

CITY OF GRANTVILLE, GEORGIA
CITY COUNCIL WORK SESSION AGENDA
MONDAY, APRIL 10, 2023 AT 6:30 P.M.

Glanton Municipal Complex, City Council Chambers, 123 Lagrange Street, Grantville, GA 30220

Call to Order, Invocation, and Pledge of Allegiance

Citizen Comment Regarding Agenda Items

Approval of Agenda

Discussion on the Recommendations from the Planning and Zoning Commission (Memo attached)

Discussion on Approving Directional Signage for Coweta County BOE/West GA RESA

Second Reading Ordinance Number 2023-08 to Repeal Ordinance Number 701 adopted December 20, 1998 City of Grantville Employee Handbook **(no action necessary)**

Second Reading Ordinance Number 2023-09 to Amend Chapter 2 of the Code of Ordinances to Establish Guidelines for the Scheduling and Conducting Council Committee Meetings **(no action necessary)**

Second Reading Ordinance Number 2023-10 to Amend Section 26-32 of the Code of Ordinances to Revise the Penalties for Littering **(no action necessary)**

Second Reading Ordinance Number 2023-11 to Amend Chapter 29, Art. I of the Code of Ordinances on Destruction, Defacing City Property **(no action necessary)**

Discussion/First Reading Ordinance 2023-12 Amending Chapter 2 Section 2-24 Rules for regularly scheduled council meetings

Discussion/First Reading Ordinance 2023-13 Amending the Zoning Ordinance to Amend Article 4 Zoning Districts and Boundaries by Adding District: Historic Mill Village (HMV) and Amend Text and for other purposes.

Discussion on Resolution 2023-07 Adopting Five (5) Principles of Ethics approved by the GMA Board and Agreed upon by the City of Grantville Mayor and City Council

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Discussion on Resolution 2023-08 Adopting the 2023 City of Grantville Personnel Policies attached as Exhibit A and incorporated herein as fully as if set forth verbatim. Draft available upon request.

Discussion on Resolution 2023-09 Accepting the Fiscal Year 2022 Audited Financial Statements prepared by Gerald G. Pentecost, CPC for Fiscal Year Ending September 30, 2022

Discussion on Resolution 2023-10 Appointing Voting Delegate and alternate for the Municipal Gas Authority of Georgia's Annual Election

Discussion on Recommendation for Processing Volunteers for Boards/Advisory Committees

Announcements:

Initial Notice: The 2023 Gas Authority Annual Election will be held Friday, May 5, 2023 at 10:30 a.m.

City Hall will work Monday -Thursday from 7 a.m. to 5:30 p.m. The City Hall Lobby will be open for walk in service Monday - Thursday from 7:30 a.m. to 5 p.m.

Police Department operations will not be affected. For Emergencies: DIAL 911

Senior Activity Center will be open Monday thru Friday, as normal.

Citizen Comments

City Council and Staff Comments

Adjournment

Brennan Jones Engineering Associates, LLC

7513 Mason Falls Dr., Winston, Georgia 30187
(p) 770.688.5148 (f) 770.577.0300

Memorandum

To: Al Grieshaber, Jr., City Manager
From: Brennan D. Jones, P.E., Zoning Administrator
cc: Mayor & City Council
Date: April 5, 2023
Re: April 3, 2023 Planning Commission Meeting

The Planning Commission met on April 3, 2023. The meeting agenda and minutes from the Planning Commission Meeting are attached hereto.

For the item Text Amendment Article 14.6-2 – Non-Business Signs, Table 14.2 Maximum Number of Non-Business Signs; The Planning Commission voted to recommend no changes to the Directional Sign Maximum size as provided in Zoning Ordinance Table 14.2.

For the item Text Amendment Article 4 Zoning Districts and Boundaries, Section 4.1 Section 4.1-12 – Historic Mill Village (HMV) Zoning District, Table 5.1, Table 5.2 and Table 5.3; the Planning Commission tabled the item until the next Planning Commission Meeting. Brennan Jones was directed to provide a map showing the location of the area that may be allowed for this new zoning district.

END OF MEMORANDUM

**Grantville Planning Commission
Meeting Minutes**

Date: April 3, 2023

Time: 6:00 p.m.

Location: Grantville City Hall, 123 LaGrange Street Grantville, Georgia 30220
and by Audio Conference Number: 425-436-6364 Access Code: 336977#

Mr. Raptis called the Planning Commission meeting to order at 6:00 p.m.

Attendance

Tyree Raptis, Chairman
Joe Ward, Vice Chairman
Robin Bugg
Brenda Maddox (by conference call)
Brennan Jones, Zoning Administrator

Public Attendance

Richard Proctor, Mayor
Dee Latimore Berry, City Council Member
Selma Coty
Annette Larkins
Barham Lundy

Review & Approval of Minutes

Adoption of Planning Commission Meeting Minutes from March 6, 2023

Planning Commission meeting minutes for the meeting held on March 6, 2023, were distributed to the members for review and adoption. After review of the minutes, Mrs. Bugg made a motion to adopt the March 6, 2023, Planning Commission Meeting Minutes. Mr. Ward seconded the motion. After discussion, Mr. Raptis called for a vote and the motion passed unanimously.

Report of Committees

None

Unfinished Business

None

Hearing of Cases

None

New Business

Text Amendment Article 14.6-2 – Non-Business Signs, Table 14.2 Maximum Number of Non-Business Signs.

Mr. Jones presented a text amendment to increase the allowed maximum size of a directional sign from 4 square feet to a maximum sign size of 16 square feet. The text amendment would change

the directional sign size shown in Table 14.2 Maximum Number of Non-Business Signs as shown below:

Table 14.2 Maximum Number of Non-Business Signs

Sign Purposes	Maximum Number of Signs	Max Size	Required Setback From R-O-W Line
Announcing Sign	1 per lot	10 sq. ft.	10'
Commemorative Sign	1 per lot	10 sq. ft.	10'
Directional Sign	2 per a single location: each location is 100' from other location	4 sq. ft. 16 sq. ft.	—
Identification Sign	Residential Subdivision & Manufactured Home Park	64 sq. ft.	10'
	Residential Dwelling: 1 per family	2 sq. ft.	3'
	Non-Residential Unit: 1 per road frontage	64 sq. ft.	10'
Instructional Sign	Varies according to need	4 sq. ft.	—

Mr. Jones discussed that RESA had requested a directional sign of the size indicated and that was the basis for the request for the size indicated. It was also discussed that the Variance process for Non-Business signs are for hardship conditions such as sign location and do not allow for a change of sign size.

Following a discussion, Mrs. Bugg made a motion to recommend denial of the text amendment that would change to the maximum sign size for directional signs. The motion was seconded by Mr. Ward. After discussion, Mr. Raptis called for a vote and the motion passed unanimously.

Text Amendment Article 4 Zoning Districts and Boundaries, Section 4.1 Section 4.1-12 – Historic Mill Village (HMV) Zoning District, Table 5.1, Table 5.2 and Table 5.3 The text amendment language is attached to the agenda.

Mr. Jones stated that the City Council directed the Planning Commission to develop a new zoning district for the Historic Mill Village Area that will allow for a smaller lot size and a smaller minimum house square footage size. Mr. Jones presented the zoning ordinance text amendment that include the following:

Add the following to the zoning district table Section 4.1:

HMV	Historic Mill Village District
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Add the following text for Section 4.1-12 below Section 4.1-11.5:

4.1-12 Historic Mill Village (HMV) The purpose of this district is to recognize the distinctive nature of the City's historic Mill Village area and to encourage residential development that is consistent with the area, including accommodating higher density single family residences of approximately eight (8) units per acre.

Add the following text to Table 5.1:

Table 5.1: Zoning District Area Yard and Height Requirements

Zoning District	Minimum Lot Area	Min. Lot Width at Setback Line (feet)	Front Yard from Arterial & Collector/Local Street (feet)*	Side Yard (feet)	Rear Yard (feet)	Max. Building Height (feet)
HMV	1/8 acre	50	20	7.5	20	35

Add the following text for Type 4 Appearance Standards to Table 5.2:

Table 5.2: Appearance Standards for Single-Family Detached Dwellings	
	Type 4
Min. Dwelling Width	24'
Min. Roof Pitch	4/12
Minimum Floor Area	750 sq.ft.
Roof Materials	(1)
External Siding Materials	(2)
Permanent Foundation	Req'd (3)
Utility Meter	Mounted on Structure
Landing Area	(4)
Towing Devices	(5)

Add HMV Zoning District column to Table 5.3 – Permitted Use Schedule as shown below:

TABLE 5.3 - PERMITTED USE SCHEDULE

Use Type	SIC	Zoning Districts											
		RD	R 20	NUP	R 6	CR	PR	OI	GC	LM	GI	HMV	
Dwelling Single-Family Type 4	0000												P

The planning commissioners had a discussion concerning the proposed new zoning district.

Following discussion by the Planning Commissioners, Mr. Raptis recognized Mrs. Coty and she stated opposition to the proposed new zoning district with concerning about the following items: Opposed to high density residential development but recognized that the proposed lot size is similar to the existing lot sizes in the Mill Village. Mrs. Coty expressed the following:

- Concerns about wastewater treatment capacity to serve the Mill Village area.
- Concerns about increased traffic caused by higher density residential development in the Mill Village area.
- Concerns about why the City Council is the applicant for the zoning ordinance amendment instead of a property owner or developer.
- Mrs. Coty asked for a definition of the Historic Mill Village parcels that may be affected by this new zoning district.

Mr. Raptis recognized Mayor Proctor and he addressed and discussed with the Planning Commission with the following:

- Proposed parcel sizes are roughly the same size as what currently exists in the Mill Village subdivision.
- Sanitary sewer service is available in the Mill Village and new development would connect to the existing sewer system.
- The new zoning district would allow for development that matches the current lot sizes and house sizes that exist in the Mill Village.
- The proposed zoning district would encompass the entire Mill Village subdivision and would extend from the southern end of Arnold Street at West Grantville Road to the northern end of Arnold Street at West Grantville Road to the trailer park and the road frontage along West Grantville Road.
- Mayor Proctor discussed that establishment of a new zoning district would not rezone any property, but rather establish a district that would allow for rezoning and development at a higher density that is similar to the existing Mill Village lot size.

The Planning Commissioners discussed that the proposed new zoning district boundary would have to be clearly defined and they requested that Mr. Jones prepare a map showing the proposed new zoning district boundary. The Planning Commissioners discussed concerns about the minimum house size and concerns about new development at this density becoming rental property rather than houses owned by the occupants.

Following discussion, Mr. Ward made a motion to table the item until the next Planning Commission meeting. Mrs. Bugg seconded the motion. Mr. Raptis tabled the item.

Adjournment

Mr. Ward made a motion to adjourn the meeting. Mrs. Bugg seconded the motion. Mr. Raptis adjourned the Planning Commission Meeting at 7:07 p.m.

THE CITY OF GRANTVILLE, GEORGIA

ORDINANCE NO. 2023-08

AN ORDINANCE BY THE MAYOR AND CITY COUNCIL FOR THE CITY OF GRANTVILLE TO REPEAL ORDINANCE NUMBER 701 ADOPTED DECEMBER 28, 1998, ADOPTING THE CITY OF GRANTVILLE EMPLOYEE HANDBOOK

WHEREAS the City of Grantville Employee Handbook presently utilized is outdated, does not reflect current employment policies, and does not include current benefits afforded to employees of the City of Grantville.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Grantville and it is hereby ordained as follows:

Section 1.

Ordinance Number 701 adopted December 28, 1998, adopting the City of Grantville Employee Handbook is repealed in its entirety.

Section 2. Repealer

All ordinances or parts of ordinances or resolutions or parts of resolutions in conflict with this ordinance are repealed.

First Reading: March 27, 2023

SO ORDAINED in lawfully assembled open session this 24th day of April 2023.

Richard Proctor, Mayor

ATTEST:

Roberta Higgins, City Clerk

ORDINANCE NO. 2023-09

AN ORDINANCE BY THE CITY OF GRANTVILLE, GEORGIA
TO AMEND CHAPTER 2 OF THE CODE OF ORDINANCES TO ESTABLISH GUIDELINES
FOR THE SCHEDULING AND CONDUCTING OF COUNCIL COMMITTEE MEETINGS;
TO LIMIT THE PURPOSES FOR WHICH COMMITTEES MAY MEET AND ACT; TO
REPEAL CONFLICTING ORDINANCES; TO PROVIDE FOR SEVERABILITY; AND FOR
ALL OTHER LAWFUL PURPOSES

WHEREAS, pursuant to sections 2.03 and 3.01 of the Charter of the City of Grantville the Mayor and City Council of the City of Grantville are authorized to adopt by ordinance rules to govern the conduct of council business, and particularly the actions of council committees;

NOW THEREFORE, be it ordained by the Mayor and City Council of the City of Grantville, Georgia, and it is hereby ordained by the authority of the same that Chapter 2, Article II of the City of Grantville Code of Ordinances is amended by adding the following:

SECTION ONE

Section 2-25. Scheduling of council committee meetings.

No council committees as established by Section 2.09 of the Charter shall meet to consider or act on any matter except those matters related to the oversight of the activities of and establishment of policies for the operation of a department that are referred to the committee by action of the city council.

SECTION TWO

All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

SECTION THREE

If any section, clause, sentence or phrase of this ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way effect the validity of the remaining portions of this ordinance.

First Reading: _____

SO ORDAINED in lawfully assembled open session this, _____ day day of
of _____ 2023.

MAYOR

Attest: _____ Clerk

ORDINANCE NO. 2023- 10

**AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF
GRANTVILLE, GEORGIA AMENDING SECTION 26-32 OF THE CODE OF
ORDINANCES OF THE CITY OF GRANTVILLE TO REVISE THE PENALTIES
FOR LITTERING; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE
FOR SEVERABILITY; AND FOR ALL OTHER LAWFUL PURPOSES**

WHEREAS, the Mayor and Council of the City of Grantville has the authority, power and control to abate nuisances within the City limits; and

WEHERAS, O.C.G.A. § 16-7-43 provides for penalties for littering offenses; and

WHEREAS, the Mayor and Council has determined that it is in the best interests of the health, safety and welfare of the general public to revise the penalties for littering.

NOW THEREFORE, be it ordained by the Mayor and Council of the City of Grantville, Georgia, and it is hereby ordained by the authority of the same that the following ordinance is hereby adopted:

SECTION ONE

Section 26-32 is amended by deleting it in its entirety and replacing it as follows:

Section 26-32. Penalties.

Any person who violates this article shall be guilty of a violation and, upon conviction thereof, shall be subject to a fine of not less than \$500.00 and not more than \$1,000.00. In addition, and in the sound discretion of the court:

- (1) The person may be directed to pick up and remove from any public street or highway or public right-of way for a distance not to exceed one mile any litter he has deposited and any and all litter deposited thereon by anyone else prior to the date of execution of sentence; or
- (2) The person may be directed to pick up and remove any and all litter from any public property, private right-of-way, or with prior permission of the legal owner or tenant in lawful possession of such property, any private property upon which it can be established by competent evidence that he has deposited litter. Pick up and removal shall include any and all litter deposited thereon by anyone prior to the date of execution of sentence; and
- (3) The court may publish the names of persons convicted of violating this article.

SECTION TWO

All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

SECTION THREE

If any section, clause, sentence or phrase of this ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way effect the validity of the remaining portions of this ordinance.

First Reading: _____

SO ORDAINED in lawfully assembled open session this ____ day of _____, 2023.

MAYOR

Attest: _____
Clerk

ORDINANCE NO. 2023-11

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF GRANTVILLE, GEORGIA AMENDING CHAPTER 29, ARTICLE I OF THE CODE OF ORDINANCES OF THE CITY OF GRANTVILLE TO ESTABLISH THE OFFENSES OF DESTRUCTION OF AND DAMAGE TO PUBLIC PROPERTY, MALICIOUS MISCHIEF AS TO PUBLIC PROPERTY AND DEFACING PRIVATE SIGNS AND BUILDINGS; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE FOR SEVERABILITY; AND FOR ALL OTHER LAWFUL PURPOSES

WHEREAS, Section 1.04(l) of the Charter of the City of Grantville provides that the Mayor and Council of the City of Grantville has the authority, power and control “To define, regulate and prohibit any acts, practice, conduct, or the use of property, detrimental, or likely to be detrimental, to the health, morals, safety, security, peace, convenience or general welfare of the inhabitants of the city”; and

WHEREAS, Section 1.04(t) of the Charter of the City of Grantville provides that the Mayor and Council of the City of Grantville has the authority, power and control “To exercise and enjoy all powers, functions, rights, privileges and immunities necessary or desirable to promote or protect the safety, health, peace, security, good order, comfort, convenience, morals, and general welfare of the city and its inhabitants...; and

WHEREAS, the Mayor and Council has determined that it is in the best interests of the health, safety, security and welfare of the general public to establish general offenses for the damaging and defacing of public and certain private property in the City.

NOW THEREFORE, be it ordained by the Mayor and Council of the City of Grantville, Georgia, and it is hereby ordained by the authority of the same that the following ordinance is hereby adopted:

SECTION ONE

Chapter 29, Article I is amended by adding as follows:

Sec. 29-13. Destruction of, damage to property—Public, generally.

It shall be unlawful for any person to damage, break, mutilate, alter, deface or in any other manner destroy or injure public property, either real or personal, belonging to or used by the city.

Sec. 29-14. Malicious mischief as to public property.

It shall be unlawful for any person to paint, mark, print or in any manner to deface or to paste advertising matter of any kind on any of the signs or public property within the city.

Sec. 29-15. Defacing private signs or buildings.

It shall be unlawful for any person to paste, glue or fix in any manner any cardboard or paper advertisement on, or to mark with paint, crayon or otherwise, any private sign or building within the city without permission of the owner.

SECTION TWO

All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

SECTION THREE

If any section, clause, sentence or phrase of this ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way effect the validity of the remaining portions of this ordinance.

First Reading: _____

SO ORDAINED in lawfully assembled open session this ____ day of _____,
2023.

MAYOR

Attest: _____

Clerk

ORDINANCE NO. 2023-12

**AN ORDINANCE BY THE CITY OF GRANTVILLE, GEORGIA
TO AMEND CHAPTER 2 OF THE CODE OF ORDINANCES TO AMEND THE
RULES FOR REGULARLY SCHEDULED COUNCIL MEETINGS**

WHEREAS, pursuant to Section 2.03 of the Charter of the City of Grantville the Mayor and City Council of the City of Grantville are authorized to adopt by ordinance rules to govern the conduct of council business; and

WHEREAS, the Mayor and Council have previously adopted certain rules by ordinance that are designed to promote a fair and open process for city government; and

WHEREAS, the Mayor and Council desire to amend those previously adopted rules;

NOW THEREFORE, be it ordained by the Mayor and City Council of the City of Grantville, Georgia, and it is hereby ordained by the authority of the same that Section 2-24 of the City of Grantville Code of Ordinances is amended by amending as follows:

SECTION ONE

Section 2-24. Rules for regularly scheduled council meetings.

(2) All persons addressing the council (except at the Public Comment section of the agenda) must request to be placed on the agenda and must make this request to the City Clerk's office by no later than 12:00 noon of the Tuesday prior to a Monday meeting date of the city council. Those persons making such request will be placed on the agenda so as to allow their comments to be made before the council considers any old or new business on the agenda.

(14) Questions from councilmembers may be asked for clarification. However, no person shall be allowed to enter into any discussion, either directly or through a member of the council, without permission of the Mayor.

SECTION TWO

All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

SECTION THREE

If any section, clause, sentence or phrase of this ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way effect the validity of the remaining portions of this ordinance.

First Reading: April 24, 2023

SO ORDAINED in lawfully assembled open session this ____ day of _____,
2023

MAYOR

Attest: _____
Clerk

Grantville City Council Meeting rules for Agenda Items

The agenda for city council meetings is determined and approved by the Mayor and the City Manager.

Rules:

Items can be added for consideration prior to the first council meeting in the month that is deemed the work session. This meeting falls on the second Monday of every month.

Items for consideration must be submitted in writing by 12:00 pm on the Tuesday of the week preceding the council meeting.

The agenda is then finalized and available by Thursday at 3:00 pm.

The work session meeting is utilized to review and discuss agenda items. There will only be voting during this session if an emergency item is so deemed on the agenda.

On the fourth Monday of the month is the regular city council meeting where agenda items that were discussed in the work session are voted on. As noted Ordinance changes and new Ordinances require four sessions in order to be voted on. There will be no agenda items added in the regular city council meeting unless it is deemed an emergency.

Rules for adding items to the agenda:

In order to have an item to be considered the following will be required.

1. Title and description of item
2. Reason for item
3. Description of benefit to citizens of Grantville.
4. Resources required
 - a. Human capital
 - b. Cost of initial project
 - c. Need for ongoing cost, both human and monetary
 - d. Proposal on where the cost comes from in the budget
 - e. Impact to future budget and taxes
5. Time frame for delivery of project

This packet must be sent to the City manager and Mayor in order to be considered. The project will then be assessed and either added or not.

ARTICLE II. - CITY COUNCIL

Sec. 2-23. - Meetings.

The second Monday night of each month shall be designated as a work session, and the fourth Monday night shall be designated as a regular city council meeting during which ordinances and resolutions may be passed and all other the business of the mayor and council may be carried out. Said meetings shall be held at 6:30 p.m. in the council chambers. If a work session or regular scheduled meeting falls on a holiday, or it is determined that the time for the meeting is inappropriate, city council shall set an alternate and time for each meeting.

(Ord. No. 02-2010, § 2, 3-22-2010; Ord. No. 2018-06, § 1, 10-8-2018)

Sec. 2-24. - Rules for regularly scheduled council meetings.

The following rules are designed to promote a fair and open process for the city government:

- (1) All rules and procedures will be posted in the council chambers.
- (2) All persons addressing the council (except at the public comment section of the agenda) must request to be placed on the agenda and must make this request to the city clerk's office by no later than 12:00 noon of the Wednesday prior to a Monday meeting date of the city council. Those persons making such request will be placed on the agenda so as to allow their comments to be made before the council considers any old or new business on the agenda.
- (3) A time restraint of three minutes is placed on each instance with each instance limited to one issue. Piggyback speakers will not be allowed under the three-minute, one-issue rule.
- (4)

Every speaker will advise the council on the issue furnished for agenda purposes. Every speaker will be respectfully heard by the council without public display of approval or disapproval from the audience.

- (5) While everyone has the right to disagree, members of the audience that are continually disruptive to and disrespectful of the purpose of the meeting, participants in the meeting, and each other are politely and respectfully urged to refrain from their actions or shall vacate the meeting.
- (6) Councilmembers must yield the floor to the councilmember speaking.
- (7) All second readings will be placed under one motion.
- (8) The chairperson will have the prerogative to recognize any councilmember wishing to bring an issue, not on the agenda, to the attention of the council.
- (9) The mayor, as presiding officer of the council, may impose time limits and any procedures deemed necessary for the effective operation of the council.
- (10) Persons who are not on the agenda wishing to address the council shall do so during the public comment sections of the agenda. There shall be two public comment sections at each regular meeting of the council. The first public comment section shall occur at the beginning of each regular meeting regarding items that are on the agenda. The second public comment section will occur prior to adjournment regarding items that are not on the agenda.
- (11) A maximum of ten speakers, five in the first public comment section and five in the second section, shall be allowed to address the council at each regular meeting. Prior to speaking, each speaker must complete a public comment form and submit it to the city clerk. Forms are available near the entrance to the meeting room and will be accepted on a first come basis. No prior reservations will be taken for these slots.

- (12) All persons shall address the council in the following manner:
 - (a) State his/her name and address;
 - (b) The speaker shall be required to state:
 - i. Whether he/she is speaking for himself/herself or for another;
 - ii. If he/she represents an organization or represents a policy established by an organization or governing body and whether he/she is being compensated by the person(s) for whom he/she speaks;
 - iii. Whether he/she or any member of his/her immediate family has a personal interest in the pending matter.
- (13) All remarks shall be directed to the council as a body and addressed through the mayor. Remarks shall not be made to a particular councilmember.
- (14) Questions form councilmembers may be asked for clarification. However, no person shall be allowed to enter into any discussion, either directly or through a member of the council, without permission of the mayor.

Audience Participation Form

Date: _____

Welcome to the meeting of the Grantville City Council. The following rules are designed to promote a fair and open process for the administration of the City of Grantville, Government.

1. Council Room demonstrations are not permitted.

2. Anyone desiring to address the Council should fill out this form and place it in the "Completed Forms" Box. The Chairperson will recognize you at the appropriate time.

3. The Mayor as presiding officer of the Council may impose time limits and any procedures deemed necessary for the effective operation of the Council.

Your presence is appreciated!

Name _____

Address

Phone _____

Please Check The Appropriate Box

I wish to address the Council on the following issue:

<input type="checkbox"/>	I do not wish to address the Council, but I would like to register the following opinion:

_____ Signature	_____ Printed Name
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(Prior Code, § 2.04.015; Ord. No. 687, 1-12-1998; Ord. No. 2019-01, § 1, 2-25-2019; Ord. No. 2019-12, § 1, 12-16-2019; Ord. No. 2020-01, § 1, 3-23-2020)

Secs. 2-25—2-51. - Reserved.

ORDINANCE NO. 13

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF GRANTVILLE, GEORGIA AMENDING THE ZONING ORDINANCE OF THE CITY OF GRANTVILLE TO MAKE THE FOLLOWING TEXT AMENDMENTS TO THE ORDINANCE AMEND ARTICLE 4 ZONING DISTRICTS BY ADDING HISTORIC MILL VILLAGE (HMV); AND FOR OTHER PURPOSES

WHEREAS, the Mayor and Council of the City of Grantville have determined that it is in the best interest of the City to amend the Zoning Ordinance of the City of Grantville;

The Mayor and Council of the City of Grantville, Georgia hereby ordain as follows:

Section 1.

Article 4. Zoning Districts and Boundaries is amended as follows:

A. Section 4.1 is amended by adding the following district:

HMV Historic Mill Village

B. Section 4.1 is amended by adding the following subsections:

4.1-12 *Historic Mill Village (HMV)* The purpose of this district is to recognize the distinctive nature of the City's historic Mill Village area and to encourage residential development that is consistent with the area, including accommodating higher density single family residences of approximately eight (8) units per acre.

Section 2.

All ordinances or parts of ordinances in conflict with this ordinance are repealed.

First Reading: 4/24/2023

SO ORDAINED in lawfully assembled open session this ____ day of _____, 2012.

MAYOR

Attest: _____
Clerk

CITY OF GRANTVILLE, GEORGIA

RESOLUTION NO. 2023-07

A RESOLUTION REAFFIRMING THE MAYOR & CITY COUNCIL OF THE CITY OF GRANTVILLE'S PLEDGE TO SUBSCRIBE TO THE FIVE PRINCIPLES OF ETHICS OF THE GEORGIA MUNICIPAL ASSOCIATION CITY OF ETHICS PROGRAM

WHEREAS the Board of Directors of the Georgia Municipal Association has established a Certified City of Ethics program; and,

WHEREAS the City of Grantville, wishes to be recertified as Certified City of Ethics under the GMA Program; and,

WHEREAS part of the recertification process requires the Mayor and Council to re-adopt the ethics principles approved by the GMA Board;

NOW THEREFORE IT BE RESOLVED by the governing authority of the City of Grantville, Georgia, that as a group and as individuals, the governing authority reaffirms its pledge to subscribe to the following ethics principles and pledges to conduct its affairs accordingly:

- *Serve Others, Not Ourselves
- *Use Resources With Efficiency and Economy
- *Treat All People Fairly
- * Use The Power of Our Position For The Well Being Of Our Constituents
- *Create An Environment Of History, Openness And Integrity

RESOLVED this _____ day _____, 2023.

Mayor

Councilmember

Councilmember

Councilmember

Councilmember

ATTEST: City Clerk

THE CITY OF GRANTVILLE, GEORGIA

RESOLUTION NO. 2023-08
BEFORE THE CITY COUNCIL

**A RESOLUTION APPROVING AND ADOPTING THE 2023 CITY OF GRANTVILLE
PERSONNEL POLICIES ATTACHED HERETO AS EXHIBIT A AND
INCORPORATED HEREIN AS FULLY AS IF SET FORTH VERBATIM**

WHEREAS, the Employee Handbook for the City of Grantville adopted in January 1999 and later updated is outdated and does not comport with the City's current employment practices, best practices and employment law.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Grantville, that the Schedule of Fees for City Services listed in Exhibit A attached hereto and incorporated herein as if set forth verbatim are approved and adopted for the City of Grantville.

This Resolution is passed this _____ day of _____, 2023.

Richard Proctor, Mayor

ATTEST:

Roberta Higgins, City Clerk

THE CITY OF GRANTVILLE, GEORGIA

RESOLUTION NO. 2023-09

A RESOLUTION TO ACCEPT THE AUDITED FINANCIAL STATEMENTS & SUPPLEMENTAL INFORMATION _SEPTEMBER 30, 2022 FOR THE CITY OF GRANTVILLE

WHEREAS, The City engaged the services of Gerald G. Pentecost, Jr. CPA to perform an audit of the financial statements of the governmental activities, the businesstype activities and each major ftnd, and the aggregate remaining fund information of the City of Grantville, Georgia as of and for the year ended September 30, 2022 ; and

WHEREAS, the audit of these statements and funds and the schedule of findings and responses has been completed and presented to the City Council for acceptance;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Grantville, Georgia, and it is hereby resolved as follows:

The Audited Financial Statements and Supplemental Information — September 30, 2022 for the City of Grantville is hereby accepted and will be forwarded to all other appropriate agencies.

IT IS SO RESOLVED this 24th day of April, 2023.

MAYOR: _____

ATTEST: _____

City clerk

GGPCPA

Gerald G. Pentecost, Jr., CPA
116 Church Street, Suite 1
Rainbow City, Alabama 35906
(256)459-4310
Fax (866)268-3816

March 24, 2023

City Council
City of Grantville, Georgia
123 Lagrange Street
Grantville, Georgia 30660

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Grantville, Georgia for the year ended September 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 19, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Grantville, Georgia are described in Note 1 to the financial statements. During the year ending September 30, 2022, the City implemented new accounting policies for leasing arrangements. These changes are spelled out along with the effects on prior periods in Note 1, section P. The City also implemented new accounting policies for pensions along with the entry into the Georgia Municipal Employees Benefit System. Those policies are spelled out in Note 1, section O. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

- We proposed adjustments in connection with the net pension liability and pension expenses required to be reported under GASB 68. These adjustments resulted in an increase in net pension liability of \$ 512,376, an increase in deferred outflows related to pensions of \$ 150,016, and an increase in pension expense of \$ 362,360.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 24, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to The City of Grantville Georgia's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as The City of Grantville, Georgia's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the General Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual, Drug Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual, Federal Seized Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual, Court Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual, ARP Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual, Schedule of Changes in Net Pension Liability, and the Schedule of Employer Contributions which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Schedule of Expenditures of Special Purpose Local Option Sales Tax, which accompany the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the City Council and management of The City of Grantville, Georgia, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Gerald G. Pentecost, Jr., CPA

City of Grantville

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City of Grantville
CORRECTIVE ACTION PLAN
FYE September 30, 2022

a. **2022-001 Segregation of Duties**

1. City of Grantville concurs that segregation of duties within the Financial Administration Department requires attention to ensure basic internal control in transaction processing, record keeping, reconciliation, and custody of assets.
2. The City, however, is handicapped by its small size and lack of financial resources limiting the number of department employees to address the issue.
3. A City of Grantville Financial Policies & Procedures Manual is under development and upon adoption by the City Council will be implemented within the Financial Administration Department.
4. The City has recently approved a headcount increase and hired a new staff member (customer service clerk) along with restructuring the duties of department employees.
5. Also, the City continues to contract with an independent CPA firm to assist department staff and provide an additional level of internal control on a myriad of daily/weekly/monthly financial duties, including revenue receipting, timely reconciliation of City bank accounts, and periodic financial reporting.
6. Management will continue to review departmental policies and procedures and wherever appropriate will implement changes to ensure segregation of duties.

Submitted this 30th day of March, 2023


Richard Proctor
Mayor

City of Grantville

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Grantville, GA 30220

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City of Grantville
CORRECTIVE ACTION PLAN
FYE September 30, 2022

- b. **2022-002 Excess of Actual Expenditures Versus Appropriations – General Fund**
1. City of Grantville was overspent in three General Fund Departments: Legislature, Health & Welfare, and Recreation.
 2. To prevent overspending in the future, the City will take more aggressive steps to review **spending by department at monthly and quarterly checkpoints during the fiscal year.**
 3. When spending trends indicate the possibility of being overbudget at fiscal year-end, budget amendments will be initiated and submitted to the City Council for approval.

Submitted this 30th day of March, 2023



Richard Proctor
Mayor

CITY OF GRANTVILLE, GEORGIA
AUDITED FINANCIAL STATEMENTS
AND
SUPPLEMENTAL INFORMATION
SEPTEMBER 30, 2022

GERALD G. PENTECOST, JR., CPA



CITY OF GRANTVILLE, GEORGIA

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FINANCIAL SECTION



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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

To the City Council
Grantville, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Grantville, Georgia, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Grantville, Georgia, as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual on page 45, the Special Revenue Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual on page 46 through 49, the Schedule of Changes in Net Pension Liability on page 51, and the Schedule of Employer Contributions on page 52 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Grantville, Georgia's basic financial statements. The introductory section, and the Schedule of Expenditures of Special Purpose Local Option Sales Tax required by the Official Code of Georgia 48-8-121 on page 50 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditures of Special Purpose Local Option Sales Tax on page 50 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Special Purpose Local Option Sales Tax is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 24, 2023 on our consideration of the City of Grantville, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 City of Grantville, Georgia's internal control over financial reporting and compliance.



Gadsden, Alabama
March 24, 2023

CITY OF GRANTVILLE, GEORGIA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 3,020,036	\$ 3,564,341	\$ 6,584,377
Investments	174,416	-	174,416
Taxes receivable, net of allowances	647,055	-	647,055
Accounts receivable, net of allowances	92,349	424,768	517,117
Due from other governments	24,228	-	24,228
Due from other funds	8,257	325	8,582
Prepaid assets	141,275	21,757	163,032
Restricted cash	-	333,787	333,787
Restricted investments	947,091	728,750	1,675,841
Capital assets:			
Non-depreciable	153,038	58,494	211,532
Depreciable, net of accumulated depreciation	<u>5,177,583</u>	<u>8,569,674</u>	<u>13,747,257</u>
Total Assets	10,385,328	13,701,896	24,087,224
Deferred Outflows			
Pension Related	<u>105,197</u>	<u>44,819</u>	<u>\$ 150,016</u>
Total Assets and Deferred Outflows	<u>\$ 10,490,525</u>	<u>\$ 13,746,715</u>	<u>\$ 24,237,240</u>
LIABILITIES			
Accounts payable	\$ 62,707	\$ 143,115	\$ 205,822
Accrued liabilities	124,964	15,678	140,642
Due to other funds	8,532	-	8,532
Customer deposits payable	-	249,901	249,901
Compensated absences, due within one year	46,618	1,021	47,639
Operating Lease Liability	349,830	-	349,830
Net Pension Liability	359,295	153,081	512,376
Notes payable, due within one year	-	93,797	93,797
Notes payable, due in more than one year	-	251,190	251,190
Bonds payable, due within one year	-	22,354	22,354
Bonds payable, due in more than one year	-	324,841	324,841
Total Liabilities	951,946	1,254,978	2,206,924
NET POSITION			
Net investment in capital assets	5,330,621	7,935,986	13,266,607
Restricted for:			
Public safety	650,426	-	650,426
Capital projects	2,431,664	-	2,431,664
Public works	-	986,236	986,236
Debt Service	-	76,301	76,301
Unrestricted	<u>1,125,868</u>	<u>3,493,214</u>	<u>4,619,082</u>
Total Net Position	<u>9,538,579</u>	<u>12,491,737</u>	<u>22,030,316</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 10,490,525</u>	<u>\$ 13,746,715</u>	<u>\$ 24,237,240</u>

See Notes to Financial Statements

CITY OF GRANTVILLE, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Functions	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General government	\$ 593,894	\$ 202,135	\$ 126,726	\$ 241,847	\$ (23,186)	\$ -	\$ (23,186)
Judicial	223,474	359,646	-	-	136,172	-	136,172
Public safety	1,907,614	113,099	-	89,424	(1,705,091)	-	(1,705,091)
Public works	728,300	-	-	1,076,240	347,940	-	347,940
Health and welfare	344,993	-	169,802	-	(175,191)	-	(175,191)
Culture and recreation	223,073	-	-	89,424	(133,649)	-	(133,649)
Housing and development	<u>31,577</u>	-	-	-	<u>(31,577)</u>	-	<u>(31,577)</u>
Total Governmental Activities	4,052,925	674,880	296,528	\$ 1,496,935	(1,584,582)	-	(1,584,582)
Business-type Activities:							
Water and sewer	1,409,879	1,041,421	-	-	-	(368,458)	(368,458)
Electric	1,515,606	1,575,106	-	-	-	59,500	59,500
Gas	512,224	511,187	-	-	-	(1,037)	(1,037)
Solid waste	<u>240,330</u>	<u>224,073</u>	-	-	-	<u>(16,257)</u>	<u>(16,257)</u>
Total Business-type Activities	3,678,039	3,351,787	-	-	-	(326,252)	(326,252)
Total Primary Government	\$ 7,730,964	\$ 4,026,667	\$ 296,528	\$ 1,496,935	(1,584,582)	(326,252)	(1,910,834)
General Revenues:							
Property taxes					732,728	-	732,728
Sales taxes					1,066,360	-	1,066,360
Franchise taxes					50,104	-	50,104
Insurance premium taxes					253,468	-	253,468
Other taxes					72,644	-	72,644
Gain on sale of assets					6,520	-	6,520
Other					196,908	-	196,908
Unrestricted investment earnings					14,420	56,307	70,727
Transfers					<u>(316,243)</u>	<u>316,243</u>	<u>-</u>
Total General Revenues and Transfers					2,082,909	366,550	2,449,459
Change in Net Position					498,327	40,298	538,625
Net Position, Beginning					9,023,259	12,451,439	21,474,698
Cumulative Effect of Change in Accounting Principle (See Note 1(P))					16,993	-	16,993
Net Position, Ending					\$ 9,538,579	\$ 12,491,737	\$ 22,030,316

See Notes to Financial Statements

CITY OF GRANTVILLE, GEORGIA
BALANCE SHEETS - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	General Fund	2013 SPLOST Fund	2019 SPLOST Fund	Drug Fund	Federal Seized Fund	Court Fund	ARP Fund	Total Governmental Funds
ASSETS								
Cash and cash equivalents	912,720	57,522	527,529	59,572	78,888	530,789	853,016	3,020,036
Investments	174,416	-	-	-	-	-	-	174,416
Taxes receivable	647,055	-	-	-	-	-	-	647,055
Accounts Receivable	25,054	-	67,295	-	-	-	-	92,349
Due from other governments	24,228	-	-	-	-	-	-	24,228
Due from other funds	8,257	-	-	-	-	-	-	8,257
Prepaid expenses	136,941	-	-	-	-	4,334	-	141,275
Restricted cash and investments	-	-	947,091	-	-	-	-	947,091
Total Assets	1,928,671	57,522	1,541,915	59,572	78,888	535,123	853,016	5,054,707
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	26,240	11,418	9,341	3,305	-	12,373	-	62,707
Due to other funds	5,620	-	-	2,942	-	-	-	8,532
Accrued liabilities	124,731	-	-	-	-	233	-	124,964
Total Liabilities	156,591	11,418	9,341	6,247	-	12,606	-	196,203
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenues - property taxes	551,796	-	-	-	-	-	-	551,796
Total deferred inflows of resources	551,796	-	-	-	-	-	-	551,796
FUND BALANCES								
Nonspendable								
Prepays	136,941	-	-	-	-	4,334	-	141,275
Restricted for:								
Public safety	-	-	-	53,355	78,888	518,183	-	650,426
Capital projects	-	46,074	1,532,574	-	-	-	853,016	2,431,664
Unassigned	1,093,343	-	-	-	-	-	-	1,093,343
Total Fund Balances	1,230,284	46,074	1,532,574	53,355	78,888	522,517	853,016	4,305,706
Total Liabilities, deferred inflows of resources, and Fund Balances	\$ 1,928,671	\$ 57,522	\$ 1,541,915	\$ 59,572	\$ 78,888	\$ 535,123	\$ 853,016	\$ 5,054,707

See Notes to Financial Statements

**CITY OF GRANTVILLE, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEETS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

Total fund balances of governmental funds \$ 4,306,708

Total net position reported for governmental activities in the Statement of Net Position is different because:

Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:

Governmental capital assets	12,006,744	
Less: Accumulated depreciation	<u>(6,676,123)</u>	
Total Capital Assets		5,330,621

Long-term assets (receivables) are not available to pay current period expenditures and; therefore, are unavailable in the funds		551,796
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Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities both current and long-term are reported in the statement of net position.

Compensated absences	(46,618)	
Operating lease liability	(349,830)	
Net pension liability and deferred outflows not reported in the funds	(254,098)	
		<u>(650,546)</u>

Net position of governmental activities **\$ 9,538,579**

CITY OF GRANTVILLE, GEORGIA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General Fund	2013 SPLOST Fund	2019 SPLOST Fund	Drug Fund	Federal Seized Fund	Court Fund	ARP Fund	Total Governmental Funds
REVENUES:								
Taxes	\$ 2,142,276	-	-	-	-	-	-	\$ 2,142,276
Licenses and permits	184,513	-	-	-	-	-	-	184,513
Intergovernmental	271,896	-	809,828	-	-	-	629,418	1,711,142
Fines and forfeitures	-	-	-	34,212	78,887	359,646	-	472,745
Charges for services	17,622	-	-	-	-	-	-	17,622
Interest	14,411	10	3,552	8	1	-	51	18,033
Contributions	10,620	-	68,088	-	-	-	-	78,708
Other	198,908	-	-	-	-	-	-	198,908
Total Revenues	2,838,246	10	881,468	34,220	78,888	359,646	629,469	4,821,947
EXPENDITURES:								
Current								
General government	313,821	-	123,415	-	-	-	118,106	555,442
Judicial	-	-	-	-	-	206,900	-	206,900
Public safety	1,648,201	48,193	20,595	67,139	-	-	-	1,776,128
Public works	312,067	72,083	146,113	-	-	-	177,385	708,488
Health and welfare	312,779	-	-	-	-	-	-	312,779
Recreation	87,281	19,712	93,391	-	-	-	-	200,384
Housing and development	31,577	-	-	-	-	-	-	31,577
Total Expenditures	2,705,856	132,788	383,514	67,139	-	206,900	293,501	3,789,898
Excess Revenues Over (Under) Expenditures	132,390	(132,778)	497,954	(32,919)	78,888	152,746	335,968	1,032,249
Other Financing Sources (Uses):								
Proceeds from sale of capital assets	41,059	-	-	-	-	-	-	41,059
Operating Lease Liability	46,701	-	-	-	-	-	-	46,701
Transfers in	300	-	-	-	-	8,190	-	8,490
Transfers out	(227,773)	-	-	-	-	-	-	(227,773)
Total Other Financing Sources (Uses)	(139,713)	-	-	-	-	8,190	-	(131,523)
Change in Fund Balance	(7,323)	(132,778)	487,954	(32,919)	78,888	160,936	335,968	900,726
Fund Balance, Beginning	1,227,007	178,852	1,034,828	88,274	-	361,581	517,048	3,405,582
Fund Balance, Ending	\$ 1,220,284	\$ 46,074	\$ 1,532,574	\$ 55,355	\$ 78,888	\$ 522,517	\$ 853,016	\$ 4,306,708

See Notes to Financial Statements

**CITY OF GRANTVILLE, 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 SEPTEMBER 30, 2022**

Net change in fund balances total governmental funds \$ 900,726

The change in net position reported for governmental activities in the Statement of Activities is different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets are capitalized and depreciated over their estimated useful lives.

Expenditures for capital assets	259,276	
Less: current year depreciation	<u>(459,620)</u>	(200,344)

Governmental funds report proceeds from sales of capital assets as other financing uses. However, in the Statement of Activities, the associated undepreciated costs of the assets sold are deducted against the proceeds and a gain or loss is recorded. (34,539)

Revenues in the statement of activities that do not provide current financial resources are not in the governmental funds because they are not financial resources. 33,028

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 the governmental funds.

Change in compensated absences	(17,320)	
Change in operating lease liability	117,575	
Change in net pension liability and deferred outflows	(254,098)	

Operating lease liabilities arising from leasing arrangements in the current period are recorded as other financing sources in the governmental funds but are liabilities in the statement of net position (46,701)

Change in net position of governmental activities **\$ 498,327**

CITY OF GRANTVILLE, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2022

Business-type Activities - Enterprise Funds

	Water and Sewer Fund	Electric Fund	Gas Fund	Non-major Enterprise Solid Waste Fund	Total
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 700,533	\$ 1,698,843	\$ 1,086,647	\$ 78,318	\$ 3,564,341
Accounts receivable, net of allowances	101,745	289,167	10,761	23,095	424,768
Due from Other Funds	195	65	65	-	325
Prepaid assets	11,483	5,075	5,199	-	21,757
	<u>813,956</u>	<u>1,993,150</u>	<u>1,102,672</u>	<u>101,413</u>	<u>4,011,191</u>
Restricted Assets					
Restricted cash	76,301	39,571	217,915	-	333,787
Restricted investments	-	728,750	-	-	728,750
	<u>76,301</u>	<u>768,321</u>	<u>217,915</u>	<u>-</u>	<u>1,062,537</u>
Total Current Assets	890,257	2,761,471	1,320,587	101,413	5,073,728
Capital assets					
Non-depreciable	45,211	12,703	580	-	58,494
Depreciable, net of accumulated depreciation	6,848,320	655,451	1,065,903	-	8,569,674
Total Non-current Assets	<u>6,893,531</u>	<u>668,154</u>	<u>1,066,483</u>	<u>-</u>	<u>8,628,168</u>
Total Assets	7,783,788	3,429,625	2,387,070	101,413	13,701,896
Deferred Outflows					
Pension Related	22,219	12,231	10,369	-	44,819
	<u>22,219</u>	<u>12,231</u>	<u>10,369</u>	<u>-</u>	<u>44,819</u>
Total Assets and Deferred Outflows	<u>\$ 7,806,007</u>	<u>\$ 3,441,856</u>	<u>\$ 2,397,439</u>	<u>\$ 101,413</u>	<u>\$ 13,746,715</u>
LIABILITIES					
Current Liabilities					
Accounts payable	\$ 31,831	\$ 59,861	\$ 18,843	\$ 32,580	\$ 143,115
Accrued liabilities	2,187	11,969	1,484	38	15,678
Customer deposits payable	71,021	109,780	69,100	-	249,901
Compensated absences, due within one year	1,021	-	-	-	1,021
Notes payable, due within one year	93,797	-	-	-	93,797
Bonds payable, due within one year	22,354	-	-	-	22,354
Total Current Liabilities	<u>222,211</u>	<u>181,610</u>	<u>89,427</u>	<u>32,618</u>	<u>525,866</u>
Noncurrent Liabilities					
Net Pension Liability	75,890	41,774	35,417	-	153,081
Notes payable, due in more than one year	251,190	-	-	-	251,190
Bonds payable, due in more than one year	324,841	-	-	-	324,841
Total Noncurrent Liabilities	<u>651,921</u>	<u>41,774</u>	<u>35,417</u>	<u>-</u>	<u>729,112</u>
Total Liabilities	874,132	223,384	124,844	32,618	1,254,978
NET POSITION					
Net investment in capital assets	6,201,349	668,154	1,066,483	-	7,935,986
Restricted for Public Works	-	768,321	217,915	-	986,236
Restricted for Debt Service	76,301	-	-	-	76,301
Unrestricted	654,225	1,781,997	988,197	68,795	3,493,214
Total Net Position	<u>6,931,875</u>	<u>3,218,472</u>	<u>2,272,595</u>	<u>68,795</u>	<u>12,491,737</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 7,806,007</u>	<u>\$ 3,441,856</u>	<u>\$ 2,397,439</u>	<u>\$ 101,413</u>	<u>\$ 13,746,715</u>

CITY OF GRANTVILLE, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Business-type Activities - Enterprise Funds

	Water and Sewer Fund	Electric Fund	Gas Fund	Non-major Enterprise Solid Waste Fund	Totals
OPERATING REVENUE					
Charges for sales and services	\$ 1,041,421	\$ 1,575,106	\$ 511,187	\$ 224,073	\$ 3,351,787
Total Revenues	<u>1,041,421</u>	<u>1,575,106</u>	<u>511,187</u>	<u>224,073</u>	<u>3,351,787</u>
OPERATING EXPENSES					
Costs of sales and services	224,932	1,079,272	227,416	222,234	1,753,854
General operating costs	884,615	323,788	238,705	18,096	1,465,204
Depreciation	275,436	112,546	46,103	-	434,085
Total Operating Expenses	<u>1,384,983</u>	<u>1,515,606</u>	<u>512,224</u>	<u>240,330</u>	<u>3,653,143</u>
Operating Income (Loss)	(343,562)	59,500	(1,037)	(16,257)	(301,356)
NON-OPERATING INCOME (EXPENSES)					
Interest income	22	4	22	-	48
Interest expense	(24,896)	-	-	-	(24,896)
Investment income (loss)	-	35,325	20,934	-	56,259
Total Non-Operating Income (Expenses)	<u>(24,874)</u>	<u>35,329</u>	<u>20,956</u>	<u>-</u>	<u>31,411</u>
Capital Contributions	90,960	-	-	-	90,960
Transfers in	256,117	42,170	25,766	1,312	325,365
Transfers out	(106,082)	-	-	-	(106,082)
	<u>240,995</u>	<u>42,170</u>	<u>25,766</u>	<u>1,312</u>	<u>310,243</u>
Change in Net Position	(127,441)	136,999	45,685	(14,945)	40,298
Total Net Position, Beginning	<u>7,059,316</u>	<u>3,081,473</u>	<u>2,226,910</u>	<u>83,740</u>	<u>12,451,439</u>
Total Net Position, Ending	<u>\$ 6,931,875</u>	<u>\$ 3,218,472</u>	<u>\$ 2,272,595</u>	<u>\$ 68,795</u>	<u>\$ 12,491,737</u>

See Notes to Financial Statements

**CITY OF GRANTVILLE, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Business-type Activities - Enterprise Funds

	Water and Sewer Fund	Electric Fund	Gas Fund	Non-major Enterprise Solid Waste Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 1,064,136	\$ 1,519,283	\$ 526,989	\$ 226,765	\$ 3,337,173
Payments to suppliers	(899,771)	(1,242,469)	(327,598)	(206,867)	(2,676,705)
Payments to employees	<u>(203,436)</u>	<u>(134,902)</u>	<u>(115,382)</u>	<u>(17,147)</u>	<u>(470,867)</u>
Net cash provided by (used in) operating activities	(39,071)	141,912	84,009	2,751	189,601
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Transfers in from other funds	256,117	42,170	25,766	1,312	325,365
Transfer out to other funds	<u>(106,082)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(106,082)</u>
Net cash provided by (used in) non-capital financing activities	150,035	42,170	25,766	1,312	219,283
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Principal payments on notes payable	(90,302)	-	-	-	(90,302)
Principal payments on bonds payable	(21,774)	-	-	-	(21,774)
Interest paid	<u>(25,206)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,206)</u>
Net cash used in capital and related financing	(137,282)	-	-	-	(137,282)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	<u>22</u>	<u>35,329</u>	<u>20,956</u>	<u>-</u>	<u>56,307</u>
Net cash provided by (used in) investing activities	22	35,329	20,956	-	56,307
Net Increase (Decrease) in cash	(26,296)	219,411	130,731	4,063	327,909
Cash, Beginning	<u>803,130</u>	<u>2,247,753</u>	<u>1,173,831</u>	<u>74,255</u>	<u>4,298,969</u>
Cash, Ending	<u>\$ 776,834</u>	<u>\$ 2,467,164</u>	<u>\$ 1,304,562</u>	<u>\$ 78,318</u>	<u>\$ 4,626,878</u>
Classified as:					
Cash	\$ 700,533	\$ 1,698,843	\$ 1,086,647	\$ 78,318	\$ 3,564,341
Restricted cash and investments	<u>76,301</u>	<u>768,321</u>	<u>217,915</u>	<u>-</u>	<u>1,062,537</u>
Total	<u>\$ 776,834</u>	<u>\$ 2,467,164</u>	<u>\$ 1,304,562</u>	<u>\$ 78,318</u>	<u>\$ 4,626,878</u>
CASH FLOWS PROVIDED BY (USED IN) OPERATING ACTIVITIES					
Operating income (loss)	\$ (343,562)	\$ 59,500	\$ (1,037)	\$ (16,257)	\$ (301,356)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	275,436	112,546	46,103	-	434,085
Change in assets and liabilities:					
Decrease (increase) in accounts receivable	22,115	(54,730)	13,503	2,692	(16,420)
(Increase) decrease in prepaid items	(1,488)	5,884	271	-	4,667
(Increase) decrease in deferred outflows	(22,219)	(12,231)	(10,369)	-	(44,819)
Increase (decrease) in accounts payable	(34,438)	(5,447)	1,584	16,678	(21,623)
Increase (decrease) in accrued liabilities	(5,657)	(2,399)	(2,014)	(302)	(10,372)
Increase (decrease) in customer deposits payable	600	(700)	2,300	-	2,200
Increase (decrease) in compensated absences payable	(5,748)	(2,285)	(1,749)	(60)	(9,842)
Increase (decrease) in net pension liability	<u>75,890</u>	<u>41,774</u>	<u>35,417</u>	<u>-</u>	<u>153,081</u>
Net cash provided by (used in) operating activities	<u>\$ (39,071)</u>	<u>\$ 141,912</u>	<u>\$ 84,009</u>	<u>\$ 2,751</u>	<u>\$ 189,601</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION					
Non-Cash Investing Activities					
Reassessing of Capital Assets Purchased by Governmental Funds Transferred to Enterprise Funds	90,960	-	-	-	90,960

CITY OF GRANTVILLE, GEORGIA
 STATEMENT OF FIDUCIARY NET POSITION
 SEPTEMBER 30, 2022

		<u>Private-Purpose Trust</u>
	Assets	
Cash		<u>\$ 5,715</u>
Total Assets		<u>\$ 5,715</u>
	Liabilities	
Due to other funds		<u>\$ 50</u>
Total Liabilities		<u>\$ 50</u>
	Net Position	
Held in trust for other purposes		<u>5,665</u>
Total Net Position		<u>\$ 5,665</u>
Total Net Position and Liabilities		<u>\$ 5,715</u>

CITY OF GRANTVILLE, GEORGIA
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Private-Purpose Trust
Additions:	
Other sources	461
Total Additions	461
Deductions:	
Cemetery services	-
Total Deductions	-
Change in Net Position	461
Net position, Beginning	5,204
Net position, Ending	\$ 5,665

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Grantville, Georgia (the "City") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting Entity

Incorporated in 1852, under the laws of the State of Georgia, the City of Grantville is governed by a five member Mayor/Council form of government. The Mayor and Council are elected to four-year terms. The Mayor and the other four Council members serve on a part-time basis. The Mayor and Council appoint a city manager to handle the daily operations of the City.

The City's major operations include public safety, public works, culture and recreation, housing and development, utility services and general administrative services.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The statement of net position will include non-current assets, deferred inflows of resources, and non-current liabilities. In addition, the government-wide statement of activities reflects depreciation expense on the City's capital assets.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not considered program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, licenses, intergovernmental grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

In accordance with GASB Statement No. 33, "Accounting and Financial Reporting for Non-exchange Transactions," the corresponding assets (receivables) in non-exchange transactions are recognized in the period in which the underlying exchange occurs, when an enforceable legal claim has arisen, when all eligibility requirements have been met, or when resources are received, depending on the revenue source.

The City reports the following major governmental funds:

The **General Fund** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**C. Measurement Focus, Basis of Accounting, and Basis of Presentation
(Continued)**

The **2013 SPLOST Fund** is used to account for the one percent Special Purpose Local Option Tax (SPLOST) funds collected as part of the referendum adopted in 2012. The funds are used for specific capital projects as approved by voter referendum.

The **2019 SPLOST Fund** is used to account for the one percent Special Purpose Local Option Tax (SPLOST) funds collected as part of the referendum adopted in 2019. The funds are used for specific capital projects as approved by voter referendum.

The **Drug Fund** accounts for revenue from seizures and forfeitures which are legally restricted to expenditures for law enforcement services.

The **Federal Seized Fund** accounts for revenue from seizures and forfeitures in conjunction with federal agencies which are legally restricted to expenditures for law enforcement services.

The **American Rescue Plan Fund (ARP Fund)** accounts for revenue received from the State of Georgia American Rescue Plan funds restricted for expenditures incurred as a result of the COVID-19 Pandemic.

The **Court Fund** is used to account for all operations of the court including fines and other fees for violations of city ordinances.

The City reports the following major enterprise funds:

The **Water and Sewer Fund** is used to account for all operations relating to activities conducted in the operation of a municipal water supply and wastewater treatment system.

The **Electric Fund** is used to account for all operations related to providing electrical utilities to citizens of the City.

The **Gas Fund** is used to account for all operations related to providing natural gas utilities to citizens of the City.

The City reports the following fiduciary funds:

The **fiduciary fund** accounts for funds collected and expended on the cemetery.

CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

The City also reports the following non-major fund type:

The *enterprise fund* is used to account for the charges and expenses incurred in providing garbage services to the city. The City has a service contract in place with a third party to provide the collection and disposal of solid waste.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges for goods and services provided. Operating expenses of the enterprise funds include the cost of these goods and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Budgets

An annual appropriated budget is adopted for the General Fund, the Drug Fund, the Federal Seized Fund, the ARP Fund, and the Court Fund. A project-length budget is adopted for the 2013 and 2019 SPLOST Funds. Budgets are adopted on a modified accrual basis, which is consistent with generally accepted accounting principles for governmental funds. All appropriations lapse at fiscal year end. The City does not use encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation.

CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Deposits and Investments

Georgia statutes authorize the City to invest in the following: (1) obligations of Georgia or any other state; (2) obligations of the United States; (3) obligations fully insured or guaranteed by the United States government or one of its agencies; (4) obligations of any corporation of the United States government; (5) prime bankers' acceptances; (6) the State of Georgia local government investment pool; (7) repurchase agreements; and (8) obligations of any other political subdivisions of the State of Georgia. Any investment or deposit in excess of the federal depository insured amounts must be collateralized by an equivalent amount of State or U.S. obligations. For purposes of the statement of cash flows, all highly liquid investments with an original maturity of less than 90 days are considered to be cash equivalents. Investments are reported at fair value as determined by quoted market prices.

F. Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year as well as all other outstanding balances between funds is reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, represent long-term borrowing arrangements with established repayment schedules, and are offset by a fund balance account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

G. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Payments made to vendors for services that will benefit periods beyond September 30, 2022, are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are reported on the consumption basis of accounting.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Capital Assets

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and intangible assets are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. In accordance with GASB 34, infrastructure assets acquired prior to October 1, 2003 have not been capitalized.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets of the City are depreciated using the straight line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Land Improvements	15 to 30
Buildings	25 to 70
Vehicles	5 to 8
Equipment	5 to 10
Water distribution system	15 to 75
Sewerage treatment plant	40 to 70
Gas distribution system	25 to 50
Electricity distribution system	25 to 50
General infrastructure	50

I. Restricted Assets

Restricted assets in the enterprise funds include amounts for customer utility deposits, funds established for debt service for revenue bonds, and amounts related to the Municipal Electric Authority of Georgia (MEAG) trust accounts.

CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for non-vesting accumulated rights to receive sick pay benefits since the City does not have a policy to pay any amounts when employees separate from service with the City. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

K. Deferred Outflows / Inflows of Resources

The City implemented GASB Statements No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and No. 65, *Items Previously Reported as Assets and Liabilities*, as of October 1, 2012. These standards establish accounting and financial reporting for deferred outflows / inflows of resources and the concept of net position as the residual of all other elements presented in a statement of financial position.

In addition to liabilities, the statement of financial position 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 position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types of items that qualify for reporting in this category.

The governmental funds report unavailable revenues from property taxes and intergovernmental revenues as these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available. Additionally, the governmental funds balance sheet and will report unearned property tax revenues as a deferred inflow of resources as the amount represents resources associated with an imposed non-exchange revenue transaction received or reported as a receivable before the period for which the property taxes were levied. These revenues will be recognized as an inflow of resources in the period for which they were levied.

CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Long-Term Obligations

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, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures or expenses.

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, deferred inflows of resources, and liabilities 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 City is bound to honor constraints on the specific purpose for which amounts in those funds can be spent.

Fund balances are classified as follows:

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

Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by a resolution of the City Council. Only the City Council may modify or rescind the commitment through a formal voting resolution.

CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Fund Equity (Continued)

Assigned – Fund balances are reported as assigned when amounts are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. The Council has not currently designated the authority to make assignments, and retains the authority with the Council.

Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the General Fund. The City, by resolution, has created a minimum fund balance policy to be no less than 30 to 55 days or 9% to 15% of the next fiscal year's budgeted expenditures, in order to maintain adequate reserves to cover unforeseen emergencies and/or revenue shortfalls.

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

Net Position – Net position represent the difference between assets, deferred inflows of resources, and liabilities in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the City has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net positions is reported as unrestricted. The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available. Restrictions on the government-wide statement of net position represent amounts segregated to meet debt covenants and State laws.

N. Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets, deferred inflows of resources, and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures/expenses during the period. Actual results could differ from those estimates.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. 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 City of Grantville, Georgia Retirement Plan (GRP) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by GRP. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

P. Change in Accounting Principle and Restatement

For 2022, the City implemented Governmental Accounting Standards Board (GASB) Statement 87, *Leases*

GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the City's 2022 financial statements and had an effect on the beginning net position of the government wide financial statements for governmental activities.

The implementation of GASB Statement No. 87 had the following effect on net position as reported September 30, 2021:

	<u>Governmental Activities</u>
Net position September 30, 2021	\$ 9,023,259
Net book value leased assets	437,696
Operating lease liability (net of amortization)	<u>(420,703)</u>
Cumulative effect of change in accounting principle	<u>16,993</u>
Restated net position September 30, 2021	<u>\$ 9,040,252</u>

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

**NOTE 2. RECONCILIATION OF GOVERNMENT -WIDE FINANCIAL STATEMENTS
AND FUND FINANCIAL STATEMENTS**

a. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government -wide Statement of Net Position

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.” The details of this (\$650,546) difference are as follows:

Compensated absences	\$	(46,618)
Operating lease liability		(349,830)
Net pension liability and deferred outflows not reported in the funds		<u>(254,098)</u>
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	\$	<u><u>(650,546)</u></u>

b. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense.” The details of this (\$200,344) difference are as follows:

Capital outlay	\$	259,276
Depreciation expense		<u>(459,620)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	\$	<u><u>(200,344)</u></u>

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 3. LEGAL COMPLIANCE - BUDGETS

The City of Grantville, Georgia employs the following procedures in establishing its annual budget:

1. Prior to October 1, the City Manager prepares a proposed budget for the fiscal year commencing October 1. The proposed budget is submitted to the Mayor and City Council. The operating budget includes proposed expenditures and the means for financing them.
2. The City Council holds a public hearing on the budget of the City of Grantville, Georgia.
3. The budget is then revised and adopted or amended by the City Council at a subsequent regular meeting in the year to which it applies.
4. The adopted budget may be revised during the year only by formal action of the City Council in a regular meeting and no increase shall be made therein without provision also being made for financing same, for anything above the legal level of budgetary control, which is the department level. The final budget amounts shown in these financial statements reflect amendments approved by the City Council.

The General fund had excess of actual expenditures over appropriations for the year ended September 30, 2022 as follows:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
General Government			
Legislative	\$ 65,097	\$ 66,770	\$ (1,673)
Health and Welfare	291,634	312,779	(21,145)
Recreation	84,658	87,281	(2,623)

The Drug Fund had no excess of actual expenditures over appropriations as follows for the year ended September 30, 2022:

The Federal Seized Fund had no excess of actual expenditures over appropriations as follows for the year ended September 30, 2022:

The ARP Fund had no excess of actual expenditures over appropriations as follows for the year ended September 30, 2022:

The Court fund had no excess of actual expenditures over appropriations for the year ended September 30, 2022,

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 4. DEPOSITS AND INVESTMENTS

Total deposits and investments as of September 30, 2022 are summarized as follows:

Amounts as presented on the entity wide statement of net position:	
Cash and cash equivalents	\$ 6,584,377
Investments	174,416
Restricted cash and cash equivalents	342,878
Restricted investments	1,666,750
Total	<u>\$ 8,768,421</u>
Cash deposited with financial institutions	\$ 6,927,255
Certificates of deposit	1,112,416
Municipal Competitive Trust	728,750
	<u>\$ 8,768,421</u>

Credit Risk. State statutes authorize the City 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.

At September 30, 2022, the City had the following investments:

Investment	Maturities (in years)	Fair Value
Certificate of deposit	1 year	\$ 374,416
Certificate of deposit	3 years	738,000
Municipal Competitive Trust	Less than 1 year	350,898
Municipal Competitive Trust	1-5 years	377,852
Total		<u>\$ 1,841,166</u>

The investments above are not rated by a national rating organization.

Interest Rate Risk: The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 4. DEPOSITS AND INVESTMENTS (CONTINUED)

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 and City policy, require all deposits and investments (other than Federal or State governmental instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of September 30, 2022, the City's deposits are insured or collateralized as required by State law.

NOTE 5. RECEIVABLES

Property taxes are levied on property values assessed as of January 1. The City contracts with Coweta County to bill and collect their property taxes. The taxes are levied by October 21 based on the assessed value of property as listed on the previous January 1 and are due on December 20 of each year.

Property taxes are recorded as receivables and deferred revenues when assessed. Revenues are recognized when available.

Receivables at September 30, 2022, for the City's individual major funds and non-major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>2019 SPLOST</u>	<u>Water & Sewer</u>	<u>Electric</u>	<u>Gas</u>	<u>Nonmajor Solid Waste</u>
Receivables:						
Taxes	647,055	-	-	-	-	-
Accounts	25,054	-	107,863	308,097	19,079	25,728
Other Governments	24,228	67,295	-	-	-	-
Less Allowance for uncollectible	-	-	(6,118)	(18,930)	(8,318)	(2,633)
Net Total Receivable	696,337	67,295	101,745	289,167	10,761	23,095

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 6. CAPITAL ASSETS

Primary Government

Capital asset activity for the fiscal year ended September 30, 2022 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Ending Balance</u>
Governmental activities					
Capital assets, not being depreciated					
Construction in progress	19,990	-	-	-	19,990
Land	<u>133,048</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>133,048</u>
Total	153,038	-	-	-	153,038
Capital assets, being depreciated					
Land Improvements	237,906	-	-	-	237,906
Buildings and Improvements	2,744,676	50,206	-	-	2,794,882
Vehicles	954,685	-	(82,201)	-	872,484
Machinery and equipment	1,009,054	162,369	-	-	1,171,423
Infrastructure	6,243,803	-	-	-	6,243,803
Intangible right of use assets	<u>486,508</u>	<u>46,701</u>	<u>-</u>	<u>-</u>	<u>533,209</u>
Total	11,676,632	259,276	(82,201)	-	11,853,707
Less accumulated depreciation for:					
Land Improvements	(118,603)	(8,737)	-	-	(127,340)
Buildings and Improvements	(1,123,088)	(62,244)	-	-	(1,185,332)
Vehicles	(647,192)	(92,871)	47,662	-	(692,401)
Machinery and equipment	(735,337)	(81,216)	-	-	(816,553)
Infrastructure	(3,591,134)	(133,639)	-	-	(3,724,773)
Intangible right of use assets	<u>(48,812)</u>	<u>(80,913)</u>	<u>-</u>	<u>-</u>	<u>(129,725)</u>
Total	(6,264,166)	(459,620)	47,662	-	(6,676,124)
Total capital assets, being depreciated, net	<u>5,412,466</u>	<u>(200,344)</u>	<u>(34,539)</u>	<u>-</u>	<u>5,177,583</u>
Governmental activities capital assets, net	<u>5,565,504</u>	<u>(200,344)</u>	<u>(34,539)</u>	<u>-</u>	<u>5,330,621</u>

CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 6. CAPITAL ASSETS (CONTINUED)

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases/ Transfers</u>	<u>Ending Balance</u>
Business-type activities				
Capital assets, not being depreciated				
Land	\$ 58,494	\$ -	\$ -	\$ 58,494
Construction in Process	101,675	-	(101,675)	-
Total	<u>160,169</u>	<u>-</u>	<u>(101,675)</u>	<u>58,494</u>
Capital assets, being depreciated				
Building and improvements	2,014,224	-	-	2,014,224
Vehicles	484,581	-	-	484,581
Machinery & equipment	619,542	7,498	-	627,040
Infrastructure	15,543,344	83,462	101,675	15,728,481
Total	<u>18,661,691</u>	<u>90,960</u>	<u>101,675</u>	<u>18,854,326</u>
Less accumulated depreciation for:				
Building and improvements	(732,511)	(45,744)	-	(778,255)
Vehicles	(353,729)	(37,603)	-	(391,332)
Machinery & equipment	(503,760)	(41,773)	-	(545,533)
Infrastructure	(8,260,567)	(308,965)	-	(8,569,532)
Total	<u>(9,850,567)</u>	<u>(434,085)</u>	<u>-</u>	<u>(10,284,652)</u>
Total capital assets being depreciated, net	<u>8,811,124</u>	<u>(343,125)</u>	<u>101,675</u>	<u>8,569,674</u>
Business-type activities capital assets, net	<u>\$ 8,971,293</u>	<u>\$ (343,125)</u>	<u>\$ -</u>	<u>\$ 8,628,168</u>

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

Governmental activities:	
General government	\$ 22,222
Public safety	212,515
Public works	181,443
Health and welfare	2,039
Culture and recreation	41,401
Total depreciation expense - governmental activities	<u>\$ 459,620</u>
Business-type activities:	
Water & sewer	\$ 275,436
Gas	46,103
Electric	112,546
Total depreciation expense - business-type activities	<u>\$ 434,085</u>

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 7. LONG-TERM DEBT

Primary Government

Long-term liability activity for the year ended September 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Compensated absences	\$ 29,299	\$ 46,618	\$ (29,299)	\$ 46,618	\$ 46,618
Operating lease liability	420,704	46,701	(117,575)	349,830	131,835
Net Pension Liability	-	359,295	-	356,295	-
Governmental activities Long-term liabilities	<u>\$ 450,003</u>	<u>\$ 452,614</u>	<u>\$ (146,874)</u>	<u>\$ 752,743</u>	<u>\$ 178,453</u>
Business-type activities:					
Revenue bonds payable	\$ 368,969	\$ -	\$ (21,774)	\$ 347,195	\$ 22,354
Note payable	435,289	-	(90,302)	344,987	93,797
Compensated absences	11,463	1,021	(11,463)	1,021	1,021
Net Pension Liability	-	153,081	-	153,081	-
Business-type activities Long-term liabilities	<u>\$ 815,721</u>	<u>\$ 154,102</u>	<u>\$ (123,539)</u>	<u>\$ 846,284</u>	<u>\$ 117,172</u>

For governmental funds, compensated absences and claims and judgements are liquidated by the General Fund.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 7. LONG-TERM DEBT (CONTINUED)

Revenue Bonds. In 2009, the City adopted a bond ordinance to borrow up to \$760,000 on Sewer System Revenue Bonds Series 2009. These funds are to be used for capital improvements to the sewer system and are secured by the net revenues of the City's water and sewer services. Bond terms call for an interest only payment one year from issue, with monthly payments of \$2,600 being made thereafter for 468 months, maturing in November 2035. The bonds will bear interest at 2.625% per annum.

The debt service to maturity on the Series 2009 revenue bonds is as follows:

Fiscal Year Ending September 30,	Series 2009		Total
	Principal	Interest	
2023	22,354	8,846	31,200
2024	22,948	8,252	31,200
2025	23,557	7,643	31,200
2026	24,183	7,017	31,200
2027	24,826	6,374	31,200
2028-2032	134,380	21,620	156,000
2033-2035	94,947	1,347	96,294
Total	<u>\$ 347,195</u>	<u>\$ 61,099</u>	<u>\$ 408,294</u>

Notes Payable. The City has also incurred debt to the Georgia Environmental Finance Authority for construction of various water and sewer system projects. The notes outstanding at September 30, 2022 are as follows:

<u>Interest Rate</u>	<u>Term</u>	<u>Due Date</u>	<u>Original Balance</u>	<u>Balance at September 30, 2022</u>
3.96%	20 years	2025	<u>\$1,460,761</u>	<u>\$344,987</u>
			<u>\$1,921,741</u>	<u>\$344,987</u>

During the fiscal year ending September 30, 2020, the City entered into a deferral agreement on these notes payable to aid with financial difficulties encountered during the Covid-19 pandemic. The agreement allowed for the deferral of interest and principal for 6 months with no additional interest charged on the balances. The term of the notes was extended 6 months at the end of the loan term.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 7. LONG-TERM DEBT (CONTINUED)

The City's notes payable debt service requirements to maturity are as follows:

Fiscal Year Ending September 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	93,797	12,285	106,082
2024	97,567	8,515	106,082
2025	101,489	4,593	106,082
2026	52,134	777	52,911
Total	<u>\$ 344,987</u>	<u>\$ 26,170</u>	<u>\$ 371,157</u>

NOTE 8. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The following is a summary of the inter-fund balances as of September 30, 2022:

	Due From Fund	Due To Fund
General Fund	\$ 8,257	\$ 5,620
Drug Fund	-	2,912
Total Governmental Funds	<u>8,257</u>	<u>8,532</u>
Water and Sewer	195	-
Electric Fund	65	-
Gas Fund	65	-
Total Proprietary Funds	<u>325</u>	<u>-</u>
Fiduciary Fund	-	50
Total Interfund Balances	<u>\$ 8,582</u>	<u>\$ 8,582</u>

The purpose of all other interfund balances was to temporarily record small accounts payable in the Enterprise Funds to the proper expense categories in the General Fund and Fiduciary Fund. The City will reimburse the Enterprise Funds in the subsequent period.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 8. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (Continued)

Transfers are used to (1) move unrestricted revenues from utility funds to the General Fund to supplement operations of the City, (2) move unrestricted revenues between the various utility funds for operational purposes, (3) to show the current year additions of capital assets to the business-type activities which were funded with current resources of the governmental activities of the City. The composition of inter-fund transfer balances at September 30, 2022 is as follows:

	Transfers Out	Transfers In
General Fund		
General Fund	\$ 227,773	\$ 300
Total General Fund	227,773	300
Special Revenue Fund		
2019 SPLOST Fund	90,960	-
Court Fund	-	8,190
Total Special Revenue Fund	90,960	8,190
Proprietary Funds		
Water and Sewer Fund	106,082	347,077
Electric Fund	-	42,170
Gas Fund	-	25,766
Solid Waste Fund	-	1,312
Total Proprietary Funds	106,082	416,325
Total Interfund Transfers	\$ 424,815	\$ 424,815

NOTE 9. DEFINED CONTRIBUTION PENSION PLAN

The City of Grantville's Internal Revenue Code Section 457 Plan (the "Plan") is a deferred compensation plan and qualifies as a defined contribution pension plan. The Plan is administered by VALIC for all full time employees. The Plan is funded through employee contributions. Plan provisions and contribution requirements are established and may be amended by the City Council. At September 30, 2022, there were 5 plan members. Beginning October 1, 2022, the City entered into the Georgia Municipal Employees Benefit System retirement plan (see Note 14) and discontinued use of this defined contribution plan.

Beginning in the year ended September 30, 2017, the City also maintained a Simplified Employer Pension (SEP) Plan. This plan was funded through contributions from the employer. Plan provisions and contribution requirements are established and may be amended by the City Council. Beginning October 1, 2022, the City entered into the Georgia Municipal Employees Benefit System retirement plan and discontinued use of this defined contribution plan. The City did not make any contributions to this plan during the fiscal year ended September 30, 2022. Elective deferrals from employees are not allowed under a SEP Plan.

CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 10. JOINT VENTURE

Under Georgia law, the City, in conjunction with the other municipalities and county governments in a thirteen county area, was a member in the Three Rivers Regional Development Center (RDC). As of July 1, 2009, the Three Rivers RDC was dissolved and merged into the Three Rivers Regional Commission. Membership in the Commission is required under the Official Code of Georgia Annotated (OCGA) Section 50-8-34. During the fiscal year ended September 30, 2022, the City paid \$2.733 in dues to the Commission. The governing Board of the Commission includes the chief elected official of each county and one municipality included in the Commission area. Member governments are liable for any debts or obligations incurred by the Commission. Separate financial statements may be obtained from the Three River Regional Commission, PO Box 1600, Franklin, Georgia 30217.

NOTE 11. LEASES

Lease agreements are summarized as follows:

<u>Description</u>	<u>Date</u>	<u>Payment Terms</u>	<u>Payment Amount</u>	<u>Interest Rate</u>	<u>Total</u>	<u>Balance</u>
					<u>Lease Liability</u>	<u>9/30/2022</u>
Ford F150	9/2/2020	4 Years	7,554	3.25%	28,262.0	14,589
Ford Police Utility	8/14/2020	4 Years	13,182	3.25%	49,381.0	24,462
Ford F150	8/27/2020	4 Years	7,831	3.25%	29,335.0	14,532
Ford F150	9/2/2020	4 Years	8,124	3.25%	30,434.0	15,711
Ford F250	2/9/2021	4 Years	7,941	3.25%	29,748.0	18,432
Dodge Charger Police	6/23/2021	4 Years	10,573	3.25%	39,608.0	27,778
Ford F150	2/16/2021	4 Years	7,056	3.25%	26,433.0	16,378
Dodge Charger Police	6/23/2021	4 Years	10,902	3.25%	40,840.0	28,642
Dodge Charger Police	6/23/2021	4 Years	10,902	3.25%	40,840.0	28,642
Dodge Charger Police	7/1/2021	4 Years	10,636	3.25%	39,845.0	28,752
Ford F150	2/16/2021	4 Years	7,081	3.25%	26,528.0	16,437
Ford F150	2/16/2021	4 Years	7,081	3.25%	26,528.0	16,437
Ford F150	2/16/2022	4 Years	7,081	3.25%	26,528.0	16,437
Ford Police Utility	6/23/2021	4 Years	12,013	3.25%	46,002.0	31,561
Dodge Charger Police	9/21/2022	4 Years	13,701	3.25%	46,701.0	46,701
Office Equipment	8/28/2020	5 Years	7,196	3.25%	7,196.0	4,339
						<u>349,830</u>

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 11. LEASES (Continued)

The City leases vehicles for its various activities from Enterprise Fleet Management. The interest rate used was the estimated incremental borrowing rate of the City of 3.25% since there was no an interest rate implicit in the leases. The City will not acquire the vehicles at the end of the lease period and there are no options to renew or extend the lease.

The City leases its copier equipment under an agreement that qualifies as an operating lease. The interest rate used was the estimated incremental borrowing rate of the City of 3.25% since there was no an interest rate implicit in the leases. The City will not acquire the equipment at the end of the lease period and there are no options to renew or extend the lease.

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending	<u>Principal</u>	<u>Interest</u>
<u>30-Sep</u>		
2023	131,511	11,378
2024	134,928	6,448
2025	69,693	2,343
2026	13,698	632
Total	<u>349,830</u>	<u>20,801</u>

NOTE 12. FIDUCIARY FUND

The Grantville Cemetery Trust:

The Grantville Cemetery Trust (the "Trust") is a fiduciary fund to the City of Grantville. The City Council voted to obligate 4/10 of one mil, with an annual maximum of \$5,000, to the maintenance of the cemetery. The Trust is a 501(c)(3) organization formed to maintain the City Cemetery. During the year ended September 30, 2018, the remaining member of the independent Board of Trustees turned the trust over to the City to be held in a separate restricted account for Capital Improvements to the Cemetery. The Trust's financial statements are included on pages 13 and 14 of these financial statements but are excluded from the government-wide statement of net position and statement of activities in accordance with GASB 34.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 13. RELATED ORGANIZATIONS

Housing Authority of the City of Grantville

The Housing Authority of the City of Grantville (the "Housing Authority") is a related organization to the City of Grantville. The City made no contributions to the Housing Authority during the fiscal year ended September 30, 2022. The City does not have the power to remove board members.

NOTE 14. PENSION PLAN

Plan Description

The City's defined benefit pension plan, City of Grantville Retirement Plan ("GRP"), provides retirement and death benefits to plan members and beneficiaries. GRP plan is affiliated with the Georgia Municipal Employees Benefit System ("GMEBS"), an agent multiple-employer pension plan administered by the Georgia Municipal Association. The Georgia Municipal Association assigns the authority to establish and amend the benefit provisions of the plans that participate in GMEBS to the respective employer entities; for GRP, that authority rests with the City of Grantville. The Georgia Municipal Association issues a publicly available financial report that includes financial statements and required supplementary information for GMEBS. That report may be obtained by written request to Georgia Municipal Association, 201 Pryor Street, SW, Atlanta, Georgia 30303.

Membership of the plan

Active plan members	<u>32</u>
Total	<u>32</u>

Funding Policy

GRP members are not required and do not contribute to GRP, GRP is a noncontributory plan. The City is required to contribute 100% of the amount necessary to fund GRP at an actuarially determined rate; the current rate is 6.97% of expected payroll. The contribution requirements of the City are established and may be amended by the GMEBS Board of Trustees.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 14. PENSION PLAN (Continued)

Plan Description (Continued)

Funding policy (Continued)

GRP is subject to minimum funding standards of the Georgia Public Retirement Systems standards Law. The GMEBS Board of Trustees has adopted an actuarial funding policy that requires a different funding level than the estimated minimum annual contribution to minimize fluctuations in annual contribution amounts and to accumulate sufficient funds to secure benefits under the plan. The funding policy for the plan is to contribute an amount equal to the recommended contribution each year. The recommended contribution is developed under the actuarial funding policy each year, and meets the applicable state funding standards. These contributions are determined under the entry age normal actuarial cost method and the asset valuation method for developing the actuarial value of assets. The amortization of the unfunded actuarial accrued liability is level dollar over 30 years for the initial unfunded accrued liability, 15 years for actuarial gains and losses, 10 years for temporary retirement incentive programs, 20 years for other changes to plan provisions, and 30 years for actuarial assumptions and cost methods. The total amortization must be within a corridor of the 10-year and the 30-year amortization of the unfunded/(surplus) actuarial accrued liability. In a year when the 10-year or 30-year corridor applies, the following year, the prior year bases are combined into one 10-year or 30-year base. These amortization periods, if applicable, are closed for this plan year.

Investment Data

The market value of assets is based on current values as of the three months preceding the valuation date (January 1, 2022) and is assumed to be current through that date. All asset data that was used in the actuarial valuation has been supplied by GMEBS. Net investment return is estimated at 7.375% on an on-going basis, based on long-term expected rate of return on pension plan investments. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. An inflation rate of 2.25% has been assumed. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of March 31, 2020, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	45%	6.41%
International equity	20%	6.96%
Domestic fixed income	20%	1.96%
Real estate	10%	4.76%
Global fixed income	5%	3.06%
Cash	<u>0%</u>	
Total	<u>100%</u>	

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 14. PENSION PLAN (Continued)

Net Pension Liability

The City has implemented the provisions of GASB Statement No. 68, Accounting and Financial Reporting for Pensions - an amendment of GASS Statement No. 27, as well as GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASS Statement No. 68, which significantly changed the City's accounting for pension amounts. The information disclosed below is presented in accordance with these standards.

The City's net pension liability was measured as of September 30, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2022 with update procedures performed by the actuary to roll forward to the total pension liability measured as of September 30, 2021.

Net pension liability is calculated as follows:

Total pension liability Fiduciary net position	\$ 2,500
Net pension liability	<u>514,876</u>
Fiduciary net position as a percentage of total pension liability	<u>.485%</u>

Total pension liability uses Entry Age Normal liabilities calculated using ages and service amounts as of January 1, 2021 are used to measure total pension liability as of September 30, 2021. The balances as of September 30, 2020 constitute measurements of the net pension liability for the fiscal year ending September 30, 2021.

Total pension liability uses Entry Age Normal liabilities calculated using ages and service amounts as of January 1, 2022 are used to measure total pension liability as of September 30, 2021. The balances as of September 30, 2021 constitute measurements of the net pension liability for the fiscal year ending September 30, 2022.

The mortality and economic actuarial assumptions used in the January 1, 2022 valuation were based on the results of an actuarial experience study for the period January 1, 2015 through June 30, 2019. Mortality rates were based on the sex-distinct Pri-2012 head count rated Healthy Mortality Table with rates multiplied by 1.25.

Assumptions on which the cost of GRP is calculated include investment return, mortality rates, retirement rates, disability rates, withdrawal rates and salary increase rates.

Total pension liability, fiduciary net position, and net pension liability are based on a September 30, 2021 measurement date which would make them applicable to the fiscal year beginning October 1, 2021 and ending September 30, 2022.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 14. PENSION PLAN (Continued)

Net Pension Liability (Continued)

Benefit Terms

The eligibility requirement is immediate for employees, officials and MLO's. Employees are vested after 5 years and officials, MLO's, and City manager are vested immediately. The type of benefit payment is a life annuity. Death benefits are actuarial reserve for full-time employees only. The benefit formula is 1.00% - 1.75% (table breakpoint). There are no automatic postemployment benefit changes due to COLAs. The Georgia Municipal Association has assigned the authority to the City to establish and amend the benefit provisions of the plan.

Actuarial Assumptions

The total pension liability in the January 1, 2021 actuarial valuation was based on the projected unit credit actuarial cost method and the asset valuation method for developing the actuarial value of assets. The actuarial assumptions included the following:

- | | |
|---------------------------------|--|
| • Rate of return on investments | 7.375% per year |
| • Projected salary increases | 2.25% per year plus age and service based on merit increases |
| • Inflation rate assumption | 2.25% |
| • Cost of living adjustments | 0.00% |

Changes in assumptions

There were no changes in assumptions in the last two fiscal years.

Benefit Changes

There were no changes in benefit provisions in the last two fiscal years.

Discount Rate

The discount rate used to measure the total pension liability was 7.375%. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the difference between actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the 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. There were no changes in the discount rate since the prior fiscal period.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 14. PENSION PLAN (Continued)

Net Pension Liability (Continued)

Changes in the Net Pension Liability of the City

The changes in the components of the net pension liability of the City for the year ended September 30, 2021, were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a-b)
Balances at 09/30/2020	\$ -	\$ -	\$ -
Changes for the year:			
Service cost	-	-	-
Interest	-	-	-
Changes of assumptions	-	-	-
Difference between expected and actual experience	-	-	-
Contributions - Employer	-	2,500	(2,500)
Contributions - Employee	-	-	-
Net investment income	-	-	-
Benefit payments, including refunds of employee contributions	-	-	-
Administrative expense	-	-	-
Other	514,876	-	514,876
Net Changes	514,876	2,500	512,376
Balances at 09/30/2021	514,876	\$ 2,500	\$ 512,376

The required schedule of changes in the City's net pension liability and related ratios immediately following the notes of 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 City, calculated using the discount rate of 7.375 percent, as well as, what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.375%) or 1 percentage point higher (8.375%) than the current rate:

	1% Decrease (6.375%)	Current Rate (7.375%)	1% Increase (8.375%)
Plan's net pension liability	\$ 593,930	\$ 512,376	\$ 445,809

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 14. PENSION PLAN (Continued)

Net Pension Liability (Continued)

Changes in the Net Pension Liability of the City

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 September 30, 2021 and the current sharing pattern of costs between employer and employee.

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended September 30, 2022, the City recognized pension expense of \$514,876. At September 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pension of the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	-
Employer contributions subsequent to the measurement date		
measurement date	150,016	-
Total	\$ 150,016	\$ -

Amounts reported as deferred outflows of resources and deferred inflows of resources to pensions will be recognized in pension expense as follows:

Year Ended October 31	
2023	\$ 150,016
2024	-
2025	-
2026	-
2027	-
Thereafter	-

CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 15. RISK MANAGEMENT

The City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has joined together with other municipalities in the State as part of the Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund and the Georgia Municipal Association Group Self-Insurance Workers' Compensation Fund, public entity risk pools currently operating as common risk management and insurance programs for member local governments.

As part of these risk pools, the City is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The City is also to allow the pool's agents and attorneys to represent the City in investigation, settlement discussions and all levels of litigation arising out of any claim made against the City within the scope of loss protection furnished by the funds.

The funds are 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 funds are to pay all cost 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.

Settled claims have not exceeded the coverage in the past three years.

The City carries commercial insurance for other risks of losses. For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage in the current or prior year.

NOTE 16. COMMITMENTS AND CONTINGENCIES

Litigation:

The City is named as 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 City operations. The outcome of these legal actions cannot be ascertained at this time. There are no liabilities recorded in the statement of net position.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 16. COMMITMENTS AND CONTINGENCIES (Continued)

Grant Contingencies:

The City 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, management of the City believes such disallowances, if any, will not be significant.

Agreements with the Municipal Electric Authority of Georgia:

The Municipal Electric Authority of Georgia (MEAG) is a public corporation and an instrumentality of the State of Georgia created to supply electricity to local government electric distribution systems. As provided by State law, MEAG establishes rates and charges so as to produce revenues sufficient to cover its costs, including debt service, but it may not operate any of its projects for profit unless any such profits inure to the benefit of the public.

Agreements with the Municipal Gas Authority of Georgia:

The City has also entered into a contract for wholesale natural gas purchases with the Municipal Gas Authority of Georgia (MGAG) that requires the City to purchase all of its natural gas from MGAG. The gas supply contract with MGAG authorizes MGAG to establish rates and charges so as to produce revenues sufficient to cover its operating costs and retire its bonds issued to acquire long-term gas supplies for sale to its members, including the City. In the event that revenues are insufficient to cover all costs and retire the bonds issued by MGAG, the City is obligated to pay its "obligation share" of the costs of the gas supply and related services MGAG provides to the City, which costs includes amounts equal to principal and interest on MGAG's bonds. These obligations, which extend through the year 2022, are general obligations of the City to which the City's full faith, credit and taxing powers are pledged. The City's obligation to MGAG for gas supply costs are based on MGAG's costs to provide such supply, including bonds issued to purchase long-term rights to bulk supply. Payments to MGAG are made monthly based on actual usage. The total payments under these contracts amounted to \$227,416 in 2022.

At September 30, 2022, the outstanding debt of MGAG was approximately \$171 million. The City's guarantee varies by individual projects undertaken by MGAG and totals \$102,691 at September 30, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF GRANTVILLE, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GENERAL FUND BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance
REVENUES:				
Taxes	\$ 1,810,065	\$ 1,810,065	\$ 2,142,276	\$ 332,211
Licenses and permits	145,550	145,550	184,513	38,963
Charges for services	23,170	23,170	17,622	(5,548)
Intergovernmental	206,978	216,978	271,896	54,918
Interest	10,000	10,000	14,411	4,411
Contributions	11,000	11,000	10,620	(380)
Other revenues	195,824	195,824	196,908	1,084
Total Revenue	<u>2,402,587</u>	<u>2,412,587</u>	<u>2,838,246</u>	<u>425,659</u>
EXPENDITURES:				
General government:				
Legislative	65,097	65,097	66,770	(1,673)
Executive	10,888	10,888	8,635	2,253
Finance	292,386	282,386	238,516	43,870
Total general government	<u>368,371</u>	<u>358,371</u>	<u>313,921</u>	<u>44,450</u>
Public safety:				
Police	1,405,375	1,415,375	1,331,982	83,393
Fire	226,737	226,737	205,495	21,242
Animal control	122,751	112,751	110,724	2,027
Total public safety	<u>1,754,863</u>	<u>1,754,863</u>	<u>1,648,201</u>	<u>106,662</u>
Public works:				
Highways and streets	227,358	237,358	226,335	11,023
Cemetery	25,000	25,000	19,800	5,200
Street lights	70,000	70,000	65,962	4,038
Total public works	<u>322,358</u>	<u>332,358</u>	<u>312,097</u>	<u>20,261</u>
Health and welfare	281,634	291,634	312,779	(21,145)
Recreation	84,658	84,658	87,281	(2,623)
Housing and development	55,000	55,000	31,577	23,423
Total Expenditures	<u>2,866,884</u>	<u>2,876,884</u>	<u>2,705,856</u>	<u>171,028</u>
Excess Revenues				
Over (Under) Expenditures	(464,297)	(464,297)	132,390	596,687
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	3,100	3,100	41,059	47,259
Transfer in	461,197	461,197	335,013	(126,184)
Transfers out	-	-	(227,773)	(227,773)
Total Other Financing Sources (Uses)	<u>464,297</u>	<u>464,297</u>	<u>148,299</u>	<u>(306,698)</u>
Net Changes in Fund Balances			280,689	289,989
Beginning Fund Balance	<u>1,227,607</u>	<u>1,227,607</u>	<u>1,227,607</u>	
Ending Fund Balance	<u>\$ 1,227,607</u>	<u>\$ 1,227,607</u>	<u>\$ 1,508,296</u>	<u>\$ 289,989</u>

CITY OF GRANTVILLE, GEORGIA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 DRUG FUND BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance
REVENUES:				
Fines and forfeitures	250,000	250,000	34,212	(215,788)
Interest	-	-	8	8
Total Revenues	<u>250,000</u>	<u>250,000</u>	<u>34,220</u>	<u>(215,780)</u>
EXPENDITURES:				
Public safety:				
Police	<u>250,000</u>	<u>250,000</u>	<u>67,139</u>	<u>182,861</u>
Total public safety	<u>250,000</u>	<u>250,000</u>	<u>67,139</u>	<u>182,861</u>
Excess Revenues				
Over (Under) Expenditures	-	-	(32,919)	(32,919)
OTHER FINANCING SOURCES (USES)				
Transfer in	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	-	-	(32,919)	(32,919)
Beginning Fund Balance	<u>86,274</u>	<u>86,274</u>	<u>86,274</u>	<u>-</u>
Ending Fund Balance	<u>\$ 86,274</u>	<u>\$ 86,274</u>	<u>\$ 53,355</u>	<u>\$ (32,919)</u>

CITY OF GRANTVILLE, GEORGIA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 FEDERAL SEIZED FUND BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance
REVENUES:				
Fines and forfeitures	250,000	250,000	78,887	(171,113)
Interest	-	-	1	1
Total Revenues	<u>250,000</u>	<u>250,000</u>	<u>78,888</u>	<u>(171,112)</u>
EXPENDITURES:				
Public safety:				
Police	<u>250,000</u>	<u>250,000</u>	-	250,000
Total public safety	<u>250,000</u>	<u>250,000</u>	-	250,000
Excess Revenues Over (Under) Expenditures	-	-	78,888	78,888
OTHER FINANCING SOURCES (USES)				
Transfer in	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	78,888	78,888
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,888</u>	<u>\$ 78,888</u>

CITY OF GRANTVILLE, GEORGIA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 COURT FUND BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance
REVENUES:				
Fines and forfeitures	395,000	395,000	359,646	(35,354)
EXPENDITURES:				
Public safety:				
Judicial	395,000	395,000	206,900	188,100
Total public safety	<u>395,000</u>	<u>395,000</u>	<u>206,900</u>	<u>188,100</u>
Excess Revenues				
Over (Under) Expenditures	-	-	152,746	152,746
OTHER FINANCING SOURCES (USES)				
Transfer out	-	-	-	-
Transfer in	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	-	-	152,746	152,746
Beginning Fund Balance	<u>361,581</u>	<u>361,581</u>	<u>361,581</u>	-
Ending Fund Balance	<u>\$ 361,581</u>	<u>\$ 361,581</u>	<u>\$ 514,327</u>	<u>\$ 152,746</u>

CITY OF GRANTVILLE, GEORGIA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 AMERICAN RESCUE PLAN FUND BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance
REVENUES:				
Fines and forfeitures	1,038,453	1,038,453	629,418	(409,035)
Interest	-	-	51	51
Total Revenues	<u>1,038,453</u>	<u>1,038,453</u>	<u>629,469</u>	<u>(408,984)</u>
EXPENDITURES:				
Public safety:				
Police	1,038,453	1,038,453	293,501	744,952
Total public safety	<u>1,038,453</u>	<u>1,038,453</u>	<u>293,501</u>	<u>744,952</u>
Excess Revenues Over (Under) Expenditures	-	-	335,968	335,968
OTHER FINANCING SOURCES (USES)				
Transfer in	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	-	-	335,968	335,968
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>517,048</u>	<u>(517,048)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 853,016</u>	<u>\$ 853,016</u>

CITY OF GRANTVILLE, GEORGIA
 SCHEDULE OF EXPENDITURES OF
 SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	ESTIMATED COST		EXPENDITURES			PERCENTAGE OF COMPLETION
	ORIGINAL	CURRENT	PRIOR	CURRENT	TOTAL	
2013 SPLOST						
Road and sidewalk construction	1,118,520	943,165	877,986	32,070	910,056	96.49
Utility capital expansion	674,360	943,165	877,939	40,812	918,751	97.41
City hall	444,540	396,404	396,404	-	396,404	100.00
Recreation and culture	386,800	491,528	471,816	19,712	491,528	100.00
Public safety	243,780	259,261	219,067	40,194	259,261	100.00
	<u>2,868,000</u>	<u>3,033,523</u>	<u>2,843,212</u>	<u>132,788</u>	<u>2,976,000</u>	
2019 SPLOST						
Road and sidewalk construction	1,109,082	1,112,768	267,812	73,550	341,362	30.68
Utility capital expansion	376,810	378,061	208,312	72,664	280,876	74.29
City hall	338,360	338,485	156,264	48,081	204,345	60.19
Recreation and culture	338,360	339,485	8,527	-	8,527	2.51
Public safety	338,360	339,485	107	34,397	34,504	10.16
Historic Preservation	288,375	289,334	9,990	-	9,990	3.45
Downtown Revitalization	288,375	289,334	-	154,922	154,922	53.54
	<u>3,077,722</u>	<u>3,087,952</u>	<u>651,012</u>	<u>383,514</u>	<u>1,034,526</u>	
TOTALS	<u>\$ 5,945,722</u>	<u>\$ 6,121,475</u>	<u>\$ 3,494,224</u>	<u>\$ 516,302</u>	<u>\$ 4,010,526</u>	

CITY OF GRANTVILLE, GEORGIA
 SCHEDULE OF CHANGES IN NET PENSION LIABILITY
 LAST TEN FISCAL YEARS ENDING
 SEPTEMBER 30, 2021

The effective date of the plan was October 1, 2021 so no historical data exists prior to that date

	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability							
Service Cost	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Changes on benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	-	-	-	-	-	-	-
Changes of assumption	-	-	-	-	-	-	-
Benefit payments, including refunds of employee contributions	-	-	-	-	-	-	-
Other	514,876	-	-	-	-	-	-
Net change in total pension liability	514,876	-	-	-	-	-	-
Total Pension Liability - beginning	-	-	-	-	-	-	-
Total Pension Liability - ending (a)	514,876	-	-	-	-	-	-
Plan fiduciary net position							
Contributions - employer	2,500	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-	-
Benefit payments, including refunds of employee contributions	-	-	-	-	-	-	-
Transfers among employers	-	-	-	-	-	-	-
Net change in plan fiduciary net position	2,500	-	-	-	-	-	-
Plan net position - beginning	-	-	-	-	-	-	-
Plan net position - ending (b)	2,500	-	-	-	-	-	-
Net Pension Liability (a)-(b)	512,376	-	-	-	-	-	-
Plan fiduciary net position as a percentage of the total pension liability	0.49%	-	-	-	-	-	-
Covered employee payroll	1,372,017	-	-	-	-	-	-
Net pension liability (asset) as a percentage of covered employee payroll	37.34%	-	-	-	-	-	-

CITY OF GRANTVILLE, GEORGIA
 SCHEDULE OF EMPLOYER CONTRIBUTIONS
 LAST TEN FISCAL YEARS ENDING
 SEPTEMBER 30, 2022

The effective date of the plan was October 1, 2021 so no historical data exists prior to that date

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contributions	150,038	-	-	-	-	-	-	-	-	-
Contributions in relation to the actuarially determined contributions	150,038	-	-	-	-	-	-	-	-	-
Contribution deficiency (increase)	-	-	-	-	-	-	-	-	-	-
Covered employee payroll	1,372,617	-	-	-	-	-	-	-	-	-
Contributions as a percentage of covered employee payroll	10.93%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

NOTES TO SCHEDULE

The actuarially determined contribution rate was determined as of January 1, 2021, with an interest adjustment to the fiscal year.

Contributions for the fiscal year September 30, 2022 were based on the September 30, 2021 actuarial valuation.

Methods and assumptions used to determine contribution rates for the period October 1, 2021 through September 30, 2022:

Actuarial Cost Method	Entry Age Normal
Amortization method	Closed level dollar for remaining unfunded liability
Remaining amortization period	30 years
Asset valuation method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds is less than the market value at the end of year. The actuarial value is adjusted, if necessary, to be within 20% of market value.
Cost of Living Adjustments	1.700%
Salary Increases	2.25% per year plus service based merit increases
Investment rate of return	7.375%, net of pension plan investment expense, including inflation

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

To the City Council
City of Grantville, 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, each major fund, and the aggregate remaining fund information of the City of Grantville, Georgia, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Grantville, Georgia's basic financial statements and have issued our report thereon dated March 24, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Grantville, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Grantville, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Grantville, Georgia's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency 2022-001 described in the accompanying schedule of findings and responses to be a material weakness.

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. The results of our tests disclosed no weaknesses in internal control that we consider to be significant deficiencies.

Compliance and Other Matters

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

City of Grantville, Georgia's Response to Findings

City of Grantville, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. City of Grantville, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results 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.



Gadsden, Alabama

March 24, 2023

CITY OF GRANTVILLE, GEORGIA

SCHEDULE OF FINDINGS AND REPOSSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

SECTION 1
SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued	Unmodified	
Internal control over financial reporting		
Material weaknesses identified?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Significant deficiencies identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Noncompliance material to the financial statements noted	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Federal Awards

There was not an audit of major federal award programs for the fiscal year ended September 30, 2022 due to the total federal amount expended being less than \$750,000

CITY OF GRANTVILLE, GEORGIA

SCHEDULE OF FINDINGS AND REPOSSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

SECTION 2

FINANCIAL STATEMENT FINDINGS AND REPOSSES

2022-001 Segregation of Duties

Criteria: A basic internal control over financial reporting is the segregation of duties of transaction processing, record keeping, reconciliation, and custody of assets.

Condition : This is an inherent limitation for entities that are small in size and thus, have limited staff to perform designated functions.

Context/Cause : During our audit, we noted that duties were not segregated in a number of areas where small adjustments to the policies of the City could help to further facilitate this important control. These areas include cash disbursements, bank reconciliation, customer billing, cash receipts and collections, and approval of journal entries.

Effects : Lack of segregation of duties and a corresponding lack of monitoring and oversight increases exposure to misappropriation of assets and errors in financial reporting.

Recommendation ; We recommend that management continue to evaluate the procedures and policies used in the accounting area and continue to segregate duties where possible. Additional oversight, monitoring, and approval will be necessary in areas where duties cannot be segregated at an optimal level due to limitations in staff size.

Auditee's Response; Management has incorporated an external accountant with 20+ years of experience into the daily, weekly, and monthly accounting processes of the City and will continue to explore areas where duties can be segregated.

A RESOLUTION 2023-10

BE IT RESOLVED by the Mayor and City Council of the City of Grantville
that Richard Proctor is hereby appointed to serve as this City's voting delegate on
the Municipal Gas Authority of Georgia's Election Committee, with authority to cast all votes to
which this City is entitled. Casey Evans is appointed as alternate voting
delegate.

This 24 day of April, 2023.

CITY OF Grantville, GA

Mayor

Councilmember

Councilmember

ATTEST:

City Clerk

[SEAL]

TO: Municipal Gas Authority of Georgia Members
FROM: Bill Hatcher, Election Committee Chairman
DATE: March 20, 2023
RE: Initial Notice - 2023 Municipal Gas Authority of Georgia Annual Election

This is the initial notice that the 2023 Gas Authority Annual Election will be held on **Friday, May 5, 2023 at 10:30 a.m.** in conjunction with the Gas Authority 2023 Annual Membership Meeting in the Ballroom at The King & Prince Beach and Golf Resort - St. Simons Island, Georgia. Member voting delegates that are unable to attend the in-person meeting will have the opportunity to participate remotely, with details to follow.

Three board terms are expiring at the Annual Membership Meeting, positions currently held by Buddy Duke, Chuck Shaheen and Ken Usry.

If your delegate or alternate has changed from those named on the attached list, or if no delegate or alternate is listed for your City, a certified copy of a resolution naming a delegate and an alternate should be delivered, on or before **Tuesday, May 2, 2023**, to the following address:

Peter K. Floyd, Esq.
Alston & Bird LLP
One Atlantic Center
1201 West Peachtree Street
Atlanta, Georgia 30309-3424
Peter.floyd@alston.com

A sample resolution is attached for your convenience. Please check the attached delegate list to verify that your City's voting delegate and alternate are current.

The statute provides that nominations are taken live at the Election Committee meeting. If you would like to nominate a person to one of the open positions, please have your delegate or alternate participate in the meeting prepared to do so. You are also welcome to contact other Election Committee members (other Members' voting delegates) to advise them of your planned nominations in advance of the election.

As you know, we need 67% of the weighted vote for a quorum. Please be sure that your delegate **will participate at the meeting**. And, please remember that each delegate may represent only one city. Therefore, each city must appoint a separate delegate to the Election Committee.

Also, attached is a list showing the distribution of votes for your information along with a form to be completed by each Member indicating its intent to send a delegate to the Election to help us with planning the meeting and gathering a quorum. Please contact Peter Floyd at (404) 881-7810 or peter.floyd@alston.com or me at (912) 764-3525 with any questions.

cc: Mr. Arthur C. Corbin and Gas Authority Board Members

MEMBERS
MUNICIPAL GAS AUTHORITY
MEMBERSHIP ELECTION COMMITTEE
(Last Revised March 13, 2023)

MEMBER SYSTEM	ELECTION COMMITTEE REPRESENTATIVE	ELECTION COMMITTEE ALTERNATE
Adairsville	Steve Smith	Caleb Martin
Adel	Luther L. Duke III	John H. Flythe
Albany	Jim Deal	Ryshari Burley
Americus	David Wooden	Darrell King
Andersonville		
Ashburn	Joseph Adam Lavender	Demario Byrd
Bainbridge	Chris Hobby	Bo Ladner
Blakely	Danny Thomas Tye	Melinda Crook
Bowman	Roberta Rice	Loyd Ivester
Buford	Phillip Beard	Bryan Kerlin & Daren Perkins
Byron	Michael L. Chidester	Tiffany Bibb
Cairo	Rod Prince	Chris Addleton
Camilla	Steve Sykes	Mike Atkinson
Claxton	Terry Branch	Diane Parker
Cochran	Gary Ates	Jimmy Jones
Colquitt	Cory J. Thomas	Craig Tully
Commerce	Keith Burchett	James Wascher
Covington	Mike Jewell	John King
Dawson	William Tracy Hester	Joseph Carter
Decatur County	Alan Thomas	Pete Stephens
Doerun	Eddie Harp	Mike Blair
Donalsonville	Steven W. Hicks	Ronald Johnson
Douglas	Tony Paulk	Michael Hudson
Dublin	Matthew Bradshaw	Joshua W. Powell and Joshua E. Kight
Eatonton	Gary M. Sanders	Alvin Butts
Edison	Walt Pierce	Reeves Lane
Elberton	R. Daniel Graves	Lanier Dunn
Fitzgerald	Jeff Lewis	Robert Levenson
Fort Valley ⁱ	Chairman (current: Alre ³ Horton)	General Manager (current: Clay Walker)
Grantville	Doug Jewell Richard Proctor	Ruby Hines Casey Evans S
Greensboro	Cory Williams	Larry Postell

ⁱ Appointed by title (Chairman and General Manager).

MUNICIPAL GAS AUTHORITY OF GEORGIA
 DISTRIBUTION OF VOTES FOR 2023
 ELECTION BY AUTHORITY GEORGIA MEMBERS

MEMBER	STANDARD VOTES	TOTAL MCF PIPELINE CAPACITY	% OF TOTAL	NUMBER OF VOTES	MCF GAS PURCHASED	% OF TOTAL	NUMBER OF VOTES	TOTAL NUMBER OF VOTES
Adairsville	1,000	4,510	1.28%	0.647	931,553	2.12%	1,402	3,249
Adel	1,000	1,095	0.30%	0.201	175,335	0.40%	0,264	1,465
Albany	1,000	15,517	4.68%	3,090	1,523,645	4.39%	2,394	5,054
Americus	1,000	2,578	0.72%	0.474	218,066	0.50%	0,329	1,803
Andersonville	1,000	62	0.02%	0.011	1,668	0.00%	0,003	1,014
Ashburn	1,000	502	0.14%	0.092	76,800	0.18%	0,116	1,208
Bainbridge	1,000	1,268	0.35%	0.212	226,320	0.52%	0,340	1,372
Blakely	1,000	664	0.28%	0.162	156,028	0.36%	0,236	1,258
Bowman	1,000	120	0.55%	0.033	6,908	0.02%	0,015	1,048
Eulerd	1,000	57,820	16.10%	10,629	3,557,844	8.18%	5,398	17,023
Byron	1,000	1,455	0.42%	0.275	274,878	0.63%	0,414	1,689
Cairo	1,000	1,254	0.35%	0.230	117,250	0.27%	0,176	1,405
Camilla	1,000	2,676	0.75%	0.482	502,797	1.15%	0,756	2,248
Claxton	1,000	1,023	0.28%	0.188	270,631	0.62%	0,407	1,505
Cochran	1,000	4,704	1.31%	0.864	636,375	1.45%	0,957	2,821
Colquit	1,000	140	0.04%	0.026	36,436	0.08%	0,055	1,081
Commerce	1,000	8,960	2.49%	1.647	1,371,415	3.13%	2,063	4,710
Covington	1,000	13,253	3.88%	2,435	2,251,351	5.13%	3,387	6,822
Dawson	1,000	1,252	0.35%	0.230	280,546	0.64%	0,422	1,652
Decatur County	1,000	249	0.07%	0.046	32,841	0.08%	0,040	1,186
Deerun	1,000	250	0.07%	0.046	43,723	0.10%	0,066	1,112
Donalsonville	1,000	250	0.07%	0.046	66,066	0.15%	0,100	1,148
Douglas	1,000	4,079	1.14%	0.750	803,589	1.83%	1,209	2,959
Dublin	1,000	8,904	2.48%	1.636	3,187,842	7.27%	4,796	7,432
Eatonville	1,000	3,031	0.84%	0.557	120,607	0.27%	0,181	1,738
Edison	1,000	250	0.07%	0.046	33,072	0.08%	0,050	1,096
Eiberton	1,000	4,740	1.32%	0.871	262,238	0.63%	0,448	2,416
Fitzgerald	1,000	3,159	0.88%	0.581	826,619	1.88%	1,244	2,825
Fort Valley	1,000	4,480	1.25%	0.825	536,368	1.22%	0,807	2,632
Grantville	1,000	518	0.14%	0.095	29,356	0.07%	0,048	1,140
Greensboro	1,000	3,615	1.01%	0.684	823,047	1.88%	1,238	2,902
Hartwell	1,000	5,463	1.52%	1,004	617,235	1.41%	0,928	2,933
Hawkinsville	1,000	6,012	1.67%	1,105	1,217,760	2.78%	1,832	3,937
Hogansville	1,000	1,598	0.45%	0.294	101,169	0.23%	0,152	1,446
LaFayette	1,000	3,229	0.90%	0.593	249,985	0.57%	0,376	1,869
Lawrenceville	1,000	66,743	18.58%	12,265	4,246,197	9.66%	6,388	19,653
Louisville	1,000	1,062	0.30%	0.195	104,979	0.24%	0,158	1,353
Lumpkin	1,000	164	0.05%	0.030	17,215	0.04%	0,026	1,056
Madison	1,000	3,363	1.10%	0.728	361,726	0.82%	0,544	2,272
Milan	1,000	2,179	0.61%	0.400	355,008	0.81%	0,534	1,834
Monroe	1,000	5,084	1.42%	0.934	357,253	0.81%	0,537	2,471
Monticello	1,000	1,290	0.36%	0.237	67,356	0.15%	0,101	1,338
Moultrie	1,000	2,202	0.61%	0.405	306,746	0.70%	0,460	1,865
Nashville	1,000	986	0.27%	0.181	209,726	0.48%	0,316	1,497
Pelham	1,000	483	0.13%	0.089	33,693	0.08%	0,051	1,140
Perry	1,000	7,745	2.16%	1,423	1,005,634	2.29%	1,513	3,936
Quitman	1,000	869	0.24%	0.159	110,403	0.25%	0,166	1,325
Royston	1,000	4,045	1.13%	0.743	276,717	0.63%	0,416	2,159
Social Circle	1,000	4,073	1.13%	0.748	654,061	1.49%	0,984	2,732
Sparta	1,000	722	0.20%	0.133	65,441	0.15%	0,098	1,231
Statesboro	1,000	3,519	0.98%	0.647	533,208	1.22%	0,802	2,449
Sugar Hill	1,000	14,792	4.12%	2,718	847,194	1.93%	1,275	4,993
Summerville	1,000	5,713	1.59%	1,050	687,007	1.57%	1,034	3,084
Sylvania	1,000	875	0.27%	0.179	721,258	1.64%	1,065	2,264
Sylvester	1,000	1,027	0.29%	0.189	60,897	0.14%	0,092	1,281
Thomasville	1,000	3,016	0.84%	0.554	453,803	1.03%	0,693	2,237
Thomson	1,000	3,462	0.96%	0.638	1,177,068	2.68%	1,771	3,407
Tifton	1,000	3,238	0.90%	0.595	506,150	1.29%	0,852	2,447
Toccoa	1,000	10,535	2.93%	1,936	1,307,802	2.98%	1,968	4,904
Trion	1,000	3,035	0.85%	0.558	794,373	1.81%	1,198	2,754
Union Point	1,000	226	0.06%	0.042	36,760	0.08%	0,048	1,188
Vienna	1,000	838	0.23%	0.154	151,138	0.34%	0,227	1,381
Warner Robins	1,000	23,479	6.54%	4,316	4,721,763	10.76%	7,104	12,420
Waynesboro	1,000	1,819	0.51%	0.334	124,156	0.28%	0,187	1,521
West Point	1,000	2,001	0.56%	0.368	119,283	0.27%	0,179	1,547
Winder	1,000	5,472	1.54%	1,041	1,171,605	2.67%	1,763	4,504
TOTALS	66,000	359,157	100.00%	66,000	43,869,091	100.00%	66,000	198,000

NOTES TO VOTE SCHEDULE:

Balance fractional shares: Total MCF Pipeline Capacity Column (E): Added .001 to Warner Robins to adjust rounding for Mid State Energy Allocation Purchases Votes Column (F): Added 0.0001 to Warner Robins to adjust rounding for Mid State Energy Allocation

Definitions:

MCF Demand: Firm services to the citygate, including one-part capacity, peaking services, delivered supply, and seasonal capacity purchased or (sold)

MCF Purchased: Gas volumes purchased by a city from the Authority for resale to its customers; excludes enduser transportation volumes.

Other notes:

Union Point split with Greensboro based on sales data furnished by Tri County Natural Gas

RECEIVED
RN 4/4/23 11:45

CC

CITY OF GRANTVILLE, GA
CITY COUNCIL MEETING

APRIL 10, 2023

AGENDA ITEM

REQUESTED APRIL 4, 2023
BY COUNCILMEMBER DEE LATIMORE BERRY *DLB*

SUBMITTED TO: MAYOR RICHARD PROCTOR & CITY MANAGER

TITLE - CONSIDER RECOMMENDATION FOR PROCESSING VOLUNTEERS FOR BOARDS/ADVISORY COMMITTEES

REQUIRED INFORMATION:

1. Title and description of item - CONSIDER RECOMMENDATION FOR PROCESSING VOLUNTEERS FOR BOARDS/ADVISORY COMMITTEES
2. Reason for item - COMPLIANCE WITH CHARTER, MUNICIPAL CODE SECTIONS AND STATE CODE SECTIONS
3. Description of benefit to citizens of Grantville. - TRANSPARENCY & EFFICIENCY IN OPERATION OF CITY ADMINISTRATION, CLARIFY REQUIREMENTS FOR ANYONE INTERESTED IN HOLDING POSITIONS IN MUNICIPAL GOVERNMENT, APPROPRIATE TRAINING OF VOLUNTEERS NEEDED TO EXECUTE DUTIES & RESPONSIBILITIES
4. Resources required
 1. Human capital - CITY CLERK'S OFFICE STAFF
 2. Cost of initial project - EXPENSE OF ADVERTISEMENT/POSTING OF VACANCIES, CUSTOMER SERVICE FOR INQUIRIES, PROCESSING APPLICANTS INFORMATION, IDENTIFICATION, PHOTO ID, ADMINISTER OATH OF OFFICE OF APPOINTEES, RECORDS FILE FOR EACH OFFICER APPOINTED BY CITY COUNCIL, NOTIFICATION RE. TERM OF OFFICE, COMPILATION & PUBLICATION OF BOARD/ADVISORY COMMITTEE HANDBOOK
 3. Need for ongoing cost, both human and monetary - EXPENSE OF ANNUAL LEGAL NOTICE/ADVERTISEMENT OF BOARD/ADVISORY COMMITTEE VACANCIES, ONGOING SUPPORT OF VOLUNTEERS, ANNUAL BOARD/ADVISORY COMMITTEE TRAINING & AWARDS CEREMONY, CERTIFICATE RECOGNITION OF SERVICE
 4. Proposal on where the cost comes from in the budget - CITY CLERK, CITY COUNCIL, BOARDS/ADVISORY COMMITTEES, ADMINISTRATION
 5. Impact to future budget and taxes - SAVINGS OF TIME OF CITY CLERK'S OFFICE IN EFFICIENCY, APPROPRIATE USE OF RESOURCES, MINIMIZE LEGAL FEES
5. Time frame for delivery of project - IMMEDIATE

Sec. 3.09. - Oath of office.

Before a person takes any office in the city government, he shall take, subscribe to, and file with the city clerk the following oath or affirmation:

"I solemnly swear (or affirm) that I will support the Constitution and will obey the laws of the United States and the State of Georgia; that I will, in all respects, observe the provisions of the charter and ordinances of the City of Grantville, and that I will faithfully discharge the duties of the office of _____."

Sec. 3.10. - Official bond.

The mayor and every officer, agent, and employee of the city having duties embracing the receipt, disbursement, custody or handling of money, and other officers and employees, as may be required by ordinance, shall give a fidelity bond or faithful performance bond, as provided by ordinance, with some surety company authorized to do business in the State of Georgia, as surety, in such amount as shall be prescribed by ordinance, all such bonds and sureties hereto shall be subject to approval by the council. The costs of such bonds shall be paid by the city. All such bonds shall be kept in the custody of the city manager or city clerk except that the city manager's (or in the case of the city clerk) bond shall be in the custody of the mayor.

Sec. 2-172. - Definitions.

As used in this article, the following terms shall have the following meanings, unless the context clearly indicates that a different meaning is intended:

City *official* or *official* unless otherwise expressly defined does not include city employees, but does mean the mayor, members of the city council, city manager, city clerk, and all appointed officers and persons holding positions designated by the city charter. The terms also include all individuals, including city employees, appointed by the mayor and/or city council, as appropriate, to city authorities, commissions, committees, boards, task forces, or other bodies which can or may vote or take formal action or make official recommendations to the city council.

2010 Georgia Code
TITLE 50 - STATE GOVERNMENT
CHAPTER 14 - OPEN AND PUBLIC
MEETINGS

§ 50-14-1 - Meetings to be open to public; limitation on action to contest agency action; recording; notice of time and place; access to minutes; telecommunications conferences

O.C.G.A. 50-14-1 (2010)

50-14-1. Meetings to be open to public; limitation on action to contest agency action; recording; notice of time and place; access to minutes; telecommunications conferences

(a) As used in this chapter, the term:

(1) "Agency" means:

(A) Every state department, agency, board, bureau, commission, public corporation, and authority;

(B) Every county, municipal corporation, school district, or other political subdivision of this state;

(C) Every department, agency, board, bureau, commission, authority, or similar body of each such county, municipal corporation, or other political subdivision of the state;

(D) Every city, county, regional, or other authority established pursuant to the laws of this state; and

(E) Any nonprofit organization to which there is a direct allocation of tax funds made by the governing authority of any agency as defined in this paragraph and which allocation constitutes more than 33 1/3 percent of the funds from all sources of such organization; provided, however, that this subparagraph shall not include hospitals, nursing homes, dispensers of pharmaceutical products, or any other type organization, person, or firm furnishing medical or health services to a citizen for which they receive reimbursement from the state whether directly or indirectly; nor shall this term include a subagency or

affiliate of such a nonprofit organization from or through which the allocation of tax funds is made.

(2) "Meeting" means the gathering of a quorum of the members of the governing body of an agency or of any committee of its members created by such governing body, whether standing or special, pursuant to schedule, call, or notice of or from such governing body or committee or an authorized member, at a designated time and place at which any public matter, official business, or policy of the agency is to be discussed or presented or at which official action is to be taken or, in the case of a committee, recommendations on any public matter, official business, or policy to the governing body are to be formulated, presented, or discussed. The assembling together of a quorum of the members of a governing body or committee for the purpose of making inspections of physical facilities under the jurisdiction of such agency or for the purposes of meeting with the governing bodies, officers, agents, or employees of other agencies at places outside the geographical jurisdiction of an agency and at which no final official action is to be taken shall not be deemed a "meeting."

(b) Except as otherwise provided by law, all meetings as defined in subsection (a) of this Code section shall be open to the public. Any resolution, rule, regulation, ordinance, or other official action of an agency adopted, taken, or made at a meeting which is not open to the public as required by this chapter shall not be binding. Any action contesting a resolution, rule, regulation, ordinance, or other formal action of an agency based on an alleged violation of this provision must be commenced within 90 days of the date such contested action was taken, provided that any action under this chapter contesting a zoning decision of a local governing authority shall be commenced within the time allowed by law for appeal of such zoning decision.

(c) The public at all times shall be afforded access to meetings declared open to the public pursuant to subsection (b) of this Code section. Visual, sound, and visual and sound recording during open meetings shall be permitted.

(d) Every agency shall prescribe the time, place, and dates of regular meetings of the agency. Such information shall be available to the general public and a notice containing such information shall be posted and maintained in a conspicuous place available to the public at the regular meeting place of the agency. Meetings shall be held in accordance with a regular schedule, but nothing in this subsection shall preclude an agency from canceling or postponing any regularly scheduled meeting. Whenever any meeting required to be open to the public is to be held at a time or place other than at the time and place prescribed for regular meetings, the agency shall give due notice thereof. "Due notice" shall be the posting of a written notice for at least 24 hours at the place of regular meetings and giving of written or oral notice at least 24 hours in advance of the meeting to the legal organ in which notices of sheriff's sales are published in the county where regular meetings are held or at the option of the agency to a newspaper having a general circulation in said county at least equal to that of the legal organ; provided, however, that in counties where the legal organ is published less often than four times weekly "due notice" shall be the posting of a written notice for at least 24 hours at the place of regular meetings and, upon written request from any local broadcast or print media outlet whose place of business and physical facilities are located in the county, notice by telephone or facsimile to that requesting media outlet at

least 24 hours in advance of the called meeting. When special circumstances occur and are so declared by an agency, that agency may hold a meeting with less than 24 hours' notice upon giving such notice of the meeting and subjects expected to be considered at the meeting as is reasonable under the circumstances including notice to said county legal organ or a newspaper having a general circulation in the county at least equal to that of the legal organ, in which event the reason for holding the meeting within 24 hours and the nature of the notice shall be recorded in the minutes. Whenever notice is given to a legal organ or other newspaper, that publication shall immediately make the information available upon inquiry to any member of the public. Any oral notice required or permitted by this subsection may be given by telephone.

(e)(1) Prior to any meeting, the agency holding such meeting shall make available an agenda of all matters expected to come before the agency at such meeting. The agenda shall be available upon request and shall be posted at the meeting site, as far in advance of the meeting as reasonably possible, but shall not be required to be available more than two weeks prior to the meeting and shall be posted, at a minimum, at some time during the two-week period immediately prior to the meeting. Failure to include on the agenda an item which becomes necessary to address during the course of a meeting shall not preclude considering and acting upon such item.

(2) A summary of the subjects acted on and those members present at a meeting of any agency shall be written and made available to the public for inspection within two business days of the adjournment of a meeting of any agency. The minutes of a meeting of any agency shall be promptly recorded and such records shall be open to public inspection once approved as official by the agency, but in no case later than immediately following the next regular meeting of the agency; provided, however, nothing contained in this chapter shall prohibit the earlier release of minutes, whether approved by the agency or not. Said minutes shall, as a minimum, include the names of the members present at the meeting, a description of each motion or other proposal made, and a record of all votes. In the case of a roll-call vote the name of each person voting for or against a proposal shall be recorded and in all other cases it shall be presumed that the action taken was approved by each person in attendance unless the minutes reflect the name of the persons voting against the proposal or abstaining.

(f) An agency with state-wide jurisdiction shall be authorized to conduct meetings by telecommunications conference, provided that any such meeting is conducted in compliance with this chapter.

2020 Georgia Code
Title 36 - Local Government
Chapter 33 - Liability of Municipal
Corporations for Acts or Omissions
§ 36-33-4. Personal Liability of
Councilmembers and Other Municipal
Officers

Universal Citation: GA Code § 36-33-4 (2020)

Members of the council and other officers of a municipal corporation shall be personally liable to one who sustains special damages as the result of any official act of such officers if done oppressively, maliciously, corruptly, or without authority of law.

(Civil Code 1895, § 752; Civil Code 1910, § 901; Code 1933, § 69-208.)