

# WHITFIELD COUNTY GEORGIA



## Comprehensive Annual Financial Report *For the Year Ended December 31, 2019*

# WHITFIELD COUNTY, GEORGIA

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

*FOR THE  
YEAR ENDED DECEMBER 31, 2019*



**R. LYNETTE LAUGHTER**  
*CHAIRMAN*

**WHITFIELD COUNTY, GEORGIA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

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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, and a list of principal officials.*

# Whitfield County

Board of Commissioners



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

July 31, 2020

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

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year, unless an extension has been approved, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Whitfield County for the year ended December 31, 2019.

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

The Whitfield County financial statements 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 year ended December 31, 2019 were free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the Whitfield County financial statements for the year ended December 31, 2019 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 requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Whitfield County MD&A can be found immediately following the report of the independent auditors.

### **Overview of the Comprehensive Annual Financial Report**

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. The Introductory Section includes this letter of transmittal; a list of Whitfield County's principal officials, department directors and elected officials; and organizational chart. The Financial Section includes 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 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 104,062. 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 97<sup>th</sup> 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 also elected at-large on a partisan basis. The Chairman and Commissioners serve four-year staggered terms. The Board of Commissioners are responsible for passing ordinances, adopting the budget, appointing committees, and hiring the government's manager, attorney and auditors, 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 hiring/firing the heads 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 infrastructures, inspections and enforcement, court services, jail, information technology services, 911, fire protection, animal control, parks and recreation, emergency management, planning and zoning, storm water management, and transit 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 a required public hearing and the required public notices have been issued. The final, appropriated budget must be adopted no later than December 31<sup>st</sup>, and is prepared by fund and department. Departmental Directors may make transfers of appropriations within a department, except for salaries and benefits. Transfers of appropriations from salaries and benefits, or between departments, however, require the special approval of the Board of Commissioners. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. Annual appropriated budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, debt service fund, and all special revenue funds. Annual operating budgets are not legally required for enterprise funds, but are prepared for use in planning, control, and evaluation purposes.

### **Factors Affecting Financial Conditions**

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

## Local Economy

Recently, a new group was formed entitled the “Greater Dalton Community & Economic Development Strategy Committee”. This steering committee is made up of community leaders from Greater Dalton’s public, private, and non-profit sectors. A community assessment was commissioned, which included an economic performance section focused on Whitfield County’s economic health and well-being, with special emphasis on key indicators such as total private employment, employment growth in key economic sectors, and per capita income.

Previous community and economic development planning processes in Whitfield County have consistently arrived at a fundamental conclusion: in order to realize a sustainable economic future, the County must diversify its local economy. Specifically, past studies found that the community is highly dependent on a single business sector: the carpet and flooring industry. The Great Recession wreaked havoc on regional economies throughout the county, but the collapse of the housing bubble and subsequent near-cessation of construction activity had a devastating impact on this, the economic heart of the County. The consequences to the local economy were severe. Between 2007 and 2009, 15 percent of jobs were lost. As would be expected during a period of substantial employment losses, Greater Dalton’s unemployment skyrocketed as a result. In October 2007, the unemployment rate was 4.9%. By April 2009 it was 13.4%. Conditions have improved in recent years, with manufacturing remaining the vastly dominant business sector in Greater Dalton, accounting for nearly one in three jobs in the community. The County unemployment rate at the end of December 2019 was 4.4%.

Wages are relatively strong. In 2019, the average worker earned roughly \$44,668. The only counties with a higher annual wage are tied to the strong regional economies of Atlanta. Whitfield County also experienced relatively fast annual wage growth. Between 2011 and 2018, wages grew about 22.2%. However, per capita income (PCI) remains well below that of its peers, equaling \$37,351 in 2017 dollars (the latest available year), which was lower than the statewide amount of \$44,145. 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.

Whitfield County’s local economy is on stronger footing compared to where it was at the height of the Great Recession but significant challenges remain. The Board of Commissioners, along with the Joint Development Authority and municipalities, 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.

For decades, Dalton/Whitfield County has been known as the “Floor Covering Capital of the World” but county and business leaders are working to build upon that reputation by attracting a wider diversity of advanced manufacturers.

The 2019 primary goal was to continue to build upon the groundwork established during 2018: Identify and recruit “targeted” industries (plastics/chemical, datacenters, auto suppliers, high-end retail,

distribution, and food processing); employ accelerated marketing techniques; collaborate with existing business and industry and ensure long-term competitiveness to attract new companies and grow existing companies by actively promoting the identification and studying the feasibility of all available properties for business and industrial development.

These 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.

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

### **Long-Term Financial Planning**

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

Whitfield County experienced a steady decline in Net M&O Digest Totals since the downturn in the economy in 2008 through 2012. The county experienced less than a 1% increase in the Net M&O digest in the years 2013 and 2014. In 2015 and 2016 the net digest experienced a 1.89% and .24% decline due to the effects of the elimination of the motor vehicle digest. In an effort to remain competitive with surrounding counties and to attract new business and jobs to the area, the Board of Commissioners voted in 2011 (effective 2012) to expand the Freeport Exemption to 100%. This increased Whitfield County's exemptions on the Gross Digest from approximately \$491 million dollars to \$835 million dollars, costing approximately \$4.7 million dollars in property tax revenue in 2016. In 2017 the county Board of Assessors office performed an urban land uniformity project intended to ensure equitability in land values across the county, and due in part to positive reassessments combined with new construction, a 6% increase in the total net digest occurred. For budgeting purposes, the 2020 budget assumes an increase in the Net M&O digest for 2019 of 3%. The 2020 millage rate will be set in August of 2020. In accordance with state law, the millage rate is assessed on only 40% of the property valuation.

The County M&O millage rate for 2019 was set in August at 9.196. 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 ½ mil reduction from the 2018 rate of 9.312. The special tax district millage rate for 2019 was simultaneously set at 3.438. This rate remained unchanged from the 2018 rate and is applied to tax bills of only unincorporated county residents as well as residents of all municipalities in the county other than the City of Dalton.

Local Option Sales Tax (LOST) is one of the County's most significant sources of revenue. This and TAVT receipts provide the vast majority of the County's recurring monthly operating revenue. As required by state law, the County entered into LOST negotiations with the cities within its borders in 2012. As a result of these negotiations the County has received a much smaller percentage of LOST collections than in prior years. Its share of LOST for years 2013 and 2014 was reduced from 83.24% to 64.50%. There have been further declines each of the past two years based upon the new LOST certificate. The percentage decreased to 63.752% for 2015 and 2016. There was an additional reduction for 2017 and 2018 to 62.653%. 2019 and 2020 are experiencing another cutback to 61.556%. Finally, years 2021 and 2022 will have to work within a budget which will see LOST collections at 60.457% of total collections – a 22.8% reduction since 2012. The county faces the continuing challenge of providing both necessary and expected services, while balancing this large reduction of revenue against unwanted millage rate increases.

Whitfield County voters passed a \$48,000,000 special purpose local option sales tax (SPLOST) in 2008 for the main purpose of financing capital outlay projects involving roads, streets, and bridges. The three remaining projects include a vertical realignment of Hill Road, turn lanes and a traffic light at the intersection of Cleveland Highway and Maple Grove Road, and right-of-way acquisition for a new frontage road along a portion of the Norfolk Southern railroad near Hill City. These should be completed in the next two-three years.

On March 17, 2015, voters approved a four year 1% 2015 SPLOST effective July 1, 2015. This expired in June of this year. 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.

## **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 comprehensive annual financial report for the year ended December 31, 2017. The County did not submit a comprehensive annual financial report for the year ended December 31, 2018, however, prior to 2018 had experienced sixteenth consecutive year that the government received this prestigious award. In order to be awarded the Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. We believe that our 2019 current comprehensive annual financial report would have met the Certificate of Achievement Program's requirements, as it was prepared in accordance with applicable standards and the same attention to detail as past submissions to GFOA. However, due to a multiplicity of complicating circumstances, that report was completed well beyond submission deadlines. We are submitting our 2019 CAFR to GFOA to determine this year's submission's eligibility for another certificate.

Also prior to last year, Whitfield County had received five consecutive annual GFOA Awards for Distinguished Budget Presentation for its annual appropriated budget. We are again resuming submissions of this to GFOA for judging. In order to qualify for the award, the County's budget document must be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

### **Acknowledgments**

The preparation of this comprehensive annual financial report could not have been accomplished without the dedication and contributions of the entire Finance Department staff and the cooperation of the various elected officials and appointed management. We would also like to express our gratitude and appreciation to the staff of 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,

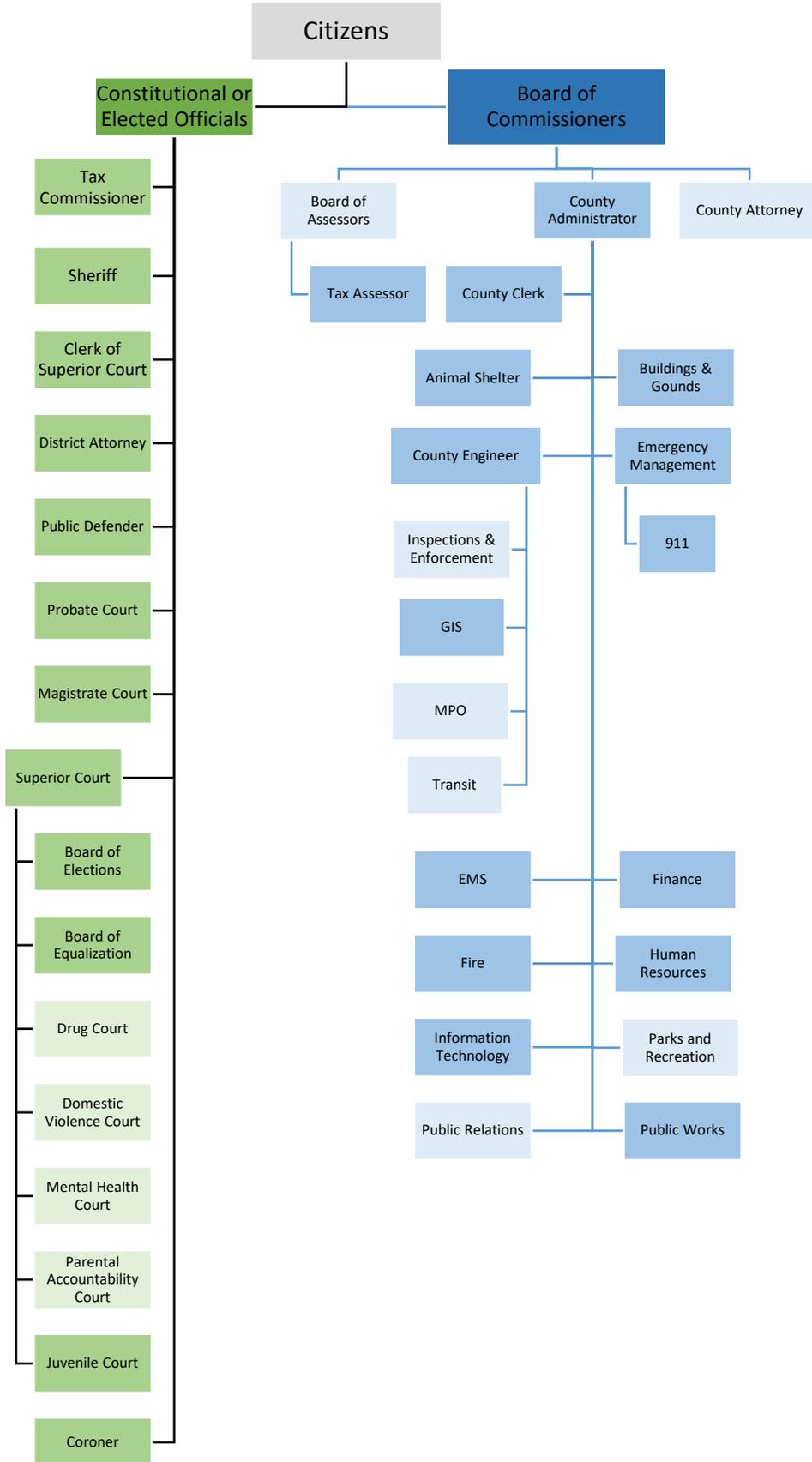
A handwritten signature in blue ink that reads "Mark Gibson".

Mark Gibson  
County Administrator

A handwritten signature in blue ink that reads "James Garvin, CPA".

James Garvin, CPA  
Finance Director

# WHITFIELD COUNTY GOVERNMENT ORGANIZATIONAL CHART



**WHITFIELD COUNTY, GEORGIA**  
*GENERAL GOVERNMENT OFFICIALS*  
*December 31, 2019*

---

**LEGISLATIVE**

**BOARD OF COMMISSIONERS**

	Lynn Laughter, Chairman	
Barry W. Robbins, District 1		Roger Crossen, District 3
Harold Brooker, District 2		Greg Jones, District 4

**EXECUTIVE**

Mark Gibson	County Administrator
Blanca Cardona	County Clerk

**DEPARTMENT HEADS**

James Garvin	Finance
Jackie Carlo	Human Resources
DeWayne Hunt	Public Works
Gary Brown	Buildings and Grounds
Edward O'Brien	Fire Department
Claude Craig	Emergency Services Director/911
Brian Chastain	Parks and Recreation
Diane Franklin	Animal Control
Gregory L. Williams	Inspections and Enforcement
Rick Lovelady	Information Technology
Kent Benson	County Engineer
Ashley O'Donald	Chief Assessor
Mary Hammontree	Elections Supervisor
George Souther	Juvenile Court Judge

**CONSTITUTIONAL OFFICERS**

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

**OTHER ELECTED OFFICIALS**

Haynes Townsend	Chief Magistrate Court Judge	(until 3/31/19)
Christopher Griffin	Chief Magistrate Court Judge	(beginning 4/1/19)
Christopher Griffin	Magistrate Court Judge	(until 3/31/19)
Thomas Phillips	Magistrate Court Judge	(beginning 4/1/19)
Linda Gayle Gazaway	Magistrate Court Judge	
Shana Vinyard	Magistrate Court Judge	(until 4/1/19)
Rodney Weaver	Magistrate Court Judge	(beginning 4/2/19)
Greg Bates	Coroner	
Herbert M. Poston, Jr	District Attorney	

## **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.*



## INDEPENDENT AUDITORS' REPORT

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of **Whitfield County, Georgia** (the "County"), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Whitfield County Department of Public Health, which represents 100 percent of the assets, net position, and revenues of the discretely presented component unit. 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 Whitfield County Department of Public Health, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

***Opinions***

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Whitfield County, Georgia as of December 31, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and Special Fire District Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (on pages 5 through 20), the schedule of changes in the County's total OPEB liability and related ratios (on page 76), the schedule of changes in the County's net pension liability and related ratios (on page 77), and the schedule of County contributions (on page 78) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, 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 48-8-121, the statistical section, and the 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.

The combining and individual fund financial statements and schedules, schedule of projects constructed with special purpose local option sales tax proceeds, and the schedule of expenditures of federal awards (collectively, "the supplementary information") are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the 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.

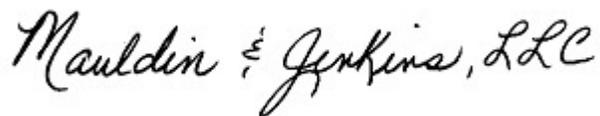
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*Other Information (continued)*

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 31 2020, on our consideration of Whitfield County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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.

A handwritten signature in cursive script that reads "Mauldin & Jenkins, LLC".

Chattanooga, Tennessee  
July 31 2020

## **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, 2019**

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Management's Discussion and Analysis of Whitfield County Government's Comprehensive Annual Financial Report (CAFR) provides an overall narrative and analysis of the County's financial statements for the fiscal year ended December 31, 2019. This discussion and analysis is 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**

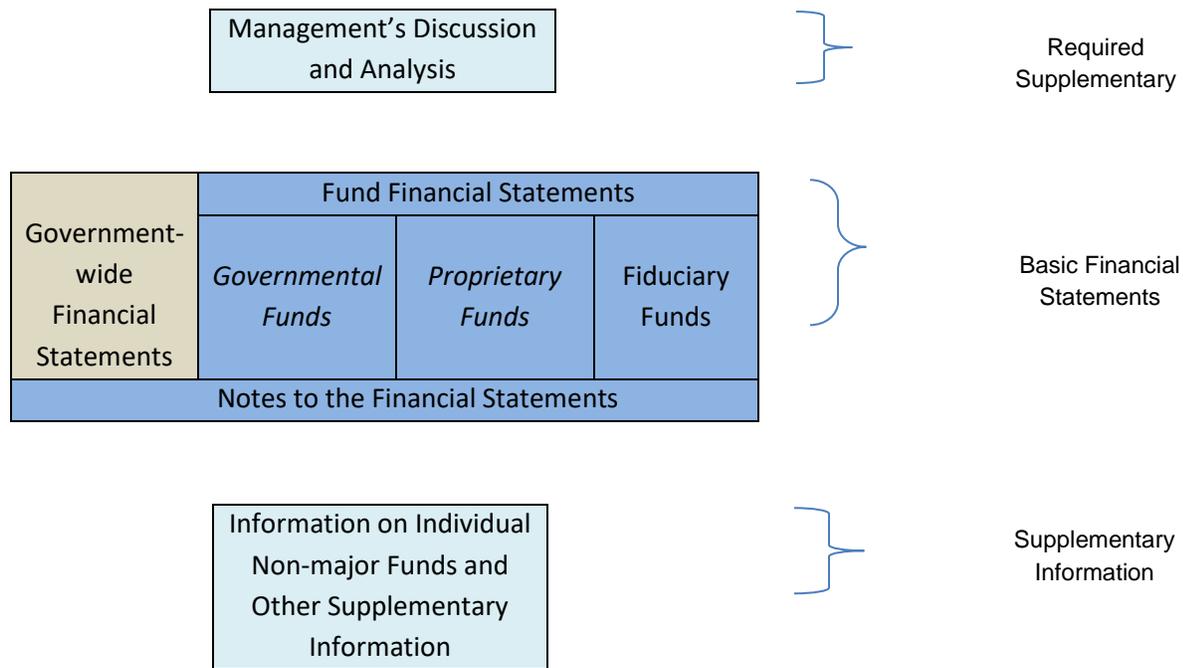
Key financial highlights for 2019 are as follows:

- ◆ The County's combined net position totaled \$246.8 million. Of this amount, \$228.1 represents governmental activities and \$18.7 represents business-type activities. This is a decrease of \$15.7 million from the prior year.
- ◆ Total net position is comprised of the following:
  - (1) Net investment of capital assets of \$194.4 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 \$18.0 million is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  - (3) Unrestricted net position of \$34.4 million represents the portion available to maintain the County's continuing obligations to citizens and creditors.
- ◆ Combined revenue totaled \$77.9 million, of which governmental activities totaled \$75.5 million and business-type activities totaled \$2.4 million.
- ◆ Overall expenses totaled \$93.5 million of which governmental activities totaled \$92.8 million and business-type activities totaled \$0.7 million.
- ◆ The County's governmental funds reported a total ending fund balance of \$45.9 million for this year, which is an increase of \$300,000 from the prior year.

- ◆ At December 31, 2019, the County’s General Fund reported an unassigned fund balance of \$26.7 million.

**OVERVIEW OF THE FINANCIAL STATEMENT**

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



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

**Government-wide Financial Statements**

The Government-wide financial statements provide a broad view of the County’s operations in a manner similar to a private-sector business. The statements provide both short-term and long-term information about the County’s financial position, which assists in assessing the economic condition at the end of the fiscal year. These statements are prepared using the flow of economic resources measurement focus and

the accrual basis of accounting. This means the statements take into account all revenues and expenses connected with the fiscal year even if cash involved has not been received or paid. There are two government-wide financial statements, the Statement of Net Position and the Statement of Activities, which are 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, and the Capital Projects SPLOST 2015 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 21 through 23 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 28 through 30. Budget to actual comparisons for other funds are provided in individual schedules elsewhere in this report.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 37 through 75 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 pages 76 through 78 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 \$246.8 million as of December 31, 2019.

**WHITFIELD COUNTY, GEORGIA  
STATEMENT OF NET POSITION**

	Governmental Activities		Business Activities		Total	
	2019	2018	2019	2018	2019	2018
<b>Assets:</b>						
Current assets	\$ 55,788,000	\$ 52,157,839	\$ 14,715	\$ (43,010)	\$ 55,802,715	\$ 52,114,829
Other assets	1,054,233	2,789,802	18,481,636	16,652,151	19,535,869	19,441,953
Capital assets	<u>201,618,961</u>	<u>224,151,725</u>	<u>215,677</u>	<u>261,751</u>	<u>201,834,638</u>	<u>224,413,476</u>
Total assets	<u>258,461,194</u>	<u>279,099,366</u>	<u>18,712,028</u>	<u>16,870,892</u>	<u>277,173,222</u>	<u>295,970,258</u>
<b>Deferred Outflows of Resources</b>						
	<u>8,900,300</u>	<u>6,469,302</u>	<u>-</u>	<u>-</u>	<u>8,900,300</u>	<u>6,469,302</u>
<b>Liabilities:</b>						
Current liabilities	8,371,515	13,196,791	50,297	31,228	8,421,812	13,228,019
Non-current liabilities	<u>29,595,218</u>	<u>29,958,749</u>	<u>4,000</u>	<u>-</u>	<u>29,599,218</u>	<u>29,958,749</u>
Total liabilities	<u>37,966,733</u>	<u>43,155,540</u>	<u>54,297</u>	<u>31,228</u>	<u>38,021,030</u>	<u>43,186,768</u>
<b>Deferred Inflows of Resources</b>						
	<u>1,252,439</u>	<u>425,139</u>	<u>-</u>	<u>-</u>	<u>1,252,439</u>	<u>425,139</u>
<b>Net position:</b>						
Net investment in capital assets	194,165,355	210,051,630	215,677	261,751	194,381,032	210,313,381
Restricted	17,984,043	21,170,375	-	-	17,984,043	21,170,375
Unrestricted	<u>15,992,924</u>	<u>10,765,984</u>	<u>18,442,054</u>	<u>16,577,913</u>	<u>34,434,978</u>	<u>27,343,897</u>
Total net position	<u>\$ 228,142,322</u>	<u>\$ 241,987,989</u>	<u>\$ 18,657,731</u>	<u>\$ 16,839,664</u>	<u>\$ 246,800,053</u>	<u>\$ 258,827,653</u>

78.8% of the County's net position reflects its investment in capital assets such as land, buildings, equipment and infrastructure less any related debt used to acquire those assets that is still outstanding. Net investment in capital assets decreased by \$15.9 million (7.5%) in 2019.

The County uses these capital assets to provide services to its citizens; therefore, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

## Changes in Net Position

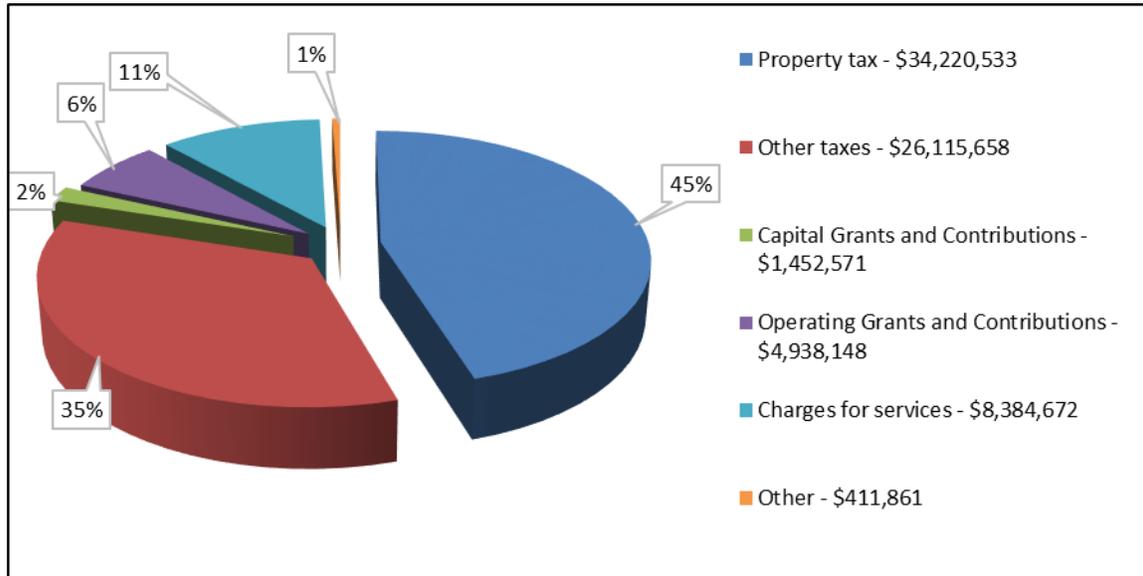
Governmental and business-type activities decreased the County's net position by \$15.7 million in 2019. The following table indicates the changes in net position for governmental and business-type activities in 2019 and 2018.

	Governmental Activities		Business Activities		Total	
	2019	2018	2019	2018	2019	2018
<b>Revenues:</b>						
Program:						
Charges for services	\$ 8,384,672	\$ 8,915,101	\$ 2,030,187	\$ 1,226,050	\$ 10,414,859	\$ 10,141,151
Operating grants	4,938,148	3,312,192	304,419	360,577	5,242,567	3,672,769
Capital grants	1,452,571	1,395,063	-	-	1,452,571	1,395,063
General:						
Property taxes	34,220,533	32,453,402	-	-	34,220,533	32,453,402
Sales taxes	20,197,515	27,380,737	-	-	20,197,515	27,380,737
Insurance premium taxes	4,560,447	4,272,930	-	-	4,560,447	4,272,930
Alcoholic beverage taxes	411,188	407,996	-	-	411,188	407,996
Hotel/Motel taxes	228,692	260,224	-	-	228,692	260,224
Miscellaneous taxes	717,816	700,966	-	-	717,816	700,966
Miscellaneous	262,590	191,478	-	-	262,590	191,478
Investment earnings	149,271	109,718	-	-	149,271	109,718
Total revenues	<u>75,523,443</u>	<u>79,399,807</u>	<u>2,334,606</u>	<u>1,586,627</u>	<u>77,858,049</u>	<u>80,986,434</u>
<b>Program Expenses:</b>						
General government	10,161,993	9,877,894	-	-	10,161,993	9,877,894
Judicial	8,219,568	8,075,571	-	-	8,219,568	8,075,571
Public safety	34,788,649	30,482,562	-	-	34,788,649	30,482,562
Public works	32,925,790	35,286,715	-	-	32,925,790	35,286,715
Health and welfare	538,984	538,984	-	-	538,984	538,984
Culture and recreation	1,794,679	1,750,337	-	-	1,794,679	1,750,337
Housing and development	4,015,308	2,920,984	-	-	4,015,308	2,920,984
Interest on long-term debt	345,034	475,610	-	-	345,034	475,610
Other programs	-	-	750,922	783,734	750,922	783,734
Total expenses	<u>92,790,005</u>	<u>89,408,657</u>	<u>750,922</u>	<u>783,734</u>	<u>93,540,927</u>	<u>90,192,391</u>
Excess (deficiency)	(17,266,562)	(10,008,850)	1,583,684	802,893	(15,682,878)	(9,205,957)
Transfers	(234,383)	(197,885)	234,383	197,885	-	-
Change in net position	(17,500,945)	(10,206,735)	1,818,067	1,000,778	(15,682,878)	(9,205,957)
Net position - beginning of year	<u>241,987,989</u>	<u>252,194,724</u>	<u>16,839,664</u>	<u>15,838,886</u>	<u>258,827,653</u>	<u>268,033,610</u>
Restatements	3,655,278	-	-	-	3,655,278	-
Net position - end of year	<u>\$ 228,142,322</u>	<u>\$ 241,987,989</u>	<u>\$ 18,657,731</u>	<u>\$ 16,839,664</u>	<u>\$ 246,800,053</u>	<u>\$ 258,827,653</u>

## Governmental Activities

The following chart depicts revenues of the governmental activities for the year ended December 31, 2019.

**Revenues by Source – Governmental Activities**

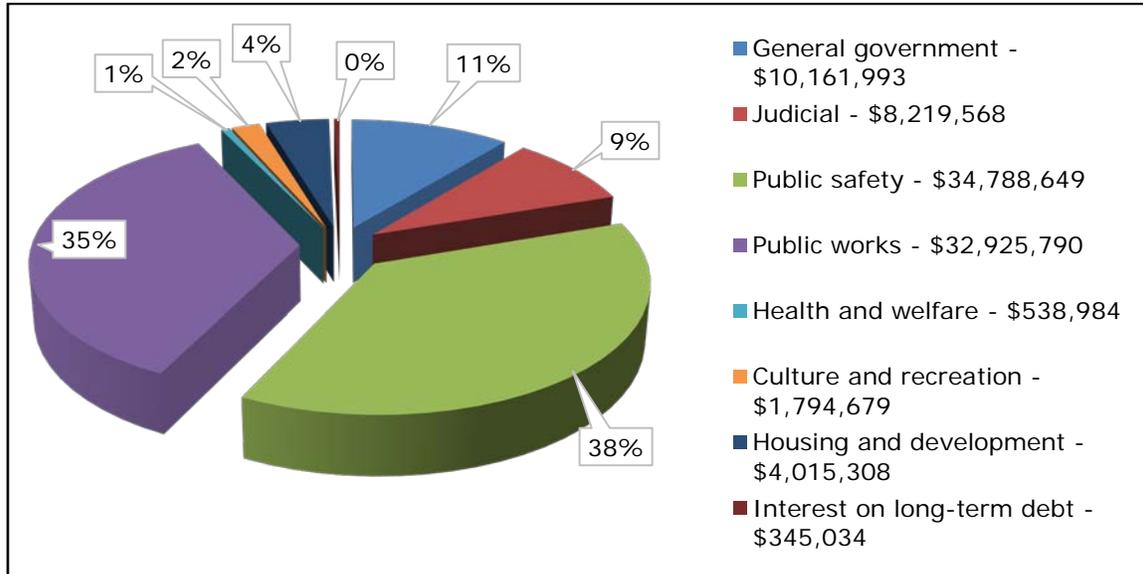


As indicated by the revenue diagram above, property taxes and other taxes were the largest sources for governmental activities. Other taxes include sales tax, insurance premium tax, hotel-motel tax and alcohol beverage tax. The largest portion of the County's program revenue is from charges for services which accounted for 56.7% of total program revenues. These charges include licenses and permits, fines and forfeitures related to judicial activity, fees for real estate transfers, fees associated with the collection of property taxes and fees charged through various County governmental departments.

The County's total revenue decreased 3.9%, or \$3.1 million, in 2019. The largest contributing factors to this change were Operating Grants and Contributions, which increased approximately \$1.6 million, while tax revenue related to the 2015 SPLOST experienced a decrease approximating \$7.2 million as a result of its expiration and non-renewal by voters during the year.

The following chart depicts expenses of the governmental activities for the year ended December 31, 2019.

**Expenses by Function – Governmental Activities**



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

The County’s governmental activities total expenses increased 3.8%, or \$3.4 million, in 2019. Various departmental budget increases related to expected price increases per the consumer price index (CPI), as well as a mid-year 2% pay adjustment for County employees, contributed to the increase. Additionally depreciation expense increased \$2.4 million for new construction projects being depreciated.

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.

	<b>Total cost of services</b>	<b>Net cost of services</b>
General government	\$ 10,161,993	\$ 5,964,065
Judicial	8,219,568	5,746,772
Public safety	34,788,649	30,847,221
Public works	32,925,790	31,064,881
Health and welfare	538,984	526,823
Culture and recreation	1,794,679	1,613,345
Housing and development	4,015,308	1,906,473
Interest	345,034	345,034
Total	<u>\$ 92,790,005</u>	<u>\$ 78,014,614</u>

### **Business-type Activities**

The County’s business-type activities total revenues increased \$0.7 million, while expenses decreased \$33,000 for 2019; however, net position for business-type activities increased 10.8%.

## **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 2019 with strong fund balances in its governmental funds. The combined balance of all governmental funds is \$45.9 million. Of this total, \$26.7 million or 58.1% represents unassigned fund balance, which is available for spending in the coming year. The remainder of fund balance is nonspendable, restricted, or committed, to indicate that it is not available for new spending because it has already been designated: (1) to liquidate contracts, purchase 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 \$26.7 million, and the total fund balance was \$27.2 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 59.6% of total General Fund operating expenditures and total fund balance represents 60.5% of the same amount.

The fund balance of the General Fund increased \$4.1 million in 2019 for a total of \$27.2 million. The Board of Commissioners made a collaborative effort to focus on maintaining the County's excellent financial position. Revenues increased \$1.8 million (3.8%) while operating expenditures increased \$2.5 million. Intergovernmental revenues increased most. Various departmental budget increases related to expected price increases per the consumer price index (CPI), as well as a mid-year 2% pay adjustment for County employees, contributed to the operating expenditures increase.

### ***Special Revenue Fund:***

- ◆ 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 2019, the fund balance was \$1.6 million, reflecting a \$1.9 million fund balance decrease. This was due to the current-year expenditure of the remaining proceeds of a bond issued in 2018 for the purpose of constructing Fire Station 12.

### ***Capital Projects Fund:***

- ◆ Capital Projects SPLOST 2015 Fund is used to account for the acquisition and construction of major capital assets. Revenues are derived from the special purpose local option sales taxes. Collections for this SPLOST began in July 2015, ended in June, 2019, and are restricted for construction and capital outlay. Projects funded as taxes are collected include a new fire station estimated to cost \$1.4 million, additional vehicles for the Sheriff's Department estimated at \$1 million and road, street and bridge projects estimated at \$15 million. At the end of 2019, the 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 decrease of \$612,465. Contingency of \$287,750 was eliminated to help absorb unbudgeted costs related to the mid-year move of various County offices to leased accommodations. Contingency of \$545,465 was eliminated to help absorb Sheriff Dept. increases in salaries and inmate medicals.

#### Public Safety

- ◆ Public safety had an overall increase of \$764,181 mainly due to gasoline and oil, salary increases, and inmate medical expenditures.

#### Public Works

- ◆ Public works had an overall increase of \$280,716 due to salary increases and Trade Center parking lot paving expenditures.

## 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, 2019 amounts to \$204.3 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	
	2019	2018	2019	2018	2019	2018
Land	\$ 13,042,262	\$ 13,042,262	\$ -	\$ -	\$ 13,042,262	\$ 13,042,262
Construction in progress	1,582,260	8,954,156	-	-	1,582,260	8,954,156
Buildings and land improvements	43,133,621	43,362,647	-	-	43,133,621	43,362,647
Equipment and fixtures	10,294,578	3,152,977	26,825	28,625	10,321,403	3,181,602
Vehicles	2,273,289	5,062,889	188,852	233,076	2,462,141	5,295,965
Infrastructure	131,292,951	150,576,794	-	-	131,292,951	150,576,794
<b>Total</b>	<b>\$ 201,618,961</b>	<b>\$ 224,151,725</b>	<b>\$ 215,677</b>	<b>\$ 261,701</b>	<b>\$ 201,834,638</b>	<b>\$ 224,413,426</b>

The County's total decrease in capital assets for the current fiscal year was 10.1%.

Governmental assets that were moved from construction in progress to the asset records during the year total approximately \$9.7 million. The projects completed include the completion of Fire Station No. 12 and the County's Public Safety Radio System. These projects were funded with bond proceeds and SPLOST funds.

## Long-term Debt

As of December 31, 2019, Whitfield County's capital leases, revenue bonds, notes payable and intergovernmental liabilities totaled \$7.5 million. This is a decrease of \$6.6 million from the prior year. See Note 11 for additional information on Whitfield County's long-term debt.

	<u>2019</u>	<u>2018</u>
Notes payable	\$ 205,118	\$ 127,584
Capital lease	296,488	413,624
Intergovernmental liability	2,700,000	7,655,887
Revenue bonds	<u>4,252,000</u>	<u>5,903,000</u>
Total	<u>\$ 7,453,606</u>	<u>\$ 14,100,095</u>

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

As of December 2019, Whitfield County's unemployment rate was 4.4%. The Board of Commissioners, along with the Joint Development Authority and municipalities, recognizes the need for a more diversified local economy and the need to recruit new businesses to the area. The Dalton-Whitfield County Joint Development Authority's economic development mission is to facilitate the long-term, positive economic growth of the community by attracting jobs, diverse investments, and growing the tax base. These efforts recently led to the capital investment of \$130 million to construct the world's largest solar cell manufacturing facility in the County's southern-located industrial park, Carbondale Business Park, along the I-75 corridor. This facility added approximately 525 employment positions to the County workforce when it opened in early 2019.

The County's assessed net taxable digest increased by 1.6% in 2019 to \$2,736 billion. Total exemptions on the gross digest increased to \$967 million. The 2018 rate of 9.312 was reduced by the Board of Commissioners by .5 mills to 8.812, set in August. Due to market conditions, the County has budgeted for a slight increase of 3% in the Net M&O digest for 2020. In 2012, the Whitfield County Board of Commissioners created three special tax districts to include all areas of Whitfield County outside the municipal limits of the City of Dalton for the purpose of providing adequate and equitable funding of certain jointly funded services between Whitfield County and the City of Dalton for the benefit of all such areas. A total millage rate of 2 mills was set for these special tax districts when they were created. For 2019, the millage rate for the special tax districts remained at 3.438. Any increases to the special tax district budgets and millage rates are expected to be minimal for 2020.

The County entered into LOST negotiations as required by state law with the City of Dalton and the other cities located within the counties borders in 2012. As a result of the outcome of these negotiations the County will receive a much smaller percentage of the LOST collections than it has received in past years.

The County's share of LOST for fiscal years 2013 & 2014 was reduced from 83.24% to 64.50%. The County will see further declines every two years based on the new LOST certificate. The County's LOST percentage decreased to 63.752% for 2015 and 2016. The County's LOST percentage reduced for 2017 and 2018 to 62.653%, and will further reduce in 2019 and 2020 to 61.556% and 2021 and 2022 to 60.457%. 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 and historical trend data prompted a budgeted 2% increase in collections in sales tax revenue in 2019 when compared with 2018 actual sales tax collections, although this does not overcome the loss of revenue as a result of the aforementioned LOST negotiations. TAVT collections began in the County in March 2013. Actual TAVT collections for 2019 were \$3.2 million. The general fund budget reflects an increase in TAVT for the 2019 fiscal year, although legislation passed in 2020 (but prior to the issuance of this report) changed the allocation formula between the County and its four municipalities, resulting in 5% less future TAVT revenue for the County related to vehicles titled within any municipality. This is another financial stress factor with which the County must contend.

Voters passed a 1 penny sales tax in March of 2015 which raised the sales tax rate from 6% to 7% effective July 1, 2015. This one penny SPLOST raised approximately \$65.5 million dollars and was used to fund public safety equipment enhancements for local law enforcement, fire, and 911 personnel, road paving and improvements, bridge and culvert repair, construction of a new fire station, land acquisition for a new park, and many park improvements, including a new gymnasium at Edwards Park. Many of the 2015 SPLOST projects are complete, and work will continue on those remaining incomplete in the 2020 fiscal year.

Other factors considered when preparing the 2020 budget included:

- ◆ A flat millage rate for 2020 for M&O and the special tax districts was assumed; however, economic factors may dictate a higher rate.
- ◆ General fund budget includes a surplus of \$300,000 which will increase General Fund Balance.
- ◆ OBEP costs will be funded on the pay-as-you-go basis.
- ◆ A full contribution to the defined benefit pension plan was budgeted in 2020. A rate of 7.5% was budgeted for all personnel under the DB plan. It is the intention of the Board to keep the plan at a 100% funded level.
- ◆ Health insurance costs are expected to increase 2%. A flat rate of 25% was applied to full-time salary costs to allocate health insurance expense to departments.
- ◆ Limited capital requests for facility improvements, equipment, and vehicles were considered in the 2020 general fund budget, as other large capital needs will be paid for from the 2015 SPLOST.
- ◆ The County continues to evaluate the level of services desired by citizens and how to provide those services as economically as possible. Based on demographic considerations, demands for all types of public safety, courts, and general services are expected to continue at 2019 levels, with the exception of the addition of Fire Station 12 on Riverbend Road, which came online October 2019, providing fire and first responder services to the southeastern portion of the County.
- ◆ The 2020 budget does not include a COLA for County employees.
- ◆ Departmental operating budgets will be held to prior year levels except where sufficient justification is provided.

- ◆ Due to the 2015 SPLOST, which includes a total of \$6.5 million for paving projects, paving will not be included in the 2020 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 2019. Again for 2020, no TAN is currently anticipated, even with the COVID-19 economic impact. Cash flow projections are constantly updated through the year. Should forecasts indicate the need for short-term borrowing, the County has made initial preparations to quickly obtain 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](http://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*  
For the Year Ended December 31, 2019

	Primary Government		Component Unit	
	Governmental Activities	Business-Type Activities	Total	Whitfield County Health Department
<b>ASSETS</b>				
<b>Current Assets:</b>				
Cash	\$ 47,459,950	\$ -	\$ 47,459,950	\$ 2,996,314
Investments	-	-	-	388,796
Taxes receivable, net of allowances	4,627,351	-	4,627,351	-
Accounts receivable, net of allowances	39,212	21,762	60,974	714,913
Due from other governments	3,066,262	84,076	3,150,338	82,904
Internal balances	96,254	(96,254)	-	-
Prepaid items	498,971	5,131	504,102	-
Inventory	-	-	-	769
<b>Total Current Assets</b>	<b>55,788,000</b>	<b>14,715</b>	<b>55,802,715</b>	<b>4,183,696</b>
<b>Noncurrent Assets:</b>				
<b>Restricted Assets:</b>				
Cash and cash equivalents	31,412	-	31,412	-
Investment in joint venture	1,022,821	18,481,636	19,504,457	-
Net OPEB asset	-	-	-	261,985
<b>Capital Assets:</b>				
Nondepreciable capital assets	14,624,522	-	14,624,522	-
Depreciable capital assets, net	186,994,439	215,677	187,210,116	130,088
<b>Total Noncurrent Assets</b>	<b>202,673,194</b>	<b>18,697,313</b>	<b>221,370,507</b>	<b>392,073</b>
<b>TOTAL ASSETS</b>	<b>258,461,194</b>	<b>18,712,028</b>	<b>277,173,222</b>	<b>4,575,769</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
OPEB related items	563,151	-	563,151	592,929
Pension related items	8,337,149	-	8,337,149	890,922
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>8,900,300</b>	<b>-</b>	<b>8,900,300</b>	<b>1,483,851</b>
<b>LIABILITIES</b>				
<b>Current Liabilities:</b>				
Accounts payable	1,843,122	3,755	1,846,877	15,595
Accrued salaries and payroll taxes	3,053,190	30,100	3,083,290	-
Unearned revenue	69,500	6,996	76,496	-
Due to other governments	96,025	-	96,025	1,515
Claims payable	1,116,688	-	1,116,688	-
Compensated absences payable, current portion	631,502	9,446	640,948	112,679
Bonds payable, current portion	1,265,000	-	1,265,000	-
Capital leases payable, current portion	296,488	-	296,488	-
<b>Total Current Liabilities</b>	<b>8,371,515</b>	<b>50,297</b>	<b>8,421,812</b>	<b>129,789</b>
<b>Noncurrent Liabilities:</b>				
Compensated absences payable	1,170,520	4,000	1,174,520	112,678
Bonds payable	2,987,000	-	2,987,000	-
Intergovernmental agreement	2,700,000	-	2,700,000	-
Notes payable	205,118	-	205,118	-
Net pension liability	15,225,980	-	15,225,980	3,715,757
Net OPEB obligation	7,306,600	-	7,306,600	2,156,290
<b>Total Noncurrent Liabilities</b>	<b>29,595,218</b>	<b>4,000</b>	<b>29,599,218</b>	<b>5,984,725</b>
<b>TOTAL LIABILITIES</b>	<b>37,966,733</b>	<b>54,297</b>	<b>38,021,030</b>	<b>6,114,514</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
OPEB related items	827,300	-	827,300	1,097,380
Pension related items	425,139	-	425,139	172,287
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>1,252,439</b>	<b>-</b>	<b>1,252,439</b>	<b>1,269,667</b>
<b>NET POSITION</b>				
Net investment in capital assets	194,165,355	215,677	194,381,032	130,088
Restricted for:				
Judicial	1,159,085	-	1,159,085	-
Public Safety	2,184,207	-	2,184,207	-
Culture and recreation	294,912	-	294,912	-
Housing and development	83,618	-	83,618	-
Construction and capital outlay	14,259,693	-	14,259,693	-
Debt service	2,528	-	2,528	-
Program income	-	-	-	272,610
Unrestricted	15,992,924	18,442,054	34,434,978	(1,727,259)
<b>TOTAL NET POSITION</b>	<b>\$ 228,142,322</b>	<b>\$ 18,657,731</b>	<b>\$ 246,800,053</b>	<b>\$ (1,324,561)</b>

See accompanying notes to the basic financial statements.

**WHITFIELD COUNTY, GEORGIA**  
*Statement of Activities*  
For the Year Ended December 31, 2019

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>PRIMARY GOVERNMENT:</b>				
<b>Governmental Activities:</b>				
General government	\$ 10,161,993	\$ 1,597,716	\$ 2,563,383	\$ 36,829
Judicial	8,219,568	1,849,675	623,121	-
Public safety	34,788,649	3,739,406	107,847	94,175
Public works	32,925,790	556,361	2,196	1,302,352
Health and welfare	538,984	-	12,161	-
Culture and recreation	1,794,679	156,571	5,548	19,215
Housing and development	4,015,308	484,943	1,623,892	-
Interest on long-term debt	345,034	-	-	-
<b>Total Governmental Activities</b>	<u>92,790,005</u>	<u>8,384,672</u>	<u>4,938,148</u>	<u>1,452,571</u>
<b>Business-Type Activities:</b>				
Dalton/Whitfield Solid Waste Management	-	1,724,867	-	-
Northwest GA Trade and Covention Center	-	104,618	-	-
Whitfield Transit System	750,922	200,702	304,419	-
<b>Total Business-Type Activities</b>	<u>750,922</u>	<u>2,030,187</u>	<u>304,419</u>	<u>-</u>
<b>Total - Primary Government</b>	<u>\$ 93,540,927</u>	<u>\$ 10,414,859</u>	<u>\$ 5,242,567</u>	<u>\$ 1,452,571</u>
<b>Component Units:</b>				
Whitfield County Health Department	\$ 4,607,057	\$ 3,316,395	\$ 1,655,005	\$ -
<b>Total - Component Units</b>	<u>\$ 4,607,057</u>	<u>\$ 3,316,395</u>	<u>\$ 1,655,005</u>	<u>\$ -</u>

**GENERAL REVENUES:**

Taxes:

Property tax  
Sales tax  
Insurance premium tax  
Alcohol beverage taxes  
Hotel/Motel taxes  
Other taxes

Interest earned

Miscellaneous

**Total General Revenues**

Transfers

**Total General Revenues and Transfers**

**Change in Net Position**

**NET POSITION BEGINNING OF YEAR, as restated**

**NET POSITION END OF YEAR**

See accompanying notes to the basic financial statements.

<b>Net (Expense) Revenue and Changes in Net Position</b>			
			<b>Component Unit</b>
<b>Primary Government</b>			<b>Whitfield County Health Department</b>
<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	
\$ (5,964,065)	\$ -	\$ (5,964,065)	\$ -
(5,746,772)	-	(5,746,772)	-
(30,847,221)	-	(30,847,221)	-
(31,064,881)	-	(31,064,881)	-
(526,823)	-	(526,823)	-
(1,613,345)	-	(1,613,345)	-
(1,906,473)	-	(1,906,473)	-
(345,034)	-	(345,034)	-
<u>(78,014,614)</u>	<u>-</u>	<u>(78,014,614)</u>	<u>-</u>
-	1,724,867	1,724,867	-
-	104,618	104,618	-
-	(245,801)	(245,801)	-
-	1,583,684	1,583,684	-
<u>(78,014,614)</u>	<u>1,583,684</u>	<u>(76,430,930)</u>	<u>-</u>
-	-	-	364,343
-	-	-	364,343
34,220,533	-	34,220,533	-
20,197,515	-	20,197,515	-
4,560,447	-	4,560,447	-
411,188	-	411,188	-
228,692	-	228,692	-
717,816	-	717,816	-
149,271	-	149,271	20,131
262,590	-	262,590	-
<u>60,748,052</u>	<u>-</u>	<u>60,748,052</u>	<u>20,131</u>
(234,383)	234,383	-	-
<u>60,513,669</u>	<u>234,383</u>	<u>60,748,052</u>	<u>20,131</u>
(17,500,945)	1,818,067	(15,682,878)	384,474
245,643,267	16,839,664	262,482,931	(1,709,035)
<u>\$ 228,142,322</u>	<u>\$ 18,657,731</u>	<u>\$ 246,800,053</u>	<u>\$ (1,324,561)</u>

See accompanying notes to the basic financial statements.

**WHITFIELD COUNTY, GEORGIA**

*Balance Sheet*

*Governmental Funds*

*December 31, 2019*

	<u>General Fund</u>	<u>Special Fire District Fund</u>	<u>SPLOST 2015 Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 25,337,475	\$ 1,402,677	\$ 10,249,901	\$ 8,311,952	\$ 45,302,005
Receivables (net of allowance for uncollectibles):					
Taxes	3,622,362	791,869	-	213,120	4,627,351
Accounts	37,900	-	-	1,312	39,212
Due from other funds	1,860,213	108,844	-	-	1,969,057
Due from other governments	1,372,444	268,279	13,781	1,411,758	3,066,262
Restricted cash	-	-	-	31,412	31,412
Prepaid items	407,940	301,394	-	44,637	753,971
<b>TOTAL ASSETS</b>	<b>\$ 32,638,334</b>	<b>\$ 2,873,063</b>	<b>\$ 10,263,682</b>	<b>\$ 10,014,191</b>	<b>\$ 55,789,270</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 1,023,954	\$ 229,814	\$ 211,387	\$ 297,624	\$ 1,762,779
Accrued liabilities	2,072,775	509,283	-	471,132	3,053,190
Due to other funds	-	-	1,469,005	403,798	1,872,803
Due to other governments	439	-	-	95,586	96,025
Unearned revenue	69,500	-	-	-	69,500
<b>TOTAL LIABILITIES</b>	<b>3,166,668</b>	<b>739,097</b>	<b>1,680,392</b>	<b>1,268,140</b>	<b>6,854,297</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	2,319,519	563,818	-	140,088	3,023,425
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>2,319,519</b>	<b>563,818</b>	<b>-</b>	<b>140,088</b>	<b>3,023,425</b>
<b>FUND BALANCES</b>					
Nonspendable:					
Prepaid items	407,940	301,394	-	44,637	753,971
Restricted:					
Judicial	-	-	-	1,159,085	1,159,085
Public safety	-	1,268,754	-	351,635	1,620,389
Culture and recreation	-	-	-	209,092	209,092
Housing and development	-	-	-	83,618	83,618
Construction and capital outlay	-	-	8,583,290	5,676,403	14,259,693
Debt service	-	-	-	2,528	2,528
Committed:					
Construction and capital outlay	-	-	-	1,133,233	1,133,233
Unassigned	26,744,207	-	-	(54,268)	26,689,939
<b>TOTAL FUND BALANCES</b>	<b>27,152,147</b>	<b>1,570,148</b>	<b>8,583,290</b>	<b>8,605,963</b>	<b>45,911,548</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 32,638,334</b>	<b>\$ 2,873,063</b>	<b>\$ 10,263,682</b>	<b>\$ 10,014,191</b>	<b>\$ 55,789,270</b>

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, 2019*

<b>TOTAL GOVERNMENTAL FUND BALANCES</b>		\$	45,911,548
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		\$ 916,113,285	
Less accumulated depreciation		<u>(714,494,324)</u>	201,618,961
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			
Property taxes			3,023,425
Debt service expenditures which are paid before they are due and payable are reported as prepaid items in the fund, but in the governmental activities are reported as a reduction of debt. The prepaid items which are not reported in the governmental activities but reported in the funds.			
			(255,000)
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.			
			960,914
Total OPEB liabilities are not due and payable in the current period and therefore not reported in the governmental funds.			
Total OPEB liability		(7,306,600)	
Deferred outflows of resources - OPEB related items		563,151	
Deferred inflows of resources - OPEB related items		<u>(827,300)</u>	(7,570,749)
Investment in joint venture			1,022,821
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		8,337,149	
Deferred inflows of resources - pension related items		(425,139)	
Net pension liability		<u>(15,225,980)</u>	(7,313,970)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.			
Bonds payable		(4,252,000)	
Capital lease payable		(296,488)	
Notes payable		(205,118)	
Compensated absences		(1,802,022)	
Intergovernmental agreement payable		<u>(2,700,000)</u>	<u>(9,255,628)</u>
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>		<b>\$</b>	<b><u>228,142,322</u></b>

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, 2019*

	<b>General Fund</b>	<b>Special Fire District Fund</b>	<b>SPLOST 2015 Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>					
Taxes	\$ 40,215,798	\$ 8,654,623	\$ 9,038,110	\$ 1,255,721	\$ 59,164,252
Licenses and permits	560,168	500	-	-	560,668
Intergovernmental revenues	4,061,516	21,154	-	1,432,401	5,515,071
Charges for services	3,369,332	-	-	2,123,793	5,493,125
Fines, forfeitures and penalties	944,957	-	-	411,910	1,356,867
Investment earnings	117,098	31,359	160,128	77,687	386,272
Contributions and donations	3,550	250	-	75,000	78,800
Miscellaneous	1,275,259	241	-	32,450	1,307,950
<b>TOTAL REVENUES</b>	<b>50,547,678</b>	<b>8,708,127</b>	<b>9,198,238</b>	<b>5,408,962</b>	<b>73,863,005</b>
<b>EXPENDITURES</b>					
<b>Current:</b>					
General government	8,648,900	-	-	-	8,648,900
Judicial	6,386,831	-	-	694,389	7,081,220
Public safety	17,485,054	8,326,748	-	2,354,100	28,165,902
Public works	6,837,570	-	-	542,169	7,379,739
Health and welfare	361,984	-	-	177,000	538,984
Culture and recreation	1,070,080	-	-	281,785	1,351,865
Housing and development	2,163,212	-	-	1,660,410	3,823,622
<b>Capital outlay</b>	-	1,898,107	2,007,335	1,684,418	5,589,860
<b>Intergovernmental</b>	-	-	3,802,467	61,000	3,863,467
<b>Debt service:</b>					
Principal	1,745,960	245,000	4,818,023	-	6,808,983
Interest	163,325	96,634	84,847	228	345,034
<b>TOTAL EXPENDITURES</b>	<b>44,862,916</b>	<b>10,566,489</b>	<b>10,712,672</b>	<b>7,455,499</b>	<b>73,597,576</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>5,684,762</b>	<b>(1,858,362)</b>	<b>(1,514,434)</b>	<b>(2,046,537)</b>	<b>265,429</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from sale of capital assets	99,950	4,133	-	-	104,083
Issuance of note payable	-	-	-	172,494	172,494
Transfers in	52,907	-	-	1,639,741	1,692,648
Transfers out	(1,753,210)	-	-	(173,821)	(1,927,031)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,600,353)</b>	<b>4,133</b>	<b>-</b>	<b>1,638,414</b>	<b>42,194</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>4,084,409</b>	<b>(1,854,229)</b>	<b>(1,514,434)</b>	<b>(408,123)</b>	<b>307,623</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>23,067,738</b>	<b>3,424,377</b>	<b>10,097,724</b>	<b>9,014,086</b>	<b>45,603,925</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 27,152,147</b>	<b>\$ 1,570,148</b>	<b>\$ 8,583,290</b>	<b>\$ 8,605,963</b>	<b>\$ 45,911,548</b>

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, 2019*

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<b>NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</b>		\$ 307,623
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.		
Depreciation expense	\$ (25,777,716)	
Capital outlay	<u>3,379,674</u>	(22,398,042)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales and disposals) is to decrease net position.		(134,722)
The net effect of various miscellaneous transactions involving noncurrent assets (investment in joint venture) is to increase net position.		488,499
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		1,171,939
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.		
Issuance of note payable	(172,494)	
Principal retirement	1,853,096	
Payment on intergovernmental agreement	<u>4,955,887</u>	6,636,489
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	(265,193)	
Change in OPEB expense	191,751	
Change in pension expense	<u>(3,289,970)</u>	(3,363,412)
The internal service funds are used by management to charge the costs of workers' compensation and health insurance to individual funds.		<u>(209,319)</u>
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>		<u><u>\$ (17,500,945)</u></u>

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, 2019*

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 25,594,000	\$ 25,594,000	\$ 23,977,564	\$ (1,616,436)
Motor vehicle and mobile home taxes	-	-	634,751	634,751
Motor vehicle title ad valorem tax	2,723,000	2,723,000	3,191,808	468,808
Alternative ad valorem tax	130,000	130,000	123,986	(6,014)
Local option sales taxes	9,909,000	9,909,000	11,159,405	1,250,405
Transfer taxes	110,000	110,000	121,637	11,637
Franchise taxes	425,000	425,000	477,175	52,175
Alcoholic beverage taxes	400,000	400,000	411,188	11,188
Business taxes	110,000	110,000	118,284	8,284
<b>Total taxes</b>	<b>39,401,000</b>	<b>39,401,000</b>	<b>40,215,798</b>	<b>814,798</b>
Licenses and permits	527,000	527,000	560,168	33,168
Intergovernmental revenues	3,879,207	3,879,207	4,061,516	182,309
Charges for services	3,017,700	3,331,614	3,369,332	37,718
Fines, forfeitures and penalties	1,083,000	1,083,000	944,957	(138,043)
Investment earnings	5,000	5,000	117,098	112,098
Contributions and donations	3,500	3,500	3,550	50
Miscellaneous	1,135,100	1,135,100	1,275,259	140,159
<b>TOTAL REVENUES</b>	<b>49,051,507</b>	<b>49,365,421</b>	<b>50,547,678</b>	<b>1,182,257</b>
<b>EXPENDITURES</b>				
General Government:				
Administration	411,185	701,523	700,084	1,439
Board of Elections	333,040	333,904	328,710	5,194
Finance	762,825	766,942	696,224	70,718
Information Technology	1,053,227	1,068,568	1,066,740	1,828
Human Resources	492,781	495,631	476,263	19,368
Tax Commissioner	1,450,497	1,486,602	1,482,644	3,958
Tax Assessor	1,645,631	1,655,519	1,575,805	79,714
Board of Equalization	16,164	16,164	7,448	8,716
Buildings and Grounds	1,444,685	1,397,468	1,365,065	32,403
Public Information	34,833	40,297	40,293	4
Contingency	1,000,000	-	-	-
Attorney fees	230,000	230,000	190,992	39,008
Liability insurance	519,000	588,785	588,781	4
Audit fees	58,350	58,350	50,601	7,749
General administrative fees	79,400	79,400	79,250	150
<b>Total General Government</b>	<b>9,531,618</b>	<b>8,919,153</b>	<b>8,648,900</b>	<b>270,253</b>

(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, 2019*

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>EXPENDITURES-continued</b>				
Judicial:				
Judicial Administration	\$ 568,309	\$ 600,374	\$ 599,330	\$ 1,044
Judge Morris' Office	53,192	53,192	52,812	380
Judge Boyett's Office	53,967	53,967	51,338	2,629
Judge Willbank's Office	52,477	59,892	59,883	9
Judge Minter's Office	51,802	58,671	58,664	7
Clerk of Superior Court	960,641	966,763	926,702	40,061
District Attorney	1,475,369	1,475,369	1,466,908	8,461
Magistrate Court	985,789	992,312	950,171	42,141
Probate Court	552,638	556,240	530,316	25,924
Juvenile Court	937,220	944,005	942,066	1,939
Public Defender	808,011	808,011	748,641	59,370
<b>Total Judicial</b>	<b>6,499,415</b>	<b>6,568,796</b>	<b>6,386,831</b>	<b>181,965</b>
Public Safety:				
Sheriff's Department	7,780,874	7,897,088	7,875,851	21,237
Correctional Center	8,155,910	8,800,302	8,783,312	16,990
Coroner	97,340	96,968	82,420	14,548
Animal Control	265,037	267,927	267,275	652
Emergency Management	239,161	240,218	226,196	14,022
Emergency Medical Services	250,000	250,000	250,000	-
<b>Total Public Safety</b>	<b>16,788,322</b>	<b>17,552,503</b>	<b>17,485,054</b>	<b>67,449</b>
Public Works:				
Public Works	6,818,119	7,098,835	6,837,570	261,265
<b>Total Public Works</b>	<b>6,818,119</b>	<b>7,098,835</b>	<b>6,837,570</b>	<b>261,265</b>
Health and Welfare:				
Physical and Mental Health	250,000	250,000	250,000	-
Family Support Council	10,000	10,000	10,000	-
Greenhouse Advocacy	12,000	12,000	12,000	-
Family and Children Services	80,000	80,000	80,000	-
Department of Veterans Service	1,000	1,000	984	16
Pauper Fund	16,000	16,000	9,000	7,000
<b>Total Health and Welfare</b>	<b>369,000</b>	<b>369,000</b>	<b>361,984</b>	<b>7,016</b>
Culture and Recreation:				
Parks and Recreation	1,146,874	1,137,758	1,070,080	67,678
<b>Total Culture and Recreation</b>	<b>1,146,874</b>	<b>1,137,758</b>	<b>1,070,080</b>	<b>67,678</b>

(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, 2019*

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
<b>EXPENDITURES-continued</b>				
Housing and Development:				
County Extension Service	\$ 122,763	\$ 123,128	\$ 123,125	\$ 3
Inspections and Enforcement	433,038	435,645	402,454	33,191
County Planner	48,000	48,000	48,000	-
Metropolitan Planning Organization	307,216	192,392	175,641	16,751
County Engineer	733,265	791,118	788,779	2,339
Timber protection	7,868	7,875	7,875	-
Intergovernmental payments	604,117	617,342	617,338	4
<b>Total Housing and Development</b>	<b>2,256,267</b>	<b>2,215,500</b>	<b>2,163,212</b>	<b>52,288</b>
Debt Service:				
Principal payments	1,745,960	1,745,960	1,745,960	-
Interest payments	163,328	163,328	163,325	3
<b>Total Debt Service</b>	<b>1,909,288</b>	<b>1,909,288</b>	<b>1,909,285</b>	<b>3</b>
<b>TOTAL EXPENDITURES</b>	<b>45,318,903</b>	<b>45,770,833</b>	<b>44,862,916</b>	<b>907,917</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>3,732,604</b>	<b>3,594,588</b>	<b>5,684,762</b>	<b>2,090,174</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	49,000	49,000	99,950	50,950
Transfers in	65,800	65,800	52,907	(12,893)
Transfers out	(1,785,219)	(1,803,926)	(1,753,210)	50,716
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,670,419)</b>	<b>(1,689,126)</b>	<b>(1,600,353)</b>	<b>88,773</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>2,062,185</b>	<b>1,905,462</b>	<b>4,084,409</b>	<b>2,178,947</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>23,067,738</b>	<b>23,067,738</b>	<b>23,067,738</b>	<b>-</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 25,129,923</b>	<b>\$ 24,973,200</b>	<b>\$ 27,152,147</b>	<b>\$ 2,178,947</b>

See accompanying notes to the basic financial statements.

**WHITFIELD COUNTY, GEORGIA**  
*Special Fire District Special Revenue Fund*  
*Schedule of Revenues, Expenditures, and*  
*Changes in Fund Balances - Budget and Actual*  
*For the Year Ended December 31, 2019*

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ 8,532,519	\$ 8,638,644	\$ 8,654,623	\$ 15,979
Licenses and permits	-	-	500	500
Intergovernmental revenues	19,000	19,000	21,154	2,154
Investment earnings	-	-	31,359	31,359
Contributions and donations	-	-	250	250
Miscellaneous	-	-	241	241
<b>TOTAL REVENUES</b>	<u>8,551,519</u>	<u>8,657,644</u>	<u>8,708,127</u>	<u>50,483</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Public Safety	8,162,628	8,275,777	8,326,748	(50,971)
<b>Capital outlay</b>	1,965,975	1,965,975	1,898,107	67,868
<b>Debt service:</b>				
Principal	255,000	255,000	245,000	10,000
Interest and fiscal charges	92,787	92,787	96,634	(3,847)
<b>TOTAL EXPENDITURES</b>	<u>10,476,390</u>	<u>10,589,539</u>	<u>10,566,489</u>	<u>23,050</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(1,924,871)	(1,931,895)	(1,858,362)	73,533
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	3,500	3,500	4,133	633
Transfers out	-	(52,235)	-	52,235
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>3,500</u>	<u>(48,735)</u>	<u>4,133</u>	<u>52,868</u>
<b>NET CHANGE IN FUND BALANCES</b>	(1,921,371)	(1,980,630)	(1,854,229)	126,401
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>3,424,377</u>	<u>3,424,377</u>	<u>3,424,377</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,503,006</u>	<u>\$ 1,443,747</u>	<u>\$ 1,570,148</u>	<u>\$ 126,401</u>

See accompanying notes to the basic financial statements.

**WHITFIELD COUNTY, GEORGIA**

*Statement of Net Position*

*Proprietary Funds*

*December 31, 2019*

	Enterprise Funds				Internal Service Fund
	Dalton/ Whitfield Solid Waste Management	Northwest Georgia Trade and Convention Center	Non-Major Enterprise Fund Whitfield Transit System	Total	
<b>ASSETS</b>					
<b>Current Assets:</b>					
Cash	\$ -	\$ -	\$ -	\$ -	\$ 2,157,945
Accounts receivables	-	-	21,762	21,762	-
Prepaid items	-	-	5,131	5,131	-
Due from other governments	-	-	84,076	84,076	-
<b>Total Current Assets</b>	-	-	110,969	110,969	2,157,945
<b>Noncurrent Assets:</b>					
Equipment and fixtures	-	-	37,000	37,000	-
Vehicles	-	-	573,990	573,990	-
Less accumulated depreciation	-	-	(395,313)	(395,313)	-
Net capital assets	-	-	215,677	215,677	-
Investment in Joint Venture	14,626,315	3,855,321	-	18,481,636	-
<b>Total Noncurrent Assets</b>	14,626,315	3,855,321	215,677	18,697,313	-
<b>TOTAL ASSETS</b>	\$ 14,626,315	\$ 3,855,321	\$ 326,646	\$ 18,808,282	\$ 2,157,945
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts payable	\$ -	\$ -	\$ 3,755	\$ 3,755	\$ 80,343
Accrued liabilities	-	-	30,100	30,100	-
Claims payable	-	-	-	-	1,116,688
Due to other funds	-	-	96,254	96,254	-
Unearned revenue	-	-	6,996	6,996	-
Compensated absences, due in one year	-	-	9,446	9,446	-
<b>Total Current Liabilities</b>	-	-	146,551	146,551	1,197,031
<b>Non-Current Liabilities:</b>					
Compensated absences	-	-	4,000	4,000	-
<b>Total Non-Current Liabilities</b>	-	-	4,000	4,000	-
<b>TOTAL LIABILITIES</b>	-	-	150,551	150,551	1,197,031
<b>NET POSITION</b>					
Investment in capital assets	-	-	215,677	215,677	-
Unrestricted	14,626,315	3,855,321	(39,582)	18,442,054	960,914
<b>TOTAL NET POSITION</b>	14,626,315	3,855,321	176,095	18,657,731	960,914
<b>TOTAL LIABILITIES AND NET POSITION</b>	\$ 14,626,315	\$ 3,855,321	\$ 326,646	\$ 18,808,282	\$ 2,157,945

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, 2019*

	Enterprise Funds			Total	Internal Service Funds
	Dalton/ Whitfield Solid Waste Management	Northwest Georgia Trade and Convention Center	Non-Major Enterprise Fund Whitfield Transit System		
<b>OPERATING REVENUES</b>					
Charges for services	\$ -	\$ -	200,702	\$ 200,702	\$ 8,209,021
Miscellaneous	-	-	-	-	52,225
<b>TOTAL OPERATING REVENUES</b>	-	-	200,702	200,702	8,261,246
<b>OPERATING EXPENSES</b>					
Personal services and employee benefits	-	-	545,168	545,168	-
Purchased and contractual services	-	-	35,752	35,752	-
Supplies	-	-	72,618	72,618	-
Depreciation	-	-	97,384	97,384	-
Self-insured insurance	-	-	-	-	8,470,565
<b>TOTAL OPERATING EXPENSES</b>	-	-	750,922	750,922	8,470,565
<b>OPERATING INCOME (LOSS)</b>	-	-	(550,220)	(550,220)	(209,319)
<b>NON-OPERATING INCOME</b>					
Intergovernmental revenues	-	-	304,419	304,419	-
Income on joint venture	1,724,867	104,618	-	1,829,485	-
<b>TOTAL NON-OPERATING INCOME</b>	1,724,867	104,618	304,419	2,133,904	-
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	1,724,867	104,618	(245,801)	1,583,684	(209,319)
Transfers in	-	-	234,383	234,383	-
<b>CHANGE IN NET POSITION</b>	1,724,867	104,618	(11,418)	1,818,067	(209,319)
<b>NET POSITION</b>					
<b>BEGINNING OF YEAR</b>	12,901,448	3,750,703	187,513	16,839,664	1,170,233
<b>END OF YEAR</b>	\$ 14,626,315	\$ 3,855,321	\$ 176,095	\$ 18,657,731	\$ 960,914

See accompanying notes to the basic financial statements.

**WHITFIELD COUNTY, GEORGIA**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2019

	<b>Enterprise Funds</b>				<b>Internal Service Funds</b>
	<b>Dalton/ Whitfield Solid Waste Management</b>	<b>Northwest Georgia Trade and Convention Center</b>	<b>Non-Major Enterprise Fund Whitfield Transit System</b>	<b>Total</b>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash received from customers	\$ -	\$ -	\$ 202,720	\$ 202,720	\$ 8,276,620
Cash payments to employees for services	-	-	(511,290)	(511,290)	-
Cash payments for goods and services	-	-	(307,402)	(307,402)	(8,221,351)
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>(615,972)</b>	<b>(615,972)</b>	<b>55,269</b>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>					
Intergovernmental receipts	-	-	432,899	432,899	-
Transfers in	-	-	234,383	234,383	-
<b>NET CASH PROVIDED BY (USED IN) NON-CAPITAL FINANCING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>667,282</b>	<b>667,282</b>	<b>-</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Payments for capital acquisitions	-	-	(51,310)	(51,310)	-
<b>NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>(51,310)</b>	<b>(51,310)</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,269</b>
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,102,676</b>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,157,945</b>

(Continued)

See accompanying notes to the basic financial statements.

**WHITFIELD COUNTY, GEORGIA**  
*Statement of Cash Flows*  
*Proprietary Funds (Continued)*  
For the Year Ended December 31, 2019

	<b>Enterprise Funds</b>				<b>Total</b>	<b>Internal Service Funds</b>
	<b>Dalton/ Whitfield Solid Waste Management</b>	<b>Northwest Georgia Trade and Convention Center</b>	<b>Non-Major Enterprise Fund Whitfield Transit System</b>			
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>						
Operating income (loss)	\$ -	\$ -	\$ (550,220)	\$ (550,220)	\$ (209,319)	
Adjustments:						
Depreciation	-	-	97,384	97,384	-	
(Increase) decrease in assets:						
Accounts receivable	-	-	1,277	1,277	15,374	
Due from other governments	-	-	-	-	-	
Prepaid items	-	-	-	-	248,090	
Increase (decrease) in liabilities:						
Accounts payable	-	-	(11,550)	(11,550)	64,194	
Unearned revenue	-	-	741	741	-	
Accrued liabilities	-	-	20,432	20,432	-	
Compensated absences	-	-	13,446	13,446	-	
Claims payable	-	-	-	-	(63,070)	
Due to other funds	-	-	(187,482)	(187,482)	-	
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (615,972)</b>	<b>\$ (615,972)</b>	<b>\$ 55,269</b>	

See accompanying notes to the basic financial statements.

**WHITFIELD COUNTY, GEORGIA**  
*Statement of Fiduciary Assets and Liabilities*  
*Agency Funds*  
*December 31, 2019*

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<b>ASSETS</b>	
Cash and cash equivalents	\$ 4,652,122
Taxes receivable	<u>8,863,662</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 13,515,784</u></u>
<b>LIABILITIES</b>	
Accrued liabilities	\$ 717,618
Due to other governments	<u>12,798,166</u>
<b>TOTAL LIABILITIES</b>	<u><u>\$ 13,515,784</u></u>

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**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2019*

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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 identify the financial data of the County’s discretely presented component units. They are reported separately to emphasize that they are 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, 2019. 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 and 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 units 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 units 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.

**SPLOST 2015 Fund** – This major capital projects fund is used to account for the acquisition and construction of major facilities funded by the 2015 special purpose local option sales tax.

**Note 1 Summary of Significant Accounting Policies (Continued)**

**B. Basis of Presentation (Continued)**

**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.

**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.

**Internal Service Fund** – 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 agency funds. These agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. 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.

**Note 1 Summary of Significant Accounting Policies (Continued)**

**C. Measurement Focus (Continued)**

**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.

Like the government-wide statements, all proprietary fund types 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 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.

**Note 1 Summary of Significant Accounting Policies (Continued)**

**D. Basis of Accounting (Continued)**

**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.

**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

**Note 1 Summary of Significant Accounting Policies (Continued)**

**E. Cash, Cash Equivalents and Investments (Continued)**

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 water charges are accrued as receivables and revenue at December 31, 2019.

**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, 2019, 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.

**Note 1 Summary of Significant Accounting Policies (Continued)**

**I. Restricted Assets**

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

Other prepaid items represent insurance coverage policies which provide coverage which extends beyond the December 31, 2019 year end.

**J. Capital Assets**

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

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

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

All reported capital assets are depreciated except for land, right-of-ways, 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 and structures	7 - 40 years
Machinery and equipment	3 - 20 years
Vehicles	5 - 10 years
Infrastructure	40 years

**Note 1 - Summary of Significant Accounting Policies (Continued)**

**K. Compensated Absences**

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

**L. Bond Premiums, Discounts and Issuance Costs**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the term of the bonds using the effective interest method. Bonds payable are reported net of the applicable discount or premium. Issuance costs are expensed in the period in which they are incurred.

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

**M. Fund Equity**

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

**Fund Balance** – Generally, fund balance represents the difference between the assets, liabilities, and deferred inflows of resources under the current financial resources management focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purpose for which amounts in those funds can be spent.

Fund balances are classified as follows:

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

**Note 1 Summary of Significant Accounting Policies (Continued)**

**M. Fund Equity (Continued)**

*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.

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

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

**Note 1 Summary of Significant Accounting Policies (Continued)**

**N. Operating Revenues and Expenses and Non-operating Items**

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water, the Forum River Center, recycling, health insurance, and the workers' compensation programs. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of each fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**O. Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after the non-operating revenues/expenses section in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

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

**P. Estimates**

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

**Q. Deferred Outflows/Inflows of Resources**

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

**Note 1 Summary of Significant Accounting Policies (Continued)**

**Q. Deferred Outflows/Inflows of Resources (Continued)**

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

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

**R. Pensions**

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

**Note 2 Stewardship, Compliance and Accountability**

**A. Budgetary Information**

The County adopts an annual operating budget for the General Fund, each Special Revenue Fund, the Debt Service 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, the Debt Service Fund, and for 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 generally is the department level within each individual fund. Any change in total to a fund or departmental appropriation within a fund requires approval of the Board of Commissioners.

The County Administrator may approve budget transfers within departments, except those related to personnel or capital expenditures. The Board of Commissioners must approve transfers of personnel or capital appropriations. During the year, the Board of Commissioners approved budget revisions. All unexpended annual appropriations lapse at year-end.

**B. Deficit Fund Equity**

As of December 31, 2019, the following funds reported a deficit in the funds' ending fund balance/net position:

Solid Waste District Fund	\$54,268
Health Insurance Fund	25,717

The deficit of the Solid Waste District Fund will be alleviated by the recognition of unavailable revenues subsequent to December 31, 2019. The deficit of the Health Insurance fund will be alleviated by increased user charges and General Fund appropriations, as necessary.

**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, 2019, the County's investment in Georgia Fund 1 was rated AA Af by Standard & Poor's. At December 31, 2019, the County held \$5,053,857 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 39 days as of December 31, 2019.

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).

**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, 2019, the County was fully collateralized or secured under the State statutes.

**Note 3 Deposits and Investments (Continued)**

**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, 2019, 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. The County's interest rate swap agreement is classified as an other asset in the statement of net position and is more fully described in Note 3-H. The Guaranteed Investment Contract is a nonparticipating interest-earning investment contract and, accordingly, is recorded at cost.

**Note 4 Receivables**

Receivables at December 31, 2019, consisted of taxes, interest, accounts (billings for user charges, including unbilled utility 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, 2019, consist of the following:

	Taxes	Accounts	Due from Other Governments	Allowance for Uncollectibles	Net Receivables
General Fund	\$ 3,672,362	\$ 37,900	\$ 1,372,444	\$ 50,000	\$ 5,032,706
Special Fire District Fund	791,869	-	268,279	-	1,060,148
SPLOST 2015 Fund	-	-	13,781	-	13,781
Other Governmental Funds	213,120	1,312	1,411,758	-	1,626,190
Whitfield Transit System	-	21,762	84,076	-	105,838
Total	\$ 4,677,351	\$ 60,974	\$ 3,150,338	\$ 50,000	\$ 7,838,663

**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 an Agency 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, 2019, was as follows:

	Balance 12/31/18	Additions	Deductions	Transfers	Balance 12/31/19
<b>Governmental activities:</b>					
Capital assets not being depreciated:					
Land	\$ 13,042,262	\$ -	\$ -	\$ -	\$ 13,042,262
Construction in progress	8,954,156	2,414,762	(100,494)	(9,686,164)	1,582,260
Total capital assets not being depreciated	<u>21,996,418</u>	<u>2,414,762</u>	<u>(100,494)</u>	<u>(9,686,164)</u>	<u>14,624,522</u>
Capital assets being depreciated:					
Buildings	74,536,980	-	-	1,866,654	76,403,634
Vehicles	13,048,342	762,130	(657,043)	-	13,153,429
Equipment and fixtures	15,030,000	202,782	(562,499)	7,819,510	22,489,793
Infrastructure	789,441,907	-	-	-	789,441,907
Total capital assets being depreciated	<u>892,057,229</u>	<u>964,912</u>	<u>(1,219,542)</u>	<u>9,686,164</u>	<u>901,488,763</u>
Accumulated depreciation:					
Buildings	(31,174,333)	(2,095,680)	-	-	(33,270,013)
Vehicles	(7,985,453)	(3,522,453)	627,766	-	(10,880,140)
Equipment and fixtures	(11,877,023)	(875,740)	557,548	-	(12,195,215)
Infrastructure	(638,865,113)	(19,283,843)	-	-	(658,148,956)
Total accumulated depreciation	<u>(689,901,922)</u>	<u>(25,777,716)</u>	<u>1,185,314</u>	<u>-</u>	<u>(714,494,324)</u>
Total net capital assets being depreciated	<u>202,155,307</u>	<u>(24,812,804)</u>	<u>(34,228)</u>	<u>9,686,164</u>	<u>186,994,439</u>

Notes to the Basic Financial Statements

**Note 5**                      **Capital Assets (Continued)**

<b>Business-type activities:</b>	Balance 12/31/18	Additions	Deductions	Balance 12/31/19
Capital assets being depreciated:				
Vehicles	\$ 571,598	\$ 51,310	\$ (48,918)	\$ 573,990
Equipment	37,000	-	-	37,000
Total capital assets being depreciated	608,598	51,310	(48,918)	610,990
Accumulated depreciation:				
Vehicles	(338,522)	(95,534)	48,918	(385,138)
Equipment	(8,325)	(1,850)	-	(10,175)
Total accumulated depreciation	(346,847)	(97,384)	48,918	(395,313)
Business-type activities capital assets, net	<u>\$ 261,751</u>	<u>\$ (46,074)</u>	<u>\$ -</u>	<u>\$ 215,677</u>

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

<u>Invested in Capital Assets</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Capital assets, nondepreciable	\$ 14,624,522	\$ -	\$ 14,624,522
Capital assets, depreciable, net	186,994,439	215,677	187,210,116
Bonds payable	(4,252,000)	-	(4,252,000)
Capital lease payable	(296,488)	-	(296,488)
Intergovernmental contracts	(2,700,000)	-	(2,700,000)
Notes payable	(205,118)	-	(205,118)
	<u>\$ 194,165,355</u>	<u>\$ 215,677</u>	<u>\$ 194,381,032</u>

**Note 5 Capital Assets (Continued)**

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

Governmental activities:	
General government	\$ 473,882
Judicial	812,561
Public safety	4,163,465
Public works	19,920,730
Culture and recreation	384,909
Housing and development	22,169
Total depreciation expense - governmental activities	<u>\$ 25,777,716</u>
Business-type activities:	
Whitfield Transit System	<u>\$ 97,384</u>

**Note 6 Interfund Balances and Transfers**

Interfund balances at December 31, 2019, 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, 2019, consisted of the following:

Payable from:	Payable to:		Total
	General Fund	Special Fire District	
SPLOST 2015 Fund	\$ 1,469,005	\$ -	\$ 1,469,005
Non-major Gov. Funds	294,954	108,844	403,798
Non-major Enterprise Funds	96,254	-	96,254
Total	<u>\$ 1,860,213</u>	<u>\$ 108,844</u>	<u>\$ 1,969,057</u>

*Notes to the Basic Financial Statements*

**Note 6 Interfund Balances and Transfers (Continued)**

Interfund transfers for the year ended December 31, 2019, consisted of the following:

Transfer from:	Transfer to:				Total
	General Fund	Non-major Gov. Funds	Non-major Enterprise Fund	Internal Service Funds	
General Fund	\$ -	\$ 1,518,827	\$ 234,383	\$ -	\$ 1,753,210
Non-major Gov. Funds	52,907	120,914	-	-	173,821
Internal Service Funds	-	-	-	977,803	977,803
Total	\$ 52,907	\$ 1,639,741	\$ 234,383	\$ 977,803	\$ 2,904,834

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**

**A. Capital Leases**

During the 2018 fiscal year, the County entered into an equipment lease agreement with the De Lage Landen Financial Services, Inc. for the financing of the acquisition of a new Road Paver in the amount of \$423,107 for 2 years at 2.794%, with a final buy-out price of \$180,935.

The lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of future minimum lease payments as of the inception date.

The following is an analysis of leased assets under capital leases as of December 31, 2019, and the amortization of these assets which is included in the depreciation expense allocated amongst the functions on the statement of activities:

Historical Cost of Buildings	\$ 423,107
Less Accumulated Depreciation	(60,444)
Net Book Value	\$ 362,663

Notes to the Basic Financial Statements

**Note 7 Long-Term Debt (Continued)**

**A. Capital Leases (Continued)**

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2019, were as follows:

Year Ending December 31, 2020	Governmental Activities
Total minimum lease payments	\$ 309,487
Less: Amount representing interest	(12,999)
Present value of minimum lease payments	\$ 296,488

**B. Debt Summaries**

The long-term liability activity for the year ended December 31, 2019, was as follows:

	Outstanding 12/31/2018	Additions	Deductions	Outstanding 12/31/2019	Amounts Due in One Year
Governmental Activities:					
Direct Borrowing -					
Notes payable	\$ 127,584	\$ 172,494	\$ (94,960)	\$ 205,118	\$ -
Capital leases	413,624	-	(117,136)	296,488	296,488
Intergovernmental liabilities	7,655,887	-	(4,955,887)	2,700,000	-
Direct Placement -					
Revenue bonds	5,903,000	-	(1,651,000)	4,252,000	1,265,000
Total OPEB liability	7,762,500	546,100	(1,002,000)	7,306,600	-
Net pension liability	6,644,933	10,312,711	(1,731,664)	15,225,980	-
Claims Payable	1,179,758	7,786,759	(7,849,829)	1,116,688	-
Compensated Absences	1,536,829	2,061,652	(1,796,459)	1,802,022	631,502
Total Governmental Activities	\$ 31,224,115	\$ 20,879,716	\$ (19,198,935)	\$ 32,904,896	\$ 2,192,990
Business-type Activities:					
Compensated Absences	\$ -	\$ 33,718	\$ 20,272	\$ 13,446	\$ 9,446
Total Business-type Activities	\$ -	\$ 33,718	\$ 20,272	\$ 13,446	\$ 9,446

The County has changed the measurement period for the net pension liability to be one year prior to the fiscal year-end. This change is a result of availability of plan information related to the multiple-employer defined benefit plan as of December 31, 2019. See Note 17 for more information.

For governmental activities, the total OPEB liability, capital leases, net pension liability, and compensated absences are generally liquidated by the General Fund.

**Note 7 Long-Term Debt (Continued)**

**B. Debt Summaries (Continued)**

**Direct Borrowing - Notes Payable** – On April 6, 2010, the County executed a note to Spring Creek Properties, LLC for the purpose of purchasing real estate for the development of a recreational park in the west side of the County. The principal sum of the note is \$949,600 with annual payments of \$94,960, plus interest at 4.25%. The note matured on December 31, 2019. The park land serves as collateral for the note.

In April 2018, the County entered into a loan agreement with 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 \$205,118 on the project; as such, the balance of \$1,394,882 was not drawn down from GEFA as of December 31, 2019 and a maturity schedule will be provided upon completion of the project.

**Intergovernmental contracts payable** – On April 17, 2018, the City of Dalton Building Authority issued \$3,200,000 of revenue bonds at 3.14% for the construction of a new fire station and related equipment. At that time, the County executed a contract which obligates them to pay the debt service obligations on the full bond. Payments are due January 1 and interest on July 1, maturing in 2029.

Intergovernmental contracts payable requirements are as follows:

Year	Governmental Activities		
	Intergovernmental Contracts Payable		
	Principal	Interest	Total
2020	\$ -	\$ -	\$ -
2021	265,000	80,620	345,620
2022	270,000	72,220	342,220
2023	280,000	63,585	343,585
2024	290,000	54,636	344,636
2025-2029	1,595,000	128,346	1,723,346
Total	<u>\$ 2,700,000</u>	<u>\$ 399,407</u>	<u>\$ 3,099,407</u>

The County has made the January 1, 2020 payment on the 2019 intergovernmental contract prior to December 31, 2019. These outlays have been reported as a prepaid item in the governmental fund, but is show as a reduction of the long-term liability in the governmental activities.

**Note 7 Long-Term Debt (Continued)**

**B. Debt Summaries (Continued)**

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

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

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

On 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.

**Note 7 Long-Term Debt (Continued)**

**B. Debt Summaries (Continued)**

Annual debt service requirements to amortize all obligations outstanding, as of December 31, 2019 follow:

Year	Governmental Activities		
	Revenue Bonds Payable		
	Principal	Interest	Total
2020	\$ 1,265,000	\$ 107,285	\$ 1,372,285
2021	859,000	76,168	935,168
2022	509,000	56,018	565,018
2023	524,000	40,574	564,574
2024	539,000	24,682	563,682
2025	556,000	8,312	564,312
Total	\$ 4,252,000	\$ 313,039	\$ 4,565,039

**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 Douglas 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: 1.00% of Average Annual Compensation up to \$6,000, plus 1.50% of Average Annual Compensation in excess of \$6,000, 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.

**Note 8 Defined Benefit Pension Plans (Continued)**

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](http://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, 2020, the date of the most recent actuarial valuation, the Plan’s membership consisted of the following:

Retirees, Beneficiaries and Disableds receiving benefits	203
Terminated plan participants entitled to but not yet receiving benefits	269
Active employees participating in the Plan	<u>514</u>
Total number of Plan participants	<u><u>986</u></u>

**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, 2019, the County's contribution rate was 9.50% of annual payroll. County contributions to the Plan were \$1,867,847 for the year ended December 31, 2019.

**Net Pension Liability of the County** – The County’s net pension liability was measured as of December 31, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2018, with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2018.

**Note 8 Defined Benefit Pension Plans (Continued)**

**Net Pension Liability of the County (Continued) – Actuarial assumptions.** The total pension liability in the January 1, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation .....	3.00%
Salary increases .....	4.0% plus and age based scale
Investment rate of return .....	7.00%, net of pension plan investment expense, including inflation

Mortality rates for the January 1, 2018, actuarial valuation were based on the RP-2000 Combined Healthy Mortality Table projected with Scale AA to 2018.

The actuarial assumptions used in the January 1, 2018, valuation were based on the results of an actuarial experience study through February 2019.

The long-term expected rate of return on pension plan investments was determined through a blend of using a building-block method based on 20-year benchmarks (33.33%) and 30-year benchmarks (33.33%), as well as forward-looking capital market assumptions for a moderate asset allocation (33.34%), as determined by UBS. Expected future rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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, 2018, are summarized in the following table.

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30%	6.56%
Large Cap equity	30%	10.22
International equity	15%	5.86
Other equity	20%	10.33
Real estate	5%	9.33
Total	100%	

\* Rates shown are net of the 3.00% assumed rate of inflation

**Note 8 Defined Benefit Pension Plans (Continued)**

**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, 2019, were as follows:

	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (a) - (b)</b>
<b>Balances at 12/31/17</b>	\$ 45,291,609	\$ 38,646,676	\$ 6,644,933
<b>Changes for the year:</b>			
Service cost	594,570	-	594,570
Interest	3,220,859	-	3,220,859
Differences between expected and actual experience	(233,582)	-	(233,582)
Changes in actuarial assumptions	2,951,217	-	2,951,217
Contributions—employer	-	1,498,082	(1,498,082)
Net investment income	-	(1,718,103)	1,718,103
Benefit payments, including refunds of employee contributions	(1,731,952)	(1,731,952)	-
Other changes	-	(1,739,648)	1,739,648
Administrative expense	-	(88,314)	88,314
<b>Net changes</b>	<b>4,801,112</b>	<b>(3,779,935)</b>	<b>8,581,047</b>
<b>Balances at 12/31/18</b>	<b>\$ 50,092,721</b>	<b>\$ 34,866,741</b>	<b>\$ 15,225,980</b>

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.

**Note 8 Defined Benefit Pension Plans (Continued)**

**Sensitivity of the net pension liability to changes in the discount rate** – The following presents the net pension liability of the County, calculated using the discount rate of 7.0 percent, as well as what the County’s net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate:

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
County's net pension liability	\$ 22,840,897	\$ 15,225,980	\$ 8,907,239

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, 2019, and the current sharing pattern of costs between employer and employee.

**Pension Expense and Deferred Outflows of Resources Related to Pensions** – For the year ended December 31, 2019, the County recognized pension expense of \$5,157,817. At December 31, 2019, 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	\$ 768,613	\$ 425,139
Differences resulting from changes in actuarial assumptions	3,118,352	-
Net difference between projected and actual earnings on pension plan investments	2,582,337	-
Contributions subsequent to the measurement date	1,867,847	-
Total	<u>\$ 8,337,149</u>	<u>\$ 425,139</u>

**Note 8 Defined Benefit Pension Plans (Continued)**

**Pension Expense and Deferred Outflows of Resources Related to Pensions (Continued)** – County contributions subsequent to the measurement date of \$1,867,847 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, 2020. 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:			
2020		\$	2,342,520
2021			1,429,096
2022			895,022
2023			1,377,525
	Total	\$	<u>6,044,163</u>

**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:

**Note 9 Other Postemployment Benefits (Continued)**

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, 2019 are as follows:

Medical	Monthly Premium	Employee Premium
Retiree only	\$ 619	\$ 240
Retiree + 1	1,239	428
Retiree + Family	1,858	526

**Plan Membership** - Membership of the OPEB Plan consisted of the following at January 1, 2018, the date of the latest actuarial valuation:

Active participants	293
Retirees and beneficiaries currently receiving benefits	<u>13</u>
Total	<u><u>306</u></u>

**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, 2019, the County contributed \$563,151 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, 2019 and was determined by an actuarial valuation as of January 1, 2018.

**Note 9 Other Postemployment Benefits (Continued)**

**Actuarial assumptions** - The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount Rate:	3.71%
Healthcare Cost Trend Rate:	7.50% - 5.00%, Ultimate Trend in 2024 (including inflation)
Inflation Rate:	3.00%
Salary increase:	2.50% to 5.50%, including inflation
Participation rate:	

Type of Participant	Years of Service	
	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-2018.

The actuarial assumptions used in the January 1, 2019 valuation were based on the results of an actuarial experience study performed concurrently with the January 1, 2018 valuation.

**Discount rate** - The discount rate used to measure the total OPEB liability was 3.71%. This was an increase in the rate from the prior year's rate of 3.31%. This rate was based on the year-end Bond Buyer General Obligation 20-year Municipal Bond Index published by The Bond Buyer.

**Changes in the Total OPEB Liability of the County** - The changes in the total OPEB liability of the County for the year ended December 31, 2019, were as follows:

	<b>Total OPEB Liability</b>
<b>Balances at 12/31/18</b>	<u>\$ 7,762,500</u>
<b>Changes for the year:</b>	
Service cost	280,900
Interest	265,200
Assumption changes	(284,200)
Difference between expected and actual experience	(656,300)
Benefit payments	<u>(61,500)</u>
<b>Net changes</b>	<u>(455,900)</u>
<b>Balances at 12/31/19</b>	<u><u>\$ 7,306,600</u></u>

**Note 9 Other Postemployment Benefits (Continued)**

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 (2.71%) or 1-percentage-point higher (4.71%) than the current discount rate:

	1% Decrease (2.71%)	Discount Rate (3.71%)	1% Increase (4.71%)
Total OPEB liability	\$ 8,011,100	\$ 7,306,600	\$ 6,662,400

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates - The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.5% decreasing to 4.0%) or 1-percentage-point higher (8.5% decreasing to 6.0%) than the current healthcare cost trend rates:

	1% Decrease (6.5% decreasing to 4.0%)	Discount Rate (7.5% decreasing to 5.0%)	1% Increase (8.5% decreasing to 6.0%)
Total OPEB liability	\$ 6,242,900	\$ 7,306,600	\$ 8,346,000

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, 2019 and the current sharing pattern of costs between employer and inactive employees.

**Note 9 Other Postemployment Benefits (Continued)**

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** - For the year ended December 31, 2019, the County recognized OPEB expense of \$432,900. At December 31, 2019, 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
	<u>                    </u>	<u>                    </u>
Differences between expected and actual experience	\$ -	\$ 577,300
Changes in assumptions	-	250,000
Benefits payments subsequent to the measurement date	<u>563,151</u>	<u>-</u>
Total	<u>\$ 563,151</u>	<u>\$ 827,300</u>

The amounts reported as deferred outflows of resources related to OPEB resulting from County benefit payments subsequent to the measurement date, of \$563,151, will be recognized as a decrease of the total OPEB liability in the year ending December 31, 2020. 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:	
2020	\$ (113,200)
2021	(113,200)
2022	(113,200)
2023	(113,200)
2024	(113,200)
Thereafter	<u>(261,300)</u>
Total	<u>\$ (827,300)</u>

**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.

**Note 10 Defined Contribution Plans (Continued)**

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 2019, employer matching contributions totaled \$375,714.

**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 2019, 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, 2019, 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 as follows:

Date	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Year Liability
2018	\$ 639,254	\$ 661,131	\$ (544,066)	\$ 756,319
2019	756,319	218,194	(306,981)	667,532

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 Estimates	End of Fiscal Year Liability
2018	\$ 385,456	\$ 6,965,757	\$ (6,927,774)	\$ 423,439
2019	423,439	7,568,565	(7,542,848)	449,156

**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 July 15, 2020. A copy of the separately issued financial statements can be obtained at their administrative office at 4350 Gazaway Drive SE, Dalton, Georgia 30720.

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 charge for services on 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:

<b>Landfill sites:</b>	<b>Westside</b>	<b>Old Dixie II, IV &amp; V</b>	<b>Old Dixie VI - Sites I &amp; II</b>	<b>Old Dixie VI - Sites III &amp; IV</b>	<b>Balefill</b>	<b>Total</b>
Estimated future costs:						
Closure	Closed	Closed	\$ 3,216,000	\$ 2,217,000	\$ 1,767,000	\$ 7,200,000
Post-closure	465,000	1,170,000	2,165,000	1,493,000	1,243,000	6,536,000
	<u>465,000</u>	<u>1,170,000</u>	<u>5,381,000</u>	<u>3,710,000</u>	<u>3,010,000</u>	<u>13,736,000</u>
Percentage of capacity as of December 31, 2019	100.0%	100.0%	100.0%	67.2%	84.4%	
Liability at Dec 31, 2019	<u>465,000</u>	<u>1,170,000</u>	<u>5,381,000</u>	<u>2,494,000</u>	<u>2,540,000</u>	<u>12,050,000</u>
Land acquisition	<u>50,000</u>	-	-	-	-	<u>50,000</u>
Accrual at Dec 31, 2019	<u>\$ 515,000</u>	<u>\$ 1,170,000</u>	<u>\$ 5,381,000</u>	<u>\$ 2,494,000</u>	<u>\$ 2,540,000</u>	<u>\$ 12,100,000</u>

The DWRSWMA will record the remaining estimated cost of closure and post-closure care costs of \$1,636,000 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 2019. Actual costs when incurred may be higher due to inflation, changes in technology, or changes in laws and regulations. As of December 31, 2019 the DWRSWMA reported an ending net position of \$29,252,628; which was an increase of \$3,449,733 from the December 31, 2018 net position.

**Note 12 Joint Ventures (Continued)**

**Dalton-Whitfield Regional Solid Waste Management Authority (Continued)** – 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 June 21, 2019. A copy of the separately issued financial statements can be obtained at their administrative office at 2211 Dug Gap Battle Road, Dalton, Georgia 30720.

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, 2019, the Convention Center reported an ending net position of \$10,714,483; which was an increase of \$209,235.

**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 July 15, 2020. 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, 2019, the JDA reported an ending net position of \$2,045,642; which was an increase of \$976,999 from the December 31, 2018 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 \$67,601 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, 2019, the County has contractual commitments on uncompleted contracts of approximately \$5,144,296.

**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 \$228,692 and expended the full 100% of the revenues on the promotion of tourism.

**Note 16 Tax Abatements**

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

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

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

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.

Thirteen tax abatement agreements are outstanding as of December 31, 2019. Reductions in tax revenues attributable to Whitfield County, Georgia were \$2,361,082.

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**Note 17 Restatements**

For the year ended December 31, 2019, the County has determined a restatement to beginning net position was required in the County's governmental activities for the change in the measurement period of the County's defined benefit plan. The County participates in a multiple-employer benefit plan and as of year-end the County's share of the plan fiduciary net position was not available. The effect of the restatement resulted in a change to beginning net position of the governmental activities as follows:

	<b>Governmental Activities</b>
Net Position, governmental activities, as previously reported	\$ 241,987,989
Restatement for change in pension measurement period	2,157,196
Restatement for deferred outflows of resources which were contributed subsequent to December 31, 2017 measurement date	1,498,082
Net Position, governmental activities, as restated	<u>\$ 245,643,267</u>

## **REQUIRED SUPPLEMENTARY INFORMATION**

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

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

**WHITFIELD COUNTY, GEORGIA**  
*Schedules of Required Supplementary Information*  
*Schedule of Changes in the County's Total OPEB Liability*  
*And Related Ratios*  
*For the Year Ended December 31, 2019*

	2019	2018
<b>Total OPEB liability</b>		
Service cost	\$ 280,900	\$ 274,000
Interest on total OPEB liability	265,200	252,200
Differences between expected and actual experience	(656,300)	-
Changes in actuarial assumptions	(284,200)	-
Benefit payments	(61,500)	(214,800)
<b>Net change in total OPEB liability</b>	(455,900)	311,400
<b>Total OPEB liability - beginning</b>	7,762,500	7,451,100
<b>Total OPEB liability - ending</b>	<u>\$ 7,306,600</u>	<u>\$ 7,762,500</u>
<b>Covered payroll</b>	\$ 13,367,100	\$ 13,367,100
<b>County's total OPEB liability as a percentage of covered payroll</b>	54.7%	58.1%

**Notes to the Schedule**

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

**WHITFIELD COUNTY, GEORGIA**  
*Schedules of Required Supplementary Information*  
*Schedule of Changes in the County's Net Pension Liability*  
*And Related Ratios - ACG Plan*  
*For the Year Ended December 31, 2019*

	2018	2017	2016	2015	2014
<b>Total pension liability</b>					
Service cost	\$ 594,570	\$ 554,097	\$ 509,289	\$ 462,662	\$ 479,120
Interest on total pension liability	3,220,859	3,101,595	2,898,002	2,641,503	2,522,904
Differences between expected and actual experience	(233,582)	(425,004)	1,828,569	497,388	-
Changes in actuarial assumptions	2,951,217	99,318	1,338,116	1,344,262	-
Benefit payments, including refunds of employee contributions	(1,731,952)	(1,638,034)	(1,614,361)	(1,525,835)	(1,420,706)
<b>Net change in total pension liability</b>	<u>4,801,112</u>	<u>1,691,972</u>	<u>4,959,615</u>	<u>3,419,980</u>	<u>1,581,318</u>
<b>Total pension liability - beginning</b>	<u>45,291,609</u>	<u>43,599,637</u>	<u>38,640,022</u>	<u>35,220,042</u>	<u>33,638,724</u>
<b>Total pension liability - ending (a)</b>	<u>\$ 50,092,721</u>	<u>\$ 45,291,609</u>	<u>\$ 43,599,637</u>	<u>\$ 38,640,022</u>	<u>\$ 35,220,042</u>
<b>Plan fiduciary net position</b>					
Contributions - employer	\$ 1,498,082	\$ 1,504,596	\$ 500,000	\$ 1,055,865	\$ 876,506
Net investment income	(1,718,103)	5,486,159	2,387,843	257,095	2,320,411
Benefit payments, including refunds of employee contributions	(1,731,952)	(1,638,034)	(1,614,361)	(1,525,835)	(1,420,706)
Administrative expenses	(88,314)	(81,692)	(82,961)	(75,736)	(71,788)
Other changes	(1,739,648)	(276,533)	(260,299)	(274,034)	(260,175)
<b>Net change in plan fiduciary net position</b>	<u>(3,779,935)</u>	<u>4,994,496</u>	<u>930,222</u>	<u>(562,645)</u>	<u>1,444,248</u>
<b>Plan fiduciary net position - beginning</b>	<u>38,646,676</u>	<u>33,652,180</u>	<u>32,721,958</u>	<u>33,284,603</u>	<u>31,840,355</u>
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 34,866,741</u>	<u>\$ 38,646,676</u>	<u>\$ 33,652,180</u>	<u>\$ 32,721,958</u>	<u>\$ 33,284,603</u>
<b>County's net pension liability - ending (a) - (b)</b>	<u>\$ 15,225,980</u>	<u>\$ 6,644,933</u>	<u>\$ 9,947,457</u>	<u>\$ 5,918,064</u>	<u>\$ 1,935,439</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	69.6%	85.3%	77.2%	84.7%	94.5%
<b>Covered payroll</b>	\$ 19,284,710	\$ 18,256,183	\$ 17,477,196	\$ 15,716,628	\$ 15,939,437
<b>County's net pension liability as a percentage of covered payroll</b>	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.

**WHITFIELD COUNTY, GEORGIA**  
*Schedules of Required Supplementary Information*  
*Schedule of County Contributions - ACCG Plan*  
*For the Year Ended December 31, 2019*

	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 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	<u>1,867,847</u>	<u>1,498,082</u>	<u>1,504,596</u>	<u>500,000</u>	<u>1,055,865</u>	<u>876,506</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 810,742</u>	<u>\$ (16,252)</u>	<u>\$ 173,621</u>
Covered payroll	19,661,547	19,284,710	18,256,183	17,477,196	15,716,628	15,939,437
Contributions as a percentage of Covered payroll	9.5%	7.8%	8.2%	2.9%	6.7%	6.6%

**Notes to the Schedule**

Valuation Date	January 1, 2019
Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	Smoothed market value with a 5-year smoothing period.
Assumed Rate of Return on Investments	7.00%
Projected Salary Increases	4.0% per year with an age based scale from 0.5% - 1.0%
Cost-of-living Adjustment	N/A
Amortization Method	Closed level dollar for unfunded liability
Remaining Amortization Period	None remaining

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

## **SUPPLEMENTARY INFORMATION**

**WHITFIELD COUNTY, GEORGIA**  
*General Fund*  
*Detailed Schedule of Revenues, Expenditures, and Changes in*  
*Fund Balance - Budget and Actual (GAAP Basis)*  
*For the Year Ended December 31, 2019*

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 25,594,000	\$ 25,594,000	\$ 23,977,564	\$ (1,616,436)
Motor vehicle and mobile home taxes	-	-	634,751	634,751
Motor vehicle title ad valorem tax	2,723,000	2,723,000	3,191,808	468,808
Alternative ad valorem tax	130,000	130,000	123,986	(6,014)
Local option sales taxes	9,909,000	9,909,000	11,159,405	1,250,405
Transfer taxes	110,000	110,000	121,637	11,637
Franchise taxes	425,000	425,000	477,175	52,175
Alcoholic beverage taxes	400,000	400,000	411,188	11,188
Business taxes	110,000	110,000	118,284	8,284
<b>Total taxes</b>	<b>39,401,000</b>	<b>39,401,000</b>	<b>40,215,798</b>	<b>814,798</b>
Licenses and permits:				
Alcoholic beverage licenses	65,000	65,000	73,650	8,650
Zoning and business licenses	36,000	36,000	36,217	217
Building and mobile home permits	425,000	425,000	448,726	23,726
Other	1,000	1,000	1,575	575
<b>Total licenses and permits</b>	<b>527,000</b>	<b>527,000</b>	<b>560,168</b>	<b>33,168</b>
Intergovernmental revenues:				
United States Government	1,070,084	1,070,084	1,090,540	20,456
State of Georgia	1,109,123	1,109,123	1,156,623	47,500
City of Dalton	2,500	2,500	2,500	-
Joint Development Authority	1,697,500	1,697,500	1,811,853	114,353
<b>Total intergovernmental revenues</b>	<b>3,879,207</b>	<b>3,879,207</b>	<b>4,061,516</b>	<b>182,309</b>
Charges for services:				
Clerk of Court	355,000	355,000	351,689	(3,311)
Probate Court	216,000	216,000	200,353	(15,647)
Magistrate Court	220,000	220,000	235,603	15,603
Sheriff's Department	113,900	113,900	97,236	(16,664)
State of Georgia	30,000	30,000	46,457	16,457
Federal Government	50,000	50,000	24,003	(25,997)
City of Dalton, Georgia	259,000	259,000	303,632	44,632
Other Cities	12,600	12,600	24,022	11,422
Jail	160,000	160,000	134,162	(25,838)
Tax Commissioner's Office	1,230,000	1,230,000	1,227,465	(2,535)
Public Works	129,000	388,749	381,361	(7,388)
Board of Elections and Registrar	27,000	27,000	22,932	(4,068)
Animal Control	14,000	14,000	18,090	4,090
Parks and recreation	139,500	139,500	156,571	17,071
Other	61,700	115,865	145,756	29,891
<b>Total charges for services</b>	<b>3,017,700</b>	<b>3,331,614</b>	<b>3,369,332</b>	<b>37,718</b>

(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, 2019*

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
<b>REVENUES-continued</b>				
Fines, forfeitures and penalties:				
Clerk of Office	\$ 400,000	\$ 400,000	\$ 328,113	\$ (71,887)
Probate Court	600,000	600,000	505,641	(94,359)
Magistrate Court	80,000	80,000	109,519	29,519
Juvenile Court	3,000	3,000	1,684	(1,316)
<b>Total fines, forfeitures and penalties</b>	<b>1,083,000</b>	<b>1,083,000</b>	<b>944,957</b>	<b>(138,043)</b>
Investment earnings:				
Interest	5,000	5,000	117,098	112,098
Contributions & donations-private source:				
Private contributions	3,500	3,500	3,550	50
Miscellaneous:				
Whitfield County Board of Education	360,000	360,000	360,039	39
Murray County Board of Commissioners	322,600	322,600	323,608	1,008
State of Georgia	135,000	135,000	150,148	15,148
Other	317,500	317,500	441,464	123,964
<b>Total miscellaneous</b>	<b>1,135,100</b>	<b>1,135,100</b>	<b>1,275,259</b>	<b>140,159</b>
<b>TOTAL REVENUES</b>	<b>49,051,507</b>	<b>49,365,421</b>	<b>50,547,678</b>	<b>1,182,257</b>
<b>EXPENDITURES</b>				
General Government:				
Administration -				
Personal services and employee benefits	333,185	335,773	338,051	(2,278)
Purchased and contracted services	55,900	314,400	313,623	777
Supplies	21,100	50,350	46,167	4,183
Other	1,000	1,000	2,243	(1,243)
<b>Total Administration</b>	<b>411,185</b>	<b>701,523</b>	<b>700,084</b>	<b>1,439</b>
Board of Elections -				
Personal services and employee benefits	261,590	262,458	242,993	19,465
Purchased and contracted services	63,950	53,804	69,059	(15,255)
Supplies	7,500	17,642	16,658	984
<b>Total Board of Elections</b>	<b>333,040</b>	<b>333,904</b>	<b>328,710</b>	<b>5,194</b>
Finance -				
Personal services and employee benefits	660,800	664,917	592,296	72,621
Purchased and contracted services	90,525	91,775	93,735	(1,960)
Supplies	11,500	10,250	10,193	57
<b>Total Finance</b>	<b>762,825</b>	<b>766,942</b>	<b>696,224</b>	<b>70,718</b>

(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, 2019*

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
<b>EXPENDITURES-continued</b>				
General Government - continued:				
Information Technology -				
Personal services and employee benefits	\$ 537,079	\$ 541,175	\$ 540,333	\$ 842
Purchased and contracted services	434,648	438,883	433,905	4,978
Supplies	81,500	88,510	92,502	(3,992)
Total Information Technology	<u>1,053,227</u>	<u>1,068,568</u>	<u>1,066,740</u>	<u>1,828</u>
Human Resources -				
Personal services and employee benefits	376,131	378,981	367,195	11,786
Purchased and contracted services	86,925	86,925	67,911	19,014
Supplies	29,725	29,725	41,157	(11,432)
Total Human Resources	<u>492,781</u>	<u>495,631</u>	<u>476,263</u>	<u>19,368</u>
Tax Commissioner -				
Personal services and employee benefits	1,232,497	1,257,597	1,262,802	(5,205)
Purchased and contracted services	176,220	191,925	187,936	3,989
Supplies	41,780	37,080	31,906	5,174
Total Tax Commissioner	<u>1,450,497</u>	<u>1,486,602</u>	<u>1,482,644</u>	<u>3,958</u>
Tax Assessor -				
Personal services and employee benefits	1,346,378	1,356,266	1,325,976	30,290
Purchased and contracted services	242,925	244,625	200,318	44,307
Supplies	56,328	54,628	49,511	5,117
Total Tax Assessor	<u>1,645,631</u>	<u>1,655,519</u>	<u>1,575,805</u>	<u>79,714</u>
Board of Equalization -				
Personal services and employee benefits	10,819	10,819	5,679	5,140
Purchased and contracted services	4,825	4,825	1,769	3,056
Supplies	520	520	-	520
Total Board of Equalization	<u>16,164</u>	<u>16,164</u>	<u>7,448</u>	<u>8,716</u>
Buildings and Grounds -				
Personal services and employee benefits	756,300	761,508	755,108	6,400
Purchased and contracted services	138,785	138,785	164,207	(25,422)
Supplies	549,600	497,175	445,750	51,425
Total Buildings and Grounds	<u>1,444,685</u>	<u>1,397,468</u>	<u>1,365,065</u>	<u>32,403</u>
Public Information -				
Personal services and employee benefits	29,033	34,497	34,749	(252)
Purchased and contracted services	600	600	525	75
Supplies	5,200	5,200	5,019	181
Total Public Information	<u>34,833</u>	<u>40,297</u>	<u>40,293</u>	<u>4</u>

(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, 2019*

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>EXPENDITURES-continued</b>				
Non-departmental -				
Contingency	\$ 1,000,000	\$ -	\$ -	\$ -
Attorney fees	230,000	230,000	190,992	39,008
Liability insurance	519,000	588,785	588,781	4
Audit fees	58,350	58,350	50,601	7,749
General administrative fees	79,400	79,400	79,250	150
	<u>1,886,750</u>	<u>956,535</u>	<u>909,624</u>	<u>46,911</u>
<b>Total Non-departmental</b>	<b>1,886,750</b>	<b>956,535</b>	<b>909,624</b>	<b>46,911</b>
<b>Total General Government</b>	<b>9,531,618</b>	<b>8,919,153</b>	<b>8,648,900</b>	<b>270,253</b>
Judicial:				
Judicial Administration -				
Personal services and employee benefits	358,619	361,359	356,125	5,234
Purchased and contracted services	197,350	223,250	228,288	(5,038)
Supplies	12,340	15,765	14,917	848
	<u>568,309</u>	<u>600,374</u>	<u>599,330</u>	<u>1,044</u>
<b>Total Judicial Administration</b>	<b>568,309</b>	<b>600,374</b>	<b>599,330</b>	<b>1,044</b>
Judge Morris' Office -				
Personal services and employee benefits	20,817	20,817	21,022	(205)
Purchased and contracted services	29,125	27,075	26,695	380
Supplies	3,250	5,300	5,095	205
	<u>53,192</u>	<u>53,192</u>	<u>52,812</u>	<u>380</u>
<b>Total Judge Morris' Office</b>	<b>53,192</b>	<b>53,192</b>	<b>52,812</b>	<b>380</b>
Judge Boyett's Office -				
Personal services and employee benefits	20,817	20,817	21,022	(205)
Purchased and contracted services	29,100	29,180	28,384	796
Supplies	4,050	3,970	1,932	2,038
	<u>53,967</u>	<u>53,967</u>	<u>51,338</u>	<u>2,629</u>
<b>Total Judge Boyett's Office</b>	<b>53,967</b>	<b>53,967</b>	<b>51,338</b>	<b>2,629</b>
Judge Wilbanks' Office -				
Personal services and employee benefits	19,377	19,377	19,426	(49)
Purchased and contracted services	30,125	37,770	37,619	151
Supplies	2,975	2,745	2,838	(93)
	<u>52,477</u>	<u>59,892</u>	<u>59,883</u>	<u>9</u>
<b>Total Judge Wilbanks' Office</b>	<b>52,477</b>	<b>59,892</b>	<b>59,883</b>	<b>9</b>
Judge Minter's Office -				
Personal services and employee benefits	19,377	19,377	19,426	(49)
Purchased and contracted services	29,075	33,659	33,398	261
Supplies	3,350	5,635	5,840	(205)
	<u>51,802</u>	<u>58,671</u>	<u>58,664</u>	<u>7</u>
<b>Total Judge Minter's Office</b>	<b>51,802</b>	<b>58,671</b>	<b>58,664</b>	<b>7</b>

(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, 2019*

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>EXPENDITURES-continued</b>				
Judicial - continued:				
Clerk of Superior Court -				
Personal services and employee benefits	\$ 797,199	\$ 803,321	\$ 784,200	\$ 19,121
Purchased and contracted services	120,550	123,702	110,114	13,588
Supplies	42,892	39,740	32,388	7,352
Total Clerk of Superior Court	960,641	966,763	926,702	40,061
District Attorney -				
Personal services and employee benefits	918,608	918,608	939,909	(21,301)
Purchased and contracted services	505,991	502,736	474,961	27,775
Supplies	50,770	54,025	52,038	1,987
Total District Attorney	1,475,369	1,475,369	1,466,908	8,461
Magistrate Court -				
Personal services and employee benefits	868,564	875,087	840,147	34,940
Purchased and contracted services	91,825	90,964	84,752	6,212
Supplies	25,400	26,261	25,272	989
Total Magistrate Court	985,789	992,312	950,171	42,141
Probate Court -				
Personal services and employee benefits	474,948	478,550	464,893	13,657
Purchased and contracted services	65,290	64,390	53,348	11,042
Supplies	12,400	13,300	12,075	1,225
Total Probate Court	552,638	556,240	530,316	25,924
Juvenile Court -				
Personal services and employee benefits	737,730	743,595	741,455	2,140
Purchased and contracted services	178,490	181,875	182,380	(505)
Supplies	21,000	18,535	18,231	304
Total Juvenile Court	937,220	944,005	942,066	1,939
Public Defender Court -				
Personal services and employee benefits	633,340	633,340	597,830	35,510
Purchased and contracted services	150,082	148,483	129,596	18,887
Supplies	24,589	26,188	21,215	4,973
Total Public Defender	808,011	808,011	748,641	59,370
<b>Total Judicial</b>	<b>6,499,415</b>	<b>6,568,796</b>	<b>6,386,831</b>	<b>181,965</b>

(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, 2019*

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>EXPENDITURES-continued</b>				
Public safety:				
Sheriff's Department -				
Personal services and employee benefits	\$ 6,653,219	\$ 6,704,944	\$ 6,873,652	\$ (168,708)
Purchased and contracted services	596,955	611,955	461,078	150,877
Supplies	530,700	580,189	541,121	39,068
Total Sheriff's Department	<u>7,780,874</u>	<u>7,897,088</u>	<u>7,875,851</u>	<u>21,237</u>
Correctional Center -				
Personal services and employee benefits	5,845,077	6,364,240	6,347,261	16,979
Purchased and contracted services	1,711,033	1,843,509	1,823,283	20,226
Supplies	599,800	592,553	612,768	(20,215)
Total Correctional Center	<u>8,155,910</u>	<u>8,800,302</u>	<u>8,783,312</u>	<u>16,990</u>
Coroner-				
Personal services and employee benefits	56,195	56,195	57,011	(816)
Purchased and contracted services	37,145	36,773	25,051	11,722
Supplies	4,000	4,000	358	3,642
Total Coroner	<u>97,340</u>	<u>96,968</u>	<u>82,420</u>	<u>14,548</u>
Animal Control -				
Personal services and employee benefits	217,537	219,277	222,097	(2,820)
Purchased and contracted services	20,500	18,977	17,129	1,848
Supplies	27,000	29,673	28,049	1,624
Total Animal Control	<u>265,037</u>	<u>267,927</u>	<u>267,275</u>	<u>652</u>
Emergency Management -				
Personal services and employee benefits	143,561	144,618	140,002	4,616
Purchased and contracted services	78,300	69,300	63,713	5,587
Supplies	17,300	26,300	22,481	3,819
Total Emergency Management	<u>239,161</u>	<u>240,218</u>	<u>226,196</u>	<u>14,022</u>
Emergency Medical Services	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
<b>Total Public Safety</b>	<b><u>16,788,322</u></b>	<b><u>17,552,503</u></b>	<b><u>17,485,054</u></b>	<b><u>67,449</u></b>
Public Works:				
Public Works -				
Personal services and employee benefits	3,681,280	3,706,050	3,476,823	229,227
Purchased and contracted services	595,100	596,500	656,824	(60,324)
Supplies	2,541,739	2,796,285	2,703,923	92,362
Total Public Works	<u>6,818,119</u>	<u>7,098,835</u>	<u>6,837,570</u>	<u>261,265</u>

(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, 2019*

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
<b>EXPENDITURES-continued</b>				
Health and Welfare:				
Physical and Mental Health	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
Family Support Council	10,000	10,000	10,000	-
Greenhouse Advocacy	12,000	12,000	12,000	-
Family and Children Services	80,000	80,000	80,000	-
Department of Veterans Services	1,000	1,000	984	16
Pauper fund	16,000	16,000	9,000	7,000
<b>Total Health and Welfare</b>	<b>369,000</b>	<b>369,000</b>	<b>361,984</b>	<b>7,016</b>
Culture and Recreation:				
Parks and Recreation -				
Personal services and employee benefits	564,774	568,883	507,274	61,609
Purchased and contracted services	175,000	176,600	170,187	6,413
Supplies	407,100	392,275	392,619	(344)
<b>Total Culture and Recreation</b>	<b>1,146,874</b>	<b>1,137,758</b>	<b>1,070,080</b>	<b>67,678</b>
Housing and Development:				
County Extension Service -				
Personal services and employee benefits	40,403	40,403	39,086	1,317
Purchased and contracted services	65,335	66,087	63,265	2,822
Supplies	17,025	16,638	20,774	(4,136)
<b>Total County Extension Service</b>	<b>122,763</b>	<b>123,128</b>	<b>123,125</b>	<b>3</b>
Inspections and Enforcement -				
Personal services and employee benefits	390,488	393,095	371,250	21,845
Purchased and contracted services	20,800	21,400	16,048	5,352
Supplies	21,750	21,150	15,156	5,994
<b>Total Inspections and Enforcement</b>	<b>433,038</b>	<b>435,645</b>	<b>402,454</b>	<b>33,191</b>
Housing and Development - continued:				
County Planner -				
Purchased and contracted services	48,000	48,000	48,000	-
<b>Total County Planner</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>	<b>-</b>
Metropolitan Planning Organization -				
Personal services and employee benefits	95,847	96,687	101,265	(4,578)
Purchased and contracted services	203,369	78,205	63,546	14,659
Supplies	8,000	17,500	10,830	6,670
<b>Total Metropolitan Planning Organization</b>	<b>307,216</b>	<b>192,392</b>	<b>175,641</b>	<b>16,751</b>

(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, 2019*

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>EXPENDITURES-continued</b>				
Housing and Development (continued):				
County Engineer -				
Personal services and employee benefits	\$ 697,015	\$ 702,443	\$ 704,862	\$ (2,419)
Purchased and contracted services	17,000	70,925	69,790	1,135
Supplies	19,250	17,750	14,127	3,623
Total County Engineer	<u>733,265</u>	<u>791,118</u>	<u>788,779</u>	<u>2,339</u>
Non-departmental -				
Timber protection	7,868	7,875	7,875	-
Intergovernmental payments	604,117	617,342	617,338	4
Total Non-departmental	<u>611,985</u>	<u>625,217</u>	<u>625,213</u>	<u>4</u>
<b>Total Housing and Development</b>	<b><u>2,256,267</u></b>	<b><u>2,215,500</u></b>	<b><u>2,163,212</u></b>	<b><u>52,288</u></b>
Debt Service:				
Principal payments	1,745,960	1,745,960	1,745,960	-
Interest payments	163,328	163,328	163,325	3
Total Debt Service	<u>1,909,288</u>	<u>1,909,288</u>	<u>1,909,285</u>	<u>3</u>
<b>TOTAL EXPENDITURES</b>	<b><u>45,318,903</u></b>	<b><u>45,770,833</u></b>	<b><u>44,862,916</u></b>	<b><u>907,917</u></b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>3,732,604</b>	<b>3,594,588</b>	<b>5,684,762</b>	<b>2,090,174</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	65,800	65,800	52,907	(12,893)
Transfers out	(1,785,219)	(1,803,926)	(1,753,210)	50,716
Proceeds from sale of capital assets	49,000	49,000	99,950	50,950
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(1,670,419)</u>	<u>(1,689,126)</u>	<u>(1,600,353)</u>	<u>88,773</u>
<b>NET CHANGE IN FUND BALANCE</b>	2,062,185	1,905,462	4,084,409	2,178,947
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>23,067,738</u>	<u>23,067,738</u>	<u>23,067,738</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 25,129,923</u>	<u>\$ 24,973,200</u>	<u>\$ 27,152,147</u>	<u>\$ 2,178,947</u>

## **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, 2019*

	<b>Special Revenue Funds</b>	<b>Capital Projects Funds</b>	<b>Debt Service Fund</b>	<b>Total Non-major Governmental Funds</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,680,362	\$ 6,629,062	\$ 2,528	\$ 8,311,952
Receivables (net of allowance for uncollectibles):				
Taxes	213,120	-	-	213,120
Accounts	-	1,312	-	1,312
Due from other governments	348,300	1,063,458	-	1,411,758
Restricted cash	-	31,412	-	31,412
Prepaid items	44,637	-	-	44,637
<b>TOTAL ASSETS</b>	<b>\$ 2,286,419</b>	<b>\$ 7,725,244</b>	<b>\$ 2,528</b>	<b>\$ 10,014,191</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 81,039	\$ 216,585	\$ -	\$ 297,624
Accrued liabilities	148,140	322,992	-	471,132
Due to other funds	123,353	280,445	-	403,798
Due to other governments	-	95,586	-	95,586
<b>TOTAL LIABILITIES</b>	<b>352,532</b>	<b>915,608</b>	<b>-</b>	<b>1,268,140</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenues - property taxes	140,088	-	-	140,088
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>140,088</b>	<b>-</b>	<b>-</b>	<b>140,088</b>
<b>FUND BALANCES</b>				
Nonspendable:				
Prepaid items	44,637	-	-	44,637
Restricted:				
Judicial	1,159,085	-	-	1,159,085
Public safety	351,635	-	-	351,635
Culture and recreation	209,092	-	-	209,092
Housing and development	83,618	-	-	83,618
Construction and capital outlay	-	5,676,403	-	5,676,403
Debt service	-	-	2,528	2,528
Committed:				
Construction and capital outlay	-	1,133,233	-	1,133,233
Unassigned	(54,268)	-	-	(54,268)
<b>TOTAL FUND BALANCES</b>	<b>1,793,799</b>	<b>6,809,636</b>	<b>2,528</b>	<b>8,605,963</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 2,286,419</b>	<b>\$ 7,725,244</b>	<b>\$ 2,528</b>	<b>\$ 10,014,191</b>

**WHITFIELD COUNTY, GEORGIA**  
*Combining Statement of Revenues, Expenditures, and*  
*Changes in Fund Balances*  
*Non-major Governmental Funds*  
*For the Year Ended December 31, 2019*

	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Total Non-major Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 1,255,721	\$ -	\$ -	\$ 1,255,721
Intergovernmental revenues	382,285	1,050,116	-	1,432,401
Charges for services	2,123,793	-	-	2,123,793
Fines, forfeitures and penalties	411,910	-	-	411,910
Investment earnings	814	76,873	-	77,687
Contributions	-	75,000	-	75,000
Miscellaneous	9,509	22,941	-	32,450
<b>TOTAL REVENUES</b>	<b>4,184,032</b>	<b>1,224,930</b>	<b>-</b>	<b>5,408,962</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Judicial	694,389	-	-	694,389
Public safety	2,354,100	-	-	2,354,100
Public works	486,010	56,159	-	542,169
Health and welfare	177,000	-	-	177,000
Culture and recreations	281,785	-	-	281,785
Housing and development	471,544	1,188,866	-	1,660,410
<b>Capital outlay</b>	<b>168,057</b>	<b>1,516,361</b>	<b>-</b>	<b>1,684,418</b>
<b>Intergovernmental</b>	<b>-</b>	<b>61,000</b>	<b>-</b>	<b>61,000</b>
<b>Debt service:</b>				
Interest and fiscal charges	-	228	-	228
<b>TOTAL EXPENDITURES</b>	<b>4,632,885</b>	<b>2,822,614</b>	<b>-</b>	<b>7,455,499</b>
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES</b>	<b>(448,853)</b>	<b>(1,597,684)</b>	<b>-</b>	<b>(2,046,537)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of note payable	-	172,494	-	172,494
Transfers in	663,629	976,112	-	1,639,741
Transfers out	(173,821)	-	-	(173,821)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>489,808</b>	<b>1,148,606</b>	<b>-</b>	<b>1,638,414</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>40,955</b>	<b>(449,078)</b>	<b>-</b>	<b>(408,123)</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>1,752,844</b>	<b>7,258,714</b>	<b>2,528</b>	<b>9,014,086</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 1,793,799</b>	<b>\$ 6,809,636</b>	<b>\$ 2,528</b>	<b>\$ 8,605,963</b>

## **DEBT SERVICE FUND**

*The Debt Service Fund is used to account for the accumulation of resources for, and the payment of general long-term debt principal and interest.*

**WHITFIELD COUNTY, GEORGIA**  
*Debt Service Fund*  
*Schedule of Revenues, Expenditures, and*  
*Changes in Fund Balances - Budget and Actual*  
*For the Year Ended December 31, 2019*

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Debt service:</b>				
Principal retirement	-	-	-	-
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	-	-
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>2,528</u>	<u>2,528</u>	<u>2,528</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 2,528</u>	<u>\$ 2,528</u>	<u>\$ 2,528</u>	<u>\$ -</u>

## **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, 2019*

	Governmental Law Library Fund	District Attorney Forfeiture Fund	Sheriff's Forfeiture Fund	911 Emergency System	Whitfield County Neighborhood Stabilization Program	Conasauga A.D.R. Program	Divorce Seminar Fund	Juvenile Service Fund
<b>ASSETS</b>								
Cash and cash equivalents	\$ 106,642	\$ 23,356	\$ 67,136	\$ 100,287	\$ 83,718	\$ 366,519	\$ 2,918	\$ 95,479
Taxes receivable (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-
Accounts receivable (net of Due from other governments)	-	735	-	336,187	-	1,386	-	-
Prepaid items	-	-	-	44,637	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 106,642</b>	<b>\$ 24,091</b>	<b>\$ 67,136</b>	<b>\$ 481,111</b>	<b>\$ 83,718</b>	<b>\$ 367,905</b>	<b>\$ 2,918</b>	<b>\$ 95,479</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ -	\$ 4,226	\$ 14,823	\$ -	\$ -	\$ -	\$ 1,018
Accrued liabilities	-	-	-	132,926	-	-	-	-
Due to other funds	-	-	-	-	100	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>4,226</b>	<b>147,749</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>1,018</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable revenues - property taxes	-	-	-	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>								
Nonspendable:								
Prepaid items	-	-	-	44,637	-	-	-	-
Restricted for:								
Judicial	106,642	24,091	-	-	-	367,905	2,918	94,461
Public safety	-	-	62,910	288,725	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Housing and development	-	-	-	-	83,618	-	-	-
Unassigned	-	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>106,642</b>	<b>24,091</b>	<b>62,910</b>	<b>333,362</b>	<b>83,618</b>	<b>367,905</b>	<b>2,918</b>	<b>94,461</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 106,642</b>	<b>\$ 24,091</b>	<b>\$ 67,136</b>	<b>\$ 481,111</b>	<b>\$ 83,718</b>	<b>\$ 367,905</b>	<b>\$ 2,918</b>	<b>\$ 95,479</b>

Local Victim Assistance Program	Drug Abuse Treatment and Education	Byrne Memorial JAG/Drug Court Programs	Community Housing Improvements Program	Accountability Courts Grant Program	Georgia Civil War Heritage Trails	Jointly Funded District	Solid Waste District	Hotel/Motel Tax Fund	Total Non-major Special Revenue Funds
\$ 3,399	\$ 566,354	\$ -	\$ 100	\$ 9,642	\$ 196,765	\$ 33,640	\$ 24,407	\$ -	\$ 1,680,362
-	-	-	-	-	-	114,700	82,848	15,572	213,120
3,739	4,863	-	-	-	-	1,390	-	-	348,300
-	-	-	-	-	-	-	-	-	44,637
<u>\$ 7,138</u>	<u>\$ 571,217</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 9,642</u>	<u>\$ 196,765</u>	<u>\$ 149,730</u>	<u>\$ 107,255</u>	<u>\$ 15,572</u>	<u>\$ 2,286,419</u>
\$ 3,778	\$ 311	\$ -	\$ -	\$ 2,266	\$ -	\$ -	\$ 49,994	\$ 4,623	\$ 81,039
-	7,838	-	-	7,376	-	-	-	-	148,140
3,360	-	-	100	-	-	56,007	52,837	10,949	123,353
<u>7,138</u>	<u>8,149</u>	<u>-</u>	<u>100</u>	<u>9,642</u>	<u>-</u>	<u>56,007</u>	<u>102,831</u>	<u>15,572</u>	<u>352,532</u>
-	-	-	-	-	-	81,396	58,692	-	140,088
-	-	-	-	-	-	81,396	58,692	-	140,088
-	-	-	-	-	-	-	-	-	44,637
-	563,068	-	-	-	-	-	-	-	1,159,085
-	-	-	-	-	-	-	-	-	351,635
-	-	-	-	-	196,765	12,327	-	-	209,092
-	-	-	-	-	-	-	-	-	83,618
-	-	-	-	-	-	-	(54,268)	-	(54,268)
-	563,068	-	-	-	196,765	12,327	(54,268)	-	1,793,799
<u>\$ 7,138</u>	<u>\$ 571,217</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 9,642</u>	<u>\$ 196,765</u>	<u>\$ 149,730</u>	<u>\$ 107,255</u>	<u>\$ 15,572</u>	<u>\$ 2,286,419</u>

## WHITFIELD COUNTY, GEORGIA

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

#### Non-major Special Revenue Funds

For the Year Ended December 31, 2019

	Governmental Law Library Fund	District Attorney Forfeiture Fund	Sheriff's Forfeiture Fund	911 Emergency System	Whitfield County Neighborhood Stabilization Program	Conasauga A.D.R. Program	Divorce Seminar Fund	Juvenile Service Fund
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ 720	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	2,011,985	-	70,496	8,498	32,739
Fines, forfeitures and penalties	35,226	20,079	149,483	-	-	-	-	-
Investment earnings	101	-	81	-	-	632	-	-
Miscellaneous	1,176	-	-	8,333	-	-	-	-
<b>TOTAL REVENUES</b>	<b>36,503</b>	<b>20,079</b>	<b>149,564</b>	<b>2,021,038</b>	<b>-</b>	<b>71,128</b>	<b>8,498</b>	<b>32,739</b>
<b>EXPENDITURES</b>								
<b>Current:</b>								
Judicial	33,393	11,142	-	-	-	40,472	8,360	16,518
Public safety	-	-	48,170	2,305,930	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Housing and development	-	-	-	-	-	-	-	-
<b>Capital outlay</b>	<b>-</b>	<b>-</b>	<b>140,292</b>	<b>27,765</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>33,393</b>	<b>11,142</b>	<b>188,462</b>	<b>2,333,695</b>	<b>-</b>	<b>40,472</b>	<b>8,360</b>	<b>16,518</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,110</b>	<b>8,937</b>	<b>(38,898)</b>	<b>(312,657)</b>	<b>-</b>	<b>30,656</b>	<b>138</b>	<b>16,221</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	542,715	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>542,715</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>3,110</b>	<b>8,937</b>	<b>(38,898)</b>	<b>230,058</b>	<b>-</b>	<b>30,656</b>	<b>138</b>	<b>16,221</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>103,532</b>	<b>15,154</b>	<b>101,808</b>	<b>103,304</b>	<b>83,618</b>	<b>337,249</b>	<b>2,780</b>	<b>78,240</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 106,642</b>	<b>\$ 24,091</b>	<b>\$ 62,910</b>	<b>\$ 333,362</b>	<b>\$ 83,618</b>	<b>\$ 367,905</b>	<b>\$ 2,918</b>	<b>\$ 94,461</b>

Local Victim Assistance Program	Drug Abuse Treatment and Education	Byrne Memorial JAG/Drug Court Programs	Community Housing Improvements Program	Accountability Courts Grant Program	Georgia Civil War Heritage Trails	Jointly Funded District	Solid Waste District	Hotel/Motel Tax Fund	Total Non-major Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 596,763	\$ 429,546	\$ 228,692	\$ 1,255,721
-	-	-	85,277	289,264	2,500	3,048	2,196	-	382,285
-	-	-	-	-	-	-	-	75	2,123,793
75,582	131,540	-	-	-	-	-	-	-	411,910
-	-	-	-	-	-	-	-	-	814
-	-	-	-	-	-	-	-	-	9,509
<u>75,582</u>	<u>131,540</u>	<u>-</u>	<u>85,277</u>	<u>289,264</u>	<u>2,500</u>	<u>599,811</u>	<u>431,742</u>	<u>228,767</u>	<u>4,184,032</u>
22,675	151,651	-	-	410,178	-	-	-	-	694,389
-	-	-	-	-	-	-	-	-	2,354,100
-	-	-	-	-	-	-	486,010	-	486,010
-	-	-	-	-	-	177,000	-	-	177,000
-	-	-	-	-	26,385	255,400	-	-	281,785
-	-	-	85,277	-	-	157,500	-	228,767	471,544
-	-	-	-	-	-	-	-	-	168,057
<u>22,675</u>	<u>151,651</u>	<u>-</u>	<u>85,277</u>	<u>410,178</u>	<u>26,385</u>	<u>589,900</u>	<u>486,010</u>	<u>228,767</u>	<u>4,632,885</u>
52,907	(20,111)	-	-	(120,914)	(23,885)	9,911	(54,268)	-	(448,853)
-	-	-	-	120,914	-	-	-	-	663,629
<u>(52,907)</u>	<u>(120,914)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(173,821)</u>
<u>(52,907)</u>	<u>(120,914)</u>	<u>-</u>	<u>-</u>	<u>120,914</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>489,808</u>
-	(141,025)	-	-	-	(23,885)	9,911	(54,268)	-	40,955
-	704,093	-	-	-	220,650	2,416	-	-	1,752,844
<u>\$ -</u>	<u>\$ 563,068</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 196,765</u>	<u>\$ 12,327</u>	<u>\$ (54,268)</u>	<u>\$ -</u>	<u>\$ 1,793,799</u>

**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, 2019*

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Fines, forfeitures and penalties	\$ 43,000	\$ 43,000	\$ 35,226	\$ (7,774)
Investment earnings	100	100	101	1
Miscellaneous	-	-	1,176	1,176
<b>TOTAL REVENUES</b>	<u>43,100</u>	<u>43,100</u>	<u>36,503</u>	<u>(6,597)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Judicial	43,100	43,100	33,393	9,707
<b>TOTAL EXPENDITURES</b>	<u>43,100</u>	<u>43,100</u>	<u>33,393</u>	<u>9,707</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	3,110	3,110
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>103,532</u>	<u>103,532</u>	<u>103,532</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 103,532</u>	<u>\$ 103,532</u>	<u>\$ 106,642</u>	<u>\$ 3,110</u>

**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, 2019*

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Fines, forfeitures and penalties	\$ 20,000	\$ 20,000	\$ 20,079	\$ 79
<b>TOTAL REVENUES</b>	<u>20,000</u>	<u>20,000</u>	<u>20,079</u>	<u>79</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Judicial	20,000	20,000	11,142	8,858
<b>TOTAL EXPENDITURES</b>	<u>20,000</u>	<u>20,000</u>	<u>11,142</u>	<u>8,858</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	8,937	8,937
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>15,154</u>	<u>15,154</u>	<u>15,154</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 15,154</u>	<u>\$ 15,154</u>	<u>\$ 24,091</u>	<u>\$ 8,937</u>

**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, 2019*

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
<b>REVENUES</b>				
Fines, forfeitures and penalties	\$ 170,000	\$ 170,000	\$ 149,483	\$ (20,517)
Investment earnings	-	-	81	81
<b>TOTAL REVENUES</b>	<u>170,000</u>	<u>170,000</u>	<u>149,564</u>	<u>(20,436)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Public safety	100,000	53,347	48,170	5,177
<b>Capital outlay</b>	<u>70,000</u>	<u>135,116</u>	<u>140,292</u>	<u>(5,176)</u>
<b>TOTAL EXPENDITURES</b>	<u>170,000</u>	<u>188,463</u>	<u>188,462</u>	<u>1</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	(18,463)	(38,898)	(20,435)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>101,808</u>	<u>101,808</u>	<u>101,808</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 101,808</u>	<u>\$ 83,345</u>	<u>\$ 62,910</u>	<u>\$ (20,435)</u>

**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, 2019*

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 720	\$ 720
Charges for services	1,918,000	1,918,000	2,011,985	93,985
Miscellaneous	8,000	8,000	8,333	333
<b>TOTAL REVENUES</b>	<b>1,926,000</b>	<b>1,926,000</b>	<b>2,021,038</b>	<b>95,038</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Public safety	2,394,946	2,409,765	2,305,930	103,835
<b>Capital outlay</b>	<b>58,650</b>	<b>58,950</b>	<b>27,765</b>	<b>31,185</b>
<b>TOTAL EXPENDITURES</b>	<b>2,453,596</b>	<b>2,468,715</b>	<b>2,333,695</b>	<b>135,020</b>
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES</b>	<b>(527,596)</b>	<b>(542,715)</b>	<b>(312,657)</b>	<b>230,058</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	527,596	512,477	542,715	30,238
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>527,596</b>	<b>512,477</b>	<b>542,715</b>	<b>30,238</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>(30,238)</b>	<b>230,058</b>	<b>260,296</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>103,304</b>	<b>103,304</b>	<b>103,304</b>	<b>-</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 103,304</b>	<b>\$ 73,066</b>	<b>\$ 333,362</b>	<b>\$ 260,296</b>

**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, 2019*

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

**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, 2019*

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
<b>REVENUES</b>				
Charges for services	\$ 57,700	\$ 57,700	\$ 70,496	\$ 12,796
Investment earnings	300	300	632	332
<b>TOTAL REVENUES</b>	<b>58,000</b>	<b>58,000</b>	<b>71,128</b>	<b>13,128</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Judicial	58,000	58,000	40,472	17,528
<b>TOTAL EXPENDITURES</b>	<b>58,000</b>	<b>58,000</b>	<b>40,472</b>	<b>17,528</b>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	30,656	30,656
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>337,249</b>	<b>337,249</b>	<b>337,249</b>	<b>-</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 337,249</b>	<b>\$ 337,249</b>	<b>\$ 367,905</b>	<b>\$ 30,656</b>

**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, 2019*

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Charges for services	\$ 10,000	\$ 10,000	\$ 8,498	\$ (1,502)
<b>TOTAL REVENUES</b>	<u>10,000</u>	<u>10,000</u>	<u>8,498</u>	<u>(1,502)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Judicial	10,000	10,000	8,360	1,640
<b>TOTAL EXPENDITURES</b>	<u>10,000</u>	<u>10,000</u>	<u>8,360</u>	<u>1,640</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	138	138
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>2,780</u>	<u>2,780</u>	<u>2,780</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 2,780</u>	<u>\$ 2,780</u>	<u>\$ 2,918</u>	<u>\$ 138</u>

**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, 2019*

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Charges for services	\$ 20,000	\$ 20,000	\$ 32,739	\$ 12,739
<b>TOTAL REVENUES</b>	<u>20,000</u>	<u>20,000</u>	<u>32,739</u>	<u>12,739</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Judicial	20,000	20,000	16,518	3,482
<b>TOTAL EXPENDITURES</b>	<u>20,000</u>	<u>20,000</u>	<u>16,518</u>	<u>3,482</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	16,221	16,221
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>78,240</u>	<u>78,240</u>	<u>78,240</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 78,240</u>	<u>\$ 78,240</u>	<u>\$ 94,461</u>	<u>\$ 16,221</u>

**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, 2019*

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Fines, forfeitures and penalties	\$ 94,000	\$ 94,000	\$ 75,582	\$ (18,418)
<b>TOTAL REVENUES</b>	<u>94,000</u>	<u>94,000</u>	<u>75,582</u>	<u>(18,418)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Judicial	28,200	28,200	22,675	5,525
<b>TOTAL EXPENDITURES</b>	<u>28,200</u>	<u>28,200</u>	<u>22,675</u>	<u>5,525</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	65,800	65,800	52,907	(12,893)
<b>OTHER FINANCING USES</b>				
Transfers out	(65,800)	(65,800)	(52,907)	12,893
<b>TOTAL OTHER FINANCING USES</b>	<u>(65,800)</u>	<u>(65,800)</u>	<u>(52,907)</u>	<u>12,893</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	-	-
<b>FUND BALANCES - BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**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, 2019*

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Fines, forfeitures and penalties	<u>\$ 124,000</u>	<u>\$ 131,540</u>	<u>\$ 131,540</u>	<u>\$ -</u>
<b>TOTAL REVENUES</b>	<u>124,000</u>	<u>131,540</u>	<u>131,540</u>	<u>-</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Judicial	<u>114,074</u>	<u>151,724</u>	<u>151,651</u>	<u>73</u>
<b>TOTAL EXPENDITURES</b>	<u>114,074</u>	<u>151,724</u>	<u>151,651</u>	<u>73</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>9,926</u>	<u>(20,184)</u>	<u>(20,111)</u>	<u>73</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(44,162)</u>	<u>(120,962)</u>	<u>(120,914)</u>	<u>48</u>
<b>TOTAL OTHER FINANCING USES</b>	<u>(44,162)</u>	<u>(120,962)</u>	<u>(120,914)</u>	<u>48</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(34,236)</u>	<u>(141,146)</u>	<u>(141,025)</u>	<u>121</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>704,093</u>	<u>704,093</u>	<u>704,093</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 669,857</u>	<u>\$ 562,947</u>	<u>\$ 563,068</u>	<u>\$ 121</u>

**WHITFIELD COUNTY, GEORGIA**

*Byrne Memorial JAG/Drug Court Programs Special Revenue Fund  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2019*

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Intergovernmental revenues	\$ 27,301	\$ 27,301	\$ -	\$ (27,301)
<b>TOTAL REVENUES</b>	<u>27,301</u>	<u>27,301</u>	<u>-</u>	<u>(27,301)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Judicial	<u>27,301</u>	<u>27,301</u>	<u>-</u>	<u>27,301</u>
<b>TOTAL EXPENDITURES</b>	<u>27,301</u>	<u>27,301</u>	<u>-</u>	<u>27,301</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	-	-
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**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, 2019*

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Intergovernmental revenues	\$ 100,000	\$ 100,000	\$ 85,277	\$ (14,723)
<b>TOTAL REVENUES</b>	<u>100,000</u>	<u>100,000</u>	<u>85,277</u>	<u>(14,723)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Housing and development	<u>100,000</u>	<u>100,000</u>	<u>85,277</u>	<u>14,723</u>
<b>TOTAL EXPENDITURES</b>	<u>100,000</u>	<u>100,000</u>	<u>85,277</u>	<u>14,723</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	-	-
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**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, 2019*

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Intergovernmental revenues	\$ 386,961	\$ 386,961	\$ 289,264	\$ (97,697)
<b>TOTAL REVENUES</b>	<u>386,961</u>	<u>386,961</u>	<u>289,264</u>	<u>(97,697)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Judicial	<u>431,123</u>	<u>431,123</u>	<u>410,178</u>	<u>20,945</u>
<b>TOTAL EXPENDITURES</b>	<u>431,123</u>	<u>431,123</u>	<u>410,178</u>	<u>20,945</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(44,162)	(44,162)	(120,914)	(76,752)
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>44,162</u>	<u>44,162</u>	<u>120,914</u>	<u>76,752</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>44,162</u>	<u>44,162</u>	<u>120,914</u>	<u>76,752</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	-	-
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WHITFIELD COUNTY, GEORGIA**  
*Georgia Civil War Heritage Trails Special Revenue Fund*  
*Schedule of Revenues, Expenditures, and*  
*Changes in Fund Balances - Budget and Actual*  
*For the Year Ended December 31, 2019*

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Intergovernmental revenues	\$ -	\$ -	\$ 2,500	\$ 2,500
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Culture and recreation	221,000	221,000	26,385	194,615
<b>TOTAL EXPENDITURES</b>	<u>221,000</u>	<u>221,000</u>	<u>26,385</u>	<u>194,615</u>
<b>NET CHANGE IN FUND BALANCES</b>	(221,000)	(221,000)	(23,885)	(192,115)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>220,650</u>	<u>220,650</u>	<u>220,650</u>	<u>-</u>
<b>FUND BALANCES (DEFICIT) - END OF YEAR</b>	<u>\$ (350)</u>	<u>\$ (350)</u>	<u>\$ 196,765</u>	<u>\$ (192,115)</u>

**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, 2019*

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Taxes	\$ 598,000	\$ 598,000	\$ 596,763	\$ (1,237)
Intergovernmental revenues	-	-	3,048	3,048
<b>TOTAL REVENUES</b>	<u>598,000</u>	<u>598,000</u>	<u>599,811</u>	<u>1,811</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Health and welfare	177,000	177,000	177,000	-
Culture and recreation	255,400	255,400	255,400	-
Housing and development	157,500	157,500	157,500	-
<b>TOTAL EXPENDITURES</b>	<u>589,900</u>	<u>589,900</u>	<u>589,900</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	8,100	8,100	9,911	1,811
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>2,416</u>	<u>2,416</u>	<u>2,416</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 10,516</u>	<u>\$ 10,516</u>	<u>\$ 12,327</u>	<u>\$ 1,811</u>

**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, 2019*

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Taxes	\$ 431,000	\$ 431,000	\$ 429,546	\$ (1,454)
Intergovernmental revenues	-	-	2,196	2,196
<b>TOTAL REVENUES</b>	<u>431,000</u>	<u>431,000</u>	<u>431,742</u>	<u>742</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Public works	<u>435,000</u>	<u>486,010</u>	<u>486,010</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>435,000</u>	<u>486,010</u>	<u>486,010</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(4,000)	(55,010)	(54,268)	742
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>-</u>	<u>52,235</u>	<u>-</u>	<u>(52,235)</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>-</u>	<u>52,235</u>	<u>-</u>	<u>(52,235)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(4,000)	(2,775)	(54,268)	(51,493)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES (DEFICITS) - END OF YEAR</b>	<u>\$ (4,000)</u>	<u>\$ (2,775)</u>	<u>\$ (54,268)</u>	<u>\$ (51,493)</u>

**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, 2019*

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Taxes	\$ 244,246	\$ 244,246	\$ 228,692	\$ (15,554)
Charges for services	-	-	75	75
<b>TOTAL REVENUES</b>	<u>244,246</u>	<u>244,246</u>	<u>228,767</u>	<u>(15,479)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Housing and development	<u>244,246</u>	<u>244,246</u>	<u>228,767</u>	<u>15,479</u>
<b>TOTAL EXPENDITURES</b>	<u>244,246</u>	<u>244,246</u>	<u>228,767</u>	<u>15,479</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	-	-
<b>FUND BALANCES - BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## **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, 2019*

	<b>Capital Acquisitions Fund</b>	<b>JDA Project Fund</b>	<b>SPLOST Fund</b>	<b>Capital Projects DBA Fund</b>	<b>Total Non-major Capital Projects Funds</b>
<b>ASSETS</b>					
Cash and equivalents	\$ 600,686	\$ 501,778	\$ 5,526,598	\$ -	\$ 6,629,062
Accounts receivable	-	1,312	-	-	1,312
Due from other governments	-	455,548	-	607,910	1,063,458
Restricted cash	31,412	-	-	-	31,412
<b>TOTAL ASSETS</b>	<u>\$ 632,098</u>	<u>\$ 958,638</u>	<u>\$ 5,526,598</u>	<u>\$ 607,910</u>	<u>\$ 7,725,244</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Accounts payable	\$ 138,363	\$ -	\$ 78,222	\$ -	\$ 216,585
Accrued liabilities	-	319,140	3,852	-	322,992
Due to other funds	-	-	121,059	159,386	280,445
Due to other governments	-	-	-	95,586	95,586
<b>TOTAL LIABILITIES</b>	<u>138,363</u>	<u>319,140</u>	<u>203,133</u>	<u>254,972</u>	<u>915,608</u>
<b>FUND BALANCES</b>					
Restricted:					
Construction and capital outlay	-	-	5,323,465	352,938	5,676,403
Committed:					
Construction and capital outlay	493,735	639,498	-	-	1,133,233
<b>TOTAL FUND BALANCES</b>	<u>493,735</u>	<u>639,498</u>	<u>5,323,465</u>	<u>352,938</u>	<u>6,809,636</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 632,098</u>	<u>\$ 958,638</u>	<u>\$ 5,526,598</u>	<u>\$ 607,910</u>	<u>\$ 7,725,244</u>

**WHITFIELD COUNTY, GEORGIA**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Non-major Capital Projects Fund*  
*For the Year Ended December 31, 2019*

	Capital Acquisitions Fund	JDA Project Fund	SPLOST Fund	Capital Projects DBA Fund	Total Non-major Capital Projects Funds
<b>REVENUES</b>					
Intergovernmental revenues	\$ -	\$ 1,050,116	\$ -	\$ -	\$ 1,050,116
Investment earnings	-	-	76,873	-	76,873
Contributions	75,000	-	-	-	75,000
Miscellaneous	-	22,941	-	-	22,941
<b>TOTAL REVENUES</b>	<b>75,000</b>	<b>1,073,057</b>	<b>76,873</b>	<b>-</b>	<b>1,224,930</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
Public works	-	-	56,159	-	56,159
Housing and development	-	1,148,372	-	40,494	1,188,866
<b>Capital outlay</b>	<b>1,051,112</b>	<b>-</b>	<b>465,249</b>	<b>-</b>	<b>1,516,361</b>
<b>Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>5,862</b>	<b>55,138</b>	<b>61,000</b>
<b>Debt service:</b>					
Interest payments	-	228	-	-	228
<b>TOTAL EXPENDITURES</b>	<b>1,051,112</b>	<b>1,148,600</b>	<b>527,270</b>	<b>95,632</b>	<b>2,822,614</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(976,112)</b>	<b>(75,543)</b>	<b>(450,397)</b>	<b>(95,632)</b>	<b>(1,597,684)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	976,112	-	-	-	976,112
Proceeds from note payable issuance	-	172,494	-	-	172,494
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>976,112</b>	<b>172,494</b>	<b>-</b>	<b>-</b>	<b>1,148,606</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>96,951</b>	<b>(450,397)</b>	<b>(95,632)</b>	<b>(449,078)</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>493,735</b>	<b>542,547</b>	<b>5,773,862</b>	<b>448,570</b>	<b>7,258,714</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 493,735</b>	<b>\$ 639,498</b>	<b>\$ 5,323,465</b>	<b>\$ 352,938</b>	<b>\$ 6,809,636</b>

**WHITFIELD COUNTY, GEORGIA**  
*SPLOST 2015 Fund*  
*Schedule of Revenues, Expenditures, and*  
*Changes in Fund Balances - Budget and Actual*  
*For the Year Ended December 31, 2019*

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Taxes	\$ 7,800,000	\$ 7,800,000	\$ 9,038,110	\$ 1,238,110
Investment earnings	-	-	160,128	160,128
<b>TOTAL REVENUES</b>	<u>7,800,000</u>	<u>7,800,000</u>	<u>9,198,238</u>	<u>1,398,238</u>
<b>EXPENDITURES</b>				
<b>Capital outlay</b>	4,113,621	4,113,621	2,007,335	2,106,286
<b>Intergovernmental</b>	3,172,266	3,172,266	3,802,467	(630,201)
<b>Debt service:</b>				
Principal payments	4,700,886	4,852,655	4,818,023	34,632
Interest payments	212,740	60,971	84,847	(23,876)
<b>TOTAL EXPENDITURES</b>	<u>12,199,513</u>	<u>12,199,513</u>	<u>10,712,672</u>	<u>1,486,841</u>
<b>NET CHANGE IN FUND BALANCES</b>	(4,399,513)	(4,399,513)	(1,514,434)	2,885,079
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>10,097,724</u>	<u>10,097,724</u>	<u>10,097,724</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 5,698,211</u>	<u>\$ 5,698,211</u>	<u>\$ 8,583,290</u>	<u>\$ 2,885,079</u>

**WHITFIELD COUNTY, GEORGIA**  
*Capital Acquisition Fund*  
*Schedule of Revenues, Expenditures, and*  
*Changes in Fund Balances - Budget and Actual*  
*For the Year Ended December 31, 2019*

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
<b>REVENUES</b>				
Contributions	\$ -	\$ 75,000	\$ 75,000	\$ -
<b>TOTAL REVENUES</b>	<u>-</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>
<b>EXPENDITURES</b>				
Capital outlay	1,029,881	1,051,116	1,051,112	4
<b>TOTAL EXPENDITURES</b>	<u>1,029,881</u>	<u>1,051,116</u>	<u>1,051,112</u>	<u>4</u>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	(1,029,881)	(976,116)	(976,112)	4
<b>OTHER FINANCING SOURCES</b>				
Transfers in	1,020,881	1,020,881	976,112	(44,769)
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>1,020,881</u>	<u>1,020,881</u>	<u>976,112</u>	<u>(44,769)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(9,000)	44,765	-	(44,765)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>493,735</u>	<u>493,735</u>	<u>493,735</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 484,735</u>	<u>\$ 538,500</u>	<u>\$ 493,735</u>	<u>\$ (44,765)</u>

**WHITFIELD COUNTY, GEORGIA**  
*JDA Project Fund*  
*Schedule of Revenues, Expenditures, and*  
*Changes in Fund Balances - Budget and Actual*  
*For the Year Ended December 31, 2019*

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
<b>REVENUES</b>				
Intergovernmental revenues	\$ 1,170,800	\$ 1,170,800	\$ 1,050,116	\$ (120,684)
Miscellaneous	21,732	21,732	22,941	1,209
<b>TOTAL REVENUES</b>	<u>1,192,532</u>	<u>1,192,532</u>	<u>1,073,057</u>	<u>(119,475)</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Housing and development	1,580,976	1,580,976	1,148,372	432,604
<b>Debt service:</b>				
Principal payments	15,900	15,900	-	15,900
Interest and fiscal charges	1,200	1,200	228	972
<b>TOTAL EXPENDITURES</b>	<u>1,598,076</u>	<u>1,598,076</u>	<u>1,148,600</u>	<u>449,476</u>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	(405,544)	(405,544)	(75,543)	330,001
<b>OTHER FINANCING USES</b>				
Issuance of note payable	617,376	617,376	172,494	(444,882)
<b>NET CHANGE IN FUND BALANCES</b>	211,832	211,832	96,951	(114,881)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>542,547</u>	<u>542,547</u>	<u>542,547</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 754,379</u>	<u>\$ 754,379</u>	<u>\$ 639,498</u>	<u>\$ (114,881)</u>

**WHITFIELD COUNTY, GEORGIA**  
*SPLOST Fund*  
*Schedule of Revenues, Expenditures, and*  
*Changes in Fund Balances - Budget and Actual*  
*For the Year Ended December 31, 2019*

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Investment earnings	\$ -	\$ -	\$ 76,873	\$ 76,873
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>76,873</u>	<u>76,873</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
Public works	54,600	57,289	56,159	1,130
<b>Capital outlay</b>	5,053,400	5,545,100	465,249	5,079,851
<b>Intergovernmental</b>	500,000	6,000	5,862	138
<b>TOTAL EXPENDITURES</b>	<u>5,608,000</u>	<u>5,608,389</u>	<u>527,270</u>	<u>5,081,119</u>
<b>NET CHANGE IN FUND BALANCES</b>	(5,608,000)	(5,608,389)	(450,397)	5,157,992
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>5,773,862</u>	<u>5,773,862</u>	<u>5,773,862</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 165,862</u>	<u>\$ 165,473</u>	<u>\$ 5,323,465</u>	<u>\$ 5,157,992</u>

**WHITFIELD COUNTY, GEORGIA**  
*Capital Projects DBA Bond Fund*  
*Schedule of Revenues, Expenditures, and*  
*Changes in Fund Balances - Budget and Actual*  
*For the Year Ended December 31, 2019*

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE POSITIVE (NEGATIVE)</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
Housing and development	\$ 60,000	\$ 60,000	\$ 40,494	\$ 19,506
<b>Intergovernmental</b>	-	35,635	55,138	(19,503)
<b>TOTAL EXPENDITURES</b>	<u>60,000</u>	<u>95,635</u>	<u>95,632</u>	<u>3</u>
<b>NET CHANGE IN FUND BALANCES</b>	(60,000)	(95,635)	(95,632)	3
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>448,570</u>	<u>448,570</u>	<u>448,570</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 388,570</u>	<u>\$ 352,935</u>	<u>\$ 352,938</u>	<u>\$ 3</u>

## **SPECIAL REPORT**

*The Special Report is applicable to the 2008 and 2015 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, 2019*

<b>PROJECTS</b>	<b>ORIGINAL ESTIMATED COST</b>	<b>REVISED ESTIMATED COST</b>	<b>PRIOR YEARS</b>	<b>CURRENT YEAR</b>	<b>TOTAL</b>	<b>ESTIMATED PERCENTAGE OF COMPLETION</b>
2008 SPLOST						
Road Improvement Projects	\$ 36,289,785	\$ 36,289,785	\$ 32,117,827	\$ 521,408	\$ 32,639,235	90%
City of Dalton Road Projects	11,710,215	11,710,215	13,606,304	5,862	13,612,166	116%
<b>TOTAL</b>	<u>48,000,000</u>	<u>48,000,000</u>	<u>45,724,131</u>	<u>527,270</u>	<u>46,251,401</u>	
2015 SPLOST:						
County-wide communications project	8,040,000	8,040,000	7,797,393	-	7,797,393	97%
Library Improvements	335,000	335,000	98,150	-	98,150	29%
Public safety vehicles and improvemnets	6,400,000	6,400,000	6,234,120	147,734	6,381,854	100%
Fire station and land	1,400,000	1,400,000	1,464,674	(64,674)	1,400,000	100%
Edwards Park gymnasium	2,000,000	2,000,000	3,006,178	-	3,006,178	150%
Recreational park projects	2,400,000	2,400,000	1,393,822	-	1,393,822	58%
Road, street and bridge projects	15,000,000	15,000,000	6,251,387	1,918,190	8,169,577	54%
City of Dalton	24,525,000	24,525,000	22,097,874	3,802,467	25,900,341	106%
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%
<b>TOTAL</b>	<u>61,600,000</u>	<u>61,600,000</u>	<u>49,843,598</u>	<u>5,803,717</u>	<u>55,647,315</u>	
<b>TOTAL OF ALL SPLOST</b>	<u>\$ 109,600,000</u>	<u>\$ 109,600,000</u>	<u>\$ 95,567,729</u>	<u>\$ 6,330,987</u>	<u>\$ 101,898,716</u>	
Reconciliation to Statement of Revenues, Expenditures, and Changes in Fund Balances:						
Principal payments on long-term liabilities used to fund previous SPLOST outlays				4,818,023		
Capital projects funded by transfers from other funds				90,932		
				<u>\$ 11,239,942</u>		

## **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, 2019*

	<b>Health Insurance Fund</b>	<b>Workers' Compensation Fund</b>	<b>Total</b>
<b>ASSETS</b>			
Cash	\$ 425,142	\$ 1,732,803	\$ 2,157,945
<b>TOTAL ASSETS</b>	<u>425,142</u>	<u>1,732,803</u>	<u>2,157,945</u>
<b>LIABILITIES</b>			
Accounts payable	1,703	78,640	80,343
Claims payable	449,156	667,532	1,116,688
<b>TOTAL LIABILITIES</b>	<u>450,859</u>	<u>746,172</u>	<u>1,197,031</u>
<b>NET POSITION</b>			
Unrestricted	(25,717)	986,631	960,914
<b>TOTAL NET POSITION</b>	<u>\$ (25,717)</u>	<u>\$ 986,631</u>	<u>\$ 960,914</u>

**WHITFIELD COUNTY, GEORGIA***Combining Statement of Revenues, Expenses, and Changes in Net Position**Internal Service Funds**For the Year Ended December 31, 2019*

	<b>Health Insurance Fund</b>	<b>Workers' Compensation Fund</b>	<b>Total</b>
<b>OPERATING REVENUES</b>			
Charges for services	\$ 7,197,758	\$ 1,011,263	\$ 8,209,021
Miscellaneous	31,366	20,859	52,225
<b>TOTAL OPERATING REVENUES</b>	<b>7,229,124</b>	<b>1,032,122</b>	<b>8,261,246</b>
<b>OPERATING EXPENSES</b>			
Premiums and administrative fees	1,386,590	243,907	1,630,497
Claims cost	6,533,087	306,981	6,840,068
<b>TOTAL OPERATING EXPENSES</b>	<b>7,919,677</b>	<b>550,888</b>	<b>8,470,565</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(690,553)</b>	<b>481,234</b>	<b>(209,319)</b>
<b>TRANSFERS</b>			
Transfers in	977,803	-	977,803
Transfers out	-	(977,803)	(977,803)
<b>TOTAL TRANSFERS</b>	<b>977,803</b>	<b>(977,803)</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>287,250</b>	<b>(496,569)</b>	<b>(209,319)</b>
<b>NET POSITION (DEFICIT) - BEGINNING OF YEAR</b>	<b>(312,967)</b>	<b>1,483,200</b>	<b>1,170,233</b>
<b>NET POSITION (DEFICIT) - END OF YEAR</b>	<b>\$ (25,717)</b>	<b>\$ 986,631</b>	<b>\$ 960,914</b>

**WHITFIELD COUNTY, GEORGIA**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
For the Year Ended December 31, 2019

	<b>Health Insurance Fund</b>	<b>Workers' Compensation Fund</b>	<b>Total</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and users	\$ 7,244,498	\$ 1,032,122	\$ 8,276,620
Payments to suppliers for services provided	<u>(7,890,675)</u>	<u>(330,676)</u>	<u>(8,221,351)</u>
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<u>(646,177)</u>	<u>701,446</u>	<u>55,269</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>			
Transfers in	977,803	-	977,803
Transfers out	<u>-</u>	<u>(977,803)</u>	<u>(977,803)</u>
<b>NET CASH PROVIDED BY (USED IN) NON-CAPITAL FINANCING ACTIVITIES</b>	<u>977,803</u>	<u>(977,803)</u>	<u>-</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	331,626	(276,357)	55,269
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<u>93,516</u>	<u>2,009,160</u>	<u>2,102,676</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u><u>\$ 425,142</u></u>	<u><u>\$ 1,732,803</u></u>	<u><u>\$ 2,157,945</u></u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ (690,553)	\$ 481,234	\$ (209,319)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
(Increase) decrease:			
Receivables	15,374	-	15,374
Prepaid items	4,183	243,907	248,090
Increase (decrease):			
Claims payable	25,717	(88,787)	(63,070)
Accounts payable	<u>(898)</u>	<u>65,092</u>	<u>64,194</u>
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<u><u>\$ (646,177)</u></u>	<u><u>\$ 701,446</u></u>	<u><u>\$ 55,269</u></u>

## **FIDUCIARY FUNDS**

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

*The County's Fiduciary-Agency Funds are as follows:*

*Clerk of Court*

*Probate Court*

*Magistrate Court*

*Sheriff's Department*

*Juvenile Court*

*Tax Commissioner*

**WHITFIELD COUNTY, GEORGIA**  
*Combining Statement of Fiduciary Assets and Liabilities*  
 Agency Funds  
 December 31, 2019

	<u>Clerk of Court</u>	<u>Probate Court</u>	<u>Magistrate Court</u>	<u>Sheriff's Department</u>	<u>Juvenile Court</u>	<u>Tax Commissioner</u>	<u>Total</u>
<b>ASSETS</b>							
Cash	\$ 226,426	\$ 43,677	\$ 75,024	\$ 192,724	\$ 5,607	\$ 4,108,664	\$ 4,652,122
Taxes receivable	-	-	-	-	-	8,863,662	8,863,662
<b>TOTAL ASSETS</b>	<u>\$ 226,426</u>	<u>\$ 43,677</u>	<u>\$ 75,024</u>	<u>\$ 192,724</u>	<u>\$ 5,607</u>	<u>\$ 12,972,326</u>	<u>\$ 13,515,784</u>
<b>LIABILITIES</b>							
Accrued items and other	\$ 122,969	\$ 27,131	\$ 68,640	\$ 192,724	\$ 5,607	\$ 300,547	\$ 717,618
Due to other governments	103,457	16,546	6,384	-	-	12,671,779	12,798,166
<b>TOTAL LIABILITIES</b>	<u>\$ 226,426</u>	<u>\$ 43,677</u>	<u>\$ 75,024</u>	<u>\$ 192,724</u>	<u>\$ 5,607</u>	<u>\$ 12,972,326</u>	<u>\$ 13,515,784</u>

**WHITFIELD COUNTY, GEORGIA**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2019*

<u>CLERK OF COURT</u>	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
<b>ASSETS</b>				
Cash	\$ 267,931	\$ 5,478,263	\$ (5,519,768)	\$ 226,426
<b>TOTAL ASSETS</b>	<u>\$ 267,931</u>	<u>\$ 5,478,263</u>	<u>\$ (5,519,768)</u>	<u>\$ 226,426</u>
<b>LIABILITIES</b>				
Accrued items and other	\$ 162,899	\$ 2,691,582	\$ (2,731,512)	\$ 122,969
Due to other governments	105,032	2,786,681	(2,788,256)	103,457
<b>TOTAL LIABILITIES</b>	<u>\$ 267,931</u>	<u>\$ 5,478,263</u>	<u>\$ (5,519,768)</u>	<u>\$ 226,426</u>
<u>PROBATE COURT</u>	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
<b>ASSETS</b>				
Cash	\$ 37,431	\$ 1,126,953	\$ (1,120,707)	\$ 43,677
<b>TOTAL ASSETS</b>	<u>\$ 37,431</u>	<u>\$ 1,126,953</u>	<u>\$ (1,120,707)</u>	<u>\$ 43,677</u>
<b>LIABILITIES</b>				
Accrued items and other	\$ 19,168	\$ 867,321	\$ (859,358)	\$ 27,131
Due to other governments	18,263	259,632	(261,349)	16,546
<b>TOTAL LIABILITIES</b>	<u>\$ 37,431</u>	<u>\$ 1,126,953</u>	<u>\$ (1,120,707)</u>	<u>\$ 43,677</u>
<u>MAGISTRATE COURT</u>	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
<b>ASSETS</b>				
Cash	\$ 61,409	\$ 1,671,805	\$ (1,658,190)	\$ 75,024
<b>TOTAL ASSETS</b>	<u>\$ 61,409</u>	<u>\$ 1,671,805</u>	<u>\$ (1,658,190)</u>	<u>\$ 75,024</u>
<b>LIABILITIES</b>				
Accrued items and other	\$ 52,520	\$ 1,586,363	\$ (1,570,243)	\$ 68,640
Due to other governments	8,889	85,442	(87,947)	6,384
<b>TOTAL LIABILITIES</b>	<u>\$ 61,409</u>	<u>\$ 1,671,805</u>	<u>\$ (1,658,190)</u>	<u>\$ 75,024</u>

(Continued)

**WHITFIELD COUNTY, GEORGIA**

*Combining Statement of Changes in Assets and Liabilities*

*Agency Funds (Continued)*

*For the Year Ended December 31, 2019*

<b>SHERIFF'S DEPARTMENT</b>	<b>Balance December 31, 2018</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2019</b>
<b>ASSETS</b>				
Cash	\$ 194,939	\$ 2,070,212	\$ (2,072,427)	\$ 192,724
<b>TOTAL ASSETS</b>	\$ 194,939	\$ 2,070,212	\$ (2,072,427)	\$ 192,724
<b>LIABILITIES</b>				
Accrued items and other	\$ 194,939	\$ 2,067,418	\$ (2,069,633)	\$ 192,724
Due to other governments	-	2,794	(2,794)	-
<b>TOTAL LIABILITIES</b>	\$ 194,939	\$ 2,070,212	\$ (2,072,427)	\$ 192,724
<b>JUVENILE COURT</b>	<b>Balance December 31, 2018</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2019</b>
<b>ASSETS</b>				
Cash	\$ 4,538	\$ 5,988	\$ (4,919)	\$ 5,607
<b>TOTAL ASSETS</b>	\$ 4,538	\$ 5,988	\$ (4,919)	\$ 5,607
<b>LIABILITIES</b>				
Accrued items and other	\$ 4,313	\$ 5,633	\$ (4,339)	\$ 5,607
Due to other governments	225	355	(580)	-
<b>TOTAL LIABILITIES</b>	\$ 4,538	\$ 5,988	\$ (4,919)	\$ 5,607
<b>TAX COMMISSIONER</b>	<b>Balance December 31, 2018</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2019</b>
<b>ASSETS</b>				
Cash	\$ 2,462,803	\$ 121,067,975	\$ (119,422,114)	\$ 4,108,664
Taxes receivable	7,996,018	114,218,181	(113,350,537)	8,863,662
<b>TOTAL ASSETS</b>	\$ 10,458,821	\$ 235,286,156	\$ (232,772,651)	\$ 12,972,326
<b>LIABILITIES</b>				
Accrued items and other	\$ 418,114	\$ 1,443,883	\$ (1,561,450)	\$ 300,547
Due to other governments	10,040,707	233,842,273	(231,211,201)	12,671,779
<b>TOTAL LIABILITIES</b>	\$ 10,458,821	\$ 235,286,156	\$ (232,772,651)	\$ 12,972,326

(Continued)

**WHITFILED COUNTY, GEORGIA**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (Continued)*  
*For the Year Ended December 31, 2019*

<u>TOTAL</u>	<u>Balance December 31, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2019</u>
<b>ASSETS</b>				
Cash	\$ 3,029,051	\$ 131,421,196	\$ (129,798,125)	\$ 4,652,122
Taxes receivable	7,996,018	114,218,181	(113,350,537)	8,863,662
<b>TOTAL ASSETS</b>	<b>\$ 11,025,069</b>	<b>\$ 245,639,377</b>	<b>\$ (243,148,662)</b>	<b>\$ 13,515,784</b>
<b>LIABILITIES</b>				
Accrued items and other	\$ 851,953	\$ 8,662,200	\$ (8,796,535)	\$ 717,618
Due to other governments	10,173,116	236,977,177	(234,352,127)	12,798,166
<b>TOTAL LIABILITIES</b>	<b>\$ 11,025,069</b>	<b>\$ 245,639,377</b>	<b>\$ (243,148,662)</b>	<b>\$ 13,515,784</b>

## 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

continued

	<u>2019</u>	<u>2018</u>	<u>2017 - Restated</u>	<u>2016</u>
<b>Governmental activities</b>				
Net investment in capital assets	\$ 194,165,355	\$ 210,051,630	\$ 225,843,608	\$ 237,951,877
Restricted	17,984,043	21,170,375	16,412,612	23,879,901
Unrestricted	15,992,924	10,765,984	9,938,504	(4,685,019)
<b>Total governmental activities net position</b>	<b><u>\$ 228,142,322</u></b>	<b><u>\$ 241,987,989</u></b>	<b><u>\$ 252,194,724</u></b>	<b><u>\$ 257,146,759</u></b>
<b>Business-type activities</b>				
Net investment in capital assets	\$ 215,677	\$ 261,751	\$ 211,536	\$ 161,927
Unrestricted	18,442,054	16,577,913	16,310,985	15,596,297
<b>Total business-type activities net position</b>	<b><u>\$ 18,657,731</u></b>	<b><u>\$ 16,839,664</u></b>	<b><u>\$ 16,522,521</u></b>	<b><u>\$ 15,758,224</u></b>
<b>Primary government</b>				
Net investment in capital assets	\$ 194,381,032	\$ 210,313,381	\$ 226,055,144	\$ 238,113,804
Restricted	17,984,043	21,170,375	16,412,612	23,879,901
Unrestricted	34,434,978	27,343,897	26,249,489	10,911,278
<b>Total primary government net position</b>	<b><u>\$ 246,800,053</u></b>	<b><u>\$ 258,827,653</u></b>	<b><u>\$ 268,717,245</u></b>	<b><u>\$ 272,904,983</u></b>

**WHITFIELD COUNTY, GEORGIA  
NET POSITION BY COMPONENT**

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 225,710,706	\$ 252,389,189	\$ 264,426,126	\$ 281,831,473	\$ 298,068,417	\$ 314,908,444
34,314,997	28,157,277	34,560,814	34,918,133	41,623,716	49,906,086
7,839,847	3,271,397	5,793,885	7,305,907	3,991,169	2,686,344
<u>\$ 267,865,550</u>	<u>\$ 283,817,863</u>	<u>\$ 304,780,825</u>	<u>\$ 324,055,513</u>	<u>\$ 343,683,302</u>	<u>\$ 367,500,874</u>
\$ 252,587	\$ 217,212	\$ 187,375	\$ 181,521	\$ 175,051	\$ 195,913
14,750,860	15,349,663	15,385,978	15,573,756	16,019,134	16,554,558
<u>\$ 15,003,447</u>	<u>\$ 15,566,875</u>	<u>\$ 15,573,353</u>	<u>\$ 15,755,277</u>	<u>\$ 16,194,185</u>	<u>\$ 16,750,471</u>
\$ 225,963,293	\$ 252,606,401	\$ 264,613,501	\$ 282,012,994	\$ 298,243,468	\$ 315,104,357
34,314,997	28,157,277	34,560,814	34,918,133	41,623,716	49,906,086
22,590,707	18,621,060	21,179,863	22,879,663	20,010,303	19,240,902
<u>\$ 282,868,997</u>	<u>\$ 299,384,738</u>	<u>\$ 320,354,178</u>	<u>\$ 339,810,790</u>	<u>\$ 359,877,487</u>	<u>\$ 384,251,345</u>

**WHITFIELD COUNTY, GEORGIA  
CHANGES IN NET POSITION**

continued

	2019	2018	2017	2016	2015
<b>Expenses</b>					
Governmental activities:					
General government	\$ 10,161,993	\$ 9,877,894	\$ 9,442,567	\$ 8,936,272	\$ 9,153,564
Judicial	8,219,568	8,075,571	6,868,947	6,580,810	6,275,200
Public safety	34,788,649	30,482,562	33,437,317	32,838,284	23,785,809
Public works	32,925,790	35,286,715	31,557,349	30,209,653	30,529,832
Health and welfare	538,984	538,984	731,409	708,319	772,204
Culture and recreation	1,794,679	1,750,337	1,657,626	1,917,403	544,925
Housing and development	4,015,308	2,920,984	3,832,215	2,680,820	2,136,681
Interest on long-term debt	345,034	475,610	513,383	656,350	651,456
Total governmental activities expenses	<u>\$ 92,790,005</u>	<u>\$ 89,408,657</u>	<u>\$ 88,040,813</u>	<u>\$ 84,527,911</u>	<u>\$ 73,849,671</u>
Business-type activities:					
Northwest Georgia Trade and Convention Center	\$ -	\$ -	\$ -	\$ -	\$ 68,417
Whitfield Transit System	750,922	783,734	742,284	744,371	793,037
Dalton-Whitfield SWM Authority	-	-	-	-	495,011
Total business-type activities expenses	<u>750,922</u>	<u>783,734</u>	<u>742,284</u>	<u>744,371</u>	<u>1,356,465</u>
Total primary government expenses	<u>\$ 93,540,927</u>	<u>\$ 90,192,391</u>	<u>\$ 88,783,097</u>	<u>\$ 85,272,282</u>	<u>\$ 75,206,136</u>
<b>Program Revenues</b>					
Governmental activities:					
Charge for services:					
General government	\$ 1,597,716	\$ 2,108,452	\$ 2,113,176	\$ 1,900,811	\$ 1,762,921
Judicial	1,849,675	1,963,686	2,871,599	2,728,927	2,451,203
Public safety	3,739,406	3,517,869	2,338,532	2,330,452	2,426,120
Public works	556,361	609,255	128,190	145,020	997,851
Culture and recreation	156,571	169,342	145,897	147,979	149,574
Housing and development	484,943	546,497	2,202,650	2,009,994	1,725,178
Operating grants and contributions	4,938,148	3,312,192	2,458,535	2,573,112	1,224,867
Capital grants and contributions	1,452,571	1,395,063	3,044,312	2,070,393	684,788
Total governmental activities program revenues	<u>\$ 14,775,391</u>	<u>\$ 13,622,356</u>	<u>\$ 15,302,891</u>	<u>\$ 13,906,688</u>	<u>\$ 11,422,502</u>
Business-type activities:					
Charge for services:					
Northwest Georgia Trade and Convention Center	\$ 104,618	\$ 168,986	\$ 112,466	\$ 154,392	\$ -
Whitfield Transit System	200,702	228,652	212,076	242,490	259,904
Dalton-Whitfield SWM Authority	1,724,867	828,412	651,831	600,385	-
Operating grants and contributions	304,419	360,577	289,534	290,525	314,890
Capital grants and contributions	-	-	135,445	132,227	119,929
Total business-type activities program revenues	<u>\$ 2,334,606</u>	<u>\$ 1,586,627</u>	<u>\$ 1,401,352</u>	<u>\$ 1,420,019</u>	<u>\$ 694,723</u>
Total primary government program revenues	<u>\$ 17,109,997</u>	<u>\$ 15,208,983</u>	<u>\$ 16,704,243</u>	<u>\$ 15,326,707</u>	<u>\$ 12,117,225</u>
<b>Net (Expense)/ Revenue</b>					
Governmental activities	\$ (78,014,614)	\$ (75,786,301)	\$ (72,737,922)	\$ (70,621,223)	\$ (62,427,169)
Business-type activities	1,583,684	802,893	659,068	675,648	(661,742)
Total primary government net (expense)/ revenue	<u>\$ (76,430,930)</u>	<u>\$ (74,983,408)</u>	<u>\$ (72,078,854)</u>	<u>\$ (69,945,575)</u>	<u>\$ (63,088,911)</u>

**WHITFIELD COUNTY, GEORGIA**  
**CHANGES IN NET POSITION**

continued

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General revenues and Other Changes in Net Position					
Governmental activities:					
Property taxes	\$ 34,220,533	\$ 32,453,402	\$ 31,513,742	\$ 28,271,752	\$ 22,608,630
Sales taxes	20,197,515	27,380,737	25,680,398	25,524,158	17,936,259
Insurance premium tax	4,560,447	4,272,930	3,962,650	3,700,351	3,477,199
Alcoholic beverage tax	411,188	407,996	404,559	397,186	387,485
Hotel/Motel tax	228,692	260,224	246,476	257,608	259,461
Miscellaneous taxes	717,816	700,966	842,068	792,105	728,783
Miscellaneous	262,590	191,478	1,097,834	980,016	1,068,644
Gain or (loss) on sale of capital assets	-	-	783,670	47,711	89,543
Investment earnings	149,271	109,718	11,719	10,674	17,166
Transfers	(234,383)	(197,885)	(105,229)	(79,129)	(98,314)
Total governmental activities	<u>\$ 60,513,669</u>	<u>\$ 65,579,566</u>	<u>\$ 64,437,887</u>	<u>\$ 59,902,432</u>	<u>\$ 46,474,856</u>
Business-type activities:					
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	234,383	197,885	105,229	79,129	98,314
Total business-type activities	<u>\$ 234,383</u>	<u>\$ 197,885</u>	<u>\$ 105,229</u>	<u>\$ 79,129</u>	<u>\$ 98,314</u>
Total primary government	<u>\$ 60,748,052</u>	<u>\$ 65,777,451</u>	<u>\$ 64,543,116</u>	<u>\$ 59,981,561</u>	<u>\$ 46,573,170</u>
Change in Net Position					
Governmental activities	\$ (17,500,945)	\$ (10,206,735)	\$ (8,300,035)	\$ (10,718,791)	\$ (15,952,313)
Business-type activities	1,818,067	1,000,778	764,297	754,777	(563,428)
Total primary government	<u>\$ (15,682,878)</u>	<u>\$ (9,205,957)</u>	<u>\$ (7,535,738)</u>	<u>\$ (9,964,014)</u>	<u>\$ (16,515,741)</u>

**WHITFIELD COUNTY, GEORGIA**  
**CHANGES IN NET POSITION**

continued

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b>Expenses</b>					
Governmental activities:					
General government	\$ 8,510,168	\$ 7,945,573	\$ 8,017,307	\$ 7,510,940	\$ 9,037,213
Judicial	5,993,563	5,918,081	5,551,125	5,576,945	6,606,481
Public safety	21,110,555	20,328,667	18,991,668	18,841,608	21,619,839
Public works	28,086,893	26,820,775	26,983,422	26,920,990	29,446,224
Health and welfare	762,984	736,259	734,949	767,338	1,482,510
Culture and recreation	1,393,014	1,575,465	1,418,859	1,098,824	1,418,981
Housing and development	1,445,646	2,160,119	2,312,731	4,786,369	2,887,052
Interest on long-term debt	668,232	834,987	678,908	677,121	299,174
Total governmental activities expenses	<u>\$ 67,971,055</u>	<u>\$ 66,319,926</u>	<u>\$ 64,688,969</u>	<u>\$ 66,180,135</u>	<u>\$ 72,797,474</u>
Business-type activities:					
Northwest Georgia Trade and Convention Center	\$ -	\$ -	\$ 73,557	\$ 756,092	\$ 588,783
Whitfield Transit System	706,867	669,469	711,853	674,449	674,426
Dalton-Whitfield SWM Authority	107,170	187,750	365,351	302,548	1,564,727
Total business-type activities expenses	<u>814,037</u>	<u>857,219</u>	<u>1,150,761</u>	<u>1,733,089</u>	<u>2,827,936</u>
Total primary government expenses	<u>\$ 68,785,092</u>	<u>\$ 67,177,145</u>	<u>\$ 65,839,730</u>	<u>\$ 67,913,224</u>	<u>\$ 75,625,410</u>
<b>Program Revenues</b>					
Governmental activities:					
Charge for services:					
General government	\$ 1,686,724	\$ 1,684,920	\$ 1,480,320	\$ 1,446,966	\$ 1,412,134
Judicial	2,169,330	2,276,747	3,284,628	2,542,433	2,339,923
Public safety	2,446,871	2,405,724	2,255,613	2,037,259	2,126,490
Public works	167,191	158,166	23,768	14,842	362,958
Culture and recreation	122,969	38,607	27,755	29,034	43,543
Housing and development	1,726,650	-	-	74,454	-
Operating grants and contributions	2,479,216	1,162,832	909,197	1,386,215	2,916,647
Capital grants and contributions	312,039	4,457,162	961,531	1,157,732	1,394,657
Total governmental activities program revenues	<u>\$ 11,110,990</u>	<u>\$ 12,184,158</u>	<u>\$ 8,942,812</u>	<u>\$ 8,688,935</u>	<u>\$ 10,596,352</u>
Business-type activities:					
Charge for services:					
Northwest Georgia Trade and Convention Center	\$ 100,693	\$ 5,825	\$ -	\$ -	\$ -
Whitfield Transit System	257,411	245,922	238,587	247,812	277,987
Dalton-Whitfield SWM Authority	-	-	-	-	-
Operating grants and contributions	273,948	290,077	266,528	280,751	226,208
Capital grants and contributions	113,252	88,856	78,331	125,265	43,498
Total business-type activities program revenues	<u>\$ 745,304</u>	<u>\$ 630,680</u>	<u>\$ 583,446</u>	<u>\$ 653,828</u>	<u>\$ 547,693</u>
Total primary government program revenues	<u>\$ 11,856,294</u>	<u>\$ 12,814,838</u>	<u>\$ 9,526,258</u>	<u>\$ 9,342,763</u>	<u>\$ 11,144,045</u>
<b>Net (Expense)/ Revenue</b>					
Governmental activities	\$ (56,860,065)	\$ (54,135,768)	\$ (55,746,157)	\$ (57,491,200)	\$ (62,201,122)
Business-type activities	(68,733)	(226,539)	(567,315)	(1,079,261)	(2,280,243)
Total primary government net (expense)/ revenue	<u>\$ (56,928,798)</u>	<u>\$ (54,362,307)</u>	<u>\$ (56,313,472)</u>	<u>\$ (58,570,461)</u>	<u>\$ (64,481,365)</u>

**WHITFIELD COUNTY, GEORGIA**  
**CHANGES IN NET POSITION**

continued

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
General revenues and Other Changes in Net Position					
Governmental activities:					
Property taxes	\$ 20,297,852	\$ 19,745,823	\$ 14,707,967	\$ 14,707,967	\$ 14,946,978
Sales taxes	11,235,131	10,151,398	14,710,223	14,710,223	31,150,595
Insurance premium tax	3,244,462	3,074,919	2,769,341	2,769,341	2,492,460
Alcoholic beverage tax	339,349	339,145	381,470	381,470	404,704
Hotel/Motel tax	252,493	238,831	215,275	215,275	200,674
Miscellaneous taxes	559,248	508,080	470,491	470,491	464,033
Miscellaneous	931,445	794,068	908,525	908,525	826,862
Gain or (loss) on sale of capital assets	116,702	504,921	-	-	-
Investment earnings	5,703	5,421	33,311	33,311	57,895
Transfers	(62,256)	(44,614)	(522,975)	(522,975)	(677,601)
Total governmental activities	<u>\$ 36,920,129</u>	<u>\$ 35,317,992</u>	<u>\$ 33,673,628</u>	<u>\$ 33,673,628</u>	<u>\$ 49,866,600</u>
Business-type activities:					
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	62,256	44,614	522,975	522,975	677,601
Total business-type activities	<u>\$ 62,256</u>	<u>\$ 44,614</u>	<u>\$ 522,975</u>	<u>\$ 522,975</u>	<u>\$ 677,601</u>
Total primary government	<u>\$ 36,982,385</u>	<u>\$ 35,362,606</u>	<u>\$ 34,196,603</u>	<u>\$ 34,196,603</u>	<u>\$ 50,544,201</u>
Change in Net Position					
Governmental activities	\$ (19,939,936)	\$ (18,817,776)	\$ (22,072,529)	\$ (23,817,572)	\$ (12,334,522)
Business-type activities	(6,477)	(181,925)	(44,340)	(556,286)	(1,602,642)
Total primary government	<u>\$ (19,946,413)</u>	<u>\$ (18,999,701)</u>	<u>\$ (22,116,869)</u>	<u>\$ (24,373,858)</u>	<u>\$ (13,937,164)</u>

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
General fund:										
Nonspendable	\$ 407,940	\$ 419,191	\$ 380,294	\$ 368,221	\$ 369,163	\$ 325,638	\$ 361,411	\$ 482,521	\$ 323,618	\$ 396,586
Unassigned	26,744,207	22,648,547	19,107,881	15,485,677	13,475,415	14,947,122	15,307,434	15,333,108	14,460,450	13,525,724
Total general fund	<u>\$ 27,152,147</u>	<u>\$ 23,067,738</u>	<u>\$ 19,488,175</u>	<u>\$ 15,853,898</u>	<u>\$ 13,844,578</u>	<u>\$ 15,272,760</u>	<u>\$ 15,668,845</u>	<u>\$ 15,815,629</u>	<u>\$ 14,784,068</u>	<u>\$ 13,922,310</u>
All other governmental funds:										
Nonspendable	\$ 346,031	\$ 329,530	\$ 2,191,099	\$ 1,808,567	\$ 6,421,863	\$ 20,652	\$ 20,587	\$ 72,943	\$ 72,943	\$ 54,192
Restricted	17,334,405	21,170,375	16,412,612	23,879,901	34,314,997	27,847,921	33,594,081	32,104,139	38,650,273	43,966,462
Committed	1,133,233	1,036,282	710,508	492,114	309,353	309,356	966,733	2,813,994	2,973,443	5,939,624
Assigned	(54,268)	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 18,759,401</u>	<u>\$ 22,536,187</u>	<u>\$ 19,314,219</u>	<u>\$ 26,180,582</u>	<u>\$ 41,046,213</u>	<u>\$ 28,177,929</u>	<u>\$ 34,581,401</u>	<u>\$ 34,991,076</u>	<u>\$ 41,696,659</u>	<u>\$ 49,960,278</u>

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

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

continued

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>				
Taxes	\$ 59,164,252	\$ 65,404,921	\$ 63,333,501	\$ 58,564,076
Licenses and permits	560,668	616,922	557,925	436,518
Intergovernmental revenues	5,515,071	4,932,147	6,287,273	4,717,912
Charges for services	5,493,125	5,297,091	4,792,305	4,735,662
Fines, forfeitures and penalties	1,356,867	1,510,315	1,988,743	1,859,148
Investment earnings	386,272	304,338	154,055	142,584
Contributions and donations	78,800	10,758	125,665	192,400
Miscellaneous	1,307,950	1,193,376	1,097,834	980,016
Total revenues	<u>73,863,005</u>	<u>79,269,868</u>	<u>78,337,301</u>	<u>71,628,316</u>
<b>EXPENDITURES</b>				
Current -				
General government	8,648,900	8,213,542	7,923,960	7,614,471
Judicial	7,081,220	6,893,666	6,739,930	6,360,274
Public safety	28,165,902	26,034,268	25,197,530	23,650,687
Public works	7,379,739	6,940,552	7,114,105	5,466,017
Health and welfare	538,984	538,984	572,134	549,044
Culture and recreation	1,351,865	1,332,659	1,327,158	1,283,623
Housing and development	3,823,622	2,755,086	3,093,880	2,570,046
Capital outlay	5,589,860	8,004,753	11,654,041	18,110,292
Intergovernmental	3,863,467	7,807,862	10,140,514	10,204,929
Debt service				
Principal retirement	6,808,983	6,967,691	8,030,794	7,985,100
Interest and fiscal charges	345,034	475,610	513,333	658,727
Total expenditures	<u>73,597,576</u>	<u>75,964,673</u>	<u>82,307,379</u>	<u>84,453,210</u>
Excess (deficiency) of revenues over expenditures	265,429	3,305,195	(3,970,078)	(12,824,894)
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	104,083	38,490	843,221	47,711
Refunding bond issued	-	-	-	-
Proceeds from contract payable	172,494	-	-	-
Debt service-principal	-	-	-	-
Loans issued	-	3,655,731	-	-
Revenue bond proceeds	-	-	-	-
Transfers in	1,692,648	2,750,617	3,569,036	3,492,573
Transfers out	(1,927,031)	(2,948,502)	(3,674,265)	(3,571,701)
Total other financing sources (uses)	<u>42,194</u>	<u>3,496,336</u>	<u>737,992</u>	<u>(31,417)</u>
Net change in fund balances	<u>\$ 307,623</u>	<u>\$ 6,801,531</u>	<u>\$ (3,232,086)</u>	<u>\$ (12,856,311)</u>
Debt service as a percentage of noncapital expenditures	10.19%	10.44%	12.01%	12.80%

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 45,310,716	\$ 36,151,183	\$ 33,374,021	\$ 35,756,919	\$ 33,496,679	\$ 49,521,208
493,552	424,522	360,420	303,396	287,160	264,582
2,928,682	3,123,673	2,662,832	1,189,188	1,957,160	4,220,480
5,730,081	5,561,899	6,146,925	4,746,514	4,631,345	4,485,641
1,559,477	1,562,268	1,467,906	2,335,835	1,605,626	1,480,845
95,528	102,686	71,224	97,153	88,248	98,719
56,733	5,025	-	258,720	46,190	135,385
1,068,644	931,445	794,068	924,046	908,525	788,266
<u>57,243,413</u>	<u>47,862,701</u>	<u>44,877,396</u>	<u>45,611,771</u>	<u>43,020,933</u>	<u>60,995,126</u>
7,540,769	7,325,404	6,812,986	6,722,747	6,257,854	7,799,706
6,134,696	5,989,848	5,605,036	5,455,468	5,407,674	6,496,632
21,735,455	20,304,705	18,555,166	18,072,842	16,987,515	20,851,624
6,493,425	6,949,779	6,864,098	6,024,560	6,024,199	6,924,763
612,929	603,709	576,984	575,674	608,063	1,323,235
1,138,648	1,282,402	948,058	1,012,060	1,256,643	1,291,280
3,762,866	1,948,422	2,065,145	1,908,765	2,130,183	2,597,786
8,783,617	6,786,384	8,269,484	8,201,724	11,723,995	13,192,429
4,027,612	1,023,105	646,406	956,118	513,558	513,681
3,486,981	3,477,772	1,905,865	1,820,430	1,435,748	1,374,960
621,587	664,092	829,934	723,669	856,809	359,126
<u>64,338,585</u>	<u>56,355,622</u>	<u>53,079,162</u>	<u>51,474,057</u>	<u>53,202,241</u>	<u>62,725,222</u>
(7,095,172)	(8,492,921)	(8,201,766)	(5,862,286)	(10,181,308)	(1,730,096)
89,543	134,456	504,921	80,935	32,063	38,594
4,885,000	-	-	-	-	-
18,434,044	-	-	-	-	-
(4,775,000)	-	-	-	-	-
-	221,164	-	235,735	50,359	-
-	-	7,185,000	-	3,220,000	9,850,000
3,383,897	3,107,504	1,056,038	1,758,015	1,091,295	3,040,311
<u>(3,482,210)</u>	<u>(1,769,760)</u>	<u>(1,100,652)</u>	<u>(1,886,421)</u>	<u>(1,614,270)</u>	<u>(3,735,214)</u>
<u>18,535,274</u>	<u>1,693,364</u>	<u>7,645,307</u>	<u>188,264</u>	<u>2,779,447</u>	<u>9,193,691</u>
<u>\$ 11,440,102</u>	<u>\$ (6,799,557)</u>	<u>\$ (556,459)</u>	<u>\$ (5,674,022)</u>	<u>\$ (7,401,861)</u>	<u>\$ 7,463,595</u>
7.68%	8.41%	6.32%	5.68%	5.08%	3.32%

**WHITFIELD COUNTY, GEORGIA**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**TEN YEAR SUMMARY**  
**December 31, 2019**

CALENDAR YEAR	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITIES	LESS TAX-EXEMPT PROPERTY	TOTAL		ASSESSED TO TOTAL ESTIMATED ACTUAL VALUE	TOTAL DIRECT TAX RATE
					ASSESSED VALUE	ESTIMATED ACTUAL VALUE		
2010	\$ 2,142,057,989	\$ 811,906,837	\$ 71,798,153	\$ (478,003,261)	\$ 2,547,759,718	\$ 6,369,399,295	40%	5.061
2011	2,046,646,867	876,878,422	70,643,746	(491,180,061)	2,502,988,974	6,257,472,435	40%	5.061
2012	2,030,908,599	950,038,218	68,701,212	(835,851,413)	2,213,796,616	5,534,491,540	40%	6.061
2013	2,074,798,350	886,339,600	63,832,494	(812,638,755)	2,212,331,689	5,530,829,223	40%	6.061
2014	2,073,045,531	986,431,576	70,312,909	(869,629,696)	2,260,160,320	5,650,400,800	40%	6.061
2015	2,102,030,066	1,030,285,340	71,487,661	(907,271,796)	2,296,531,271	5,741,328,178	40%	7.061
2016	2,128,163,776	1,011,402,852	74,391,237	(896,054,401)	2,317,903,464	5,794,758,660	40%	9.561
2017	2,255,189,012	1,056,032,717	72,768,592	(887,587,000)	2,496,403,321	6,241,008,303	40%	9.329
2018	2,256,931,862	1,184,441,889	72,404,907	(915,374,586)	2,598,404,072	6,496,010,180	40%	9.312
2019	2,306,803,979	1,239,432,129	74,358,989	(967,023,121)	2,653,571,976	6,633,929,940	40%	8.812

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, 2019**

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					
2010	5.061	0.000	0.000	0.000	5.061	14.756	2.875	0.950	0.250	23.642
2011	5.061	0.000	0.000	0.000	5.061	14.756	2.780	0.950	0.250	23.547
2012	6.061	0.000	0.000	0.000	6.061	18.756	2.697	0.950	0.200	28.464
2013	6.061	1.283	0.341	0.376	8.061	18.756	2.616	0.950	0.150	30.383
2014	6.061	1.283	0.341	0.376	8.061	18.756	2.537	0.950	0.100	30.304
2015	7.061	1.283	0.341	0.376	9.061	18.756	2.511	0.950	0.050	31.278
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

Notes:

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

**WHITFIELD COUNTY, GEORGIA  
PRINCIPAL TAXPAYERS  
December 31, 2019**

2019			2010		
TAXPAYER	TAXES LEVIED	PERCENT OF TOTAL ASSESSED VALUATION	TAXPAYER	TAXES LEVIED	PERCENT OF TOTAL ASSESSED VALUATION
Shaw Industries, Inc.	\$ 8,023,069	28.08%	Shaw Industries, Inc.	\$ 7,141,500	25.91%
Mohawk Industries	3,756,288	13.15%	Mohawk Industries, Inc.	1,915,712	7.37%
Engineered Floors	3,125,384	10.94%	Beaulieu Group, LLC	1,892,569	6.82%
Joint Development Authority	1,066,948	3.73%	Collins & Aikman Corp.	749,202	2.57%
Tandus Centiva, Inc.	1,065,691	3.73%	J & J Industries	624,985	2.07%
J & J Industries	981,275	3.43%	Windstream Georgia	555,970	2.03%
North Georgia EMC	717,961	2.51%	Oriental Weavers USA, Inc.	368,203	1.88%
Synthetic Turf Resources	708,236	2.48%	CBL & Associates	387,039	1.83%
Oriental Weavers	567,670	1.99%	North Georgia EMC	307,875	1.53%
Lexmark Carpet Mills	564,970	1.98%	Norfolk	315,629	1.37%

Source: Whitfield County Tax Commissioner's Office

Note: "Taxes Levied" amounts are the total taxes levied by all taxing jurisdictions.

**WHITFIELD COUNTY, GEORGIA  
PROPERTY TAX LEVIES AND COLLECTIONS  
TEN YEAR SUMMARY  
December 31, 2019**

DIGEST YEAR	TAXES LEVIED	ADJUSTMENTS	TOTAL ADJUSTED LEVY	COLLECTED WITHIN THE YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
				AMOUNT	PERCENTAGE OF ORIGINAL LEVY		AMOUNT	PERCENTAGE OF ADJUSTED LEVY
2010	\$ 13,359,997	\$ (88,244)	\$ 13,271,753	\$ 11,484,141	85.96%	\$ 1,785,825	\$ 13,269,966	99.99%
2011	12,900,630	48,398	12,949,028	11,405,696	88.41%	1,543,306	12,949,002	100.00%
2012	13,674,749	193,529	13,868,278	12,658,780	92.57%	1,209,278	13,868,058	100.00%
2013	16,342,897	(50,955)	16,291,942	14,413,582	88.19%	1,877,422	16,291,004	99.99%
2014	16,764,828	(149,493)	16,615,335	15,077,905	89.94%	1,538,265	16,616,170	100.01%
2015	19,414,088	(267,040)	19,147,048	17,343,021	89.33%	1,801,163	19,144,184	99.99%
2016	25,089,495	215,302	25,304,797	23,059,586	91.91%	2,230,807	25,290,393	99.94%
2017	28,953,450	(173,517)	28,779,933	27,056,626	93.45%	1,300,976	28,357,602	98.53%
2018	29,263,039	(158,837)	29,104,202	27,388,243	93.59%	1,130,537	28,518,780	97.99%
2019	28,571,237	151,681	28,722,918	26,646,024	93.26%	-	26,646,024	92.77%

Source: Whitfield County Tax Commissioner's Office

**WHITFIELD COUNTY, GEORGIA**  
**TAX REVENUES BY SOURCE - GOVERNMENTAL FUNDS**  
**TEN YEAR SUMMARY**  
**DECEMBER 31, 2019**

CALENDAR YEAR	PROPERTY	LOCAL OPTION SALES	SPECIAL PURPOSE LOCAL OPTION SALES	INSURANCE PREMIUM	ALCOHOLIC BEVERAGE	REAL ESTATE TRANSFER	OTHER	TOTAL
2010	\$ 14,808,741	\$ 14,175,942	\$ 16,974,653	\$ 2,492,460	\$ 404,704	\$ 28,924	\$ 635,784	\$ 49,521,208
2011	14,949,879	14,504,471	205,752	2,769,341	381,470	27,032	658,734	33,496,679
2012	16,295,764	15,243,659	196,010	2,958,533	354,505	40,593	667,855	35,756,919
2013	19,061,648	10,149,095	2,303	3,074,919	339,145	46,570	700,341	33,374,021
2014	20,513,632	11,235,131	-	3,244,462	339,349	65,652	752,957	36,151,183
2015	22,678,327	10,448,099	7,488,160	3,477,199	387,485	75,851	755,595	45,310,716
2016	28,074,028	9,848,729	15,675,429	3,700,351	397,186	88,347	780,006	58,564,076
2017	32,409,272	9,896,272	15,784,126	3,962,650	404,559	105,913	770,709	63,333,501
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
Percentage Change In Dollars Over 10 Years	122.9%	-21.3%	-46.8%	83.0%	0.9%	320.5%	36.1%	19.5%

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**

CALENDAR YEAR	GOVERNMENTAL ACTIVITIES				BUSINESS-TYPE ACTIVITIES		PERCENT OF PERSONAL INCOME	PER CAPITA
	REVENUE BONDS	INTER-GOVERNMENTAL LIABILITY	CAPITAL LEASES	NOTES PAYABLE	CAPITAL LEASES	TOTAL PRIMARY GOVERNMENT		
2010	\$ 13,170,000	\$ 2,135,388	\$ 231,828	\$ 854,640	\$ 487,665	\$ 16,879,521	0.56%	\$ 165
2011	15,740,000	1,552,024	185,451	759,680	-	18,237,155	0.62%	177
2012	14,500,000	1,076,277	315,627	664,720	-	16,556,624	0.57%	160
2013	20,385,000	680,839	205,213	569,760	-	21,840,812	0.72%	212
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%	323
2016	11,344,000	13,948,206	110,713	284,880	-	25,687,799	0.74%	246
2017	8,111,000	9,341,558	14,577	189,920	-	17,657,055	0.47%	169
2018	5,903,000	7,655,887	413,624	127,584	-	14,100,095	0.36%	135
2019	4,252,000	2,700,000	296,488	205,118	-	7,453,606	0.18%	71

Per Capita is calculated by multiplying per capita income by percent of personal income  
Percent of personal income is calculated by dividing total primary government by personal income

**WHITFIELD COUNTY, GEORGIA**  
**RATIO OF NET GENERAL BONDED DEBT TO**  
**ASSESSED VALUE AND NET BONDED DEBT PER CAPITA**  
**TEN YEAR SUMMARY**  
**DECEMBER 31, 2019**

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
2010	102,599	\$ 2,547,759,718	\$ -	\$ -	\$ -	0.00%	\$ -
2011	103,184	2,502,988,974	\$ -	\$ -	\$ -	0.00%	\$ -
2012	103,359	2,213,796,616	\$ -	\$ -	\$ -	0.00%	\$ -
2013	102,945	2,212,331,689	\$ -	\$ -	\$ -	0.00%	\$ -
2014	103,542	2,260,160,320	\$ -	\$ -	\$ -	0.00%	\$ -
2015	104,216	2,296,531,271	\$ -	\$ -	\$ -	0.00%	\$ -
2016	104,589	2,317,903,464	\$ -	\$ -	\$ -	0.00%	\$ -
2017	104,658	2,496,403,321	\$ -	\$ -	\$ -	0.00%	\$ -
2018	104,062	2,598,404,072	\$ -	\$ -	\$ -	0.00%	\$ -
2019	104,628	2,653,571,976	\$ -	\$ -	\$ -	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, 2019**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
<b>Overlapping Debt</b>			
City of Dalton Board of Education (1)	\$ 10,890,000	100%	\$ 10,890,000
City of Dalton (1)	209,400	100%	209,400
City of Varnell (2)	335,856	100%	<u>335,856</u>
<b>Total Overlapping Debt</b>			<u>11,435,256</u>
<b>County Direct Debt</b>			
Whitfield County	\$ 7,453,606	100%	<u>7,453,606</u>
<b>Total County Direct Debt</b>			<u>7,453,606</u>
<b>Total Direct and Overlapping Debt</b>			<u><u>\$ 18,888,862</u></u>

**Sources:**

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

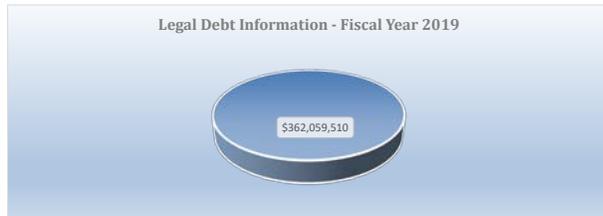
**Note:** Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Whitfield County. Applicable percentages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

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Debt limit	\$ 362,059,510	\$ 360,998,985	\$ 357,122,803	\$ 342,787,384	\$ 344,445,910	\$ 345,629,147	\$ 337,442,908	\$ 337,949,473	\$ 329,625,407	\$ 334,645,648
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<u>\$ 362,059,510</u>	<u>\$ 360,998,985</u>	<u>\$ 357,122,803</u>	<u>\$ 344,445,910</u>	<u>\$ 345,629,147</u>	<u>\$ 337,442,908</u>	<u>\$ 337,949,473</u>	<u>\$ 329,625,407</u>	<u>\$ 334,645,648</u>	<u>\$ 359,523,215</u>
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 2019**

Assessed value of taxable property	\$ 2,653,571,976
Add: exempt real property	<u>97,023,121</u>
Total assessed value of taxable property	3,620,595,097
Debt limit (10%) of total assessed value	362,059,510
Debt applicable to limit	<u>-</u>
Legal debt margin	<u>\$ 362,059,510</u>



**WHITFIELD COUNTY, GEORGIA**  
**DEMOGRAPHIC STATISTICS**  
**TEN YEAR SUMMARY**  
**December 31, 2019**

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<b>CALENDAR YEAR</b>	<b>POPULATION</b>	<b>PERSONAL INCOME</b>	<b>PER CAPITA INCOME</b>	<b>UNEMPLOYMENT RATE</b>
2010	102,599	\$ 3,015,384,610	\$ 29,390	12.4%
2011	103,184	2,949,824,192	28,588	11.8%
2012	103,359	2,898,599,796	28,044	10.6%
2013	102,945	3,026,274,165	29,397	9.4%
2014	103,542	3,160,101,840	30,520	8.1%
2015	104,216	3,380,245,960	32,435	5.8%
2016	104,589	3,484,591,713	33,317	5.7%
2017	104,658	3,774,804,744	36,068	5.5%
2018	104,062	3,886,819,762	37,351	4.4%
2019	104,628	4,054,544,256	38,752	4.4%

Source - County Development Authority

**WHITFIELD COUNTY, GEORGIA  
PRINCIPAL EMPLOYERS  
December 31, 2019**

2019			2010		
EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT	EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT
Shaw Industries, Inc.	6,639	12.01%	Shaw Industries, Inc.	8,996	19.05%
Mohawk Industries	3,970	7.18%	Mohawk Industries	5,934	12.57%
Engineered Floors	3,597	6.51%	Beaulieu Group, LLC	3,112	6.59%
Hamilton Medical Center	2,545	4.60%	Hamilton Medical Center	1,686	3.57%
Whitfield County Schools	1,844	3.34%	Whitfield County Schools	1,632	3.46%
Marketing Alliance	1,223	2.21%	Dalton City Schools	838	1.77%
Tarkett	1,182	2.14%	J&J Industries, Inc.	798	1.69%
Dalton Public Schools	995	1.80%	Collins & Aikman Corp.	794	1.68%
Whitfield County	819	1.48%	Windstream	715	1.51%
City of Dalton	664	1.20%	Conagra Poultry Co.	615	1.30%

Source:

Greater Dalton Chamber of Commerce, last updated July 2019  
Georgia Department of Labor

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

Function/Program	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General government	87	89	86	86	85	85	86	86	87	88
Judicial	83	84	80	72	55	55	60	60	54	61
Public safety	358	371	335	293	276	270	262	257	274	268
Public works	67	75	66	66	66	70	71	72	71	83
Culture and recreation	7	7	7	7	7	8	9	9	8	8
Housing and development	28	30	31	16	15	13	13	15	22	18
<b>Total</b>	<b>630</b>	<b>656</b>	<b>605</b>	<b>540</b>	<b>504</b>	<b>501</b>	<b>501</b>	<b>499</b>	<b>516</b>	<b>526</b>



Source: Whitfield County Human Resources Department

**WHITFIELD COUNTY, GEORGIA  
OPERATING INDICATORS BY FUNCTION**

Function/Program	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General government										
Vehicle tags issued	162,605	N/A	107,475	106,856	100,966	98,880	97,832	98,865	111,075	102,294
Public safety										
E-911 calls	227,498	185,955	178,449	N/A	292,937	305,222	221,491	217,890	227,940	119,714
Fire service calls	6,613	5,357	5,677	6,031	5,518	5,477	4,937	5,110	5,108	5,031
Fire average response time (minutes)	6.2	6.1	5.9	6.2	6.2	6.3	6.2	5.4	6.6	6.2
EMS service calls	16,600	16,655	15,069	13,421	13,848	13,735	-	10,581	-	-
EMS average response time (minutes)	9.4	10.0	9.8	8.6	8.4	8.2	-	9.1	-	-
Public works										
Miles of road resurfacing	18.5	23.4	27.4	27.0	8.7	20.7	28.5	20.7	31.2	37.7
Culture and recreation										
Number of program participants	3,692	4,033	4,054	3,944	3,820	3,374	3,612	3,848	3,639	2,802
Housing and development										
Building permits issued	622	665	508	517	442	376	376	389	368	360

Source: Department managers within each function

N/A - Data not available due to malfunction of reporting software

**WHITFIELD COUNTY, GEORGIA  
CAPITAL ASSET STATISTICS BY FUNCTION**

<b>Function/Program</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
General government										
County facilities	21	21	21	21	21	14	14	14	14	14
Public safety										
Fire stations	12	11	10	10	10	10	10	10	10	10
Public works										
Miles of roads	664	664	711	718	718	718	718	718	718	718
Culture and recreation										
County owned ball fields	19	20	20	20	17	15	14	14	14	14

Source: Department managers within each function

## **COMPLIANCE SECTION**



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

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**Board of Commissioners  
of Whitfield County, Georgia  
Dalton, Georgia**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Whitfield County, Georgia (the "County") as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 31, 2020. 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.

**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") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a material weakness.

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### **Compliance and Other Matters**

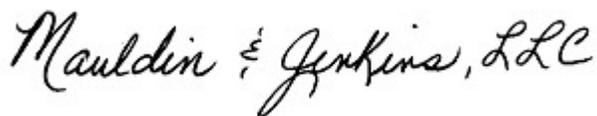
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

### **Whitfield County, Georgia's Response to Finding**

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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.



Chattanooga, Tennessee  
July 31 2020



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

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**Board of Commissioners  
of Whitfield County, Georgia  
Dalton, Georgia**

**Report on Compliance for Each Major Federal Program**

We have audited Whitfield County, GA's (the "County's") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2019. 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.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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***Opinion on Each Major Federal Program***

In our opinion, Whitfield County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

**Report on Internal Control Over Compliance**

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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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  
July 31 2020

# WHITFIELD COUNTY, GEORGIA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Contract or Project Number	Total Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Schools and Roads - Grants to States	10.665	n/a	\$ <u>11,606</u>
<b>Total U.S. Department of Agriculture</b>			<b><u>11,606</u></b>
<b>U.S. DEPARTMENT OF THE INTERIOR</b>			
Payments in Lieu of Taxes	15.226	PI0015870-PLN	<u>25,158</u>
<b>Total U.S. Department of the Interior</b>			<b><u>25,158</u></b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Passed through the Georgia Department of Community Affairs: Community Development Block Grant	14.228	2014-935	<u>85,277</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<b><u>85,277</u></b>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
Passed through the Criminal Justice Coordinating Council			
VOCA Grant for Victim Witness	16.575	C17-8-171	216,265
VOCA Grant for Victim Witness	16.575	C18-8-264	<u>68,965</u>
Subtotal for Crime Victim Assistance Grants			<u>285,230</u>
Violence Against Women Awareness Program	16.588	W18-8-029	<u>57,231</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0892	<u>13,528</u>
State Criminal Alien Assistance Program	16.606	2018-H0358-GA-AP	20,360
State Criminal Alien Assistance Program	16.606	2018-H4515-GA-AP	<u>10,258</u>
Subtotal for State Criminal Alien Assistance Program			<u>30,618</u>
Equitable Sharing Program	16.922	n/a	<u>23,000</u>
<b>Total U.S. Department of Justice</b>			<b><u>409,607</u></b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
Passed through Georgia Emergency Management Agency			
Emergency Management Performance Grant	97.042	OEM 18-157	<u>30,780</u>
<b>Total U.S. Department of Homeland Security</b>			<b><u>30,780</u></b>

*(continued)*

# WHITFIELD COUNTY, GEORGIA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Contract or Project Number	Total Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
Passed through Georgia Department of Transportation			
Federal Transit Cluster:			
Formula Grants for Rural Areas	20.509	T006310	\$ 140,463
Formula Grants for Rural Areas	20.509	T006398	<u>163,956</u>
Subtotal for Federal Transit Cluster			<u>304,419</u>
Highway Planning and Construction Cluster	20.205	PI0015870-PLN	74,506
Highway Planning and Construction Cluster	20.205	PI0016556-PLN	<u>40,354</u>
Subtotal for Highway Planning and Construction Cluster			<u>114,860</u>
<b>Total U.S. Department of Transportation</b>			<b><u>419,279</u></b>
<b>APPALACHIAN REGIONAL COMMISSION</b>			
Passed through Georgia Environmental Finance Authority			
Appalachian Area Development	23.002	GA-19154-2018	<u>580,025</u>
<b>Total Appalachian Regional Commission</b>			<b><u>580,025</u></b>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>			
Passed through Georgia Environmental Finance Authority			
Capitalization Grants for Clean Water State Revolving Funds Cluster	66.458	CW2017007	<u>172,494</u>
Subtotal for Capitalization Grants for Clean Water State Revolving Funds Cluster			<u>172,494</u>
<b>Total U.S Environmental Protection Agency</b>			<b><u>172,494</u></b>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$ 1,734,226</u></b>

# WHITFIELD COUNTY, GEORGIA

## NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

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### NOTE 1. BASIS OF PRESENTATION AND ACCOUNTING

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

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

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and therefore, some amounts presented in this schedule may differ from amounts presented or used in the preparation of the financial statements.

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

The County had no subrecipients.

The County has \$205,118 of outstanding loans from the Clean Water State Revolving Fund (66.458) as of December 31, 2019.

# WHITFIELD COUNTY, GEORGIA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2019

### 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     no

Significant deficiency(ies) identified?       yes     none reported

Noncompliance material to financial statements noted?       yes     no

#### **Federal Awards**

Internal Control over major federal programs:

Material weakness(es) identified?       yes     no

Significant deficiency(ies) identified?       yes     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     no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
23.002	Appalachian Area Development
16.575	Crime Victim Assistance

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

Auditee qualified as low-risk auditee?       yes     no

# WHITFIELD COUNTY, GEORGIA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2019

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### SECTION II FINANCIAL STATEMENT FINDINGS

#### 2019-001 Segregation of Duties

**Criteria:** Internal controls should be in place, which provide reasonable assurance that an individual cannot misappropriate funds without such actions being detected during the normal course of business.

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

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

- In the departments, the monthly bank reconciliations were not being reviewed and the review documented on the monthly reconciliation;
- In the elected officials offices, we noted the same individual was responsible for performing the monthly reconciliations, had responsibility for investigating discrepancies in the accounting records, and posting correcting adjustments;
- The Clerk of Superior Court and the Magistrate Court further had a lack of segregation of duties in that the person responsible for preparing and making the collection deposits also had the responsibility of reconciling the transactions;

**Effects:** Failure to properly segregate duties or implement compensating controls can lead to misappropriation of funds or abuse of the system that is not detected in a timely manner by employees in the normal course of performing their assigned functions.

**WHITFIELD COUNTY, GEORGIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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**SECTION II  
FINANCIAL STATEMENT FINDINGS (CONTINUED)**

**2019-001 Segregation of Duties (Continued)**

***Recommendation:*** We recommend the County segregate duties and/or implement compensating controls in the key areas noted above.

***Auditee's Response:*** We will continue to review our operations to determine the most efficient and effective solution to properly segregate duties.

**WHITFIELD COUNTY, GEORGIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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**SECTION III  
FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

None reported

**WHITFIELD COUNTY, GEORGIA**  
**SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

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**2018-001 Segregation of Duties**

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

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

**Status:** The County continues to work on implementing compensating controls, however, this was a repeat finding 2019-001.

**2018-002 Expenditure Recognition**

**Condition:** Misstatements were detected in the reporting of the County's expenses and the related liabilities.

**Context/Cause:** During our testing, audit adjustments were required to properly report the Landfill fund and governmental activities' expenses and related liabilities accounts. Audit adjustments totaling approximately \$718,000 were required to correctly report the County's expenditures and related liabilities in accordance with GAAP.

**Status:** The County implemented controls to correct the recognition of expenses/expenditures in 2019. This finding was resolved.

# Whitfield County

Board of Commissioners



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

## MANAGEMENT'S CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2019

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### 2019-001 Segregation of Duties

**Contact Person Responsible for the Corrective Action Plan:** James Garvin, Finance Director.

**Corrective Action Plan:** We will continue to review our operations to determine the most efficient and effective solution to properly segregate duties.

**Anticipated Completion Date:** December 31, 2020.