



BUSINESS ANALYTICS

Inside

Georgia Port Authority Q&A, 2

What are Those Big Metal Containers on Trucks, Trains, and Barges? 4

Equivalent Units of Production: Fact or Fiction? 5

Dalton Leads Nation in Textile Manufacturing Employment, 6

Are Small Firms Prepared for the Port? 7

Economic Dashboard, 8

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In This Issue

By Dr. Garen Evans, Editor

As the new editor of CERE's semiannual publication, it is my pleasure to present to you this special edition of *Business Analytics* with a focus on the Appalachian Regional Port. Announced in 2015, the Appalachian Regional Port is a Georgia Ports Authority facility slated for completion in 2018. The Appalachian Regional Port will be an inland port, located on 42 acres in Murray County, a few miles north of Chatsworth.

You're probably wondering, "what's an inland port?" Inland ports differ from traditional ports in that they are not directly connected to coastal waterways. Instead, think of an inland port as a regional logistics hub, connecting a busy seaport with other forms of transportation activities. The Appalachian Regional Port is the second inland port planned in Georgia, after the Cordele Inland Port in Crisp County. It will complement the economic activities in Northwest Georgia by providing a direct connection to the Garden City Terminal in Savannah, the fourth busiest container port in the nation, via 388 miles

of railway. It is anticipated that the Appalachian Regional Port will have a capacity of 50,000 containers per year, doubling to 100,000 by 2028.

In this issue, Dr. Stephen Jurich makes his debut to *Business Analytics* with an interesting article on those "big metal containers" we see on the highway. Bob Haverland provides valuable reflections on the costs of transporting those containers with an essay on equivalent units of production. Dr. Marilyn Helms' interview with John Trent from the Georgia Ports Authority provides important insights into this new facility. Dr. Aisha Meeks considers the implications of economic growth on small CPA firms. Finally, I highlight the continued significance of Dalton's textiles sector, an economic engine whose proximity to the Appalachian Regional Port will make the carpet and floor covering industry more efficient and competitive for years to come.

I hope you enjoy this issue.



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The Center for Economic Research and Entrepreneurship has the resources to conduct objective and meaningful applied research. An economic impact analysis is often the first step toward a better understanding of local, state, and national changes to the economy. Decision makers in both the private and public sectors can learn more about: growth associated with new businesses locating in the area; measures of labor income; direct and indirect effects of capital expansion projects; and gain insight into value-added components of the regional economy.

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Georgia Port Authority Q&A

The following is an interview between Dr. Marilyn Helms and John Trent, senior director of strategic operations and safety of the GPA.

What are your duties at the Georgia Port Authority?

I manage the wellbeing and safety of our 1,100 GPA employees and work for the GPA to develop its terminal and inland logistics strategic plan.

What is your background?

I began work with GPA in 1994 and led GPA's operations until 2011 when I assumed my current role. I report to our COO, Mr. Ed McCarthy. Prior to coming to Savannah, I worked in Norfolk, Los Angeles, and Seattle on the steamship line and terminal operating side of the logistics business. Starting in 1984, I worked for United States Lines and then SeaLand as a frontline supervisor. In 1987, I joined TRAPAC Los Angeles, the terminal operating subsidiary of Mitsui OSK Lines. I assisted with the physical plant, operation planning, and systems development of this highly automated facility. A year and half later, I was transferred to Seattle to lead the development and opening of TRAPAC Seattle. In 1991, I assumed the role of regional operations manager for Mitsui OSK Line's northwest regional liner agency with responsibility for all vessel and inland logistics operations.

What is the mission of the GPA?

To many people we are a marine terminal operator and this is true, but GPA is a state authority

established to run marine facilities and improve, increase, and develop international trade in Georgia. Today Georgia is the fourth busiest port in North America after Long Beach and Los Angeles in California, and the port of New York/New Jersey. Georgia is the southern-most east-coast gateway to the United States and is twice the size of the Port of Charleston in South Carolina.

Tell us about our two ocean ports at Savannah and Brunswick.

Savannah is the fourth busiest container port and the fastest growing in the United States. It provides the best port service for 20 percent of the country's population, and through roads and a rail infrastructure, it connects with 44 percent of the nation's population. During the next 10 years the population of the South-eastern United States is projected to grow 12 percent. Other ports in the Northeast are projected to grow only 3 percent.

In addition to GPA's container operations, we maintain deep water breakbulk and roll-on/roll-off terminals in both Savannah and Brunswick. Ocean Terminal, in Savannah, handles a multitude of non-containerized commodities, and our Colonels Island auto facility is the second busiest auto import and export facility in the United States.

How is an inland port defined? The term seems to be an oxymoron.

When you think about a port, you think of bringing cargo ships in and out of the country. An inland port is a regional logistics hub. We offer



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the same services as a seaport but use rail transportation instead of ships.

As an example, an import load is unloaded from a ship arriving in Savannah and then loaded a train to travel directly to our inland port in Cordele. The container is then offloaded onto a truck and moved out to the local distribution facilities or manufacturer for unloading. The empty cargo container is then returned to the inland port and made available to use for goods being exported from the region thus saving reposition costs on both ends. You never eliminate the truck because it is necessary at the end of the train movement, but it does eliminate significant truck miles that are more expensive than rail transportation.

This is an improvement over the typical import load that might be delivered to the Cordele area and returned empty to the port of Savannah. United States companies exporting products abroad would obtain empty containers from Savannah. By shipping both ways, the presence of the inland port has eliminated those two empty segments of transportation.

Shipping containers are either leased or owned by the steamship companies. Twenty steamship companies offering services to Murray county will allow the empty containers to be stored at the inland port (similar to what they do at water ports) to be used for re-exporting. The steamship line, truck lines, and railroads, would all prefer to have full loads moved both ways to increase revenue.

Why was the Murray County location attractive to the GPA?

For Northwest Georgia, the Appalachian Regional Port makes a lot of sense. The Murray County site is a strategic option for serving Georgia, Alabama, Tennessee, and Kentucky. A

particularly heavy concentration of importing/exporting customers lies along I-75, the busiest truck corridor in the nation. The north Murray site offers the best combination of flat land, good rail connections, and a major highway artery along U.S. 411. Dalton was a consideration, but already heavy rail traffic through the city prevented CSX and Norfolk Southern from being able to accommodate the proposed inland port operation.

There are approximately 330 miles of east coast corridor traffic in the country, and the port can move cargo from truck to rail and decrease a portion of the truck traffic and resulting congestion in Atlanta. Also this distance is outside the trucker's range of daily driving time allowed (controlled by electronic or e-logs). Rail transportation in this busy corridor helps to move traffic past Atlanta, a major I-75 congestion point.

What will be at the new Murray County inland port facility?

The Murray County inland port will have the rail and truck terminal components. In addition, the existing inland ports in Cordele, Greer, S.C.; and Front Royal, Va., experienced increased economic development. Manufacturing, distribution centers, warehouses, particularly second- and third-tier suppliers locate close to the inland port. You will also find hotels, restaurants, and services locating near the inland port, too. Front Royal's inland port was a 10-year project and increased 6,000 jobs in the area over the same time.

For Murray County, imports will include products supporting local flooring, automotive, retail distribution, and chemical industries. Due to generating low cost empty equipment, we expect an increase in exported goods from the region.

When will the Murray county inland port become operational?

The new facility will cost \$24 million, plus equipment, and is projected to begin operation in September 2018. The inland port is a public/private partnership. Murray County provided the property (\$700,000 value) and GPA contributed \$8 million, the state of Georgia \$10 million, and CSX Railroad \$6.5 million.

Contractors from Fairburn will build the facility and provide temporary jobs as 80 percent of the construction workers will be from Northwest Georgia. GPA plans to hire for the new inland port from the Northwest Georgia area as much as possible.

What are the inland port's benefits to the stakeholders?

Everyone will benefit. Using trains reduces emissions, transportation costs, and truck traffic on Georgia's major arteries. With a lower-cost transportation option through the inland port, manufacturers' and retailers' costs are lowered and this, ultimately, impacts everybody.

Any final thoughts for our readers?

Your readers need to remember that commerce is growing, so we will continue to see trucks on the road. But the inland port's presence will help diminish the number of trucks on I-75. I'd also like your readers to know when we go into a community we are first and foremost a responsible community member. A recent example is that we partnered with Murray County's high schools on their Science, Technology, Engineering, and Math (STEM) curriculum beginning a program in environmental studies. Through funding assistance, classroom participation, and annual scholarships, we want to positively impact the young people in Murray and surrounding counties. It's what we do.

What are Those Big Metal Containers on Trucks, Trains, and Barges? And Where Do They Come From?

By Stephen N. Jurich

You see them loaded on freight liners and on the beds of tractor trailers zipping up and down the interstate. They're cargo containers and in the lingo of freight transport they are 20-foot equivalent units, or TEUs. The typical shipping container is 20 feet long and 8 feet tall, and their standardized size makes them easier to transfer among various modes of transportation. The same containers that are offloaded from international freight liners can be stacked on barges, loaded onto trains, or transported on tractor trailers. TEUs allow for the transportation of a variety of goods including automobiles, agricultural products, and other commodities. The ability of firms from a variety of industries to utilize consistent modes of transportation decreases costs for consumers. Whether you are a consumer in Savannah, Atlanta, or Northwest Georgia, you probably encounter TEUs on frequent basis. As the global economy continues to improve, the number of TEUs being transported will continue to increase. Fortunately, that may not necessarily translate to an increase in the number of TEUs we see on Georgia's highways.

The Georgia Ports Authority Board of Directors and the state of Georgia approved \$19.7 million to fund the Appalachian Regional Port. Located on 40 acres in Murray County, the port will have a capacity of 50,000 containers per year. Large cranes at the port will allow for the efficient transfer of cargo to and from trains.

According to GPA Board Chairman Jimmy Allgood, "Establishing these inland terminals will extend our rail advantage into a multi-state region, ease highway traffic congestion, and

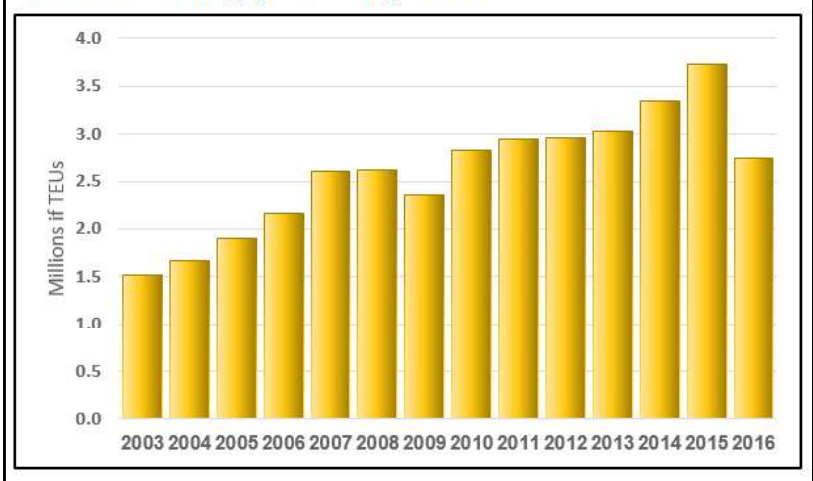
prepare Georgia's ports for a new era of growth." One locomotive can transport up to 500 containers. "The ARP will offset more than 350 truck miles per container,

or eight million miles in the first year," according to Executive Director Griff Lynch.

There has been a steady increase in annual TEU volume at Georgia's Ports. The ARP will absorb many of the containers that would be transported via tractor trailers. A Sept. 19, 2016 news release reported that "the GPA achieved an August record of 330,846 20-foot equivalent container units, a robust increase of 5 percent compared to August 2015." The Savannah Harbor Expansion Project will create a deep water harbor that can accommodate 8,000 and 10,000 TEU container ships. The deep water ports connect Georgia and other parts of the Southeast United States to international markets. SHEP coincides with the recent expansion of the Panama Canal that allows 14,000 TEU vessels to pass through Central America. Inevitably, there will be an increase in the number of TEUs passing through Georgia's ports. The increase in TEUs means an increase in rail or truck traffic. The regional port will connect to the GPA's Garden City Terminal via a 388-mile direct CSX rail route.

No matter what part of Georgia you live in, you will continue to

Annual TEU Throughput of Georgia Ports



see the large metal containers. However, the regional port means that much of the flow of TEUs will be diverted to rails. The more efficient transport of goods via railroads means a reduction in costs for consumers. Commuters throughout Georgia will also see a reduction in trucks that transport TEUs. "Port officials estimate the CSX rail routes will reduce Atlanta truck traffic by 40,000 moves annually," according to the GPA. Along with creating a multitude of jobs in Northern Georgia, the port will make transportation safer and products more affordable for people throughout the state.

www.gaports.com/IntermodalRail/AppalachianRegionalPort.aspx

www.gaports.com/Media/PressReleases/TabId/379/ArtMID/3274/ArticleID/88/GPA-marks-record-August-for-container-volumes.aspx

www.gaports.com/Media/Blog/TabId/863/ArtMID/2912/ArticleID/9/New-inland-terminal-to-open-in-2018.aspx

www.gaports.com/Portals/2/Market%20Intelligence/Monthly%20TEU%20Throughput%20September%202016.pdf

Equivalent Units of Production: Fact or Fiction?

By Bob Haverland

Recently, my associate Dr. Stephen Jurich and I were conferring on the upcoming edition of *Business Analytics*, which is spotlighting the new Appalachian Regional Port being built on U.S. Highway 411 in Chatsworth. This new port, operated by the Georgia Ports Authority, will provide a direct link to, and deliver goods to, the second busiest container port on the East Coast, the Port of Savannah. When I shared my topic of interest, Equivalent Units of Production (EUP), Stephen suggested I should compare and contrast EUP with TEU because they share a common characteristic, equivalency. A TEU is a shipping term denoting a 20-foot equivalent unit shipping container. A cargo ship's capacity is measured in terms of how many TEUs it holds. The world's largest container ships can carry in excess of 14,000 TEU. Ports also measure activity in terms of TEUs. Capacity for a TEU is measured in the amount of goods which are contained. This is a physical characteristic, but not a cost determination of the goods within. Measuring the cost of goods inside the container is a consideration which students in Cost and Managerial Accounting classes master as part of their formal education. This will be the focus of my discussion.

Let's begin by considering how costs enter production and are applied to products being produced. Before goods are finished, they're in the process of production. As you've probably determined, we're

not talking about a retailer who buys and then resells finished goods. We're talking about a manufacturing company which produces goods and then sells them as finished products downstream. But at any point in time, finished goods can be within three levels of inventory: raw materials; work in progress; or finished good. How is the cost of the finished good determined?

The production process is a dynamic process, meaning product costs enter and exit production on a continuous basis, and costs are rarely unchanged within the period. So, how do we determine what should be the actual cost of goods finished when goods are started under one cost scenario and finished under another? Let's put this in perspective. Monday, I filled my diesel pickup with fuel costing \$2.29 a gallon, and by Friday I paid \$2.35. Point being, costs change. And here's the challenge: we need a method by which to factor in this changing price structure to finished products in various stages of completion. The cost of a finished good is determined with a method known as Equivalent Units of Production (EUP).

A key concept of EUP is associating costs with completed units. Stated differently, costs associated with products which are 60 percent complete, and 40 percent incomplete is equivalent to saying, at this level of cost we could have fully completed six out of the 10 units in production. And more importantly,

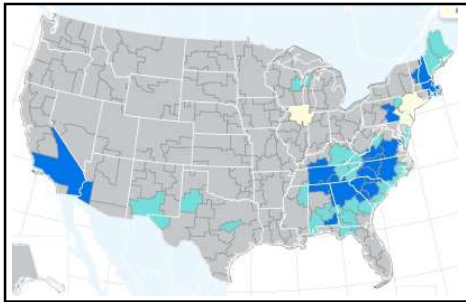
we don't assign cost based on partially completed units. We consider this cost as a potentially transient cost, not fully complete. We assign costs incurred in the period to all units in production, finished and unfinished, based upon EUP. The reasoning for this is we're not selling partially completed units. We are selling finished goods (units) and we need to associate and assign costs to finished units, (and unfinished units), as though they were complete. This is an apples-to-apples association. Costs at the end of the period are determined and then assigned to inventory using EUP. We now have a method to assign cost to any unit in production, finished or unfinished. Understand when we are talking about inventory, we must consider both the beginning inventory cost, added costs during the period, and ending inventory cost. EUP takes into consideration the issue of changing prices and delivers an accurate cost of the product as though it was fully completed with the cost structure existing during the period under review.

The product costs of direct materials, direct labor, and factory overhead are fully considered and accurately applied under EUP. Moreover, changing price structures no longer confuse the application of product cost, so the result is the most accurate cost of sale expense and reported gross profit. EUP assures this, and that's a fact, not fiction!

Dalton Leads Nation in Textile Manufacturing Employment

By Garen K. Evans

Tire builders in South Carolina, athletes in Florida, metal and plastic workers in Alabama, and conveyor operators in Tennessee. What do these unique jobs have in common? In 2015, The Pew Charitable



Textile Manufacturing Specialization by Economic Area, 2014

Trusts analyzed jobs data for every state and identified concentrated employment patterns throughout the United States. Their findings for Georgia? More than 10 times as many textile winding, twisting, and drawing out machine setters, operators, and tenders in the state than would be expected based on the national average (1).

These findings probably don't come as any surprise to those of us who live and work in Northwest Georgia, where the Dalton MSA is established as the "Carpet Capital of the World." The most recently available data shows that in 2014 textile manufacturing employment in the Dalton MSA ranked first in

the nation (2), followed by the Los Angeles MSA, the Charlotte, N.C. MSA, and others.

Textile manufacturing is a broad category that includes household textile products, fabric mills, textile and fabric finishing, yarn and thread mills, fibers, knitting mills, and other textile products.

Nationally, more than half of textile manufacturing employment is concentrated in household textile products (28.3 percent), which includes carpet, rug, curtain, and linen mills; and fabric mills (26.2 percent). In the Dalton MSA, almost 95 percent of textile employment is concentrated in household textile products, and yarn and thread mills. This accounts for the large number of textile winding, twisting, and drawing out machine setters, operators, and tenders that was reported by Pew.

Dalton MSA has led the nation in textile manufacturing employment for more than a decade. This is a notable achievement that demonstrates how resilient the flooring industry is in Northwest Georgia, and how it has anchored the region as an economic engine. Although the region compares favorably with respect to employment to other regions in the nation, there has been a general

downward trend in total employment. For example, Dalton MSA textile product mill employment fell from 21,566 in 2001 to 14,421 in 2012, a 33 percent decline (3). The good news is that the regional decline generally mirrors the shift from labor to technology

	USA		Dalton	
Household Textile Products	53,855	28.3%	12,029	85.6%
Fabric Mills	49,812	26.2%	130	0.9%
Textile and Fabric Finishing	29,207	15.4%	245	1.7%
Yarn and Thread Mills	25,131	13.2%	1,277	9.1%
Fibers	14,700	7.7%	375	2.7%
Knitting Mills	12,248	6.4%		
Other Textile Products	5,117	2.7%		
Total	190,070		14,056	

Textile Manufacturing Employment, 2014

Source: U.S. Cluster Mapping Project, Institute for Strategy and Competitiveness, Harvard Business School.

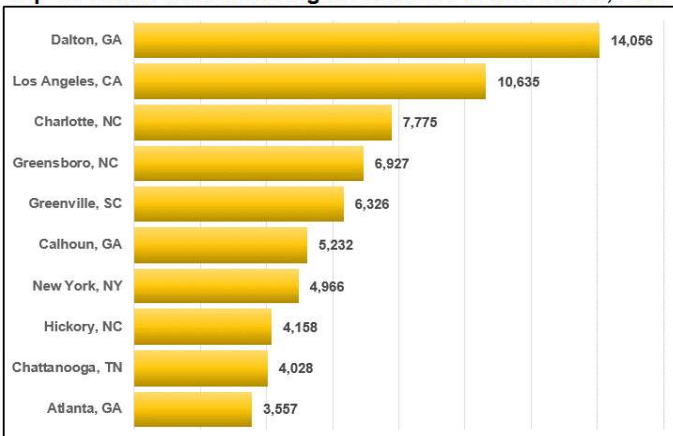
nation-wide: textile product mill employment declined 43 percent during the same period. Second, there are signs of growth in textile manufacturing, if employment can be used as a guide: from 2012 to 2015 textile product mill employment rose 3.2 percent in the Dalton MSA.

Economic activity can be divided into two types of sectors: basic and non-basic. Basic, or export base, sectors represent economic activity that is purchased by firms and consumers outside the community. For example, floor covering products such as carpet and luxury vinyl tile make up a large part of Northwest Georgia's export base. Other sectors include distribution, electronic commerce services, and other business services. In 2014, basic industries made up 57 percent of Dalton MSA employment.

Non-basic sectors comprise local economic activity: goods and services that are purchased locally. These include health services, hospitality establishments, commercial services, real estate, construction, and retail trade. In 2014, non-basic industries made up 43 percent of Dalton MSA employment, led by healthcare and hospitality services.

Changes in the national economy, as well as trade agreements with other countries, can affect the growth of Dalton's export base, and consequently the supply chains that support the basic sector. The heavy concentration of textile employment suggests

Top 10 Textile Manufacturing Areas in the United States, 2014



Basic (Traded) Sectors	2014	Non-Basic (Local) Sectors	2014
Textile Manufacturing	14,056	Healthcare	5,228
Distribution, Electronic Commerce	5,578	Hospitality	4,156
Business Services	3,191	Commercial Services	2,499
Transportation and Logistics	2,329	Construction and Real Estate	2,002
Printing Services	1,509	Retail Trade	1,765
Apparel	893	Automotive	1,601
Downstream Chemicals	790	Community and Civic Orgs	1,320
Plastics	628	Logistical Services	1,132
Production Technology	411	Food and Beverage	1,079
Automotive	375	Financial Services	987
Others	3,123	Other	3,101
Total	32,883	Total	24,868

Dalton MSA
Traded and Local
Employment by
Sector, 2014
Source: U.S.
Cluster Mapping
Project, Institute
for Strategy and
Competitiveness,
Harvard Business
School.

that prosperity of the region as a whole will depend in large part on continued regional growth, especially for textile winding,

twisting, and drawing out machine setters, operators, and tenders.

Are Small Firms Prepared for the Port?

By Aisha G. Meeks

It has been over a decade since the American Institute of Certified Public Accountants appointed its first vice president of Small Firms. The current vice president of Small Firms, Carl Peterson, has been provided a foundation that enables him to move forward with his goals of enhancing small firms' ability to network with other firms. In an effort to meet the demands of a growing Northwest Georgia economy it may be necessary for small CPA firms within the tri-county area of Murray County, Whitfield County, and Catoosa County to work in joint venture capacities to capitalize on the technical expertise shared among fellow practitioners.

Joint ventures enable small CPA firms to offer a variety of services to clients in a growing industry, and to seek new clients while expanding service opportunities. In addition to collaborative efforts, small CPA firms can utilize the AICPA Technical Hotline, the AICPA database for qualified peer reviewers, and share library services with other firms and practitioners. These are viable options to ensure that business expansion does not raise compliance concerns.

Small CPA firms must prepare for potential economic growth due to globalization, crowd funding op-

portunities, and the Appalachian Regional Port.

For example, client businesses will require more services and a wide range of industry expertise as the market continues to grow. Survival of the small CPA firm is critical during times of financial growth. In 2015, Joseph Tarasco, president of Accountants Advisory Group shared his prediction that there will be a reduction in small firms, "due to a lack of partner consensus on succession planning and investing in the future direction of the firm."

Market growth creates a demand for services for which small CPA firms must prepare. It is anticipated that the Appalachian Regional Port will bring with it an anticipated \$24 million of development in Chatsworth and new international import and export activities. This level of growth makes it imperative that small firms seek ways to prepare themselves for attracting new clients with various needs.

Change in the business environment may also mean a change in the type of client, in addition to issues related to client development and transition. There may be a shift from "Mom and Pop" to mid-sized firms, those planning to become publicly traded to those which are publicly traded. Various clients not only require auditors and accountants to have an improved understanding of the industry, but change in client type has implications on regulatory

1 www.pewtrusts.org/en/research-and-analysis/blogs/stateline/2015/3/02/the-most-unique-job-in-each-state-in-one-map

2 Traded cluster employment by MSA and Micropolitan Area. Source: U.S. Cluster Mapping Project, Institute for Strategy and Competitiveness, Harvard Business School. clustermapping.us

3 Bureau of Labor Statistics, Quarterly Census of Employment and Wages.

compliance requirements to which a CPA firm is held accountable.

Governance and compliance within small firms may be more challenging because they do not have the "deep pockets" associated with larger firms. Yet, to secure business in a growing market it is necessary to assess firm ability to meet regulatory requirements. Building cross-firm relationships with larger CPA firms to create joint ventures can assist smaller firms with business expansion and larger firms with being on the ground floor and at the forefront of change within smaller communities such as Chatsworth, Dalton, and Ringgold. Resources such as the Financial Industry Regulatory Authority (FINRA) which offers scholarships to small firm personnel to attend the FINRA Institute at Wharton for the Certified Regulatory Compliance Professional program are available.

Preparing for growth requires a comprehensive approach and a governance strategy that includes not only meeting quality control requirements as the individual professional but also from the firm perspective.

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www.aicpa.org/About/Leadership/Pages/CarlPeterson_bio.aspx

Business Analytics Economic Dashboard Spring 2017

FIPS	Area	UER%	Firms		Jobs		Weekly Wage	
			2016	2015	2016	2015	2016	2015
13015	Bartow	5.0	2,162	2,111	29,710	29,576	816	801
13047	Catoosa	4.7	980	954	11,694	12,509	616	629
13055	Chattooga	5.6	309	294	4,891	4,931	618	602
13083	Dade	5.1	243	235	2,788	2,722	620	660
13111	Fannin	5.2	617	595	5,107	4,893	536	543
13115	Floyd	6.2	2,024	2,004	32,704	32,667	766	781
13123	Gilmer	5.6	578	566	5,925	5,928	564	544
13129	Gordon	5.5	1,026	1,008	17,273	18,768	772	712
13143	Haralson	5.5	463	446	4,866	4,729	754	768
13213	Murray	6.7	435	426	8,357	7,742	690	624
13223	Paulding	4.5	2,044	1,988	16,995	16,778	603	619
13227	Pickens	4.8	750	719	6,097	6,066	844	844
13233	Polk	5.9	643	622	9,208	9,582	643	663
13295	Walker	5.2	724	703	9,353	9,149	603	637
13313	Whitfield	5.7	2,347	2,335	52,305	49,683	818	800
	Region	5.3	15,345	15,006	217,273	215,723	684	682
13000	Georgia	5.3	288,581	280,035	3,557,392	3,513,397	1,033	966
US000	Nation	4.8	9,394,891	9,224,336	117,861,157	118,307,717	1,049	1,017

Source: Bureau of Labor Statistics Quarterly Census of Employment and Wages (allhlcn161, allhlcn15)

Source: Unemployment rate (UER; Sept. 2016) from Georgia Department of Labor, Civilian Labor Force Estimates (tinyurl.com/ppem8jo)

Notes: Firms, jobs and wages are private industry data, not seasonally adjusted; 2016 preliminary based on most recently available data (average of 2016-Q1)



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