. The county faces the continuing challenge of providing both necessary and expected services, while balancing reductions 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, 2022. 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,

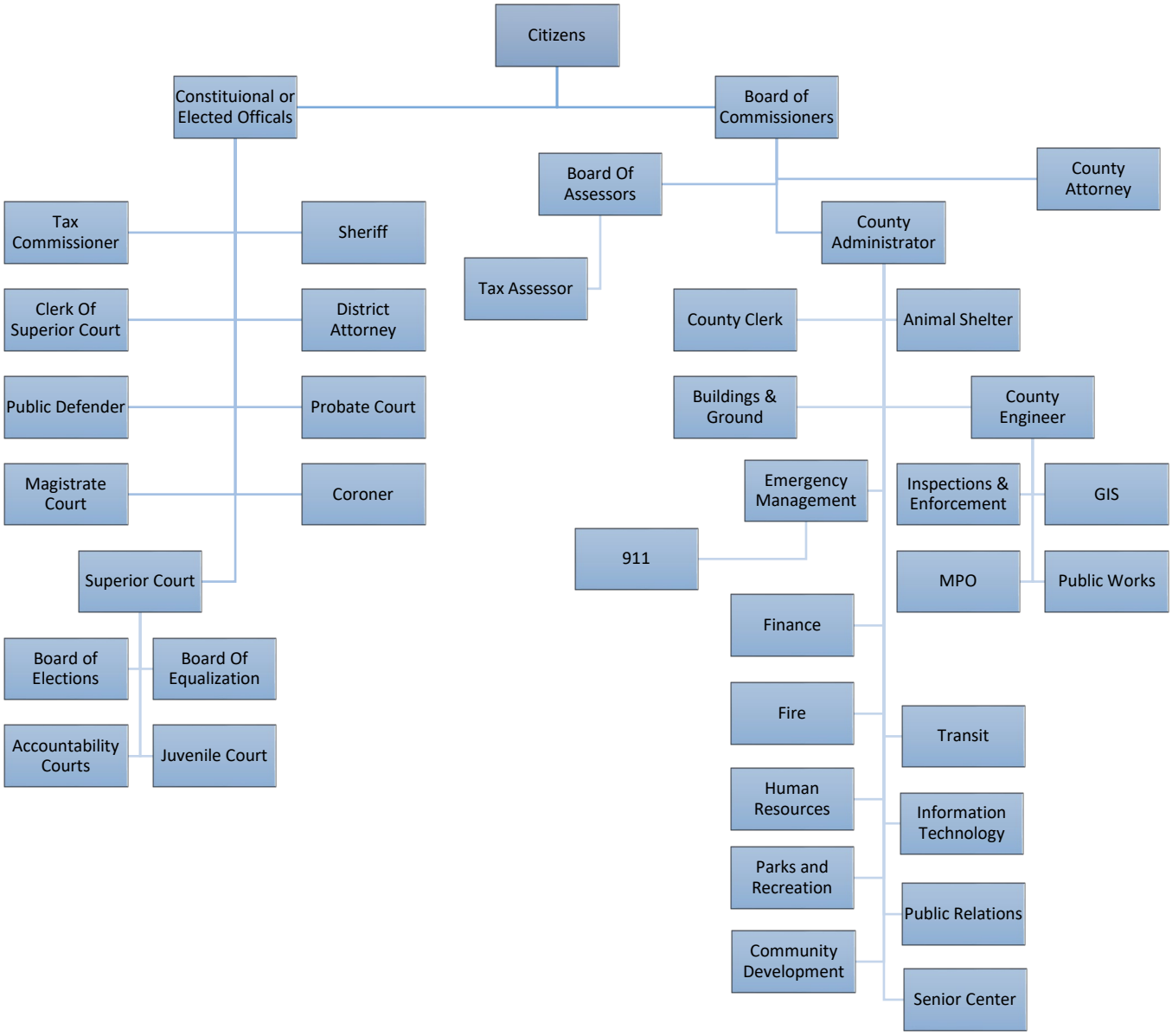
Robert Sivick
County Administrator

Debbie Godfrey
CFO

Whitfield County, Georgia

Organizational Chart

December 31, 2023



WHITFIELD COUNTY, GEORGIA

GENERAL GOVERNMENT OFFICIALS

December 31, 2023

LEGISLATIVE

BOARD OF COMMISSIONERS

Jevin Jensen, Chairman

Barry W. Robbins, District 1

Robby Staten, District 2

John Thomas, District 3

Greg Jones, District 4

EXECUTIVE

ADMINISTRATION

Robert Sivick	County Administrator
Blanca Cardona	County Clerk

DEPARTMENT HEADS

Debbie Godfrey	Finance
Jackie Carlo	Human Resources
Mary Hammondtree	Senior Center
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
Amande McCoy	Public Defender
Rick Lovelady	Information Technology
Kent Benson	County Engineer
Jacob Bearden	MPO/Community Development
Kristi Queen	Chief Assessor
Shaynee Bryson	Elections Supervisor
George Souther	Juvenile Court Judge
Valeria Molina	Public Relations

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
Clyde McDaniel, Jr.	Coroner
Benjamin Kenemer	District Attorney
Cindy Morris	Chief Superior Court Judge
Bert Poston	Superior Court Judge
Jim Wilbanks	Superior Court Judge
Scott Minter	Superior Court Judge

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, 2022

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
CPAs & ADVISORS

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 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, 2023, 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 accompanying 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, 2023, 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, 2023. 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 7, 2024, 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 7, 2024

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, 2023

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, 2023. 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 2023 are as follows:

- The County's combined net position totaled $269.1 million. Of this amount, $252.1 million represents governmental activities and $17 million represents business-type activities. This is an increase of $4.4 million from the prior year.

- Total net position is comprised of the following:

  (1) Net investment of capital assets of $209.8 million includes property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
  (2) Net position of $16.8 million is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  (3) Unrestricted net position of $42.5 million represents the portion available to maintain the County's continuing obligations to citizens and creditors.

- Combined revenue totaled $110.3 million, of which governmental activities totaled $109.6 million and business-type activities totaled $.7 million.

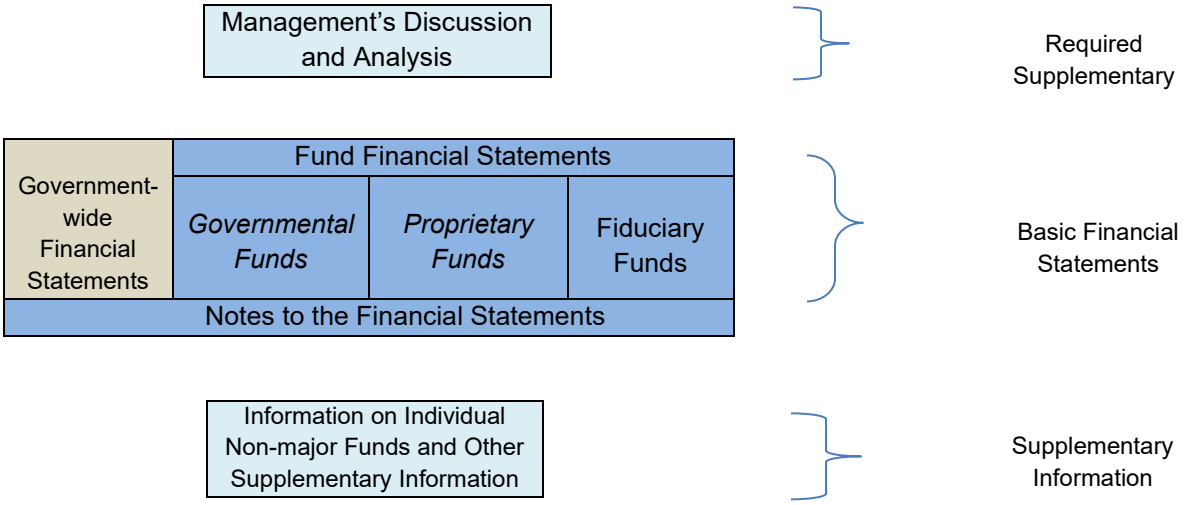
- Overall expenses totaled $106 million of which governmental activities totaled $102.5 million and business-type activities totaled $3.5 million.

- The County's governmental funds reported a total ending fund balance of $54.5 million for this year, which is an increase of $4.5 million from the prior year.

- At December 31, 2023, the County's General Fund reported an unassigned fund balance of $34.8 million.

OVERVIEW OF THE FINANCIAL STATEMENT

This is the twentieth 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 20 through 26 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 35.

- ***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 36. 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 27 through 29. 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 38 through 72 of this report.

Other Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on page 73 through 75 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 $269.1 million as of December 31, 2023.

WHITFIELD COUNTY, GEORGIA
STATEMENT OF NET POSITION

	Governmental Activities		Business Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets:						
Current assets	$ 73,575,726	$ 70,088,604	$ 415,452	$ 287,280	$ 73,991,178	$ 70,375,884
Other assets	1,381,221	1,367,521	16,541,961	19,320,129	17,923,182	20,687,650
Capital assets	219,081,747	220,925,600	89,104	124,126	219,170,851	221,049,726
Total assets	294,038,694	292,381,725	17,046,517	19,731,535	311,085,211	312,113,260
Deferred Outflows of Resources	11,913,586	8,815,910	-	-	11,913,586	8,815,910
Liabilities:						
Current liabilities	23,349,642	24,245,841	120,843	33,542	23,470,485	24,279,383
Non-current liabilities	27,066,076	24,409,854	7,675	4,300	27,073,751	24,414,154
Total liabilities	50,415,718	48,655,695	128,518	37,842	50,544,236	48,693,537
Deferred Inflows of Resources	3,395,433	7,538,553	-	-	3,395,433	7,538,553
Net position:						
Invested in capital assets	209,697,143	205,037,958	89,104	124,126	209,786,247	205,162,084
Restricted	16,763,292	14,929,662	-	-	16,763,292	14,929,662
Unrestricted	25,680,694	25,035,767	16,828,895	19,569,567	42,509,589	44,605,334
Total net position	$ 252,141,129	$ 245,003,387	$ 16,917,999	$ 19,693,693	$ 269,059,128	$ 264,697,080

A large portion 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 $4.6 million (2.3%) in 2023.

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

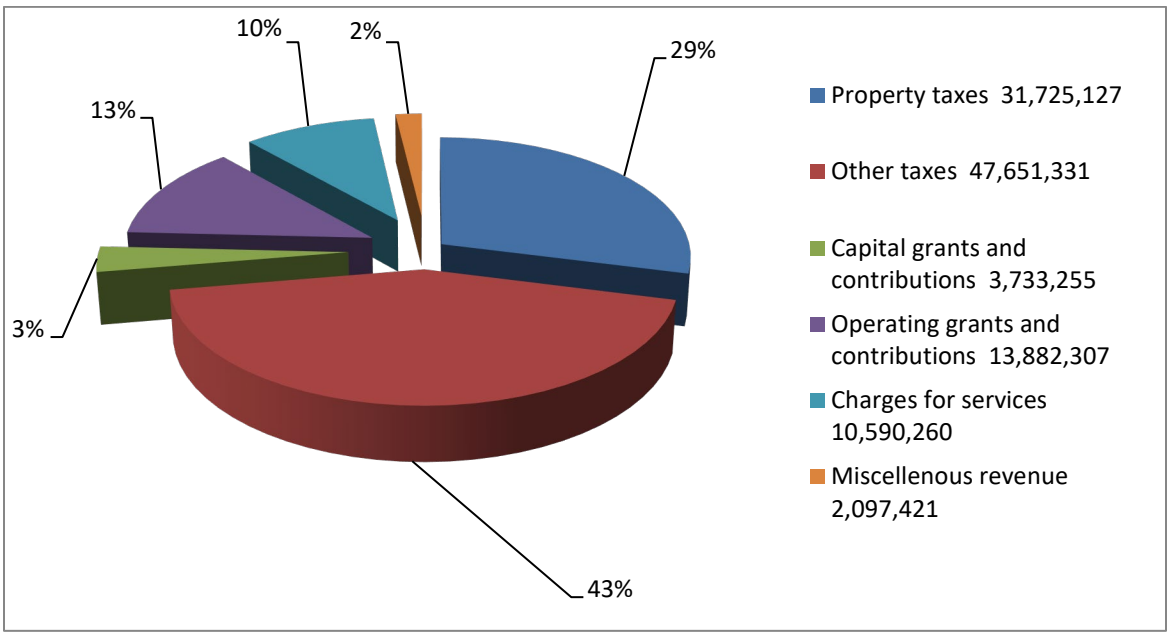
Governmental and business-type activities increased the County's net position by $4.4 million in 2023. The following table indicates the changes in net position for governmental and business-type activities in 2023 and 2022.

	Governmental Activities		Business Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program:						
Charges for services	$ 10,590,260	$ 8,703,507	$ 318,420	$ 1,211,314	$ 10,908,680	$ 9,914,821
Operating grants	13,882,307	9,287,053	381,075	274,744	14,263,382	9,561,797
Capital grants	3,733,255	1,130,064	-	-	3,733,255	1,130,064
General:						
Property taxes	31,725,127	31,521,681	-	-	31,725,127	31,521,681
Sales taxes	41,141,493	38,799,488	-	-	41,141,493	38,799,488
Insurance premium taxes	5,295,852	4,888,585	-	-	5,295,852	4,888,585
Alcoholic beverage taxes	401,523	422,523	-	-	401,523	422,523
Hotel/Motel taxes	225,585	225,692	-	-	225,585	225,692
Miscellaneous taxes	586,878	552,587	-	-	586,878	552,587
Miscellaneous	422,319	563,565	-	-	422,319	563,565
Gain on disp. of capital assets	48,907	1,042,501				1,042,501
Investment earnings	1,626,195	274,898	-	-	1,626,195	274,898
Total revenues	109,679,701	97,412,144	699,495	1,486,058	110,330,289	98,898,202
Program Expenses:						
General government	11,853,842	9,529,580	-	-	11,853,842	9,529,580
Judicial	9,890,084	8,923,762	-	-	9,890,084	8,923,762
Public safety	44,297,001	36,159,306	-	-	44,297,001	36,159,306
Public works	24,592,195	24,201,335	-	-	24,592,195	24,201,335
Health and welfare	3,841,823	1,201,978	-	-	3,841,823	1,201,978
Culture and recreation	3,898,447	2,838,383	-	-	3,898,447	2,838,383
Housing and development	4,002,331	3,135,229	-	-	4,002,331	3,135,229
Interest on long-term debt	166,236	242,298	-	-	166,236	242,298
Other programs	-	-	3,475,189	743,958	3,475,189	743,958
Total expenses	102,541,959	86,231,871	3,475,189	743,958	106,017,148	86,975,829
Excess (deficiency)	7,137,742	11,180,273	(2,775,694)	742,100	4,362,048	11,922,373
Transfers	-	(259,692)	-	259,692	-	-
Change in net position	7,137,742	10,920,581	(2,775,694)	1,001,792	4,362,048	11,922,373
Net position - beginning of year	245,003,387	234,082,806	19,693,693	18,691,901	264,697,080	252,774,707
Net position - end of year	$ 252,141,129	$ 245,003,387	$ 16,917,999	$ 19,693,693	$ 269,059,128	$ 264,697,080

Governmental Activities

The following chart depicts revenues of the governmental activities for the year ended December 31, 2023.

Revenues by Source – Governmental Activities

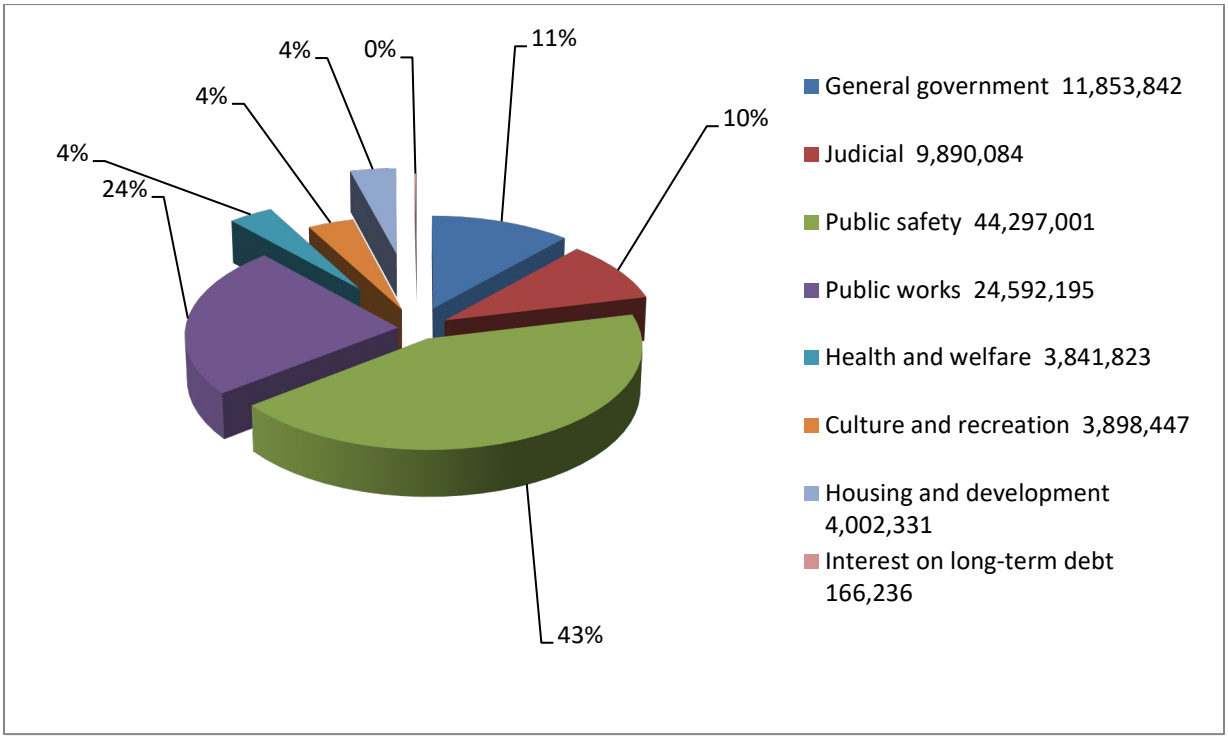


As indicated by the revenue diagram above, property taxes and other taxes were the largest sources for governmental activities. Other taxes include sales tax, insurance premium tax, hotel-motel tax and alcohol beverage tax. The two largest portions of the County's program revenue were shared by Charges for Services and Operating Grants and Contributions, accounting for 37.5% and 49.2% 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 governmental activities total revenue increased 12.6%, or $12.3 million, in 2023. 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, 2023.

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 18.9%, or $16.3 million during the year ended December 31, 2023.

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

Governmental activities

	Total cost of services	Net cost of services
General government	$ 11,853,842	$ 3,423,353
Judicial	9,890,084	6,447,408
Public safety	44,297,001	39,430,892
Public works	24,592,195	19,869,415
Health and welfare	3,841,823	3,299,373
Culture and recreation	3,898,447	531,712
Housing and development	4,002,331	1,167,748
Interest	166,236	166,236
Total	$ 102,541,959	$ 74,336,137

Business-type Activities

The County's business-type activities total revenues decreased $787 thousand, while expenses increased $2.7 million for 2023; accordingly, net position for business-type activities decreased 14.1%.

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 2023 with strong fund balances in its governmental funds. The combined balance of all governmental funds was $54.5 million. Of this total, $34.8 million or 63.8% represented unassigned fund balance, which is available for spending in the coming year. The remainder of fund balance was non-spendable, 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 $34.8 million, and the total fund balance was $35.3 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 60.8% of total General Fund operating expenditures and total fund balance represents 61.8% of the same amount.

The fund balance of the General Fund increased $2 million in 2023 for a total of $35.3 million. The Board of Commissioners made a collaborative effort to focus on maintaining the County's excellent financial position. Revenues increased $7.6 million (15.3%) while operating expenditures increased $6 million. Property and sales tax revenues increased most. 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 2023, the fund balance was $1.7 million, reflecting a $554,000 fund balance increase. Property tax revenues and insurance premium tax increased which contributed to the fund balance increase.

- The American Rescue Plan Act Fund incurred $5.9 million of eligible expenditures and recognized the same in revenues from the grant funding. The County has $5.5 million of unearned grant funds remaining to expend in this fund.

Capital Projects Funds:

- 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 2023, the 2020 SPLOST fund balance was $8.6 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 $1.7 million. Salary and benefit increases, leased office space, and inflationary effects contributed to the increase.

Judicial

- Judicial budgets increased $563,000 due to salary and benefits increases and inflationary effects of the cost of supplies and court costs.

Public Safety

- Public safety had an overall increase of $3.8 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. This year Public Safety departments were very close to being fully staffed.

Public Works

- Public works had an overall increase of $384,000 mainly due to salary and benefits increases, paving materials and fuel cost increases as a result of inflationary effects.

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, 2023 amounts to $209.8 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	
	2023	2022	2023	2022	2023	2022
Land	$ 14,230,895	$ 14,110,145	$ -	$ -	$ 14,230,895	$ 14,110,145
Construction in progress	6,650,500	4,563,637	-	-	6,650,500	4,563,637
Buildings and land improvements	51,973,244	52,974,429	-	-	51,973,244	52,974,429
Equipment and fixtures	8,854,876	9,631,917	19,425	21,275	8,874,301	9,653,192
Vehicles	4,263,712	4,191,572	69,679	102,851	4,333,391	4,294,423
Right -to-Use Subscription Asset	89,952	-	-	-	89,952	-
Infrastructure	133,018,568	135,453,900	-	-	133,018,568	135,453,900
Total	$ 219,081,747	$ 220,925,600	$ 89,104	$ 124,126	$ 219,170,851	$ 221,049,726

The County's total decrease in capital assets for the current fiscal year was .9%.

Governmental assets that were moved from construction in progress to the asset records during the year total approximately $2.1 million. Completed items include 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, 2023, Whitfield County's subscription payable, revenue bonds, notes payable and intergovernmental liabilities totaled $8.2 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.

	Governmental Activities	
	2023	2022
Notes payable	$ 354,818	$ 404,103
Subscription payable	77,192	-
Intergovernmental liability	6,715,000	13,369,000
Revenue bonds	1,095,000	1,619,000
Total	$ 8,242,010	$ 15,392,103

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

As of December 2023, Whitfield County's unemployment rate was 3.5%, slightly lower than 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 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 were created when they completed a major - $379 million - expansion in 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 24.3% in 2023 to $3.497 billion. Total exemptions on the gross digest were $1.2 billion. The 2022 millage rate of 7.3 was reduced by the Board of Commissioners to 6.0, set in September. 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 2.0 mills was set for these special tax districts when they were created. In 2023, the jointly funded tax district, one of the special tax districts, was dissolved. For 2023, the millage rate was 2.755 for the Fire district and .2860 for the Solid Waste authority.

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 which have come to be expected by the citizenry with this sustained downward trend of reduced revenue. Positive economic conditions saw a 16.5% increase of budgeted collections in sales tax revenue in 2023 when compared with 2022 actual sales tax collections. TAVT collections began in the County in March 2013. Actual TAVT collections for 2023 were $5.3 million which was an increase of 6.6% over 2022.

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 2024 budget included:

- A flat millage rate for 2024 for M&O and the special tax districts was assumed; however, economic factors may dictate a higher rate.
- OBEP costs will be funded on the pay-as-you-go basis.

- No defined benefit pension contributions have been budgeted for in 2024. However, it is the intention of the Board to keep the plan at a 100% funded level so the payment will be made to the plan at the end of 2024.
- Based upon estimates from the insurance broker and the decision of the BOC, a flat rate of $11,050 was applied to each full-time employee in allocating health insurance expense to departments.
- Extremely limited capital requests were considered in the 2024 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 2023 levels.
- The 2024 budget includes 3% pay raises for most full-time 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 was not included in the 2024 general fund budget.

Robust economic conditions coupled with prudent fiscal management resulted in the County's not needing a tax anticipation note (TAN) to help fund operations during 2023. Again for 2024, no TAN is anticipated. Cash flow projections are constantly updated through 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, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Whitfield County Health Department
ASSETS				
Current Assets:				
Cash	$ 61,801,091	$ 146,005	$ 61,947,096	$ 5,366,761
Taxes receivable, net of allowances	3,735,167	-	3,735,167	-
Accounts receivable, net of allowances	2,677,841	34,664	2,712,505	268
Due from other governments	4,792,393	220,660	5,013,053	402,195
Prepaid items	569,234	14,123	583,357	-
Inventory	-	-	-	769
Total Current Assets	73,575,726	415,452	73,991,178	5,769,993
Noncurrent Assets:				
Restricted Assets:				
Cash and cash equivalents	31,412	-	31,412	-
Investment in joint venture	1,349,809	16,541,961	17,891,770	-
Net OPEB asset	-	-	-	317,996
Capital Assets:				
Nondepreciable capital assets	20,881,395	-	20,881,395	-
Depreciable capital assets, net	198,200,352	89,104	198,289,456	27,045
Total Noncurrent Assets	220,462,968	16,631,065	237,094,033	345,041
TOTAL ASSETS	294,038,694	17,046,517	311,085,211	6,115,034
DEFERRED OUTFLOWS OF RESOURCES				
OPEB related items	2,438,284	-	2,438,284	337,375
Pension related items	9,475,302	-	9,475,302	2,064,446
TOTAL DEFERRED OUTFLOWS OF RESOURCES	11,913,586	-	11,913,586	2,401,821
LIABILITIES				
Current Liabilities:				
Accounts payable	3,077,585	1,662	3,079,247	22,528
Accrued salaries and payroll taxes	3,999,197	27,457	4,026,654	-
Unearned revenue	6,570,779	84,833	6,655,612	-
Due to other governments	775,195	-	775,195	-
Claims payable	693,610	-	693,610	-
Compensated absences payable, current portion	902,084	6,891	908,975	90,840
Bonds payable, current portion	539,000	-	539,000	-
Intergovernmental agreement, current portion	6,715,000	-	6,715,000	-
Subscriptions payable, current portion	77,192	-	77,192	-
Total OPEB liability, current portion	271,784	-	271,784	-
Total Current Liabilities	23,621,426	120,843	23,742,269	113,368
Noncurrent Liabilities:				
Compensated absences payable	1,150,330	7,675	1,158,005	60,560
Bonds payable	556,000	-	556,000	-
Notes payable	354,818	-	354,818	-
Net pension liability	16,132,328	-	16,132,328	5,360,537
Total OPEB liability	8,600,816	-	8,600,816	341,711
Total Noncurrent Liabilities	26,794,292	7,675	26,801,967	5,762,808
TOTAL LIABILITIES	50,415,718	128,518	50,544,236	5,876,176
DEFERRED INFLOWS OF RESOURCES				
OPEB related items	3,159,600	-	3,159,600	457,718
Pension related items	235,833	-	235,833	258,630
TOTAL DEFERRED INFLOWS OF RESOURCES	3,395,433	-	3,395,433	716,348
NET POSITION				
Net investment in capital assets	209,697,143	89,104	209,786,247	27,045
Restricted for:				
Judicial	1,811,802	-	1,811,802	-
Public safety	2,663,166	-	2,663,166	-
Culture and recreation	215,754	-	215,754	-
Housing and development	83,618	-	83,618	-
Construction and capital outlay	11,986,424	-	11,986,424	-
Debt service	2,528	-	2,528	-
Program income	-	-	-	189,467
OPEB related items	-	-	-	317,996
Unrestricted	25,680,694	16,828,895	42,509,589	1,389,823
TOTAL NET POSITION	$ 252,141,129	$ 16,917,999	$ 269,059,128	$ 1,924,331

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA
Statement of Activities
For the Year Ended December 31, 2023

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental Activities:				
General government	$ 11,853,842	$ 2,347,549	$ 6,082,940	$ -
Judicial	9,890,084	2,235,146	1,207,530	-
Public safety	44,297,001	3,817,610	660,611	387,888
Public works	24,592,195	374,250	1,003,163	3,345,367
Health and welfare	3,841,823	-	542,450	-
Culture and recreation	3,898,447	467,089	2,899,646	-
Housing and development	4,002,331	1,348,616	1,485,967	-
Interest on long-term debt	166,236	-	-	-
Total Governmental Activities	102,541,959	10,590,260	13,882,307	3,733,255
Business-Type Activities:				
Dalton/Whitfield Solid Waste Management	2,633,927	-	-	-
Northwest GA Trade and Covention Center	144,241	-	-	-
Whitfield Transit System	697,021	318,420	381,075	-
Total Business-Type Activities	3,475,189	318,420	381,075	-
Total - Primary Government	$ 106,017,148	$ 10,908,680	$ 14,263,382	$ 3,733,255
Component Units:				
Whitfield County Health Department	$ 4,263,271	$ 1,990,195	$ 2,605,695	$ -
Total - Component Units	$ 4,263,271	$ 1,990,195	$ 2,605,695	$ -
		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		
		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
$ (3,423,353)	$ -	$ (3,423,353)	$ -
(6,447,408)	-	(6,447,408)	-
(39,430,892)	-	(39,430,892)	-
(19,869,415)	-	(19,869,415)	-
(3,299,373)	-	(3,299,373)	-
(531,712)	-	(531,712)	-
(1,167,748)	-	(1,167,748)	-
(166,236)	-	(166,236)	-
(74,336,137)	-	(74,336,137)	-
-	(2,633,927)	(2,633,927)	-
-	(144,241)	(144,241)	-
-	2,474	2,474	-
-	(2,775,694)	(2,775,694)	-
(74,336,137)	(2,775,694)	(77,111,831)	-
-	-	-	332,619
-	-	-	332,619
31,725,127	-	31,725,127	-
41,141,493	-	41,141,493	-
5,295,852	-	5,295,852	-
401,523	-	401,523	-
225,585	-	225,585	-
586,878	-	586,878	-
1,626,195	-	1,626,195	13,022
48,907	-	48,907	-
422,319	-	422,319	-
81,473,879	-	81,473,879	13,022
7,137,742	(2,775,694)	4,362,048	345,641
245,003,387	19,693,693	264,697,080	1,578,690
$ 252,141,129	$ 16,917,999	$ 269,059,128	$ 1,924,331

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA
Balance Sheet
Governmental Funds
December 31, 2023

	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	$ 30,699,570	$ 2,112,653	$ 11,013,504	$ 8,048,118	$ 7,541,062	$ 59,414,907
Receivables (net of allowance for uncollectibles):						
Taxes	2,767,981	864,631	-	-	102,555	3,735,167
Accounts	511,773	192,010	-	-	1,950,426	2,654,209
Due from other funds	5,291,075	-	-	-	-	5,291,075
Due from other governments	1,747,488	-	75,908	2,291,728	677,269	4,792,393
Restricted cash	-	-	-	-	31,412	31,412
Prepaid items	569,234	-	-	-	-	569,234
TOTAL ASSETS	$ 41,587,121	$ 3,169,294	$ 11,089,412	$ 10,339,846	$ 10,302,724	$ 76,488,397
LIABILITIES						
Accounts payable	$ 1,430,289	$ 78,951	$ 225,617	$ 1,013,309	$ 251,079	$ 2,999,245
Accrued liabilities	2,995,019	801,876	12,305	-	189,997	3,999,197
Due to other funds	-	-	5,168,423	-	122,652	5,291,075
Due to other governments	700	-	-	774,495	-	775,195
Unearned revenue	79,069	-	5,547,153	-	944,557	6,570,779
TOTAL LIABILITIES	4,505,077	880,827	10,953,498	1,787,804	1,508,285	19,635,491
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	1,747,491	561,909	-	-	69,730	2,379,130
TOTAL DEFERRED INFLOWS OF RESOURCES	1,747,491	561,909	-	-	69,730	2,379,130
FUND BALANCES						
Nonspendable:						
Prepaid items	569,234	-	-	-	-	569,234
Restricted:						
Judicial	-	-	-	-	1,811,802	1,811,802
Public safety	-	1,726,558	-	-	374,699	2,101,257
Culture and recreation	-	-	-	-	204,362	204,362
Housing and development	-	-	-	-	83,618	83,618
Construction and capital outlay	-	-	-	8,552,042	2,416,897	10,968,939
Debt service	-	-	-	-	2,528	2,528
Committed:						
Construction and capital outlay	-	-	-	-	3,689,448	3,689,448
Assigned:						
General government	-	-	135,914	-	-	135,914
Public works	-	-	-	-	141,355	141,355
Unassigned	34,765,319	-	-	-	-	34,765,319
TOTAL FUND BALANCES	35,334,553	1,726,558	135,914	8,552,042	8,724,709	54,473,776
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 41,587,121	$ 3,169,294	$ 11,089,412	$ 10,339,846	$ 10,302,724	$ 76,488,397

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, 2023

TOTAL GOVERNMENTAL FUND BALANCES		$ 54,473,776
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	$ 969,172,836	
Less accumulated depreciation/amortization	(750,091,089)	219,081,747
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		
Property taxes		2,379,130
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.		1,637,866
Total OPEB liabilities are not due and payable in the current period and therefore not reported in the governmental funds.		
Total OPEB liability	(8,872,600)	
Deferred outflows of resources - OPEB related items	2,438,284	
Deferred inflows of resources - OPEB related items	(3,159,600)	(9,593,916)
Investment in joint venture		1,349,809
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	9,475,302	
Deferred inflows of resources - pension related items	(235,833)	
Net pension liability	(16,132,328)	(6,892,859)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Bonds payable	(1,095,000)	
Notes payable	(354,818)	
Subscriptions payable	(77,192)	
Compensated absences	(2,052,414)	
Intergovernmental agreement payable	(6,715,000)	(10,294,424)
NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 252,141,129

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, 2023

	General Fund	Special Fire District Fund	American Rescue Plan Act Fund	SPLOST 2020 Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 42,161,364	$ 10,860,655	$ -	$ 25,547,638	$ 900,492	$ 79,470,149
Licenses and permits	1,440,291	-	-	-	-	1,440,291
Intergovernmental revenues	5,962,050	387,888	5,871,951	-	4,961,210	17,183,099
Charges for services	4,305,632	-	-	-	2,178,698	6,484,330
Fines, forfeitures and penalties	1,011,830	-	-	-	457,256	1,469,086
Investment earnings	1,075,023	-	549,332	198,615	86,357	1,909,327
Contributions and donations	23,856	4,006	-	-	-	27,862
Miscellaneous	1,583,955	10,394	67,554	-	92,884	1,754,787
TOTAL REVENUES	57,564,001	11,262,943	6,488,837	25,746,253	8,676,897	109,738,931
EXPENDITURES						
Current:						
General government	11,386,861	-	94,782	-	-	11,481,643
Judicial	7,643,529	-	353,094	-	768,362	8,764,985
Public safety	24,568,154	11,496,433	500,808	-	3,000,132	39,565,527
Public works	6,821,370	-	962,983	-	550,149	8,334,502
Health and welfare	355,384	-	533,822	-	175,638	1,064,844
Culture and recreation	2,694,043	-	52,551	-	-	2,746,594
Housing and development	3,094,489	-	441,938	-	312,228	3,848,655
Capital outlay	-	14,850	11,230	9,622,424	4,181,325	13,829,829
Intergovernmental	-	-	-	8,354,907	-	8,354,907
Debt service:						
Principal	600,537	-	-	6,654,000	49,285	7,303,822
Interest	40,570	-	-	122,995	2,671	166,236
TOTAL EXPENDITURES	57,204,937	11,511,283	2,951,208	24,754,326	9,039,790	105,461,544
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	359,064	(248,340)	3,537,629	991,927	(362,893)	4,277,387
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of capital assets	48,907	-	-	-	-	48,907
Transfers in	2,395,402	802,178	-	-	1,241,929	4,439,509
Transfers out	(892,250)	-	(3,487,926)	-	(59,333)	(4,439,509)
Issuance of subscriptions payable	153,729	-	-	-	-	153,729
TOTAL OTHER FINANCING SOURCES (USES)	1,705,788	802,178	(3,487,926)	-	1,182,596	202,636
NET CHANGE IN FUND BALANCES	2,064,852	553,838	49,703	991,927	819,703	4,480,023
FUND BALANCES - BEGINNING OF YEAR	33,269,701	1,172,720	86,211	7,560,115	7,905,006	49,993,753
FUND BALANCES - END OF YEAR	$ 35,334,553	$ 1,726,558	$ 135,914	$ 8,552,042	$ 8,724,709	$ 54,473,776

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, 2023

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS		$ 4,480,023
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/amortization expense. This is the amount by which capital outlays exceeded depreciation/amortization expense in the current period.		
Depreciation/amortization expense	$ (10,539,544)	
Capital outlay	8,695,691	(1,843,853)
The net effect of various miscellaneous transactions involving noncurrent assets (investment in joint venture) is to decrease net position.		13,700
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		(121,837)
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	649,822	
Payment on intergovernmental agreement	6,654,000	
Issuance of subscriptions payable	(153,729)	7,150,093
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	(244,265)	
Change in OPEB expense	(199,421)	
Change in pension expense	(2,267,868)	(2,711,554)
The internal service funds are used by management to charge the costs of workers' compensation and health insurance to individual funds.		171,170
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 7,137,742

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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes:				
Property taxes	$ 21,568,443	$ 19,731,622	$ 19,828,206	$ 96,584
Motor vehicle and mobile home taxes	-	421,000	421,453	453
Motor vehicle title ad valorem tax	4,700,000	5,252,000	5,252,161	161
Alternative ad valorem tax	100,000	100,000	106,893	6,893
Local option sales taxes	13,282,300	15,467,300	15,468,337	1,037
Transfer taxes	266,500	125,518	125,518	-
Franchise taxes	181,400	431,400	432,380	980
Alcoholic beverage taxes	396,500	396,500	401,523	5,023
Business taxes	86,900	123,900	124,893	993
Total taxes	40,582,043	42,049,240	42,161,364	112,124
Licenses and permits	719,900	1,434,299	1,440,291	5,992
Intergovernmental revenues	3,959,740	5,954,958	5,962,050	7,092
Charges for services	3,189,800	4,257,035	4,305,632	48,597
Fines, forfeitures and penalties	1,032,800	995,949	1,011,830	15,881
Investment earnings	300,000	1,075,000	1,075,023	23
Contributions and donations	6,000	17,500	23,856	6,356
Miscellaneous	1,343,860	1,559,589	1,583,955	24,366
TOTAL REVENUES	**51,134,143**	**57,343,570**	**57,564,001**	**220,431**
EXPENDITURES				
General Government:				
Administration	932,526	1,247,831	1,179,265	68,566
Board of Elections	487,284	510,349	482,491	27,858
Finance	587,750	910,342	943,846	(33,504)
Information Technology	1,141,195	1,219,980	1,248,140	(28,160)
Human Resources	479,829	593,242	546,606	46,636
Tax Commissioner	1,737,873	1,989,504	1,962,177	27,327
Tax Assessor	1,684,242	1,930,588	1,844,342	86,246
Board of Equalization	19,591	20,324	11,564	8,760
Buildings and Grounds	1,858,820	2,003,878	1,808,563	195,315
Public Information	83,212	112,380	111,438	942
Attorney fees	210,000	210,000	188,965	21,035
Liability insurance	727,000	912,167	912,167	-
Audit fees	67,500	68,850	68,850	-
General administrative fees	78,000	78,452	78,447	5
Total General Government	**10,094,822**	**11,807,887**	**11,386,861**	**421,026**

(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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Judicial:				
Judicial Administration	$ 634,325	$ 726,144	$ 720,191	$ 5,953
Judge Morris' Office	51,322	57,228	56,742	486
Judge Boyett's Office	51,277	51,277	44,040	7,237
Judge Willbank's Office	57,222	57,222	52,604	4,618
Judge Minter's Office	54,977	56,077	55,653	424
Clerk of Superior Court	1,054,159	1,144,961	1,095,258	49,703
District Attorney	1,596,283	1,668,082	1,508,465	159,617
Magistrate Court	1,179,650	1,293,433	1,261,171	32,262
Probate Court	614,728	687,235	647,917	39,318
Juvenile Court	1,164,453	1,240,423	1,200,147	40,276
Public Defender	978,929	1,018,135	1,001,341	16,794
Total Judicial	**7,437,325**	**8,000,217**	**7,643,529**	**356,688**
Public Safety:				
Sheriff's Department	9,112,965	10,819,215	10,785,438	33,777
Correctional Center	10,834,768	12,879,508	12,805,805	73,703
Coroner	133,017	138,359	127,533	10,826
Animal Control	320,824	344,287	310,975	33,312
Emergency Management	261,935	296,470	288,403	8,067
Emergency Medical Services	250,000	250,000	250,000	-
Total Public Safety	**20,913,509**	**24,727,839**	**24,568,154**	**159,685**
Public Works:				
Public Works	6,784,251	7,168,099	6,821,370	346,729
Total Public Works	**6,784,251**	**7,168,099**	**6,821,370**	**346,729**
Health and Welfare:				
Physical and Mental Health	250,000	250,000	250,000	-
Family Support Council	12,500	12,500	12,500	-
Family and Children Services	80,000	80,000	80,000	-
Department of Veterans Service	984	984	984	-
Pauper Fund	10,000	11,900	11,900	-
Total Health and Welfare	**353,484**	**355,384**	**355,384**	**-**
Culture and Recreation:				
Parks and Recreation	2,050,110	2,242,432	2,212,244	30,188
Senior Center	487,405	520,113	481,799	38,314
Total Culture and Recreation	**2,537,515**	**2,762,545**	**2,694,043**	**68,502**

(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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Housing and Development:				
County Extension Service	$ 158,315	$ 158,615	$ 134,023	$ 24,592
Inspections and Enforcement	543,103	574,983	509,168	65,815
County Planner	102,977	105,660	67,629	38,031
Metropolitan Planning Organization	188,455	178,499	162,594	15,905
County Engineer	791,643	878,018	844,172	33,846
Timber protection	7,875	7,875	7,875	-
Intergovernmental payments	1,402,138	1,402,138	1,369,028	33,110
Total Housing and Development	**3,194,506**	**3,305,788**	**3,094,489**	**211,299**
Debt Service:				
Principal payments	564,574	524,000	600,537	(76,537)
Interest payments	-	40,574	40,570	4
Total Debt Service	**564,574**	**564,574**	**641,107**	**(76,533)**
TOTAL EXPENDITURES	**51,879,986**	**58,692,333**	**57,204,937**	**1,487,396**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(745,843)	(1,348,763)	359,064	1,707,827
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	48,000	48,907	907
Transfers in	1,958,639	2,385,639	2,395,402	9,763
Transfers out	(509,291)	(1,084,479)	(892,250)	192,229
Issuance of subscriptions payable	-	-	153,729	153,729
TOTAL OTHER FINANCING SOURCES (USES)	1,449,348	1,349,160	1,705,788	356,628
NET CHANGE IN FUND BALANCE	703,505	397	2,064,852	2,064,455
FUND BALANCE - BEGINNING OF YEAR	33,269,701	33,269,701	33,269,701	-
FUND BALANCE - END OF YEAR	$ 33,973,206	$ 33,270,098	$ 35,334,553	$ 2,064,455

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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 9,660,000	$ 9,660,000	$ 10,860,655	$ 1,200,655
Intergovernmental revenues	-	240,266	387,888	147,622
Contributions and donations	-	-	4,006	4,006
Miscellaneous	240,500	234	10,394	10,160
TOTAL REVENUES	9,900,500	9,900,500	11,262,943	1,362,443
EXPENDITURES				
Current:				
Public Safety	10,702,678	11,499,759	11,496,433	3,326
Capital outlay	-	14,850	14,850	-
TOTAL EXPENDITURES	10,702,678	11,514,609	11,511,283	3,326
DEFICIENCY OF REVENUES OVER EXPENDITURES	(802,178)	(1,614,109)	(248,340)	1,365,769
OTHER FINANCING SOURCES				
Transfers in	802,178	802,178	802,178	-
TOTAL OTHER FINANCING SOURCES	802,178	802,178	802,178	-
NET CHANGE IN FUND BALANCES	-	(811,931)	553,838	1,365,769
FUND BALANCES - BEGINNING OF YEAR	1,172,720	1,172,720	1,172,720	-
FUND BALANCES - END OF YEAR	$ 1,172,720	$ 360,789	$ 1,726,558	$ 1,365,769

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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental revenues	$ 17,377,116	$ 5,563,534	$ 5,871,951	$ 308,417
Investment earnings	175,000	175,000	549,332	374,332
Miscellaneous	-	-	67,554	67,554
TOTAL REVENUES	17,552,116	5,738,534	6,488,837	750,303
EXPENDITURES				
Current:				
General government	-	94,782	94,782	-
Judicial	-	353,094	353,094	-
Public safety	-	500,810	500,808	2
Public works	-	962,983	962,983	-
Health and welfare	-	533,822	533,822	-
Culture and recreation	-	52,551	52,551	-
Housing and development	-	441,938	441,938	-
Capital outlay	-	11,230	11,230	-
TOTAL EXPENDITURES	-	2,951,210	2,951,208	2
EXCESS OF REVENUES OVER EXPENDITURES	17,552,116	2,787,324	3,537,629	750,305
OTHER FINANCING USES				
Transfers out	(17,556,825)	(14,708,119)	(3,487,926)	11,220,193
TOTAL OTHER FINANCING USES	(17,556,825)	(14,708,119)	(3,487,926)	11,220,193
NET CHANGE IN FUND BALANCES	(4,709)	(11,920,795)	49,703	11,970,498
FUND BALANCES - BEGINNING OF YEAR	86,211	86,211	86,211	-
FUND BALANCES (DEFICITS) - END OF YEAR	$ 81,502	$ (11,834,584)	$ 135,914	$ 11,970,498

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Statement of Net Position

Proprietary Funds

December 31, 2023

	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	$ -	$ -	$ 146,005	$ 146,005	$ 2,386,184
Accounts receivables	-	-	34,664	34,664	23,632
Due from other governments	-	-	220,660	220,660	-
Prepaid items	-	-	14,123	14,123	-
Total Current Assets	-	-	415,452	415,452	2,409,816
Noncurrent Assets:					
Equipment and fixtures	-	-	37,000	37,000	-
Vehicles	-	-	598,942	598,942	-
Less accumulated depreciation	-	-	(546,838)	(546,838)	-
Net capital assets	-	-	89,104	89,104	-
Investment in Joint Venture	13,380,189	3,161,772	-	16,541,961	-
Total Noncurrent Assets	13,380,189	3,161,772	89,104	16,631,065	-
TOTAL ASSETS	$ 13,380,189	$ 3,161,772	$ 504,556	$ 17,046,517	$ 2,409,816
LIABILITIES					
Current Liabilities:					
Accounts payable	$ -	$ -	$ 1,662	$ 1,662	$ 78,340
Accrued liabilities	-	-	27,457	27,457	-
Claims payable	-	-	-	-	693,610
Unearned revenue	-	-	84,833	84,833	-
Compensated absences, due in one year	-	-	6,891	6,891	-
Total Current Liabilities	-	-	120,843	120,843	771,950
Non-Current Liabilities:					
Compensated absences	-	-	7,675	7,675	-
Total Non-Current Liabilities	-	-	7,675	7,675	-
TOTAL LIABILITIES	-	-	128,518	128,518	771,950
NET POSITION					
Investment in capital assets	-	-	89,104	89,104	-
Unrestricted	13,380,189	3,161,772	286,934	16,828,895	1,637,866
TOTAL NET POSITION	13,380,189	3,161,772	376,038	16,917,999	1,637,866
TOTAL LIABILITIES AND NET POSITION	$ 13,380,189	$ 3,161,772	$ 504,556	$ 17,046,517	$ 2,409,816

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, 2023

	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	$ -	$ -	318,420	$ 318,420	$ 10,664,251
Miscellaneous	-	-	-	-	161,192
TOTAL OPERATING REVENUES	-	-	318,420	318,420	10,825,443
OPERATING EXPENSES					
Personnel services and employee benefits	-	-	545,569	545,569	-
Purchased and contractual services	-	-	27,672	27,672	-
Supplies	-	-	88,758	88,758	-
Depreciation	-	-	35,022	35,022	-
Claims paid	-	-	-	-	10,654,273
TOTAL OPERATING EXPENSES	-	-	697,021	697,021	10,654,273
OPERATING INCOME (LOSS)	-	-	(378,601)	(378,601)	171,170
NON-OPERATING INCOME (EXPENSE)					
Intergovernmental revenues	-	-	381,075	381,075	-
Gain (loss) on joint venture	(2,633,927)	(144,241)	-	(2,778,168)	-
TOTAL NON-OPERATING INCOME (EXPENSE)	(2,633,927)	(144,241)	381,075	(2,397,093)	-
CHANGE IN NET POSITION	(2,633,927)	(144,241)	2,474	(2,775,694)	171,170
NET POSITION					
BEGINNING OF YEAR	16,014,116	3,306,013	373,564	19,693,693	1,466,696
END OF YEAR	$ 13,380,189	$ 3,161,772	$ 376,038	$ 16,917,999	$ 1,637,866

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2023

	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	$ -	$ -	$ 375,371	$ 375,371	$ 10,857,254
Cash payments to employees for services	-	-	(531,228)	(531,228)	-
Cash payments for goods and services	-	-	(115,076)	(115,076)	(10,739,568)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	-	-	(270,933)	(270,933)	117,686
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Intergovernmental receipts	-	-	218,155	218,155	-
NET CASH PROVIDED BY NON-CAPITAL FINANCING ACTIVITIES	-	-	218,155	218,155	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	-	(52,778)	(52,778)	117,686
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	-	-	198,783	198,783	2,268,498
CASH AND CASH EQUIVALENTS - END OF YEAR	$ -	$ -	$ 146,005	$ 146,005	$ 2,386,184

(Continued)

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2023

	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)	$ -	$ -	$ (378,601)	$ (378,601)	$ 171,170
Adjustments:					
Depreciation	-	-	35,022	35,022	-
(Increase) decrease in assets:					
Accounts receivable	-	-	(18,030)	(18,030)	31,811
Increase (decrease) in liabilities:					
Accounts payable	-	-	1,354	1,354	5,277
Unearned revenue	-	-	74,981	74,981	-
Accrued liabilities	-	-	14,085	14,085	-
Compensated absences	-	-	256	256	-
Claims payable	-	-	-	-	(90,572)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	$ -	$ -	$ (270,933)	$ (270,933)	$ 117,686

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Statement of Fiduciary Net Position

December 31, 2023

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 3,766,074
Taxes receivable	10,559,044
TOTAL ASSETS	14,325,118
LIABILITIES	
Due to other governments	2,780,595
Accrued items and other	159,597
Uncollected taxes	10,559,044
TOTAL LIABILITIES	13,499,236
NET POSITION	
Restricted for individuals, organizations, and other governments	825,882
TOTAL NET POSITION	825,882
TOTAL LIABILITIES AND NET POSITION	$ 14,325,118

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Statement of Changes in Fiduciary Net Position

For the Year Ended December 31, 2023

	Custodial Funds
ADDITIONS	
Taxes	$ 141,299,122
Fines and fees	7,563,258
Interest income	1,852
TOTAL ADDITIONS	148,864,232
DEDUCTIONS	
Taxes and fees paid to other governments	141,627,042
Payments to other Whitfield County entities	1,190,229
Payments to others	6,471,102
TOTAL DEDUCTIONS	149,288,373
NET DECREASE IN NET POSITION	(424,141)
NET POSITION - BEGINNING OF YEAR	1,250,023
NET POSITION - END OF YEAR	$ 825,882

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, 2023. 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, 2023.

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, 2023, 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 and Right-to-Use Assets

General capital assets and right-to-use 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 and right-to-use 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 and Right-to-Use Assets (continued)

All reported capital assets and right-to-use 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
Right-to-use subscription asset	2 – 3 years

K. Subscription-Based Information Technology Arrangements

Lessee

The County is a lessee for noncancellable arrangements for subscription-based information technology. The County recognizes a subscription liability and an intangible right-to-use subscription asset in the government-wide financial statements. The County recognizes these liabilities with an initial, individual value of $10,000 or more.

At the commencement of an agreement, the County initially measures the liability at the present value of payments expected to be made during the term. Subsequently, the liability is reduced by the principal portion of payments made. The asset is initially measured as the initial amount of the liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to the agreements include how the County determines: 1) the discount rate it uses to discount the expected payments to present value, 2) term, and 3) payments:

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for the liabilities.

Note 1 Summary of Significant Accounting Policies (Continued)

K. Subscription-Based Information Technology Arrangements (Continued)

- The lease term includes the noncancellable period of the agreement. Payments included in the measurement of the liability are composed of fixed payments and purchase option prices that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its agreement and will remeasure the asset and liability if certain changes occur that are expected to significantly affect the amount of the liability.

Assets are reported with other capital assets and liabilities are reported with long-term liabilities on the Statement of Net Position.

L. 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*."

M. 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)

N. 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)

N. 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/amortization 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.

O. 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.

P. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after the non-operating revenues/expenses section in proprietary funds. Repayments from 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.

Q. 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.

R. 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)

R. 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.

S. 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

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.

Excess of Expenditures over Appropriations. For the fiscal year ended December 31, 2023, the following were instances of expenditures by fund exceeding appropriations in each fund:

General Fund:		
General Government		
Finance	$	33,504
Information Technology		28,160
Debt Service		
Principal payments		76,537

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, 2023, the County's investment in Georgia Fund 1 was rated AAAf by Fitch. At December 31, 2023, the County held $24,948,503 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 26 days as of December 31, 2023.

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, 2023, 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, 2023, 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, 2023, 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, 2023, consist of the following:

	Taxes	Accounts	Due from Other Governments	Allowance for Uncollectibles	Net Receivables
General Fund	$ 2,817,981	$ 511,773	$ 1,747,488	$ 50,000	$ 5,027,242
Special Fire District Fund	864,631	192,010	-	-	1,056,641
American Rescue Plan Act Fund	-	-	75,908	-	75,908
SPLOST 2020 Fund	-	-	2,291,728	-	2,291,728
Other Governmental Funds	102,555	1,950,426	677,269	-	2,730,250
Whitfield Transit System	-	34,664	220,660	-	255,324
Internal Service Funds	-	23,632	-	-	23,632
Total	$ 3,785,167	$ 2,712,505	$ 5,013,053	$ 50,000	$ 11,460,725

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, 2023, was as follows:

Governmental activities:	Balance 12/31/22	Additions	Deductions	Transfers	Balance 12/31/23
Capital assets not being depreciated:					
Land	$ 14,110,145	$ 120,750	$ -	$ -	$ 14,230,895
Construction in progress	4,563,637	4,190,903	-	(2,104,040)	6,650,500
Total capital assets not being depreciated	18,673,782	4,311,653	-	(2,104,040)	20,881,395
Capital assets being depreciated:					
Buildings	93,130,958	1,649,871	-	-	94,780,829
Vehicles	16,216,249	1,576,192	(201,260)	-	17,591,181
Equipment and fixtures	26,854,739	1,004,246	(375,535)	-	27,483,450
Infrastructure	806,178,212	-	-	2,104,040	808,282,252
Right-to-use subscription asset	-	153,729	-	-	153,729
Total capital assets being depreciated	942,380,158	4,384,038	(576,795)	2,104,040	948,291,441
Accumulated depreciation/amortization:					
Buildings	(40,156,529)	(2,651,056)	-	-	(42,807,585)
Vehicles	(12,024,677)	(1,504,052)	201,260	-	(13,327,469)
Equipment and fixtures	(17,222,822)	(1,781,287)	375,535	-	(18,628,574)
Infrastructure	(670,724,312)	(4,539,372)	-	-	(675,263,684)
Right-to-use subscription asset	-	(63,777)	-	-	(63,777)
Total accumulated depreciation/amortization	(740,128,340)	(10,539,544)	576,795	-	(750,091,089)
Total net capital assets being depreciated	202,251,818	(6,155,506)	-	2,104,040	198,200,352
Governmental activities capital assets, net	$ 220,925,600	$ (1,843,853)	$ -	$ -	$ 219,081,747

Note 5 Capital Assets (Continued)

Business-type activities:	Balance 12/31/22	Additions	Deductions	Balance 12/31/23
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	(496,091)	(33,172)	-	(529,263)
Equipment	(15,725)	(1,850)	-	(17,575)
Total accumulated depreciation	(511,816)	(35,022)	-	(546,838)
Business-type activities capital assets, net	$ 124,126	$ (35,022)	$ -	$ 89,104

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

Governmental activities:	
General government	$ 779,747
Judicial	827,021
Public safety	2,724,670
Public works	5,124,501
Culture and recreation	1,033,673
Housing and development	49,932
Total depreciation/amortization expense - governmental activities	$ 10,539,544
Business-type activities:	
Whitfield Transit System	$ 35,022

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	$ 20,881,395	$ -	$ 20,881,395
Capital assets, depreciable, net	198,200,352	89,104	198,289,456
Intergovernmental contracts	(6,715,000)	-	(6,715,000)
Bonds payable	(1,095,000)	-	(1,095,000)
Notes payable	(354,818)	-	(354,818)
Subscriptions payable	(77,192)	-	(77,192)
Construction payables - restricted	(1,017,495)	-	(1,017,495)
Construction payables - committed	(125,109)	-	(125,109)
Unspent bond proceeds	10	-	10
	$ 209,697,143	$ 89,104	$ 209,786,247

Note 6 Interfund Balances and Transfers

Interfund balances at December 31, 2023, 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, 2023, consisted of the following:

	Payable to:	
Payable from:	General Fund	Total
American Rescue Plan Act Fund	$ 5,168,423	$ 5,168,423
Non-major Gov. Funds	122,652	122,652
Total	$ 5,291,075	$ 5,291,075

Note 6 Interfund Balances and Transfers (Continued)

Interfund transfers for the year ended December 31, 2023, consisted of the following:

	Transfers to:				
Transfers from:	General Fund	Special Fire District Fund	Nonmajor Governmental Funds	Nonmajor Proprietary Funds	Total
General Fund	$ -	$ -	$ 892,250	$ -	$ 892,250
American Rescue Plan Act Fund	2,336,069	802,178	349,679	-	3,487,926
Non-major Governmental Funds	59,333	-	-	-	59,333
Total	$ 2,395,402	$ 802,178	$ 1,241,929	$ -	$ 4,439,509

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, 2023, was as follows:

	Outstanding 12/31/2022	Additions	Deductions	Outstanding 12/31/2023	Amounts Due in One Year
Governmental Activities:					
Direct Borrowing - Notes payable	$ 404,103	$ -	$ (49,285)	$ 354,818	$ -
Intergovernmental liabilities	13,369,000	-	(6,654,000)	6,715,000	6,715,000
Direct Placement - Revenue bonds	1,619,000	-	(524,000)	1,095,000	539,000
Subscriptions payable	-	153,729	(76,537)	77,192	77,192
Total OPEB liability	11,056,700	559,400	(2,743,500)	8,872,600	271,784
Net pension liability	4,240,143	15,855,520	(3,963,335)	16,132,328	-
Claims payable	784,182	10,121,367	(10,211,939)	693,610	693,610
Compensated absences	1,808,149	2,696,967	(2,452,702)	2,052,414	902,084
Total Governmental Activities	$ 33,281,277	$ 29,386,983	$ (26,675,298)	$ 35,992,962	$ 9,198,670
Business-type Activities:					
Compensated absences	$ 14,310	$ 14,489	$ (14,233)	$ 14,566	$ 6,891
Total Business-type Activities	$ 14,310	$ 14,489	$ (14,233)	$ 14,566	$ 6,891

For governmental activities, the total OPEB liability, net pension liability, subscriptions payable, 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 $354,818 on the project; as such, the balance of $1,245,182 was not drawn down from GEFA as of December 31, 2023 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
2024	$ 6,715,000	$ 61,778	$ 6,776,778
Total	$ 6,715,000	$ 61,778	$ 6,776,778

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, 2023 follow:

	Governmental Activities		
	Revenue Bonds Payable		
Year	Principal	Interest	Total
2024	$ 539,000	$ 24,682	$ 563,682
2025	556,000	8,312	564,312
Total	$ 1,095,000	$ 32,994	$ 1,127,994

Note 7 Long-Term Debt (Continued)

Debt Summaries (Continued)

Subscriptions payable – As of January 1, 2023, the County had a 33 month subscription for the use of Softdocs. An initial subscription liability was recorded in the amount of $95,980. As of December 31, 2023, the value of the subscription liability is $48,723. The County is required to make annual fixed payments of $49,270. The subscription has an interest rate of 2.7960%. The value of the right to use asset as of December 31, 2023 of $95,980 with accumulated amortization of $34,902 is included with right-to-use subscription asset within the capital assets table.

As of January 1, 2023, the County had a 24 month subscription for the use of CISCO. An initial subscription liability was recorded in the amount of $57,749. As of December 31, 2023, the value of the subscription liability is $28,469. The County is required to make annual fixed payments of $29,280. The subscription has an interest rate of 2.8470%. The value of the right to use asset as of December 31, 2023 of $57,749 with accumulated amortization of $28,875 is included with right-to-use subscription asset within the capital assets table.

Annual debt service requirements to maturity for subscriptions payable are as follows:

	Governmental Activities		
	Subscriptions Payable		
Year	Principal	Interest	Total
2024	$ 77,192	$ 2,173	$ 79,365
Total	$ 77,192	$ 2,173	$ 79,365

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, 2023, the date of the most recent actuarial valuation, the Plan's membership consisted of the following:

Retirees, Beneficiaries and Disableds receiving benefits	247
Terminated plan participants entitled to but not yet receiving benefits	314
Active employees participating in the Plan	349
Total number of Plan participants	910

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, 2023, the County's contribution rate was 13.0% of annual payroll. County contributions to the Plan were $2,357,168 for the year ended December 31, 2023.

Net Pension Liability of the County – The County's net pension liability was measured as of December 31, 2022. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2022, with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2022.

Actuarial assumptions. The total pension liability in the January 1, 2022, 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, 2022, 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, 2022, are summarized in the following table:

Asset class	Target allocation	Long-term expected real rate of return*
US Fixed income	30%	3.60%
US Equity Large Core	30%	8.20%
International Core	15%	8.90%
Mid Cap Core	10%	9.10%
Private Real estate	5%	8.50%
Global Core	5%	8.50%
US Equity Core	5%	8.30%
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, 2023, were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 12/31/21	$ 61,376,479	$ 57,136,336	$ 4,240,143
Changes for the year:			
Service cost	666,693	-	666,693
Interest	4,211,018	-	4,211,018
Differences between expected and actual experience	1,393,325	-	1,393,325
Changes in actuarial assumptions	103,332	-	103,332
Contributions—employer	-	3,963,335	(3,963,335)
Net investment income	-	(8,145,943)	8,145,943
Benefit payments, including refunds of employee contributions	(2,438,174)	(2,438,174)	-
Plan change	961,768	-	961,768
Other changes	-	(272,188)	272,188
Administrative expense	-	(101,253)	101,253
Net changes	4,897,962	(6,994,223)	11,892,185
Balances at 12/31/22	$ 66,274,441	$ 50,142,113	$ 16,132,328

Note 8 Defined Benefit Pension Plans (Continued)

Plan changes – The Plan was amended effective January 1, 2023 to provide for an unreduced early retirement upon the attainment of age fifty-five with twenty-five years of vesting service as of the participant's termination of employment.

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	$ 27,769,097	$ 16,132,328	$ 8,959,450

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, 2022, 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, 2023, the County recognized pension expense of $4,625,036. At December 31, 2023, 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	$ 1,301,239	$ 235,833
Differences resulting from changes in actuarial assumptions	532,396	-
Net difference between projected and actual earnings on pension plan investments	5,284,499	-
Contributions subsequent to the measurement date	2,357,168	-
Total	$ 9,475,302	$ 235,833

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 $2,357,168 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, 2024. 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:		
2024	$	1,008,554
2025		1,712,867
2026		1,708,459
2027		2,452,421
Total	$	6,882,301

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, 2023 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, 2023, the County contributed $271,784 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, 2023, and was determined by an actuarial valuation as of January 1, 2022.

Actuarial assumptions - The total OPEB liability in the January 1, 2023 actuarial valuation, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount Rate:	4.05%
Salary Scale:	2.50%
Healthcare Cost Trend Rate:	6.75% for fiscal year 2023, decreasing 0.25% per year to an ultimate rate of 5.00%
Actuarial Cost Method:	Entry age actuarial cost method

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 4.05%. This was an increase in the rate from the prior year's rate of 1.84%. This rate represents the municipal GO AAA 20-year yield curve rate as of the measurement date.

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, 2023, were as follows:

	Total OPEB Liability
Balances at 12/31/22	$ 11,056,700
Changes for the year:	
Service cost	350,300
Interest	209,100
Assumption changes	(1,723,800)
Difference between expected and actual experience	(931,400)
Benefit payments	(88,300)
Net changes	(2,184,100)
Balances at 12/31/23	$ 8,872,600

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 (3.05%) or 1-percentage-point higher (5.05%) than the current discount rate:

	1% Decrease (3.05%)	Discount Rate (4.05%)	1% Increase (5.05%)
Total OPEB liability	$ 9,619,600	$ 8,872,600	$ 8,183,300

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 (5.75% decreasing to 3.75%) or 1-percentage-point higher (7.75% decreasing to 5.75%) than the current healthcare cost trend rates:

	1% Decrease (5.75% decreasing to 4.00%)	Discount Rate (6.75% decreasing to 5.00%)	1% Increase (7.75% decreasing to 6.00%)
Total OPEB liability	$ 7,951,200	$ 8,872,600	$ 9,936,900

Note 9 Other Postemployment Benefits (Continued)

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates (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, 2023, 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, 2023, the County recognized OPEB expense of $480,705. At December 31, 2023, 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	$ 1,244,700	$ 1,557,500
Changes in assumptions	921,800	1,602,100
Contributions subsequent to the measurement date	271,784	-
Total	$ 2,438,284	$ 3,159,600

The amounts reported as deferred outflows of resources related to OPEB resulting from County benefit payments subsequent to the measurement date, of $271,784, will be recognized as a decrease of the total OPEB liability in the year ending December 31, 2024. 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:	
2024	$ (83,400)
2025	(83,400)
2026	(83,400)
2027	(63,600)
2028	(242,300)
Thereafter	(437,000)
Total	$ (993,100)

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 2023, employer matching contributions totaled $952,896.

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 2023, 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, 2023, 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 below:

Date	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Year Liability
2022	$ 736,128	$ 401,084	$ (661,994)	$ 475,218
2023	475,218	509,372	(684,695)	299,895

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
2022	$ 237,343	$ 7,233,489	$ (7,161,868)	$ 308,964
2023	308,964	9,611,995	(9,527,244)	393,715

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 24, 2024. 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)

Dalton-Whitfield Regional Solid Waste Management Authority (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**	**Balefill**	**Total**
Estimated future costs:					
Closure	Closed	Closed	$ 14,574,000	$ 1,492,000	$ 16,066,000
Post-closure	966,000	2,517,000	8,300,000	1,497,000	13,280,000
	966,000	2,517,000	22,874,000	2,989,000	29,346,000
Percentage of capacity as of December 31, 2023	100.0%	100.0%	64.3%	99.4%	
Liability at Dec 31, 2023	$ 966,000	$ 2,517,000	$ 14,699,000	$ 2,970,000	$ 21,152,000

The DWRSWMA will record the remaining estimated cost of closure and post-closure care costs of $8,194,000 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 2023. Actual costs when incurred may be higher due to inflation, changes in technology, or changes in laws and regulations. As of December 31, 2023, the DWRSWMA reported an ending net position of $26,761,840; which was a decrease of $5,267,854 from the December 31, 2022 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 22, 2024. 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)

Northwest Georgia Trade and Convention Center Authority (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, 2023, the Convention Center reported an ending net position of $9,327,386; which was a decrease of $288,483.

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 19, 2024. 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, 2023, the JDA reported an ending net position of $2,699,618; which was an increase of $27,401 from the December 31, 2022 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 $64,813 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, 2023, the County has contractual commitments on uncompleted contracts of approximately $5,215,000.

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 $225,585 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.

Thirty-one tax abatement agreements are outstanding as of December 31, 2023. Reductions in tax revenues attributable to Whitfield County, Georgia were $1,834,765.

SUPPLEMENTARY INFORMATION

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

	2023	2022	2021	2020	2019	2018
Total OPEB liability						
Service cost	$ 350,300	$ 359,500	$ 319,100	$ 250,600	$ 280,900	$ 274,000
Interest on total OPEB liability	209,100	198,300	265,500	270,100	265,200	252,200
Differences between expected and actual experience	(931,400)	788,400	(799,800)	1,379,500	(656,300)	-
Changes in actuarial assumptions	(1,723,800)	230,600	608,300	781,200	(284,200)	-
Benefit payments	(88,300)	(155,100)	(185,600)	(560,500)	(61,500)	(214,800)
Net change in total OPEB liability	(2,184,100)	1,421,700	207,500	2,120,900	(455,900)	311,400
Total OPEB liability - beginning	11,056,700	9,635,000	9,427,500	7,306,600	7,762,500	7,451,100
Total OPEB liability - ending	$ 8,872,600	$ 11,056,700	$ 9,635,000	$ 9,427,500	$ 7,306,600	$ 7,762,500
Covered-employee payroll	$ 11,933,100	$ 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-employee payroll	74.4%	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.

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 Changes in the County's Net Pension Liability

And Related Ratios (ACCG Plan)

For the Year Ended December 31, 2023

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability									
Service cost	$ 666,693	$ 707,126	$ 722,968	$ 711,465	$ 594,570	$ 554,097	$ 509,289	$ 462,662	$ 479,120
Interest on total pension liability	4,211,018	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	1,393,325	754,458	(719,242)	(287,806)	(233,582)	(425,004)	1,828,569	497,388	-
Changes in actuarial assumptions	103,332	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	(2,438,174)	(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	961,768	-	1,239,938	-	-	-	-	-	-
Net change in total pension liability	4,897,962	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	61,376,479	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)	$ 66,274,441	$ 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	$ 3,963,335	$ 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	(8,145,943)	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	(2,438,174)	(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	(101,253)	(99,812)	(101,503)	(101,576)	(88,314)	(81,692)	(82,961)	(75,736)	(71,788)
Other changes	(272,188)	(122,658)	-	(252,674)	(1,746,162)	(276,533)	(260,299)	(274,034)	(260,175)
Net change in plan fiduciary net position	(6,994,223)	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	57,136,336	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)	$ 50,142,113	$ 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)	$ 16,132,328	$ 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	75.7%	93.1%	82.0%	76.2%	69.6%	85.3%	77.2%	84.7%	94.5%
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
County's net pension liability as a percentage of covered payroll	87.0%	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:

The Plan was amended effective January 1, 2023 to provide for an Unreduced Early Retirement upon the attainment of age fifty-five with twenty-five years of Vesting Service as of the participant's termination of employment.

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.

WHITFIELD COUNTY, GEORGIA

Schedules of Required Supplementary Information

Schedule of County Contributions (ACCG Plan)

For the Year Ended December 31, 2023

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	$ 2,357,168	$ 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	2,357,168	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	18,109,147	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	13.0%	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, 2023
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

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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes:				
Property taxes	$ 21,568,443	$ 19,731,622	$ 19,828,206	$ 96,584
Motor vehicle and mobile home taxes	-	421,000	421,453	453
Motor vehicle title ad valorem tax	4,700,000	5,252,000	5,252,161	161
Alternative ad valorem tax	100,000	100,000	106,893	6,893
Local option sales taxes	13,282,300	15,467,300	15,468,337	1,037
Transfer taxes	266,500	125,518	125,518	-
Franchise taxes	181,400	431,400	432,380	980
Alcoholic beverage taxes	396,500	396,500	401,523	5,023
Business taxes	86,900	123,900	124,893	993
Total taxes	**40,582,043**	**42,049,240**	**42,161,364**	**112,124**
Licenses and permits:				
Alcoholic beverage licenses	76,900	89,900	90,100	200
Zoning and business licenses	43,000	51,399	56,295	4,896
Building and mobile home permits	600,000	1,292,000	1,292,321	321
Other	-	1,000	1,575	575
Total licenses and permits	**719,900**	**1,434,299**	**1,440,291**	**5,992**
Intergovernmental revenues:				
Federal Government	1,111,000	892,218	897,931	5,713
State of Georgia	1,142,240	3,061,240	3,062,235	995
City of Dalton	2,500	2,500	2,500	-
Murray County	3,500	3,500	3,500	-
Joint Development Authority	1,700,500	1,995,500	1,995,884	384
Total intergovernmental revenues	**3,959,740**	**5,954,958**	**5,962,050**	**7,092**
Charges for services:				
Clerk of Court	407,300	398,804	403,672	4,868
Probate Court	210,000	207,820	207,820	-
Magistrate Court	245,000	217,064	216,464	(600)
Sheriff's Department	69,300	66,947	68,220	1,273
State of Georgia	78,000	41,970	41,970	-
Federal Government	4,500	1,395	1,395	-
City of Dalton, Georgia	205,500	207,288	212,294	5,006
Other Cities	20,600	20,600	34,274	13,674
Jail	120,500	152,500	152,516	16
Tax Commissioner's Office	1,210,000	1,914,000	1,915,497	1,497
Public Works	60,000	294,000	294,042	42
Board of Elections and Registrar	22,000	7,543	7,543	-
Animal Control	8,000	8,000	8,950	950
Parks and recreation	348,500	458,721	467,089	8,368
Other	180,600	260,383	273,886	13,503
Total charges for services	**3,189,800**	**4,257,035**	**4,305,632**	**48,597**

(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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES-continued				
Fines, forfeitures and penalties:				
Clerk of Court	$ 328,000	$ 377,000	$ 386,174	$ 9,174
Probate Court	625,000	566,268	566,268	-
Magistrate Court	70,000	42,881	42,881	-
Juvenile Court	9,800	9,800	16,507	6,707
Total fines, forfeitures and penalties	**1,032,800**	**995,949**	**1,011,830**	**15,881**
Investment earnings:				
Interest	300,000	1,075,000	1,075,023	23
Contributions & donations-private source:				
Private contributions	6,000	17,500	23,856	6,356
Miscellaneous:				
Whitfield County Board of Education	440,000	517,000	517,574	574
Murray County Board of Commissioners	280,400	441,400	442,227	827
State of Georgia	159,000	159,000	163,777	4,777
Other	464,460	442,189	460,377	18,188
Total miscellaneous	**1,343,860**	**1,559,589**	**1,583,955**	**24,366**
TOTAL REVENUES	**51,134,143**	**57,343,570**	**57,564,001**	**220,431**
EXPENDITURES				
General Government:				
Administration -				
Personnel services and employee benefits	587,976	629,317	576,745	52,572
Purchased and contracted services	207,050	232,030	219,479	12,551
Supplies	136,500	385,484	382,041	3,443
Other	1,000	1,000	1,000	-
Total Administration	932,526	1,247,831	1,179,265	68,566
Board of Elections -				
Personnel services and employee benefits	375,269	398,334	393,111	5,223
Purchased and contracted services	91,515	91,515	75,498	16,017
Supplies	20,500	20,500	13,882	6,618
Total Board of Elections	487,284	510,349	482,491	27,858
Finance -				
Personnel services and employee benefits	445,500	767,742	767,742	-
Purchased and contracted services	131,725	133,075	166,880	(33,805)
Supplies	10,525	9,525	9,224	301
Total Finance	587,750	910,342	943,846	(33,504)

(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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
General Government - continued:				
Information Technology -				
Personnel services and employee benefits	$ 492,251	$ 556,142	$ 556,089	$ 53
Purchased and contracted services	505,603	469,473	497,769	(28,296)
Supplies	143,341	194,365	194,282	83
Total Information Technology	1,141,195	1,219,980	1,248,140	(28,160)
Human Resources -				
Personnel services and employee benefits	341,014	386,909	358,503	28,406
Purchased and contracted services	110,634	163,227	146,001	17,226
Supplies	28,181	43,106	42,102	1,004
Total Human Resources	479,829	593,242	546,606	46,636
Tax Commissioner -				
Personnel services and employee benefits	1,369,472	1,616,103	1,611,459	4,644
Purchased and contracted services	304,596	307,596	301,453	6,143
Supplies	63,805	65,805	49,265	16,540
Total Tax Commissioner	1,737,873	1,989,504	1,962,177	27,327
Tax Assessor -				
Personnel services and employee benefits	1,304,268	1,484,894	1,484,680	214
Purchased and contracted services	321,677	397,867	319,436	78,431
Supplies	58,297	47,827	40,226	7,601
Total Tax Assessor	1,684,242	1,930,588	1,844,342	86,246
Board of Equalization -				
Personnel services and employee benefits	15,571	16,304	10,574	5,730
Purchased and contracted services	3,800	3,800	990	2,810
Supplies	220	220	-	220
Total Board of Equalization	19,591	20,324	11,564	8,760
Buildings and Grounds -				
Personnel services and employee benefits	999,620	1,144,678	1,141,703	2,975
Purchased and contracted services	225,000	229,300	133,213	96,087
Supplies	634,200	629,900	533,647	96,253
Total Buildings and Grounds	1,858,820	2,003,878	1,808,563	195,315

(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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Public Information -				
Personnel services and employee benefits	$ 75,062	$ 103,680	$ 103,680	$ -
Purchased and contracted services	4,900	5,150	4,717	433
Supplies	3,250	3,550	3,041	509
Total Public Information	83,212	112,380	111,438	942
Non-departmental -				
Attorney fees	210,000	210,000	188,965	21,035
Liability insurance	727,000	912,167	912,167	-
Audit fees	67,500	68,850	68,850	-
General administrative fees	78,000	78,452	78,447	5
Total Non-departmental	1,082,500	1,269,469	1,248,429	21,040
Total General Government	**10,094,822**	**11,807,887**	**11,386,861**	**421,026**
Judicial:				
Judicial Administration -				
Personnel services and employee benefits	403,705	451,808	450,397	1,411
Purchased and contracted services	216,600	249,430	246,534	2,896
Supplies	14,020	24,906	23,260	1,646
Total Judicial Administration	634,325	726,144	720,191	5,953
Judge Morris' Office -				
Personnel services and employee benefits	19,377	19,377	19,377	-
Purchased and contracted services	26,145	30,631	30,428	203
Supplies	5,800	7,220	6,937	283
Total Judge Morris' Office	51,322	57,228	56,742	486
Judge Boyett's Office -				
Personnel services and employee benefits	19,377	19,377	16,396	2,981
Purchased and contracted services	24,100	24,100	22,761	1,339
Supplies	7,800	7,800	4,883	2,917
Total Judge Boyett's Office	51,277	51,277	44,040	7,237
Judge Wilbanks' Office -				
Personnel services and employee benefits	19,377	19,377	19,377	-
Purchased and contracted services	33,145	33,145	30,627	2,518
Supplies	4,700	4,700	2,600	2,100
Total Judge Wilbanks' Office	57,222	57,222	52,604	4,618

(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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Judicial - continued:				
Judge Minter's Office -				
Personnel services and employee benefits	$ 19,377	$ 19,377	$ 19,377	$ -
Purchased and contracted services	31,100	30,400	30,331	69
Supplies	4,500	6,300	5,945	355
Total Judge Minter's Office	54,977	56,077	55,653	424
Clerk of Superior Court -				
Personnel services and employee benefits	900,254	991,056	973,028	18,028
Purchased and contracted services	127,230	113,630	85,997	27,633
Supplies	26,675	40,275	36,233	4,042
Total Clerk of Superior Court	1,054,159	1,144,961	1,095,258	49,703
District Attorney -				
Personnel services and employee benefits	1,171,268	1,243,067	1,185,478	57,589
Purchased and contracted services	379,515	377,915	282,135	95,780
Supplies	45,500	47,100	40,852	6,248
Total District Attorney	1,596,283	1,668,082	1,508,465	159,617
Magistrate Court -				
Personnel services and employee benefits	1,048,325	1,162,108	1,140,445	21,663
Purchased and contracted services	95,775	94,275	86,530	7,745
Supplies	35,100	36,600	34,196	2,404
Other	450	450	-	450
Total Magistrate Court	1,179,650	1,293,433	1,261,171	32,262
Probate Court -				
Personnel services and employee benefits	519,878	590,484	569,118	21,366
Purchased and contracted services	82,050	77,786	63,367	14,419
Supplies	12,800	18,965	15,432	3,533
Total Probate Court	614,728	687,235	647,917	39,318
Juvenile Court -				
Personnel services and employee benefits	907,948	983,918	957,337	26,581
Purchased and contracted services	234,525	232,878	219,290	13,588
Supplies	21,980	23,627	23,520	107
Total Juvenile Court	1,164,453	1,240,423	1,200,147	40,276
Public Defender Court -				
Personnel services and employee benefits	916,889	956,095	948,955	7,140
Purchased and contracted services	47,240	49,491	42,784	6,707
Supplies	14,800	12,549	9,602	2,947
Total Public Defender	978,929	1,018,135	1,001,341	16,794
Total Judicial	**7,437,325**	**8,000,217**	**7,643,529**	**356,688**

(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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Public safety:				
Sheriff's Department -				
Personnel services and employee benefits	$ 7,692,456	$ 9,359,778	$ 9,343,681	$ 16,097
Purchased and contracted services	775,509	772,959	756,268	16,691
Supplies	645,000	686,478	685,489	989
Total Sheriff's Department	9,112,965	10,819,215	10,785,438	33,777
Correctional Center -				
Personnel services and employee benefits	7,913,934	9,593,007	9,593,007	-
Purchased and contracted services	2,227,838	2,578,305	2,553,458	24,847
Supplies	692,996	708,196	659,340	48,856
Total Correctional Center	10,834,768	12,879,508	12,805,805	73,703
Coroner-				
Personnel services and employee benefits	76,717	79,359	77,139	2,220
Purchased and contracted services	53,800	53,800	45,700	8,100
Supplies	2,500	5,200	4,694	506
Total Coroner	133,017	138,359	127,533	10,826
Animal Control -				
Personnel services and employee benefits	238,424	260,387	241,057	19,330
Purchased and contracted services	42,500	45,700	45,673	27
Supplies	39,900	38,200	24,245	13,955
Total Animal Control	320,824	344,287	310,975	33,312
Emergency Management -				
Personnel services and employee benefits	139,985	154,179	150,290	3,889
Purchased and contracted services	86,500	84,285	81,201	3,084
Supplies	35,450	58,006	56,912	1,094
Total Emergency Management	261,935	296,470	288,403	8,067
Emergency Medical Services	250,000	250,000	250,000	-
Total Public Safety	**20,913,509**	**24,727,839**	**24,568,154**	**159,685**
Public Works:				
Public Works -				
Personnel services and employee benefits	3,163,939	3,813,859	3,813,859	-
Purchased and contracted services	776,530	836,055	610,503	225,552
Supplies	2,843,782	2,518,185	2,397,008	121,177
Total Public Works	**6,784,251**	**7,168,099**	**6,821,370**	**346,729**

(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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Health and Welfare:				
Physical and Mental Health	$ 250,000	$ 250,000	$ 250,000	$ -
Family Support Council	12,500	12,500	12,500	-
Family and Children Services	80,000	80,000	80,000	-
Department of Veterans Services	984	984	984	-
Pauper fund	10,000	11,900	11,900	-
Total Health and Welfare	**353,484**	**355,384**	**355,384**	**-**
Culture and Recreation:				
Parks and Recreation -				
Personnel services and employee benefits	1,390,260	1,528,868	1,503,293	25,575
Purchased and contracted services	162,750	180,450	176,375	4,075
Supplies	497,100	533,114	532,576	538
Total Parks and Recreation	2,050,110	2,242,432	2,212,244	30,188
Senior Center -				
Personnel services and employee benefits	350,820	380,728	371,900	8,828
Purchased and contracted services	29,800	29,060	19,747	9,313
Supplies	106,785	110,325	90,152	20,173
Total Senior Center	487,405	520,113	481,799	38,314
Total Culture and Recreation	**2,537,515**	**2,762,545**	**2,694,043**	**68,502**
Housing and Development:				
County Extension Service -				
Personnel services and employee benefits	40,114	40,114	40,114	-
Purchased and contracted services	101,151	94,281	69,699	24,582
Supplies	17,050	24,220	24,210	10
Total County Extension Service	158,315	158,615	134,023	24,592
Inspections and Enforcement -				
Personnel services and employee benefits	492,653	524,533	472,143	52,390
Purchased and contracted services	25,750	25,870	20,185	5,685
Supplies	24,700	24,580	16,840	7,740
Total Inspections and Enforcement	543,103	574,983	509,168	65,815
County Planner -				
Personnel services and employee benefits	100,877	71,210	33,386	37,824
Purchased and contracted services	1,350	33,335	33,128	207
Supplies	750	1,115	1,115	-
Total County Planner	102,977	105,660	67,629	38,031

(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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Housing and Development- continued:				
Metropolitan Planning Organization -				
Personnel services and employee benefits	$ 127,318	$ 154,104	$ 154,104	$ -
Purchased and contracted services	51,437	14,695	3,780	10,915
Supplies	9,700	9,700	4,710	4,990
Total Metropolitan Planning Organization	188,455	178,499	162,594	15,905
County Engineer -				
Personnel services and employee benefits	707,143	793,518	770,517	23,001
Purchased and contracted services	56,800	57,690	52,494	5,196
Supplies	27,700	26,810	21,161	5,649
Total County Engineer	791,643	878,018	844,172	33,846
Non-departmental -				
Timber protection	7,875	7,875	7,875	-
Intergovernmental payments	1,402,138	1,402,138	1,369,028	33,110
Total Non-departmental	1,410,013	1,410,013	1,376,903	33,110
Total Housing and Development	**3,194,506**	**3,305,788**	**3,094,489**	**211,299**
Debt Service:				
Principal payments	564,574	524,000	600,537	(76,537)
Interest payments	-	40,574	40,570	4
Total Debt Service	**564,574**	**564,574**	**641,107**	**(76,533)**
TOTAL EXPENDITURES	**51,879,986**	**58,692,333**	**57,204,937**	**1,487,396**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**(745,843)**	**(1,348,763)**	**359,064**	**1,707,827**
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	48,000	48,907	907
Transfers in	1,958,639	2,385,639	2,395,402	9,763
Transfers out	(509,291)	(1,084,479)	(892,250)	192,229
Issuance of subscriptions payable	-	-	153,729	153,729
TOTAL OTHER FINANCING SOURCES (USES)	1,449,348	1,349,160	1,705,788	356,628
NET CHANGE IN FUND BALANCE	703,505	397	2,064,852	2,064,455
FUND BALANCE - BEGINNING OF YEAR	33,269,701	33,269,701	33,269,701	-
FUND BALANCE - END OF YEAR	$ 33,973,206	$ 33,270,098	$ 35,334,553	$ 2,064,455

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, 2023

	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Total Non-major Governmental Funds
ASSETS				
Cash and cash equivalents	$ 2,327,389	$ 5,211,145	$ 2,528	$ 7,541,062
Receivables (net of allowance for uncollectibles):				
Taxes	102,555	-	-	102,555
Accounts	979,723	970,703	-	1,950,426
Due from other governments	602,269	75,000	-	677,269
Restricted cash	-	31,412	-	31,412
TOTAL ASSETS	$ 4,011,936	$ 6,288,260	$ 2,528	$ 10,302,724
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 121,782	$ 129,297	$ -	$ 251,079
Accrued liabilities	187,951	2,046	-	189,997
Due to other funds	72,080	50,572	-	122,652
Unearned revenue	944,557	-	-	944,557
TOTAL LIABILITIES	1,326,370	181,915	-	1,508,285
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues - property taxes	69,730	-	-	69,730
TOTAL DEFERRED INFLOWS OF RESOURCES	69,730	-	-	69,730
FUND BALANCES				
Restricted:				
Judicial	1,811,802	-	-	1,811,802
Public safety	374,699	-	-	374,699
Culture and recreation	204,362	-	-	204,362
Housing and development	83,618	-	-	83,618
Construction and capital outlay	-	2,416,897	-	2,416,897
Debt service	-	-	2,528	2,528
Committed:				
Construction and capital outlay	-	3,689,448	-	3,689,448
Assigned:				
Public works	141,355	-	-	141,355
TOTAL FUND BALANCES	2,615,836	6,106,345	2,528	8,724,709
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 4,011,936	$ 6,288,260	$ 2,528	$ 10,302,724

WHITFIELD COUNTY, GEORGIA

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2023

	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Total Non-major Governmental Funds
REVENUES				
Taxes	$ 900,492	$ -	$ -	$ 900,492
Intergovernmental revenues	3,556,668	1,404,542	-	4,961,210
Charges for services	2,178,698	-	-	2,178,698
Fines, forfeitures and penalties	457,256	-	-	457,256
Investment earnings	1,840	84,517	-	86,357
Miscellaneous	72,582	20,302	-	92,884
TOTAL REVENUES	7,167,536	1,509,361	-	8,676,897
EXPENDITURES				
Current:				
Judicial	768,362	-	-	768,362
Public safety	3,000,132	-	-	3,000,132
Public works	477,089	73,060	-	550,149
Health and welfare	175,638	-	-	175,638
Housing and development	302,585	9,643	-	312,228
Capital outlay	2,840,336	1,340,989	-	4,181,325
Debt service:				
Principal payments	-	49,285	-	49,285
Interest and fiscal charges	-	2,671	-	2,671
TOTAL EXPENDITURES	7,564,142	1,475,648	-	9,039,790
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(396,606)	33,713	-	(362,893)
OTHER FINANCING SOURCES (USES)				
Transfers in	611,770	630,159	-	1,241,929
Transfers out	(59,333)	-	-	(59,333)
TOTAL OTHER FINANCING SOURCES (USES)	552,437	630,159	-	1,182,596
NET CHANGE IN FUND BALANCES	155,831	663,872	-	819,703
FUND BALANCES - BEGINNING OF YEAR	2,460,005	5,442,473	2,528	7,905,006
FUND BALANCES - END OF YEAR	$ 2,615,836	$ 6,106,345	$ 2,528	$ 8,724,709

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, 2023

	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	Whitfield County Neighborhood Stabilization Program	Conasauga A.D.R. Program	Divorce Seminar Fund
ASSETS									
Cash and cash equivalents	$ 107,306	$ 12,135	$ 176,805	$ 180,868	$ -	$ -	$ 83,718	$ 476,695	$ 14,623
Taxes receivable (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	-	-	-	944,557	-	-	-	-	-
Due from other governments	-	859	-	3,935	354,146	-	-	-	-
TOTAL ASSETS	$ 107,306	$ 12,994	$ 176,805	$ 1,129,360	$ 354,146	$ -	$ 83,718	$ 476,695	$ 14,623
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES									
LIABILITIES									
Accounts payable	$ -	$ -	$ -	$ -	$ 10,752	$ -	$ -	$ -	$ -
Accrued liabilities	-	-	-	5,577	145,500	-	-	-	-
Due to other funds	-	-	-	-	-	-	100	-	-
Unearned revenue	-	-	-	944,557	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	950,134	156,252	-	100	-	-
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenues - property taxes	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-	-	-	-
FUND BALANCES									
Restricted for:									
Judicial	107,306	12,994	-	179,226	-	-	-	476,695	14,623
Public safety	-	-	176,805	-	197,894	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Housing and development	-	-	-	-	-	-	83,618	-	-
Assigned for:									
Public works	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	107,306	12,994	176,805	179,226	197,894	-	83,618	476,695	14,623
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 107,306	$ 12,994	$ 176,805	$ 1,129,360	$ 354,146	$ -	$ 83,718	$ 476,695	$ 14,623

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
$ 123,710	$ 3,584	$ 610,634	$ -	$ 100	$ -	$ -	$ 203,299	$ 202,962	$ 130,950	$ -	$ 2,327,389
-	-	-	-	-	-	-	-	12,792	89,763	-	102,555
-	-	-	-	-	-	-	-	-	19,933	15,233	979,723
1,175	3,441	6,753	-	67,725	65,155	-	99,080	-	-	-	602,269
$ 124,885	$ 7,025	$ 617,387	$ -	$ 67,825	$ 65,155	$ -	$ 302,379	$ 215,754	$ 240,646	$ 15,233	$ 4,011,936
$ 828	$ 5,339	$ -	$ -	$ 58,650	$ -	$ -	$ 400	$ -	$ 40,953	$ 4,860	$ 121,782
-	-	21,697	-	-	2,734	-	12,443	-	-	-	187,951
-	1,686	-	-	9,175	19,044	-	31,702	-	-	10,373	72,080
-	-	-	-	-	-	-	-	-	-	-	944,557
828	7,025	21,697	-	67,825	21,778	-	44,545	-	40,953	15,233	1,326,370
-	-	-	-	-	-	-	-	11,392	58,338	-	69,730
-	-	-	-	-	-	-	-	11,392	58,338	-	69,730
124,057	-	595,690	-	-	43,377	-	257,834	-	-	-	1,811,802
-	-	-	-	-	-	-	-	-	-	-	374,699
-	-	-	-	-	-	-	-	204,362	-	-	204,362
-	-	-	-	-	-	-	-	-	-	-	83,618
-	-	-	-	-	-	-	-	-	141,355	-	141,355
124,057	-	595,690	-	-	43,377	-	257,834	204,362	141,355	-	2,615,836
$ 124,885	$ 7,025	$ 617,387	$ -	$ 67,825	$ 65,155	$ -	$ 302,379	$ 215,754	$ 240,646	$ 15,233	$ 4,011,936

WHITFIELD COUNTY, GEORGIA

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

Non-major Special Revenue Funds

For the Year Ended December 31, 2023

	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	Whitfield County Neighborhood Stabilization Program	Conasauga A.D.R. Program	Divorce Seminar Fund
REVENUES									
Taxes	$ -	$ -	$ -	$ -	$ 1,459	$ -	$ -	$ -	$ -
Intergovernmental revenues	-	-	-	-	-	2,847,095	-	-	-
Charges for services	-	-	-	-	2,088,448	-	-	68,915	10,720
Fines, forfeitures and penalties	41,644	12,415	93,361	52,730	-	-	-	-	-
Investment earnings	7	-	213	-	-	-	-	1,620	-
Miscellaneous	1,176	-	-	23,736	13,337	-	-	2,210	-
TOTAL REVENUES	42,827	12,415	93,574	76,466	2,103,244	2,847,095	-	72,745	10,720
EXPENDITURES									
Current:									
Judicial	31,616	5,471	-	-	-	-	-	41,620	5,276
Public safety	-	-	16,146	-	2,983,986	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	115,638	-	60,000	-	-	-
Housing and development	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	50,076	-	13,281	2,776,979	-	-	-
TOTAL EXPENDITURES	31,616	5,471	66,222	115,638	2,997,267	2,836,979	-	41,620	5,276
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,211	6,944	27,352	(39,172)	(894,023)	10,116	-	31,125	5,444
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	600,029	2,504	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	600,029	2,504	-	-	-
NET CHANGE IN FUND BALANCES	11,211	6,944	27,352	(39,172)	(293,994)	12,620	-	31,125	5,444
FUND BALANCES (DEFICITS) - BEGINNING OF YEAR	96,095	6,050	149,453	218,398	491,888	(12,620)	83,618	445,570	9,179
FUND BALANCES - END OF YEAR	$ 107,306	$ 12,994	$ 176,805	$ 179,226	$ 197,894	$ -	$ 83,618	$ 476,695	$ 14,623

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
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 95,677	$ 577,771	$ 225,585	$ 900,492
-	-	-	-	67,725	146,889	-	426,633	28,146	40,180	-	3,556,668
10,515	-	-	-	-	-	-	-	-	-	100	2,178,698
-	84,761	127,290	-	-	-	-	45,055	-	-	-	457,256
-	-	-	-	-	-	-	-	-	-	-	1,840
-	-	-	-	-	-	-	32,123	-	-	-	72,582
10,515	84,761	127,290	-	67,725	146,889	-	503,811	123,823	617,951	225,685	7,167,536
13,084	25,428	121,193	22,230	-	146,889	37	355,518	-	-	-	768,362
-	-	-	-	-	-	-	-	-	-	-	3,000,132
-	-	-	-	-	-	-	-	-	477,089	-	477,089
-	-	-	-	-	-	-	-	-	-	-	175,638
-	-	-	-	76,900	-	-	-	-	-	225,685	302,585
-	-	-	-	-	-	-	-	-	-	-	2,840,336
13,084	25,428	121,193	22,230	76,900	146,889	37	355,518	-	477,089	225,685	7,564,142
(2,569)	59,333	6,097	(22,230)	(9,175)	-	(37)	148,293	123,823	140,862	-	(396,606)
-	-	-	-	9,175	-	62	-	-	-	-	611,770
-	(59,333)	-	-	-	-	-	-	-	-	-	(59,333)
-	(59,333)	-	-	9,175	-	62	-	-	-	-	552,437
(2,569)	-	6,097	(22,230)	-	-	25	148,293	123,823	140,862	-	155,831
126,626	-	589,593	22,230	-	43,377	(25)	109,541	80,539	493	-	2,460,005
$ 124,057	$ -	$ 595,690	$ -	$ -	$ 43,377	$ -	$ 257,834	$ 204,362	$ 141,355	$ -	$ 2,615,836

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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines, forfeitures and penalties	$ 33,200	$ 33,417	$ 41,644	$ 8,227
Investment earnings	200	7	7	-
Miscellaneous	1,200	1,176	1,176	-
TOTAL REVENUES	34,600	34,600	42,827	8,227
EXPENDITURES				
Current:				
Judicial	36,431	34,600	31,616	2,984
TOTAL EXPENDITURES	36,431	34,600	31,616	2,984
NET CHANGE IN FUND BALANCES	(1,831)	-	11,211	11,211
FUND BALANCES - BEGINNING OF YEAR	96,095	96,095	96,095	-
FUND BALANCES - END OF YEAR	$ 94,264	$ 96,095	$ 107,306	$ 11,211

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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines, forfeitures and penalties	$ 15,000	$ 12,415	$ 12,415	$ -
TOTAL REVENUES	15,000	12,415	12,415	-
EXPENDITURES				
Current:				
Judicial	-	12,415	5,471	6,944
TOTAL EXPENDITURES	-	12,415	5,471	6,944
NET CHANGE IN FUND BALANCES	15,000	-	6,944	6,944
FUND BALANCES - BEGINNING OF YEAR	6,050	6,050	6,050	-
FUND BALANCES - END OF YEAR	$ 21,050	$ 6,050	$ 12,994	$ 6,944

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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines, forfeitures and penalties	$ 200,000	$ 90,906	$ 93,361	$ 2,455
Investment earnings	-	-	213	213
TOTAL REVENUES	200,000	90,906	93,574	2,668
EXPENDITURES				
Current:				
Public safety	-	16,146	16,146	-
Capital outlay	150,000	74,760	50,076	24,684
TOTAL EXPENDITURES	150,000	90,906	66,222	24,684
NET CHANGE IN FUND BALANCES	50,000	-	27,352	27,352
FUND BALANCES - BEGINNING OF YEAR	149,453	149,453	149,453	-
FUND BALANCES - END OF YEAR	$ 199,453	$ 149,453	$ 176,805	$ 27,352

WHITFIELD COUNTY, GEORGIA

Opioid Settlement Payments Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines, forfeitures and penalties	$ -	$ 16,616	$ 52,730	$ 36,114
Miscellaneous	-	19,800	23,736	3,936
TOTAL REVENUES	-	36,416	76,466	40,050
EXPENDITURES				
Current:				
Health and welfare	-	118,650	115,638	3,012
TOTAL EXPENDITURES	-	118,650	115,638	3,012
NET CHANGE IN FUND BALANCES	-	(82,234)	(39,172)	43,062
FUND BALANCES - BEGINNING OF YEAR	218,398	218,398	218,398	-
FUND BALANCES - END OF YEAR	$ 218,398	$ 136,164	$ 179,226	$ 43,062

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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ -	$ -	$ 1,459	$ 1,459
Charges for services	2,116,700	1,978,137	2,088,448	110,311
Miscellaneous	247,300	8,036	13,337	5,301
TOTAL REVENUES	2,364,000	1,986,173	2,103,244	117,071
EXPENDITURES				
Current:				
Public safety	2,769,061	3,015,905	2,983,986	31,919
Capital outlay	12,000	13,500	13,281	219
TOTAL EXPENDITURES	2,781,061	3,029,405	2,997,267	32,138
DEFICIENCY OF REVENUES OVER EXPENDITURES	(417,061)	(1,043,232)	(894,023)	149,209
OTHER FINANCING SOURCES				
Transfers in	1,363,337	600,029	600,029	-
TOTAL OTHER FINANCING SOURCES	1,363,337	600,029	600,029	-
NET CHANGE IN FUND BALANCES	946,276	(443,203)	(293,994)	149,209
FUND BALANCES - BEGINNING OF YEAR	491,888	491,888	491,888	-
FUND BALANCES - END OF YEAR	$ 1,438,164	$ 48,685	$ 197,894	$ 149,209

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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental revenues	$ 1,791,927	$ 2,834,475	$ 2,847,095	$ 12,620
TOTAL REVENUES	1,791,927	2,834,475	2,847,095	12,620
EXPENDITURES				
Current:				
Health and welfare	-	60,000	60,000	-
Capital outlay	2,575,775	2,776,979	2,776,979	-
TOTAL EXPENDITURES	2,575,775	2,836,979	2,836,979	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(783,848)	(2,504)	10,116	12,620
OTHER FINANCING SOURCES				
Transfers in	-	2,504	2,504	-
TOTAL OTHER FINANCING SOURCES	-	2,504	2,504	-
NET CHANGE IN FUND BALANCES	(783,848)	-	12,620	12,620
FUND BALANCES (DEFICITS) - BEGINNING OF YEAR	(12,620)	(12,620)	(12,620)	-
FUND BALANCES (DEFICITS) - END OF YEAR	$ (796,468)	$ (12,620)	$ -	$ 12,620

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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Charges for services	$ 63,400	$ 61,138	$ 68,915	$ 7,777
Investment earnings	600	662	1,620	958
Miscellaneous	-	2,200	2,210	10
TOTAL REVENUES	64,000	64,000	72,745	8,745
EXPENDITURES				
Current:				
Judicial	36,766	42,047	41,620	427
TOTAL EXPENDITURES	36,766	42,047	41,620	427
NET CHANGE IN FUND BALANCES	27,234	21,953	31,125	9,172
FUND BALANCES - BEGINNING OF YEAR	445,570	445,570	445,570	-
FUND BALANCES - END OF YEAR	$ 472,804	$ 467,523	$ 476,695	$ 9,172

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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Charges for services	$ 7,100	$ 7,100	$ 10,720	$ 3,620
TOTAL REVENUES	7,100	7,100	10,720	3,620
EXPENDITURES				
Current:				
Judicial	6,700	6,700	5,276	1,424
TOTAL EXPENDITURES	6,700	6,700	5,276	1,424
NET CHANGE IN FUND BALANCES	400	400	5,444	5,044
FUND BALANCES - BEGINNING OF YEAR	9,179	9,179	9,179	-
FUND BALANCES - END OF YEAR	$ 9,579	$ 9,579	$ 14,623	$ 5,044

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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Charges for services	$ 28,800	$ 10,515	$ 10,515	$ -
TOTAL REVENUES	28,800	10,515	10,515	-
EXPENDITURES				
Current:				
Judicial	28,200	28,200	13,084	15,116
TOTAL EXPENDITURES	28,200	28,200	13,084	15,116
NET CHANGE IN FUND BALANCES	600	(17,685)	(2,569)	15,116
FUND BALANCES - BEGINNING OF YEAR	126,626	126,626	126,626	-
FUND BALANCES - END OF YEAR	$ 127,226	$ 108,941	$ 124,057	$ 15,116

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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines, forfeitures and penalties	$ 77,900	$ 84,761	$ 84,761	$ -
TOTAL REVENUES	77,900	84,761	84,761	-
EXPENDITURES				
Current:				
Judicial	23,370	25,428	25,428	-
TOTAL EXPENDITURES	23,370	25,428	25,428	-
EXCESS OF REVENUES OVER EXPENDITURES	54,530	59,333	59,333	-
OTHER FINANCING USES				
Transfers out	(54,530)	(59,333)	(59,333)	-
TOTAL OTHER FINANCING USES	(54,530)	(59,333)	(59,333)	-
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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines, forfeitures and penalties	$ 119,700	$ 119,700	$ 127,290	$ 7,590
TOTAL REVENUES	119,700	119,700	127,290	7,590
EXPENDITURES				
Current:				
Judicial	129,082	149,967	121,193	28,774
TOTAL EXPENDITURES	129,082	149,967	121,193	28,774
NET CHANGE IN FUND BALANCES	(9,382)	(30,267)	6,097	36,364
FUND BALANCES - BEGINNING OF YEAR	589,593	589,593	589,593	-
FUND BALANCES - END OF YEAR	$ 580,211	$ 559,326	$ 595,690	$ 36,364

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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES				
Current:				
Judicial	$ 23,000	$ 23,010	$ 22,230	$ 780
TOTAL EXPENDITURES	23,000	23,010	22,230	780
NET CHANGE IN FUND BALANCES	(23,000)	(23,010)	(22,230)	780
FUND BALANCES - BEGINNING OF YEAR	22,230	22,230	22,230	-
FUND BALANCES - END OF YEAR	$ (770)	$ (780)	$ -	$ 780

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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental revenues	$ 550	$ 67,725	$ 67,725	$ -
TOTAL REVENUES	550	67,725	67,725	-
EXPENDITURES				
Current:				
Housing and development	550	76,900	76,900	-
TOTAL EXPENDITURES	550	76,900	76,900	-
DEFICIENCY OF REVENUES OVER EXPENDITURES	-	(9,175)	(9,175)	-
OTHER FINANCING SOURCES				
Transfers in	-	9,175	9,175	-
TOTAL OTHER FINANCING SOURCES	-	9,175	9,175	-
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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental revenues	$ -	$ 146,889	$ 146,889	$ -
TOTAL REVENUES	-	146,889	146,889	-
EXPENDITURES				
Current:				
Judicial	159,297	146,889	146,889	-
TOTAL EXPENDITURES	159,297	146,889	146,889	-
NET CHANGE IN FUND BALANCES	(159,297)	-	-	-
FUND BALANCES - BEGINNING OF YEAR	43,377	43,377	43,377	-
FUND BALANCES - END OF YEAR	$ (115,920)	$ 43,377	$ 43,377	$ -

WHITFIELD COUNTY, GEORGIA

Homeland Security Grant Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES				
Current:				
Judicial	$ -	$ -	$ 37	$ (37)
TOTAL EXPENDITURES	-	-	37	(37)
DEFICIENCY OF REVENUES OVER EXPENDITURES	-	-	(37)	(37)
OTHER FINANCING SOURCES				
Transfers in	-	-	62	62
TOTAL OTHER FINANCING SOURCES	-	-	62	62
NET CHANGE IN FUND BALANCES	-	-	25	25
FUND BALANCES (DEFICITS) - BEGINNING OF YEAR	(25)	(25)	(25)	-
FUND BALANCES (DEFICITS) - END OF YEAR	$ (25)	$ (25)	$ -	$ 25

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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental revenues	$ 424,003	$ 424,003	$ 426,633	$ 2,630
Fines, forfeitures and penalties	-	-	45,055	45,055
Miscellaneous	-	-	32,123	32,123
TOTAL REVENUES	424,003	424,003	503,811	79,808
EXPENDITURES				
Current:				
Judicial	424,003	464,318	355,518	108,800
TOTAL EXPENDITURES	424,003	464,318	355,518	108,800
NET CHANGE IN FUND BALANCES	-	(40,315)	148,293	188,608
FUND BALANCES - BEGINNING OF YEAR	109,541	109,541	109,541	-
FUND BALANCES - END OF YEAR	$ 109,541	$ 69,226	$ 257,834	$ 188,608

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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ -	$ -	$ 95,677	$ 95,677
Intergovernmental revenues	-	-	28,146	28,146
TOTAL REVENUES	-	-	123,823	123,823
NET CHANGE IN FUND BALANCES	-	-	123,823	123,823
FUND BALANCES - BEGINNING OF YEAR	80,539	80,539	80,539	-
FUND BALANCES - END OF YEAR	$ 80,539	$ 80,539	$ 204,362	$ 123,823

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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 495,300	$ 508,922	$ 577,771	$ 68,849
Intergovernmental revenues	-	5,378	40,180	34,802
TOTAL REVENUES	495,300	514,300	617,951	103,651
EXPENDITURES				
Current:				
Public works	514,300	514,300	477,089	37,211
TOTAL EXPENDITURES	514,300	514,300	477,089	37,211
NET CHANGE IN FUND BALANCES	(19,000)	-	140,862	140,862
FUND BALANCES - BEGINNING OF YEAR	493	493	493	-
FUND BALANCES - END OF YEAR	$ (18,507)	$ 493	$ 141,355	$ 140,862

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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 215,000	$ 225,585	$ 225,585	$ -
Charges for services	75	100	100	-
TOTAL REVENUES	215,075	225,685	225,685	-
EXPENDITURES				
Current:				
Housing and development	215,075	225,685	225,685	-
TOTAL EXPENDITURES	215,075	225,685	225,685	-
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, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 16,500,000	$ 16,500,000	$ 25,547,638	$ 9,047,638
Investment earnings	-	-	198,615	198,615
TOTAL REVENUES	16,500,000	16,500,000	25,746,253	9,246,253
EXPENDITURES				
Capital outlay	9,674,209	9,624,868	9,622,424	2,444
Intergovernmental	5,002,486	8,354,907	8,354,907	-
Debt service:				
Principal payments	6,654,000	6,654,000	6,654,000	-
Interest and fiscal charges	122,995	122,995	122,995	-
TOTAL EXPENDITURES	21,453,690	24,756,770	24,754,326	2,444
NET CHANGE IN FUND BALANCES	(4,953,690)	(8,256,770)	991,927	9,248,697
FUND BALANCES - BEGINNING OF YEAR	7,560,115	7,560,115	7,560,115	-
FUND BALANCES - END OF YEAR	$ 2,606,425	$ (696,655)	$ 8,552,042	$ 9,248,697

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, 2023

	Capital Acquisitions Fund	JDA Project Fund	SPLOST Fund	SPLOST 2015 Fund	Total Non-major Capital Projects Funds
ASSETS					
Cash and equivalents	$ 264,192	$ 2,477,436	$ 1,406,179	$ 1,063,338	$ 5,211,145
Accounts receivable	-	966,517	4,186	-	970,703
Due from other governments	75,000	-	-	-	75,000
Restricted cash	31,412	-	-	-	31,412
TOTAL ASSETS	$ 370,604	$ 3,443,953	$ 1,410,365	$ 1,063,338	$ 6,288,260
LIABILITES AND FUND BALANCES					
Accounts payable	$ 125,109	$ -	$ 4,188	$ -	$ 129,297
Accrued liabilities	-	-	2,046	-	2,046
Due to other funds	-	-	50,572	-	50,572
TOTAL LIABILITIES	125,109	-	56,806	-	181,915
FUND BALANCES					
Restricted:					
Construction and capital outlay	-	-	1,353,559	1,063,338	2,416,897
Commited:					
Construction and capital outlay	245,495	3,443,953	-	-	3,689,448
TOTAL FUND BALANCES	245,495	3,443,953	1,353,559	1,063,338	6,106,345
TOTAL LIABILITES AND FUND BALANCES	$ 370,604	$ 3,443,953	$ 1,410,365	$ 1,063,338	$ 6,288,260

WHITFIELD COUNTY, GEORGIA

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

Non-major Capital Projects Fund

For the Year Ended December 31, 2023

	Capital Acquisitions Fund	JDA Project Fund	SPLOST Fund	SPLOST 2015 Fund	Total Non-major Capital Projects Funds
REVENUES					
Intergovernmental revenues	$ 232,746	$ 1,171,796	$ -	$ -	$ 1,404,542
Investment earnings	-	-	57,327	27,190	84,517
Miscellaneous	-	20,302	-	-	20,302
TOTAL REVENUES	232,746	1,192,098	57,327	27,190	1,509,361
EXPENDITURES					
Current:					
Public works	-	-	73,060	-	73,060
Housing and development	-	9,643	-	-	9,643
Capital outlay	1,103,105	-	235,913	1,971	1,340,989
Debt service:					
Principal payments	-	49,285	-	-	49,285
Interest and fiscal charges	-	2,671	-	-	2,671
TOTAL EXPENDITURES	1,103,105	61,599	308,973	1,971	1,475,648
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(870,359)	1,130,499	(251,646)	25,219	33,713
OTHER FINANCING SOURCES					
Transfers in	578,203	51,956	-	-	630,159
TOTAL OTHER FINANCING SOURCES	578,203	51,956	-	-	630,159
NET CHANGE IN FUND BALANCES	(292,156)	1,182,455	(251,646)	25,219	663,872
FUND BALANCES - BEGINNING OF YEAR	537,651	2,261,498	1,605,205	1,038,119	5,442,473
FUND BALANCES - END OF YEAR	$ 245,495	$ 3,443,953	$ 1,353,559	$ 1,063,338	$ 6,106,345

WHITFIELD COUNTY, GEORGIA

Capital Acquisition Fund

Schedule of Revenues, Expenditures, and

Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental revenues	$ -	$ 125,000	$ 232,746	$ 107,746
TOTAL REVENUES	-	125,000	232,746	107,746
EXPENDITURES				
Capital outlay	736,001	1,239,204	1,103,105	136,099
TOTAL EXPENDITURES	736,001	1,239,204	1,103,105	136,099
DEFICIENCY OF REVENUES OVER EXPENDITURES	(736,001)	(1,114,204)	(870,359)	243,845
OTHER FINANCING SOURCES (USES)				
Transfers in	200,000	578,203	578,203	-
Transfers out	(1,650)	(1,650)	-	1,650
TOTAL OTHER FINANCING SOURCES (USES)	198,350	576,553	578,203	1,650
NET CHANGE IN FUND BALANCES	(537,651)	(537,651)	(292,156)	245,495
FUND BALANCES - BEGINNING OF YEAR	537,651	537,651	537,651	-
FUND BALANCES - END OF YEAR	$ -	$ -	$ 245,495	$ 245,495

WHITFIELD COUNTY, GEORGIA

JDA Project Fund

Schedule of Revenues, Expenditures, and

Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental revenues	$ -	$ 1,170,000	$ 1,171,796	$ 1,796
Miscellaneous	-	9,700	20,302	10,602
TOTAL REVENUES	-	1,179,700	1,192,098	12,398
EXPENDITURES				
Current:				
Housing and development	-	9,700	9,643	57
Debt service:				
Principal payments	49,285	49,285	49,285	-
Interest and fiscal charges	2,671	2,671	2,671	-
TOTAL EXPENDITURES	51,956	61,656	61,599	57
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(51,956)	1,118,044	1,130,499	12,455
OTHER FINANCING SOURCES				
Transfer in	-	51,955	51,956	1
TOTAL OTHER FINANCING SOURCES	-	51,955	51,956	1
NET CHANGE IN FUND BALANCES	(51,956)	1,169,999	1,182,455	12,456
FUND BALANCES - BEGINNING OF YEAR	2,261,498	2,261,498	2,261,498	-
FUND BALANCES - END OF YEAR	$ 2,209,542	$ 3,431,497	$ 3,443,953	$ 12,456

WHITFIELD COUNTY, GEORGIA

SPLOST Fund

Schedule of Revenues, Expenditures, and

Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Investment earnings	$ -	$ -	$ 57,327	$ 57,327
TOTAL REVENUES	-	-	57,327	57,327
EXPENDITURES				
Current:				
Public works	64,027	73,539	73,060	479
Capital outlay	1,677,612	1,676,581	235,913	1,440,668
TOTAL EXPENDITURES	1,741,639	1,750,120	308,973	1,441,147
NET CHANGE IN FUND BALANCES	(1,741,639)	(1,750,120)	(251,646)	1,498,474
FUND BALANCES - BEGINNING OF YEAR	1,605,205	1,605,205	1,605,205	-
FUND BALANCES - END OF YEAR	$ (136,434)	$ (144,915)	$ 1,353,559	$ 1,498,474

WHITFIELD COUNTY, GEORGIA

SPLOST 2015 Fund

Schedule of Revenues, Expenditures, and

Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Investment earnings	$ -	$ -	$ 27,190	$ 27,190
TOTAL REVENUES	-	-	27,190	27,190
EXPENDITURES				
Capital outlay	1,000,000	1,000,000	1,971	998,029
TOTAL EXPENDITURES	1,000,000	1,000,000	1,971	998,029
NET CHANGE IN FUND BALANCES	(1,000,000)	(1,000,000)	25,219	1,025,219
FUND BALANCES - BEGINNING OF YEAR	1,038,119	1,038,119	1,038,119	-
FUND BALANCES - END OF YEAR	$ 38,119	$ 38,119	$ 1,063,338	$ 1,025,219

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, 2023

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	$ 36,138,495	$ 308,973	$ 36,447,468	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	50,001,171	308,973	50,310,144	
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	16,328,338	16,302,193	1,971	16,304,164	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	66,258,158	64,903,310	1,971	64,905,281	
2020 SPLOST:						
Courthouse improvements	6,000,000	6,829,931	6,601,546	228,475	6,830,021	100%
Correctional Center improvements	850,000	2,865,000	314,369	1,706,173	2,020,542	71%
Fire Dept debt payoff, improvements, and vehicles	4,667,743	4,667,743	1,201,390	259,639	1,461,029	31%
Animal Control projects	200,000	270,802	244,196	26,604	270,800	100%
Library improvements and technology	1,200,000	1,200,000	22,691	-	22,691	2%
Road, street and bridge projects, and public works equipment	9,396,450	9,396,450	6,257,586	3,096,700	9,354,286	100%
Public safety vehicles	1,469,252	2,711,468	1,349,131	1,362,337	2,711,468	100%
Sewer improvements, Carbondale, Connector 3, Cleveland Hwy	4,942,500	4,942,500	1,735,528	1,576,595	3,312,123	67%
W'side Park/Miracle Field improvements and field construction	2,300,000	2,300,000	-	1,139,656	1,139,656	50%
R'bend Park construction, infrastructure, community center, and fields	13,000,000	16,119,065	15,979,584	212,877	16,192,461	100%
Rocky Face Ridge Park improvements	300,000	300,000	284,728	-	284,728	95%
Bond interest	700,000	700,000	422,709	122,994	545,703	78%
City of Cohutta	378,560	378,560	378,560	-	378,560	100%
City of Dalton	19,099,000	25,154,842	16,819,897	8,368,276	25,188,173	100%
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	79,332,856	53,108,410	18,100,326	71,208,736	
Reconciliation to Statement of Revenues, Expenditures, and Changes in Fund Balances:						
Principal payments on long-term liabilities used to fund previous SPLOST outlays				6,654,000		
Total 2020 SPLOST:				$ 24,754,326		
TOTAL OF ALL SPLOST	$ 175,600,000	$ 195,743,475	$ 168,012,891	$ 18,411,270	$ 186,424,161	

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, 2023

	Health Insurance Fund	Workers' Compensation Fund	Total
ASSETS			
Cash	$ 425,504	$ 1,960,680	$ 2,386,184
Accounts receivable	23,632	-	23,632
TOTAL ASSETS	449,136	1,960,680	2,409,816
LIABILITIES			
Accounts payable	55,421	22,919	78,340
Claims payable	393,715	299,895	693,610
TOTAL LIABILITIES	449,136	322,814	771,950
NET POSITION			
Unrestricted	-	1,637,866	1,637,866
TOTAL NET POSITION	$ -	$ 1,637,866	$ 1,637,866

WHITFIELD COUNTY, GEORGIA

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

Internal Service Funds

For the Year Ended December 31, 2023

	Health Insurance Fund	Workers' Compensation Fund	Total
OPERATING REVENUES			
Charges for services	$ 9,672,954	$ 991,297	$ 10,664,251
Miscellaneous	161,192	-	161,192
TOTAL OPERATING REVENUES	9,834,146	991,297	10,825,443
OPERATING EXPENSES			
Premiums and administrative fees	1,941,809	-	1,941,809
Claims cost	8,378,415	334,049	8,712,464
TOTAL OPERATING EXPENSES	10,320,224	334,049	10,654,273
CHANGE IN NET POSITION	(486,078)	657,248	171,170
NET POSITION - BEGINNING OF YEAR	486,078	980,618	1,466,696
NET POSITION - END OF YEAR	$ -	$ 1,637,866	$ 1,637,866

WHITFIELD COUNTY, GEORGIA

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2023

	Health Insurance Fund	Workers' Compensation Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	$ 9,865,957	$ 991,297	$ 10,857,254
Payments to suppliers for services provided	(10,218,591)	(520,977)	(10,739,568)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(352,634)	470,320	117,686
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(352,634)	470,320	117,686
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	778,138	1,490,360	2,268,498
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 425,504	$ 1,960,680	$ 2,386,184
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
Operating income (loss)	$ (486,078)	$ 657,248	$ 171,170
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:			
Increase (decrease):			
Accounts receivable	31,811	-	31,811
Claims payable	84,751	(175,323)	(90,572)
Accounts payable	16,882	(11,605)	5,277
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	$ (352,634)	$ 470,320	$ 117,686

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, 2023

	Tax Commissioner	Sheriff	Clerk of Superior Court	Magistrate Court	Juvenile Court	Probate Court	Total
ASSETS							
Cash and cash equivalents	$ 3,014,941	$ 261,000	$ 232,707	$ 132,241	$ 6,356	$ 118,829	$ 3,766,074
Taxes receivable	10,559,044	-	-	-	-	-	10,559,044
TOTAL ASSETS	13,573,985	261,000	232,707	132,241	6,356	118,829	14,325,118
LIABILITIES AND NET POSITION							
LIABILITIES							
Due to other governments	2,525,200	89	110,210	124,484	314	20,298	2,780,595
Accrued items and other	1,186	53,838	-	-	6,042	98,531	159,597
Uncollected taxes	10,559,044	-	-	-	-	-	10,559,044
TOTAL LIABILITIES	13,085,430	53,927	110,210	124,484	6,356	118,829	13,499,236
NET POSITION							
Restricted:							
Individuals, organizations, and other governments	488,555	207,073	122,497	7,757	-	-	825,882
TOTAL NET POSITION	488,555	207,073	122,497	7,757	-	-	825,882
TOTAL LIABILITIES AND NET POSITION	$ 13,573,985	$ 261,000	$ 232,707	$ 132,241	$ 6,356	$ 118,829	$ 14,325,118

WHITFIELD COUNTY, GEORGIA

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

For the Year Ended December 31, 2023

	Tax Commissioner	Sheriff	Clerk of Superior Court	Magistrate Court	Juvenile Court	Probate Court	Total
ADDITIONS							
Taxes	$ 141,299,122	$ -	$ -	$ -	$ -	$ -	$ 141,299,122
Fines and fees	-	2,067,791	4,112,301	1,077,451	8,667	297,048	7,563,258
Interest income	-	1,413	175	41	-	223	1,852
TOTAL ADDITIONS	141,299,122	2,069,204	4,112,476	1,077,492	8,667	297,271	148,864,232
DEDUCTIONS							
Taxes and fees paid to other governments	141,627,042	-	-	-	-	-	141,627,042
Payments to other Whitfield County entities	-	663,092	459,742	17,092	-	50,303	1,190,229
Payments to others	-	1,449,438	3,705,629	1,060,400	8,667	246,968	6,471,102
TOTAL DEDUCTIONS	141,627,042	2,112,530	4,165,371	1,077,492	8,667	297,271	149,288,373
NET DECREASE IN NET POSITION	(327,920)	(43,326)	(52,895)	-	-	-	(424,141)
NET POSITION - BEGINNING OF YEAR	816,475	250,399	175,392	7,757	-	-	1,250,023
NET POSITION - END OF YEAR	$ 488,555	$ 207,073	$ 122,497	$ 7,757	$ -	$ -	$ 825,882

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

	2023	2022	2021	2020
Governmental activities				
Net investment in capital assets	$ 209,697,143	$ 205,037,958	$ 199,289,800	$ 174,460,330
Restricted	16,757,836	15,757,850	19,459,446	37,914,589
Unrestricted	25,681,294	27,341,968	15,333,560	15,452,050
Total governmental activities net position	$ 252,136,273	$ 248,137,776	$ 234,082,806	$ 227,826,969
Business-type activities				
Net investment in capital assets	$ 89,104	$ 124,126	$ 177,959	$ 129,211
Unrestricted	16,828,895	19,569,567	18,513,942	16,973,807
Total business-type activities net position	$ 16,917,999	$ 19,693,693	$ 18,691,901	$ 17,103,018
Primary government				
Net investment in capital assets	$ 209,786,247	$ 205,162,084	$ 199,467,759	$ 174,589,541
Restricted	16,757,836	15,757,850	19,459,446	37,914,589
Unrestricted	42,510,189	46,911,535	33,847,502	32,425,857
Total primary government net position	$ 269,054,272	$ 267,831,469	$ 252,774,707	$ 244,929,987

WHITFIELD COUNTY, GEORGIA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS

2019	2018	2017 - Restated	2016	2015	2014
$ 194,165,355	$ 210,051,630	$ 225,843,608	$ 237,951,877	$ 225,710,706	$ 252,389,189
17,984,043	21,170,375	16,412,612	23,879,901	34,314,997	28,157,277
15,992,924	10,765,984	9,938,504	(4,685,019)	7,839,847	3,271,397
$ 228,142,322	$ 241,987,989	$ 252,194,724	$ 257,146,759	$ 267,865,550	$ 283,817,863
$ 215,677	$ 261,751	$ 211,536	$ 161,927	$ 252,587	$ 217,212
18,442,054	16,577,913	16,310,985	15,596,297	14,750,860	15,349,663
$ 18,657,731	$ 16,839,664	$ 16,522,521	$ 15,758,224	$ 15,003,447	$ 15,566,875
$ 194,381,032	$ 210,313,381	$ 226,055,144	$ 238,113,804	$ 225,963,293	$ 252,606,401
17,984,043	21,170,375	16,412,612	23,879,901	34,314,997	28,157,277
34,434,978	27,343,897	26,249,489	10,911,278	22,590,707	18,621,060
$ 246,800,053	$ 258,827,653	$ 268,717,245	$ 272,904,983	$ 282,868,997	$ 299,384,738

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019
Expenses					
Governmental activities:					
General government	$ 11,853,842	$ 9,529,580	$ 9,872,837	$ 10,413,798	$ 10,161,993
Judicial	9,890,084	8,923,762	8,724,385	8,177,965	8,219,568
Public safety	44,297,001	35,116,805	38,017,889	34,718,647	34,788,649
Public works	24,592,195	24,201,335	22,000,769	14,857,237	32,925,790
Health and welfare	3,841,823	1,201,978	582,415	541,984	538,984
Culture and recreation	3,898,447	2,838,383	1,979,171	1,827,612	1,794,679
Housing and development	4,002,331	3,135,229	2,903,608	3,746,930	4,015,308
Interest on long-term debt	166,236	242,298	318,286	522,205	345,034
Total governmental activities expenses	$ 102,541,959	$ 85,189,370	$ 84,399,360	$ 74,806,378	$ 92,790,005
Business-type activities:					
Northwest Georgia Trade and Convention Center	$ 144,241	$ 121,079	$ 177,176	$ 251,053	$ -
Whitfield Transit System	697,021	622,879	573,655	709,240	750,922
Dalton-Whitfield SWM Authority	2,633,927	(1,039,695)	(1,646,502)	1,298,396	-
Total business-type activities expenses	3,475,189	(295,737)	(895,671)	2,258,689	750,922
Total primary government expenses	$ 106,017,148	$ 84,893,633	$ 83,503,689	$ 77,065,067	$ 93,540,927
Program Revenues					
Governmental activities:					
Charge for services:					
General government	$ 2,347,549	$ 1,242,705	$ 1,646,471	$ 1,555,888	$ 1,597,716
Judicial	2,235,146	2,133,588	2,074,654	1,962,345	1,849,675
Public safety	3,817,610	3,975,839	3,455,182	3,406,440	3,739,406
Public works	374,250	247,032	233,049	228,070	556,361
Culture and recreation	467,089	323,054	248,917	121,287	156,571
Housing and development	1,348,616	781,289	830,065	448,921	484,943
Operating grants and contributions	13,882,307	8,878,506	6,642,347	6,978,791	4,938,148
Capital grants and contributions	3,733,255	1,130,064	2,284,460	3,224,402	1,452,571
Total governmental activities program revenues	$ 28,205,822	$ 18,712,077	$ 17,415,145	$ 17,926,144	$ 14,775,391
Business-type activities:					
Charge for services:					
Northwest Georgia Trade and Convention Center	$ -	$ -	$ -	$ -	$ 104,618
Whitfield Transit System	318,420	171,619	86,229	64,957	200,702
Dalton-Whitfield SWM Authority	-	-	-	-	1,724,867
Operating grants and contributions	381,075	274,744	500,025	595,387	304,419
Capital grants and contributions	-	-	-	-	-
Total business-type activities program revenues	$ 699,495	$ 446,363	$ 586,254	$ 660,344	$ 2,334,606
Total primary government program revenues	$ 28,905,317	$ 19,158,440	$ 18,001,399	$ 18,586,488	$ 17,109,997
Net (Expense)/ Revenue					
Governmental activities	$ (74,336,137)	$ (66,477,293)	$ (66,984,215)	$ (56,880,234)	$ (78,014,614)
Business-type activities	(2,775,694)	742,100	1,481,925	(1,598,345)	1,583,684
Total primary government net (expense)/ revenue	$ (77,111,831)	$ (65,735,193)	$ (65,502,290)	$ (58,478,579)	$ (76,430,930)

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	2018	2017	2016	2015	2014
Expenses					
Governmental activities:					
General government	$ 9,877,894	$ 9,442,567	$ 8,936,272	$ 9,153,564	$ 8,510,168
Judicial	8,075,571	6,868,947	6,580,810	6,275,200	5,993,563
Public safety	30,482,562	33,437,317	32,838,284	23,785,809	21,110,555
Public works	35,286,715	31,557,349	30,209,653	30,529,832	28,086,893
Health and welfare	538,984	731,409	708,319	772,204	762,984
Culture and recreation	1,750,337	1,657,626	1,917,403	544,925	1,393,014
Housing and development	2,920,984	3,832,215	2,680,820	2,136,681	1,445,646
Interest on long-term debt	475,610	513,383	656,350	651,456	668,232
Total governmental activities expenses	$ 89,408,657	$ 88,040,813	$ 84,527,911	$ 73,849,671	$ 67,971,055
Business-type activities:					
Northwest Georgia Trade and Convention Center	$ -	$ -	$ -	$ 68,417	$ -
Whitfield Transit System	783,734	742,284	744,371	793,037	706,867
Dalton-Whitfield SWM Authority	-	-	-	495,011	107,170
Total business-type activities expenses	783,734	742,284	744,371	1,356,465	814,037
Total primary government expenses	$ 90,192,391	$ 88,783,097	$ 85,272,282	$ 75,206,136	$ 68,785,092
Program Revenues					
Governmental activities:					
Charge for services:					
General government	$ 2,108,452	$ 2,113,176	$ 1,900,811	$ 1,762,921	$ 1,686,724
Judicial	1,963,686	2,871,599	2,728,927	2,451,203	2,169,330
Public safety	3,517,869	2,338,532	2,330,452	2,426,120	2,446,871
Public works	609,255	128,190	145,020	997,851	167,191
Culture and recreation	169,342	145,897	147,979	149,574	122,969
Housing and development	546,497	2,202,650	2,009,994	1,725,178	1,726,650
Operating grants and contributions	3,312,192	2,458,535	2,573,112	1,224,867	2,479,216
Capital grants and contributions	1,395,063	3,044,312	2,070,393	684,788	312,039
Total governmental activities program revenues	$ 13,622,356	$ 15,302,891	$ 13,906,688	$ 11,422,502	$ 11,110,990
Business-type activities:					
Charge for services:					
Northwest Georgia Trade and Convention Center	$ 168,986	$ 112,466	$ 154,392	$ -	$ 100,693
Whitfield Transit System	228,652	212,076	242,490	259,904	257,411
Dalton-Whitfield SWM Authority	828,712	651,831	600,385	-	-
Operating grants and contributions	360,577	289,534	290,525	314,890	273,948
Capital grants and contributions	-	135,445	132,227	119,929	113,252
Total business-type activities program revenues	$ 1,586,927	$ 1,401,352	$ 1,420,019	$ 694,723	$ 745,304
Total primary government program revenues	$ 15,209,283	$ 16,704,243	$ 15,326,707	$ 12,117,225	$ 11,856,294
Net (Expense)/ Revenue					
Governmental activities	$ (75,786,301)	$ (72,737,922)	$ (70,621,223)	$ (62,427,169)	$ (56,860,065)
Business-type activities	803,193	659,068	675,648	(661,742)	(68,733)
Total primary government net (expense)/ revenue	$ (74,983,108)	$ (72,078,854)	$ (69,945,575)	$ (63,088,911)	$ (56,928,798)

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019
General revenues and Other Changes in Net Position					
Governmental activities:					
Property taxes	$ 31,725,127	$ 35,064,617	$ 32,243,964	$ 31,611,939	$ 34,220,533
Sales taxes	41,141,493	38,799,488	34,483,662	18,423,324	20,197,515
Insurance premium tax	5,295,852	4,888,585	5,022,222	4,838,448	4,560,447
Alcoholic beverage tax	401,523	422,523	427,652	439,003	411,188
Hotel/Motel tax	225,585	225,692	213,264	137,042	228,692
Miscellaneous taxes	586,878	778,827	587,470	576,690	717,816
Miscellaneous	422,319	257,827	233,712	454,190	262,590
Gain or (loss) on sale of capital assets	48,907	79,498	123,142	31,464	-
Investment earnings	1,626,195	274,898	11,923	78,421	149,271
Transfers	-	(259,692)	(106,959)	(43,631)	(234,383)
Total governmental activities	$ 81,473,879	$ 80,532,263	$ 73,240,052	$ 56,546,890	$ 60,513,669
Business-type activities:					
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Transfers	-	259,692	106,959	43,631	234,383
Total business-type activities	$ -	$ 259,692	$ 106,959	$ 43,631	$ 234,383
Total primary government	$ 81,473,879	$ 80,791,955	$ 73,347,011	$ 56,590,521	$ 60,748,052
Change in Net Position					
Governmental activities	$ 7,137,742	$ 14,054,970	$ 6,255,837	$ (333,344)	$ (17,500,945)
Business-type activities	(2,775,694)	1,001,792	1,588,884	(1,554,714)	1,818,067
Total primary government	$ 4,362,048	$ 15,056,762	$ 7,844,721	$ (1,888,058)	$ (15,682,878)

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	2018	2017	2016	2015	2014
General revenues and Other Changes in Net Position					
Governmental activities:					
Property taxes	$ 32,453,402	$ 31,513,742	$ 28,271,752	$ 22,608,630	$ 20,297,852
Sales taxes	27,380,737	25,680,398	25,524,158	17,936,259	11,235,131
Insurance premium tax	4,272,930	3,962,650	3,700,351	3,477,199	3,244,462
Alcoholic beverage tax	407,996	404,559	397,186	387,485	339,349
Hotel/Motel tax	260,224	246,476	257,608	259,461	252,493
Miscellaneous taxes	700,966	842,068	792,105	728,783	559,248
Miscellaneous	191,478	1,097,834	980,016	1,068,644	931,445
Gain or (loss) on sale of capital assets	-	783,670	47,711	89,543	116,702
Investment earnings	109,718	11,719	10,674	17,166	5,703
Transfers	(197,885)	(105,229)	(79,129)	(98,314)	(62,256)
Total governmental activities	$ 65,579,566	$ 64,437,887	$ 59,902,432	$ 46,474,856	$ 36,920,129
Business-type activities:					
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Transfers	197,885	105,229	79,129	98,314	62,256
Total business-type activities	$ 197,885	$ 105,229	$ 79,129	$ 98,314	$ 62,256
Total primary government	$ 65,777,451	$ 64,543,116	$ 59,981,561	$ 46,573,170	$ 36,982,385
Change in Net Position					
Governmental activities	$ (10,206,735)	$ (8,300,035)	$ (10,718,791)	$ (15,952,313)	(19,939,936)
Business-type activities	1,001,078	764,297	754,777	(563,428)	$ (6,477)
Total primary government	$ (9,205,657)	$ (7,535,738)	$ (9,964,014)	$ (16,515,741)	$ (19,946,413)

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General fund:										
Nonspendable	$ 569,234	$ 444,771	$ 415,908	$ 421,669	$ 407,940	$ 419,191	$ 380,294	$ 368,221	$ 369,163	$ 325,638
Unassigned	34,765,919	35,464,532	28,914,750	28,386,644	26,744,207	22,648,547	19,107,881	15,485,677	13,475,415	14,947,122
Total general fund	$35,335,153	$35,909,303	$29,330,658	$28,808,313	$27,152,147	$23,067,738	$19,488,175	$ 15,853,898	$13,844,578	$15,272,760
All other governmental funds:										
Nonspendable	$ -	$ -	$ 5,750	$ -	$ 346,031	$ 329,530	$ 2,191,099	$ 1,808,567	$ 6,421,863	$ 20,652
Restricted	15,167,050	14,679,032	24,304,893	37,596,763	17,334,405	21,170,375	16,412,612	23,879,901	34,314,997	27,847,921
Committed	3,689,448	2,799,149	3,174,106	756,559	1,133,233	1,036,282	710,508	492,114	309,353	309,356
Assigned	277,269	161,850	5,034	-	-	-	-	-	-	-
Unassigned	-	(12,645)	(25)	(636)	(54,268)	-	-	-	-	-
Total all other governmental funds	$19,133,767	$17,627,386	$27,489,758	$38,352,686	$18,759,401	$22,536,187	$19,314,219	$ 26,180,582	$41,046,213	$28,177,929

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

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

	2023	2022	2021	2020
REVENUES				
Taxes	$ 79,470,149	$ 79,302,917	$ 72,868,278	$ 57,309,435
Licenses and permits	1,440,291	862,365	910,965	526,571
Intergovernmental revenues	17,183,099	9,863,245	8,365,957	9,807,590
Charges for services	6,481,913	5,031,675	5,372,739	5,141,580
Fines, forfeitures and penalties	1,466,647	1,659,930	1,204,303	1,173,584
Investment earnings	1,909,327	284,124	17,341	141,754
Contributions and donations	27,862	33,570	34,475	115,984
Miscellaneous	1,754,787	1,815,631	1,452,378	1,377,695
Total revenues	109,734,075	98,853,457	90,226,436	75,594,193
EXPENDITURES				
Current -				
General government	11,481,643	10,476,588	9,427,655	8,978,357
Judicial	8,764,985	8,610,550	7,581,261	7,282,472
Public safety	39,565,527	35,610,118	33,219,604	30,467,387
Public works	8,334,502	7,988,436	7,801,794	6,753,012
Health and welfare	1,064,844	660,776	582,415	541,984
Culture and recreation	2,746,594	1,715,927	1,377,143	1,449,851
Housing and development	3,848,655	3,253,426	2,631,588	3,709,746
Capital outlay	13,829,829	20,019,520	30,787,095	16,239,471
Intergovernmental	8,354,907	8,887,007	-	668,130
Debt service				
Principal retirement	7,303,822	7,150,941	7,445,602	1,816,488
Interest and fiscal charges	166,236	242,298	318,286	522,205
Total expenditures	105,461,544	104,615,587	101,172,443	78,429,103
Excess (deficiency) of revenues over expenditures	4,272,531	(5,762,130)	(10,946,007)	(2,834,910)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	48,907	2,738,095	123,142	31,464
Refunding bond issued	-	-	-	-
Proceeds from contract payable	-	-	-	26,500,000
Debt service-principal	-	-	-	(2,700,000)
Loans issued	-	-	-	296,528
Revenue bond proceeds	-	-	-	-
Transfers in	4,439,509	4,452,042	4,936,747	8,880,727
Transfers out	(4,439,509)	(4,711,734)	(4,454,465)	(8,924,358)
Issuance of subscriptions payable	153,729	-	-	-
Total other financing sources (uses)	202,636	2,478,403	605,424	24,084,361
Net change in fund balances	$ 4,475,167	$ (3,283,727)	$ (10,340,583)	$ 21,249,451
Debt service as a percentage of noncapital expenditures	7.72%	8.38%	11.03%	3.76%

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

2019	2018	2017	2016	2015	2014
$ 59,164,252	$ 65,404,921	$ 63,333,501	$ 58,564,076	$ 45,310,716	$ 36,151,183
560,668	616,922	557,925	436,518	493,552	424,522
5,515,071	4,932,147	6,287,273	4,717,912	2,928,682	3,123,673
5,493,125	5,297,091	4,792,305	4,735,662	5,730,081	5,561,899
1,356,867	1,510,315	1,988,743	1,859,148	1,559,477	1,562,268
386,272	304,338	154,055	142,584	95,528	102,686
78,800	10,758	125,665	192,400	56,733	5,025
1,307,950	1,193,376	1,097,834	980,016	1,068,644	931,445
73,863,005	79,269,868	78,337,301	71,628,316	57,243,413	47,862,701
8,648,900	8,213,542	7,923,960	7,614,471	7,540,769	7,325,404
7,081,220	6,893,666	6,739,930	6,360,274	6,134,696	5,989,848
28,165,902	26,034,268	25,197,530	23,650,687	21,735,455	20,304,705
7,379,739	6,940,552	7,114,105	5,466,017	6,493,425	6,949,779
538,984	538,984	572,134	549,044	612,929	603,709
1,351,865	1,332,659	1,327,158	1,283,623	1,138,648	1,282,402
3,823,622	2,755,086	3,093,880	2,570,046	3,762,866	1,948,422
5,589,860	8,004,753	11,654,041	18,110,292	8,783,617	6,786,384
3,863,467	7,807,862	10,140,514	10,204,929	4,027,612	1,023,105
6,808,983	6,967,691	8,030,794	7,985,100	3,486,981	3,477,772
345,034	475,610	513,333	658,727	621,587	664,092
73,597,576	75,964,673	82,307,379	84,453,210	64,338,585	56,355,622
265,429	3,305,195	(3,970,078)	(12,824,894)	(7,095,172)	(8,492,921)
104,083	38,490	843,221	47,711	89,543	134,456
-	-	-	-	4,885,000	-
-	-	-	-	18,434,044	-
-	-	-	-	(4,775,000)	-
172,494	3,655,731	-	-	-	221,164
-	-	-	-	-	-
1,692,648	2,750,617	3,569,036	3,492,573	3,383,897	3,107,504
(1,927,031)	(2,948,502)	(3,674,265)	(3,571,701)	(3,482,210)	(1,769,760)
-	-	-	-	-	-
42,194	3,496,336	737,992	(31,417)	18,535,274	1,693,364
$ 307,623	$ 6,801,531	$ (3,232,086)	$ (12,856,311)	$ 11,440,102	$ (6,799,557)
10.52%	10.95%	12.01%	12.80%	7.68%	8.41%

WHITFIELD COUNTY, GEORGIA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
TEN YEAR SUMMARY
December 31, 2023

CALENDAR YEAR	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITIES	LESS TAX-EXEMPT PROPERTY	TOTAL ASSESSED VALUE	TOTAL ESTIMATED ACTUAL VALUE	ASSESSED TO TOTAL ESTIMATED ACTUAL VALUE	TOTAL DIRECT TAX RATE
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
2023	$ 3,063,435,404	$ 1,434,692,401	$ 74,807,238	$ (1,214,207,428)	3,358,727,615	8,396,819,038	40%	6.061

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, 2023

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					
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
2023	6.000	2.755	0.286	0.000	9.041	18.500	1.936	0.990	0.000	30.467

Notes:

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

WHITFIELD COUNTY, GEORGIA

PRINCIPAL TAXPAYERS

December 31, 2023

2023			2014		
TAXPAYER	**TAXABLE ASSESSED VALUATION**	**PERCENT OF TOTAL ASSESSED VALUATION**	**TAXPAYER**	**TAXES LEVIED**	**PERCENT OF TOTAL ASSESSED VALUATION**
SHAW INDUSTRIES	$ 1,022,432,864	30.44%	SHAW INDUSTRIES	$ 7,236,149	34.64%
MOHAWK INDUSTRIES / WORLD CARPETS	532,697,367	15.86%	MOHAWK INDUSTRIES	2,095,073	11.88%
ENGINEERED FLOORS / PENTZ STREET HOLDI	474,833,331	14.14%	ENGINEERED FLOORS	1,664,506	7.96%
NORTH GEORGIA EMC	207,768,801	6.19%	BEAULIEU GROUP	1,412,337	7.21%
TARKETT USA	140,589,854	4.19%	J & J INDUSTRIES	839,871	3.13%
ORIENTAL WEAVERS	94,786,653	2.82%	TANDUS FLOORING	800,762	3.33%
SYNTHETIC TURF RESOURCES	61,573,215	1.83%	NORTH GEORGIA EMC	561,756	2.23%
GEORGIA POWER COMPANY	48,813,941	1.45%	WINDSTREAM GEORGIA	466,548	1.66%
SPECTRUM SOUTHEAST	31,914,471	0.95%	SHIROKI GEORGIA LLC	446,995	1.49%
MATTEX USA LLC	30,396,083	0.90%	NORFOLK SOUTHERN	434,901	1.67%

Source: Whitfield County Tax Commissioner's Office

WHITFIELD COUNTY, GEORGIA
PROPERTY TAX LEVIES AND COLLECTIONS
TEN YEAR SUMMARY
December 31, 2023

				COLLECTED WITHIN THE YEAR OF THE LEVY			TOTAL COLLECTIONS TO DATE	
DIGEST YEAR	TAXES LEVIED	REFUNDS ADJUSTMENTS	TOTAL ADJUSTED LEVY	AMOUNT	PERCENTAGE OF ORIGINAL LEVY	COLLECTIONS IN SUBSEQUENT YEARS	AMOUNT	PERCENTAGE OF ADJUSTED LEVY
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%
2023	$ 24,830,695	$ (166,355)	$ 24,664,340	$ 1,227,181	4.94%	$ 21,640,141	$ 22,867,322	92.71%

Source: Whitfield County Tax Commissioner's Office

WHITFIELD COUNTY, GEORGIA
TAX REVENUES BY SOURCE - GOVERNMENTAL FUNDS
TEN YEAR SUMMARY
DECEMBER 31, 2023

CALENDAR YEAR	PROPERTY	LOCAL OPTION SALES	SPECIAL PURPOSE LOCAL OPTION SALES	INSURANCE PREMIUM	ALCOHOLIC BEVERAGE	REAL ESTATE TRANSFER	OTHER	TOTAL
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	31,713,738	12,933,171	21,358,294	5,022,222	427,652	192,197	799,289	72,446,563
2022	34,415,709	14,504,025	24,067,556	4,888,585	422,523	227,907	776,612	79,302,917
2023	31,848,423	15,468,337	25,547,638	5,295,852	401,523	125,518	782,858	79,470,149
Percentage Change In Dollars Over 10 Years	55.3%	37.7%	#DIV/0!	63.2%	18.3%	91.2%	4.0%	119.8%

Note:

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

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

	GOVERNMENTAL ACTIVITIES					Business-Type Activities			
CALENDAR YEAR	REVENUE BONDS	INTER-GOVERNMENTAL LIABILITY	LEASES	SBITAs	NOTES PAYABLE	CAPITAL LEASES	TOTAL PRIMARY GOVERNMENT	PERCENT OF PERSONAL INCOME	PER CAPITA
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	295,661	-	205,118	-	7,452,779	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	-	-	453,046	-	22,543,046	0.50%	219
2022	1,619,000	13,369,000	-	-	404,105	-	15,392,105	0.33%	149
2023	1,095,000	6,715,000	-	77,192	354,818	-	8,242,010	0.18%	79

WHITFIELD COUNTY, GEORGIA
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
TEN YEAR SUMMARY
December 31, 2023

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
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%	-
2023	103,687	3,358,727,615	-	-	-	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, 2023

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Overlapping Debt			
City of Dalton Board of Education (1)	$ 15,930,000	100%	$ 15,930,000
City of Dalton (1)	17,130,000	100%	17,130,000
City of Varnell (2)	85,000	100%	85,000
Total Overlapping Debt			$ 33,145,000
County Direct Debt			
Whitfield County	8,242,010	100%	8,242,010
Total County Direct Debt			8,242,010
Total Direct and Overlapping Debt			$ 41,387,010

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Debt limit	$457,293,504	$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
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$457,293,504	$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
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 2023	4,572,935,043
Assessed value of taxable property	$ 3,358,727,615
Add: exempt real property	1,214,207,428
Total assessed value of taxable property	4,572,935,043
Debt limit (10%) of total assessed value	457,293,504
Debt applicable to limit	-
Legal debt margin	$ 457,293,504



WHITFIELD COUNTY, GEORGIA
DEMOGRAPHIC STATISTICS
TEN YEAR SUMMARY
December 31, 2023

CALENDAR YEAR	POPULATION	PERSONAL INCOME	PER CAPITA INCOME	UNEMPLOYMENT RATE
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	4,889,878,000	47,545	3.9%
2022	103,132	4,671,776,468	45,299	3.8%
2023	103687	4,696,917,413	45,299	3.3%

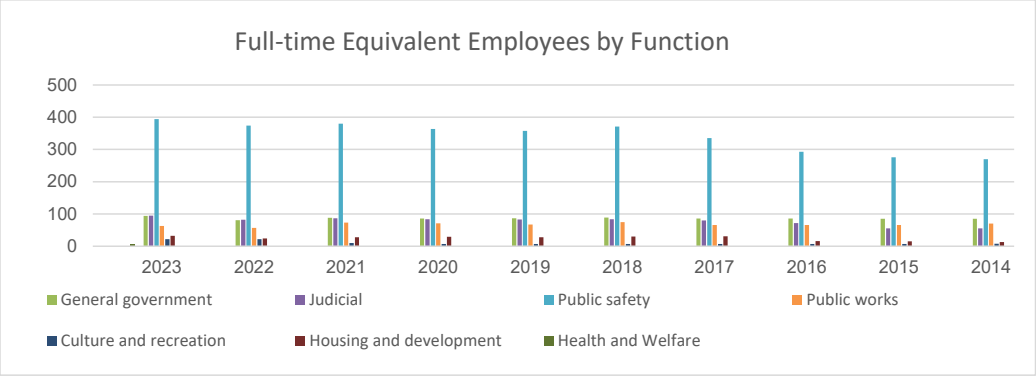
WHITFIELD COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
December 31, 2023

2023			2014		
EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT	EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT
Shaw Industries, Inc.	6,133	12.44%	Shaw Industries, Inc.	8,117	19.65%
Mohawk Industries	4,172	8.46%	Mohawk Industries	6,515	15.77%
Engineered Floors	3,600	7.30%	Beaulieu Group, LLC	2,056	4.98%
Whitfield County Schools	1,899	3.85%	Hamilton Medical Center	1,900	4.60%
Hamilton Medical Center	1,763	3.58%	Whitfield County Schools	1,650	3.99%
Tarkett	1,182	2.40%	Tandus	985	2.38%
Dalton Public Schools	970	1.97%	Dalton City Schools	968	2.34%
Whitfield County	707	1.43%	Wal-Mart (Walnut Avenue)	750	1.82%
City of Dalton	675	1.37%	Marketing Alliance Group	739	1.79%
Marketing Alliance	650	1.32%	Shiroki North America, Inc.	705	1.71%

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

WHITFIELD COUNTY, GEORGIA
FULL-TIME EQUIVALENT WHITFIELD COUNTY EMPLOYEES BY FUNCTION
December 31, 2023

Function/Program	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General government	94	81	88	86	87	89	86	86	85	85
Judicial	95	82	87	84	83	84	80	72	55	55
Public safety	394	374	380	364	358	371	335	293	276	270
Public works	63	57	73	71	67	75	66	66	66	70
Health and Welfare	5	0	0	0	0	0	0	0	0	0
Culture and recreation	22	22	10	7	7	7	7	7	7	8
Housing and development	32	24	28	29	28	30	31	16	15	13
Total	705	640	666	641	630	656	605	504	501	501



Source: Whitfield County Human Resources Department

WHITFIELD COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION

Function/Program	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General government										
Vehicle tags issued (in dollars)	174,885	168,726	157,457	155,540	162,605	N/A	107,475	106,856	100,966	98,880
Public safety										
E-911 calls	239,205	227,539	238,079	230,750	227,498	185,955	178,449	N/A	292,937	305,222
Fire service calls	6,743	9,878	8,856	7,600	6,613	5,357	5,677	6,031	5,518	5,477
Fire average response time (minutes)	5.5	5.5	5.5	6.4	6.2	6.1	5.9	6.2	6.2	6.3
EMS service calls	16,354	16,935	17,490	16,347	16,600	16,655	15,069	13,421	13,848	13,735
EMS average response time (minutes)	9.3	9.6	10.1	9.5	9.4	10.0	9.8	8.6	8.4	8
Public works										
Miles of road resurfacing	25.0	28.0	22.0	4.8	18.5	23.4	27.4	27.0	8.7	20.7
Culture and recreation										
Number of program participants	4,236	3,804	3,601	2,300	3,692	4,033	4,054	3,944	3,820	3,374
Housing and development										
Building permits issued	3,263	3,050	3,287	2,621	622	665	508	517	442	376

Source: Department managers within each function

WHITFIELD COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION

Function/Program	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General government										
County facilities	23	21	21	21	21	21	21	21	21	14
Public safety										
Fire stations	12	12	12	12	12	11	10	10	10	10
Public works										
Miles of roads	724	724	711	711	664	664	711	718	718	718
Culture and recreation										
County owned ball fields	24	23	18	18	19	20	20	20	17	15

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, 2023, 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 7, 2024. 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 an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2023-001.

Whitfield County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Whitfield County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Whitfield County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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 7, 2024

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, 2023. 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, 2023.

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 7, 2024

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Contract or Project Number	Total Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Forest Service Schools and Roads Cluster:			
Schools and Roads - Grants to States	10.665	n/a	$ 6,736
Forest Services	10.665	n/a	1,892
Total for Forest Service Schools and Roads Cluster			8,628
Total U.S. Department of Agriculture			**8,628**
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Passed through the Georgia Department of Community Affairs			
CDBG-CV Food Bank Grant	14.228	21cv-y-155-1-6245	1,791,927
Home Investment Partnerships Program	14.239	2022-115	67,725
Total U.S. Department of Housing and Urban Development			**1,859,652**
U.S. DEPARTMENT OF THE INTERIOR			
Payment in Lieu of Taxes	15.226	n/a	29,504
Passed through the Georgia Department of Natural Resources			
Outdoor Recreation Acquisition, Development, and Planning	15.916	P20AP00125	69,300
Total U.S. Department of the Interior			**98,804**
U.S. DEPARTMENT OF JUSTICE			
Passed through the Criminal Justice Coordinating Council			
VOCA Grant for Victim Witness	16.575	C22-8-076	197,325
VOCA Grant for Victim Witness	16.575	C23-8-101	31,840
Subtotal for Crime Victim Assistance Grants			229,165
State Criminal Alien Assistance Program (SCAAP)	16.606	15PBJA-22-RR-05339-SCAA	6,936
State Criminal Alien Assistance Program (SCAAP)	16.606	15PBJA-23-RR-05656-SCAA	15,418
Subtotal for State Criminal Alien Assistance Grants			22,354
Violence Against Women Act Grant	16.588	W-22-8-031	57,251
Violence Against Women Act Grant	16.588	W-21-8-065	146,889
Subtotal for Violence Against Women Grants			204,140
Public Safety Partnership and Community Policing Grants	16.710	15JCOPES-23-GG-01893-TECP	75,000
High Intensity Drug Trafficking Areas Program	95.001	n/a	3,292
Total U.S. Department of Justice			**533,951**

(continued)

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

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	T007280	$ 142,835
Formula Grants for Rural Areas	20.509	T007364	94,579
Subtotal for Formula Grants for Rural Areas			237,414
Federal Transit Cluster:			
Formula Grants for Urbanized Areas	20.507	48400-294-IGOIP2401791	126,081
Total for Federal Transit Cluster			126,081
Highway Planning and Construction	20.205	PI0018420-PLN	90,067
Total U.S. Department of Transportation			**453,562**
U.S DEPARTMENT OF THE TREASURY			
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP2853	5,563,534
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	n/a	146,287
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	GA-0013857	62,130
Subtotal for Coronavirus State and Local Fiscal Recovery Funds			5,771,951
Local Assistance and Tribal Consistency Fund	21.032	LATCFC01029	100,000
Total U.S. Department of the Treasury			**5,871,951**
U.S. ELECTIONS ASSISTANCE COMMISSION			
Help America Vote Act	90.401	n/a	12,200
Total Elections Assistance Commission			**12,200**
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Aging Cluster:			
COVID-19: Nutrition Services and CARES Act for Nutrition Services	93.045	n/a	5,304
Total for Aging Cluster			5,304
Total U.S. Department of Health and Human Services			**5,304**
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed through Georgia Emergency Management Agency			
Hazard Mitigation Grant	97.039	HMGP-4400-0037	25,500
Emergency Management Performance Grant	97.042	OEM22-157	27,702
Total U.S. Department of Homeland Security			**53,202**
Total Expenditures of Federal Awards			$ **8,897,254**

WHITFIELD COUNTY, GEORGIA
NOTE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

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 six subrecipients and expenditures for the year ended December 31, 2023 were as follows:

Federal Grant	Federal Assistance Listing Number	Contract or Project Number	Amount
COVID-19: Coronavirus State and Local Fiscal Recover Funds	21.027	GA-0013857	$ 1,444,485

The County has $354,818 of outstanding loans from the Clean Water State Revolving Fund (66.458) as of December 31, 2023.

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023

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?	__X__yes ____ 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
14.228	Community Development Block Grant

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, 2023

SECTION II
FINANCIAL STATEMENT FINDINGS

2023-001 Governmental Fund Budgets

Criteria: State of Georgia law (OCGA 36-81-3) states:

a) Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. The annual balanced budget shall be adopted by ordinance or resolution and administered in accordance with this article;
b) a budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.

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 American Rescue Plan Act Special Revenue Fund, the SPLOST 2020 Fund, and the SPLOST 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.

Effects: The County failed to operate under a balanced budget for the American Rescue Plan Act Special Revenue Fund, the SPLOST 2020 Fund, and the SPLOST Fund, which has resulted in a compliance violation with State law. The American Rescue Plan Act Special Revenue Fund, the SPLOST 2020 Fund, and the SPLOST Fund utilized fund balance in excess of available amounts by $11,834,584, $696,655, and $144,915, respectively.

Recommendation: We recommend the County timely adopt and operate under balanced budgets for all governmental funds reported in the financial statements.

Auditee's Response: The County will ensure the budgets presented to the Board are balanced and that any supplemental amendments consider the available fund balance available.

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023

SECTION III
FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2023

None reported

Whitfield County

Board of Commissioners

Board Members

Jevin Jensen, Chairman
Barry W. Robbins
Robby Staten
John Thomas
Greg Jones

MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2023

2023-001 Governmental Fund Budgets

Contact Person Responsible for the Corrective Action Plan: Debbie Godfrey, Chief Financial Officer

Corrective Action Plan: We will ensure the budgets presented to the Board are balanced and that any supplemental amendments consider the available fund balance.

Anticipated Completion Date: December 31, 2024.

PO Box 248 ~ Dalton, Georgia 30722-0248 ~ Phone (706) 275-7500 ~ Fax (706) 275-7540
www.whitfieldcountyga.com