

WHITFIELD COUNTY GEORGIA



Annual Comprehensive Financial Report

For the Year Ended December 31, 2021

Prepared by Finance Department

WHITFIELD COUNTY, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

*FOR THE
YEAR ENDED DECEMBER 31, 2021*



JEVIN JENSEN
CHAIRMAN

WHITFIELD COUNTY, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

TABLE OF CONTENTS

INTRODUCTORY SECTION

	<u>Page</u>
Letter of Transmittal	i-vi
Organizational Chart	vii
General Government Officials	viii
GFOA Certificate of Achievement	ix

FINANCIAL SECTION

Independent Auditor's Report	1-4
Management's Discussion and Analysis	5-20
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	21
Statement of Activities	22 and 23
Fund Financial Statements:	
Balance Sheet – Governmental Funds	24
Reconciliation of Total Governmental Fund Balances to	
Net Position of Governmental Activities	25
Statement of Revenues, Expenditures, and Changes in Fund	
Balances – Governmental Funds	26
Reconciliation of the Statement of Revenues, Expenditures, and Changes in	
Fund Balances of Governmental Funds to the Statement of Activities	27
General Fund – Statement of Revenues, Expenditures,	
and Changes in Fund Balance – Budget and Actual (GAPP Basis)	28-30
Special Fire District Special Revenue Fund – Statement of Revenues, Expenditures,	
and Changes in Fund Balance – Budget and Actual	31
American Rescue Plan Act Special Revenue Fund – Statement of Revenues, Expenditures,	
and Changes in Fund Balance – Budget and Actual	32
Statement of Net Position – Proprietary Funds	33
Statement of Revenues, Expenses and Changes in Net	
Position – Proprietary Funds	34
Statement of Cash Flows – Proprietary Funds	35 and 36
Statement of Fiduciary Net Position	37
Statement of Changes in Fiduciary Net Position	38
Notes to the Financial Statements	39-75
Required Supplementary Information:	
Schedule of Changes in County's Total OPEB Liability and Related Ratios	76
Schedule of Changes in the County's Net Pension Liability and Related Ratios (ACCG Plan)	77
Schedule of County Contributions (ACCG Plan)	78
Combining and Individual Fund Statements and Schedules:	
General Fund Detailed Schedule of Revenues, Expenditures, and Changes in Fund Balance –	
Budget and Actual (GAAP Basis)	79-86

WHITFIELD COUNTY, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

TABLE OF CONTENTS

<u>FINANCIAL SECTION (CONTINUED)</u>	<u>Page</u>
Combining and Individual Fund Statements and Schedules: (Continued)	
Combining Balance Sheet – Non-major Governmental Funds	87
Combining Statement of Revenues, Expenditures, and Changes in Fund	
Balances – Non-major Governmental Funds	88
Combining Balance Sheet – Non-major Special Revenue Funds	89 and 90
Combining Statement of Revenues, Expenditures, and Changes in Fund	
Balances – Non-major Special Revenue Funds	91 and 92
Special Revenue Funds – Schedule of Revenues, Expenditures, and	
Changes in Fund Balances – Budget and Actual:	
Non-major Special Revenue Funds:	
Governmental Law Library Special Revenue Fund	93
District Attorney Forfeiture Special Revenue Fund	94
Sheriff's Forfeiture Special Revenue Fund	95
911 Emergency System Special Revenue Fund	96
CDBG-CV Food Bank Grant Special Revenue Fund	97
Praters Mill Master Plan Special Revenue Fund.....	98
Whitfield County Neighborhood Stabilization Program Special Revenue Fund.....	99
Conasauga A.D.R Program Special Revenue Fund.....	100
Divorce Seminar Special Revenue Fund.....	101
Juvenile Service Special Revenue Fund	102
Local Victim Assistance Program Special Revenue Fund	103
Drug Abuse Treatment and Education Special Revenue Fund	104
Veterans Court Special Revenue Fund.....	105
Community Housing Improvements Program Special Revenue Fund	106
Felony Domestic Violence Court Special Revenue Fund	107
Accountability Courts Grants Special Revenue Fund.....	108
Jointly Funded District Special Revenue Fund	109
Solid Waste District Special Revenue Fund.....	110
Hotel/Motel Tax Special Revenue Fund	111
SPLOST 2020 Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balance.....	112
Combining Balance Sheet – Non-major Capital Projects Funds.....	113
Combining Statement of Revenues, Expenditures, and Changes in Fund	
Balances – Non-major Capital Projects Funds.....	114
Capital Projects Funds – Schedule of Revenues, Expenditures, and	
Changes in Fund Balances – Budget and Actual:	
Non-major Capital Projects Funds:	
Capital Acquisition Fund	115
JDA Project Fund	116
SPLOST Fund	117
SPLOST 2015 Fund	118
Schedule of Projects Constructed with Special Purpose Local Option Sales Tax Proceeds	119

WHITFIELD COUNTY, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

TABLE OF CONTENTS

<u>FINANCIAL SECTION (CONTINUED)</u>	<u>Page</u>
Combining and Individual Fund Statements and Schedules: (Continued)	
Combining Statement of Net Position – Internal Service Funds.....	120
Combining Statement of Revenues, Expenses and Changes in Net Position – Internal Service Funds	121
Combining Statement of Cash Flows – Internal Service Funds.....	122
Combining Statement of Fiduciary Net Position – Custodial Funds.....	123
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds	124
 <u>STATISTICAL SECTION</u>	
Net Position by Component – Last Ten Fiscal Years	125 and 129
Changes in Net Position – Last Ten Fiscal Years	127-130
Fund Balances of Governmental Funds – Last Ten Years	131
Changes in Fund Balances of Governmental Funds – Last Ten Years.....	132 and 133
Assessed Value and Estimated Actual Value of Taxable Property – Ten Year Summary	134
Property Tax Rates – All Overlapping Governments – Ten Year Summary	135
Principal Taxpayers – Current Year and Nine Years Ago	136
Property Tax Levies and Collections – Ten Year Summary.....	137
Tax Revenues by Source, Governmental Funds – Ten Year Summary	138
Ratio of Outstanding Debt by Type – Last Ten Years	139
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita – Ten Year Summary.....	140
Direct and Overlapping Governmental Activities Debt.....	141
Legal Debt Margin Information – Last Ten Years.....	142
Demographic Statistics – Ten Year Summary	143
Principal Employers	144
Full-time Equivalent Whitfield County Employees by Function	145
Operating Indicators by Function	146
Capital Asset Statistics by Function	147
 <u>COMPLIANCE SECTION</u>	
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 <i>Government Auditing Standards</i>	148 and 149
Independent Auditor’s Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	150-152
Schedule of Expenditures of Federal Awards	153 and 154
Note to the Schedule of Expenditures of Federal Awards.....	155
Schedule of Findings and Questioned Costs.....	156-160
Schedule of Prior Audit Findings.....	161
Management’s Corrective Action Plan.....	162

INTRODUCTORY SECTION

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

Whitfield County

Board of Commissioners



Board Members

Jevin Jensen, Chairman

Robby Staten

Greg Jones

Barry Robbins

John Thomas

June 28, 2022

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

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year, unless an extension has been approved, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Whitfield County for the fiscal year ended December 31, 2021.

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

Whitfield County's financial statements were audited by Mauldin & Jenkins, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Whitfield County for the fiscal year ended December 31, 2021, were free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Whitfield County financial statements for the fiscal year ended December 31, 2021 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. Whitfield County's MD&A can be found immediately following the report of the independent auditors.

Overview of the Annual Comprehensive Financial Report

The Annual Comprehensive Financial Report is presented in three sections: Introductory, Financial, and Statistical. The Introductory Section includes this letter of transmittal; a list of Whitfield County's principal officials, department directors and elected officials; and organizational chart. The Financial Section includes management's discussion and analysis, basic financial statements and schedules, as well as the independent auditor's report on these financial statements and schedules. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

Reporting Entity

The financial reporting entity (Whitfield County, Georgia) includes all of the funds of the primary government, as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable. Blended component units, although legally separate entities, are, in substance, part of the primary government's operations and 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 102,848. The County is empowered to levy a property tax on both real and personal properties located within its boundaries. Formed from a portion of Murray County in 1851 - making it Georgia's 97th county - it was named for the Reverend George Whitefield, the founder of the Bethesda Orphan House in Savannah. The spelling of the county's name was later changed to reflect its pronunciation.

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

The County has been operating under a Board-Administrator form of government since 1971. Policy-making and legislative authority are vested in the Board of Commissioners consisting of a Chairman elected at-large and four commissioners from four separate districts, elected by district on a partisan basis. The Chairman and Commissioners serve four-year staggered terms. The Board of Commissioners are responsible for passing ordinances, adopting the budget, appointing committees, and hiring the government's manager, attorney and auditors, among other duties. The County Administrator is responsible for carrying out the policies and ordinances of the Board of Commissioners,

for overseeing the day-to-day operations of the government, and for 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 infrastructure, inspections and enforcement, court services, jail, 911, fire protection, animal control, parks and recreation, emergency management, planning and zoning, storm water management, and transit bus operations, are provided.

The annual budget serves as the foundation for Whitfield County's financial planning and control. In accordance with state law, an operating budget consistent with generally accepted accounting principles is adopted annually, after both the required public notices have been issued and a required public hearing held. The final, appropriated budget must be adopted no later than December 31st, and is prepared by fund and department. 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 approval of the Board of Commissioners. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. Annual appropriated budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, debt service fund, and all special revenue funds. Annual operating budgets are not legally required for enterprise funds, but are prepared for use in planning, control, and evaluation purposes.

Factors Affecting Financial Conditions

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

Local Economy

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

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

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

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

For all of this recent hardship, the County's overall economic picture was not as bleak as other parts of the country. While the average national unemployment rate for 2021 was 5.3%, it was 3.9% in Whitfield. Prior to the onset of the pandemic in early 2020, the County unemployment rate was 4.4% at the end of December 2019. For the County at least, a rebound effect of business openings and a return to a largely normal lifestyle occurred during 2021. However, another economic danger surfaced. Spikes in consumer spending – largely attributed by economic analysts as being due to the unprecedented federal government's monetary stimulus designed to offset the COVID pandemic – sparked the beginning of an inflationary cycle. By December 2021, inflation was up 7% from December 2020 – increasing at the fastest pace since 1982.

In 2021, the average worker earned roughly \$49,218. 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 \$43,456, lower than the statewide amount of \$51,780. There are several likely factors which may explain the gap between Whitfield County's high wages and low per capita income: Per Capita Income (PCI) is calculated based on total population. A relatively large portion of the County's population consists of individuals aged 19 and under who are not yet prime working age.

Long-Term Financial Planning

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

Whitfield County experienced a steady decline in Net M&O Digest Totals since the downturn in the economy in 2008 through 2012. The county experienced less than a 1% increase in the Net M&O digest in the years 2013 and 2014. In 2015 and 2016, the net digest experienced a 1.89% and .24% decline due to the effects of the elimination of the motor vehicle digest. In an effort to remain competitive with surrounding counties and to attract new business and jobs to the area, the Board of Commissioners voted in 2011 (effective 2012) to expand the Freeport Exemption to 100%. This increased Whitfield County's exemptions on the Gross Digest from approximately \$491 million dollars to \$835 million dollars, costing approximately \$4.7 million dollars in property tax revenue in 2016. In 2017, the county Board of Assessors office performed an urban land uniformity project intended to ensure equitability in land values across the county, and due in part to positive reassessments combined with new construction, a 6% increase in the total net digest occurred. For budgeting purposes, the 2022 budget assumes no increase in the Net M&O digest for 2021. The 2022 millage rate will be set in August of 2022. In accordance with state law, the millage rate is assessed on only 40% of the property valuation.

The County M&O millage rate for 2021 was set in August at 7.312. 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 one mil reduction from the 2020 rate of 8.312. The special tax district millage rate for 2021 was simultaneously set at 3.438. This rate remained unchanged from the 2020 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 last 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 fiscal 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, fiscal 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. Negotiations will again be conducted in mid-2022, and a new LOST agreement finalized, pursuant to state requirements.

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. Approximately \$65 million worth of collections funded various county paving/resurfacing projects, a new public safety communications system, public safety equipment, recreation improvements, and a new county fire department facility.

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

Other Information

Independent Audit

The Georgia Code requires an annual audit of the books of account, financial records, and transactions of all administrative departments of the County by independent certified public accountants selected by the Board of Commissioners. The auditor's unmodified opinion has been included in this report.

Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Whitfield County for its annual comprehensive financial report for the fiscal year ended December 31, 2020. In order to be awarded the Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgments

The preparation of this annual comprehensive financial report could not have been accomplished without the dedication and contributions of the entire Finance Department staff and the cooperation of the various elected officials and appointed management. We would also like to express our gratitude and appreciation to the staff of Mauldin & Jenkins, LLC, Certified Public Accountants, for their technical guidance and assistance to make this a quality report.

In closing, we also wish to acknowledge the valuable contribution of the Board of Commissioners. Without their guidance and leadership, preparation of this report would not have been possible.

Respectfully Submitted,

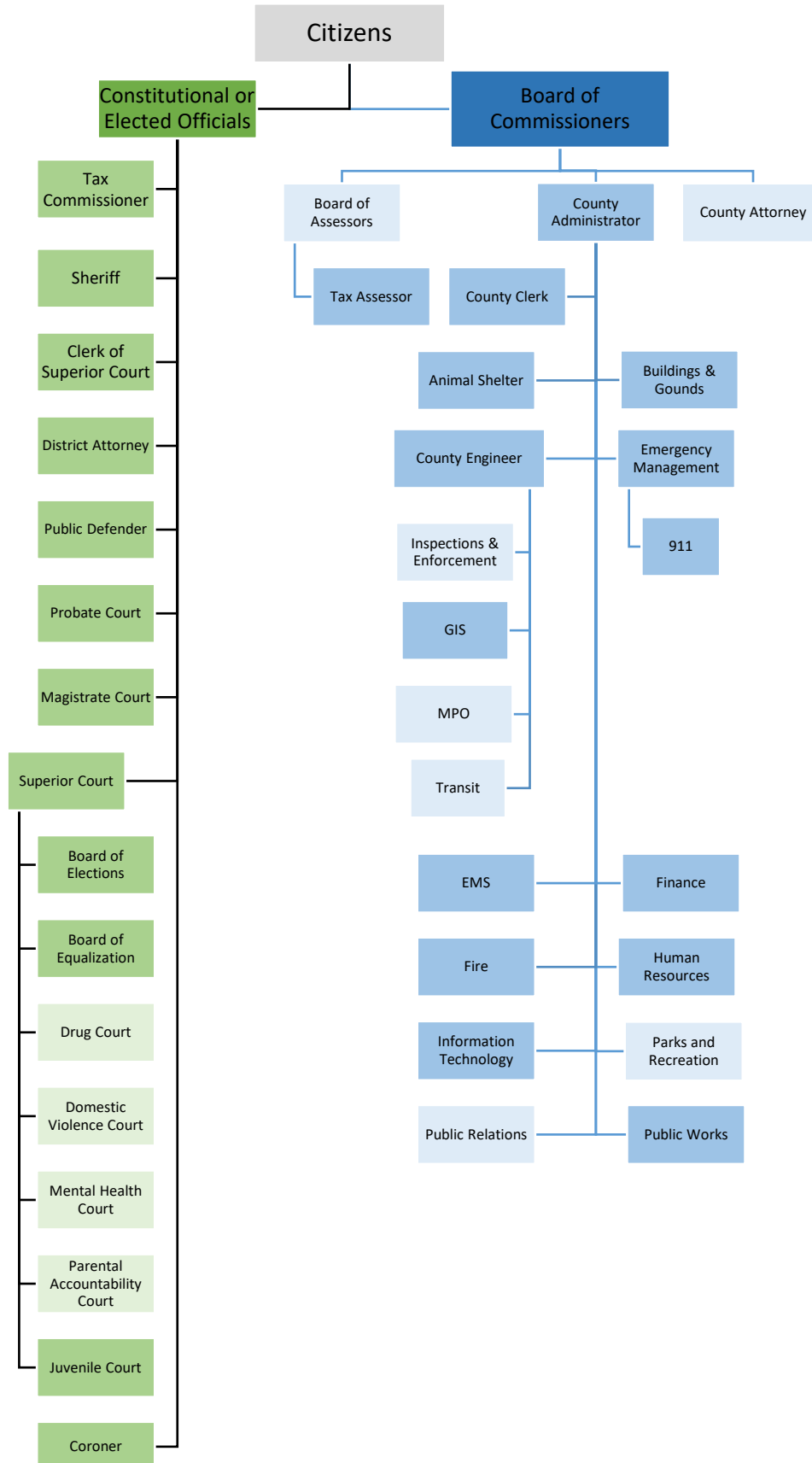


Robert Sivick
County Administrator



James Garvin, CPA, CLGFO
Finance Director

Whitfield County, Georgia
Organizational Chart
December 31, 2021



WHITFIELD COUNTY, GEORGIA
GENERAL GOVERNMENT OFFICIALS
December 31, 2021

LEGISLATIVE

BOARD OF COMMISSIONERS

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

EXECUTIVE

ADMINISTRATION

Robert Sivick	County Administrator
Blanca Cardona	County Clerk

DEPARTMENT HEADS

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

CONSTITUTIONAL OFFICERS

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

OTHER ELECTED OFFICIALS

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



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Whitfield County
Georgia**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

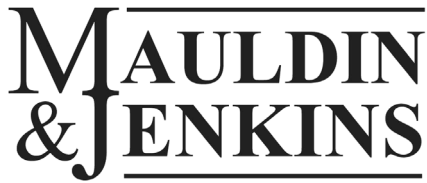
December 31, 2020

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

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



INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of **Whitfield County, Georgia** (the "County"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Whitfield County, Georgia as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Special Fire District Fund, and the American Rescue Plan Act Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Whitfield County Department of Public Health, which represent 100 percent of the assets, net position, and revenues of the discretely presented component unit as of December 31, 2021, and the respective changes in financial position for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the County, is based solely on the report of the other auditors.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

-
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
 - Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

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

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Chattanooga, Tennessee
June 28, 2022

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, 2021

Management's Discussion and Analysis of Whitfield County Government's Annual Comprehensive Financial Report (ACFR) provides an overall narrative and analysis of the County's financial statements for the fiscal year ended December 31, 2021. This discussion and analysis are designed to provide insight regarding the County's financial performance as a whole. The reader should also review the information presented here in conjunction with additional information which has been furnished in the financial statements and the notes to the financial statements to gain an enhanced understanding of Whitfield County's financial performance.

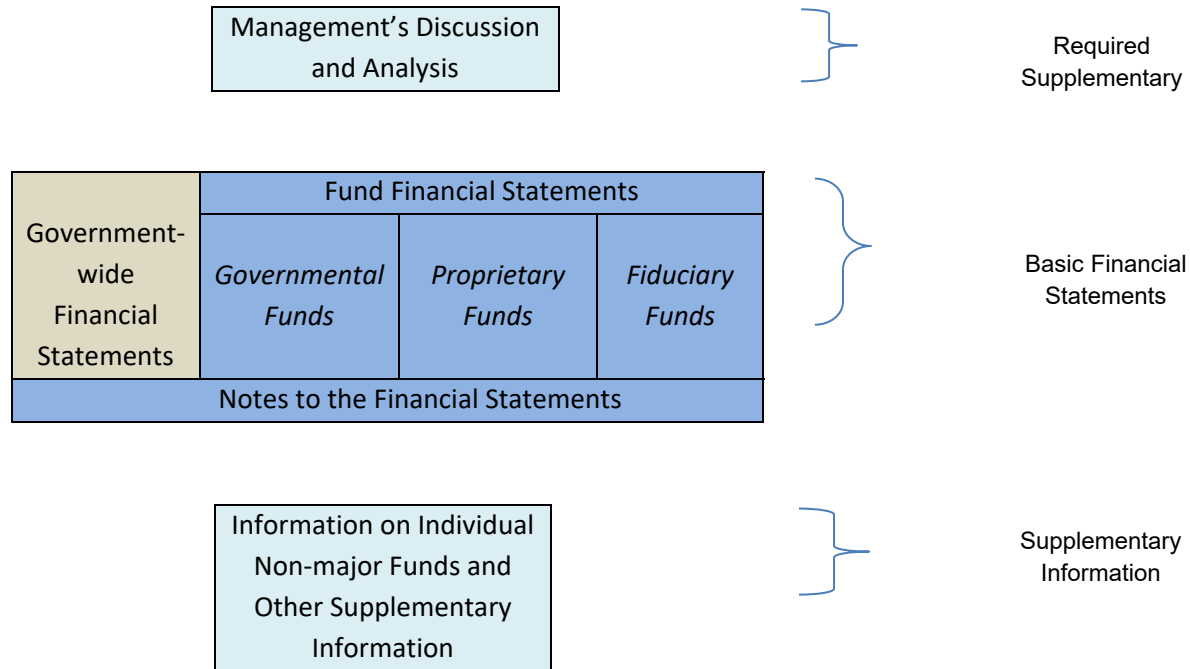
FINANCIAL HIGHLIGHTS

Key financial highlights for 2021 are as follows:

- ◆ The County's combined net position totaled \$252.8 million. Of this amount, \$234.1 represents governmental activities and \$18.7 represents business-type activities. This is an increase of \$7.4 million from the prior year.
- ◆ Total net position is comprised of the following:
 - (1) Net investment of capital assets of \$199.5 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 \$19.4 million is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
 - (3) Unrestricted net position of \$33.9 million represents the portion available to maintain the County's continuing obligations to citizens and creditors.
- ◆ Combined revenue totaled \$93.0 million, of which governmental activities totaled \$90.8 million and business-type activities totaled \$2.2 million.
- ◆ Overall expenses totaled \$85.2 million of which governmental activities totaled \$84.4 million and business-type activities totaled \$.8 million.
- ◆ The County's governmental funds reported a total ending fund balance of \$56.8 million for this year, which is a decrease of \$10.3 million from the prior year.
- ◆ At December 31, 2021, the County's General Fund reported an unassigned fund balance of \$28.9 million.

OVERVIEW OF THE FINANCIAL STATEMENT

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



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

Government-wide Financial Statements

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

The Statement of Net Position presents information on all the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with residual of all other elements reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This means that revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods. An example of this would be uncollected taxes and earned but unused paid time off.

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

Fund Financial Statements

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

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

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

The County maintains four governmental fund types: General Fund, Special Revenue Funds, Debt Service Fund, and the Capital Projects Funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, SPLOST 2020 Fund, the Special Fire District Fund, and the American Rescue Plan Act 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 24 through 27 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 33 through 36.

- ◆ **Fiduciary Funds** – These funds are used to account for assets held by the County as a custodial 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 custodial funds which include the Clerk of Superior Court, Probate Court, Magistrate Court, Sheriff, Juvenile Court and Tax Commissioner. The statement of fiduciary net position and the statement of changes in fiduciary net position for these custodial funds can be found on pages 37 and 38. A combining statement of fiduciary net position and statement of changes in fiduciary net position for these custodial 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, Special Fire District Special Revenue Fund, and American Rescue Plan Act Fund and can be found on pages 28 through 32. 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 39 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 page 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 \$252.4 million as of December 31, 2021.

WHITFIELD COUNTY, GEORGIA STATEMENT OF NET POSITION						
	Governmental Activities		Business Activities		Total	
	2021	2020	2021	2020	2021	2020
Assets:						
Current assets	\$ 73,221,723	\$ 76,436,601	\$ 146,562	\$ 104,959	\$ 73,368,285	\$ 76,541,560
Other assets	958,974	1,259,694	18,401,513	16,932,187	19,360,487	18,191,881
Capital assets	216,579,120	204,448,976	177,959	129,211	216,757,079	204,578,187
Total assets	290,759,817	282,145,271	18,726,034	17,166,357	309,485,851	299,311,628
Deferred Outflows of Resources	7,569,615	10,278,284	-	-	7,569,615	10,278,284
Liabilities:						
Current liabilities	12,974,888	14,719,439	22,621	54,072	12,997,509	14,773,511
Non-current liabilities	45,164,621	46,548,568	11,512	9,267	45,176,133	46,557,835
Total liabilities	58,139,509	61,268,007	34,133	63,339	58,173,642	61,331,346
Deferred Inflows of Resources	6,107,117	3,346,570	-	-	6,107,117	3,346,570
Net position:						
Net investment in capital assets	199,289,800	174,460,330	177,959	129,211	199,467,759	174,589,541
Restricted	19,459,446	37,914,589	-	-	19,459,446	37,914,589
Unrestricted	15,333,560	15,434,059	18,513,942	16,973,807	33,847,502	32,407,866
Total net position	\$ 234,082,806	\$ 227,808,978	\$ 18,691,901	\$ 17,103,018	\$ 252,774,707	\$ 244,911,996

78.9% of the County's net position reflects its investment in capital assets such as land, buildings, equipment and infrastructure less any related debt used to acquire those assets that is still outstanding. Net investment in capital assets increased by \$24.9 million (11.8%) in 2021.

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

Changes in Net Position

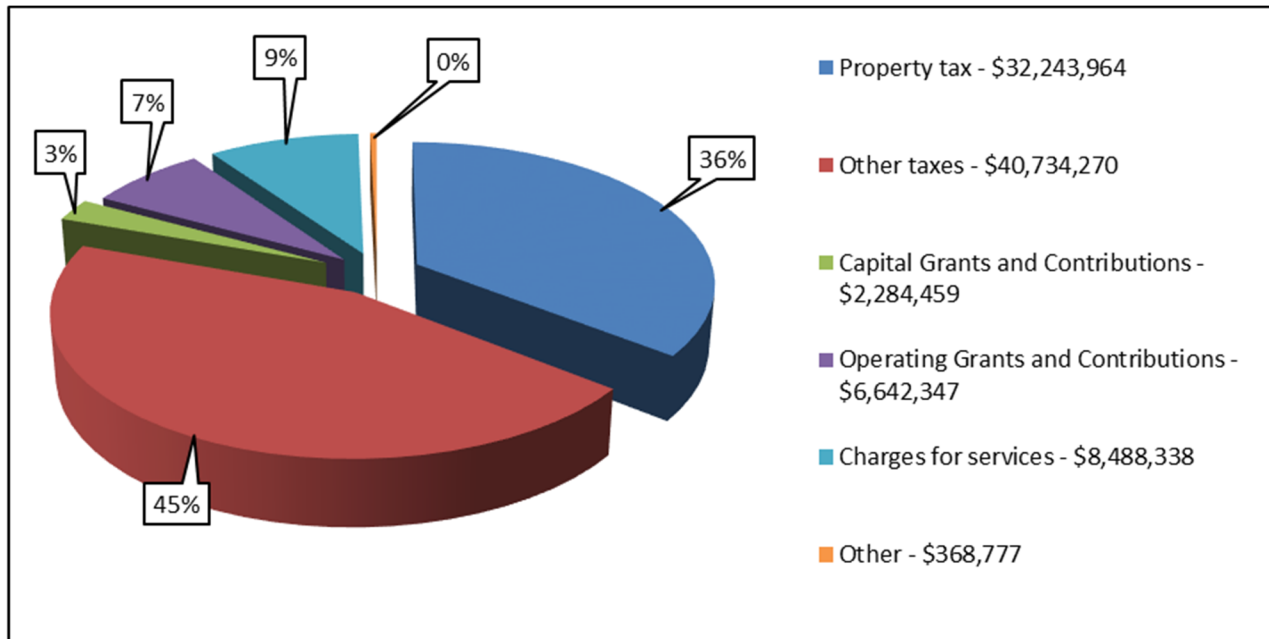
Governmental and business-type activities increased the County's net position by \$7.4 million in 2021. The following table indicates the changes in net position for governmental and business-type activities in 2021 and 2020.

	Governmental Activities		Business Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program:						
Charges for services	\$ 8,488,338	\$ 7,722,951	\$ 1,732,731	\$ 64,957	\$ 10,221,069	\$ 7,787,908
Operating grants	6,642,347	6,978,791	500,025	595,387	7,142,372	7,574,178
Capital grants	2,284,459	3,224,402	-	-	2,284,459	3,224,402
General:						
Property taxes	32,243,964	31,611,939	-	-	32,243,964	31,611,939
Sales taxes	34,483,662	18,423,324	-	-	34,483,662	18,423,324
Insurance premium taxes	5,022,222	4,838,448	-	-	5,022,222	4,838,448
Alcoholic beverage taxes	427,652	439,003	-	-	427,652	439,003
Hotel/Motel taxes	213,264	137,042	-	-	213,264	137,042
Miscellaneous taxes	587,470	576,690	-	-	587,470	576,690
Miscellaneous	356,854	485,654	-	-	356,854	485,654
Investment earnings	11,923	78,421	-	-	11,923	78,421
Total revenues	<u>90,762,155</u>	<u>74,516,665</u>	<u>2,232,756</u>	<u>660,344</u>	<u>92,994,911</u>	<u>75,177,009</u>
Program Expenses:						
General government	9,872,837	10,413,798	-	-	9,872,837	10,413,798
Judicial	8,724,385	8,177,965	-	-	8,724,385	8,177,965
Public safety	38,017,889	34,718,647	-	-	38,017,889	34,718,647
Public works	22,000,768	14,857,237	-	-	22,000,768	14,857,237
Health and welfare	582,415	541,984	-	-	582,415	541,984
Culture and recreation	1,979,171	1,827,612	-	-	1,979,171	1,827,612
Housing and development	2,903,608	3,746,930	-	-	2,903,608	3,746,930
Interest on long-term debt	318,286	522,205	-	-	318,286	522,205
Other programs	-	-	750,831	2,258,689	750,831	2,258,689
Total expenses	<u>84,399,359</u>	<u>74,806,378</u>	<u>750,831</u>	<u>2,258,689</u>	<u>85,150,190</u>	<u>77,065,067</u>
Excess (deficiency)	6,362,796	(289,713)	1,481,925	(1,598,345)	7,844,721	(1,888,058)
Transfers	<u>(106,959)</u>	<u>(43,631)</u>	<u>106,959</u>	<u>43,631</u>	<u>-</u>	<u>-</u>
Change in net position	6,255,837	(333,344)	1,588,884	(1,554,714)	7,844,721	(1,888,058)
Net position - beginning of year	<u>227,826,969</u>	<u>228,160,313</u>	<u>17,103,017</u>	<u>18,657,731</u>	<u>244,929,986</u>	<u>246,818,044</u>
Net position - end of year	<u>\$ 234,082,806</u>	<u>\$ 227,826,969</u>	<u>\$ 18,691,901</u>	<u>\$ 17,103,017</u>	<u>\$ 252,774,707</u>	<u>\$ 244,929,986</u>

Governmental Activities

The following chart depicts revenues of the governmental activities for the year ended December 31, 2021.

Revenues by Source – Governmental Activities

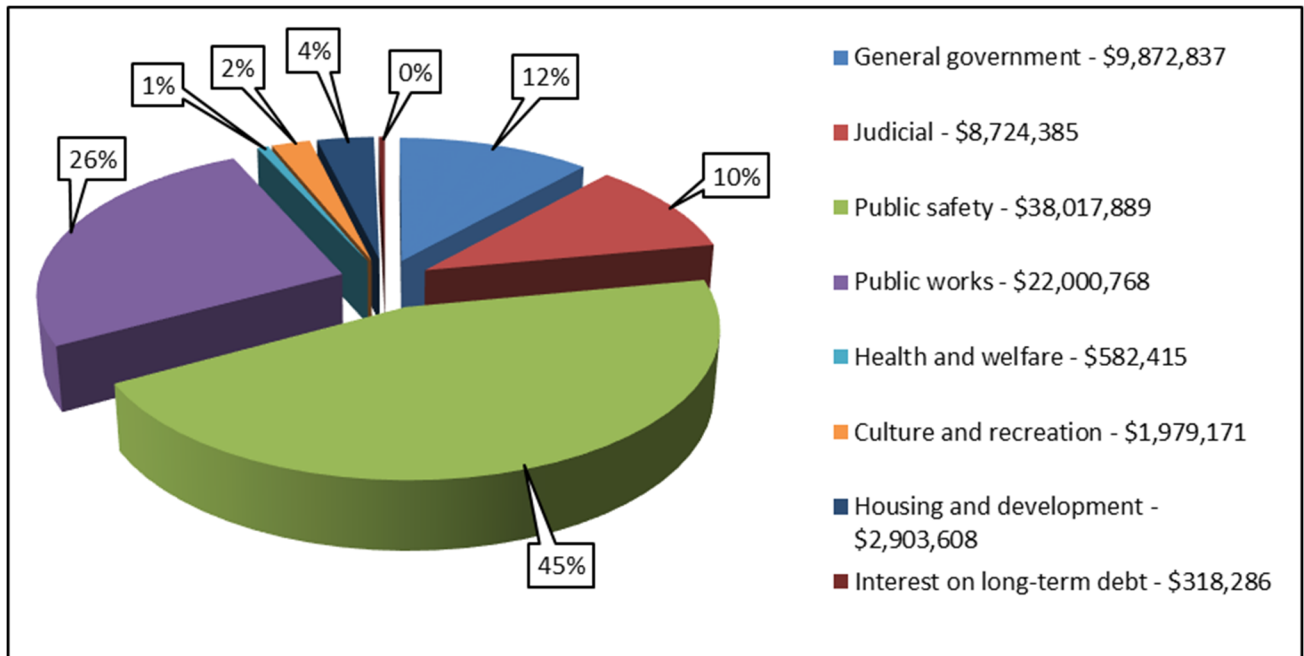


As indicated by the revenue diagram above, property taxes and other taxes were the largest sources for governmental activities. Other taxes include sales tax, insurance premium tax, hotel-motel tax and alcohol beverage tax. The largest portion of the County's program revenue is from charges for services which accounted for 48.7% 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 increased 21.8%, or \$16.2 million, in 2021. The largest contributing factor to this change was the 2020 special purpose local option sales tax being in effect for the first full year.

The following chart depicts expenses of the governmental activities for the year ended December 31, 2021.

Expenses by Function – Governmental Activities



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

The County's governmental activities total expenses increased 12.8%, or \$9.6 million, in 2021. This was mainly due to depreciation expense related to a large number of patrol cars being added to the Sheriff Department's fleet, as well as pay raises. Depreciation for Public Works assets acquired in 2021 also began.

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

Governmental activities		
	Total cost of services	Net cost of services
General government	\$ 9,872,837	\$ 5,477,982
Judicial	8,724,385	5,648,485
Public safety	38,017,888	33,033,037
Public works	22,000,769	19,594,913
Health and welfare	582,415	536,974
Culture and recreation	1,979,171	1,712,454
Housing and development	2,903,608	662,084
Interest	318,286	318,286
Total	<u>\$ 84,399,359</u>	<u>\$ 66,984,215</u>

Business-type Activities

The County's business-type activities total revenues increased \$1.6 million, while expenses decreased \$1.5 million for 2021; accordingly, net position for business-type activities increased 9.3%.

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 2021 with strong fund balances in its governmental funds. The combined balance of all governmental funds was \$56.8 million. Of this total, \$28.9 million or 50.9% represented unassigned fund balance, which is available for spending in the coming year. The remainder of fund balance was nonspendable, restricted, committed, or assigned, to indicate that it was not available for new spending because it had already been designated: (1) to liquidate contracts, purchase orders and inventories of the prior period, (2) to pay debt service and (3) for a variety of other restricted purposes.

Major Governmental Funds

General Fund:

The General Fund is the County's primary operating fund and is used to account for all governmental financial resources not restricted by state or federal laws, local ordinances, or other externally imposed requirements. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$28.9 million, and the total fund balance was \$29.3 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 60.2% of total General Fund operating expenditures and total fund balance represents 61.1% of the same amount.

The fund balance of the General Fund increased \$522,345 in 2021 for a total of \$29.3 million. The Board of Commissioners made a collaborative effort to focus on maintaining the County's excellent financial position. Revenues increased \$14.2 million (18.8%) while operating expenditures increased \$2.8 million. SPLOST tax revenues increased most. Various departmental budget increases related to expected price increases per the consumer price index (CPI) contributed to the operating expenditures increase.

Special Revenue Funds:

- ◆ The Special Fire District Fund was established in 2013 to account for the funding and expenditures incurred in conjunction with the establishment of a special tax district used to provide adequate and equitable funding of fire protection services to all areas of Whitfield County outside the municipal limits of the City of Dalton. Revenues are derived primarily from property and insurance premium taxes. At the end of 2021, the fund balance was \$1.7 million, reflecting a \$80,000 fund balance decrease. This represented basically no change in year to year fund balance.
- ◆ The American Rescue Plan Act Fund received \$10 million in Coronavirus State and Local Fiscal Recovery Funds as of December 31, 2021, however, \$7.2 million has not been expended on eligible costs and is reported as unearned revenues at year end. The Fund reports a fund balance of \$5,000. As eligible costs are incurred the revenue will be recognized to offset the expenditures.

Capital Projects Fund:

- ◆ SPLOST 2020 Fund is used to account for the acquisition and construction of major capital assets. Revenues are derived from special purpose local option sales taxes. Collections for these funds are restricted for construction and capital outlay. Collections for the 2020 SPLOST began in October 2020, and will end in September 2024. Projects 'front-funded' with a bond issued through the City of Dalton Building Authority include the Whitfield County Courthouse renovation, construction of Riverbend Park, early payoff of Fire Station 12 construction bonds, and Detention Facility capital improvements. Other projects related to the 2020 SPLOST, as well

as bond debt service, are funded as taxes are collected and include road, street and bridge projects, sewer extensions, and library capital improvements. At the end of 2021, the SPLOST 2020 fund balance was \$13.8 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 \$542,000. Contingency of \$1 million was reduced to \$600,000 by Board of Commissioners direction, in anticipation of planned reduced expenditures. The remaining \$400,000 was utilized over the course of the year for various unexpected and / or unbudgeted expenditures.

Public Safety

- ◆ Public safety had an overall increase of \$857,000 mainly due to selective pay increases, greater fuel costs, higher inmate medical costs, and a new Taser repairs and maintenance contract.

Public Works

- ◆ Public works had an overall increase of \$241,000 mainly due to an agreed-upon payment of \$200,000 from the County to the City of Dalton for road maintenance not being initially budgeted.

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, 2021 amounts to \$199.5 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	
	2021	2020	2021	2020	2021	2020
Land	\$ 14,094,161	\$ 13,042,262	\$ -	\$ -	\$ 14,094,161	\$ 13,042,262
Construction in progress	17,381,836	3,687,429	-	-	17,381,836	3,687,429
Buildings and land improvements	42,857,432	43,982,545	-	-	42,857,432	43,982,545
Equipment and fixtures	6,685,439	6,684,884	23,125	24,975	6,708,564	6,709,859
Vehicles	5,421,362	4,750,102	154,834	104,236	5,576,196	4,854,338
Infrastructure	130,138,890	132,301,754	-	-	130,138,890	132,301,754
Total	<u>\$216,579,120</u>	<u>\$204,448,976</u>	<u>\$ 177,959</u>	<u>\$ 129,211</u>	<u>\$216,757,079</u>	<u>\$204,578,187</u>

The County's total increase in capital assets for the current fiscal year was 6%.

Governmental assets that were moved from construction in progress to the asset records during the year total approximately \$2.8 million. These completed projects include the Buzzard's Roost Bike Trail at Rocky Face Ridge Park, conversion from grass to turf of the infields at Westside Park, and the Tax Commissioner's new location on Riverburch Parkway. These were general revenue expenditures. See Note 5 for more detailed information on capital asset activity.

Long-term Debt

As of December 31, 2021, Whitfield County's revenue bonds, notes payable and intergovernmental liabilities totaled \$22.5 million. This is a decrease of \$7.4 million from the prior year. See Note 7 for additional information on Whitfield County's long-term debt.

	Governmental Activities	
	2021	2020
Notes payable	\$ 453,044	\$ 501,646
Intergovernmental liability	19,962,000	26,500,000
Revenue bonds	2,128,000	2,987,000
Total	<u>\$ 22,543,044</u>	<u>\$ 29,988,646</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

As of December 2021, Whitfield County's unemployment rate was 3.9%, about 3.5% lower than the prior year. The local and regional economies have struggled to fill positions as the industry and service sectors seek to fulfill demand since the exit of the pandemic era began. Under normal economic circumstances, the Board of Commissioners, along with the Joint Development Authority and municipalities, recognizes the need for a more diversified local economy and the need to recruit new businesses to the area. The Dalton-Whitfield County Joint Development Authority's economic development mission is to facilitate the long-term, positive economic growth of the community by attracting jobs, diverse investments, and growing the tax base. These efforts 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. A second major investment of \$85 million occurred in 2020 with the commitment of Gedia Automotive Group - with 200 hundred planned positions - to open its first Southeastern-based plant, also in Carbondale Business Park. This international company based in Germany provides structural automotive parts to Volkswagen, BMW, Mercedes-Benz, Volvo, and others.

The County's assessed net taxable digest increased by 1% in 2021 to \$2,760 billion. Total exemptions on the gross digest decreased to just over \$938 billion. The 2020 rate of 8.312 was reduced by the Board of Commissioners by 1 mil to 7.312, set in August. The County has budgeted for no increase in the Net M&O digest for 2022. 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 2021, 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 2022.

The County entered into LOST negotiations as required by state law with the City of Dalton and the other cities located within the county's borders in 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 has seen 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%, again in 2019 and 2020 to 61.556%, and finally declined to its lowest agreed-upon point in 2021 and 2022 of 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 slight increase in budgeted collections in sales tax revenue in 2021 when compared with 2020 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 2021 were \$5.2 million. The general fund budget reflects an increase in TAVT for the 2022 fiscal year, although recently passed legislation 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. Negotiations will again be conducted in mid-2022 and a new LOST agreement finalized, pursuant to state requirements.

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

Other factors considered when preparing the 2022 budget included:

- ◆ A flat millage rate for 2022 for M&O and the special tax districts was assumed; however, economic factors may dictate a higher rate.
- ◆ OPEB costs will be funded on the pay-as-you-go basis.
- ◆ A full contribution to the defined benefit pension plan was budgeted in 2022. A rate of 10.5% 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 decrease slightly with the implementation of a new pharmacy plan. Based upon estimates from the insurance broker, a flat rate of \$10,572 was applied to each full-time employee in allocating health insurance expense to departments.
- ◆ Limited capital requests for facility improvements, equipment, and vehicles were considered in the 2022 general fund budget, as other large capital needs will be paid for from the 2020 SPLOST.
- ◆ The County continues to evaluate the level of services desired by citizens and how to provide those services as economically as possible. Based on demographic considerations, demands for all types of public safety, courts, and general services are expected to continue at 2021 levels.

- ◆ The 2022 budget includes provisions for performance-based pay raises for certain County employees.
- ◆ Departmental operating budgets will be held to prior year levels except where sufficient justification is provided.
- ◆ Due to the 2020 SPLOST, which includes a total of \$9.4 million for paving and various other road projects, paving will not be included in the 2022 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 2021. Again for 2022, no TAN is currently anticipated. Cash flow projections are constantly updated through the year. Should forecasts indicate the need for short-term borrowing, the County has procedures for quickly obtaining such funding.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of Whitfield County finances, comply with finance-related laws and regulations, and demonstrate the County's commitment to public accountability. If you have questions about this report or would like to request additional information, contact:

Whitfield County Finance Department
201 S. Hamilton Street, Fourth Floor
Dalton, Georgia 30720

Telephone: 706-275-7500

Website: www.whitfieldcountyga.com

BASIC FINANCIAL STATEMENTS

The basic financial statements include the government-wide statement of net position and government-wide statement of activities which include all of the primary government's governmental activities, business-type activities and component units. In addition, the basic financial statements include the fund financial statements and the notes to the financial statements.

WHITFIELD COUNTY, GEORGIA
Statement of Net Position
December 31, 2021

	Primary Government			Component Unit
	Governmental	Business-Type		Whitfield County
	Activities	Activities	Total	Health Department
ASSETS				
Current Assets:				
Cash	\$ 63,153,243	\$ 95,343	\$ 63,248,586	\$ 4,779,973
Taxes receivable, net of allowances	3,374,009	-	3,374,009	-
Accounts receivable, net of allowances	1,771,390	17,996	1,789,386	268
Due from other governments	4,501,423	33,223	4,534,646	780,213
Prepaid items	421,658	-	421,658	-
Inventory	-	-	-	769
Total Current Assets	73,221,723	146,562	73,368,285	5,561,223
Noncurrent Assets:				
Restricted Assets:				
Cash and cash equivalents	31,412	-	31,412	-
Investment in joint venture	927,562	18,401,513	19,329,075	-
Net OPEB asset	-	-	-	305,160
Capital Assets:				
Nondepreciable capital assets	31,475,997	-	31,475,997	-
Depreciable capital assets, net	185,103,123	177,959	185,281,082	62,112
Total Noncurrent Assets	217,538,094	18,579,472	236,117,566	367,272
TOTAL ASSETS	290,759,817	18,726,034	309,485,851	5,928,495
DEFERRED OUTFLOWS OF RESOURCES				
OPEB related items	2,283,931	-	2,283,931	284,078
Pension related items	5,285,684	-	5,285,684	653,543
TOTAL DEFERRED OUTFLOWS OF RESOURCES	7,569,615	-	7,569,615	937,621
LIABILITIES				
Current Liabilities:				
Accounts payable	3,421,838	173	3,422,011	25,151
Accrued salaries and payroll taxes	1,342,178	13,460	1,355,638	-
Unearned revenue	7,278,235	8,988	7,287,223	-
Due to other governments	932,637	-	932,637	475,371
Claims payable	973,471	-	973,471	-
Compensated absences payable, current portion	665,170	4,934	670,104	89,378
Bonds payable, current portion	509,000	-	509,000	-
Intergovernmental agreement, current portion	6,593,000	-	6,593,000	-
Notes payable, current portion	48,600	-	48,600	-
Total Current Liabilities	21,764,129	27,555	21,791,684	589,900
Noncurrent Liabilities:				
Compensated absences payable	894,421	6,578	900,999	89,378
Bonds payable	1,619,000	-	1,619,000	-
Intergovernmental agreement	13,369,000	-	13,369,000	-
Notes payable	404,444	-	404,444	-
Net pension liability	10,453,515	-	10,453,515	3,855,337
Net OPEB obligation	9,635,000	-	9,635,000	945,098
Total Noncurrent Liabilities	36,375,380	6,578	36,381,958	4,889,813
TOTAL LIABILITIES	58,139,509	34,133	58,173,642	5,479,713
DEFERRED INFLOWS OF RESOURCES				
OPEB related items	1,298,000	-	1,298,000	994,691
Pension related items	4,809,117	-	4,809,117	-
TOTAL DEFERRED INFLOWS OF RESOURCES	6,107,117	-	6,107,117	994,691
NET POSITION				
Net investment in capital assets	199,289,800	177,959	199,467,759	62,112
Restricted for:				
Judicial	1,409,308	-	1,409,308	-
Public safety	2,986,419	-	2,986,419	-
Culture and recreation	176,986	-	176,986	-
Housing and development	83,618	-	83,618	-
Construction and capital outlay	14,800,587	-	14,800,587	-
Debt service	2,528	-	2,528	-
Program income	-	-	-	759,259
Unrestricted	15,333,560	18,513,942	33,847,502	(429,659)
TOTAL NET POSITION	\$ 234,082,806	\$ 18,691,901	\$ 252,774,707	\$ 391,712

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA
Statement of Activities
For the Year Ended December 31, 2021

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental Activities:				
General government	\$ 9,872,837	\$ 1,646,471	\$ 2,748,384	\$ -
Judicial	8,724,385	2,074,654	1,001,246	-
Public safety	38,017,889	3,455,182	1,405,193	124,477
Public works	22,000,768	233,049	12,824	2,159,982
Health and welfare	582,415	-	45,441	-
Culture and recreation	1,979,171	248,917	17,800	-
Housing and development	2,903,608	830,065	1,411,459	-
Interest on long-term debt	318,286	-	-	-
Total Governmental Activities	84,399,359	8,488,338	6,642,347	2,284,459
Business-Type Activities:				
Dalton/Whitfield Solid Waste Management	-	1,646,502	-	-
Northwest GA Trade and Convention Center	177,176	-	-	-
Whitfield Transit System	573,655	86,229	500,025	-
Total Business-Type Activities	750,831	1,732,731	500,025	-
Total - Primary Government	\$ 85,150,190	\$ 10,221,069	\$ 7,142,372	\$ 2,284,459
Component Units:				
Whitfield County Health Department	\$ 4,768,940	\$ 3,333,906	\$ 2,780,522	\$ -
Total - Component Units	\$ 4,768,940	\$ 3,333,906	\$ 2,780,522	\$ -

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 (DEFICIT), BEGINNING OF YEAR

NET POSITION, END OF YEAR

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position			
			Component Unit
Primary Government			Whitfield County Health Department
Governmental Activities	Business-Type Activities	Total	
\$ (5,477,982)	\$ -	\$ (5,477,982)	\$ -
(5,648,485)	-	(5,648,485)	-
(33,033,037)	-	(33,033,037)	-
(19,594,913)	-	(19,594,913)	-
(536,974)	-	(536,974)	-
(1,712,454)	-	(1,712,454)	-
(662,084)	-	(662,084)	-
(318,286)	-	(318,286)	-
(66,984,215)	-	(66,984,215)	-
-	1,646,502	1,646,502	-
-	(177,176)	(177,176)	-
-	12,599	12,599	-
-	1,481,925	1,481,925	-
(66,984,215)	1,481,925	(65,502,290)	-
-	-	-	1,345,488
-	-	-	1,345,488
32,243,964	-	32,243,964	-
34,483,662	-	34,483,662	-
5,022,222	-	5,022,222	-
427,652	-	427,652	-
213,264	-	213,264	-
587,470	-	587,470	-
11,923	-	11,923	985
356,854	-	356,854	-
73,347,011	-	73,347,011	985
(106,959)	106,959	-	-
73,240,052	106,959	73,347,011	985
6,255,837	1,588,884	7,844,721	1,346,473
227,826,969	17,103,017	244,929,986	(954,761)
\$ 234,082,806	\$ 18,691,901	\$ 252,774,707	\$ 391,712

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Balance Sheet

Governmental Funds

December 31, 2021

	General Fund	Special Fire District Fund	American Rescue Plan Act Fund	SPLOST 2020 Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 23,338,270	\$ 1,699,952	\$ 10,166,070	\$ 15,179,495	\$ 11,122,582	\$ 61,506,369
Receivables (net of allowance for uncollectibles):						
Taxes	2,613,628	609,169	-	-	151,212	3,374,009
Accounts	239,806	51,757	-	-	1,479,770	1,771,333
Due from other funds	4,100,831	-	-	-	-	4,100,831
Due from other governments	1,682,368	-	-	2,138,285	680,770	4,501,423
Restricted cash	-	-	-	-	31,412	31,412
Prepaid items	415,908	-	-	5,750	-	421,658
TOTAL ASSETS	\$ 32,390,811	\$ 2,360,878	\$ 10,166,070	\$ 17,323,530	\$ 13,465,746	\$ 75,707,035
LIABILITIES						
Accounts payable	\$ 607,810	\$ 25,261	\$ 143,730	\$ 1,649,018	\$ 956,527	\$ 3,382,346
Accrued liabilities	990,723	264,712	2,885	-	83,858	1,342,178
Due to other funds	-	-	2,799,011	955,504	346,316	4,100,831
Due to other governments	439	-	-	932,198	-	932,637
Unearned revenue	62,500	-	7,215,735	-	-	7,278,235
TOTAL LIABILITIES	1,661,472	289,973	10,161,361	3,536,720	1,386,701	17,036,227
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	1,398,681	361,843	-	-	89,868	1,850,392
TOTAL DEFERRED INFLOWS OF RESOURCES	1,398,681	361,843	-	-	89,868	1,850,392
FUND BALANCES						
Nonspendable:						
Prepaid items	415,908	-	-	5,750	-	421,658
Restricted:						
Judicial	-	-	-	-	1,409,308	1,409,308
Public safety	-	1,709,062	-	-	915,514	2,624,576
Culture and recreation	-	-	-	-	124,765	124,765
Housing and development	-	-	-	-	83,618	83,618
Construction and capital outlay	-	-	-	13,781,060	6,279,038	20,060,098
Debt service	-	-	-	-	2,528	2,528
Committed:						
Construction and capital outlay	-	-	-	-	3,174,106	3,174,106
Assigned:						
General government	-	-	4,709	-	-	4,709
Public works	-	-	-	-	325	325
Unassigned	28,914,750	-	-	-	(25)	28,914,725
TOTAL FUND BALANCES	29,330,658	1,709,062	4,709	13,786,810	11,989,177	56,820,416
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 32,390,811	\$ 2,360,878	\$ 10,166,070	\$ 17,323,530	\$ 13,465,746	\$ 75,707,035

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, 2021*

TOTAL GOVERNMENTAL FUND BALANCES	\$	56,820,416
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	\$ 946,810,209	
Less accumulated depreciation	<u>(730,231,089)</u>	216,579,120
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		
Property taxes		1,850,392
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.		
		633,968
Total OPEB liabilities are not due and payable in the current period and therefore not reported in the governmental funds.		
Total OPEB liability	(9,635,000)	
Deferred outflows of resources - OPEB related items	2,283,931	
Deferred inflows of resources - OPEB related items	<u>(1,298,000)</u>	(8,649,069)
Investment in joint venture		927,562
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	5,285,684	
Deferred inflows of resources - pension related items	(4,809,117)	
Net pension liability	<u>(10,453,515)</u>	(9,976,948)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Bonds payable	(2,128,000)	
Notes payable	(453,044)	
Compensated absences	(1,559,591)	
Intergovernmental agreement payable	<u>(19,962,000)</u>	(24,102,635)
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$</u>	<u>234,082,806</u>

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, 2021

	General Fund	Special Fire District Fund	American Rescue Plan Act Fund	SPLOST 2020 Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$ 40,867,305	\$ 9,352,585	\$ -	\$ 21,358,294	\$ 1,290,094	\$ 72,868,278
Licenses and permits	910,465	500	-	-	-	910,965
Intergovernmental revenues	2,953,290	124,477	2,947,799	-	2,340,391	8,365,957
Charges for services	3,256,229	-	-	-	2,116,510	5,372,739
Fines, forfeitures and penalties	818,502	-	-	-	385,801	1,204,303
Investment earnings	6,548	-	4,709	2,366	3,717	17,340
Contributions and donations	33,975	500	-	-	-	34,475
Miscellaneous	1,343,566	4,484	-	-	104,328	1,452,378
TOTAL REVENUES	50,189,880	9,482,546	2,952,508	21,360,660	6,240,841	90,226,435
EXPENDITURES						
Current:						
General government	9,158,988	-	268,667	-	-	9,427,655
Judicial	6,545,096	-	50,722	-	985,443	7,581,261
Public safety	20,443,693	9,098,058	1,293,100	-	2,384,753	33,219,604
Public works	7,214,008	-	-	-	587,786	7,801,794
Health and welfare	363,184	-	26,231	-	193,000	582,415
Culture and recreation	1,120,343	-	1,400	-	255,400	1,377,143
Housing and development	2,217,685	-	43,064	-	370,839	2,631,588
Capital outlay	-	432,409	-	17,311,396	5,130,361	22,874,166
Intergovernmental	-	-	-	7,912,928	-	7,912,928
Debt service:						
Principal	859,000	-	-	6,538,000	48,602	7,445,602
Interest	75,874	-	-	239,059	3,353	318,286
TOTAL EXPENDITURES	47,997,871	9,530,467	1,683,184	32,001,383	9,959,537	101,172,442
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,192,009	(47,921)	1,269,324	(10,640,723)	(3,718,696)	(10,946,007)
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of capital assets	86,540	36,602	-	-	-	123,142
Transfers in	1,284,785	26,166	-	-	3,625,796	4,936,747
Transfers out	(3,040,989)	(98,418)	(1,264,615)	-	(50,443)	(4,454,465)
TOTAL OTHER FINANCING SOURCES (USES)	(1,669,664)	(35,650)	(1,264,615)	-	3,575,353	605,424
NET CHANGE IN FUND BALANCES	522,345	(83,571)	4,709	(10,640,723)	(143,343)	(10,340,583)
FUND BALANCES - BEGINNING OF YEAR	28,808,313	1,792,633	-	24,427,533	12,132,520	67,160,999
FUND BALANCES - END OF YEAR	\$ 29,330,658	\$ 1,709,062	\$ 4,709	\$ 13,786,810	\$ 11,989,177	\$ 56,820,416

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, 2021*

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS		\$ (10,340,583)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.		
Depreciation expense	\$ (9,524,729)	
Capital outlay	<u>20,949,399</u>	11,424,670
The net effect of various miscellaneous transactions involving capital assets (i.e. donations, sales, and disposals) is to increase net position.		
Net book value of capital assets disposed	(21,010)	
Capital contributions	<u>726,484</u>	705,474
The net effect of various miscellaneous transactions involving noncurrent assets (investment in joint venture) is to decrease net position.		(300,720)
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		109,956
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Principal retirement	907,602	
Payment on intergovernmental agreement	<u>6,538,000</u>	7,445,602
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	281,648	
Change in OPEB expense	(632,710)	
Change in pension expense	<u>(2,476,206)</u>	(2,827,268)
The internal service funds are used by management to charge the costs of workers' compensation and health insurance to individual funds.		<u>38,706</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		<u><u>\$ 6,255,837</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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes:				
Property taxes	\$ 24,000,000	\$ 20,182,632	\$ 20,989,926	\$ 807,294
Motor vehicle and mobile home taxes	-	-	480,484	480,484
Motor vehicle title ad valorem tax	5,500,000	5,500,000	5,167,614	(332,386)
Alternative ad valorem tax	105,000	105,000	90,236	(14,764)
Local option sales taxes	11,500,000	12,250,000	12,933,171	683,171
Transfer taxes	130,000	130,000	192,197	62,197
Franchise taxes	450,000	450,000	467,185	17,185
Alcoholic beverage taxes	440,000	440,000	427,652	(12,348)
Business taxes	115,000	115,000	118,840	3,840
Total taxes	42,240,000	39,172,632	40,867,305	1,694,673
Licenses and permits	519,375	769,375	910,465	141,090
Intergovernmental revenues	2,143,869	2,646,369	2,953,290	306,921
Charges for services	2,997,900	2,997,900	3,256,229	258,329
Fines, forfeitures and penalties	1,021,200	1,021,200	818,502	(202,698)
Investment earnings	50,000	50,000	6,548	(43,452)
Contributions and donations	3,500	3,500	33,975	30,475
Miscellaneous	1,008,344	1,318,344	1,343,566	25,222
TOTAL REVENUES	49,984,188	47,979,320	50,189,880	2,210,560
EXPENDITURES				
General Government:				
Administration	733,595	894,874	894,176	698
Board of Elections	387,480	393,855	392,359	1,496
Finance	666,824	714,828	636,268	78,560
Information Technology	1,092,558	1,172,930	1,172,733	197
Human Resources	467,172	491,028	490,326	702
Tax Commissioner	1,614,199	1,709,733	1,708,308	1,425
Tax Assessor	1,750,164	1,769,717	1,496,874	272,843
Board of Equalization	14,852	14,852	6,068	8,784
Buildings and Grounds	1,580,422	1,581,967	1,378,377	203,590
Public Information	35,354	35,354	23,593	11,761
Contingency	1,000,000	-	-	-
Attorney fees	230,000	229,999	183,837	46,162
Liability insurance	610,000	626,250	626,204	46
Audit fees	65,000	69,950	69,920	30
General administrative fees	80,000	80,000	79,945	55
Total General Government	10,327,620	9,785,337	9,158,988	626,349

(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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Judicial:				
Judicial Administration	\$ 613,527	\$ 615,064	\$ 575,023	\$ 40,041
Judge Morris' Office	51,902	57,862	57,613	249
Judge Boyett's Office	52,802	52,511	51,676	835
Judge Willbank's Office	53,727	57,337	57,118	219
Judge Minter's Office	53,152	57,732	57,582	150
Clerk of Superior Court	962,985	1,002,822	1,002,405	417
District Attorney	1,443,955	1,454,585	1,359,401	95,184
Magistrate Court	1,035,841	1,050,126	1,035,419	14,707
Probate Court	628,722	649,946	621,880	28,066
Juvenile Court	1,052,706	1,063,183	1,024,892	38,291
Public Defender	758,529	767,404	702,087	65,317
Total Judicial	6,707,848	6,828,572	6,545,096	283,476
Public Safety:				
Sheriff's Department	9,094,873	9,661,730	9,661,583	147
Correctional Center	9,614,860	9,876,978	9,875,216	1,762
Coroner	100,371	113,411	113,327	84
Animal Control	287,621	305,435	289,298	16,137
Emergency Management	257,569	254,437	254,269	168
Emergency Medical Services	250,000	250,000	250,000	-
Total Public Safety	19,605,294	20,461,991	20,443,693	18,298
Public Works:				
Public Works	7,426,787	7,662,737	7,214,008	448,729
Total Public Works	7,426,787	7,662,737	7,214,008	448,729
Health and Welfare:				
Physical and Mental Health	250,000	250,000	250,000	-
Family Support Council	10,000	10,000	10,000	-
Greenhouse Advocacy	15,000	15,000	15,000	-
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	7,200	8,800
Total Health and Welfare	372,000	372,000	363,184	8,816
Culture and Recreation:				
Parks and Recreation	1,290,062	1,297,402	1,120,343	177,059
Total Culture and Recreation	1,290,062	1,297,402	1,120,343	177,059

(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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Housing and Development:				
County Extension Service	\$ 125,553	\$ 126,824	\$ 117,534	\$ 9,290
Inspections and Enforcement	514,621	520,793	500,249	20,544
County Planner	48,000	48,000	48,000	-
Metropolitan Planning Organization	161,854	163,473	111,075	52,398
County Engineer	827,380	845,043	804,727	40,316
Timber protection	7,868	7,875	7,875	-
Intergovernmental payments	637,077	669,695	628,225	41,470
Total Housing and Development	2,322,353	2,381,703	2,217,685	164,018
Debt Service:				
Principal payments	935,250	935,250	859,000	76,250
Interest payments	-	-	75,874	(75,874)
Total Debt Service	935,250	935,250	934,874	376
TOTAL EXPENDITURES	48,987,214	49,724,992	47,997,871	1,727,121
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	996,974	(1,745,672)	2,192,009	3,937,681
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	51,000	72,000	86,540	14,540
Transfers in	55,000	1,289,342	1,284,785	(4,557)
Transfers out	(1,734,110)	(3,250,069)	(3,040,989)	209,080
TOTAL OTHER FINANCING SOURCES (USES)	(1,628,110)	(1,888,727)	(1,669,664)	219,063
NET CHANGE IN FUND BALANCE	(631,136)	(3,634,399)	522,345	4,156,744
FUND BALANCE - BEGINNING OF YEAR	28,808,313	28,808,313	28,808,313	-
FUND BALANCE - END OF YEAR	\$ 28,177,177	\$ 25,173,914	\$ 29,330,658	\$ 4,156,744

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA
Special Fire District Special Revenue Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 8,845,000	\$ 8,845,000	\$ 9,352,585	\$ 507,585
Licenses and permits	-	-	500	500
Intergovernmental revenues	39,500	39,500	124,477	84,977
Contributions and donations	-	-	500	500
Miscellaneous	-	-	4,484	4,484
TOTAL REVENUES	8,884,500	8,884,500	9,482,546	598,046
EXPENDITURES				
Current:				
Public Safety	9,273,881	9,254,212	9,098,058	156,154
Capital outlay	-	476,760	432,409	44,351
TOTAL EXPENDITURES	9,273,881	9,730,972	9,530,467	200,505
DEFICIENCY OF REVENUES OVER EXPENDITURES	(389,381)	(846,472)	(47,921)	798,551
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	36,602	36,602
Transfers in	-	-	26,166	26,166
Transfers out	-	(98,418)	(98,418)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(98,418)	(35,650)	62,768
NET CHANGE IN FUND BALANCES	(389,381)	(944,890)	(83,571)	861,319
FUND BALANCES - BEGINNING OF YEAR	1,792,633	1,792,633	1,792,633	-
FUND BALANCES - END OF YEAR	\$ 1,403,252	\$ 847,743	\$ 1,709,062	\$ 861,319

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA
American Rescue Plan Act Special Revenue Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental revenues	\$ 10,161,381	\$ 10,161,381	\$ 2,947,799	\$ (7,213,582)
Investment earnings	-	-	4,709	4,709
TOTAL REVENUES	<u>10,161,381</u>	<u>10,161,381</u>	<u>2,952,508</u>	<u>(7,208,873)</u>
EXPENDITURES				
Current:				
General government	269,066	269,066	268,667	399
Judicial	50,750	50,750	50,722	28
Public safety	8,505,659	8,505,659	1,293,100	7,212,559
Health and welfare	26,300	26,300	26,231	69
Culture and recreation	1,400	1,400	1,400	-
Housing and development	43,391	43,391	43,064	327
TOTAL EXPENDITURES	<u>8,896,566</u>	<u>8,896,566</u>	<u>1,683,184</u>	<u>7,213,382</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,264,815</u>	<u>1,264,815</u>	<u>1,269,324</u>	<u>4,509</u>
OTHER FINANCING USES				
Transfers out	(1,264,815)	(1,264,815)	(1,264,615)	200
TOTAL OTHER FINANCING USES	<u>(1,264,815)</u>	<u>(1,264,815)</u>	<u>(1,264,615)</u>	<u>200</u>
NET CHANGE IN FUND BALANCES	-	-	4,709	4,709
FUND BALANCES - BEGINNING OF YEAR	-	-	-	-
FUND BALANCES - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,709</u>	<u>\$ 4,709</u>

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Statement of Net Position

Proprietary Funds

December 31, 2021

	Enterprise Funds				Internal Service Funds
	Dalton/ Whitfield Solid Waste Management	Northwest Georgia Trade and Convention Center	Non-Major Enterprise Fund Whitfield Transit System	Total	
ASSETS					
Current Assets:					
Cash	\$ -	\$ -	\$ 95,343	\$ 95,343	\$ 1,646,874
Accounts receivables	-	-	17,996	17,996	57
Due from other governments	-	-	33,223	33,223	-
Total Current Assets	-	-	146,562	146,562	1,646,931
Noncurrent Assets:					
Equipment and fixtures	-	-	37,000	37,000	-
Vehicles	-	-	598,942	598,942	-
Less accumulated depreciation	-	-	(457,983)	(457,983)	-
Net capital assets	-	-	177,959	177,959	-
Investment in Joint Venture	14,974,421	3,427,092	-	18,401,513	-
Total Noncurrent Assets	14,974,421	3,427,092	177,959	18,579,472	-
TOTAL ASSETS	\$ 14,974,421	\$ 3,427,092	\$ 324,521	\$ 18,726,034	\$ 1,646,931
LIABILITIES					
Current Liabilities:					
Accounts payable	\$ -	\$ -	\$ 173	\$ 173	\$ 39,492
Accrued liabilities	-	-	13,460	13,460	-
Claims payable	-	-	-	-	973,471
Unearned revenue	-	-	8,988	8,988	-
Compensated absences, due in one year	-	-	4,934	4,934	-
Total Current Liabilities	-	-	27,555	27,555	1,012,963
Non-Current Liabilities:					
Compensated absences	-	-	6,578	6,578	-
Total Non-Current Liabilities	-	-	6,578	6,578	-
TOTAL LIABILITIES	-	-	34,133	34,133	1,012,963
NET POSITION					
Investment in capital assets	-	-	177,959	177,959	-
Unrestricted	14,974,421	3,427,092	112,429	18,513,942	633,968
TOTAL NET POSITION	14,974,421	3,427,092	290,388	18,691,901	633,968
TOTAL LIABILITIES AND NET POSITION	\$ 14,974,421	\$ 3,427,092	\$ 324,521	\$ 18,726,034	\$ 1,646,931

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, 2021

	Enterprise Funds				Internal Service Funds
	Dalton/ Whitfield Solid Waste Management	Northwest Georgia Trade and Convention Center	Non-Major Enterprise Fund Whitfield Transit System	Total	
OPERATING REVENUES					
Charges for services	\$ -	\$ -	86,229	\$ 86,229	\$ 9,231,450
Miscellaneous	-	-	-	-	120,998
TOTAL OPERATING REVENUES	-	-	86,229	86,229	9,352,448
OPERATING EXPENSES					
Personnel services and employee benefits	-	-	429,955	429,955	-
Purchased and contractual services	-	-	22,308	22,308	-
Supplies	-	-	56,244	56,244	-
Depreciation	-	-	65,040	65,040	-
Claims paid	-	-	-	-	8,724,501
Other	-	-	108	108	-
TOTAL OPERATING EXPENSES	-	-	573,655	573,655	8,724,501
OPERATING INCOME (LOSS)	-	-	(487,426)	(487,426)	627,947
NON-OPERATING INCOME (EXPENSE)					
Intergovernmental revenues	-	-	498,244	498,244	-
Sale of capital assets	-	-	1,781	1,781	-
Gain (loss) on joint venture	1,646,502	(177,176)	-	1,469,326	-
TOTAL NON-OPERATING INCOME (EXPENSE)	1,646,502	(177,176)	500,025	1,969,351	-
INCOME (LOSS) BEFORE TRANSFERS	1,646,502	(177,176)	12,599	1,481,925	627,947
Transfers in	-	-	106,959	106,959	379,873
Transfers out	-	-	-	-	(969,114)
CHANGE IN NET POSITION	1,646,502	(177,176)	119,558	1,588,884	38,706
NET POSITION					
BEGINNING OF YEAR	13,327,919	3,604,268	170,830	17,103,017	595,262
END OF YEAR	\$ 14,974,421	\$ 3,427,092	\$ 290,388	\$ 18,691,901	\$ 633,968

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2021

	Enterprise Funds				Internal Service Funds
	Dalton/ Whitfield Solid Waste Management	Northwest Georgia Trade and Convention Center	Non-Major Enterprise Fund Whitfield Transit System	Total	
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers and users	\$ -	\$ -	\$ 75,468	\$ 75,468	\$ 9,352,391
Cash payments to employees for services	-	-	(457,839)	(457,839)	-
Cash payments for goods and services	-	-	(135,505)	(135,505)	(8,875,037)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	-	-	(517,876)	(517,876)	477,354
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Intergovernmental receipts	-	-	618,267	618,267	-
Transfers in	-	-	106,959	106,959	379,873
Transfers out	-	-	-	-	(969,114)
NET CASH PROVIDED BY (USED IN) NON-CAPITAL FINANCING ACTIVITIES	-	-	725,226	725,226	(589,241)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Proceeds from sale of capital assets	-	-	1,781	1,781	-
Payments for capital acquisitions	-	-	(113,788)	(113,788)	-
NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	-	-	(112,007)	(112,007)	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	-	95,343	95,343	(111,887)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	-	-	-	-	1,758,761
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ -	\$ -	\$ 95,343	\$ 95,343	\$ 1,646,874

(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, 2021

	Enterprise Funds				Internal Service Funds
	Dalton/ Whitfield Solid Waste Management	Northwest Georgia Trade and Convention Center	Non-Major Enterprise Fund Whitfield Transit System	Total	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES					
Operating income (loss)	\$ -	\$ -	\$ (487,426)	\$ (487,426)	\$ 627,947
Adjustments:					
Depreciation	-	-	65,040	65,040	-
(Increase) decrease in assets:					
Accounts receivable	-	-	(11,262)	(11,262)	(57)
Prepays	-	-	5,131	5,131	-
Increase (decrease) in liabilities:					
Accounts payable	-	-	(1,824)	(1,824)	6,091
Unearned revenue	-	-	501	501	-
Accrued liabilities	-	-	(20,683)	(20,683)	-
Compensated absences	-	-	(7,201)	(7,201)	-
Claims payable	-	-	-	-	(156,627)
Due to other funds	-	-	(60,152)	(60,152)	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ -	\$ -	\$ (517,876)	\$ (517,876)	\$ 477,354

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Statement of Fiduciary Net Position December 31, 2021

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 3,433,863
Taxes receivable	8,501,419
Due from other governments	22
TOTAL ASSETS	11,935,304
LIABILITIES	
Due to other governments	2,480,186
Accrued items and other	87,736
Uncollected taxes	8,501,419
TOTAL LIABILITIES	11,069,341
NET POSITION	
Restricted for individuals, organizations, and other governments	865,963
TOTAL NET POSITION	865,963
TOTAL LIABILITIES AND NET POSITION	\$ 11,935,304

See accompanying notes to the basic financial statements.

WHITFIELD COUNTY, GEORGIA

Statement of Changes in Fiduciary Net Position For the Year Ended December 31, 2021

	Custodial Funds
ADDITIONS	
Taxes	\$ 122,324,053
Fines and fees	7,965,123
Interest income	910
TOTAL ADDITIONS	130,290,086
DEDUCTIONS	
Taxes and fees paid to other governments	121,860,610
Payments to other Whitfield County entities	500,470
Payments to others	7,474,867
TOTAL DEDUCTIONS	129,835,947
NET INCREASE IN NET POSITION	454,139
NET POSITION - BEGINNING OF YEAR	411,824
NET POSITION - END OF YEAR	\$ 865,963

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, 2021

Whitfield County, Georgia (the "County"), was incorporated in 1851 under the provisions of the Constitution of the State of Georgia. The County operates under a Board-Administrator form of government. The County is governed by a board of five commissioners elected by the voters of the County.

Note 1 *Summary of Significant Accounting Policies*

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting.

The most significant of the County's accounting policies are described below.

A. *Reporting Entity*

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

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

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

Whitfield County Department of Public Health (Board of Health) – The Board of Health provides health care services and health education to residents of Whitfield County. The Board of Health receives financial support from Whitfield County, Georgia, the State of Georgia, and the Federal Government. The County Commission appoints a majority of the Board of Directors and approves the budget of the Board of Health. The Board of Health issued separately audited financial statements with a fiscal year ended June 30, 2021. Copies of these financial statements may be obtained from their administrative office at:

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

Note 1 Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation

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

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

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

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

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

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

Note 1 Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

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

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

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

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

The following are the major governmental funds:

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

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

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

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

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.

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

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

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

C. Measurement Focus

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

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

D. Basis of Accounting

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

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

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 charges are accrued as receivables and revenue at December 31, 2021.

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, 2021, 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 and 2020 SPLOST Fund are restricted to the payment of bond principal and interest requirements as they become due.

J. Capital Assets

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

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

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

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	7 - 40 years
Equipment and fixtures	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 solid waste, trade and convention center operations, transit system, health insurance, and the workers' compensation programs. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of each fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

O. *Interfund Activity*

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

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

P. *Estimates*

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

Q. *Deferred Outflows/Inflows of Resources*

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

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

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

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

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

R. *Pensions*

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

Note 2 Stewardship, Compliance and Accountability

A. Budgetary Information

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

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

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget 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, 2021, the following funds reported a deficit in the funds' ending fund balance/net position:

Homeland Security Grant Fund	\$25
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The deficit of the Homeland Security Grant fund will be alleviated by additional contributions from the General Fund.

Note 3 Deposits and Investments

A. Credit Risk

The County does not have a formal policy to address credit risk aside from adherence to State statutes for investments. State statutes authorize the County to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. government; obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States; obligations of any corporation of the U.S. government; prime banker's acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia. As of December 31, 2021, the County's investment in Georgia Fund 1 was rated AA+ by Fitch. At December 31, 2021, the County held \$20,000,330 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 46 days as of December 31, 2021.

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, 2021, 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, 2021, the County did not have any recurring fair value measurements. The Georgia Fund 1 is an investment pool which does not meet the criteria of GASB Statement No. 79 and is thus valued at fair value in accordance with GASB Statement No. 31. As a result, the County does not disclose the investment in the Georgia Fund 1 within the fair value hierarchy.

Note 4 Receivables

Receivables at December 31, 2021, consisted of taxes, interest, accounts (billings for user charges, including unbilled receivables), and intergovernmental receivables arising from grants. Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability.

Receivables at December 31, 2021, consist of the following:

	Taxes	Accounts	Due from Other Governments	Allowance for Uncollectibles	Net Receivables
General Fund	\$ 2,663,628	\$ 239,806	\$ 1,682,368	\$ 50,000	\$ 4,535,802
Special Fire District Fund	609,169	51,757	-	-	660,926
SPLOST 2020 Fund	-	-	2,138,285	-	2,138,285
Other Governmental Funds	151,212	1,479,770	680,770	-	2,311,752
Whitfield Transit System	-	17,996	33,223	-	51,219
Internal Service Funds	-	57	-	-	57
Total	<u>\$ 3,424,009</u>	<u>\$ 1,789,386</u>	<u>\$ 4,534,646</u>	<u>\$ 50,000</u>	<u>\$ 9,698,041</u>

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, 2021, was as follows:

	Balance 12/31/20	Additions	Deductions	Transfers	Balance 12/31/21
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 13,042,262	\$ 1,051,899	\$ -	\$ -	\$ 14,094,161
Construction in progress	3,687,429	16,467,410	-	(2,773,003)	17,381,836
Total capital assets not being depreciated	16,729,691	17,519,309	-	(2,773,003)	31,475,997
Capital assets being depreciated:					
Buildings	79,410,190	40,000	-	1,144,406	80,594,596
Vehicles	14,356,616	2,207,263	(545,198)	-	16,018,681
Equipment and fixtures	22,393,171	1,546,137	(1,698,968)	-	22,240,340
Infrastructure	794,488,824	363,174	-	1,628,597	796,480,595
Total capital assets being depreciated	910,648,801	4,156,574	(2,244,166)	2,773,003	915,334,212
Accumulated depreciation:					
Buildings	(35,427,645)	(2,309,519)	-	-	(37,737,164)
Vehicles	(9,606,514)	(1,516,266)	525,461	-	(10,597,319)
Equipment and fixtures	(15,708,287)	(1,544,309)	1,697,695	-	(15,554,901)
Infrastructure	(662,187,070)	(4,154,635)	-	-	(666,341,705)
Total accumulated depreciation	(722,929,516)	(9,524,729)	2,223,156	-	(730,231,089)
Total net capital assets being depreciated	187,719,285	(5,368,155)	(21,010)	2,773,003	185,103,123
Governmental activities capital assets, net	\$ 204,448,976	\$ 12,151,154	\$ (21,010)	\$ -	\$ 216,579,120

Beginning capital asset balances were reclassified to capture capital assets moved between vehicles, equipment and furniture, and infrastructure.

Note 5 Capital Assets (Continued)

	Balance 12/31/20	Additions	Deductions	Balance 12/31/21
Business-type activities:				
Capital assets being depreciated:				
Vehicles	\$ 573,990	\$ 113,788	\$ (88,836)	\$ 598,942
Equipment	37,000	-	-	37,000
Total capital assets being depreciated	610,990	113,788	(88,836)	635,942
Accumulated depreciation:				
Vehicles	(469,754)	(63,190)	88,836	(444,108)
Equipment	(12,025)	(1,850)	-	(13,875)
Total accumulated depreciation	(481,779)	(65,040)	88,836	(457,983)
Business-type activities capital assets, net	<u>\$ 129,211</u>	<u>\$ 48,748</u>	<u>\$ -</u>	<u>\$ 177,959</u>

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

Governmental activities:

General government	\$ 548,668
Judicial	826,093
Public safety	2,836,266
Public works	4,934,056
Culture and recreation	346,393
Housing and development	33,253
Total depreciation expense - governmental activities	<u>\$ 9,524,729</u>

Business-type activities:

Whitfield Transit System	<u>\$ 65,040</u>
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Note 5 Capital Assets (Continued)

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

Net Investment in Capital Assets	Governmental Activities	Business-type Activities	Total
Capital assets, nondepreciable	\$ 31,475,997	\$ -	\$ 31,475,997
Capital assets, depreciable, net	185,103,123	177,959	185,281,082
Intergovernmental contracts	(19,962,000)	-	(19,962,000)
Bonds payable	(2,128,000)	-	(2,128,000)
Notes payable	(453,044)	-	(453,044)
Construction payables - restricted	(3,491,987)	-	(3,491,987)
Construction payables - committed	(11,537)	-	(11,537)
Unspent bond proceeds	8,757,248	-	8,757,248
	<u>\$ 199,289,800</u>	<u>\$ 177,959</u>	<u>\$ 199,467,759</u>

Note 6 Interfund Balances and Transfers

Interfund balances at December 31, 2021, 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, 2021, consisted of the following:

	<u>Payable to:</u>	
	<u>General Fund</u>	<u>Total</u>
Payable from:		
SPLOST 2020 Fund	\$ 955,504	\$ 955,504
American Rescue Plan		
Act Fund	2,799,011	2,799,011
Non-major		
Gov. Funds	346,316	346,316
Total	<u>\$ 4,100,831</u>	<u>\$ 4,100,831</u>

Note 6 Interfund Balances and Transfers (Continued)

Interfund transfers for the year ended December 31, 2021, consisted of the following:

	Transfers to:					
Transfers from:	General Fund	SPLOST 2015 Fund	Nonmajor Governmental Funds	Nonmajor Proprietary Funds	Internal Service Funds	Total
General Fund	\$ -	\$ -	\$ 2,589,640	\$ 106,276	\$ 345,073	\$ 3,040,989
Special Fire District Fund	-	-	63,618	-	34,800	98,418
American Rescue Plan Act Fund	1,234,342	26,166	3,424	683	-	1,264,615
Non-major Governmental Funds	50,443	-	-	-	-	50,443
Internal Service Funds	-	-	969,114	-	-	969,114
Total	<u>\$ 1,284,785</u>	<u>\$ 26,166</u>	<u>\$ 3,625,796</u>	<u>\$ 106,959</u>	<u>\$ 379,873</u>	<u>\$ 5,423,579</u>

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.

Notes to the Basic Financial Statements

Note 7 Long-Term Debt

Debt Summaries

The long-term liability activity for the year ended December 31, 2021, was as follows:

	Outstanding 12/31/2020	Additions	Deductions	Outstanding 12/31/2021	Amounts Due in One Year
Governmental Activities:					
Direct Borrowing -					
Notes payable	\$ 501,646	\$ -	\$ (48,602)	\$ 453,044	\$ 48,600
Intergovernmental liabilities	26,500,000	-	(6,538,000)	19,962,000	6,593,000
Direct Placement -					
Revenue bonds	2,987,000	-	(859,000)	2,128,000	509,000
Total OPEB liability	9,427,500	1,192,900	(985,400)	9,635,000	-
Net pension liability	13,021,315	5,980,747	(8,548,547)	10,453,515	-
Claims payable	1,130,098	7,184,439	(7,341,066)	973,471	973,471
Compensated absences	1,841,239	2,096,236	(2,377,884)	1,559,591	665,170
Total Governmental Activities	<u>\$ 55,408,798</u>	<u>\$ 16,454,322</u>	<u>\$ (26,698,499)</u>	<u>\$ 45,164,621</u>	<u>\$ 8,789,241</u>
Business-type Activities:					
Compensated absences	<u>\$ 18,713</u>	<u>\$ 12,241</u>	<u>\$ 19,442</u>	<u>\$ 11,512</u>	<u>\$ 4,934</u>
Total Business-type Activities	<u>\$ 18,713</u>	<u>\$ 12,241</u>	<u>\$ 19,442</u>	<u>\$ 11,512</u>	<u>\$ 4,934</u>

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

Note 7 Long-Term Debt (Continued)

Debt Summaries (Continued)

Direct Borrowing - Notes Payable – 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 \$453,044 on the project; as such, the balance of \$1,146,956 was not drawn down from GEFA as of December 31, 2021 and a maturity schedule will be provided upon completion of the project.

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

Intergovernmental contracts payable requirements are as follows:

Year	Governmental Activities		
	Intergovernmental Contracts Payable		
	Principal	Interest	Total
2022	\$ 6,593,000	\$ 183,650	\$ 6,776,650
2023	6,654,000	122,995	6,776,995
2024	6,715,000	61,778	6,776,778
Total	<u>\$ 19,962,000</u>	<u>\$ 368,423</u>	<u>\$ 20,330,423</u>

Note 7 Long-Term Debt (Continued)

Debt Summaries (Continued)

Direct Placement Revenue Bonds – 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.

Annual debt service requirements to amortize all obligations outstanding, as of December 31, 2021 follow:

Year	Governmental Activities		
	Revenue Bonds Payable		
	Principal	Interest	Total
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	<u>\$ 2,128,000</u>	<u>\$ 129,586</u>	<u>\$ 2,257,586</u>

Note 8 Defined Benefit Pension Plans

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

- For employees with a date of hire prior to January 1, 2003: 1.00% of Average Annual Compensation up to \$6,600, plus 1.50% of Average Annual Compensation in excess of \$6,600, plus \$36 multiplied by years of service;
- For employees with a date of hire on or after January 1, 2003: 1% of Average Annual Compensation multiplied by years of service.

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

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

Plan Membership – As of January 1, 2021, the date of the most recent actuarial valuation, the Plan’s membership consisted of the following:

Retirees, Beneficiaries and Disableds receiving benefits	214
Terminated plan participants entitled to but not yet receiving benefits	306
Active employees participating in the Plan	446
Total number of Plan participants	<u>966</u>

Note 8 Defined Benefit Pension Plans (Continued)

Contributions – The Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The Board of Trustees of the ACCG Plan has adopted a recommended actuarial funding policy for the plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the plan. The funding policy for the Plan, as adopted by the Board of Commissioners, is to contribute an amount equal to or greater than the actuarially recommended contribution rate. This rate is based on the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. Plan participants are not required to contribute to the Plan. For the year ended December 31, 2021, the County's contribution rate was 13.6% of annual payroll. County contributions to the Plan were \$2,608,369 for the year ended December 31, 2021.

Net Pension Liability of the County – The County's net pension liability was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020, with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2020.

Actuarial assumptions. The total pension liability in the January 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation.....	2.00%
Salary increases.....	4.0% plus an age based scale
Investment rate of return.....	7.00%, net of pension plan investment expense, including inflation

The mortality table used was the Pub-2010 Amount weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees with Scale AA to 2021. The table was changed to adopt the mortality tables developed specifically for governmental employees by the Society of Actuaries which were released late in 2018. The tables were projected to 2021 to reflect that mortality rates in Georgia are in the highest quartile in the nation.

The actuarial assumptions used in the January 1, 2020, valuation were based on the results of an actuarial experience study through February 2019.

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

Note 8 Defined Benefit Pension Plans (Continued)

Net Pension Liability of the County (Continued) – Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2020, are summarized in the following table:

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30%	6.08%
Large Cap equity	30%	9.07
International equity	15%	5.01
Other equity	20%	8.62
Real estate	5%	10.62
Total	100%	

* Rates shown are net of the 2.00% assumed rate of inflation

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, 2021, were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 12/31/19	\$ 54,722,312	\$ 41,700,997	\$ 13,021,315
Changes for the year:			
Service cost	722,968	-	722,968
Interest	3,767,497	-	3,767,497
Differences between expected and actual experience	(719,242)	-	(719,242)
Changes in actuarial assumptions	148,841	-	148,841
Contributions—employer	-	1,867,847	(1,867,847)
Net investment income	-	5,961,458	(5,961,458)
Benefit payments, including refunds of employee contributions	(1,911,990)	(1,911,990)	-
Plan change	1,239,938	-	1,239,938
Administrative expense	-	(101,503)	101,503
Net changes	3,248,012	5,815,812	(2,567,800)
Balances at 12/31/20	\$ 57,970,324	\$ 47,516,809	\$ 10,453,515

Note 8 Defined Benefit Pension Plans (Continued)

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

Sensitivity of the net pension liability to changes in the discount rate – The following presents the net pension liability of the County, calculated using the discount rate of 7.0 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	\$ 20,117,704	\$ 10,453,515	\$ 2,436,099

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, 2020, and the current sharing pattern of costs between employer and employee.

Pension Expense and Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – For the year ended December 31, 2021, the County recognized pension expense of \$5,084,575. At December 31, 2021, 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	\$ -	\$ 852,182
Differences resulting from changes in actuarial assumptions	2,677,315	-
Net difference between projected and actual earnings on pension plan investments	-	3,956,935
Contributions subsequent to the measurement date	2,608,369	-
Total	<u>\$ 5,285,684</u>	<u>\$ 4,809,117</u>

Note 8 Defined Benefit Pension Plans (Continued)

Pension Expense and Deferred Outflows of Resources and, Deferred Inflows of Resources Related to Pensions (Continued) – County contributions subsequent to the measurement date of \$2,608,369 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the fiscal years ending December 31, 2021 and 2022. 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:		
2022	\$	(322,299)
2023		160,204
2024		(1,359,520)
2025		(610,187)
Total	\$	<u>(2,131,802)</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:

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, 2021 are as follows:

Medical	Monthly Premium	Employee Premium
Retiree only	\$ 787	\$ 240
Retiree + 1	1,575	428
Retiree + Family	2,362	526

Note 9 Other Postemployment Benefits (Continued)

Plan Membership - Membership of the OPEB Plan consisted of the following at January 1, 2020, the date of the latest actuarial valuation:

Active participants	267
Retirees and beneficiaries currently receiving benefits	10
Total	<u>277</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, 2021, the County contributed \$185,600 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, 2021 and was determined by an actuarial valuation as of January 1, 2020.

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

Discount Rate:	2.00%
Healthcare Cost Trend Rate:	6.50% - 5.00%, Ultimate Trend in 2024 (including inflation)
Inflation Rate:	2.00%
Salary increase:	2.50% to 4.50%, 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-2020.

The actuarial assumptions used in the January 1, 2021 valuation were based on the results of an actuarial experience study performed concurrently with the January 1, 2020 valuation.

Note 9 Other Postemployment Benefits (Continued)

Discount rate - The discount rate used to measure the total OPEB liability was 2.00%. This was an decrease in the rate from the prior year's rate of 2.75%. 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, 2021, were as follows:

	Total OPEB Liability
Balances at 12/31/20	<u>\$ 9,427,500</u>
Changes for the year:	
Service cost	319,100
Interest	265,500
Assumption changes	608,300
Difference between expected and actual experience	(799,800)
Benefit payments	<u>(185,600)</u>
Net changes	<u>207,500</u>
Balances at 12/31/21	<u><u>\$ 9,635,000</u></u>

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 (1.00%) or 1-percentage-point higher (3.00%) than the current discount rate:

	1% Decrease (1.00%)	Discount Rate (2.00%)	1% Increase (3.00%)
Total OPEB liability	\$ 10,484,300	\$ 9,635,000	\$ 8,838,400

Note 9 Other Postemployment Benefits (Continued)

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates - The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.5% decreasing to 4.0%) or 1-percentage-point higher (7.5% decreasing to 6.0%) than the current healthcare cost trend rates:

	1% Decrease (5.5% decreasing to 4%)	Discount Rate (6.5% decreasing to 5%)	1% Increase (7.5% decreasing to 6%)
Total OPEB liability	\$ 8,471,900	\$ 9,635,000	\$ 11,003,400

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, 2021 and the current sharing pattern of costs between employer and inactive employees.

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB - For the year ended December 31, 2021, the County recognized OPEB expense of \$780,541. At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,025,300	\$ 1,116,400
Changes in assumptions	1,110,800	181,600
Contributions subsequent to the measurement date	147,831	-
Total	<u>\$ 2,283,931</u>	<u>\$ 1,298,000</u>

Note 9 Other Postemployment Benefits (Continued)

The amounts reported as deferred outflows of resources related to OPEB resulting from County benefit payments subsequent to the measurement date, of \$147,831, will be recognized as a decrease of the total OPEB liability in the year ending December 31, 2021. 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:		
2022	\$	139,600
2023		139,600
2024		139,600
2025		139,600
2026		139,600
Thereafter		<u>140,100</u>
Total	\$	<u><u>838,100</u></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.

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 2021, employer matching contributions totaled \$543,847.

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.

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 2021, 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, 2021, the County's third party administrator computed the reserve liability based on the estimated cost of each outstanding claim from claims experience of similar claims. Changes in balance in claims liabilities can be summarized on the following page:

Note 11 Risk Management (Continued)

Insurance Claims (Continued)

Date	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Year Liability
2020	\$ 667,532	\$ 170,664	\$ (295,730)	\$ 542,466
2021	542,466	829,161	(635,499)	736,128

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
2020	\$ 449,156	\$ 6,865,934	\$ (6,727,458)	\$ 587,632
2021	587,632	6,355,278	(6,705,567)	237,343

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 June 10, 2022. 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 expenses in the statement of activities.

Note 12 Joint Ventures (Continued)

State and federal laws and regulations require the DWRSWMA to place a final cover on its landfill sites when they stop accepting waste and to perform certain maintenance and monitoring functions at each site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the DWRSWMA reports a portion of the closure and post-closure care costs as a non-operating expense in each period based on landfill capacity used as of each balance sheet date. The accrual for closure and post-closure cost is summarized by location as follows:

Landfill sites:	Westside	Old Dixie II, IV & V	Old Dixie VI - Sites I & II	Old Dixie VI - Sites III, IV, & V	Balefill	Total
Estimated future costs:						
Closure	Closed	Closed	\$ 3,216,000	\$ 3,330,000	\$ 1,767,000	\$ 8,313,000
Post-closure	383,000	988,000	2,165,000	2,242,000	1,243,000	7,021,000
	383,000	988,000	5,381,000	5,572,000	3,010,000	15,334,000
Percentage of capacity as of December 31, 2021	100.0%	100.0%	100.0%	48.7%	95.9%	
Liability at Dec 31, 2021	383,000	988,000	5,381,000	2,712,000	2,886,000	12,350,000
Land acquisition	50,000	-	-	-	-	50,000
Accrual at Dec 31, 2021	\$ 433,000	\$ 988,000	\$ 5,381,000	\$ 2,712,000	\$ 2,886,000	\$ 12,400,000

The DWRSWMA will record the remaining estimated cost of closure and post-closure care costs of \$2,934,000 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 2021. Actual costs when incurred may be higher due to inflation, changes in technology, or changes in laws and regulations. As of December 31, 2021 the DWRSWMA reported an ending net position of \$29,948,241; which was an increase of \$3,293,004 from the December 31, 2020 net position.

The DWRSWMA landfill closure and post-closure requirements are being funded from user fees and interest earned from investments. If these revenues are inadequate or additional post-closure care requirements are determined, these costs may need to be covered by charges to future landfill users.

Northwest Georgia Trade and Convention Center Authority - The County participates with the City of Dalton in the Northwest Georgia Trade and Convention Center Authority (Convention Center). All budgetary and financial records are maintained by the City of Dalton. The Convention Center issued separate audited financial statements dated June 17, 2022. A copy of the separately issued financial statements can be obtained at their administrative office at 2211 Dug Gap Battle Road, Dalton, Georgia 30720.

Note 12 *Joint Ventures (Continued)*

The County and City of Dalton share equally in operations of the Convention Center, which operates to promote tourism within Whitfield County by hosting conventions, special events, and trade shows. Current expenditures are funded through user fees and, if necessary, equal transfers from both governments. The County's equity interest in this joint venture is reported as an enterprise fund. The County's share of the resulting income or loss from the joint venture is shown separately as charge for services on the statement of activities. As of December 31, 2021, the Convention Center reported an ending net position of \$9,858,025; which was a decrease of \$354,353.

Dalton-Whitfield Joint Development Authority – The County participates with the City of Dalton in the Dalton-Whitfield Joint Development Authority and the Dalton-Whitfield Economic Development Authority, which are reported as one entity (the JDA). All budgetary and financial records are maintained by the JDA, which is housed at the Dalton-Whitfield Chamber of Commerce. The JDA issued separate audited financial statements dated June 14, 2022. 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, 2021, the JDA reported an ending net position of \$1,855,124; which was a decrease of \$601,440 from the December 31, 2020 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 \$67,277 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, 2021, the County has contractual commitments on uncompleted contracts of approximately \$23,480,000.

B. Litigation

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

C. Grant Contingencies

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

Note 15 Hotel/Motel Tax

The County imposes a 7% hotel/motel lodging tax for the purpose of promoting tourism as authorized in Georgia Law (O.C.G.A 48-13-51). The County collected tax revenues of \$213,264 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.

Note 16 Tax Abatements (Continued)

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.

Four tax abatement agreements are outstanding as of December 31, 2021. Reductions in tax revenues attributable to Whitfield County, Georgia were \$603,932.

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, 2021

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

Notes to the Schedule

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

WHITFIELD COUNTY, GEORGIA
Schedules of Required Supplementary Information
Schedule of Changes in the County's Net Pension Liability
And Related Ratios (ACCG Plan)
For the Year Ended December 31, 2021

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

Notes to the Schedule

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

Changes since prior valuation:

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

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

WHITFIELD COUNTY, GEORGIA
Schedules of Required Supplementary Information
Schedule of County Contributions (ACCG Plan)
For the Year Ended December 31, 2021

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

Notes to the Schedule

Valuation Date	January 1, 2021
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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes:				
Property taxes	\$ 24,000,000	\$ 20,182,632	\$ 20,989,926	\$ 807,294
Motor vehicle and mobile home taxes	-	-	480,484	480,484
Motor vehicle title ad valorem tax	5,500,000	5,500,000	5,167,614	(332,386)
Alternative ad valorem tax	105,000	105,000	90,236	(14,764)
Local option sales taxes	11,500,000	12,250,000	12,933,171	683,171
Transfer taxes	130,000	130,000	192,197	62,197
Franchise taxes	450,000	450,000	467,185	17,185
Alcoholic beverage taxes	440,000	440,000	427,652	(12,348)
Business taxes	115,000	115,000	118,840	3,840
Total taxes	42,240,000	39,172,632	40,867,305	1,694,673
Licenses and permits:				
Alcoholic beverage licenses	75,000	75,000	78,875	3,875
Zoning and business licenses	43,000	43,000	60,341	17,341
Building and mobile home permits	400,000	650,000	769,724	119,724
Other	1,375	1,375	1,525	150
Total licenses and permits	519,375	769,375	910,465	141,090
Intergovernmental revenues:				
Federal Government	1,028,680	1,028,680	1,003,442	(25,238)
State of Georgia	1,115,189	1,327,689	1,428,081	100,392
City of Dalton	-	-	2,500	2,500
Murray County	-	-	3,500	3,500
Joint Development Authority	-	290,000	515,767	225,767
Total intergovernmental revenues	2,143,869	2,646,369	2,953,290	306,921
Charges for services:				
Clerk of Court	361,000	361,000	484,001	123,001
Probate Court	200,000	200,000	242,969	42,969
Magistrate Court	210,000	210,000	197,214	(12,786)
Sheriff's Department	96,500	96,500	38,418	(58,082)
State of Georgia	100,000	100,000	77,505	(22,495)
Federal Government	24,000	24,000	1,642	(22,358)
City of Dalton, Georgia	305,000	305,000	232,445	(72,555)
Other Cities	22,700	22,700	31,155	8,455
Jail	131,000	131,000	129,500	(1,500)
Tax Commissioner's Office	1,222,000	1,222,000	1,301,855	79,855
Public Works	75,000	75,000	58,049	(16,951)
Board of Elections and Registrar	22,000	22,000	10,035	(11,965)
Animal Control	10,000	10,000	12,490	2,490
Parks and recreation	138,000	138,000	248,917	110,917
Other	80,700	80,700	190,034	109,334
Total charges for services	2,997,900	2,997,900	3,256,229	258,329

(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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES-continued				
Fines, forfeitures and penalties:				
Clerk of Court	\$ 361,700	\$ 361,700	\$ 304,789	\$ (56,911)
Probate Court	575,000	575,000	463,101	(111,899)
Magistrate Court	80,000	80,000	46,512	(33,488)
Juvenile Court	4,500	4,500	1,337	(3,163)
Sheriff's Department	-	-	2,763	2,763
Total fines, forfeitures and penalties	1,021,200	1,021,200	818,502	(202,698)
Investment earnings:				
Interest	50,000	50,000	6,548	(43,452)
Contributions & donations-private source:				
Private contributions	3,500	3,500	33,975	30,475
Miscellaneous:				
Whitfield County Board of Education	30,000	340,000	374,181	34,181
Murray County Board of Commissioners	332,900	332,900	319,329	(13,571)
State of Georgia	137,000	137,000	129,668	(7,332)
Other	508,444	508,444	520,388	11,944
Total miscellaneous	1,008,344	1,318,344	1,343,566	25,222
TOTAL REVENUES	49,984,188	47,979,320	50,189,880	2,210,560
EXPENDITURES				
General Government:				
Administration -				
Personnel services and employee benefits	479,675	545,255	542,567	2,688
Purchased and contracted services	177,820	215,655	221,040	(5,385)
Supplies	75,100	132,964	130,569	2,395
Other	1,000	1,000	-	1,000
Total Administration	733,595	894,874	894,176	698
Board of Elections -				
Personnel services and employee benefits	319,480	325,855	361,865	(36,010)
Purchased and contracted services	50,300	46,720	16,342	30,378
Supplies	17,700	21,280	14,152	7,128
Total Board of Elections	387,480	393,855	392,359	1,496
Finance -				
Personnel services and employee benefits	565,574	521,863	478,311	43,552
Purchased and contracted services	87,650	183,065	151,374	31,691
Supplies	13,600	9,900	6,583	3,317
Total Finance	666,824	714,828	636,268	78,560

(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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
General Government - continued:				
Information Technology -				
Personnel services and employee benefits	\$ 555,569	565,941	\$ 576,762	\$ (10,821)
Purchased and contracted services	423,359	482,639	472,291	10,348
Supplies	113,630	124,350	123,680	670
Total Information Technology	1,092,558	1,172,930	1,172,733	197
Human Resources -				
Personnel services and employee benefits	350,522	322,868	316,090	6,778
Purchased and contracted services	86,925	136,535	144,130	(7,595)
Supplies	29,725	31,625	30,106	1,519
Total Human Resources	467,172	491,028	490,326	702
Tax Commissioner -				
Personnel services and employee benefits	1,368,267	1,427,101	1,437,946	(10,845)
Purchased and contracted services	202,408	239,108	229,457	9,651
Supplies	43,524	43,524	40,905	2,619
Total Tax Commissioner	1,614,199	1,709,733	1,708,308	1,425
Tax Assessor -				
Personnel services and employee benefits	1,431,137	1,457,071	1,304,714	152,357
Purchased and contracted services	259,992	255,185	155,149	100,036
Supplies	59,035	57,461	37,011	20,450
Total Tax Assessor	1,750,164	1,769,717	1,496,874	272,843
Board of Equalization -				
Personnel services and employee benefits	10,807	10,807	5,190	5,617
Purchased and contracted services	3,825	3,825	878	2,947
Supplies	220	220	-	220
Total Board of Equalization	14,852	14,852	6,068	8,784
Buildings and Grounds -				
Personnel services and employee benefits	891,087	882,849	880,487	2,362
Purchased and contracted services	134,735	147,852	120,271	27,581
Supplies	554,600	550,016	376,369	173,647
Other	-	1,250	1,250	-
Total Buildings and Grounds	1,580,422	1,581,967	1,378,377	203,590

(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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Public Information -				
Personnel services and employee benefits	\$ 29,554	\$ 29,554	\$ 23,108	\$ 6,446
Purchased and contracted services	600	600	485	115
Supplies	5,200	5,200	-	5,200
Total Public Information	35,354	35,354	23,593	11,761
Non-departmental -				
Contingency	1,000,000	-	-	-
Attorney fees	230,000	229,999	183,837	46,162
Liability insurance	610,000	626,250	626,204	46
Audit fees	65,000	69,950	69,920	30
General administrative fees	80,000	80,000	79,945	55
Total Non-departmental	1,985,000	1,006,199	959,906	46,293
Total General Government	10,327,620	9,785,337	9,158,988	626,349
Judicial:				
Judicial Administration -				
Personnel services and employee benefits	387,437	393,574	387,383	6,191
Purchased and contracted services	210,550	203,050	171,113	31,937
Supplies	15,540	18,440	16,527	1,913
Total Judicial Administration	613,527	615,064	575,023	40,041
Judge Morris' Office -				
Personnel services and employee benefits	20,727	21,086	21,107	(21)
Purchased and contracted services	26,925	28,131	27,895	236
Supplies	4,250	8,645	8,611	34
Total Judge Morris' Office	51,902	57,862	57,613	249
Judge Boyett's Office -				
Personnel services and employee benefits	20,727	21,086	21,107	(21)
Purchased and contracted services	26,625	22,475	22,370	105
Supplies	5,450	8,950	8,199	751
Total Judge Boyett's Office	52,802	52,511	51,676	835
Judge Wilbanks' Office -				
Personnel services and employee benefits	19,377	19,377	19,426	(49)
Purchased and contracted services	31,700	34,660	34,629	31
Supplies	2,650	3,300	3,063	237
Total Judge Wilbanks' Office	53,727	57,337	57,118	219

(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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Judicial - continued:				
Judge Minter's Office -				
Personnel services and employee benefits	\$ 19,377	\$ 19,377	\$ 19,426	\$ (49)
Purchased and contracted services	30,125	32,005	31,914	91
Supplies	3,650	6,350	6,242	108
Total Judge Minter's Office	53,152	57,732	57,582	150
Clerk of Superior Court -				
Personnel services and employee benefits	818,910	858,747	868,700	(9,953)
Purchased and contracted services	122,150	120,450	111,858	8,592
Supplies	21,925	23,625	21,847	1,778
Total Clerk of Superior Court	962,985	1,002,822	1,002,405	417
District Attorney -				
Personnel services and employee benefits	981,284	991,914	977,545	14,369
Purchased and contracted services	418,171	419,895	345,384	74,511
Supplies	44,500	42,776	36,472	6,304
Total District Attorney	1,443,955	1,454,585	1,359,401	95,184
Magistrate Court -				
Personnel services and employee benefits	915,616	929,901	917,887	12,014
Purchased and contracted services	91,625	80,875	80,067	808
Supplies	28,600	38,900	37,027	1,873
Other	-	450	438	12
Total Magistrate Court	1,035,841	1,050,126	1,035,419	14,707
Probate Court -				
Personnel services and employee benefits	549,966	559,190	547,477	11,713
Purchased and contracted services	67,904	78,824	62,997	15,827
Supplies	10,852	11,932	11,406	526
Total Probate Court	628,722	649,946	621,880	28,066
Juvenile Court -				
Personnel services and employee benefits	825,671	836,148	822,836	13,312
Purchased and contracted services	205,645	200,695	176,522	24,173
Supplies	21,390	26,340	25,534	806
Total Juvenile Court	1,052,706	1,063,183	1,024,892	38,291

(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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Judicial - continued:				
Public Defender Court -				
Personnel services and employee benefits	\$ 699,189	\$ 705,564	\$ 659,833	\$ 45,731
Purchased and contracted services	44,540	46,774	33,275	13,499
Supplies	14,800	15,066	8,979	6,087
Total Public Defender	758,529	767,404	702,087	65,317
Total Judicial	6,707,848	6,828,572	6,545,096	283,476
Public safety:				
Sheriff's Department -				
Personnel services and employee benefits	7,898,618	7,923,257	8,144,927	(221,670)
Purchased and contracted services	625,055	1,090,573	914,765	175,808
Supplies	571,200	647,900	601,891	46,009
Total Sheriff's Department	9,094,873	9,661,730	9,661,583	147
Correctional Center -				
Personnel services and employee benefits	7,227,612	7,423,530	7,534,360	(110,830)
Purchased and contracted services	1,774,720	1,844,920	1,747,033	97,887
Supplies	612,528	608,528	593,823	14,705
Total Correctional Center	9,614,860	9,876,978	9,875,216	1,762
Coroner-				
Personnel services and employee benefits	57,326	72,666	74,168	(1,502)
Purchased and contracted services	37,145	39,463	38,298	1,165
Supplies	5,900	1,282	861	421
Total Coroner	100,371	113,411	113,327	84
Animal Control -				
Personnel services and employee benefits	235,221	238,035	229,189	8,846
Purchased and contracted services	21,200	34,851	29,758	5,093
Supplies	31,200	32,549	30,351	2,198
Total Animal Control	287,621	305,435	289,298	16,137
Emergency Management -				
Personnel services and employee benefits	150,419	147,287	151,132	(3,845)
Purchased and contracted services	78,075	73,975	70,121	3,854
Supplies	29,075	33,175	33,016	159
Total Emergency Management	257,569	254,437	254,269	168

(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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Public safety - continued:				
Emergency Medical Services	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
Total Public Safety	19,605,294	20,461,991	20,443,693	18,298
Public Works:				
Public Works -				
Personnel services and employee benefits	3,842,439	3,901,389	3,757,659	143,730
Purchased and contracted services	633,290	683,790	588,074	95,716
Supplies	2,951,058	3,077,558	2,868,275	209,283
Total Public Works	7,426,787	7,662,737	7,214,008	448,729
Health and Welfare:				
Physical and Mental Health	250,000	250,000	250,000	-
Family Support Council	10,000	10,000	10,000	-
Greenhouse Advocacy	15,000	15,000	15,000	-
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	7,200	8,800
Total Health and Welfare	372,000	372,000	363,184	8,816
Culture and Recreation:				
Parks and Recreation -				
Personnel services and employee benefits	729,477	738,217	620,912	117,305
Purchased and contracted services	152,110	152,210	120,471	31,739
Supplies	408,475	401,930	374,274	27,656
Other	-	5,045	4,686	359
Total Culture and Recreation	1,290,062	1,297,402	1,120,343	177,059
Housing and Development:				
County Extension Service -				
Personnel services and employee benefits	41,288	42,559	34,646	7,913
Purchased and contracted services	66,965	60,603	59,939	664
Supplies	17,300	23,662	22,932	730
Other	-	-	17	(17)
Total County Extension Service	125,553	126,824	117,534	9,290
Inspections and Enforcement -				
Personnel services and employee benefits	474,471	480,643	465,669	14,974
Purchased and contracted services	19,650	22,014	19,528	2,486
Supplies	20,500	18,136	15,052	3,084
Total Inspections and Enforcement	514,621	520,793	500,249	20,544

(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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES-continued				
Housing and Development (continued):				
County Planner -				
Purchased and contracted services	\$ 48,000	\$ 48,000	\$ 48,000	\$ -
Total County Planner	48,000	48,000	48,000	-
Metropolitan Planning Organization -				
Personnel services and employee benefits	111,646	113,265	108,598	4,667
Purchased and contracted services	40,308	40,308	1,296	39,012
Supplies	9,900	9,900	1,181	8,719
Total Metropolitan Planning Organization	161,854	163,473	111,075	52,398
County Engineer -				
Personnel services and employee benefits	767,930	781,763	756,807	24,956
Purchased and contracted services	38,450	37,450	28,633	8,817
Supplies	21,000	25,830	19,287	6,543
Total County Engineer	827,380	845,043	804,727	40,316
Non-departmental -				
Timber protection	7,868	7,875	7,875	-
Intergovernmental payments	637,077	669,695	628,225	41,470
Total Non-departmental	644,945	677,570	636,100	41,470
Total Housing and Development	2,322,353	2,381,703	2,217,685	164,018
Debt Service:				
Principal payments	935,250	935,250	859,000	76,250
Interest payments	-	-	75,874	(75,874)
Total Debt Service	935,250	935,250	934,874	376
TOTAL EXPENDITURES	48,987,214	49,724,992	47,997,871	1,727,121
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	996,974	(1,745,672)	2,192,009	3,937,681
OTHER FINANCING SOURCES (USES)				
Transfers in	55,000	1,289,342	1,284,785	(4,557)
Transfers out	(1,734,110)	(3,250,069)	(3,040,989)	209,080
Proceeds from sale of capital assets	51,000	72,000	86,540	14,540
TOTAL OTHER FINANCING SOURCES (USES)	(1,628,110)	(1,888,727)	(1,669,664)	219,063
NET CHANGE IN FUND BALANCE	(631,136)	(3,634,399)	522,345	4,156,744
FUND BALANCE - BEGINNING OF YEAR	28,808,313	28,808,313	28,808,313	-
FUND BALANCE - END OF YEAR	\$ 28,177,177	\$ 25,173,914	\$ 29,330,658	\$ 4,156,744

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, 2021*

	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Total Non-major Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,948,972	\$ 9,171,082	\$ 2,528	\$ 11,122,582
Receivables (net of allowance for uncollectibles):				
Taxes	151,212	-	-	151,212
Accounts	26,029	1,453,741	-	1,479,770
Due from other governments	680,770	-	-	680,770
Restricted cash	-	31,412	-	31,412
TOTAL ASSETS	\$ 2,806,983	\$ 10,656,235	\$ 2,528	\$ 13,465,746
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 57,523	\$ 899,004	\$ -	\$ 956,527
Accrued liabilities	82,228	1,630	-	83,858
Due to other funds	43,859	302,457	-	346,316
TOTAL LIABILITIES	183,610	1,203,091	-	1,386,701
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues - property taxes	89,868	-	-	89,868
TOTAL DEFERRED INFLOWS OF RESOURCES	89,868	-	-	89,868
FUND BALANCES				
Restricted:				
Judicial	1,409,308	-	-	1,409,308
Public safety	915,514	-	-	915,514
Culture and recreation	124,765	-	-	124,765
Housing and development	83,618	-	-	83,618
Construction and capital outlay	-	6,279,038	-	6,279,038
Debt service	-	-	2,528	2,528
Committed:				
Construction and capital outlay	-	3,174,106	-	3,174,106
Assigned:				
Public works	325	-	-	325
Unassigned	(25)	-	-	(25)
TOTAL FUND BALANCES	2,533,505	9,453,144	2,528	11,989,177
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 2,806,983	\$ 10,656,235	\$ 2,528	\$ 13,465,746

WHITFIELD COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2021

	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Total Non-major Governmental Funds
REVENUES				
Taxes	\$ 1,290,094	\$ -	\$ -	\$ 1,290,094
Intergovernmental revenues	671,276	1,669,115	-	2,340,391
Charges for services	2,116,510	-	-	2,116,510
Fines, forfeitures and penalties	385,801	-	-	385,801
Investment earnings	666	3,051	-	3,717
Miscellaneous	58,278	46,050	-	104,328
TOTAL REVENUES	<u>4,522,625</u>	<u>1,718,216</u>	<u>-</u>	<u>6,240,841</u>
EXPENDITURES				
Current:				
Judicial	985,443	-	-	985,443
Public safety	2,384,753	-	-	2,384,753
Public works	525,134	62,652	-	587,786
Health and welfare	193,000	-	-	193,000
Culture and recreation	255,400	-	-	255,400
Housing and development	370,839	-	-	370,839
Capital outlay	91,349	5,039,012	-	5,130,361
Debt service:				
Principal payments	-	48,602	-	48,602
Interest and fiscal charges	-	3,353	-	3,353
TOTAL EXPENDITURES	<u>4,805,918</u>	<u>5,153,619</u>	<u>-</u>	<u>9,959,537</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	(283,293)	(3,435,403)	-	(3,718,696)
OTHER FINANCING SOURCES (USES)				
Transfers in	793,593	2,832,203	-	3,625,796
Transfers out	(50,443)	-	-	(50,443)
TOTAL OTHER FINANCING SOURCES (USES)	<u>743,150</u>	<u>2,832,203</u>	<u>-</u>	<u>3,575,353</u>
NET CHANGE IN FUND BALANCES	459,857	(603,200)	-	(143,343)
FUND BALANCES - BEGINNING OF YEAR	<u>2,073,648</u>	<u>10,056,344</u>	<u>2,528</u>	<u>12,132,520</u>
FUND BALANCES - END OF YEAR	<u>\$ 2,533,505</u>	<u>\$ 9,453,144</u>	<u>\$ 2,528</u>	<u>\$ 11,989,177</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, 2021

	Governmental Law Library Fund	District Attorney Forfeiture Fund	Sheriff's Forfeiture Fund	911 Emergency System	CDBG-CV Food Bank Grant Fund	Prater's Mill Master Plan Fund	Whitfield County Neighborhood Stabilization Program	Conasauga A.D.R. Program	Divorce Seminar Fund
ASSETS									
Cash and cash equivalents	\$ 99,864	\$ 37,256	\$ 150,939	\$ 481,887	\$ -	\$ 39,500	\$ 83,718	\$ 420,030	\$ 4,497
Taxes receivable (net of allowance for uncollectibles)	-	-	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	-	-	-	100	-	-	-	-	-
Due from other governments	-	-	-	351,945	-	-	-	973	-
TOTAL ASSETS	\$ 99,864	\$ 37,256	\$ 150,939	\$ 833,932	\$ -	\$ 39,500	\$ 83,718	\$ 421,003	\$ 4,497
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES									
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ 5,711	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	63,646	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	100	-	-
TOTAL LIABILITIES	-	-	-	69,357	-	-	100	-	-
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenues - property taxes	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-	-	-	-
FUND BALANCES (DEFICIT)									
Restricted for:									
Judicial	99,864	37,256	-	-	-	-	-	421,003	4,497
Public safety	-	-	150,939	764,575	-	-	-	-	-
Culture and recreation	-	-	-	-	-	39,500	-	-	-
Housing and development	-	-	-	-	-	-	83,618	-	-
Assigned for:									
Public works	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICIT)	99,864	37,256	150,939	764,575	-	39,500	83,618	421,003	4,497
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 99,864	\$ 37,256	\$ 150,939	\$ 833,932	\$ -	\$ 39,500	\$ 83,718	\$ 421,003	\$ 4,497

Juvenile Service Fund	Local Victim Assistance Program	Drug Abuse Treatment and Education	Veterans Court	Community Housing Improvements Program	Felony Domestic Violence Court	Homeland Security Grant	Accountability Courts Grant Program	Jointly Funded District	Solid Waste District	Hotel/Motel Tax Fund	Total Non-major Special Revenue Funds
\$ 113,295	\$ 3,137	\$ 389,973	\$ 27,476	\$ 100	\$ -	\$ -	\$ 43,501	\$ 40,764	\$ 13,035	\$ -	\$ 1,948,972
-	-	-	-	-	-	-	-	87,874	63,338	-	151,212
-	-	-	-	-	-	-	-	7,458	5,371	13,100	26,029
2,133	2,309	2,997	19,965	-	60,922	37	238,099	1,390	-	-	680,770
<u>\$ 115,428</u>	<u>\$ 5,446</u>	<u>\$ 392,970</u>	<u>\$ 47,441</u>	<u>\$ 100</u>	<u>\$ 60,922</u>	<u>\$ 37</u>	<u>\$ 281,600</u>	<u>\$ 137,486</u>	<u>\$ 81,744</u>	<u>\$ 13,100</u>	<u>\$ 2,806,983</u>
\$ -	\$ 3,445	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,772	\$ 4,595	\$ 57,523
-	-	3,002	2,080	-	2,518	-	10,982	-	-	-	82,228
-	2,001	-	-	100	29,072	62	4,019	-	-	8,505	43,859
-	5,446	3,002	2,080	100	31,590	62	15,001	-	43,772	13,100	183,610
-	-	-	-	-	-	-	-	52,221	37,647	-	89,868
-	-	-	-	-	-	-	-	52,221	37,647	-	89,868
115,428	-	389,968	45,361	-	29,332	-	266,599	-	-	-	1,409,308
-	-	-	-	-	-	-	-	-	-	-	915,514
-	-	-	-	-	-	-	-	85,265	-	-	124,765
-	-	-	-	-	-	-	-	-	-	-	83,618
-	-	-	-	-	-	-	-	-	325	-	325
-	-	-	-	-	-	(25)	-	-	-	-	(25)
115,428	-	389,968	45,361	-	29,332	(25)	266,599	85,265	325	-	2,533,505
<u>\$ 115,428</u>	<u>\$ 5,446</u>	<u>\$ 392,970</u>	<u>\$ 47,441</u>	<u>\$ 100</u>	<u>\$ 60,922</u>	<u>\$ 37</u>	<u>\$ 281,600</u>	<u>\$ 137,486</u>	<u>\$ 81,744</u>	<u>\$ 13,100</u>	<u>\$ 2,806,983</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, 2021

	Governmental Law Library Fund	District Attorney Forfeiture Fund	Sheriff's Forfeiture Fund	911 Emergency System	CDBG-CV Food Bank Grant Fund	Prater's Mill Master Plan Fund	Whitfield County Neighborhood Stabilization Program	Conasauga A.D.R. Program	Divorce Seminar Fund
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ 1,445	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	2,007,619	16,000	-	-	61,376	4,080
Fines, forfeitures and penalties	-	13,972	151,452	-	-	-	-	-	-
Investment earnings	-	-	3	-	-	-	-	663	-
Miscellaneous	1,176	-	-	12,249	-	20,000	-	-	-
TOTAL REVENUES	1,176	13,972	151,455	2,021,313	16,000	20,000	-	62,039	4,080
EXPENDITURES									
Current:									
Judicial	4,200	2,896	-	-	-	-	-	36,393	2,040
Public safety	-	-	3,750	2,381,003	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	16,000	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Housing and development	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	74,007	17,342	-	-	-	-	-
TOTAL EXPENDITURES	4,200	2,896	77,757	2,398,345	16,000	-	-	36,393	2,040
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,024)	11,076	73,698	(377,032)	-	20,000	-	25,646	2,040
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	5,790	704,685	-	19,500	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	5,790	704,685	-	19,500	-	-	-
NET CHANGE IN FUND BALANCES	(3,024)	11,076	79,488	327,653	-	39,500	-	25,646	2,040
FUND BALANCES (DEFICITS) - BEGINNING OF YEAR	102,888	26,180	71,451	436,922	-	-	83,618	395,357	2,457
FUND BALANCES (DEFICITS) - END OF YEAR	\$ 99,864	\$ 37,256	\$ 150,939	\$ 764,575	\$ -	\$ 39,500	\$ 83,618	\$ 421,003	\$ 4,497

Juvenile Service Fund	Local Victim Assistance Program	Drug Abuse Treatment and Education	Veterans Court	Community Housing Improvements Program	Felony Domestic Violence Court	Homeland Security Grant	Accountability Courts Grant Program	Jointly Funded District	Solid Waste District	Hotel/Motel Tax Fund	Total Non-major Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 625,757	\$ 449,628	\$ 213,264	\$ 1,290,094
-	-	-	87,037	-	116,627	-	436,988	17,800	12,824	-	671,276
27,360	-	-	-	-	-	-	-	-	-	75	2,116,510
-	72,061	102,103	-	-	-	-	46,213	-	-	-	385,801
-	-	-	-	-	-	-	-	-	-	-	666
-	-	-	-	-	-	-	24,853	-	-	-	58,278
27,360	72,061	102,103	87,037	-	116,627	-	508,054	643,557	462,452	213,339	4,522,625
17,806	21,618	130,474	99,075	-	87,295	-	583,646	-	-	-	985,443
-	-	-	-	-	-	-	-	-	-	-	2,384,753
-	-	-	-	-	-	-	-	-	525,134	-	525,134
-	-	-	-	-	-	-	-	177,000	-	-	193,000
-	-	-	-	-	-	-	-	255,400	-	-	255,400
-	-	-	-	-	-	-	-	157,500	-	213,339	370,839
-	-	-	-	-	-	-	-	-	-	-	91,349
17,806	21,618	130,474	99,075	-	87,295	-	583,646	589,900	525,134	213,339	4,805,918
9,554	50,443	(28,371)	(12,038)	-	29,332	-	(75,592)	53,657	(62,682)	-	(283,293)
-	-	-	38,086	-	-	-	(38,086)	-	63,618	-	793,593
-	(50,443)	-	-	-	-	-	-	-	-	-	(50,443)
-	(50,443)	-	38,086	-	-	-	(38,086)	-	63,618	-	743,150
9,554	-	(28,371)	26,048	-	29,332	-	(113,678)	53,657	936	-	459,857
105,874	-	418,339	19,313	-	-	(25)	380,277	31,608	(611)	-	2,073,648
\$ 115,428	\$ -	\$ 389,968	\$ 45,361	\$ -	\$ 29,332	\$ (25)	\$ 266,599	\$ 85,265	\$ 325	\$ -	\$ 2,533,505

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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines, forfeitures and penalties	\$ 40,000	\$ 40,000	\$ -	\$ (40,000)
Investment earnings	100	100	-	(100)
Miscellaneous	-	-	1,176	1,176
TOTAL REVENUES	40,100	40,100	1,176	(38,924)
EXPENDITURES				
Current:				
Judicial	41,605	41,605	4,200	37,405
TOTAL EXPENDITURES	41,605	41,605	4,200	37,405
NET CHANGE IN FUND BALANCES	(1,505)	(1,505)	(3,024)	(1,519)
FUND BALANCES - BEGINNING OF YEAR	102,888	102,888	102,888	-
FUND BALANCES - END OF YEAR	\$ 101,383	\$ 101,383	\$ 99,864	\$ (1,519)

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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines, forfeitures and penalties	\$ 20,000	\$ 20,000	\$ 13,972	\$ (6,028)
TOTAL REVENUES	<u>20,000</u>	<u>20,000</u>	<u>13,972</u>	<u>(6,028)</u>
EXPENDITURES				
Current:				
Judicial	<u>20,000</u>	<u>20,000</u>	<u>2,896</u>	<u>17,104</u>
TOTAL EXPENDITURES	<u>20,000</u>	<u>20,000</u>	<u>2,896</u>	<u>17,104</u>
NET CHANGE IN FUND BALANCES	-	-	11,076	11,076
FUND BALANCES - BEGINNING OF YEAR	<u>26,180</u>	<u>26,180</u>	<u>26,180</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 26,180</u>	<u>\$ 26,180</u>	<u>\$ 37,256</u>	<u>\$ 11,076</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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines, forfeitures and penalties	\$ 150,000	\$ 150,000	\$ 151,452	\$ 1,452
Investment earnings	20	20	3	(17)
TOTAL REVENUES	<u>150,020</u>	<u>150,020</u>	<u>151,455</u>	<u>1,435</u>
EXPENDITURES				
Current:				
Public safety	40,520	39,020	3,750	35,270
Capital outlay	<u>109,500</u>	<u>111,000</u>	<u>74,007</u>	<u>36,993</u>
TOTAL EXPENDITURES	<u>150,020</u>	<u>150,020</u>	<u>77,757</u>	<u>72,263</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	-	73,698	73,698
OTHER FINANCING SOURCES				
Transfers in	-	-	5,790	5,790
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>5,790</u>	<u>5,790</u>
NET CHANGE IN FUND BALANCES	-	-	79,488	79,488
FUND BALANCES - BEGINNING OF YEAR	<u>71,451</u>	<u>71,451</u>	<u>71,451</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 71,451</u>	<u>\$ 71,451</u>	<u>\$ 150,939</u>	<u>\$ 79,488</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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ -	\$ -	\$ 1,445	\$ 1,445
Charges for services	1,968,188	1,968,188	2,007,619	39,431
Miscellaneous	8,000	8,000	12,249	4,249
TOTAL REVENUES	<u>1,976,188</u>	<u>1,976,188</u>	<u>2,021,313</u>	<u>45,125</u>
EXPENDITURES				
Current:				
Public safety	2,578,393	2,580,829	2,381,003	199,826
Capital outlay	<u>47,620</u>	<u>76,620</u>	<u>17,342</u>	<u>59,278</u>
TOTAL EXPENDITURES	<u>2,626,013</u>	<u>2,657,449</u>	<u>2,398,345</u>	<u>259,104</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	(649,825)	(681,261)	(377,032)	304,229
OTHER FINANCING SOURCES				
Transfers in	<u>649,825</u>	<u>701,261</u>	<u>704,685</u>	<u>3,424</u>
TOTAL OTHER FINANCING SOURCES	<u>649,825</u>	<u>701,261</u>	<u>704,685</u>	<u>3,424</u>
NET CHANGE IN FUND BALANCES	-	20,000	327,653	307,653
FUND BALANCES - BEGINNING OF YEAR	<u>436,922</u>	<u>436,922</u>	<u>436,922</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 436,922</u>	<u>\$ 456,922</u>	<u>\$ 764,575</u>	<u>\$ 307,653</u>

WHITFIELD COUNTY, GEORGIA
CDBG-CV Food Bank Grant Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Charges for services	\$ 16,000	\$ 16,000	\$ 16,000	\$ -
TOTAL REVENUES	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>-</u>
EXPENDITURES				
Current:				
Health and welfare	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES - BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WHITFIELD COUNTY, GEORGIA
Praters Mill Master Plan Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Miscellaneous	\$ 19,500	\$ 19,500	\$ 20,000	\$ 500
TOTAL REVENUES	<u>19,500</u>	<u>19,500</u>	<u>20,000</u>	<u>500</u>
OTHER FINANCING SOURCES				
Transfers in	<u>19,500</u>	<u>19,500</u>	<u>19,500</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES	<u>19,500</u>	<u>19,500</u>	<u>19,500</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	39,000	39,000	39,500	500
FUND BALANCES - BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 39,000</u>	<u>\$ 39,000</u>	<u>\$ 39,500</u>	<u>\$ 500</u>

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, 2021

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

WHITFIELD COUNTY, GEORGIA
Conasauga A.D.R. Program Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Charges for services	\$ 56,000	\$ 56,000	\$ 61,376	\$ 5,376
Investment earnings	330	330	663	333
TOTAL REVENUES	<u>56,330</u>	<u>56,330</u>	<u>62,039</u>	<u>5,709</u>
EXPENDITURES				
Current:				
Judicial	<u>46,830</u>	<u>46,830</u>	<u>36,393</u>	<u>10,437</u>
TOTAL EXPENDITURES	<u>46,830</u>	<u>46,830</u>	<u>36,393</u>	<u>10,437</u>
NET CHANGE IN FUND BALANCES	9,500	9,500	25,646	16,146
FUND BALANCES - BEGINNING OF YEAR	<u>395,357</u>	<u>395,357</u>	<u>395,357</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 404,857</u>	<u>\$ 404,857</u>	<u>\$ 421,003</u>	<u>\$ 16,146</u>

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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Charges for services	\$ 7,000	\$ 7,000	\$ 4,080	\$ (2,920)
TOTAL REVENUES	<u>7,000</u>	<u>7,000</u>	<u>4,080</u>	<u>(2,920)</u>
EXPENDITURES				
Current:				
Judicial	<u>7,000</u>	<u>7,000</u>	<u>2,040</u>	<u>4,960</u>
TOTAL EXPENDITURES	<u>7,000</u>	<u>7,000</u>	<u>2,040</u>	<u>4,960</u>
NET CHANGE IN FUND BALANCES	-	-	2,040	2,040
FUND BALANCES - BEGINNING OF YEAR	<u>2,457</u>	<u>2,457</u>	<u>2,457</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 2,457</u>	<u>\$ 2,457</u>	<u>\$ 4,497</u>	<u>\$ 2,040</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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Charges for services	\$ 30,000	\$ 30,000	\$ 27,360	\$ (2,640)
TOTAL REVENUES	<u>30,000</u>	<u>30,000</u>	<u>27,360</u>	<u>(2,640)</u>
EXPENDITURES				
Current:				
Judicial	<u>58,500</u>	<u>58,500</u>	<u>17,806</u>	<u>40,694</u>
TOTAL EXPENDITURES	<u>58,500</u>	<u>58,500</u>	<u>17,806</u>	<u>40,694</u>
NET CHANGE IN FUND BALANCES	(28,500)	(28,500)	9,554	38,054
FUND BALANCES - BEGINNING OF YEAR	<u>105,874</u>	<u>105,874</u>	<u>105,874</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 77,374</u>	<u>\$ 77,374</u>	<u>\$ 115,428</u>	<u>\$ 38,054</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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines, forfeitures and penalties	\$ 76,150	\$ 76,150	\$ 72,061	\$ (4,089)
TOTAL REVENUES	76,150	76,150	72,061	(4,089)
EXPENDITURES				
Current:				
Judicial	22,845	22,845	21,618	1,227
TOTAL EXPENDITURES	22,845	22,845	21,618	1,227
EXCESS OF REVENUES OVER EXPENDITURES	53,305	53,305	50,443	(2,862)
OTHER FINANCING USES				
Transfers out	(53,305)	(53,305)	(50,443)	2,862
TOTAL OTHER FINANCING USES	(53,305)	(53,305)	(50,443)	2,862
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES - BEGINNING OF YEAR	-	-	-	-
FUND BALANCES - END OF YEAR	\$ -	\$ -	\$ -	\$ -

WHITFIELD COUNTY, GEORGIA*Drug Abuse Treatment and Education Special Revenue Fund**Schedule of Revenues, Expenditures, and**Changes in Fund Balances - Budget and Actual**For the Year Ended December 31, 2021*

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines, forfeitures and penalties	\$ 115,750	\$ 115,750	\$ 102,103	\$ (13,647)
TOTAL REVENUES	<u>115,750</u>	<u>115,750</u>	<u>102,103</u>	<u>(13,647)</u>
EXPENDITURES				
Current:				
Judicial	<u>135,831</u>	<u>135,831</u>	<u>130,474</u>	<u>5,357</u>
TOTAL EXPENDITURES	<u>135,831</u>	<u>135,831</u>	<u>130,474</u>	<u>5,357</u>
NET CHANGE IN FUND BALANCES	(20,081)	(20,081)	(28,371)	(8,290)
FUND BALANCES - BEGINNING OF YEAR	<u>418,339</u>	<u>418,339</u>	<u>418,339</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 398,258</u>	<u>\$ 398,258</u>	<u>\$ 389,968</u>	<u>\$ (8,290)</u>

WHITFIELD COUNTY, GEORGIA
Veterans Court Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental revenues	\$ 115,720	\$ 115,720	\$ 87,037	\$ (28,683)
TOTAL REVENUES	<u>115,720</u>	<u>115,720</u>	<u>87,037</u>	<u>(28,683)</u>
EXPENDITURES				
Current:				
Judicial	<u>128,578</u>	<u>128,578</u>	<u>99,075</u>	<u>29,503</u>
TOTAL EXPENDITURES	<u>128,578</u>	<u>128,578</u>	<u>99,075</u>	<u>29,503</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(12,858)	(12,858)	(12,038)	820
OTHER FINANCING SOURCES				
Transfers in	<u>12,858</u>	<u>12,858</u>	<u>38,086</u>	<u>25,228</u>
TOTAL OTHER FINANCING SOURCES	<u>12,858</u>	<u>12,858</u>	<u>38,086</u>	<u>25,228</u>
NET CHANGE IN FUND BALANCES	-	-	26,048	26,048
FUND BALANCES - BEGINNING OF YEAR	<u>19,313</u>	<u>19,313</u>	<u>19,313</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 19,313</u>	<u>\$ 19,313</u>	<u>\$ 45,361</u>	<u>\$ 26,048</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, 2021*

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

WHITFIELD COUNTY, GEORGIA
Felony Domestic Violence Court Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental revenues	\$ 402,781	\$ 402,781	\$ 116,627	\$ (286,154)
TOTAL REVENUES	<u>402,781</u>	<u>402,781</u>	<u>116,627</u>	<u>(286,154)</u>
EXPENDITURES				
Current:				
Judicial	<u>503,481</u>	<u>503,481</u>	<u>87,295</u>	<u>416,186</u>
TOTAL EXPENDITURES	<u>503,481</u>	<u>503,481</u>	<u>87,295</u>	<u>416,186</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(100,700)	(100,700)	29,332	130,032
OTHER FINANCING USES				
Transfers in	<u>-</u>	<u>100,700</u>	<u>-</u>	<u>(100,700)</u>
TOTAL OTHER FINANCING USES	<u>-</u>	<u>100,700</u>	<u>-</u>	<u>(100,700)</u>
NET CHANGE IN FUND BALANCES	(100,700)	-	29,332	29,332
FUND BALANCES - BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ (100,700)</u>	<u>\$ -</u>	<u>\$ 29,332</u>	<u>\$ 29,332</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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental revenues	\$ 319,722	\$ 319,722	\$ 436,988	\$ 117,266
Fines, forfeitures and penalties	-	-	46,213	46,213
Miscellaneous	-	-	24,853	24,853
TOTAL REVENUES	319,722	319,722	508,054	188,332
EXPENDITURES				
Current:				
Judicial	468,861	468,861	583,646	(114,785)
TOTAL EXPENDITURES	468,861	468,861	583,646	(114,785)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(149,139)	(149,139)	(75,592)	73,547
OTHER FINANCING SOURCES (USES)				
Transfers in	149,139	149,139	-	(149,139)
Transfers out	-	(38,086)	(38,086)	-
TOTAL OTHER FINANCING SOURCES (USES)	149,139	111,053	(38,086)	(149,139)
NET CHANGE IN FUND BALANCES	-	(38,086)	(113,678)	(75,592)
FUND BALANCES - BEGINNING OF YEAR	380,277	380,277	380,277	-
FUND BALANCES - END OF YEAR	\$ 380,277	\$ 342,191	\$ 266,599	\$ (75,592)

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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 616,600	\$ 616,600	\$ 625,757	\$ 9,157
Intergovernmental	-	-	17,800	17,800
TOTAL REVENUES	<u>616,600</u>	<u>616,600</u>	<u>643,557</u>	<u>26,957</u>
EXPENDITURES				
Current:				
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	-
TOTAL EXPENDITURES	<u>589,900</u>	<u>589,900</u>	<u>589,900</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	26,700	26,700	53,657	26,957
FUND BALANCES - BEGINNING OF YEAR	<u>31,608</u>	<u>31,608</u>	<u>31,608</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 58,308</u>	<u>\$ 58,308</u>	<u>\$ 85,265</u>	<u>\$ 26,957</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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 444,200	\$ 444,200	\$ 449,628	\$ 5,428
Intergovernmental	-	-	12,824	12,824
TOTAL REVENUES	<u>444,200</u>	<u>444,200</u>	<u>462,452</u>	<u>18,252</u>
EXPENDITURES				
Current:				
Public works	<u>441,900</u>	<u>525,134</u>	<u>525,134</u>	<u>-</u>
TOTAL EXPENDITURES	<u>441,900</u>	<u>525,134</u>	<u>525,134</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,300	(80,934)	(62,682)	18,252
OTHER FINANCING SOURCES				
Transfers in	<u>-</u>	<u>63,618</u>	<u>63,618</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>63,618</u>	<u>63,618</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	2,300	(17,316)	936	18,252
FUND BALANCES (DEFICITS) - BEGINNING OF YEAR	<u>(611)</u>	<u>(611)</u>	<u>(611)</u>	<u>-</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 1,689</u>	<u>\$ (17,927)</u>	<u>\$ 325</u>	<u>\$ 18,252</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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 200,000	\$ 200,000	\$ 213,264	\$ 13,264
Charges for services	75	75	75	-
TOTAL REVENUES	<u>200,075</u>	<u>200,075</u>	<u>213,339</u>	<u>13,264</u>
EXPENDITURES				
Current:				
Housing and development	<u>200,075</u>	<u>213,339</u>	<u>213,339</u>	<u>-</u>
TOTAL EXPENDITURES	<u>200,075</u>	<u>213,339</u>	<u>213,339</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	(13,264)	-	13,264
FUND BALANCES - BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ -</u>	<u>\$ (13,264)</u>	<u>\$ -</u>	<u>\$ 13,264</u>

SPLOST 2020 FUND

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

WHITFIELD COUNTY, GEORGIA
SPLOST 2020 Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 66,000,000	\$ 66,000,000	\$ 21,358,294	\$ (44,641,706)
Investment earnings	-	-	2,366	2,366
TOTAL REVENUES	66,000,000	66,000,000	21,360,660	(44,639,340)
EXPENDITURES				
Capital outlay	41,603,101	41,629,601	17,311,396	24,318,205
Intergovernmental	20,974,055	17,593,339	7,912,928	9,680,411
Debt service:				
Principal payments	-	3,354,216	6,538,000	(3,183,784)
Interest and fiscal charges	700,000	700,000	239,059	460,941
TOTAL EXPENDITURES	63,277,156	63,277,156	32,001,383	31,275,773
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,722,844	2,722,844	(10,640,723)	(13,363,567)
OTHER FINANCING SOURCES (USES)				
Payment to escrow - current refunding	(2,722,844)	(2,722,844)	-	2,722,844
TOTAL OTHER FINANCING SOURCES (USES)	(2,722,844)	(2,722,844)	-	2,722,844
NET CHANGE IN FUND BALANCES	-	-	(10,640,723)	(10,640,723)
FUND BALANCES - BEGINNING OF YEAR	24,427,533	24,427,533	24,427,533	-
FUND BALANCES - END OF YEAR	\$ 24,427,533	\$ 24,427,533	\$ 13,786,810	\$ (10,640,723)

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, 2021

	Capital Acquisitions Fund	JDA Project Fund	SPLOST Fund	SPLOST 2015 Fund	Total Non-major Capital Projects Funds
ASSETS					
Cash and equivalents	\$ 869,961	\$ 830,529	\$ 3,933,626	\$ 3,536,966	\$ 9,171,082
Accounts receivable	-	1,453,741	-	-	1,453,741
Restricted cash	31,412	-	-	-	31,412
TOTAL ASSETS	<u>\$ 901,373</u>	<u>\$ 2,284,270</u>	<u>\$ 3,933,626</u>	<u>\$ 3,536,966</u>	<u>\$ 10,656,235</u>
LIABILITIES AND FUND BALANCES					
Accounts payable	\$ 11,537	\$ -	\$ 198,523	\$ 688,944	\$ 899,004
Accrued liabilities	-	-	1,630	-	1,630
Due to other funds	-	-	5,590	296,867	302,457
TOTAL LIABILITIES	<u>11,537</u>	<u>-</u>	<u>205,743</u>	<u>985,811</u>	<u>1,203,091</u>
FUND BALANCES					
Restricted:					
Construction and capital outlay	-	-	3,727,883	2,551,155	6,279,038
Committed:					
Construction and capital outlay	889,836	2,284,270	-	-	3,174,106
TOTAL FUND BALANCES	<u>889,836</u>	<u>2,284,270</u>	<u>3,727,883</u>	<u>2,551,155</u>	<u>9,453,144</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 901,373</u>	<u>\$ 2,284,270</u>	<u>\$ 3,933,626</u>	<u>\$ 3,536,966</u>	<u>\$ 10,656,235</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, 2021

	Capital Acquisitions Fund	JDA Project Fund	SPLOST Fund	SPLOST 2015 Fund	Total Non-major Capital Projects Funds
REVENUES					
Intergovernmental revenues	\$ -	\$ 1,669,115	\$ -	\$ -	\$ 1,669,115
Investment earnings	-	-	2,588	463	3,051
Miscellaneous	17,109	28,941	-	-	46,050
TOTAL REVENUES	17,109	1,698,056	2,588	463	1,718,216
EXPENDITURES					
Current:					
Public works	-	-	62,652	-	62,652
Capital outlay	2,077,866	-	1,165,581	1,795,565	5,039,012
Debt service:					
Principal payments	-	48,602	-	-	48,602
Interest and fiscal charges	-	3,353	-	-	3,353
TOTAL EXPENDITURES	2,077,866	51,955	1,228,233	1,795,565	5,153,619
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,060,757)	1,646,101	(1,225,645)	(1,795,102)	(3,435,403)
OTHER FINANCING SOURCES					
Transfers in	2,780,247	51,956	-	-	2,832,203
TOTAL OTHER FINANCING SOURCES	2,780,247	51,956	-	-	2,832,203
NET CHANGE IN FUND BALANCES	719,490	1,698,057	(1,225,645)	(1,795,102)	(603,200)
FUND BALANCES - BEGINNING OF YEAR	170,346	586,213	4,953,528	4,346,257	10,056,344
FUND BALANCES - END OF YEAR	\$ 889,836	\$ 2,284,270	\$ 3,727,883	\$ 2,551,155	\$ 9,453,144

WHITFIELD COUNTY, GEORGIA
Capital Acquisition Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Contributions	\$ -	\$ 9,500	\$ -	\$ (9,500)
Miscellaneous	-	1,244,438	17,109	(1,227,329)
TOTAL REVENUES	-	1,253,938	17,109	(1,236,829)
EXPENDITURES				
Capital outlay	606,000	3,455,661	2,077,866	1,377,795
TOTAL EXPENDITURES	606,000	3,455,661	2,077,866	1,377,795
DEFICIENCY OF REVENUES OVER EXPENDITURES	(606,000)	(2,201,723)	(2,060,757)	140,966
OTHER FINANCING SOURCES				
Transfers in	606,000	2,989,300	2,780,247	(209,053)
TOTAL OTHER FINANCING SOURCES	606,000	2,989,300	2,780,247	(209,053)
NET CHANGE IN FUND BALANCES	-	787,577	719,490	(68,087)
FUND BALANCES - BEGINNING OF YEAR	170,346	170,346	170,346	-
FUND BALANCES - END OF YEAR	\$ 170,346	\$ 957,923	\$ 889,836	\$ (68,087)

WHITFIELD COUNTY, GEORGIA
JDA Project Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental revenues	\$ 215,000	\$ 215,000	\$ 1,669,115	\$ 1,454,115
Miscellaneous	-	-	28,941	28,941
TOTAL REVENUES	215,000	215,000	1,698,056	1,483,056
EXPENDITURES				
Current:				
Housing and development	5,000	5,000	-	5,000
Debt service:				
Principal payments	48,600	48,600	48,602	(2)
Interest and fiscal charges	3,356	3,356	3,353	3
TOTAL EXPENDITURES	56,956	56,956	51,955	5,001
EXCESS OF REVENUES OVER EXPENDITURES	158,044	158,044	1,646,101	1,488,057
OTHER FINANCING SOURCES				
Transfer in	51,956	51,956	51,956	-
TOTAL OTHER FINANCING SOURCES	51,956	51,956	51,956	-
NET CHANGE IN FUND BALANCES	210,000	210,000	1,698,057	1,488,057
FUND BALANCES - BEGINNING OF YEAR	586,213	586,213	586,213	-
FUND BALANCES - END OF YEAR	\$ 796,213	\$ 796,213	\$ 2,284,270	\$ 1,488,057

WHITFIELD COUNTY, GEORGIA
SPLOST Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Investment earnings	\$ -	\$ -	\$ 2,588	\$ 2,588
TOTAL REVENUES	-	-	2,588	2,588
EXPENDITURES				
Current:				
Public works	59,795	62,816	62,652	164
Capital outlay	4,690,205	4,587,184	1,165,581	3,421,603
Intergovernmental	-	100,000	-	100,000
TOTAL EXPENDITURES	4,750,000	4,750,000	1,228,233	3,521,767
NET CHANGE IN FUND BALANCES	(4,750,000)	(4,750,000)	(1,225,645)	3,524,355
FUND BALANCES - BEGINNING OF YEAR	4,953,528	4,953,528	4,953,528	-
FUND BALANCES - END OF YEAR	\$ 203,528	\$ 203,528	\$ 3,727,883	\$ 3,524,355

WHITFIELD COUNTY, GEORGIA
SPLOST 2015 Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Investment earnings	\$ -	\$ -	\$ 463	\$ 463
TOTAL REVENUES	-	-	463	463
EXPENDITURES				
Capital outlay	7,000,000	7,000,000	1,795,565	5,204,435
TOTAL EXPENDITURES	7,000,000	7,000,000	1,795,565	5,204,435
NET CHANGE IN FUND BALANCES	(7,000,000)	(7,000,000)	(1,795,102)	5,204,898
FUND BALANCES - BEGINNING OF YEAR	4,346,257	4,346,257	4,346,257	-
FUND BALANCES (DEFICITS) - END OF YEAR	\$ (2,653,743)	\$ (2,653,743)	\$ 2,551,155	\$ 5,204,898

SPECIAL REPORT

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

WHITFIELD COUNTY, GEORGIA
Schedule of Projects Constructed with Special Purpose
Local Option Sales Tax Proceeds
For the Year Ended December 31, 2021

PROJECTS	ORIGINAL ESTIMATED COST	REVISED ESTIMATED COST	PRIOR YEARS	CURRENT YEAR	TOTAL	ESTIMATED PERCENTAGE OF COMPLETION
2008 SPLOST						
Road Improvement Projects	\$ 36,289,785	\$ 36,289,785	\$ 33,029,875	\$ 978,233	\$ 34,008,108	94%
City of Dalton Road Projects	11,710,215	13,862,676	13,612,676	250,000	13,862,676	100%
TOTAL	48,000,000	50,152,461	46,642,551	1,228,233	47,870,784	
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 improvements	6,400,000	6,678,227	6,563,182	115,045	6,678,227	100%
Fire station and land	1,400,000	1,400,000	1,400,000	-	1,400,000	100%
Edwards Park gymnasium	2,000,000	3,006,178	3,006,178	-	3,006,178	100%
Recreational park projects	2,400,000	2,400,000	1,553,208	-	1,553,208	65%
Road, street and bridge projects	15,000,000	15,000,000	13,108,371	1,680,520	14,788,891	99%
City of Dalton	24,525,000	26,567,961	26,567,961	-	26,567,961	100%
City of Cohutta	485,000	485,000	485,000	-	485,000	100%
City of Tunnel Hill	700,000	700,000	700,000	-	700,000	100%
City of Varnell	315,000	315,000	315,000	-	315,000	100%
TOTAL	61,600,000	64,927,366	61,594,443	1,795,565	63,390,008	
2020 SPLOST:						
Courthouse improvements	6,000,000	6,000,000	110,461	3,879,314	3,989,775	66%
Correctional Center improvements	850,000	850,000	-	258,955	258,955	30%
Fire Dept debt payoff, improvements, and vehicles	4,667,743	4,667,743	923,576	237,028	1,160,604	25%
Animal Control projects	200,000	214,765	3,900	210,865	214,765	100%
Library improvements and technology	1,200,000	1,200,000	-	11,250	11,250	1%
Road, street and bridge projects, and public works equipment	9,396,450	9,396,450	-	1,653,211	1,653,211	18%
Public safety vehicles	1,469,252	1,469,252	-	1,282,248	1,282,248	87%
Sewer improvements, Carbondale, Connector 3, Cleveland Hwy	4,942,500	4,942,500	-	-	-	0%
W'side Park/Miracle Field improvements and field construction	2,300,000	2,300,000	-	-	-	0%
R'bend Park construction, infrastructure, community center, and fields	13,000,000	13,000,000	1,029,334	9,647,708	10,677,042	82%
Rocky Face Ridge Park improvements	300,000	300,000	199	130,817	131,016	44%
Bond interest	700,000	700,000	-	239,059	239,059	34%
City of Cohutta	378,560	378,560	378,560	-	378,560	100%
City of Dalton	19,099,000	19,099,000	-	7,912,928	7,912,928	41%
City of Tunnel Hill	490,945	490,945	490,945	-	490,945	100%
City of Varnell	1,005,550	1,005,550	1,005,550	-	1,005,550	100%
TOTAL	66,000,000	66,014,765	3,942,525	25,463,383	29,405,908	
Reconciliation to Statement of Revenues, Expenditures, and Changes in Fund Balances:						
Principal payments on long-term liabilities used to fund previous SPLOST outlays				6,538,000		
Total 2020 SPLOST:				\$ 32,001,383		
TOTAL OF ALL SPLOST	\$ 175,600,000	\$ 181,094,592	\$ 112,179,519	\$ 28,487,181	\$ 140,666,700	

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, 2021

	Health Insurance Fund	Workers' Compensation Fund	Total
ASSETS			
Cash	\$ 458,131	\$ 1,188,743	\$ 1,646,874
Accounts receivable	57	-	57
TOTAL ASSETS	<u>458,188</u>	<u>1,188,743</u>	<u>1,646,931</u>
LIABILITIES			
Accounts payable	574	38,918	39,492
Claims payable	237,343	736,128	973,471
TOTAL LIABILITIES	<u>237,917</u>	<u>775,046</u>	<u>1,012,963</u>
NET POSITION			
Unrestricted	<u>220,271</u>	<u>413,697</u>	<u>633,968</u>
TOTAL NET POSITION	<u><u>\$ 220,271</u></u>	<u><u>\$ 413,697</u></u>	<u><u>\$ 633,968</u></u>

WHITFIELD COUNTY, GEORGIA*Combining Statement of Revenues, Expenses, and Changes in Net Position**Internal Service Funds**For the Year Ended December 31, 2021*

	Health Insurance Fund	Workers' Compensation Fund	Total
OPERATING REVENUES			
Charges for services	\$ 8,256,262	\$ 975,188	\$ 9,231,450
Miscellaneous	33,300	87,698	120,998
TOTAL OPERATING REVENUES	8,289,562	1,062,886	9,352,448
OPERATING EXPENSES			
Premiums and administrative fees	1,506,091	227,633	1,733,724
Claims cost	6,355,278	635,499	6,990,777
TOTAL OPERATING EXPENSES	7,861,369	863,132	8,724,501
OPERATING INCOME	428,193	199,754	627,947
TRANSFERS			
Transfers in	379,873	-	379,873
Transfers out	-	(969,114)	(969,114)
TOTAL TRANSFERS	379,873	(969,114)	(589,241)
CHANGE IN NET POSITION	808,066	(769,360)	38,706
NET POSITION (DEFICIT) - BEGINNING OF YEAR	(587,795)	1,183,057	595,262
NET POSITION - END OF YEAR	\$ 220,271	\$ 413,697	\$ 633,968

WHITFIELD COUNTY, GEORGIA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021

	Health Insurance Fund	Workers' Compensation Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 8,289,505	\$ 1,062,886	\$ 9,352,391
Payments to suppliers for services provided	<u>(8,211,254)</u>	<u>(663,783)</u>	<u>(8,875,037)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>78,251</u>	<u>399,103</u>	<u>477,354</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Transfers in	379,873	-	379,873
Transfers out	<u>-</u>	<u>(969,114)</u>	<u>(969,114)</u>
NET CASH PROVIDED BY (USED IN) NON-CAPITAL FINANCING ACTIVITIES	<u>379,873</u>	<u>(969,114)</u>	<u>(589,241)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	458,124	(570,011)	(111,887)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>7</u>	<u>1,758,754</u>	<u>1,758,761</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 458,131</u></u>	<u><u>\$ 1,188,743</u></u>	<u><u>\$ 1,646,874</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income	\$ 428,193	\$ 199,754	\$ 627,947
Adjustments to reconcile operating income to net cash provided by operating activities:			
Increase (decrease):			
Accounts receivable	(57)	-	(57)
Claims payable	(350,289)	193,662	(156,627)
Accounts payable	<u>404</u>	<u>5,687</u>	<u>6,091</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u><u>\$ 78,251</u></u>	<u><u>\$ 399,103</u></u>	<u><u>\$ 477,354</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-Custodial Funds are as follows:

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

WHITFIELD COUNTY, GEORGIA
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021

	Tax Commissioner	Sheriff	Clerk of Superior Court	Magistrate Court	Juvenile Court	Probate Court	Total
ASSETS							
Cash and cash equivalents	\$ 2,713,153	\$ 249,716	\$ 345,223	\$ 83,092	\$ 6,130	\$ 36,549	\$ 3,433,863
Taxes receivable	8,501,419	-	-	-	-	-	8,501,419
Due from other governments	-	22	-	-	-	-	22
TOTAL ASSETS	11,214,572	249,738	345,223	83,092	6,130	36,549	11,935,304
LIABILITIES AND NET POSITION							
LIABILITIES							
Due to other governments	2,217,528	-	167,723	75,335	48	19,552	2,480,186
Accrued items and other	32,182	32,475	-	-	6,082	16,997	87,736
Uncollected taxes	8,501,419	-	-	-	-	-	8,501,419
TOTAL LIABILITIES	10,751,129	32,475	167,723	75,335	6,130	36,549	11,069,341
NET POSITION							
Restricted:							
Individuals, organizations, and other governments	463,443	217,263	177,500	7,757	-	-	865,963
TOTAL NET POSITION	463,443	217,263	177,500	7,757	-	-	865,963
TOTAL LIABILITIES AND NET POSITION	\$ 11,214,572	\$ 249,738	\$ 345,223	\$ 83,092	\$ 6,130	\$ 36,549	\$ 11,935,304

WHITFIELD COUNTY, GEORGIA
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

	Tax Commissioner	Sheriff	Clerk of Superior Court	Magistrate Court	Juvenile Court	Probate Court	Total
ADDITIONS							
Taxes	\$ 122,324,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,324,053
Fines and fees	-	1,417,504	5,021,541	1,279,827	1,951	244,300	7,965,123
Interest income	-	376	250	53	-	231	910
TOTAL ADDITIONS	122,324,053	1,417,880	5,021,791	1,279,880	1,951	244,531	130,290,086
DEDUCTIONS							
Taxes and fees paid to other governments	121,860,610	-	-	-	-	-	121,860,610
Payments to other Whitfield County entities	-	1,736	442,201	16,131	-	40,402	500,470
Payments to others	-	1,416,144	4,553,686	1,298,957	1,951	204,129	7,474,867
TOTAL DEDUCTIONS	121,860,610	1,417,880	4,995,887	1,315,088	1,951	244,531	129,835,947
NET INCREASE IN NET POSITION	463,443	-	25,904	(35,208)	-	-	454,139
NET POSITION - BEGINNING OF YEAR	-	217,263	151,596	42,965	-	-	411,824
NET POSITION - END OF YEAR	\$ 463,443	\$ 217,263	\$ 177,500	\$ 7,757	\$ -	\$ -	\$ 865,963

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Governmental activities				
Net investment in capital assets	\$ 199,289,800	\$ 174,460,330	\$ 194,165,355	\$ 210,051,630
Restricted	19,459,446	37,914,589	17,984,043	21,170,375
Unrestricted	15,333,560	15,452,050	15,992,924	10,765,984
Total governmental activities net position	<u>\$ 234,082,806</u>	<u>\$ 227,826,969</u>	<u>\$ 228,142,322</u>	<u>\$ 241,987,989</u>
Business-type activities				
Net investment in capital assets	\$ 177,959	\$ 129,211	\$ 215,677	\$ 261,751
Unrestricted	18,513,942	16,973,806	18,442,054	16,577,913
Total business-type activities net position	<u>\$ 18,691,901</u>	<u>\$ 17,103,017</u>	<u>\$ 18,657,731</u>	<u>\$ 16,839,664</u>
Primary government				
Net investment in capital assets	\$ 199,467,759	\$ 174,589,541	\$ 194,381,032	\$ 210,313,381
Restricted	19,459,446	37,914,589	17,984,043	21,170,375
Unrestricted	33,847,502	32,425,856	34,434,978	27,343,897
Total primary government net position	<u>\$ 252,774,707</u>	<u>\$ 244,929,986</u>	<u>\$ 246,800,053</u>	<u>\$ 258,827,653</u>

WHITFIELD COUNTY, GEORGIA
NET POSITION BY COMPONENT

<u>2017 - Restated</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 225,843,608	\$ 237,951,877	\$ 225,710,706	\$ 252,389,189	\$ 264,426,126	\$ 281,831,473
16,412,612	23,879,901	34,314,997	28,157,277	34,560,814	34,918,133
9,938,504	(4,685,019)	7,839,847	3,271,397	5,793,885	7,305,907
<u>\$ 252,194,724</u>	<u>\$ 257,146,759</u>	<u>\$ 267,865,550</u>	<u>\$ 283,817,863</u>	<u>\$ 304,780,825</u>	<u>\$ 324,055,513</u>
\$ 211,536	\$ 161,927	\$ 252,587	\$ 217,212	\$ 187,375	\$ 181,521
16,310,985	15,596,297	14,750,860	15,349,663	15,385,978	15,573,756
<u>\$ 16,522,521</u>	<u>\$ 15,758,224</u>	<u>\$ 15,003,447</u>	<u>\$ 15,566,875</u>	<u>\$ 15,573,353</u>	<u>\$ 15,755,277</u>
\$ 226,055,144	\$ 238,113,804	\$ 225,963,293	\$ 252,606,401	\$ 264,613,501	\$ 282,012,994
16,412,612	23,879,901	34,314,997	28,157,277	34,560,814	34,918,133
26,249,489	10,911,278	22,590,707	18,621,060	21,179,863	22,879,663
<u>\$ 268,717,245</u>	<u>\$ 272,904,983</u>	<u>\$ 282,868,997</u>	<u>\$ 299,384,738</u>	<u>\$ 320,354,178</u>	<u>\$ 339,810,790</u>

WHITFIELD COUNTY, GEORGIA

CHANGES IN NET POSITION

continued

	2021	2020	2019	2018	2017
Expenses					
Governmental activities:					
General government	\$ 9,872,837	\$ 10,413,798	\$ 10,161,993	\$ 9,877,894	\$ 9,442,567
Judicial	8,724,385	8,177,965	8,219,568	8,075,571	6,868,947
Public safety	38,017,889	34,700,656	34,788,649	30,482,562	33,437,317
Public works	22,000,768	14,857,237	32,925,790	35,286,715	31,557,349
Health and welfare	582,415	541,984	538,984	538,984	731,409
Culture and recreation	1,979,171	1,827,612	1,794,679	1,750,337	1,657,626
Housing and development	2,903,608	3,746,930	4,015,308	2,920,984	3,832,215
Interest on long-term debt	318,286	522,205	345,034	475,610	513,383
Total governmental activities expenses	\$ 84,399,359	\$ 74,788,387	\$ 92,790,005	\$ 89,408,657	\$ 88,040,813
Business-type activities:					
Northwest Georgia Trade and Convention Center	\$ -	\$ 1,298,396	\$ -	\$ -	\$ -
Whitfield Transit System	177,176	251,053	750,922	783,734	742,284
Dalton-Whitfield SWM Authority	573,655	709,240	-	-	-
Total business-type activities expenses	750,831	2,258,689	750,922	783,734	742,284
Total primary government expenses	\$ 85,150,190	\$ 77,047,076	\$ 93,540,927	\$ 90,192,391	\$ 88,783,097
Program Revenues					
Governmental activities:					
Charge for services:					
General government	\$ 1,646,471	\$ 1,555,888	\$ 1,597,716	\$ 2,108,452	\$ 2,113,176
Judicial	2,074,654	1,962,345	1,849,675	1,963,686	2,871,599
Public safety	3,455,182	3,406,440	3,739,406	3,517,869	2,338,532
Public works	233,049	228,070	556,361	609,255	128,190
Culture and recreation	248,917	121,287	156,571	169,342	145,897
Housing and development	830,065	448,921	484,943	546,497	2,202,650
Operating grants and contributions	6,642,347	6,978,791	4,938,148	3,312,192	2,458,535
Capital grants and contributions	2,284,459	3,224,402	1,452,571	1,395,063	3,044,312
Total governmental activities program revenues	\$ 17,415,144	\$ 17,926,144	\$ 14,775,391	\$ 13,622,356	\$ 15,302,891
Business-type activities:					
Charge for services:					
Northwest Georgia Trade and Convention Center	\$ -	\$ -	\$ 104,618	\$ 168,986	\$ 112,466
Whitfield Transit System	86,229	64,957	200,702	228,652	212,076
Dalton-Whitfield SWM Authority	1,646,502	-	1,724,867	828,412	651,831
Operating grants and contributions	500,025	595,387	304,419	360,577	289,534
Capital grants and contributions	-	-	-	-	135,445
Total business-type activities program revenues	\$ 2,232,756	\$ 660,344	\$ 2,334,606	\$ 1,586,627	\$ 1,401,352
Total primary government program revenues	\$ 19,647,900	\$ 18,586,488	\$ 17,109,997	\$ 15,208,983	\$ 16,704,243
Net (Expense)/ Revenue					
Governmental activities	\$ (66,984,215)	\$ (56,862,243)	\$ (78,014,614)	\$ (75,786,301)	\$ (72,737,922)
Business-type activities	1,481,925	(1,598,345)	1,583,684	802,893	659,068
Total primary government net (expense)/ revenue	\$ (65,502,290)	\$ (58,460,588)	\$ (76,430,930)	\$ (74,983,408)	\$ (72,078,854)

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET POSITION

continued

	2021	2020	2019	2018	2017
General revenues and Other Changes in Net Position					
Governmental activities:					
Property taxes	\$ 32,243,964	\$ 31,611,939	\$ 34,220,533	\$ 32,453,402	\$ 31,513,742
Sales taxes	34,483,662	18,423,324	20,197,515	27,380,737	25,680,398
Insurance premium tax	5,022,222	4,838,448	4,560,447	4,272,930	3,962,650
Alcoholic beverage tax	427,652	439,003	411,188	407,996	404,559
Hotel/Motel tax	213,264	137,042	228,692	260,224	246,476
Miscellaneous taxes	587,470	576,690	717,816	700,966	842,068
Miscellaneous	356,854	485,654	262,590	191,478	1,097,834
Gain or (loss) on sale of capital assets	-	-	-	-	783,670
Investment earnings	11,923	78,421	149,271	109,718	11,719
Transfers	(106,959)	(43,631)	(234,383)	(197,885)	(105,229)
Total governmental activities	<u>\$ 73,240,052</u>	<u>\$ 56,546,890</u>	<u>\$ 60,513,669</u>	<u>\$ 65,579,566</u>	<u>\$ 64,437,887</u>
Business-type activities:					
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	106,959	43,631	234,383	197,885	105,229
Total business-type activities	<u>\$ 106,959</u>	<u>\$ 43,631</u>	<u>\$ 234,383</u>	<u>\$ 197,885</u>	<u>\$ 105,229</u>
Total primary government	<u>\$ 73,347,011</u>	<u>\$ 56,590,521</u>	<u>\$ 60,748,052</u>	<u>\$ 65,777,451</u>	<u>\$ 64,543,116</u>
Change in Net Position					
Governmental activities	\$ 6,255,837	\$ (315,353)	\$ (17,500,945)	\$ (10,206,735)	\$ (8,300,035)
Business-type activities	1,588,884	(1,554,714)	1,818,067	1,000,778	764,297
Total primary government	<u>\$ 7,844,721</u>	<u>\$ (1,870,067)</u>	<u>\$ (15,682,878)</u>	<u>\$ (9,205,957)</u>	<u>\$ (7,535,738)</u>

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET POSITION

continued

	2016	2015	2014	2013	2012
Expenses					
Governmental activities:					
General government	\$ 8,936,272	\$ 9,153,564	\$ 8,510,168	\$ 7,945,573	\$ 8,017,307
Judicial	6,580,810	6,275,200	5,993,563	5,918,081	5,551,125
Public safety	32,838,284	23,785,809	21,110,555	20,328,667	18,991,668
Public works	30,209,653	30,529,832	28,086,893	26,820,775	26,983,422
Health and welfare	708,319	772,204	762,984	736,259	734,949
Culture and recreation	1,917,403	544,925	1,393,014	1,575,465	1,418,859
Housing and development	2,680,820	2,136,681	1,445,646	2,160,119	2,312,731
Interest on long-term debt	656,350	651,456	668,232	834,987	678,908
Total governmental activities expenses	<u>\$ 84,527,911</u>	<u>\$ 73,849,671</u>	<u>\$ 67,971,055</u>	<u>\$ 66,319,926</u>	<u>\$ 64,688,969</u>
Business-type activities:					
Northwest Georgia Trade and Convention Center	\$ -	\$ 68,417	\$ -	\$ -	\$ 73,557
Whitfield Transit System	744,371	793,037	706,867	669,469	711,853
Dalton-Whitfield SWM Authority	-	495,011	107,170	187,750	365,351
Total business-type activities expenses	<u>744,371</u>	<u>1,356,465</u>	<u>814,037</u>	<u>857,219</u>	<u>1,150,761</u>
Total primary government expenses	<u>\$ 85,272,282</u>	<u>\$ 75,206,136</u>	<u>\$ 68,785,092</u>	<u>\$ 67,177,145</u>	<u>\$ 65,839,730</u>
Program Revenues					
Governmental activities:					
Charge for services:					
General government	\$ 1,900,811	\$ 1,762,921	\$ 1,686,724	\$ 1,684,920	\$ 1,480,320
Judicial	2,728,927	2,451,203	2,169,330	2,276,747	3,284,628
Public safety	2,330,452	2,426,120	2,446,871	2,405,724	2,255,613
Public works	145,020	997,851	167,191	158,166	23,768
Culture and recreation	147,979	149,574	122,969	38,607	27,755
Housing and development	2,009,994	1,725,178	1,726,650	-	-
Operating grants and contributions	2,573,112	1,224,867	2,479,216	1,162,832	909,197
Capital grants and contributions	2,070,393	684,788	312,039	4,457,162	961,531
Total governmental activities program revenues	<u>\$ 13,906,688</u>	<u>\$ 11,422,502</u>	<u>\$ 11,110,990</u>	<u>\$ 12,184,158</u>	<u>\$ 8,942,812</u>
Business-type activities:					
Charge for services:					
Northwest Georgia Trade and Convention Center	\$ 154,392	\$ -	\$ 100,693	\$ 5,825	\$ -
Whitfield Transit System	242,490	259,904	257,411	245,922	238,587
Dalton-Whitfield SWM Authority	600,385	-	-	-	-
Operating grants and contributions	290,525	314,890	273,948	290,077	266,528
Capital grants and contributions	132,227	119,929	113,252	88,856	78,331
Total business-type activities program revenues	<u>\$ 1,420,019</u>	<u>\$ 694,723</u>	<u>\$ 745,304</u>	<u>\$ 630,680</u>	<u>\$ 583,446</u>
Total primary government program revenues	<u>\$ 15,326,707</u>	<u>\$ 12,117,225</u>	<u>\$ 11,856,294</u>	<u>\$ 12,814,838</u>	<u>\$ 9,526,258</u>
Net (Expense)/ Revenue					
Governmental activities	\$ (70,621,223)	\$ (62,427,169)	\$ (56,860,065)	\$ (54,135,768)	\$ (55,746,157)
Business-type activities	675,648	(661,742)	(68,733)	(226,539)	(567,315)
Total primary government net (expense)/ revenue	<u>\$ (69,945,575)</u>	<u>\$ (63,088,911)</u>	<u>\$ (56,928,798)</u>	<u>\$ (54,362,307)</u>	<u>\$ (56,313,472)</u>

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET POSITION

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General revenues and Other Changes in Net Position					
Governmental activities:					
Property taxes	\$ 28,271,752	\$ 22,608,630	\$ 20,297,852	\$ 19,745,823	\$ 14,707,967
Sales taxes	25,524,158	17,936,259	11,235,131	10,151,398	14,710,223
Insurance premium tax	3,700,351	3,477,199	3,244,462	3,074,919	2,769,341
Alcoholic beverage tax	397,186	387,485	339,349	339,145	381,470
Hotel/Motel tax	257,608	259,461	252,493	238,831	215,275
Miscellaneous taxes	792,105	728,783	559,248	508,080	470,491
Miscellaneous	980,016	1,068,644	931,445	794,068	908,525
Gain or (loss) on sale of capital assets	47,711	89,543	116,702	504,921	-
Investment earnings	10,674	17,166	5,703	5,421	33,311
Transfers	(79,129)	(98,314)	(62,256)	(44,614)	(522,975)
Total governmental activities	<u>\$ 59,902,432</u>	<u>\$ 46,474,856</u>	<u>\$ 36,920,129</u>	<u>\$ 35,317,992</u>	<u>\$ 33,673,628</u>
Business-type activities:					
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	79,129	98,314	62,256	44,614	522,975
Total business-type activities	<u>\$ 79,129</u>	<u>\$ 98,314</u>	<u>\$ 62,256</u>	<u>\$ 44,614</u>	<u>\$ 522,975</u>
Total primary government	<u>\$ 59,981,561</u>	<u>\$ 46,573,170</u>	<u>\$ 36,982,385</u>	<u>\$ 35,362,606</u>	<u>\$ 34,196,603</u>
Change in Net Position					
Governmental activities	\$ (10,718,791)	\$ (15,952,313)	\$ (19,939,936)	\$ (18,817,776)	\$ (22,072,529)
Business-type activities	754,777	(563,428)	(6,477)	(181,925)	(44,340)
Total primary government	<u>\$ (9,964,014)</u>	<u>\$ (16,515,741)</u>	<u>\$ (19,946,413)</u>	<u>\$ (18,999,701)</u>	<u>\$ (22,116,869)</u>

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General fund:										
Nonspendable	\$ 415,908	\$ 421,669	\$ 407,940	\$ 419,191	\$ 380,294	\$ 368,221	\$ 369,163	\$ 325,638	\$ 361,411	\$ 482,521
Unassigned	<u>28,914,750</u>	<u>28,386,644</u>	<u>26,744,207</u>	<u>22,648,547</u>	<u>19,107,881</u>	<u>15,485,677</u>	<u>13,475,415</u>	<u>14,947,122</u>	<u>15,307,434</u>	<u>15,333,108</u>
Total general fund	<u>\$ 29,330,658</u>	<u>\$ 28,808,313</u>	<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>
All other governmental funds:										
Nonspendable	\$ 5,750	\$ -	\$ 346,031	\$ 329,530	\$ 2,191,099	\$ 1,808,567	\$ 6,421,863	\$ 20,652	\$ 20,587	\$ 72,943
Restricted	24,304,893	37,596,763	17,334,405	21,170,375	16,412,612	23,879,901	34,314,997	27,847,921	33,594,081	32,104,139
Committed	3,174,106	756,559	1,133,233	1,036,282	710,508	492,114	309,353	309,356	966,733	2,813,994
Assigned	5,034	-	-	-	-	-	-	-	-	-
Unassigned	<u>(25)</u>	<u>(636)</u>	<u>(54,268)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ 27,489,758</u>	<u>\$ 38,352,686</u>	<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>

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>2020</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
REVENUES				
Taxes	\$ 72,868,278	\$ 57,309,435	\$ 59,164,252	\$ 65,404,921
Licenses and permits	910,965	526,571	560,668	616,922
Intergovernmental revenues	8,365,957	9,807,590	5,515,071	4,932,147
Charges for services	5,372,739	5,141,580	5,493,125	5,297,091
Fines, forfeitures and penalties	1,204,303	1,173,584	1,356,867	1,510,315
Investment earnings	17,340	141,754	386,272	304,338
Contributions and donations	34,475	115,984	78,800	10,758
Miscellaneous	1,452,378	1,377,695	1,307,950	1,193,376
Total revenues	<u>90,226,435</u>	<u>75,594,193</u>	<u>73,863,005</u>	<u>79,269,868</u>
EXPENDITURES				
Current -				
General government	9,427,655	8,978,357	8,648,900	8,213,542
Judicial	7,581,261	7,282,472	7,081,220	6,893,666
Public safety	33,219,604	30,467,387	28,165,902	26,034,268
Public works	7,801,794	6,753,012	7,379,739	6,940,552
Health and welfare	582,415	541,984	538,984	538,984
Culture and recreation	1,377,143	1,449,851	1,351,865	1,332,659
Housing and development	2,631,588	3,709,746	3,823,622	2,755,086
Capital outlay	22,874,166	16,239,471	5,589,860	8,004,753
Intergovernmental	7,912,928	668,130	3,863,467	7,807,862
Debt service				
Principal retirement	7,445,602	1,816,488	6,808,983	6,967,691
Interest and fiscal charges	318,286	522,205	345,034	475,610
Total expenditures	<u>101,172,442</u>	<u>78,429,103</u>	<u>73,597,576</u>	<u>75,964,673</u>
Excess (deficiency) of revenues over expenditures	(10,946,007)	(2,834,910)	265,429	3,305,195
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	123,142	31,464	104,083	38,490
Refunding bond issued	-	-	-	-
Proceeds from contract payable	-	-	172,494	-
Payment to escrow	-	(2,700,000)	-	-
Loans issued	-	296,528	-	3,655,731
Revenue bond proceeds	-	26,500,000	-	-
Transfers in	4,936,747	8,880,727	1,692,648	2,750,617
Transfers out	(4,454,465)	(8,924,358)	(1,927,031)	(2,948,502)
Total other financing sources (uses)	<u>605,424</u>	<u>24,084,361</u>	<u>42,194</u>	<u>3,496,336</u>
Net change in fund balances	<u>\$ (10,340,583)</u>	<u>\$ 21,249,451</u>	<u>\$ 307,623</u>	<u>\$ 6,801,531</u>
Debt service as a percentage of noncapital expenditures				
	9.68%	3.51%	10.19%	10.44%

2017	2016	2015	2014	2013	2012
\$ 63,333,501	\$ 58,564,076	\$ 45,310,716	\$ 36,151,183	\$ 33,374,021	\$ 35,756,919
557,925	436,518	493,552	424,522	360,420	303,396
6,287,273	4,717,912	2,928,682	3,123,673	2,662,832	1,189,188
4,792,305	4,735,662	5,730,081	5,561,899	6,146,925	4,746,514
1,988,743	1,859,148	1,559,477	1,562,268	1,467,906	2,335,835
154,055	142,584	95,528	102,686	71,224	97,153
125,665	192,400	56,733	5,025	-	258,720
1,097,834	980,016	1,068,644	931,445	794,068	924,046
78,337,301	71,628,316	57,243,413	47,862,701	44,877,396	45,611,771
7,923,960	7,614,471	7,540,769	7,325,404	6,812,986	6,722,747
6,739,930	6,360,274	6,134,696	5,989,848	5,605,036	5,455,468
25,197,530	23,650,687	21,735,455	20,304,705	18,555,166	18,072,842
7,114,105	5,466,017	6,493,425	6,949,779	6,864,098	6,024,560
572,134	549,044	612,929	603,709	576,984	575,674
1,327,158	1,283,623	1,138,648	1,282,402	948,058	1,012,060
3,093,880	2,570,046	3,762,866	1,948,422	2,065,145	1,908,765
11,654,041	18,110,292	8,783,617	6,786,384	8,269,484	8,201,724
10,140,514	10,204,929	4,027,612	1,023,105	646,406	956,118
8,030,794	7,985,100	3,486,981	3,477,772	1,905,865	1,820,430
513,333	658,727	621,587	664,092	829,934	723,669
82,307,379	84,453,210	64,338,585	56,355,622	53,079,162	51,474,057
(3,970,078)	(12,824,894)	(7,095,172)	(8,492,921)	(8,201,766)	(5,862,286)
843,221	47,711	89,543	134,456	504,921	80,935
-	-	4,885,000	-	-	-
-	-	18,434,044	-	-	-
-	-	(4,775,000)	-	-	-
-	-	-	221,164	-	235,735
-	-	-	-	7,185,000	-
3,569,036	3,492,573	3,383,897	3,107,504	1,056,038	1,758,015
(3,674,265)	(3,571,701)	(3,482,210)	(1,769,760)	(1,100,652)	(1,886,421)
737,992	(31,417)	18,535,274	1,693,364	7,645,307	188,264
\$ (3,232,086)	\$ (12,856,311)	\$ 11,440,102	\$ (6,799,557)	\$ (556,459)	\$ (5,674,022)
12.01%	12.80%	7.68%	8.41%	6.32%	5.68%

WHITFIELD COUNTY, GEORGIA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
TEN YEAR SUMMARY
December 31, 2021

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		
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
2020	2,332,359,233	1,333,909,894	75,874,332	(1,009,936,881)	2,732,206,578	6,830,516,445	40%	8.312
2021	2,474,534,343	1,160,639,757	79,784,151	(954,751,406)	2,760,206,845	6,900,517,113	40%	7.312

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, 2021

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					
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
2020	8.312	2.755	0.286	0.397	11.750	18.756	2.237	2.500	0.000	35.243
2021	7.312	2.755	0.286	0.397	10.750	18.756	2.208	2.500	0.000	34.214

Notes:

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

WHITFIELD COUNTY, GEORGIA
PRINCIPAL TAXPAYERS
December 31, 2021

2021			2012		
TAXPAYER	TAXES LEVIED	PERCENT OF TOTAL ASSESSED VALUATION	TAXPAYER	TAXES LEVIED	PERCENT OF TOTAL ASSESSED VALUATION
Shaw Industries	\$ 749,909,050	27.17%	Shaw Industries	\$ 6,678,382	30.17%
Mohawk Industries / World Carpets	409,974,522	14.85%	Mohawk Industries	2,216,817	10.01%
Engineered Floors / Pentz Street Holdings	403,881,992	14.63%	Beaulieu Group	1,567,852	7.08%
Tarkett Usa	136,419,705	4.94%	J & J Industries	864,313	3.90%
North Georgia Emc	67,250,061	2.44%	Tandus Flooring	749,503	3.39%
Synthetic Turf Resources	48,231,973	1.75%	Oriental Weavers	335,860	1.52%
Norfolk Southern Corp	48,554,620	1.76%	North Georgia Emc	484,808	2.19%
Oriental Weavers	66,562,686	2.41%	Norfolk Southern Corp	407,052	1.84%
Georgia Power Company	45,528,698	1.65%	Georgia Power Company	310,371	1.40%
Indian Summer Carpet Mills	23,517,079	0.85%	Lexmark Carpet Mills	352,636	1.59%

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, 2021

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
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	(148,658)	16,616,170	15,077,905	89.94%	1,538,265	16,616,170	100.00%
2015	19,414,088	(267,040)	19,147,048	17,343,021	89.33%	1,802,454	19,145,475	99.99%
2016	25,089,495	215,302	25,304,797	23,059,586	91.91%	2,242,431	25,302,017	99.99%
2017	28,953,450	(173,517)	28,779,933	27,056,626	93.45%	1,715,090	28,771,716	99.97%
2018	29,263,039	(158,837)	29,104,202	27,388,243	93.59%	1,616,177	29,004,420	99.66%
2019	28,571,237	151,681	28,722,918	26,646,024	93.26%	1,817,938	28,463,962	99.10%
2020	27,250,769	(357,280)	26,893,489	25,432,446	93.33%	1,225,185	26,657,631	99.12%
2021	25,028,113	199,438	25,227,551	23,636,659	94.44%	-	23,636,659	93.69%

Source: Whitfield County Tax Commissioner's Office

WHITFIELD COUNTY, GEORGIA
TAX REVENUES BY SOURCE - GOVERNMENTAL FUNDS
TEN YEAR SUMMARY
DECEMBER 31, 2021

CALENDAR YEAR	PROPERTY	LOCAL OPTION SALES	SPECIAL PURPOSE LOCAL OPTION SALES	INSURANCE PREMIUM	ALCOHOLIC BEVERAGE	REAL ESTATE TRANSFER	OTHER	TOTAL
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
2020	33,466,092	12,153,696	6,132,305	4,838,448	439,003	137,324	712,866	57,879,734
2021	32,135,453	12,933,171	21,358,294	5,022,222	427,652	192,197	799,289	72,868,278
Percentage Change In Dollars Over 10 Years	97.2%	-15.2%	10796.5%	69.8%	20.6%	373.5%	19.7%	103.8%

Note:

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

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

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		
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
2020	2,987,000	26,500,000	-	501,646	-	29,988,646	0.72%	292
2021	2,128,000	19,962,000	-	453,044	-	22,543,044	0.50%	219

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, 2021

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
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%	\$ -
2020	102,864	2,732,206,578	\$ -	\$ -	\$ -	0.00%	\$ -
2021	102,848	2,760,206,845	\$ -	\$ -	\$ -	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, 2021

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Overlapping Debt			
City of Dalton Board of Education (1)	\$ 5,730,000	100%	\$ 5,730,000
City of Dalton (1)	18,360,000	100%	18,360,000
City of Varnell (2)	324,638	100%	324,638
Total Overlapping Debt			24,414,638
County Direct Debt			
Whitfield County	\$ 22,543,044	100%	22,543,044
Total County Direct Debt			22,543,044
Total Direct and Overlapping Debt			\$ 46,957,682

Sources:

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

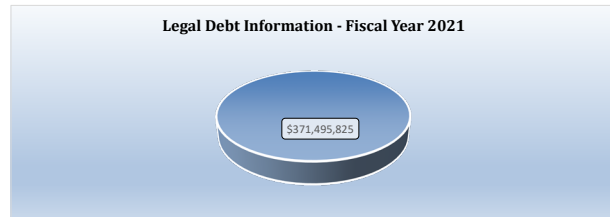
Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Whitfield County. Applicable percentages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

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Debt limit	\$ 371,495,825	\$ 366,999,806	\$ 362,059,510	\$ 360,998,985	\$ 357,122,803	\$ 342,787,384	\$ 344,445,910	\$ 345,629,147	\$ 337,442,908	\$ 337,949,473
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<u>\$ 371,495,825</u>	<u>\$ 366,999,806</u>	<u>\$ 362,059,510</u>	<u>\$ 360,998,985</u>	<u>\$ 357,122,803</u>	<u>\$ 342,787,384</u>	<u>\$ 344,445,910</u>	<u>\$ 345,629,147</u>	<u>\$ 337,442,908</u>	<u>\$ 337,949,473</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	\$ 2,760,206,845
Add: exempt real property	<u>954,751,406</u>
Total assessed value of taxable property	<u>3,714,958,251</u>
Debt limit (10%) of total assessed value	371,495,825
Debt applicable to limit	<u>-</u>
Legal debt margin	<u>\$ 371,495,825</u>



WHITFIELD COUNTY, GEORGIA
DEMOGRAPHIC STATISTICS
TEN YEAR SUMMARY
December 31, 2021

CALENDAR YEAR	POPULATION	PERSONAL INCOME	PER CAPITA INCOME	UNEMPLOYMENT RATE
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%
2020	102,864	4,177,431,000	39,927	5.4%
2021	102,848	4,469,362,688	43,456	4.3%

Source - County Development Authority

WHITFIELD COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
December 31, 2021

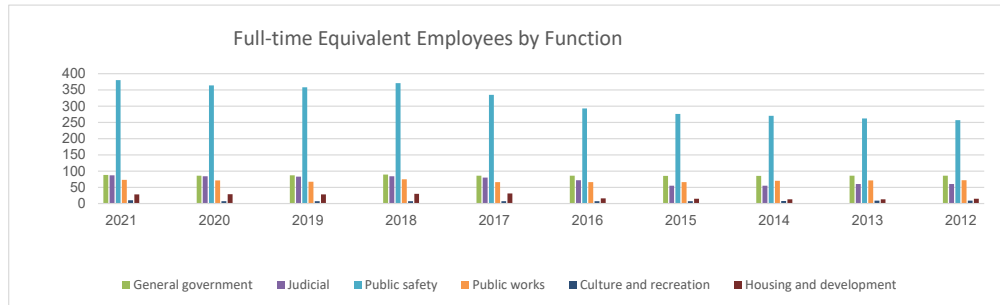
2021			2012		
EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT	EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT
Shaw Industries, Inc.	6,133	10.85%	Shaw Industries, Inc.	7,517	19.67%
Mohawk Industries	4,172	7.38%	Mohawk Industries	6,015	15.74%
Engineered Floors	3,600	6.37%	Beaulieu Group, LLC	2,056	5.38%
Whitfield County Schools	1,899	3.36%	Whitfield County Schools	1,500	3.92%
Hamilton Medical Center	1,763	3.12%	Hamilton Medical Center	1,059	2.77%
Tarkett	1,182	2.09%	Tandus	879	2.30%
Dalton Public Schools	970	1.72%	Dalton City Schools	800	2.09%
Whitfield County	707	1.25%	Wal-Mart (Walnut Avenue)	750	1.96%
City of Dalton	675	1.19%	Shiroki North America, Inc.	705	1.84%
Marketing Alliance	650	1.15%	J&J Industries, Inc.	665	1.71%

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	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General government	88	86	87	89	86	86	85	85	86	86
Judicial	87	84	83	84	80	72	55	55	60	60
Public safety	380	364	358	371	335	293	276	270	262	257
Public works	73	71	67	75	66	66	66	70	71	72
Culture and recreation	10	7	7	7	7	7	7	8	9	9
Housing and development	28	29	28	30	31	16	15	13	13	15
Total	666	641	630	656	605	540	504	501	501	499



Source: Whitfield County Human Resources Department

WHITFIELD COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION

Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General government										
Vehicle tags issued	157,457	155,540	162,605	N/A	107,475	106,856	100,966	98,880	97,832	98,865
Public safety										
E-911 calls	238,079	230,750	227,498	185,955	178,449	N/A	292,937	305,222	221,491	217,890
Fire service calls	8,856	7,600	6,613	5,357	5,677	6,031	5,518	5,477	4,937	5,110
Fire average response time (minutes)	5.5	6.4	6.2	6.1	5.9	6.2	6.2	6.3	6.2	5.4
EMS service calls	17,490	16,347	16,600	16,655	15,069	13,421	13,848	13,735	-	10,581
EMS average response time (minutes)	10.1	9.5	9.4	10.0	9.8	8.6	8.4	8.2	-	9.1
Public works										
Miles of road resurfacing	22.0	4.8	18.5	23.4	27.4	27.0	8.7	20.7	28.5	20.7
Culture and recreation										
Number of program participants	3,601	2,300	3,692	4,033	4,054	3,944	3,820	3,374	3,612	3,848
Housing and development										
Building permits issued	3,287	2,621	622	665	508	517	442	376	376	389

Source: Department managers within each function

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

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

Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General government										
County facilities	21	21	21	21	21	21	21	14	14	14
Public safety										
Fire stations	12	12	12	11	10	10	10	10	10	10
Public works										
Miles of roads	711	711	664	664	711	718	718	718	718	718
Culture and recreation										
County owned ball fields	18	18	19	20	20	20	17	15	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***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Whitfield County, Georgia (the "County") as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 28, 2022. Our report includes a reference to other auditors who audited the financial statements of the Whitfield County Department of Public Health as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

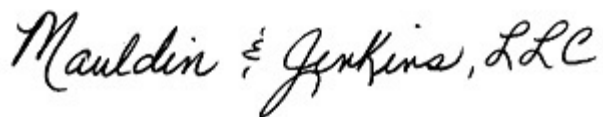
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2021-002.

Whitfield County, Georgia's Responses to Findings

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

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
June 28, 2022



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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Whitfield County, Georgia's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

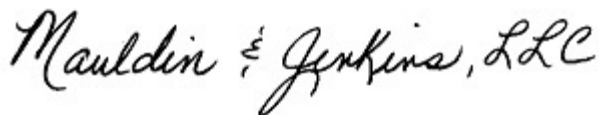
Report on Internal Control over Compliance

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

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

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

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



Chattanooga, Tennessee
June 28, 2022

WHITFIELD COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Contract or Project Number	Total Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Schools and Roads - Grants to States	10.665	n/a	\$ 6,153
Forest Services	10.665	n/a	<u>13,058</u>
Total U.S. Department of Agriculture			<u>19,211</u>
U.S. DEPARTMENT OF THE INTERIOR			
Payment in Lieu of Taxes	15.226	n/a	<u>26,858</u>
Total U.S. Department of the Interior			<u>26,858</u>
U.S. DEPARTMENT OF JUSTICE			
Passed through the Criminal Justice Coordinating Council			
VOCA Grant for Victim Witness	16.575	C19-8-103	193,626
VOCA Grant for Victim Witness	16.575	C21-8-001	59,030
VOCA Grant for Victim Witness	16.575	W-20-8-026	<u>57,216</u>
Subtotal for Crime Victim Assistance Grants			<u>309,872</u>
Coronavirus Emergency Supplemental Funding	16.034	2020-VD-BX-0939	<u>45,636</u>
Total U.S. Department of Justice			<u>355,508</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through Georgia Department of Transportation			
Formula Grants for Rural Areas			
Formula Grants for Rural Areas	20.509	T006398	276,589
Formula Grants for Rural Areas	20.509	T006398	114,548
Formula Grants for Rural Areas	20.509	T007198	<u>107,106</u>
Subtotal for Formula Grants for Rural Areas			<u>498,243</u>
Highway Planning and Construction Cluster	20.205	PI0017158-PLN	39,270
Highway Planning and Construction Cluster	20.205	PI0017898-PLN	<u>42,093</u>
Subtotal for Highway Planning and Construction Cluster			<u>81,363</u>
Total U.S. Department of Transportation			<u>579,606</u>

(continued)

WHITFIELD COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Contract or Project Number	Total Expenditures
U.S DEPARTMENT OF THE TREASURY			
Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP2853	\$ 2,947,799
Total U.S. Department of Homeland Security			2,947,799
EXECUTIVE OFFICE OF THE PRESIDENT			
High Intensity Drug Trafficking Areas Program	95.001	n/a	5,322
Total U.S. Department of Homeland Security			5,322
U.S. DEPARTMENT OF HOMELAND SECURITY			
Emergency Management Performance Grant	97.042	OEM21-157	30,780
Total U.S. Department of Homeland Security			30,780
Total Expenditures of Federal Awards			\$ 3,965,084

WHITFIELD COUNTY, GEORGIA

NOTE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021

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 \$453,044 of outstanding loans from the Clean Water State Revolving Fund (66.458) as of December 31, 2021.

WHITFIELD COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

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:

Federal Assistance Listing Number

Name of Federal Program or Cluster

21.027

Coronavirus State and Local Fiscal
Recovery Funds

Dollar threshold used to distinguish between
Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

☐ yes ☒ no

WHITFIELD COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

SECTION II FINANCIAL STATEMENT FINDINGS

2021-001 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, Drug Court and the Sheriff's Office (collectively the "elected officials").

Context/Cause: Although the small size of the various 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 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;
- The Drug Court had a lack of segregation of duties in that the person reconciling the cash accounts and maintaining the general ledger is also a listed signer of the checks.

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, 2021

SECTION II FINANCIAL STATEMENT FINDINGS (CONTINUED)

2021-001 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, 2021

SECTION II FINANCIAL STATEMENT FINDINGS (CONTINUED)

2021-002 Governmental Fund Budgets

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

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

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

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

Effects: The County failed to operate under a balanced budget for the SPLOST 2015 Fund, the Solid Waste District Special Revenue Fund and the Hotel/Motel Tax Special Revenue Fund, which has resulted in a compliance violation with State law. The SPLOST 2015 Fund, the Solid Waste District Special Revenue Fund and the Hotel/Motel Tax Special Revenue Fund utilized fund balance in excess of available amounts by \$2,653,743, \$17,927, and \$13,264, respectively.

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

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

WHITFIELD COUNTY, GEORGIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

None reported

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2021

2020-001 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 2021-001.

Whitfield County

Board of Commissioners



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

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2021

2021-001 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, 2022.

2021-002 Governmental Fund Budgets

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

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

Anticipated Completion Date: December 31, 2022.