A photograph of a forest path. The path is a dirt trail that curves through a dense forest of tall, thin trees with green foliage. In the foreground, there is a large patch of green plants with many small, light blue flowers with yellow centers. The text is overlaid on the upper portion of the image.

**City of Ball Ground, Georgia**  
***Annual Comprehensive Financial Report***  
**For The Fiscal Year Ended June 30, 2021**

# **CITY OF BALL GROUND, GEORGIA**

## **ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2021**

Prepared by:

City of Ball Ground Finance Department  
Donna W. England, Finance Director

City of Ball Ground, Georgia  
PO Box 285 – Ball Ground, Georgia 30107

**CITY OF BALL GROUND, GEORGIA  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**CITY OF BALL GROUND, GEORGIA**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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## INTRODUCTORY SECTION

*The introductory section includes a transmittal letter from the City Manager and Finance Director, a certificate of achievement for excellence in financial reporting, a general government organization chart, and a list of principal officials.*



Roberts Lake Park Trail in Ball Ground, Georgia

**Mayor**  
A. R. Roberts, III

**Council Members**  
John Byrd  
Frank Homiller  
Mickey O'Malley  
Lee Prettyman  
Andrenia Stoner



**CITY OF BALL GROUND**  
[www.cityofballground.com](http://www.cityofballground.com)

**City Manager**  
Eric Wilmarth

**City Attorney**  
Darrell Caudill

**City Clerk**  
Karen Jordan

*We Roll Out the Red Carpet Not the Red Tape.™*

December 20, 2021

To The Honorable Mayor, Members of the City Council and  
Citizens of Ball Ground, Georgia:

The Annual Comprehensive Financial Report of the City of Ball Ground, Georgia (the "City"), for the fiscal year ended June 30, 2021, is hereby submitted as mandated by both local and state government. These ordinances and statutes require that the City issue annually a report on its financial position and activity, and that this report be audited by an independent firm of certified public accountants. This report was prepared by the City's Finance Department. Responsibility for both the accuracy of the presented data and the completeness and fairness of presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data is accurate in all material respects, and is reported in a manner that presents fairly the financial position and results of operations of the various funds of the City. All disclosures necessary to enable the reader to gain the maximum understanding of the City of Ball Ground, Georgia's financial affairs are included.

The City of Ball Ground, Georgia's financial statements have been audited by Mauldin & Jenkins, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Ball Ground, Georgia for the fiscal year ended June 30, 2021, are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Ball Ground, Georgia's financial statements for the fiscal year ended June 30, 2021, are fairly presented in conformity with Generally Accepted Accounting Principles (GAAP). The independent auditor's report is presented as the first component of the financial section of the report.

The financial reporting entity for the City of Ball Ground, Georgia includes all funds of the primary government, the City of Ball Ground, Georgia. The City provides a full range of services including police, building inspections, zoning, code enforcement, municipal court, the construction and maintenance of streets and infrastructure, recreational activities and cultural events, water and sewer service, and sanitation.

Management's discussion and analysis immediately follows the independent auditor's report and provides a narrative and overview of the basic financial statements and should be read in conjunction with the transmittal letter.

## GOVERNMENTAL STRUCTURE, LOCAL ECONOMIC CONDITION AND OUTLOOK

The City of Ball Ground, Georgia is governed by a Mayor and five Council Members. The City Council consists of five members elected at large for staggered four-year terms. The Mayor is the sixth voting member of council, who along with the remaining council members is elected on a non-partisan basis. The City Council provides responsive, progressive leadership and a vision for the community by setting policies, passing ordinances, adopting the budget, and hiring the City Manager. The City Manager carries out the policies and ordinances of the City Council, oversees the day-to-day operations of the City, prepares the budget, and supervises the various department heads.

The City of Ball Ground, Georgia operates its own water and sewer system. The water system is supplied by wells within the City along with purchased from the Cherokee County Water and Sewerage Authority (CCWSA). Wastewater treatment services are provided via contract with the Cherokee County Water and Sewerage Authority (CCWSA). The City of Ball Ground owns 130,000 gallons per day of capacity in the CCWSA Riverbend Water Treatment Facility. Along with capacity the City owns 65,000 gallons per day in the CCWSA surface water treatment plant, which is available for purchase at wholesale rates. The City also has an existing contract for residential garbage pickup. This contract affords a significant savings to residential customers, as the City is not required to invest in assets and reserve equipment needed to provide this service.

The City of Ball Ground, Georgia is primed for future economic development, given its strategic location. The infrastructure improvements completed over the past several years emphasize the additional economic possibilities for the City of Ball Ground, Georgia. The growth of its revenue base will continue to improve the quality of life and financial stability of the City of Ball Ground, Georgia.

## FINANCIAL INFORMATION

*Accounting System Internal Controls.* The management of the City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse, and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgment by management.

As a recipient of federal, state, and local financial assistance, the City is also responsible for certifying that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to federal assistance programs. This internal control structure is subject to periodic evaluation by management of the City.

*Relevant Financial Policies.* The City of Ball Ground has established a policy requiring an annual review of all debt with comparison to current market rates and trends. If current rates appear to be favorable for cost savings, proposals for refinance are accepted. No refinancing opportunities presented themselves.

The City of Ball Ground has established a policy requiring an annual review of all assessed fees and billing rates. During this review cycle it was determined that an increase was required in our water rates for customers consuming of 10,000 gallons monthly. The new billing rate was implemented on July 1<sup>st</sup>, 2021. Additionally, during this review process the City determined that we had one subdivision, The Estates at Sharp Mountain Creek, that was placing a disproportionate maintenance cost on the water utility. This subdivision has a special fire suppression tank that is maintained by the water utility, and the cost of tank maintenance alone accounts for 10 months of total utility billings within the development. The City is reviewing the possibility of creating a special rate district to address these expenditures. Also, in the review the City began on July 1<sup>st</sup>, 2021 for the first-time charging fees for plan reviews, zoning confirmation letters, and increased the building permit rates to incorporate the costs for 3<sup>rd</sup> party inspections.

*Budgeting Controls.* In addition to internal controls, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Activities of the General Fund, District Fire Tax Fund, ARP Recovery Fund, and Enterprise Funds are included in the annual appropriated budget. Expenditures may not legally exceed appropriations at the department level within each fund.

As demonstrated by the statements and schedules included in the financial section of this report, the City continues to meet its responsibility for sound financial management.

*Major Initiatives.* During this reporting period the City continued efforts to expand our new SCADA system with Mission Communications. We have doubled our remote monitoring capabilities, and in the year beginning July 1<sup>st</sup>, 2021 we have budgeted to get our remote monitoring to 100% of our water and sewer tanks, pumps, and lift stations. During this reporting period we also completed a 100% inventory and mapping of our storm water structures and pipes. Additionally, we took action to map our sidewalk network which will be of value in the future as we plan strategically to fill gaps to make the greatest impact on pedestrian connectivity. Also, during this reporting period, the City has begun an intense push to improve our surface streets. During this period, we paved in excess of 1.1 miles of roadway, the most significant paving project the City has ever done. Additionally, we improved a substandard railroad crossing. In the budget year that began July 1<sup>st</sup>, 2021 we have allocated funds for an additional .75 miles of paving as well as one significant intersection improvement.

In our semi-annual meeting with the tax assessor's office, we were again able to identify properties and recent property sales within our downtown district that are grossly undervalued on the digest. Examples of properties addressed this year include a property valued at \$190,000 that sold for \$750,000. A property valued at \$125,000 that sold for \$405,000 and a property valued at \$35,000 that sold for \$180,000.

Long-Term Financial Planning: The City of Ball Ground does not anticipate major changes in general funding revenues or expenditures in the near term. We do anticipate a significant increase in operating revenue in our water/sewer fund with the completion of one apartment complex and the permitting of a second apartment complex for construction in 2021/2022. While the short-term increase in capacity fees will be temporary, we do anticipate the standard operation revenues to increase due to the addition of these 140 units for which the utility will have very little maintenance responsibility beyond that of a single master meter. This will enable the system to establish a higher debt coverage ratio in the future without capacity fees which indicates system stability and non-reliance on growth.

#### AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Ball Ground for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2020. This was the fourteenth consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate. The City is committed to this effort and will strive to maintain and surpass these standards on future reports.

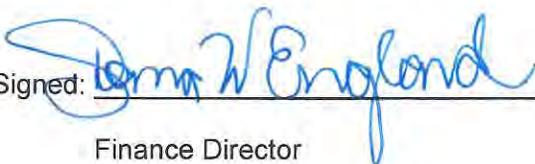
#### ACKNOWLEDGEMENTS

The preparation of the Annual Comprehensive Financial Report, on a timely basis, could not have been accomplished without the dedication and cooperation of the entire City staff. We would like to express our appreciation to each member who assisted and contributed to the preparation of this report. We also extend our appreciation to our independent auditors, Mauldin & Jenkins, LLC, for the professional guidance and assistance in producing a technically sound document. **Most importantly, we express our appreciation to the Mayor and City Council for their dedication, leadership, vision, and support in planning and conducting the affairs of the City of Ball Ground in a responsible and progressive manner, which ensures that Ball Ground is a well-rounded, vibrant community to call home.**

Respectfully submitted,

Signed: 

Title: City Manager

Signed: 

Finance Director



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

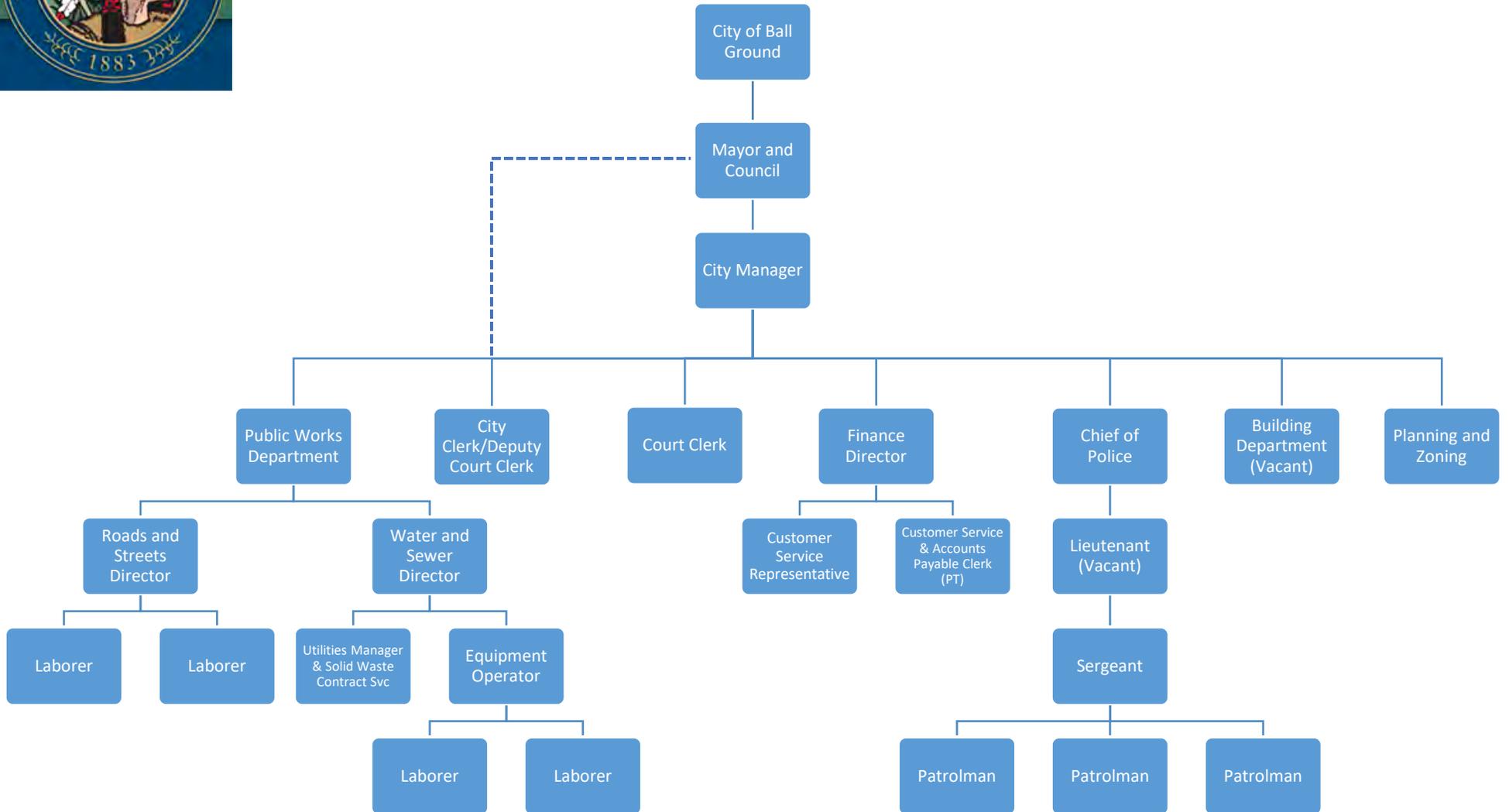
**City of Ball Ground  
Georgia**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

June 30, 2020

*Christopher P. Morill*

Executive Director/CEO



NOTE: City Clerk and Police Chief are annual appointees of Mayor and City Council

# City of Ball Ground, Georgia

Principal Officials  
June 30, 2021

Council member

Frank Homiller



Council member

Mickey O'Malley



Mayor

A.R. Roberts, III



John Byrd, Mayor Pro-tem



Council member

Lee Prettyman



Council member

Andrenia Stoner



City Manager & Public

Works Director

Eric W. Wilmarth

City Clerk

Karen Jordan

City Attorney

Darrell Caudill

Finance Director

Donna W. England

Police Chief

R. Bryon Reeves

City Auditors

Mauldin & Jenkins, LLC

## FINANCIAL SECTION

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



Roberts Lake Park Trail in Ball Ground, Georgia



## INDEPENDENT AUDITOR'S REPORT

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**To the Honorable Mayor and Members  
of the City Council  
Ball Ground, Georgia**

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the **City of Ball Ground, Georgia** (the "City"), as of and for the fiscal year ended June 30, 2021, 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. 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.

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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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Ball Ground, Georgia, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the District Fire Tax Fund for the fiscal 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 management's discussion and analysis on pages 4–19, the schedule of changes in the City's net pension liability and related ratios on page 54, and the schedule of City contributions on page 55 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.

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*Other Information*

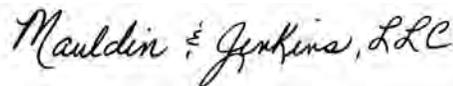
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Ball Ground, Georgia's basic financial statements. The other supplementary information and the introductory and statistical sections, as listed in the table of contents, are 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 proceeds is presented for purposes of additional analysis as required by the Official Code of Georgia 48-8-121, and is also not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2021 on our consideration of the City of Ball Ground, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Ball Ground, Georgia's internal control over financial reporting and compliance.



Atlanta, Georgia  
December 20, 2021

**City of Ball Ground, Georgia**  
**Management's Discussion and Analysis**  
**June 30, 2021**

This discussion and analysis of the City of Ball Ground, Georgia's (the "City") financial performance is prepared by management to provide an overview of the City's financial activities for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with the financial statements.

**FINANCIAL HIGHLIGHTS**

- Total Net Position is comprised of the following:
  - 1) Net investment in capital assets of \$11,274,679 includes property and equipment, net of accumulated depreciation, and is increased for outstanding debt related to the purchase or construction of capital assets as compared to \$10,241,073 in fiscal year 2020.
  - 2) Restricted net position of \$479,797 represents the portion to be used for fire protection services (\$99,143), sewer projects (\$189,340), and capital projects (\$193,236). This is an increase of \$95,929, or 24% from the previous year (\$385,790).
  - 3) Unrestricted net position of \$1,210,816 represents the portion available to maintain the City's continuing obligations to citizens and creditors. This is an increase of \$410,239 from the previous year's balance (\$1,621,055).
- The City's total assets, \$16,116,550 and deferred outflows of resources, \$141,146, exceeded its liabilities and deferred inflows of resources of \$3,290,482 by \$12,967,214 (total net position) for the fiscal year reported as compared to \$12,247,918 as total net position in fiscal year 2020. The total assets are 4.94 times the total liabilities.
- The City's capital assets, net of accumulated depreciation, increased by \$839,581 due to the City's acceptance of capital contributions of roads, sidewalks, and stormwater infrastructure in Heritage Woods Subdivision. The capital contribution from JBL Properties made up \$642,630 of the \$839,581 increase.
- The City's total liabilities increased by \$93,520 or 2.90% because of the net effect of the increase in noncurrent liabilities (such as compensated absences, bonds and notes payable) of \$85,178, and a slight increase of current liabilities of \$8,342 as compared to the prior fiscal year.
- As of the close of the current fiscal year, the City of Ball Ground's governmental funds reported combined ending fund balances of \$998,797, an increase of \$99,135 in comparison with the prior year. Of this amount, \$664,697 is unassigned and available for spending.

**City of Ball Ground, Georgia**  
**Management's Discussion and Analysis**  
**June 30, 2021**

- At the end of the current year, the unassigned fund balance for the governmental funds was \$664,697 or 25.3% of the governmental funds expenditures as compared to 23.6% in the prior fiscal year.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This Management Discussion and Analysis (MD&A) document introduces the City's basic financial statements. The City of Ball Ground's basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The City also includes additional information in this report to supplement the basic financial statements.

**Government-wide Financial Statements**

The City's annual report includes two government-wide financial statements. These statements are designed to provide readers with a broad overview of the City of Ball Ground's finances in a manner like a private-sector business.

The first of these government-wide statements is the *Statement of Net Position*. This statement of net position presents information that includes all the City's assets, deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between these items reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. However, the reader needs to consider other non-financial factors, such as changes in the City's property tax base and the condition of the City's infrastructure, in addition to the financial information in this report to assess the overall health of the City. The *Statement of Net Position* includes all assets, deferred outflows of resources, and liabilities using the accrual basis of accounting which is the accounting method used by most private-sector companies. All the current year's revenues and expenses are considered regardless of when cash is received or paid.

The second government-wide statement is the *Statement of Activities* which reports how the City's net position changed during the most recent fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both government-wide financial statements distinguish functions of the City of Ball Ground that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Ball Ground include public safety (police), public works, parks and recreation, planning and zoning, building inspection, code enforcement, municipal court services, and general administrative

**City of Ball Ground, Georgia**  
**Management's Discussion and Analysis**  
**June 30, 2021**

services. The business-type activities of the City include water and sewer, storm water and solid waste services.

The government-wide financial statements include the primary government for the City of Ball Ground and one legally separate entity, the Downtown Development Authority, for which the City is financially accountable. It is included in the financial statements as a discretely presented component unit.

The government-wide financial statements can be found on pages 20 and 21 of this report.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Ball Ground, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City can be divided into two categories: governmental funds and proprietary funds.

***Governmental funds.*** *Governmental funds* are used to account for the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's financing requirements and the commitment of spendable resources for the near-term. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Ball Ground maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, American Rescue Plan Act Fund, District Fire Tax Fund, and the Special Purpose Local Option Sales Tax ("SPLOST") 5 Fund. All three are presented as major funds and one as a non-major fund.

**City of Ball Ground, Georgia**  
**Management's Discussion and Analysis**  
**June 30, 2021**

The City of Ball Ground adopts an annual appropriated budget for its General Fund, American Rescue Plan Act Fund and District Fire Tax Fund. Budgetary comparison statements have been provided for the General Fund, American Rescue Plan Act Fund, and the District Fire Tax Fund to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on pages 20 through 25 of this report.

**Proprietary funds.** The City of Ball Ground maintains only one type of proprietary fund called an enterprise fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its water and sewer, storm water and solid waste operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer operations, storm water operations and the solid waste operations. The water and sewerage fund is considered a major fund for the City of Ball Ground.

The basic proprietary fund financial statements can be found on pages 27 through 29 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Ball Ground, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$12,967,214 at the close of the most recent fiscal year.

Most of the City of Ball Ground's net position reflects its investment in capital assets (e.g., land improvements, buildings and improvements, machinery and equipment, infrastructure, and vehicles), less any outstanding debt used to acquire those assets. The city uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of Ball Ground's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

**City of Ball Ground, Georgia  
Management's Discussion and Analysis  
June 30, 2021**

**CITY OF BALL GROUND'S NET POSITION  
TABLE I**

	Governmental Activities 2021	Governmental Activities 2020	Business-type Activities 2021	Business-type Activities 2020	Total 2021	Total 2020
Current and other assets	\$ 1,056,549	\$ 974,826	\$ 1,103,344	\$ 1,248,534	\$ 2,159,893	\$ 2,223,360
Capital assets	9,672,482	9,312,060	4,284,175	3,805,016	13,956,657	13,117,076
Total assets	10,729,031	10,286,886	5,387,519	5,053,550	16,116,550	15,340,436
Deferred charges	105,149	83,567	35,997	23,983	141,146	107,550
Total deferred outflow of resources	105,149	83,567	35,997	23,983	141,146	107,550
Long-term debt outstanding	1,706,709	1,601,719	1,432,674	1,452,486	3,139,383	3,054,205
Other liabilities	50,043	67,076	89,892	64,517	139,935	131,593
Total liabilities	1,756,752	1,668,795	1,522,566	1,517,003	3,279,318	3,185,798
Deferred inflows of resources	6,931	8,125	4,233	6,145	11,164	14,270
Total deferred inflows of resources	6,931	8,125	4,233	6,145	11,164	14,270
Net Position:						
Net investment in capital assets	8,269,493	7,838,999	3,005,186	2,402,074	11,274,679	10,241,073
Restricted	292,379	224,790	189,340	161,000	481,719	385,790
Unrestricted	508,625	629,744	702,191	991,311	1,210,816	1,621,055
Total net position	\$ 9,070,497	\$ 8,693,533	\$ 3,896,717	\$ 3,554,385	\$ 12,967,214	\$ 12,247,918

Total net position of the City's governmental activities increased by \$376,964 in fiscal year 2021 (\$9,070,497 in the current fiscal year versus \$8,693,533 in the prior fiscal year). The business-type activities, which includes the water and sewerage fund, storm water and solid waste fund ended the year with an increase in net position of \$342,332. The City's total net position, which includes both the governmental and business-type activities, increased \$719,296. Unrestricted net position, the portion of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, totaled \$12,967,214 which is a decrease of \$408,317 from the prior year. These funds may be used to meet the government's ongoing obligations to citizens and creditors. Only the \$481,719 portion of the City's net position is subject to external restrictions on how it may be used.

**City of Ball Ground, Georgia  
Management's Discussion and Analysis  
June 30, 2021**

**CITY OF BALL GROUND'S NET POSITION  
TABLE II**

	Governmental Activities 2021	Governmental Activities 2020	Business-type Activities 2021	Business-type Activities 2020	Total 2021	Total 2020
<b>Revenues:</b>						
Charges for services	\$ 227,694	\$ 196,491	\$ 1,280,813	\$ 1,150,397	\$ 1,508,507	\$ 1,346,888
Capital grants and contributions	1,480,315	729,364	706,619	905,155	2,186,934	1,634,519
<b>General revenues:</b>						
Property taxes	1,064,172	816,385	-	-	1,064,172	816,385
Other taxes	344,706	337,834	-	-	344,706	337,834
Other revenues	34,885	106,949	1,598	5,432	36,483	112,381
Total revenues	<u>3,151,772</u>	<u>2,187,023</u>	<u>1,989,030</u>	<u>2,060,984</u>	<u>5,140,802</u>	<u>4,248,007</u>
<b>Expenses:</b>						
General government	439,568	362,327	-	-	439,568	362,327
Judicial	20,064	10,662	-	-	20,064	10,662
Public safety	943,291	784,720	-	-	943,291	784,720
Public works	782,421	795,476	-	-	782,421	795,476
Health and welfare	21,380	14,431	-	-	21,380	14,431
Culture and recreation	423,402	251,489	-	-	423,402	251,489
Housing and development	103,714	101,882	-	-	103,714	101,882
Interest on long-term debt	40,968	46,624	-	-	40,968	46,624
Solid waste	-	-	236,239	205,289	236,239	205,289
Water and sewerage	-	-	1,378,390	1,174,081	1,378,390	1,174,081
Stormwater	-	-	32,069	3,135	32,069	3,135
Total expenses	<u>2,774,808</u>	<u>2,367,611</u>	<u>1,646,698</u>	<u>1,382,505</u>	<u>4,421,506</u>	<u>3,750,116</u>
Change in net position before transfers	376,964	(180,588)	342,332	678,479	719,296	497,891
Transfers	-	-	-	-	-	-
Change in net position	376,964	(180,588)	342,332	678,479	719,296	497,891
Net position, beginning of year	8,693,533	8,874,121	3,554,385	2,875,906	12,247,918	11,750,027
Net position, end of year	<u>\$ 9,070,497</u>	<u>\$ 8,693,533</u>	<u>\$ 3,896,717</u>	<u>\$ 3,554,385</u>	<u>\$ 12,967,214</u>	<u>\$ 12,247,918</u>

**Governmental Activities.** The City of Ball Ground's net position in governmental activities increased by \$376,964, which resulted from an increase in total revenues of \$964,749 and an increase in total expenses of \$407,197. Significant elements that contributed to the increase of net position are discussed below.

*Increase in Revenue*

The governmental activities revenues increased during fiscal year 2021, \$964,749, as compared to fiscal year 2020. The largest component of the increase is due to the increase in intergovernmental revenue. The City received the following grants and awards during fiscal year 2021:

- Coronavirus Relief Fund (CARES Act), \$204,903
- Coronavirus State and Local Fiscal Recovery Funds (ARP), \$56,900
- Georgia DOT – LMIG Funds, \$29,459
- State of Georgia Department of Natural Resources, \$90,000

Fiscal year 2021 collections of Special Purpose Local Sales Tax revenue was \$661,199 as compared to \$533,339 in the prior fiscal year.

**City of Ball Ground, Georgia  
Management's Discussion and Analysis  
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*Increase in Total Assets*

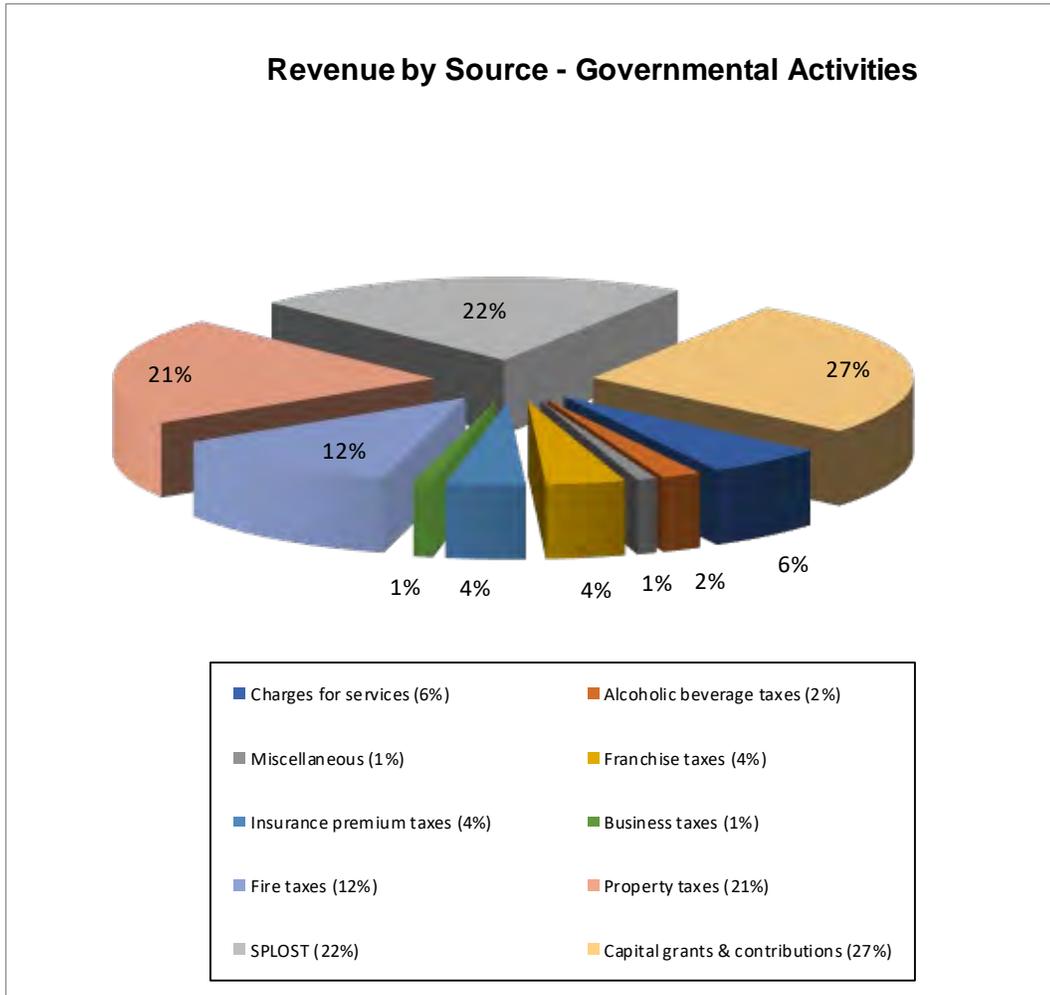
The capital assets, net of depreciation increased by \$360,422, primarily due to the capital contribution of roads and sidewalks from the developer of Heritage Woods Subdivision of \$527,430 which was offset by the increase in depreciation expense of capital assets.

*Increase in Deferred Outflows of Resources*

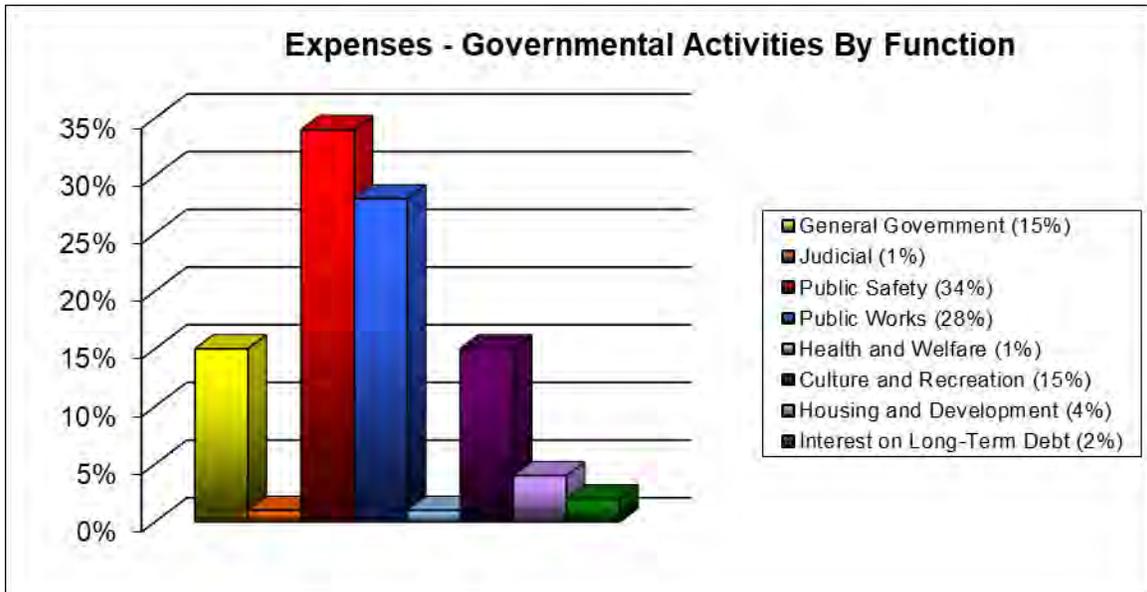
The increase in deferred outflows of resources was due to the implementation of a GMEBS Pension Plan on July 1, 2017. The pension-related items of \$58,934 in fiscal year 2021 was an increase; however, these items were offset by a decrease of deferred charges of a prepayment penalty which is a direct result of the amortization of the prepayment penalty as it is recognized each year which netted an increase of \$21,582.

*Increase in Total Liabilities*

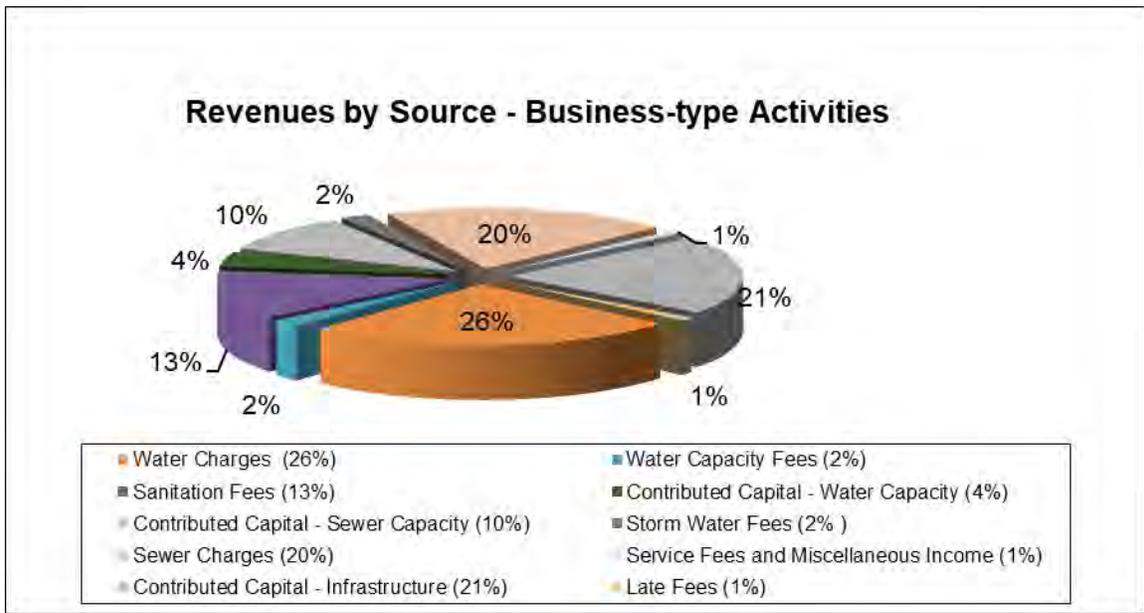
The increase of \$87,957 as compared to the prior fiscal year is due to the increase in the pension liability due in more than one year. Fiscal year 2021 pension liability was \$232,593 as compared to \$50,423 in fiscal year 2020. The increase in the pension liability was offset by the pay down of other current and noncurrent liabilities.



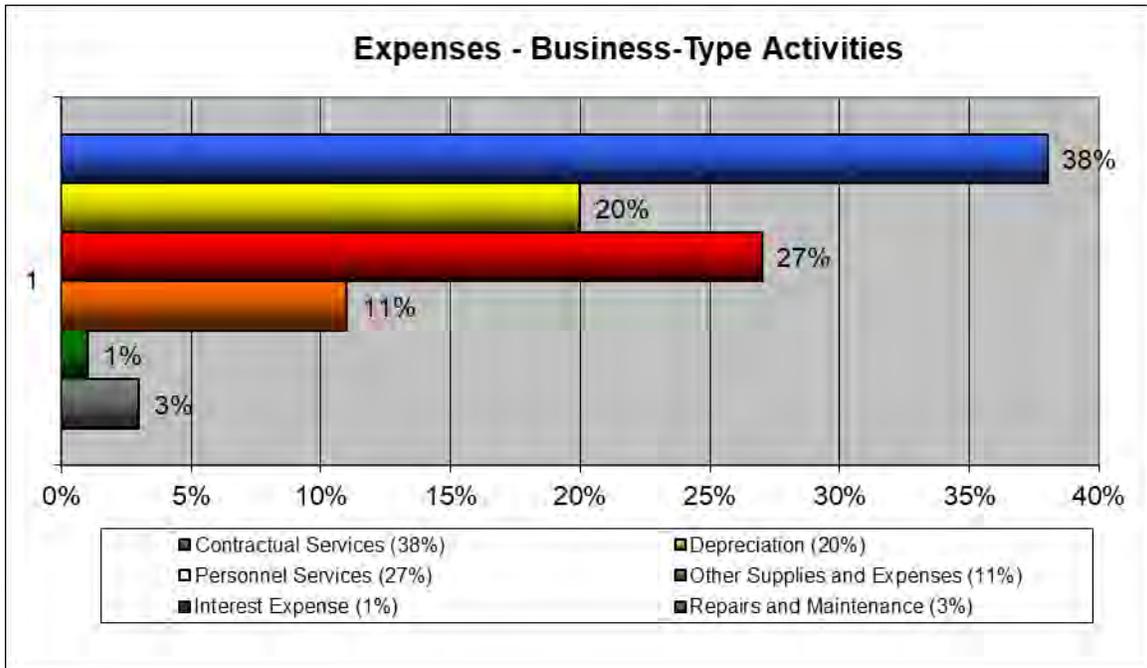
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Along with the increase in revenues of \$964,749, the governmental activities had an increase in expenses of \$407,197. When comparing the expenses by function of fiscal year 2021 to that of the prior year, the expenses varied slightly; however, the largest increases were in public safety and culture and recreation. The increase in public safety was the purchase of needed equipment such as two police vehicles, police radios and other safety equipment. The increase in culture and recreation was due to the building of the walking loop in Calvin Farmer Park and continued improvements to Roberts Lake Park.



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**Business-type Activities.** The overall operating revenues decreased by \$71,954 in the current year due to decrease in capital grants and contributions and other revenues as compared to the prior year.

However, in the current fiscal year the charges for services increased by \$130,416 as compared to the previous fiscal year. The increase is due to the continued development of subdivisions which resulted in more water (66) and sewer (59) customers, and more sanitation (90) customers, which directly resulted in increased operating revenues. The stormwater fund and fees were implemented during third month of the last fiscal year. The stormwater fees were collected for twelve months in fiscal year 2021 as compared to ten months in fiscal year 2020 which resulted in an increase in revenue of \$13,741 in the current fiscal year.

Some highlights of the business-type operations were as follows:

- During the current fiscal year, the number of water customers increased by 66, the number of sewer customers increased by 59, and the number of solid waste customers increased by 90. Although the numbers may not seem substantial, the percentage increases are as follows: water 8.2%, sewer 9.8%, and solid waste 21.6%.
- During the previous fiscal year, the City implemented a storm water fund and at year end was collecting storm water fees from 855 customers as compared to 915 in fiscal year 2021 resulting in a 7% increase.

**City of Ball Ground, Georgia**  
**Management's Discussion and Analysis**  
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**Financial Analysis of the Government's Funds**

As noted earlier, the City of Ball Ground uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. An unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The governmental funds are comprised of the following: General Fund, District Fire Tax Fund and SPLOST 5 Fund.

As of the end of the current fiscal year, the City of Ball Ground's governmental funds reported combined ending fund balances of \$997,797 an increase of \$99,135, in comparison with the prior year. The increase in fund balances is due to City receiving CARES Grant and a State of Georgia Natural Resources Grant during fiscal year 2021. The other factor contributing to the increase in fund balance is the result of the City's growth which yielded a larger tax base.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year fund balance increased \$32,185 from the prior year for an ending fund balance \$710,645 or 4.74%. The increase in fund balance is the result of increased revenues from the CARES Grant and the increased tax collections from the larger tax base generated by the City's growth. In addition, the unassigned portion of fund balance increased \$79,185 or 13.5% as compared to last fiscal year.

The District Fire Tax fund balance increased by \$11,848 as compared to the last fiscal year. The increase is due primarily in the City's larger tax base and the slight increase in the property tax millage rate. 2019 Fire Tax Mill rate was 3.269 as compared to the 2020 Fire Tax Mill rate of 3.292.

The SPLOST 5 fund balance increased \$55,102 as compared to the previous fiscal year. The increase in fund balance is the result of increased monthly intergovernmental SPLOST revenue. The collections in the current fiscal year were \$127,860 or 24% larger than the prior fiscal year. In addition to the increased revenue, the city reduced expenditures by 25.9% or \$256,758.

**City of Ball Ground, Georgia  
Management's Discussion and Analysis  
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**General Fund Budgetary Highlights**

*Revenues:*

- Property taxes exceeded the original budget by \$47,786 due to the budget was based on anticipated growth.
- Business taxes exceeded the original budget by \$12,612 due to the increase in alcoholic beverage excise taxes and insurance premium taxes.
- Licenses and permits revenues were less than the original budget due to the building permit revenue. Last fiscal year the City issued two large commercial building permits (Abbingdon Ridge Apartments and the Waffle House) in addition to 68 residential as compared to 47 residential building permits issued in fiscal year 2021.
- Intergovernmental revenues exceeded the original budget due to receipt of the Coronavirus Relief Fund Grant (CARES Act), \$204,903. The CARES Act was put into place after the fiscal year 2021 budget had been approved.
- Charges for services revenue fell short of the original budget by \$10,514 due to not being able to rent the Community Building and other park facilities due to COVID restrictions.
- Fines and forfeitures revenue exceeded the original budget by \$24,413 due to having another full-time officer.
- Miscellaneous revenue exceeded the original budget \$12,061 due to the receipt from insurance companies for the replacement of a damaged fire hydrant and streetlight post and a downtown sign.
- Investment earnings exceeded original budget by \$980 because the city maintained higher balances in the interest-bearing accounts.

The General Fund budget was amended to account for the changes in revenue.

*Expenditures:*

- General government – Legislative, Clerk of Council, Mayor departments expenditures were under the original budget by \$9,919, \$3,772, and \$8,378 respectively due to conservative spending during the unprecedented COVID pandemic restrictions and to the cancellation of GMA Annual Conferences and trainings.

**City of Ball Ground, Georgia**  
**Management's Discussion and Analysis**  
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- General government – General administration expenditures were under the original budget by \$90,928 due to an unused contingencies line, and for conservative spending during the unprecedented COVID pandemic restrictions, closures, and events.
- Public works – Highways and streets exceeded the original budget by \$45,451 primarily due to the increased cost of streetlights. The number of streetlights the city is responsible for has increased; therefore, the monthly expense has increased also.
- Health and welfare - Community center and Senior center were under the original budget by \$13,674 because the centers were closed due to COVID restrictions.
- Culture and recreation – Parks line overran the original budget by \$228,063 due to several factors – the building of the Calvin Farmer walking loop trail, \$94,000, sidewalk systems to connect to existing sidewalks, \$98,112 increased grounds to maintain which resulted in higher grounds maintenance costs \$34,300, unbudgeted but necessary ball field and city gym repairs and maintenance \$15,753, Roberts Lake Park project \$30,836, and Botanical Garden capital outlay \$ 11,060.
- Housing and development - Planning and zoning exceeded original budget by \$19,684 due to the professional services lines. The largest factor of the budget overrun was the added scope to the budgeted purchase of GIS software, which added to the building of the core GIS layers.
- Housing and development – Building department was under the original budget by \$19,310 due to the professional services lines. The implementation of third-party building inspectors (Macon Gooch) was delayed therefore the fees were delayed until the next fiscal year.
- Housing and development – Main Street exceeded the original budget by \$9,866 due to the City Events (contract labor) line. Due to COVID restrictions, Council Meetings were broadcast via other media which involved outsourcing services.
- Debt Service – Exceeded the original budget due to the unbudgeted purchase of an electronic sign at City Hall. The purchase of the electronic sign was necessary to replace the “manual” sign to keep the citizens updated on the current City events. The purchase of the electronic sign was financed.

The General Fund budget was amended to account for the increase of expenditures.

**City of Ball Ground, Georgia**  
**Management's Discussion and Analysis**  
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**District Tax Fund Highlights**

Revenues of \$374,242 exceeded anticipated collections of \$353,000. The taxes collected by the city are payable to the County through an intergovernmental agreement for the County to provide fire protection services to the citizens of the City of Ball Ground. The increase in the fund balance of \$11,848 was a direct result of the timing of the service contract with the County. The agreement with the County is for the twelve months ending September 30 of each year.

**American Rescue Plan Fund Highlights**

Revenues of \$56,900 exceeded the original budget due the unanticipated American Rescue Plan Act that was implemented and awarded during the latter part of fiscal year 2021.

**SPLOST Fund Highlights**

Revenue totaled \$694,832, which was \$194,832 more than anticipated due to the increase in the monthly SPLOST distribution, exceeding expectations by \$161,199.

The sales tax was used for various projects in the city. Expenditures for the current year were \$733,473 of which \$339,731 was used for public works projects and costs such as roads, streets, storm drain and other infrastructure improvements, \$167,226 was used for public safety, \$28,417 was used for culture and recreation (parks), and \$198,096 was used for debt service payments.

This fund was the source of debt service payments on leases funding City Hall, Valley Street, Roberts Lake Park property, 2018 police vehicle, 2020 police vehicle, 2021 police vehicle #1, 2018 tag reader, and City Hall electronic sign. The debt service payments for the current year were \$102,632 (City Hall), \$54,802 (Valley Street), \$12,411 (Roberts Lake Park property), \$10,433 (2018 police vehicle), \$10,591 (2020 police vehicle), \$2,769 (2021 police vehicle #1) \$4,458 (2018 tag reader), \$7,013 (City Hall electronic sign), for a total of \$205,109 debt service payments.

**Proprietary Funds Highlights**

The City of Ball Ground's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Combined unrestricted net position of the Water and Sewerage Fund and the Solid Waste Fund at the end of the year was \$702,191, a decrease of \$289,120 (29%) from the previous year.

**City of Ball Ground, Georgia  
Management's Discussion and Analysis  
June 30, 2021**

**Capital Assets and Debt Administration**

The City of Ball Ground's investment in capital assets for its governmental and business-type activities as of June 30, 2021, amounted to \$13,956,657 (net of accumulated depreciation). Capital assets investments include land, construction in progress, land improvements, buildings, machinery and equipment, infrastructure, and vehicles.

Major additions of capital assets this fiscal year were the following:

- *Old Canton Road (north) paving, \$59,524*
- *Old Canton Road (south) paving, \$28,784\*\**
- *Ball Ground GIS, \$75,329*
- *2020 Ford Explorer, \$52,303*
- *2021 Ford Explorer, \$41,664*
- *Roberts Lake Park, \$117,096 \*\*\**
- *Gazebo property improvement, \$11,760*
- *Storage building at Roberts Lake Park, \$6,500*
- *City Gym – electrical upgrade, \$7,788*
- *City Gym – Carrier ductless and AprilAire dehumidifier, \$6,427*
- *Calvin Farmer Park Walking Trail, \$94,000*
- *Roberts Dam site ruins project, \$5,910*
- *Sidewalks behind City Hall, \$67,856*
- *Sidewalk Extension – Mountain Brooke South, \$14,144*
- *Sidewalk – Portion of Valley Street to Main Street, \$9,914*
- *Northridge Road (at Lowry) paving, \$9,749*
- *Lowry Street paving, \$13,461*
- *Densmore Street paving, \$16,912*
- *Old Canton Road cul-de-sac (new sidewalk curb and gutter), \$6,200*
- *Beck Street storm drain improvement, \$54,162*
- *Roberts Lake Road improvements, \$14,000*
- *Depot Street – Railroad crossing improvement, \$21,550*
- *Northridge and Main storm drain improvement (ARPA), \$13,400*
- *Downtown Sound System, \$17,125*
- *2020 Asphalt Hot Box (road patching), \$19,140*
- *Electric Vehicle Charging Station, \$16,027*
- *Watch Guard body cam system, \$22,760*
- *Botanical Garden drainage improvement, \$10,260*
- *Toro Sand Pro (used), \$4,815*
- *Old Dawsonville Road lift station regrade, \$10,700 \*\**
- *2019 F250 service body truck, \$36,743 \*\**
- *KSB Sewer Pump – Mtn Brooke, \$12,812 \*\**
- *KSB Sewer Pump #2 – Mtn Brooke, \$13,104 \*\**
- *Sewer capacity with CCSWA, \$100,000 \*\**
- *Calvin Farmer Park sewer line extension, \$47,044 \*\**

**City of Ball Ground, Georgia  
Management's Discussion and Analysis  
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- 3 Seven 2 South lift station improvement, \$10,250 \*\*
- AW Roberts water line relocation, \$92,577 \*\*
- Mapping of Storm Water infrastructure, \$22,005\*\*
- Storm Drain System – Heritage Woods, \$115,200 \*\*
- Storm Drain improvement – Cornett Way, \$14,700\*\*

\*\* Asset was paid for by Business-Type Activities

\*\*\* Asset was part of construction in progress (CIP) for previous year(s). Finalized in fiscal year 2021

**CITY OF BALL GROUND'S CAPITAL ASSETS  
(Net of accumulated depreciation)**

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 1,498,668	\$ 1,066,221	\$ 305,377	\$ 269,077	\$ 1,804,045	\$ 1,335,298
Construction in progress	46,500	135,336	-	-	46,500	135,336
Land improvements	836,642	1,200,573	45,000	-	881,642	1,200,573
Buildings	2,632,214	2,611,499	88,105	82,105	2,720,319	2,693,604
Machinery and equipment	433,647	278,451	906,286	843,627	1,339,933	1,122,078
Infrastructure	11,095,598	10,449,155	7,141,273	6,439,643	18,236,871	16,888,798
Vehicles	290,550	196,582	-	-	290,550	196,582
Total	16,833,819	15,937,817	8,486,041	7,634,452	25,319,860	23,572,269
Less accumulated depreciation	(7,161,337)	(6,625,757)	(4,201,866)	(3,829,436)	(11,363,203)	(10,455,193)
Total	\$ 9,672,482	\$ 9,312,060	\$ 4,284,175	\$ 3,805,016	\$ 13,956,657	\$ 13,117,076

More detailed information on the City's capital assets can be found in Note 4 on pages 41 and 42 in the financial statements.

	June 30, 2021	June 30, 2020
Governmental activities:		
Financed purchases	\$ 120,646	\$ 58,296
Notes payable	1,328,558	1,466,620
Compensated absences	24,912	26,380
Net pension liability	232,593	50,423
Total	<u>1,706,709</u>	<u>1,601,719</u>
Business-type activities:		
Bonds payable	958,433	1,035,776
Notes payable	320,556	367,166
Compensated absences	11,615	11,411
Net pension liability	142,070	38,133
Total	<u>1,432,674</u>	<u>1,452,486</u>
Grand Total - All Activities	<u>\$ 3,139,383</u>	<u>\$ 3,054,205</u>

More detailed information on the City's long-term debt can be found in Note 7 on pages 44 through 48 in the notes to the financial statements.

**City of Ball Ground, Georgia**  
**Management's Discussion and Analysis**  
**June 30, 2021**

**Contacting the City's Financial Management**

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Donna W. England, Finance Director, City of Ball Ground, P. O. Box 285, Ball Ground, Georgia 30107.

## **BASIC FINANCIAL STATEMENTS**

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



**Roberts Lake Park in Ball Ground, Georgia**

**CITY OF BALL GROUND, GEORGIA**

**STATEMENT OF NET POSITION  
JUNE 30, 2021**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Downtown Development Authority
<b><u>Assets</u></b>				
Cash	\$ 627,275	\$ 684,209	\$ 1,311,484	\$ 7,833
Taxes receivable, net	13,230	-	13,230	-
Accounts receivable, net	24,726	138,954	163,680	-
Intergovernmental receivable	174,478	-	174,478	-
Prepaid items	140,263	18,180	158,443	75
Inventories	-	56,961	56,961	-
Restricted cash	76,577	205,040	281,617	-
Capital assets:				
Non-depreciable	1,545,168	305,377	1,850,545	-
Depreciable, net of accumulated depreciation	8,127,314	3,978,798	12,106,112	-
Total assets	<u>10,729,031</u>	<u>5,387,519</u>	<u>16,116,550</u>	<u>7,908</u>
<b><u>Deferred Outflows of Resources</u></b>				
Deferred charges - prepayment penalty	46,215	-	46,215	-
Pension related items	58,934	35,997	94,931	-
Total deferred outflows of resources	<u>105,149</u>	<u>35,997</u>	<u>141,146</u>	<u>-</u>
<b><u>Liabilities</u></b>				
Liabilities:				
Accounts payable	42,257	66,286	108,543	-
Accrued liabilities	4,912	-	4,912	-
Accrued interest payable	2,874	813	3,687	-
Customer deposits payable	-	15,700	15,700	-
Unearned revenue	-	7,093	7,093	-
Noncurrent liabilities:				
Compensated absences, due within one year	23,666	11,034	34,700	-
Compensated absences, due in more than one year	1,246	581	1,827	-
Bonds payable, due within one year	-	79,555	79,555	-
Bonds payable, due in more than one year	-	878,878	878,878	-
Notes payable, due within one year	150,453	56,425	206,878	-
Notes payable, due in more than one year	1,178,105	264,131	1,442,236	-
Financed purchases, due within one year	41,894	-	41,894	-
Financed purchases, due in more than one year	78,752	-	78,752	-
Net pension liability, due in more than one year	232,593	142,070	374,663	-
Total liabilities	<u>1,756,752</u>	<u>1,522,566</u>	<u>3,279,318</u>	<u>-</u>
<b><u>Deferred Inflows of Resources</u></b>				
Pension related items	6,931	4,233	11,164	-
Total deferred outflows of resources	<u>6,931</u>	<u>4,233</u>	<u>11,164</u>	<u>-</u>
<b><u>Net Position</u></b>				
Net investment in capital assets	8,269,493	3,005,186	11,274,679	-
Restricted:				
Fire protection services	99,143	-	99,143	-
Sewer projects	-	189,340	189,340	-
Capital projects	193,236	-	193,236	-
Downtown development	-	-	-	7,908
Unrestricted	508,625	702,191	1,210,816	-
Total net position	<u>\$ 9,070,497</u>	<u>\$ 3,896,717</u>	<u>\$ 12,967,214</u>	<u>\$ 7,908</u>

The accompanying notes are an integral part of this statement.

**CITY OF BALL GROUND, GEORGIA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Capital Grants and Contributions	Primary Government			Component Unit
				Governmental Activities	Business-type Activities	Total	Downtown Development Authority
<b>Primary government:</b>							
Governmental activities:							
General government	\$ 439,568	\$ 17,975	\$ -	\$ (421,593)	\$ -	\$ (421,593)	\$ -
Judicial	20,064	94,513	-	74,449	-	74,449	-
Public safety	943,291	270	-	(943,021)	-	(943,021)	-
Public works	782,421	30	1,480,315	697,924	-	697,924	-
Health and welfare	21,380	-	-	(21,380)	-	(21,380)	-
Culture and recreation	423,402	56,546	-	(366,856)	-	(366,856)	-
Housing and development	103,714	58,360	-	(45,354)	-	(45,354)	-
Interest on long-term debt	40,968	-	-	(40,968)	-	(40,968)	-
Total governmental activities	<u>2,774,808</u>	<u>227,694</u>	<u>1,480,315</u>	<u>(1,066,799)</u>	<u>-</u>	<u>(1,066,799)</u>	<u>-</u>
Business-type activities:							
Water and sewerage	1,378,390	971,283	706,619	-	299,512	299,512	-
Solid waste	236,239	265,165	-	-	28,926	28,926	-
Stormwater	32,069	44,365	-	-	12,296	12,296	-
Total business-type activities	<u>1,646,698</u>	<u>1,280,813</u>	<u>706,619</u>	<u>-</u>	<u>340,734</u>	<u>340,734</u>	<u>-</u>
Total primary government	<u>\$ 4,421,506</u>	<u>\$ 1,508,507</u>	<u>\$ 2,186,934</u>	<u>(1,066,799)</u>	<u>340,734</u>	<u>(726,065)</u>	<u>-</u>
<b>Component unit:</b>							
Downtown Development Authority	224	-	-	-	-	-	(224)
	<u>\$ 224</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (224)</u>
General revenues:							
Taxes:							
Property taxes				1,064,172	-	1,064,172	-
Franchise taxes				127,594	-	127,594	-
Alcoholic beverage taxes				65,009	-	65,009	-
Business taxes				26,074	-	26,074	-
Insurance premium taxes				120,949	-	120,949	-
Financial institution taxes				5,080	-	5,080	-
Unrestricted investment earnings				2,974	1,598	4,572	-
Miscellaneous				31,911	-	31,911	-
Total general revenues				<u>1,443,763</u>	<u>1,598</u>	<u>1,445,361</u>	<u>-</u>
Change in net position				376,964	342,332	719,296	(224)
Net position, beginning of fiscal year				8,693,533	3,554,385	12,247,918	8,132
Net position, ending of fiscal year				<u>\$ 9,070,497</u>	<u>\$ 3,896,717</u>	<u>\$ 12,967,214</u>	<u>\$ 7,908</u>

The accompanying notes are an integral part of this statement.

**CITY OF BALL GROUND, GEORGIA**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2021**

	General	District Fire Tax	SPLOST 5	Non-major American Rescue Plan Fund	Total Governmental Funds
<b><u>Assets</u></b>					
Cash	\$ 626,438	\$ 837	\$ -	\$ -	\$ 627,275
Taxes receivable	7,951	5,279	-	-	13,230
Accounts receivable	24,726	-	-	-	24,726
Intergovernmental receivable	647	634	116,297	56,900	174,478
Prepaid items	45,948	92,393	1,922	-	140,263
Restricted cash	-	-	76,577	-	76,577
Due from other funds	56,900	-	-	-	56,900
Total Assets	<u>\$ 762,610</u>	<u>\$ 99,143</u>	<u>\$ 194,796</u>	<u>\$ 56,900</u>	<u>\$ 1,113,449</u>
<b><u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u></b>					
<b>Liabilities:</b>					
Accounts payable	\$ 40,697	\$ -	\$ 1,560	\$ -	\$ 42,257
Due to other funds	-	-	-	56,900	56,900
Accrued liabilities	4,912	-	-	-	4,912
Total Liabilities	<u>45,609</u>	<u>-</u>	<u>1,560</u>	<u>56,900</u>	<u>104,069</u>
<b>Deferred Inflows of Resources:</b>					
Unavailable revenue - property taxes	6,356	4,227	-	-	10,583
Total Deferred Inflows of Resources	<u>6,356</u>	<u>4,227</u>	<u>-</u>	<u>-</u>	<u>10,583</u>
<b>Fund balances:</b>					
Nonspendable:					
Prepaid items	45,948	92,393	1,922	-	140,263
Restricted:					
Fire protection services	-	2,523	-	-	2,523
Capital projects	-	-	191,314	-	191,314
Unassigned	664,697	-	-	-	664,697
Total Fund Balances	<u>710,645</u>	<u>94,916</u>	<u>193,236</u>	<u>-</u>	<u>998,797</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 762,610</u>	<u>\$ 99,143</u>	<u>\$ 194,796</u>	<u>\$ 56,900</u>	<u>\$ 1,113,449</u>

The accompanying notes are an integral part of this statement.

**CITY OF BALL GROUND, GEORGIA**

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION OF GOVERNMENTAL ACTIVITIES  
JUNE 30, 2021**

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Total governmental fund balances	\$	998,797
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.

Cost	\$ 16,833,819	
Less: accumulated depreciation	<u>(7,161,337)</u>	9,672,482

Some receivables are not available to pay current period expenditures and, therefore, are deferred inflows of resources in the governmental funds.

Property taxes		10,583
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The deferred outflows of resources and the net pension liability related to the City's pension plan are not expected to be liquidated with expendable available financial resources and, therefore, are not reported in the governmental funds.

Deferred outflows of resources related to pensions	\$ 58,934	
Deferred inflows of resources related to pensions	(6,931)	
Net pension liability	<u>(232,593)</u>	(180,590)

Long-term liabilities and related items are not due and payable in the current period and are not reported in the governmental funds.

Compensated absences	\$ (24,912)	
Accrued interest payable	(2,874)	
Financed purchases	(120,646)	
Notes Payable	(1,328,558)	
Deferred charges - prepayment penalty	<u>46,215</u>	<u>(1,430,775)</u>

Net position of governmental activities	\$	<u><u>9,070,497</u></u>
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The accompanying notes are an integral part of this statement.

**CITY OF BALL GROUND, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	General	District Fire Tax	SPLOST 5	Non-major American Rescue Plan Fund	Total Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 1,035,342	\$ 374,242	\$ -	\$ -	\$ 1,409,584
Licenses and permits	76,735	-	-	-	76,735
Intergovernmental	204,903	-	690,658	56,900	952,461
Charges for services	56,446	-	-	-	56,446
Fines and forfeitures	94,513	-	-	-	94,513
Investment earnings	1,980	994	424	-	3,398
Miscellaneous	28,161	-	3,750	-	31,911
Total revenues	<u>1,498,080</u>	<u>375,236</u>	<u>694,832</u>	<u>56,900</u>	<u>2,625,048</u>
<b>Expenditures:</b>					
Current:					
General government	344,842	-	3	-	344,845
Judicial	20,064	-	-	-	20,064
Public safety	490,256	363,388	-	-	853,644
Public works	126,068	-	246,528	56,900	429,496
Health and welfare	12,876	-	-	-	12,876
Culture and recreation	361,061	-	3,581	-	364,642
Housing and development	103,714	-	-	-	103,714
Capital outlay:					
Public safety	-	-	167,226	-	167,226
Public works	-	-	93,203	-	93,203
Culture and recreation	-	-	24,836	-	24,836
Debt service:					
Principal	5,905	-	163,550	-	169,455
Interest and fiscal charges	1,109	-	34,546	-	35,655
Total expenditures	<u>1,465,895</u>	<u>363,388</u>	<u>733,473</u>	<u>56,900</u>	<u>2,619,656</u>
Excess (deficiency) of revenues over expenditures	32,185	11,848	(38,641)	-	5,392
<b>Other financing sources:</b>					
Issuance of notes payable	-	-	93,743	-	93,743
Total other financing sources	<u>-</u>	<u>-</u>	<u>93,743</u>	<u>-</u>	<u>93,743</u>
Net change in fund balances	32,185	11,848	55,102	-	99,135
Fund balances, beginning of fiscal year	678,460	83,068	138,134	-	899,662
Fund balances, end of fiscal year	<u>\$ 710,645</u>	<u>\$ 94,916</u>	<u>\$ 193,236</u>	<u>\$ -</u>	<u>\$ 998,797</u>

The accompanying notes are an integral part of this statement.

**CITY OF BALL GROUND, GEORGIA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds: \$ 99,135

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.

Capital outlay	\$ 739,374	
Depreciation expense	<u>(594,713)</u>	144,661

The net effect of various miscellaneous transactions involving capital assets (i.e. sales, donations, and disposals) is to decrease net position.

Assets transferred from governmental activities to business type activities	\$ (311,669)	
Assets donated to the City by real estate developers	<u>527,430</u>	215,761

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.

Property taxes		(706)
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The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Issuance of new long term debt	\$ (93,743)	
Principal payments - capital leases	31,393	
Principal payments - notes payable	<u>138,062</u>	75,712

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Change in compensated absences	\$ 1,468	
Change in accrued interest	327	
Amortization of deferred charges	(5,640)	
Pension expense	<u>(153,754)</u>	<u>(157,599)</u>

Change in net position - governmental activities		<u>\$ 376,964</u>
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The accompanying notes are an integral part of this statement.

**CITY OF BALL GROUND, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET TO ACTUAL (GAAP BASIS)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Original Budget	Final Budget	Actual	Variance From Final Budget
<b>Revenues</b>				
Property taxes	\$ 642,850	\$ 690,847	\$ 690,636	\$ (211)
Franchise taxes	133,100	127,460	127,594	134
Business taxes	204,500	217,010	217,112	102
Licenses and permits	91,000	76,725	76,735	10
Intergovernmental	50,000	204,903	204,903	-
Charges for services	66,960	56,446	56,446	-
Fines and forfeitures	70,100	94,510	94,513	3
Investment earnings	1,000	1,980	1,980	-
Contributions	500	100	100	-
Miscellaneous	16,000	28,057	28,061	4
Total revenues	<u>1,276,010</u>	<u>1,498,038</u>	<u>1,498,080</u>	<u>42</u>
<b>Expenditures</b>				
General government:				
Legislative	16,460	6,624	6,541	83
Clerk of Council	81,895	78,124	78,123	1
Mayor	25,200	16,848	16,822	26
City manager	28,229	27,430	27,292	138
Elections	-	80	78	2
General administration	250,463	186,921	159,535	27,386
General government buildings	57,036	56,559	56,451	108
Judicial:				
Municipal court	18,500	20,080	20,064	16
Public safety:				
Patrol	468,060	490,383	490,256	127
Public works:				
Highways and streets	80,617	129,354	126,068	3,286
Health and welfare:				
Community center	12,250	4,400	4,313	87
Senior center	14,300	8,641	8,563	78
Culture and recreation:				
Parks	122,500	350,850	350,563	287
Library	3,500	3,500	3,500	-
Tree City	3,500	7,000	6,998	2
Housing and development:				
Planning and zoning	46,000	65,990	65,684	306
Building department	20,000	690	664	26
Main Street department	27,500	37,550	37,366	184
Debt service:				
Principal	-	5,905	5,905	-
Interest and other charges	-	1,109	1,109	-
Total expenditures	<u>1,276,010</u>	<u>1,498,038</u>	<u>1,465,895</u>	<u>32,143</u>
Net change in fund balance	-	-	32,185	32,185
Fund balance, beginning of fiscal year	678,460	678,460	678,460	-
Fund balance, end of fiscal year	<u>\$ 678,460</u>	<u>\$ 678,460</u>	<u>\$ 710,645</u>	<u>\$ 32,185</u>

The accompanying notes are an integral part of this statement.

**CITY OF BALL GROUND, GEORGIA**  
**DISTRICT FIRE TAX FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET TO ACTUAL (GAAP BASIS)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Original Budget	Final Budget	Actual	Variance From Final Budget
<b>Revenues</b>				
Property taxes	\$ 353,000	\$ 353,000	374,242	\$ 21,242
Interest	-	-	994	994
Total revenues	<u>353,000</u>	<u>353,000</u>	<u>375,236</u>	<u>22,236</u>
<b>Expenditures</b>				
Public safety:				
Fire protection services	353,000	353,000	363,388	(10,388)
Total expenditures	<u>353,000</u>	<u>353,000</u>	<u>363,388</u>	<u>(10,388)</u>
Net change in fund balance	-	-	11,848	11,848
Fund balance, beginning of fiscal year	83,068	83,068	83,068	-
Fund balance, end of fiscal year	<u>\$ 83,068</u>	<u>\$ 83,068</u>	<u>\$ 94,916</u>	<u>\$ 11,848</u>

The accompanying notes are an integral part of this statement.

**CITY OF BALL GROUND, GEORGIA**

**STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2021**

	<u>Water and Sewerage</u>	<u>Solid Waste</u>	<u>Stormwater</u>	<u>Total</u>
<b><u>Assets</u></b>				
<b>Current assets:</b>				
Cash	\$ 575,375	\$ 86,644	\$ 22,190	\$ 684,209
Accounts receivable, net	107,075	27,733	4,146	138,954
Prepaid items	17,672	508	-	18,180
Inventories	56,961	-	-	56,961
Restricted cash	205,040	-	-	205,040
Total current assets	<u>962,123</u>	<u>114,885</u>	<u>26,336</u>	<u>1,103,344</u>
<b>Non-current assets:</b>				
Capital assets:				
Non-depreciable	279,777	-	25,600	305,377
Depreciable, net of accumulated depreciation	3,582,508	-	396,290	3,978,798
Total capital assets	<u>3,862,285</u>	<u>-</u>	<u>421,890</u>	<u>4,284,175</u>
Total assets	<u>4,824,408</u>	<u>114,885</u>	<u>448,226</u>	<u>5,387,519</u>
<b><u>Deferred Outflows of Resources</u></b>				
Pension related items	<u>35,997</u>	<u>-</u>	<u>-</u>	<u>35,997</u>
<b><u>Liabilities</u></b>				
<b>Current liabilities:</b>				
Accounts payable	47,849	18,437	-	66,286
Accrued interest payable	813	-	-	813
Unearned revenue	7,093	-	-	7,093
Compensated absences, current	11,034	-	-	11,034
Current portion of notes payable	56,425	-	-	56,425
Payable from restricted assets:				
Customer deposits payable	15,700	-	-	15,700
Current portion of bonds payable	79,555	-	-	79,555
Total current liabilities	<u>218,469</u>	<u>18,437</u>	<u>-</u>	<u>236,906</u>
<b>Non-current liabilities:</b>				
Compensated absences	581	-	-	581
Notes payable	264,131	-	-	264,131
Bonds payable	878,878	-	-	878,878
Net pension liability	142,070	-	-	142,070
Total non-current liabilities	<u>1,285,660</u>	<u>-</u>	<u>-</u>	<u>1,285,660</u>
Total liabilities	<u>1,504,129</u>	<u>18,437</u>	<u>-</u>	<u>1,522,566</u>
<b><u>Deferred Inflows of Resources</u></b>				
Pension related items	<u>4,233</u>	<u>-</u>	<u>-</u>	<u>4,233</u>
<b><u>Net Position</u></b>				
Net investment in capital assets	2,583,296	-	421,890	3,005,186
Restricted for capital improvements	189,340	-	-	189,340
Unrestricted	579,407	96,448	26,336	702,191
Total net position	<u>\$ 3,352,043</u>	<u>\$ 96,448</u>	<u>\$ 448,226</u>	<u>\$ 3,896,717</u>

The accompanying notes are an integral part of this statement.

**CITY OF BALL GROUND, GEORGIA**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Water and Sewerage</u>	<u>Solid Waste</u>	<u>Stormwater</u>	<u>Total</u>
<b>Operating revenues:</b>				
Charges for service	\$ 971,283	\$ 265,165	44,365	\$ 1,280,813
Total operating revenues	<u>971,283</u>	<u>265,165</u>	<u>44,365</u>	<u>1,280,813</u>
<b>Operating expenses:</b>				
Personnel services	484,585	36,344	-	520,929
Contractual services	458,899	199,895	-	658,794
Other supplies and expenses	108,142	-	8,818	116,960
Depreciation	290,045	-	23,251	313,296
Total operating expenses	<u>1,341,671</u>	<u>236,239</u>	<u>32,069</u>	<u>1,609,979</u>
Net operating income (loss)	(370,388)	28,926	12,296	(329,166)
<b>Non-operating revenue (expenses):</b>				
Interest revenue	1,582	12	4	1,598
Interest expense	(36,719)	-	-	(36,719)
Total non-operating revenue (expenses)	<u>(35,137)</u>	<u>12</u>	<u>4</u>	<u>(35,121)</u>
Net income (loss) before capital contributions	(405,525)	28,938	12,300	(364,287)
Capital contributions - infrastructure	18,433	-	408,436	426,869
Capital contributions - water capacity sales	72,250	-	-	72,250
Capital contributions - sewer capacity sales	207,500	-	-	207,500
Total capital contributions	<u>298,183</u>	<u>-</u>	<u>408,436</u>	<u>706,619</u>
Change in net position	(107,342)	28,938	420,736	342,332
Net position, beginning of fiscal year	3,459,385	67,510	27,490	3,554,385
Net position, end of fiscal year	<u>\$ 3,352,043</u>	<u>\$ 96,448</u>	<u>\$ 448,226</u>	<u>\$ 3,896,717</u>

The accompanying notes are an integral part of this statement.

**CITY OF BALL GROUND, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Water and Sewerage</u>	<u>Solid Waste</u>	<u>Stormwater</u>	<u>Totals</u>
<b>Cash flows from operating activities:</b>				
Receipts from customers	\$ 966,743	\$ 263,122	\$ 44,117	\$ 1,273,982
Payments to employees	(393,300)	(36,344)	-	(429,644)
Payments to suppliers	(582,942)	(182,654)	(9,318)	(774,914)
Net cash provided by (used in) operating activities	<u>(9,499)</u>	<u>44,124</u>	<u>34,799</u>	<u>69,424</u>
<b>Cash flows from capital and related financing activities:</b>				
Principal paid on capital debt	(123,953)	-	-	(123,953)
Interest paid on capital debt	(36,772)	-	-	(36,772)
Capital contributions - tap sales	279,750	-	-	279,750
Purchases of capital assets	(328,881)	-	(36,705)	(365,586)
Net cash used in capital and related financing activities	<u>(209,856)</u>	<u>-</u>	<u>(36,705)</u>	<u>(246,561)</u>
<b>Cash flows from investing activities:</b>				
Interest received	1,582	12	4	1,598
Net cash provided by investing activities	<u>1,582</u>	<u>12</u>	<u>4</u>	<u>1,598</u>
Net increase (decrease) in cash	(217,773)	44,136	(1,902)	(175,539)
Cash, beginning of fiscal year	998,188	42,508	24,092	1,064,788
Cash, end of fiscal year	<u>\$ 780,415</u>	<u>\$ 86,644</u>	<u>\$ 22,190</u>	<u>\$ 889,249</u>
<b>Reconciliation of cash:</b>				
Unrestricted	\$ 575,375	\$ 86,644	\$ 22,190	\$ 684,209
Restricted	205,040	-	-	205,040
	<u>\$ 780,415</u>	<u>\$ 86,644</u>	<u>\$ 22,190</u>	<u>\$ 889,249</u>

The accompanying notes are an integral part of this statement.

(Continued)

**CITY OF BALL GROUND, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Water and Sewerage</u>	<u>Solid Waste</u>	<u>Stormwater</u>	<u>Totals</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>				
<b>Operating income (loss)</b>	\$ (370,388)	\$ 28,926	\$ 12,296	\$ (329,166)
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:</b>				
Depreciation expense	290,045	-	23,251	313,296
Change in assets, deferred inflows and outflows of resources, and liabilities:				
Increase in accounts receivable, net	(5,893)	(2,043)	(248)	(8,184)
Decrease in due from other funds	500	-	-	500
Increase in inventory	(4,149)	-	-	(4,106)
(Increase) decrease in prepaid items	(4,149)	43	-	(4,106)
Increase in pension related deferred outflows	(12,014)	-	-	(12,014)
Increase in accounts payable	6,877	17,198	-	24,075
Increase in unearned revenue	1,953	-	-	1,953
Increase in compensated absences	204	-	-	204
Increase in net pension liability	103,937	-	-	103,937
Decrease in due to other funds	-	-	(500)	(500)
Decrease in pension related deferred inflows	(1,912)	-	-	(1,912)
Decrease in customer deposits	(600)	-	-	(600)
<b>Net cash provided by (used in) operating activities</b>	<u>\$ (9,499)</u>	<u>\$ 44,124</u>	<u>\$ 34,799</u>	<u>\$ 69,424</u>
<b>Noncash capital related activities</b>				
Donations of capital assets	\$ -	\$ -	\$ 115,200	\$ 115,200
Transfer of capital assets from governmental activities, net of accumulated depreciation	18,433	-	293,236	311,669
	<u>\$ 18,433</u>	<u>\$ -</u>	<u>\$ 408,436</u>	<u>\$ 426,869</u>

The accompanying notes are an integral part of this statement.

## **NOTES TO THE FINANCIAL STATEMENTS**

*The notes to the financial statements are a required component of the basic financial statements of the City. The notes present required and essential information for the fair presentation of the statements that have not been disclosed on the face of the financial statements.*



**Roberts Lake Park Trail in Ball Ground, Georgia**

**CITY OF BALL GROUND, GEORGIA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the City have been prepared in conformity with the 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. THE REPORTING ENTITY**

The City of Ball Ground, Georgia ("the City") operates under a City Council-Manager form of government and provides the following services to its citizens: public safety (police), public works, parks and recreation, planning and zoning, building inspection, code enforcement, municipal court services, and general administrative services. In addition, the City also offers water, sewer, and sanitation services to the City's residents and the surrounding area.

In evaluating how to define the City, for financial reporting purposes, management has considered all potential component units. The City's financial statements include the City's accounts of all operations. As of June 30, 2021, there is one component unit included in the financial statements of the City. The criteria for including organizations within the City's reporting entity, as set forth in Governmental Accounting Standards Board's Statement No. 61 (GASB 61), "The Financial Reporting Entity", is financial accountability. Financial accountability is defined as appointment of a voting majority of the component unit's board and either the ability to impose will by the primary government, or the possibility that the component unit will provide a financial benefit to, or impose a financial burden on, the primary government. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the City.

The Downtown Development Authority (the "DDA") was created by resolution on September 25, 2005 pursuant to the Official Code of Georgia Annotated (OCGA) Section 36-42-8.1 9a) for the purpose of promoting the redevelopment of the downtown area of the City. The seven members of the DDA's governing body are appointed by the City Council. Although a legally separate entity, the City is financially accountable for the activities of the DDA as the City can impose its will by significantly influencing the programs, projects, and activities of the DDA. Financial information with regard to the DDA can be obtained from the City of Ball Ground, 215 Valley Street, Ball Ground, Georgia 30107. The DDA does not issue separate financial statements.

**B. BASIS OF PRESENTATION - FUND ACCOUNTING**

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The City's funds are grouped into two broad fund classifications, Governmental and Proprietary. The governmental funds include the General Fund, two special revenue funds (American Rescue Plan Recovery Fund and District Fire Tax Fund), and a capital projects fund (SPLOST 5 Fund), while the proprietary funds include the enterprise funds, Water and Sewerage Fund, Solid Waste Fund, and Stormwater Fund.

## NOTES TO BASIC FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### C. GOVERNMENT-WIDE FINANCIAL STATEMENTS

The statement of net position and the statement of activities display information about the City, the primary government, as a whole. For the most part, the effect of interfund activity has been removed from these statements. However, any interfund services provided and used are not eliminated as this process would distort the direct costs and program revenues reported in the various functions. These statements distinguish between activities that are governmental and those that are considered business-type activities.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between expenses and program revenues for each segment of the business-type activities of the City and for each governmental program. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the programs, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the City.

Net position should be reported as restricted when constraints placed on use of net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for capital improvements result from the capital projects funds and the restrictions on their net position use. The net position restricted for fire protection services results from the restriction on the use of the tax.

#### D. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND BASIS OF PRESENTATION

Fund financial statements report detailed information about the City. The focus of governmental and enterprise fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

All governmental funds are accounted for using the modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available (i.e., collectible within the current fiscal year or within sixty days of fiscal year-end and available to pay obligations of the current fiscal year): property taxes, sales tax, intergovernmental grants and investment earnings. Other revenues, including licenses and permits, and certain charges for services are recorded as revenue when received in cash because they are generally not measurable prior to receipt.

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 when 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.

## NOTES TO BASIC FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### D. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND BASIS OF PRESENTATION (Continued)

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and other long-term liabilities, which have not matured are recorded when due for payment. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

The City reports the following major governmental funds:

*General Fund:* This 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.

*District Fire Tax Fund:* This is a special revenue fund to be used to account for monies received from a restricted property tax levy for fire protection services.

*SPLOST 5 Fund:* This is a capital projects fund to account for financial resources to be used for the acquisition or construction of major capital projects as approved on a referendum for a special purpose local option sales tax dated November 2, 2017. The collection of this tax began in July 2018.

Additionally, the City reports the following nonmajor fund:

*American Rescue Plan Fund:* This special revenue fund was established during the fiscal year ended June 30, 2021 and accounts for the receipt of funding under the Coronavirus State and Local Fiscal Recovery Fund Program established for in the American Rescue Plan Act of 2021 and the related expenses.

The City reports the following major enterprise funds:

*Water and Sewerage Fund:* This fund accounts for the development, operation and maintenance of the utility system that provides water and sewerage service, and for the development of an infrastructure system capable of providing sewerage service.

*Solid Waste Fund:* This fund accounts for the operation of the City's garbage collection services.

*Stormwater Fund:* This enterprise fund accounts for the collection of fees for construction of, and upgrades to, stormwater drains and related expenses.

All proprietary funds are accounted for using the accrual basis of accounting and the economic resources measurement focus. These funds account for operations that are primarily financed by user charges. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. Allocations of costs, such as depreciation, are recorded in proprietary funds. Unbilled utility receivables are recorded at each fiscal year-end. In accounting and reporting for its proprietary operations, the government applies all GASB pronouncements.

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 City's enterprise funds are charges for water and sewer usage, and sanitation pickup. Operating expenses for the enterprise funds include all costs to operate the water and sewer system and the contracted operations of sanitation services. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

## NOTES TO BASIC FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### E. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the City because it is at present considered unnecessary to assure effective budgetary control or to facilitate effective cash planning and control.

#### F. CASH

Cash includes amounts in demand deposits. Statutes authorize the City to invest in U.S. Government obligations, U.S. Government agency obligations, State of Georgia obligations, obligations of other counties, municipal corporations and political subdivisions of the State of Georgia which are rated "AA" or better by Moody's, Investors Service, Inc., negotiable certificates of deposit issued by any bank or trust company organized under the laws of any state of the United States of America or any national banking association, repurchase agreements when collateralized by U.S. Government or agency obligations, and pooled investment programs sponsored by the State of Georgia for the investment of local government funds. 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.

#### G. 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 non-spendable fund balance in the General Fund only to indicate that they are not available for appropriation and are not expendable available financial resources.

#### H. INVENTORIES

Inventories consist of supplies and are stated at cost. Inventories are accounted for on the first-in, first-out (FIFO) method of accounting for inventory. The City uses the consumption method of accounting for inventories under which materials and supplies are recorded as inventory when purchased and are recorded as an expense when used.

#### I. PREPAID ITEMS

Payments to vendors for services that will benefit periods beyond June 30, 2021, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. Prepaid items reported in the governmental funds are also equally offset by a nonspendable fund balance, which indicates that they do not constitute available, spendable financial resources even though they are a component of net current position.

## NOTES TO BASIC FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### J. CAPITAL ASSETS

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated acquisition value at the date of donation. General infrastructure assets acquired prior to July 1, 2003 consist of the road network assets that were acquired or that received substantial improvements subsequent to July 1, 1980 and are reported at estimated historical cost using deflated replacement cost. 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. The threshold for capitalization for infrastructure and other capital assets is \$5,000.

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Land improvements	10-20 years
Infrastructure	20-30 years
Buildings	50 years
Building improvements	20 years
Vehicles	2-15 years
Machinery and equipment	3-15 years

#### K. COMPENSATED ABSENCES

The liability for compensated absences in the government-wide and proprietary fund statements consists of unpaid, accumulated annual leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. 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.

#### L. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City only has one item that qualifies for reporting in this category not related to pensions. It is the deferred charge on early lease retirement reported in the government-wide statement of net position. A deferred charge on early lease retirement results from the prepayment penalty incurred at the time of refunding. This amount is deferred and amortized over the shorter of the life of the refunded debt or the refunding debt.

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 a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has only one type of item not related to pensions, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available.

## NOTES TO BASIC FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### L. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES (Continued)

The City also has deferred inflows and outflows of resources related to the recording of changes in its net pension liability. Certain changes in the net pension liability are recognized as pension expense over time instead of all being recognized in the year of occurrence. For the current year, the City has three items that fall into this category: (1) the difference between projected investment return on pension investments and actual return on those investments is deferred and amortized against pension expense over a five year period; (2) experience gains or losses result from periodic studies by the City's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of Plan members; (3) changes in the actuarial assumptions; and (4) contributions made by the City to the pension plan before year end but subsequent to the measurement date of the City's net pension liability. These contributions will reduce the City's net pension liability in the subsequent fiscal year.

#### M. USE OF ESTIMATES

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

#### N. LONG-TERM OBLIGATIONS

In the government-wide financial statement 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, if any, are deferred and amortized over the term of the bond using the effective interest method.

Proprietary fund type loans payable are reported as liabilities at their outstanding value.

In the fund financial statements, governmental fund types report the face amount of the debt issued as other financing sources and issuance costs as expenditures.

#### 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 Ball Ground Retirement Plan (the "Plan") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

## NOTES TO BASIC FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### P. BUDGETS AND BUDGETARY CONTROL

The City Manager prepares a draft of the annual budget from which the Mayor prepares a proposed budget. The City then advertises in a local newspaper giving notice regarding a public hearing in which local citizens may give their input regarding the proposed budget. The City also places a copy of the proposed budget on file for public inspection prior to the actual approval. Once all of these steps have been taken, the Mayor and City Council then formally adopt the annual balanced budget in a legally permissible manner. The legal level of control of the budget of the City is at the department level. All appropriations lapse at fiscal year-end. During the current fiscal year, there were amendments made to the original budget.

Budgets have been legally adopted for all funds. Budgets are adopted on a basis consistent with generally accepted accounting principles and on the same basis of accounting used by each fund to which the budget applies. Budgets are adopted annually for all governmental funds, with the exception of the capital projects funds, for which project-length budgets are adopted.

The fire protection services of the District Fire Tax Fund were over expended by \$10,388, which was due to tax revenues coming in greater than anticipated.

#### Q. FUND BALANCE

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 current assets, current liabilities, and deferred inflows of resources. 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 purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either:
  - (a) Not in spendable form (i.e., items that are not expected to be converted to cash such as inventory and prepaids);
  - (b) Legally or contractually required to be maintained intact; or
  - (c) Long-term advances of current resources made to another fund, to be repaid over a period extending beyond one fiscal year. Only the General Fund reports nonspendable fund balances related to advances from other funds.
- Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through the:
  - (a) Enabling legislation adopted by the City;
  - (b) Through external parties (creditors, grantors, or laws or regulations of other governments); or
  - (c) Constitutional provisions.
- Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council through the adoption of a resolution. Only the City Council may modify or rescind the commitment. These self-imposed limitations must be set in place prior to the end of the fiscal year.

## NOTES TO BASIC FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Q. FUND BALANCE (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. Through resolution, the City Council has authorized the City Manager or the City Finance Director or the City Manager's designee to assign fund balances. With the exception of the General Fund, amounts in all other governmental funds that are not *nonspendable, restricted, or committed* will be considered to be *assigned*. Also, at the fiscal year end, any appropriation of existing fund balance to eliminate a projected budgetary deficit in the next fiscal year's budget is considered to be an assignment of fund balance.
- 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. Negative fund balances in other funds are reported as unassigned.

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:

- Committed
- Assigned
- Unassigned

Net Position – Net position represents the difference between assets, deferred outflows 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 position 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.

### NOTE 2. SUMMARY OF DEPOSIT BALANCES AND INVESTMENTS

Custodial risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be covered by depository insurance or pledged securities. Amounts that exceed standard depository insurance limits are required to be collateralized either (1) individually by the financial institutions through pledged obligations of the U.S. Government, obligations backed by the full faith and credit of the U.S. Government, obligations of the State of Georgia or other states, or obligations of counties, municipalities, or public authorities of the State of Georgia, or (2) participation in the State of Georgia Secure Deposit Program. The Secure Deposit Program, which is administered by the Office of the State Treasurer, requires participating banks holding deposits of public funds to pledge collateral at varying rates depending on the tier assigned by the State.

As of June 30, 2021, the City's bank balances of \$1,725,829 were either fully covered by standard FDIC insurance or held at a bank participating in the Secure Deposit Program and thus collateralized in compliance with the state requirements.

## NOTES TO BASIC FINANCIAL STATEMENTS

### NOTE 3. RECEIVABLES

Receivables at June 30, 2021, for the City's individual governmental and proprietary funds are as follows:

	<b>General</b>	<b>District Fire Tax</b>	<b>SPLOST 5</b>	<b>American Rescue Plan Recovery</b>
Taxes	\$ 7,951	\$ 5,279	\$ -	\$ -
Accounts	24,726	-	-	-
Intergovernmental	647	634	116,297	56,900
Gross receivables	33,324	5,913	116,297	56,900
Less allowance for uncollectibles	-	-	-	-
Net total receivables	\$ 33,324	\$ 5,913	\$ 116,297	\$ 56,900
	<b>Water and Sewerage</b>	<b>Solid Waste</b>	<b>Stormwater</b>	
Taxes	\$ -	\$ -	\$ -	
Accounts	125,699	32,458	4,807	
Intergovernmental	-	-	-	
Gross receivables	125,699	32,458	4,807	
Less allowance for uncollectibles	(18,624)	(4,725)	(661)	
Net total receivables	\$ 107,075	\$ 27,733	\$ 4,146	

The City contracted with Cherokee County to bill and collect the City's 2020 real and personal property taxes. Ad valorem tax on motor vehicles and mobile homes are collected by the Cherokee County Tax Commissioner and remitted to the City. City property tax revenues are recognized when levied to the extent that they result in current receivables.

Property taxes were levied as of August 18, 2020. Secured property tax payments were due on November 15, 2020. The City has not established a date for liens.

Assessed values are established by the Cherokee County Tax Assessor's office and are currently calculated at 40% of the market value. Based on the 2020 City millage levy of 5.0 mills, a property owner would pay \$5.00 per \$1,000 of assessed valuation.

## NOTES TO BASIC FINANCIAL STATEMENTS

### NOTE 4. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Transfers to Proprietary Funds</u>	<u>Transfers</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 1,066,221	\$ -	\$ -	\$ 432,447	\$ 1,498,668
Construction in progress	135,336	128,222	(18,433)	(198,625)	46,500
Total	<u>1,201,557</u>	<u>128,222</u>	<u>(18,433)</u>	<u>233,822</u>	<u>1,545,168</u>
Capital assets, being depreciated:					
Land improvements	1,200,573	22,020	(70,600)	(315,351)	836,642
Buildings and improvements	2,611,499	20,715	-	-	2,632,214
Machinery and equipment	278,451	79,867	-	75,329	433,647
Infrastructure	10,449,155	922,012	(281,769)	6,200	11,095,598
Vehicles	196,582	93,968	-	-	290,550
Total	<u>14,736,260</u>	<u>1,138,582</u>	<u>(352,369)</u>	<u>(233,822)</u>	<u>15,288,651</u>
Less accumulated depreciation for:					
Land improvements	(510,256)	(83,039)	-	-	(593,295)
Buildings and improvements	(665,805)	(58,193)	18,250	-	(705,748)
Machinery and equipment	(174,956)	(32,621)	-	-	(207,577)
Infrastructure	(5,111,977)	(395,006)	40,883	-	(5,466,100)
Vehicles	(162,763)	(25,854)	-	-	(188,617)
Total	<u>(6,625,757)</u>	<u>(594,713)</u>	<u>59,133</u>	<u>-</u>	<u>(7,161,337)</u>
Total capital assets being depreciated, net	<u>8,110,503</u>	<u>543,869</u>	<u>(293,236)</u>	<u>(233,822)</u>	<u>8,127,314</u>
Governmental activities capital assets, net	<u>\$ 9,312,060</u>	<u>\$ 672,091</u>	<u>\$ (311,669)</u>	<u>\$ -</u>	<u>\$ 9,672,482</u>

## NOTES TO BASIC FINANCIAL STATEMENTS

### NOTE 4. CAPITAL ASSETS (Continued)

Capital asset activity for the fiscal year ended June 30, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Transfers from Governmental Activities</u>	<u>Transfers</u>	<u>Ending Balance</u>
<b>Business-type Activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 269,077	\$ -	\$ 25,600	\$ 10,700	\$ 305,377
Construction in progress	-	-	-	-	-
Total	<u>269,077</u>	<u>-</u>	<u>25,600</u>	<u>10,700</u>	<u>305,377</u>
Capital assets, being depreciated:					
Land improvements	-	-	45,000	-	45,000
Machinery and equipment	843,627	62,658	-	-	906,285
Buildings	82,105	6,000	-	-	88,105
Infrastructure	6,439,643	412,128	300,202	(10,700)	7,141,273
Total	<u>7,365,375</u>	<u>480,786</u>	<u>345,202</u>	<u>(10,700)</u>	<u>8,180,663</u>
Less accumulated depreciation for:					
Land improvements	-	(3,000)	(18,250)	-	(21,250)
Machinery and equipment	(660,222)	(40,041)	-	-	(700,263)
Buildings	(44,749)	(8,075)	-	-	(52,824)
Infrastructure	(3,124,465)	(262,180)	(40,883)	-	(3,427,528)
Total	<u>(3,829,436)</u>	<u>(313,296)</u>	<u>(59,133)</u>	<u>-</u>	<u>(4,201,865)</u>
Total capital assets, being depreciated, net	<u>3,535,939</u>	<u>167,490</u>	<u>286,069</u>	<u>(10,700)</u>	<u>3,978,798</u>
Business-type activities capital assets, net	<u>\$ 3,805,016</u>	<u>\$ 167,490</u>	<u>\$ 311,669</u>	<u>\$ -</u>	<u>\$ 4,284,175</u>

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

<b>Governmental Activities:</b>	
General government	\$ 53,715
Public safety	33,692
Public works	395,602
Health and welfare	8,504
Culture and recreation	<u>103,200</u>
Total depreciation expense - governmental activities	<u>\$ 594,713</u>
<b>Business-type Activities:</b>	
Water and sewerage	\$ 290,045
Stormwater	<u>23,251</u>
Total depreciation expense - business-type activities	<u>\$ 313,296</u>

## NOTES TO BASIC FINANCIAL STATEMENTS

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### NOTE 5. INTERFUND BALANCES AND ACTIVITY

Balances reported as interfund balances at June 30, 2021 consist of the following:

The balance reported as due from the American Rescue Plan (ARP) Fund to the General Fund is \$56,900 and is related to capital project spending funded in anticipation of the receipt of ARP funding. These costs will be repaid to the General Fund upon receipt of the ARP funding.

### NOTE 6. INTERGOVERNMENTAL REVENUE AND RECEIVABLE

The following amounts are due from other governments at June 30, 2021:

<u>Due from Cherokee County:</u>	
SPLOST 5 Fund - Special Purpose Local Option Sales Tax	\$ 116,297
General Fund – taxes	647
District Fire Tax Fund – taxes	634
	<u>\$ 117,578</u>
<u>Due from U.S. Treasury:</u>	
Coronavirus State and Local Fiscal Recovery Funds	<u>\$ 56,900</u>

The following amounts are a breakdown of intergovernmental revenues as of June 30, 2021 as referenced on the Statement of Revenues, Expenditures, and Changes in Fund Balances on page 20:

<u>SPLOST Fund:</u>	
Coronavirus Relief Fund (CARES Act)	\$ 204,903
Coronavirus State and Local Fiscal Recovery Funds (ARP)	56,900
Special Purpose Local Option Sales Tax	661,199
Georgia DOT – LMIG Funds	29,459
	<u>\$ 952,461</u>

## NOTES TO BASIC FINANCIAL STATEMENTS

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### NOTE 7. LONG-TERM DEBT

#### Governmental Activities

Direct borrowings, reported as financed purchases in the governmental activities consisted of the following as of June 30, 2021:

BB&T, purchase of 2018 police vehicle, original lease amount of \$41,487 with an interest rate of 4.63%, monthly payments of \$949 until maturity in 2022.	\$	8,375
Kansas State Bank of Manhattan, purchase of 2018 police 3-camera Vigilant Car Detector License Plate Reader, original lease amount of \$15,492 with an interest rate of 5.47%, annual payments of \$4,458 until maturity in 2022.	\$	4,211
Magnolia Bank, purchase of an electronic sign installed at City Hall, original lease amount of \$34,430, with an interest rate of 4.14%, monthly payments of \$638 until maturity in 2025.	\$	25,982
Magnolia Bank, purchase of a 2020 police vehicle, original lease amount of \$52,078, with an interest rate of 4.06%, monthly payments of \$1,177 until maturity in 2024.	\$	42,926
Magnolia Bank, purchase of a 2021 policy vehicle, original lease amount of \$41,664, with an interest rate of 3.21%, monthly payments of \$923 until maturity in 2025.	\$	39,152

The direct borrowings above are all secured by the leased assets and the full faith and taxing authority of the City.

Direct borrowings in the form of notes payable in the governmental activities consisted of the following as of June 30, 2021:

Regions, refinance of Valley Street, original lease amount of \$341,367 with an interest rate of 2.350%, monthly payments of \$4,567 until maturity in 2023.	\$	85,068
Regions, refinance of city administration building, original lease amount of \$1,211,623 with an interest rate of 2.95%, monthly payments of \$8,553 until maturity in 2031.	\$	841,281
GEFA, purchase of land for Roberts Lake Park, original note \$425,000 with an interest rate of 1.59%, monthly payments of \$2,068 until maturity in 2040.	\$	402,209

The direct borrowings above are all secured by the leased assets and the full faith and taxing authority of the City.

## NOTES TO BASIC FINANCIAL STATEMENTS

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### NOTE 7. LONG-TERM DEBT (Continued)

#### Business-type Activities

Revenue Bonds payable in the Water and Sewerage Fund consisted of the following as of June 30, 2021:

Regions, refinance water and sewer system, original bonds (Series 2016) amount of \$1,290,000 with an interest rate of 2.785%, monthly installments of \$8,800 until maturity in 2032.	\$ 958,433
--	------------

The revenue bonds of the City carry a requirement that the City maintain a coverage ratio of 1.10 as of the close of each fiscal year. In the event in which the City fails to maintain the required coverage ratio or fails to make the required debt service payments, the bonds can be accelerated and made due and payable immediately.

Direct borrowings in the form of notes and leases payable in the Water and Sewerage Fund consisted of the following as of June 30, 2021:

Regions, refinance public works facility, original lease amount of \$281,525 with an interest rate of 2.85%, monthly payments of \$2,156 until maturity in 2029.	\$ 182,854
GEFA, construction of north sewer line expansion, original note \$173,200 with an interest rate of 1.52%, monthly payments of \$1,557 until maturity in 2027.	\$ 101,364
Lease One Magnolia, purchase of sewer pump, original lease amount of \$34,300 with an interest rate of 4.50%, monthly payments of \$639 until maturity in 2024.	\$ 15,817
Lease One Magnolia, purchase of utility vehicle, original lease amount of \$11,250 with an interest rate of 4.46%, monthly payments of \$334 until maturity in 2022.	\$ 3,599
Lease One Magnolia, purchase of truck, original lease amount of \$29,964 with an interest rate of 4.68%, monthly payments of \$686 until maturity in 2022.	\$ 16,922

The direct borrowings above are all secured by the leased assets and the revenues of the City's water and sewerage system.

## NOTES TO BASIC FINANCIAL STATEMENTS

### NOTE 7. LONG-TERM DEBT (Continued)

#### Business-type Activities (Continued)

Additionally, the GEFA note carries a requirement that the City maintain a coverage ratio of 1.05 as of the close of each fiscal year. In the event in which the City fails to maintain the required coverage ratio or fails to make the required debt service payments, the note can be accelerated and made due and payable immediately.

Long-term liability activity for the year ended June 30, 2021 is as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
<b>Governmental Activities:</b>					
Compensated absences	\$ 26,380	\$ 25,694	\$ 27,162	\$ 24,912	\$ 23,666
Net pension liability	50,423	217,084	34,914	232,593	-
Notes payable from direct borrowings	1,466,620	-	138,062	1,328,558	150,453
Financed purchases payable from direct borrowings	58,296	93,743	31,393	120,646	41,894
Governmental activities long-term liabilities	<u>\$ 1,601,719</u>	<u>\$ 336,521</u>	<u>\$ 231,531</u>	<u>\$ 1,706,709</u>	<u>\$ 216,013</u>
<b>Business-type Activities:</b>					
Compensated absences	\$ 11,411	\$ 14,802	\$ 14,598	\$ 11,615	\$ 11,034
Net pension liability	38,133	132,597	28,660	142,070	-
Notes payable from direct borrowings	367,166	-	46,610	320,556	56,425
Revenue bonds	1,035,776	-	77,343	958,433	79,555
Business-type activities long-term liabilities	<u>\$ 1,452,486</u>	<u>\$ 147,399</u>	<u>\$ 167,211</u>	<u>\$ 1,432,674</u>	<u>\$ 147,014</u>

The compensated absences liability will be paid from the General Fund or the Water and Sewerage Fund from which employees' salaries are paid. The net pension liability will be paid from the General Fund or the Water and Sewerage Fund from which contributions to the City's pension plan are paid.

**NOTES TO BASIC FINANCIAL STATEMENTS**

**NOTE 7. LONG-TERM DEBT (Continued)**

**Notes payable** – Payments of interest and principal related to the notes, bonds and financed purchases payable for the next five years and until maturity are as follows:

<b>Governmental Activities Notes Payable</b>			
<b>Fiscal Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
2022	\$ 150,453	\$ 31,802	\$ 182,255
2023	131,492	27,929	159,421
2024	102,482	24,972	127,454
2025	105,367	22,087	127,454
2026	108,283	19,170	127,453
2027-2031	527,851	49,546	577,397
2032-2036	112,330	11,778	124,108
2037-2040	90,300	2,779	93,079
	<u>\$ 1,328,558</u>	<u>\$ 190,063</u>	<u>\$ 1,518,621</u>

<b>Business-type Activities Notes Payable</b>			
<b>Fiscal Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
2022	\$ 56,425	\$ 7,718	\$ 64,143
2023	54,392	6,062	60,454
2024	42,517	4,676	47,193
2025	40,811	3,739	44,550
2026	41,754	2,797	44,551
2027-2029	84,657	3,250	87,907
	<u>\$ 320,556</u>	<u>\$ 28,242</u>	<u>\$ 348,798</u>

**Revenue bonds** – The following table represents the debt service requirements for the City’s revenue bonds as of June 30, 2021:

<b>Fiscal Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
2022	\$ 79,555	\$ 26,041	\$ 105,596
2023	81,831	23,765	105,596
2024	84,114	21,482	105,596
2025	86,577	19,019	105,596
2026	89,054	16,542	105,596
2027-2031	484,938	43,043	527,981
2032	52,364	434	52,798
	<u>\$ 958,433</u>	<u>\$ 150,326</u>	<u>\$ 1,108,759</u>

## NOTES TO BASIC FINANCIAL STATEMENTS

### NOTE 7. LONG-TERM DEBT (Continued)

**Financed purchases – Governmental.** The City has entered into financed purchase agreements for financing the acquisition of equipment and building improvements used in governmental activities. The lease agreements qualify as capital leases for accounting purposes (titles transfer at end of lease terms) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. The City's governmental activities had \$185,377 of equipment and improvements under capital lease, with \$52,426 of accumulated depreciation expense as of June 30, 2021. The related annual amortization of the financed assets is included with depreciation expense for capital assets.

The City's total financed purchase debt service requirements to maturity are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2022	\$ 41,894	\$ 4,562	\$ 46,456
2023	30,431	2,417	32,848
2024	31,595	1,253	32,848
2025	16,726	213	16,939
	\$ 120,646	\$ 8,445	\$ 129,091

### NOTE 8. DEFINED BENEFIT PENSION PLAN

#### Plan Description

The City, as authorized by the City Council, has established a defined benefit pension plan (The City of Ball Ground Retirement Plan), covering all of the City's full-time employees effective July 1, 2017. The City's pension plan is administered through the Georgia Municipal Employee Benefit System (GMEBS), an agent multiple-employer pension plan administered by the Georgia Municipal Association. The Plan provides retirement and death benefits to plan members and beneficiaries. The Plan includes all full-time employees of the City as well as the City's elected officials and there is no waiting period to commence participating in the Plan. Benefits vest after five years of service for employees and eight years of service for elected officials. City employees may retire at age 65 with five years of service to obtain normal retirement benefits. For elected officials, this is age 65 with eight years of service. The benefit is calculated based on total years of service and a 1.50% multiplier times their final average earnings for the 5 highest consecutive years of service. An employee may elect early retirement at age 55 at a reduced benefit provided they have 10 years of service. The City Council, in its role as the Plan sponsor, has the governing authority to establish and amend from time to time, the benefits provided and the contribution rates of the City and its employees. 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 writing to Georgia Municipal Association, Risk Management and Employee Benefit Services, P.O. Box 105377, Atlanta, Georgia 30348 or by calling (404) 688-0472.

*Plan Membership.* As of January 1, 2021, the date of the most recent actuarial valuation, pension plan membership consisted of the following:

Active employees	13
Active elected officials	6
	19

## NOTES TO BASIC FINANCIAL STATEMENTS

### NOTE 8. DEFINED BENEFIT PENSION PLAN (Continued)

#### Plan Description (Continued)

*Contributions.* The Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The Board of Trustees of GMEBS has adopted a recommended actuarial funding policy for the plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the plan. The funding policy for the Plan, as adopted by the City Council, is to contribute an amount equal to or greater than the actuarially recommended contribution rate. This rate is based on the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of plan members (2.50%), as determined by the City Council. For the fiscal year ended June 30, 2021, the City's recommended contribution rate was 10.31% of annual payroll; actual contributions came to 10.31%.

City contributions to the Plan were \$61,048 for the fiscal year ended June 30, 2021. Employees of the City of Ball Ground contributed \$16,711 to the Plan.

#### Net Pension Liability of the City

The City's net pension liability was measured as of September 30, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020 with update procedures performed by the actuary to roll forward to the total pension liability measured as of September 30, 2020.

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

Inflation		2.25%
Salary increases		3.00% - 8.50%, including inflation
Investment rate of return	7.375%, net of pension plan investment expense, including inflation	

Mortality rates for the January 1, 2021 valuation were based on the sex-distinct Pri-2012 headcount weighted Healthy Retiree Mortality Table with rates multiplied by 1.25.

The Pri-2012 mortality tables were determined to contain sufficient provision appropriate to reasonably reflect future mortality improvement, based on a four-year review of mortality experience for the period July 1, 2015 to June 30, 2019. Mortality experience will be reviewed periodically and updated if necessary.

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. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2020 are summarized in the table on the following page.

## NOTES TO BASIC FINANCIAL STATEMENTS

### NOTE 8. DEFINED BENEFIT PENSION PLAN (Continued)

#### Net Pension Liability of the City (Continued)

Asset class	Target allocation	Long-term expected real rate of return*
Domestic equity	45%	6.40%
International equity	20%	7.05
Real estate	10%	4.50
Global fixed income	5%	1.25
Domestic fixed income	20%	1.15
Cash	0%	
Total	100%	

\* Rates shown are net of the 2.25% assumed rate of inflation.

*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 plan member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

*Changes in the Net Pension Liability of the City.* The changes in the components of the net pension liability of the City for the fiscal year ended June 30, 2021 were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
<b>Balances at 6/30/2020</b>	\$ 150,789	\$ 62,233	\$ 88,556
<b>Changes for the year:</b>			
Service cost	32,612	-	32,612
Interest	33,134	-	33,134
Differences between expected and actual experience	7,649	-	7,649
Changes in benefits	265,867	-	265,867
Contributions—employer	-	38,369	(38,369)
Contributions—employee	-	16,711	(16,711)
Net investment income	-	8,494	(8,494)
Administrative expense	-	(10,419)	10,419
<b>Net changes</b>	339,262	53,155	286,107
<b>Balances at 6/30/2021</b>	\$ 490,051	\$ 115,388	\$ 374,663

## NOTES TO BASIC FINANCIAL STATEMENTS

### NOTE 8. DEFINED BENEFIT PENSION PLAN (Continued)

#### Net Pension Liability of the City (Continued)

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

*Sensitivity of the net pension liability to changes in the discount rate.* The following presents the net pension liability of the 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 percent) or 1-percentage-point higher (8.375 percent) than the current rate:

	1% Decrease (6.375%)	Discount Rate (7.375%)	1% Increase (8.375%)
<b>City's net pension liability</b>	\$ 447,798	\$ 374,663	\$ 313,323

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

#### Pension Expense and Deferred Outflows of Resources Related to Pensions

For the fiscal year ended June 30, 2021, the City recognized pension expense of \$304,813. At June 30, 2021, the City reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ (1,304)
Differences between expected and actual experience	33,883	-
Changes of assumptions	-	(9,860)
Contributions made subsequent to the measurement date for the Plan.	61,048	-
Total	\$ 94,931	\$ (11,164)

## NOTES TO BASIC FINANCIAL STATEMENTS

### NOTE 8. DEFINED BENEFIT PENSION PLAN (Continued)

#### Pension Expense and Deferred Outflows of Resources Related to Pensions (Continued)

City contributions subsequent to the measurement date of \$61,048 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30:	
2022	\$ 4,915
2023	4,897
2024	4,926
2025	4,746
2026	2,142
2027	1,093
Total	<u>\$ 22,719</u>

### NOTE 9. COMMITMENTS AND CONTINGENCIES

There are no suits pending on unasserted claims that would result in material liabilities to the City. The City has entered into various agreements and contracts in the normal course of business. Such agreements do not give rise to assets or liabilities considered to be material at June 30, 2021.

### NOTE 10. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; and workers compensation for which the City carries the following insurance coverages.

There were no significant reductions of insurance coverage compared to the prior fiscal year. Settled claims have not exceeded the commercial excess coverage in any of the past three fiscal years.

#### Risk Pools

The City joined the Georgia Interlocal Risk Management Agency (GIRMA). Insurance coverage and deductible options for property, casualty and crime under the policy are selected by City's management based on the anticipated needs. The City is required to pay all premiums, applicable deductibles and assessments billed by GIRMA, and to follow loss reduction and prevention procedures established by GIRMA. GIRMA's responsibility includes paying claims, and representing the City in defense and settlement of claims. GIRMA's basis for estimating the liabilities for unpaid claims is "IBNR" ("Incurred but not reported") established by an actuary. The City has not compiled a record of the claims paid up to the applicable deductible for the prior fiscal year or the current fiscal year. The City is unaware of any claim for which the City is liable (up to the applicable deductible) that was outstanding and unpaid at June 30, 2021. No provisions have been made in the financial statements for the fiscal year ended June 30, 2021 for any estimate of potential unpaid claims.

## NOTES TO BASIC FINANCIAL STATEMENTS

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### NOTE 10. RISK MANAGEMENT (Continued)

The City has elected to be a member of the Georgia Municipal Association Workers' Compensation Self-Insurance Fund (GMAWCSIF), a risk management agency created under Georgia law. As a participant in the GMAWCSIF, the City has no legal obligation to pay its own workers' compensation claims. The City is required to make an annual contribution to the fund in an amount that is determined on the basis of actuarial projections of losses. With payment of the City's annual contribution, the City has effectively transferred the risk and responsibility for payment of its workers' compensation claims. However, the enabling statute creating the GMAWCSIF permits the fund to levy an assessment upon its members to make up any deficiency the fund may have in surplus or reserves. No amount has been recorded in the financial statements for this contingency, as management believes the likelihood for assessment is remote.

### NOTE 11. JOINT VENTURE

The City, along with cities and counties in the ten (10) county Atlanta Metropolitan area, is represented by board members of the Atlanta Regional Commission (ARC). Representation in a regional development center (RDC) is provided for each municipality and county in the state. The official Code of Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the RDCs. Each county and municipality in the state is required by law to pay minimum annual dues to the RDC. The City paid no annual dues to the ARC for the fiscal year ended June 30, 2021 because currently all dues are paid on the City's behalf by Cherokee County. An RDC Board membership includes the Chief Elected Official of each County and the Chief Elected Official of a municipality within the County.

The County board members and municipal board members from the same county elect one member of the Board who is a resident (but not an elected or appointed official or employee of the County or municipality) to serve as the non-public Board member from a County.

The Georgia Planning Act of 1989 (O.C.G.A. 50-8-34) defines RDCs as "public agencies and instrumentalities of their members". Georgia laws also provide that the member governments are liable for any debts or obligations of an RDC beyond its resources, (O.C.G.A. 50-8-39.1). Separate financial statements may be obtained from:

Atlanta Regional Commission  
229 NE Peachtree Street, Suite 100  
Atlanta, GA 30303

### NOTE 12. TAX ABATEMENTS

For the year ended June 30, 2021 the City's property tax revenues were reduced by \$22,049 under an agreement entered into by the Development Authority of Cherokee County. The authority entered into agreements with various entities under the economic development laws of the State of Georgia which qualify for disclosure under GASB Statement No. 77, *Tax Abatement Disclosures*. Under the agreements, taxes on both real property and personal property are reduced based on investments made by the corporation to whom the incentives were offered as long as the corporation meets certain investment targets.

### NOTE 13. SUBSEQUENT EVENT

On October 21, 2021 the City executed a loan agreement in the amount of \$1,700,000 to fund construction projects for the City Hall/City Administrative Building and the Police Department building. Interest accrues at 2.4% through the maturity date of November 1, 2036, with monthly debt service payments of principal and interest combining to \$9,070.

## REQUIRED SUPPLEMENTARY INFORMATION

*This section of the ACFR includes the required schedules that report information regarding the City of Ball Ground's Defined Benefit Pension Plan.*

*These schedules include:*

*Schedule of Changes in the City's Net Pension Liability and Related Ratios*

*Schedule of City Contributions*



Remains of Roberts Lake Dam located in Roberts Lake Park in Ball Ground, Georgia

**CITY OF BALL GROUND, GEORGIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**RETIREMENT PLAN**  
**SCHEDULE OF CHANGES IN THE CITY'S**  
**NET PENSION LIABILITY AND RELATED RATIOS**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total pension liability</b>				
Service cost	\$ 32,612	\$ 35,989	\$ 31,881	\$ -
Interest	33,134	10,554	5,815	-
Difference between expected and actual experience	7,649	16,644	21,382	-
Assumption changes	-	(17,126)	-	-
Changes of benefit terms	265,867	-	-	45,650
<b>Net change in total pension liability</b>	<u>339,262</u>	<u>46,061</u>	<u>59,078</u>	<u>45,650</u>
<b>Total pension liability - beginning</b>	150,789	104,728	45,650	-
<b>Total pension liability - ending (a)</b>	<u>\$ 490,051</u>	<u>\$ 150,789</u>	<u>\$ 104,728</u>	<u>\$ 45,650</u>
<b>Plan fiduciary net position</b>				
Contributions - employer	\$ 38,369	\$ 27,616	\$ 19,745	\$ 2,693
Contributions - employee	16,711	15,093	14,587	3,830
Net investment income	8,494	2,410	1,321	68
Administrative expenses	(10,419)	(11,383)	(11,373)	(2,374)
<b>Net change in plan fiduciary net position</b>	<u>53,155</u>	<u>33,736</u>	<u>24,280</u>	<u>4,217</u>
<b>Plan fiduciary net position - beginning</b>	62,233	28,497	4,217	-
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 115,388</u>	<u>\$ 62,233</u>	<u>\$ 28,497</u>	<u>\$ 4,217</u>
<b>City's net pension liability - ending (a) - (b)</b>	<u>\$ 374,663</u>	<u>\$ 88,556</u>	<u>\$ 76,231</u>	<u>\$ 41,433</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	23.55%	41.27%	27.21%	9.24%
<b>Covered payroll</b>	\$ 659,047	\$ 585,521	\$ 548,487	\$ 485,261
<b>City's net pension liability as a percentage of covered payroll</b>	56.85%	15.12%	13.90%	8.54%

**Notes to the Schedule:**

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

**CITY OF BALL GROUND, GEORGIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**RETIREMENT PLAN**  
**SCHEDULE OF CITY CONTRIBUTIONS**

	2021	2020	2019	2018
Actuarially determined contribution	\$ 61,048	\$ 31,057	\$ 24,975	\$ 17,382
Contributions in relation to the actuarially determined contribution	61,048	31,057	24,975	17,382
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 592,124	\$ 555,581	\$ 491,634	\$ 342,165
Contributions as a percentage of covered payroll	10.31%	5.59%	5.08%	5.08%

**Notes to the Schedule:**

(1) Actuarial Assumptions:

Valuation Date

January 1, 2020

Cost Method

Entry Age Normal

Actuarial 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 amounts that the value exceeds or is less than the market value at the end of the year. The actuarial value is adjusted, if necessary, to be within 20% of market value.

Assumed Rate of Return on Investments

7.375%

Projected Salary Increases

2.25% plus service based merit increases

Cost-of-living Adjustment

0.00%

Amortization Method

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.

Remaining Amortization Period

None remaining

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

## **OTHER SUPPLEMENTARY INFORMATION**

*This section of the ACFR includes the Special Report that is applicable to the 2018 Special 1 Percent Sales and Use Tax required by the State of Georgia, the budget schedule for the non-major special revenue funds, as well as the governmental fund level statements for the City's discretely presented component unit, the Downtown Development Authority*



**Sunset at Roberts Lake Park in Ball Ground, Georgia**

**CITY OF BALL GROUND, GEORGIA**  
**AMERICAN RESCUE PLAN FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET TO ACTUAL (GAAP BASIS)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Original Budget	Final Budget	Actual	Variance From Final Budget
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 56,900	\$ 56,900	\$ -
Total revenues	<u>-</u>	<u>56,900</u>	<u>56,900</u>	<u>-</u>
<b>Expenditures</b>				
Public works				
Storm drain improvements	-	56,900	56,900	-
Total expenditures	<u>-</u>	<u>56,900</u>	<u>56,900</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning of fiscal year	-	-	-	-
Fund balance, end of fiscal year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**CITY OF BALL GROUND, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE**  
**LOCAL OPTION SALES TAX PROCEEDS**  
**For the Fiscal Year Ended June 30, 2021**

**2017 Issue**

Project	Original Estimated Cost	Current Estimated Cost	Expenditures			Estimated % of Completion
			Prior Fiscal Years	Current Fiscal Year	Total	
City Hall debt service	\$ 615,816	\$ 615,816	\$ 185,578	\$ 102,632	\$ 288,210	46.80%
Valley Street debt service	276,000	276,000	100,470	54,802	155,272	56.26%
Water/Sewer System Improvements <i>including capacity purchases</i>	200,000	200,000	12,693	1,269	13,962	6.98%
Public Safety - Law Enforcement Facilities, Vehicles, Equipment	400,000	400,000	56,791	101,736	158,527	39.63%
Transportation facilities and improvements	1,100,000	1,100,000	323,229	305,254	628,483	57.13%
Community center, parks, and recreation	374,692	374,692	108,799	40,828	149,627	39.93%
				<u>126,952</u>		
<i>Plus non-SPLOST funded outlays included in the SPLOST 5 Fund</i>						
Total SPLOST 5 Issue	<u>\$ 2,966,508</u>	<u>\$ 2,966,508</u>	<u>\$ 787,560</u>	<u>\$ 733,473</u>	<u>\$ 1,394,081</u>	

**CITY OF BALL GROUND, GEORGIA**  
**BALANCE SHEET**  
**COMPONENT UNIT - DOWNTOWN DEVELOPMENT AUTHORITY**  
**JUNE 30, 2021**

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<u>Assets</u>		
Cash		\$ 7,833
Prepaid expenses		<u>75</u>
Total Assets		<u>\$ 7,908</u>
<u>Fund Balances</u>		
Restricted:		
Downtown development		<u>\$ 7,908</u>
Total Fund Balances		<u>\$ 7,908</u>

**CITY OF BALL GROUND, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**COMPONENT UNIT - DOWNTOWN DEVELOPMENT AUTHORITY**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**Expenditures:**

Current:			
Housing and development		\$	224
Total expenditures			<u>224</u>
Net change in fund balances			(224)
Fund balances, beginning of fiscal year			<u>8,132</u>
Fund balances, end of fiscal year		\$	<u><u>7,908</u></u>

# STATISTICAL SECTION

## (Unaudited)

*This part of the City of Ball Ground's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.*

### Contents

#### **Financial Trends**

*These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.*

#### **Revenue Capacity**

*These schedules contain information to help the reader assess the City's most significant local revenue sources (property taxes and charges for water and sewerage services).*

#### **Debt Capacity**

*These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.*

#### **Demographic and Economic Information**

*These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.*

#### **Operating Information**

*These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.*

**Sources:** *Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.*

**City of Ball Ground, Georgia**

**Net Position by Component  
Last Ten Fiscal Years  
(accrual basis of accounting)**

(Unaudited)

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Governmental activities</b>										
Net investment in capital assets	\$ 4,715,685	\$ 4,828,536	\$ 5,853,460	\$ 6,687,758	\$ 7,593,181	\$ 7,368,453	\$ 7,575,317	\$ 8,201,750	\$ 7,833,999	\$ 8,269,493
Restricted for capital projects (1)	119,205	113,411	173,804	97,770	14,747	66,885	278,489	-	137,185	193,236
Restricted for fire protection services (2)	-	-	-	44,365	58,759	61,829	67,619	76,145	87,605	99,143
Unrestricted	465,235	592,944	532,471	639,405	483,272	513,797	519,359	596,226	630,204	508,625
<b>Total governmental activities net position</b>	<b>\$ 5,300,125</b>	<b>\$ 5,534,891</b>	<b>\$ 6,559,735</b>	<b>\$ 7,469,298</b>	<b>\$ 8,149,959</b>	<b>\$ 8,010,964</b>	<b>\$ 8,440,784</b>	<b>\$ 8,874,121</b>	<b>\$ 8,688,993</b>	<b>\$ 9,070,497</b>
<b>Business-type activities</b>										
Net investment in capital assets	\$ 2,303,980	\$ 2,106,652	\$ 2,043,974	\$ 2,827,290	\$ 2,993,873	\$ 2,745,948	\$ 2,614,965	\$ 2,438,120	\$ 2,402,074	\$ 3,005,186
Restricted	-	-	-	-	-	-	9,000	25,500	161,000	189,340
Unrestricted	99,434	324,273	314,484	292,132	307,420	358,514	378,612	412,286	991,311	702,191
<b>Total business-type activities net position</b>	<b>\$ 2,403,414</b>	<b>\$ 2,430,925</b>	<b>\$ 2,358,458</b>	<b>\$ 3,119,422</b>	<b>\$ 3,301,293</b>	<b>\$ 3,104,462</b>	<b>\$ 3,002,577</b>	<b>\$ 2,875,906</b>	<b>\$ 3,554,385</b>	<b>\$ 3,896,717</b>
<b>Primary government</b>										
Net investment in capital assets	\$ 7,019,665	\$ 6,935,188	\$ 7,897,434	\$ 9,515,048	\$ 10,587,054	\$ 10,114,401	\$ 10,190,282	\$ 10,639,870	\$ 10,236,073	\$ 11,274,679
Restricted for capital projects (1)	119,205	113,411	173,804	97,770	14,747	66,885	278,489	-	137,185	193,236
Restricted for fire protection services (2)	-	-	-	41,250	58,759	61,829	67,619	76,145	87,605	99,143
Restricted for sewer projects (3)	-	-	-	-	-	-	9,000	25,500	161,000	189,340
Unrestricted	564,669	912,633	846,955	931,537	790,692	872,311	897,971	1,008,512	1,621,515	1,210,816
<b>Total primary government net position</b>	<b>\$ 7,703,539</b>	<b>\$ 7,965,816</b>	<b>\$ 8,918,193</b>	<b>\$ 10,588,720</b>	<b>\$ 11,451,252</b>	<b>\$ 11,115,426</b>	<b>\$ 11,443,361</b>	<b>\$ 11,750,027</b>	<b>\$ 12,243,378</b>	<b>\$ 12,967,214</b>

- (1) Restricted net position for capital projects is comprised mostly of SPLOST funds which are restricted to expenditure on the specific projects included in the voter approved referendum.  
(2) Restricted net position for fire protection services results from the levy of a property tax to fund contractual payments to Cherokee County to provide fire protection services in the City.  
(3) Restricted net position for the purchase of sewer capacity.

**City of Ball Ground, Georgia**

**Changes in Net Position  
Last Ten Fiscal Years  
(accrual basis of accounting)**

(Unaudited)

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Expenses</b>										
Governmental activities:										
General government	\$ 279,953	\$ 285,118	\$ 294,574	\$ 327,737	\$ 333,299	\$ 350,428	\$ 349,860	\$ 359,166	\$ 362,327	\$ 439,568
Judicial	4,958	5,027	6,708	13,424	14,706	13,819	15,999	14,540	10,662	20,064
Public safety	205,975	228,956	215,644	393,339	613,481	688,478	627,020	695,399	784,720	943,291
Public works	277,993	293,165	292,784	389,150	457,800	441,150	443,263	594,262	795,476	782,421
Health and welfare	6,316	6,334	7,643	9,574	15,209	8,930	18,981	26,016	14,431	21,380
Culture and recreation	8,874	63,354 <sup>(2)</sup>	82,705	168,878 <sup>(4)</sup>	223,815 <sup>(4)</sup>	209,371 <sup>(4)</sup>	247,991 <sup>(4)</sup>	236,311 <sup>(4)</sup>	251,489 <sup>(4)</sup>	423,402
Housing and development	16,024	13,164	12,508	24,910	48,190	35,280	37,998	88,344	101,882	103,714
Interest on long-term debt	102,697	93,246	89,579	85,431	119,387	48,025	47,054	43,849	46,624	40,968
Total governmental activities expenses	<u>902,790</u>	<u>988,364</u>	<u>1,002,145</u>	<u>1,412,443</u>	<u>1,825,887</u>	<u>1,795,481</u>	<u>1,788,166</u>	<u>2,057,887</u>	<u>2,367,611</u>	<u>2,774,808</u>
Business-type activities:										
Water and sewerage	1,033,736	772,407	937,832	942,247	1,086,474	1,155,508	1,066,424	1,177,487	1,174,081	1,378,390
Sanitation	80,967	88,772	109,533	124,953	121,509	165,030	155,194	167,277	205,289	236,239
Storm water	-	-	-	-	-	-	-	-	3,135	32,069
Total business-type activities expenses	<u>1,114,703</u>	<u>861,179</u>	<u>1,047,365</u>	<u>1,067,200</u>	<u>1,207,983</u>	<u>1,320,538</u>	<u>1,221,618</u>	<u>1,344,764</u>	<u>1,382,505</u>	<u>1,646,698</u>
Total primary government expenses	<u>\$ 2,017,493</u>	<u>\$ 1,849,543</u>	<u>\$ 2,049,510</u>	<u>\$ 2,479,643</u>	<u>\$ 3,033,870</u>	<u>\$ 3,116,019</u>	<u>\$ 3,009,784</u>	<u>\$ 3,402,651</u>	<u>\$ 3,750,116</u>	<u>\$ 4,421,506</u>
<b>Program Revenues</b>										
Governmental activities:										
Charges for Service:										
General government	\$ 10,800	\$ 12,734	\$ 13,128	\$ 12,755	\$ 14,855	\$ 18,470	\$ 16,788	\$ 18,300	\$ 17,440	\$ 17,975
Judicial	12,482	9,375	15,438	40,761	40,030	65,648	61,148	83,453	52,971	94,513
Public safety	125	45	10	105	185	377	148	210	215	270
Public works	-	-	-	-	-	-	-	-	30	30
Culture and recreation	6,300	17,997	17,648	25,829	24,607	24,358	25,448	28,574	17,335	56,546
Housing and development	1,305	42,297	48,261	75,004	85,160	69,542	34,991	41,066	108,500	58,360
Capital grants and contributions	386,772	625,308	1,336,032 <sup>(3)</sup>	1,344,012	1,491,553	529,323	1,005,043	1,107,983	729,364	1,480,315
Total governmental activities program revenues	<u>417,784</u>	<u>707,756</u>	<u>1,430,517</u>	<u>1,498,466</u>	<u>1,656,390</u>	<u>707,718</u>	<u>1,143,566</u>	<u>1,279,586</u>	<u>925,855</u>	<u>1,708,009</u>
Business-type activities:										
Charges for services:										
Water and sewerage	573,854	586,818	640,881	655,447	745,093	793,629	793,154	817,721	911,904	971,283
Solid waste	90,614	95,722	106,952	120,024	143,612	162,395	172,386	179,759	207,869	265,165
Storm water	-	-	-	-	-	-	-	-	30,624	44,365
Capital grants and contributions	-	221,500	223,850	1,060,937	500,907	164,500	152,000	219,450	905,155	706,619
Total business-type activities program revenues	<u>664,468</u>	<u>904,040</u>	<u>971,683</u>	<u>1,836,408</u>	<u>1,389,612</u>	<u>1,120,524</u>	<u>1,117,540</u>	<u>1,216,930</u>	<u>2,055,552</u>	<u>1,987,432</u>
Total primary government program revenues	<u>\$ 1,082,252</u>	<u>\$ 1,611,796</u>	<u>\$ 2,402,200</u>	<u>\$ 3,334,874</u>	<u>\$ 3,046,002</u>	<u>\$ 1,828,242</u>	<u>\$ 2,261,106</u>	<u>\$ 2,496,516</u>	<u>\$ 2,981,407</u>	<u>\$ 3,695,441</u>

(continued)

**City of Ball Ground, Georgia**

**Changes in Net Position  
Last Ten Fiscal Years  
(accrual basis of accounting)**

(Unaudited)

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Net (Expense)/Revenue</b>										
Governmental Activities	\$ (485,006)	\$ (280,608)	\$ 428,372	\$ 86,023	\$ (169,497)	\$ (1,087,763)	\$ (644,600)	\$ (778,301)	\$ (1,441,756)	\$ (1,066,799)
Business-type activities	(450,235)	42,861	(75,702)	769,208	181,629	(200,014)	(104,078)	(127,834)	673,047	340,734
Total primary government net expense	<u>\$ (935,241)</u>	<u>\$ (237,747)</u>	<u>\$ 352,670</u>	<u>\$ 855,231</u>	<u>\$ 12,132</u>	<u>\$ (1,287,777)</u>	<u>\$ (748,678)</u>	<u>\$ (906,135)</u>	<u>\$ (768,709)</u>	<u>\$ (726,065)</u>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
Taxes										
Property taxes	\$ 298,419	\$ 321,873	\$ 354,239	\$ 532,160	\$ 582,945	\$ 636,121	\$ 712,772	\$ 832,606	\$ 816,385	\$ 1,064,172
Other taxes	202,160	225,307	228,953	243,623	251,678	256,299	276,163	335,417	337,834	344,706
Unrestricted Investment Earnings	1,819	984	1,471	1,042	841	755	945	3,694	4,109	2,974
Miscellaneous	267	930	11,809	14,030	11,991	23,592	28,526	39,921	11,954	31,911
Gain on Sale of Capital Assets	2,708	-	-	-	2,703	32,001	56,014	-	90,886	-
Transfers	(135)	16,086	-	32,685	-	-	-	-	-	-
Total governmental activities	<u>\$ 505,238</u>	<u>\$ 565,180</u>	<u>\$ 596,472</u>	<u>\$ 823,540</u>	<u>\$ 850,158</u>	<u>\$ 948,768</u>	<u>\$ 1,074,420</u>	<u>\$ 1,211,638</u>	<u>\$ 1,261,168</u>	<u>\$ 1,443,763</u>
Business-type activities										
Investment earnings	\$ 77	\$ 203	\$ 291	\$ 168	\$ 187	\$ 179	\$ 226	\$ 813	\$ 2,388	\$ 1,598
Miscellaneous	6,191	533	2,944	19,989	55	3,004	1,967	350	3,044	-
Gain on Sale of Capital Assets	-	-	-	4,284	-	-	-	-	-	-
Transfers	135	(16,086)	-	(32,685)	-	-	-	-	-	-
Total business-type activities	<u>6,403</u>	<u>(15,350)</u>	<u>3,235</u>	<u>(8,244)</u>	<u>242</u>	<u>3,183</u>	<u>2,193</u>	<u>1,163</u>	<u>5,432</u>	<u>1,598</u>
Total primary government	<u>\$ 511,641</u>	<u>\$ 549,830</u>	<u>\$ 599,707</u>	<u>\$ 815,296</u>	<u>\$ 850,400</u>	<u>\$ 951,951</u>	<u>\$ 1,076,613</u>	<u>\$ 1,212,801</u>	<u>\$ 1,266,600</u>	<u>\$ 1,445,361</u>
<b>Change in Net Position</b>										
Governmental activities	\$ 20,232	\$ 284,572	\$ 1,024,844	\$ 909,563	\$ 680,661	\$ (138,995)	\$ 429,820	\$ 433,337	\$ (180,588)	\$ 376,964
Business-type activities	(443,832)	27,511	(72,467)	760,964	181,871	(196,831)	(101,885)	(126,671)	678,479	342,332
Total primary government	<u>\$ (423,600)</u>	<u>\$ 312,083</u>	<u>\$ 952,377</u>	<u>\$ 1,670,527</u>	<u>\$ 862,532</u>	<u>\$ (335,826)</u>	<u>\$ 327,935</u>	<u>\$ 306,666</u>	<u>\$ 497,891</u>	<u>\$ 719,296</u>

**City of Ball Ground, Georgia**  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
(modified accrual basis of accounting)

(Unaudited)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>General Fund</b>										
Nonspendable - prepaids	\$ 14,379	\$ 14,792	\$ 19,029	\$ 18,433	\$ 20,222	\$ 18,547	\$ 23,809	\$ 25,472	\$ 37,244	\$ 45,948
Nonspendable - advances	124,635	50,713	50,713	111,632	151,632	141,632	-	55,704	55,704	-
Restricted	-	-	34,000	10,211	14,747	-	205,000	-	-	-
Unassigned	247,430	344,434	453,255	424,042	327,516	450,548	528,865	475,650	585,512	664,697
<b>Total general fund</b>	<b>\$ 386,444</b>	<b>\$ 409,939</b>	<b>\$ 556,997</b>	<b>\$ 564,318</b>	<b>\$ 514,117</b>	<b>\$ 610,727</b>	<b>\$ 757,674</b>	<b>\$ 556,826</b>	<b>\$ 678,460</b>	<b>\$ 710,645</b>
<b>All Other Governmental Funds</b>										
Nonspendable - prepaid items	\$ -	\$ -	\$ -	\$ 39,178	\$ 51,945	\$ 58,425	\$ 65,702	\$ 73,626	\$ 83,486	\$ 94,315
Restricted - capital projects	119,205	113,411	139,804	87,559	-	-	70,573	-	137,185	191,314
Restricted - fire protection (2)	-	-	-	41,250	1,229	417	181	517	531	2,523
Assigned - capital projects	-	4,584	-	-	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	(8,239)	(41,863)	-	(28,124)	-	-
<b>Total all other governmental funds</b>	<b>\$ 119,205</b>	<b>\$ 117,995</b>	<b>\$ 139,804</b>	<b>\$ 167,987</b>	<b>\$ 44,935</b>	<b>\$ 16,979</b>	<b>\$ 136,456</b>	<b>\$ 46,019</b>	<b>\$ 221,202</b>	<b>\$ 288,152</b>

(2) This restricted fund balance was created in 2015 due to the inclusion of the District Fire Tax Fund's fire protection services contract with Cherokee County.

**City of Ball Ground, Georgia**

**Change in Fund Balances of Governmental Funds  
Last Ten Fiscal Years  
(modified accrual basis of accounting)**

**(Unaudited)**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Revenues</b>										
Taxes	\$ 518,074	\$ 547,839	\$ 606,785	\$ 785,891	\$ 832,703	\$ 899,089	\$ 989,747	\$ 1,167,193	\$ 1,253,922	\$ 1,409,584
Licenses and permits	12,105	51,397	61,211	87,654	100,015	88,012	51,601	59,261	125,940	76,735
Intergovernmental	358,460	422,037	1,301,847	500,101	415,146	437,950	1,004,561	1,003,715	728,092	952,461
Charges for service	6,425	18,042	17,836	26,039	24,792	24,735	25,774	28,889	17,580	56,446
Fines and forfeitures	12,482	9,375	15,438	40,761	40,030	65,648	61,148	83,453	52,971	94,513
Investment earnings	1,851	1,122	1,656	1,278	1,065	928	1,097	4,489	5,381	3,398
Contributions	-	-	34,000	85,951	61,200	71,200	330	-	-	-
Rental income	-	3,634	3,428	3,610	3,856	3,725	4,362	-	-	-
Miscellaneous	267	930	8,381	10,420	8,135	19,867	24,164	39,921	11,954	31,911
<b>Total revenues</b>	<u>909,664</u>	<u>1,054,376</u>	<u>2,050,582</u>	<u>1,541,705</u>	<u>1,486,942</u>	<u>1,611,154</u>	<u>2,162,784</u>	<u>2,386,921</u>	<u>2,195,840</u>	<u>2,625,048</u>
<b>Expenditures</b>										
General government	235,933	241,378	260,506	282,469	292,255	305,054	295,051	312,952	304,964	344,845
Judicial	4,958	5,027	6,708	13,424	14,706	13,819	15,999	14,540	10,662	20,064
Public safety	193,703	214,984	203,437	375,170	591,168	663,835	583,625	655,713	749,178	853,644
Public works	75,927	51,215	44,739	104,254	115,393	79,187	92,903	370,359	145,504	429,496
Health and welfare	6,316	6,334	7,260	8,364	13,337	7,058	10,532	17,513	12,559	12,876
Culture and recreation	34,644	168,177	63,261	72,075	126,563	112,291	156,556	135,406	148,895	364,642
Housing and development	16,024	13,164	12,508	24,910	48,190	35,280	37,998	88,344	95,250	103,714
Capital outlay	198,939	154,933	1,278,299	536,466 (1)	261,732	203,777	642,752	886,961	802,721	285,265
Debt service										
Interest	88,724	84,447	85,890	76,759	64,081	45,104	41,493	38,960	40,682	35,655
Issuance costs	-	-	-	-	54,802	-	-	-	-	-
Principal	91,818	92,432	100,681	102,490	1,610,403	148,139	156,430	157,458	160,467	169,455
<b>Total expenditures</b>	<u>946,986</u>	<u>1,032,091</u>	<u>2,063,289</u>	<u>1,596,381</u>	<u>3,192,630</u>	<u>1,613,544</u>	<u>2,033,339</u>	<u>2,678,206</u>	<u>2,470,882</u>	<u>2,619,656</u>
Excess (deficiency) of revenues over (under) expenditures	(37,322)	22,285	(12,707)	(54,676)	(1,705,688)	(2,390)	129,445	(291,285)	(275,042)	5,392
<b>Other Financing Sources (Uses)</b>										
Transfers in	14,000	8,584	19,162	-	-	16,000	-	-	-	-
Transfers out	-	(8,584)	(19,162)	-	-	(16,000)	-	-	-	-
Capital leases	-	-	31,574	51,002	15,920	37,043	56,979	-	-	-
Issuance of note payable	-	-	-	-	1,552,990	-	-	-	459,430	93,743
Proceeds from sale of capital assets	3,335	-	150,000	-	2,703	34,001	80,000	-	112,429	-
<b>Total other financing sources (uses)</b>	<u>17,335</u>	<u>-</u>	<u>181,574</u>	<u>51,002</u>	<u>1,571,613</u>	<u>71,044</u>	<u>136,979</u>	<u>-</u>	<u>571,859</u>	<u>93,743</u>
<b>Net change in fund balances</b>	<u>\$ (19,987)</u>	<u>\$ 22,285</u>	<u>\$ 168,867</u>	<u>\$ (3,674)</u>	<u>\$ (134,075)</u>	<u>\$ 68,654</u>	<u>\$ 266,424</u>	<u>\$ (291,285)</u>	<u>\$ 296,817</u>	<u>\$ 99,135</u>
Debt service as a percentage of noncapital expenditures	<u>24%</u>	<u>20%</u>	<u>24%</u>	<u>17%</u>	<u>57%</u>	<u>14%</u>	<u>14%</u>	<u>11%</u>	<u>12%</u>	<u>11%</u>

## City of Ball Ground, Georgia

### Assessed Value and Estimated Actual Value of Taxable Property Last Ten Fiscal Years

Fiscal Year	Digest Year	Real Property	Personal Property	Motor Vehicles Mobile Homes	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2012	2011	\$ 51,000,995	\$ 1,231,007	\$ 3,112,820	\$ (1,277,555)	\$ 54,067,267	5.194	\$ 135,168,168	40.00
2013	2012	43,470,287	730,053	3,402,700	(985,546)	46,671,054	6.000	116,677,618	40.00
2014	2013	42,171,395	697,227	2,002,530	(797,482)	44,073,670	6.000	110,184,175	40.00
2015	2014	50,186,520	742,086	3,393,280	(743,234)	53,578,652	8.811 (1)	133,946,630	40.00
2016	2015	56,487,320	1,165,260	2,622,520	(726,961)	59,548,139	8.575 (2)	148,870,348	40.00
2017	2016	66,304,560	1,215,404	2,181,020	(934,863)	68,766,121	8.290	171,915,303	40.00
2018	2017	76,250,280	2,339,470	1,811,140	(1,310,231)	79,090,659	8.037	197,726,648	40.00
2019	2018	86,551,570	3,903,673	1,491,660	(2,060,900)	89,886,003	8.269	224,715,008	40.00
2020	2019	96,142,770	5,845,337	1,277,660	(2,139,111)	101,126,656	7.976	252,816,640	40.00
2021	2020	108,064,156	4,838,038	1,108,460	(1,730,932)	112,279,722	8.292	280,699,305	40.00

(1) The increase in the millage rate is due to the inclusion of the Fire District Tax levy (3.436 mills) to fund contractual payments for Fire Protection Services to Cherokee County.

(2) The decrease in the total millage rate is due to the decrease of the City's mill rate from (5.375 mills to 5.139 mills) however the Fire District Tax levy (3.436 mills) remained the same as the previous year. The Fire District Tax levy is to fund contractual payments for Fire Protection Services to Cherokee County.

**Source:** Cherokee County Tax Digest

**Notes:** Property in the county is reassessed once every three years. The county assesses property at approximately 40 percent of actual value for all types of real and personal property. Estimated actual value is calculated by dividing assessed value by those percentages. Tax rates are per \$1,000 of assessed value.

## City of Ball Ground, Georgia

### Direct and Overlapping Property Tax Rates Last Ten Years (rate per \$1,000 of assessed value)

Fiscal Year	Tax Digest Year	Direct Rate			Overlapping Rate								Total Rates Direct & Overlapping
		City of Ball Ground	Fire District Special District (1)	Total	Cherokee County			Total BOC Rate	State of Georgia	Cherokee County Schools			
					General Maintenance and Operations	Fire District Special District	Parks County Wide			Maintenance and Operations	Bonded Debt	Total	
2012	2011	5.194	0.000	5.194	5.365	3.129	0.641	9.135	0.25	19.450	0.400	19.850	34.429
2013	2012	6.000	0.000	6.000	5.825	3.394	0.780	9.999	0.20	19.450	0.400	19.850	36.049
2014	2013	6.000	0.000	6.000	5.798	3.373	0.776	9.947	0.15	19.450	0.400	19.850	35.947
2015	2014	5.375	3.436	8.811	5.728	0.000	0.744	6.472	0.10	19.450	0.000	19.850	35.233
2016	2015	5.139	3.436	8.575	5.720	0.000	0.744	6.464	0.50	19.450	0.000	19.850	35.389
2017	2016	4.916	3.374	8.290	5.680	0.000	0.609	6.289	0.00	19.450	0.000	19.850	34.429
2018	2017	4.739	3.298	8.037	5.483	0.000	0.581	6.064	0.00	18.950	0.500	19.450	33.551
2019	2018	5.000	3.269	8.269	5.366	0.000	0.503	5.869	0.00	18.950	0.500	19.450	33.588
2020	2019	4.707	3.269	7.976	5.216	0.000	0.480	5.696	0.00	18.450	1.000	19.450	33.122
2021	2020	5.000	3.292	8.292	5.212	0.000	0.461	5.673	0.00	18.450	1.000	19.450	33.415

**Note:** Overlapping rates are those of local and county governments that apply to property owners within the City of Ball Ground.

(1) 2014 the cities within Cherokee County became responsible for the collection of the Special District Fire Tax. However the Cherokee County Board of Commissioners continued to be responsible for setting the millage rate for this tax. All prior years Cherokee County billed and collected this tax on the behalf of the cities.

## City of Ball Ground, Georgia

### Principal Property Taxpayers Current Year and Nine Years Ago

Taxpayer	2020 Tax Digest Year			2011 Tax Digest Year		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Universal Alloy Corp	\$ 8,060,280	1	7.18%			
Georgia Power Company	1,340,524	2	1.19%	\$ 489,921	9	0.91%
Holcomb Crossing LLC	890,496	3	0.79%	714,480	3	1.32%
Latimer Properties LLC	884,517	4	0.79%	567,320	5	1.05%
Atlanta Gas Light	623,930	5	0.56%			
American Petro Inc	553,880	6	0.49%			
Donald C Smith III	481,040	7	0.43%			
John S Fitts/Kathleen M Fitts	458,564	8	0.41%			
CBD Investments	446,560	9	0.40%			
BG Corner LLC	422,400	10	0.38%			
OCS Enterprise				1,323,280	1	2.45%
Cherry Grove Properties				860,160	2	1.59%
Southern Sky Development				646,880	4	1.20%
Habersham Bank				507,120	6	
Mountain Express Oil				500,200	7	0.93%
North Ball Ground LLC				447,920	8	0.83%
Latimer Properties LLC				434,200	10	0.80%
<b>Total</b>	<b>\$ 14,162,191</b>		<b>12.61%</b>	<b>\$ 6,491,481</b>		<b>11.07%</b>

**Source:** Cherokee County Tax Assessor's

## City of Ball Ground, Georgia

### Property Tax Levies and Collections Last Ten Fiscal Years

Fiscal Year Ended June 30,	Digest Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2012	2011	\$ 266,377	\$ 246,088	92.38%	\$ 20,280	\$ 266,368	99.997%
2013	2012	262,298	248,002	94.55%	14,285	262,287	99.996%
2014	2013	253,417	238,649	94.17%	14,763	253,412	99.998%
2015	2014	269,026	260,939	96.99%	8,065	269,004	99.992%
2016	2015	292,030	282,904	96.87%	8,702	291,606	99.855%
2017	2016	326,953	324,087	99.12%	2,472	326,559	99.879%
2018	2017	365,764	362,733	99.17%	2,636	365,369	99.892%
2019	2018	441,566	438,594	99.33%	2,517	441,111	99.897%
2020	2019	469,586	465,191	99.06%	3,945	469,136	99.904%
2021	2020	555,658	549,847	98.95%	n/a	549,847	98.954%

Source: City of Ball Ground Finance Department

## City of Ball Ground, Georgia

### Ratios of Outstanding Debt by Type Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Governmental Activities		Business-Type Activities			Total Primary Government	Percentage of Personal Income <sup>2</sup>	City Population	Per Capita
	Notes Payable	Financed Purchases	Revenue Bonds	Notes Payable	Financed Purchases				
2012	\$ -	\$ 1,849,275	\$ 1,223,233	\$ 118,282	\$ -	\$ 3,190,790	0.05%	1,433	\$ 2,227
2013	-	1,756,843	1,203,844	85,309	-	3,045,996	0.05%	1,472	2,069
2014	-	1,687,736	1,181,833	-	295,000	3,164,569	0.04% (A)	1,510	2,096
2015	-	1,636,248	1,160,653	-	304,065	3,100,966	5.68%	1,563	1,984
2016	1,534,145	60,610	1,140,488	451,769	14,929	3,201,941	6.04%	1,705	1,878
2017	1,419,135	64,524	1,255,060	420,262	5,593	3,164,574	5.13%	1,869	1,693
2018	1,300,931	82,479	1,183,990	385,310	-	2,952,710	4.73%	2,000	1,476
2019	1,179,446	46,507	1,110,887	389,632	-	2,726,472	4.31%	2,047	1,332
2020	1,466,620	58,296	1,035,776	367,166	-	2,927,858	4.63%	2,135	1,371
2021	1,328,558	120,646	958,433	320,556	-	2,728,193	3.46%	2,560	1,066

**Source:** Notes to the Financial Statements, Pages 44 - 48  
Demographic and Economic Statistics, Page 76  
Census on Population and Housing from US Census Bureau

(A) 2014 is the first year the City was able to provide Personal Income information for the City of Ball Ground, all prior year Personal Income represents Cherokee County as a whole.

## City of Ball Ground, Georgia

### Direct and Overlapping Governmental Activities Debt June 30, 2021

(Unaudited)

	<u>Net General Obligation Debt Outstanding</u>	<u>Percentage Applicable to the City(1)</u>	<u>Amount Applicable to the City(1)</u>
Direct debt:			
Notes payable	\$ 1,328,558	100.000%	\$ 1,328,558
Financed purchases payable	<u>120,646</u>	100.000%	<u>120,646</u>
<b>Total direct debt</b>	<b><u>\$ 1,449,204</u></b>		<b><u>\$ 1,449,204</u></b>
Overlapping general obligation debt:			
Cherokee County general obligation debt	\$ 52,365,009	0.920%	\$ 481,758
Cherokee County capital lease	1,250,305	0.920%	11,503
2007 Resource Recovery Development Authority bonds	3,721,061	0.920%	34,234
Cherokee County School System	<u>421,591,991</u>	0.920%	<u>3,878,646</u>
<b>Total overlapping debt</b>	<b><u>\$ 478,928,366</u></b>		<b><u>\$ 4,406,141</u></b>
<b>Total overlapping debt</b>	<b><u>\$ 478,928,366</u></b>		<b><u>\$ 4,406,141</u></b>
<b>Total direct and overlapping debt</b>	<b><u>\$ 480,377,570</u></b>		<b><u>\$ 5,855,345</u></b>

Source: The overlapping debt numbers were obtained from Cherokee County's 2020 Comprehensive Annual Financial Report.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Ball Ground, Georgia. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the City's boundaries and dividing it by the county's total taxable assessed value.

**City of Ball Ground, Georgia**

**Legal Debt Margin Information  
Last Ten Fiscal Years  
(dollars in thousands)**

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Assessed Value *	\$ 54,067	\$ 46,671	\$ 44,074	\$ 53,579	\$ 59,548	\$ 68,766	\$ 79,091	\$ 89,886	\$ 101,127	\$ 112,280
Debt Limit: 10% of assessed value	\$ 5,407	\$ 4,667	\$ 4,407	\$ 5,358	\$ 5,955	\$ 6,877	\$ 7,909	\$ 8,989	\$ 10,113	\$ 11,228
Less: Debt applicable to debt limit	1,849	1,757	1,688	1,636	1,595	1,484	1,383	1,226	1,525	1,449
Legal Debt Margin	\$ 3,558	\$ 2,910	\$ 2,719	\$ 3,722	\$ 4,360	\$ 5,393	\$ 6,526	\$ 7,763	\$ 8,588	\$ 9,779

\* Source: Cherokee County Tax Digest

## City of Ball Ground, Georgia

### Pledged Revenue Coverage Water System Bonds Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Operating Revenue	Water Revenue Bonds						Times Coverage
		(1) Direct Operating Expenses	Net Revenue Available For Debt Service	Debt Service Requirements				
				Principal	Interest	Total		
2012	\$ 580,045	\$ 464,021	\$ 116,024	\$ 18,584	\$ 52,387	\$ 70,971	1.63	
2013	587,351	489,523	97,828	19,389	51,615	71,004	1.38	
2014	857,795 (2)	638,085	219,710	22,011	48,893	70,904	3.10	
2015	810,458 (2)	626,952	183,506	21,180	49,824	71,004	2.58	
2016	874,648 (2)	741,448	133,200	20,165	50,531	70,696	1.88	
2017	961,133 (2)	773,061	188,072	44,274	42,192	86,466 (3)	2.18	
2018	947,121 (2)	747,171	199,950	71,070	34,526	105,596 (3)	1.89	
2019	1,029,321 (2)	852,766	176,555	73,103	32,493	105,596 (3)	1.67	
2020	1,780,703 (2)	845,864	934,839	75,111	30,485	105,596 (3)	8.85	
2021	1,251,033 (2)	1,051,626	199,407	77,343	28,253	105,596 (3)	1.89	

**Notes:** (1) Direct operating expenses excludes depreciation.

(2) Revenue from the sales of water and sewer capacity is counted in the operating revenue for calculation of debt service requirements.

(3) Refinanced USDA loan in FY2017. Lowered interest rate and shortened the term of the bond.

## City of Ball Ground, Georgia

### Top Ten Water Customers For Fiscal Year 2021

	<u>Gallons Used</u>	<u>% of Total Gallons</u>	<u>Dollar Amount</u>	<u>% of Total Billed</u>
145 Old Canton Road	1,766,600	2.8%	\$ 12,794.23	1.1%
155 Howell Bridge Road*	1,412,500	2.3%	10,482.40	0.9%
199 Howell Bridge Road *	1,049,300	1.7%	7,758.90	0.6%
1380 Howell Bridge Road	912,300	1.5%	6,721.57	0.6%
Mountain Brooke Irrigation*	327,100	0.5%	2,676.47	0.2%
510 Gilmer Ferry Road *	288,500	0.5%	1,965.95	0.2%
111 Sharp Mountain Creek	254,000	0.4%	1,915.99	0.2%
365 Gilmer Ferry Road	242,600	0.4%	1,814.72	0.1%
Lantern Walk Subdivision Irrigation*	233,500	0.4%	1,926.61	0.2%
380 Roy Haynes Drive	215,700	0.3%	1,581.68	0.1%
	<u>6,702,100</u>	<u>10.7%</u>	<u>\$ 49,638.52</u>	<u>2.2%</u>

\*multiple account #

**Note:** Difference in dollar amounts billed as compared to gallons used is caused by the tiered rate system and the timing of the water use. Spikes in water usage will cause higher dollar amounts to be billed.

## City of Ball Ground, Georgia

### Water Customers Last Ten Fiscal Years

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<u>Fiscal Year</u>	<u>Number of Customers</u>	<u>Number Increase</u>	<u>% Increase</u>
2012	851	4	0.5%
2013	872	21	2.5%
2014	935	63	7.2%
2015	971	36	3.9%
2016	1,031	60	6.2%
2017	1,085	54	5.2%
2018	1,109	24	2.2%
2019	1,132	23	2.1%
2020	1,193	61	5.4%
2021	1,259	66	5.5%

# City of Ball Ground, Georgia

## Water & Sewer Rates June 30, 2021

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### Water Rates - Residential (Inside City limits)

	Standard	Senior Citizens	Disabled
Base Rate	\$ 18.00	\$ 15.00	\$ 15.00
0 - 3,000 gallons	2.70	2.70	2.70
3,001 - 5,000 gallons	3.45	3.45	3.45
5,001 - 8,000 gallons	5.55	5.55	5.55
8,001 - 10,000 gallons	5.95	5.95	5.95
Over 10,000 gallons	7.40	7.40	7.40

### Water Rates - Residential (Outside City limits)

	Standard	Senior Citizens	Disabled
Base Rate	\$ 21.50	\$ 18.50	\$ 18.50
0 - 3,000 gallons	3.55	3.55	3.55
3,001 - 5,000 gallons	4.45	4.45	4.45
5,001 - 8,000 gallons	5.55	5.55	5.55
8,001 - 10,000 gallons	5.95	5.95	5.95
Over 10,000 gallons	7.40	7.40	7.40

### Sewer Rates

Base Rate	\$ 16.50
Per 1,000 gallons	\$ 5.50

## City of Ball Ground, Georgia

### Demographic and Economic Statistics (1) Last Ten Calendar Years

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Calendar Year	County Population	Personal Income (in thousands)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2011	218,286	\$ 6,595,948	\$ 30,217	34.1	39,337	7.30
2012	221,315	7,338,805	33,160	36.3	39,560	6.90
2013	1,510	55,726	36,905	39.4	570	4.15
2014	1,563	51,332	32,842	39.7	557	4.30
2015	1,705	62,379	36,586	39.4	500	4.15
2016	1,869	63,254	36,718	40.9	526	4.60
2017	2,000	72,232	37,310	41.9	563	3.30
2018	2,047	77,570	29,835	41.9	565	2.90
2019	2,135	77,650	33,610	41.9	581	3.15
2020	2,560	78,913	34,747	38.2	630	2.94

(1) 2013 is the first year in which this information has been available on the local level.

**Sources:** Georgia Department of Labor, Bureau of the Census, Cherokee County School District and the Cherokee County Development Authority.

# City of Ball Ground, Georgia

## Principal Employers Current Year and Nine Years Ago

Employer	2021			2012		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Awnex, Inc.	79	1	9.14%	52	2	12.41%
Cherokee County Board of Education	66	2	7.64%	65	1	15.51%
Universal Alloy Corporation	61	3	7.06%	-	-	-
FRN, Inc	29	4	3.36%	17	4	4.06%
Wheeler House	25	5	2.89%	-	-	-
Ball Ground Post Office	24	6	2.78%	-	-	-
The Original Plumber	20	7	2.32%	-	-	-
Waffle House	20	8	2.32%	-	-	-
Cheshire Heating & AC	19	9	2.20%	16	6	3.82%
Cool Tech HVAC Inc	18	10	2.08%	22	3	5.25%
D-Lab Screen Printing	-	-	-	16	5	3.82%
Uncle Pepper's Pizza Kitchen	-	-	-	14	7	3.34%
Bagwell and Spears	-	-	-	13	8	3.10%
Big Johns Dawg House, Inc.	-	-	-	9	9	2.15%
Ball Ground Pharmacy	-	-	-	9	10	2.15%
<b>Total</b>	<b>282</b>		<b>32.64%</b>	<b>181</b>		<b>55.61%</b>

**Source:** Ball Ground Finance Department

## City of Ball Ground, Georgia

### Full-time-Equivalent City Government Employees by Function/Program Last Ten Fiscal Years

<u>Function/Program</u>	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General government:										
Governing Body	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Chief Executive (Mgr. Or Admin.)	0.9	0.9	0.9	1.2	1.2	1.2	1.2	1.2	1.2	1.2
Police Records & Court	-	-	-	-	-	-	-	-	-	-
Financial Administration	1.2	1.2	1.2	1.4	1.4	1.4	1.4	1.4	1.4	1.8
Water Administration	-	-	-	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Human Resources	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Public Safety:										
Police Administration	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Police Patrol	2.0	1.0	1.0	2.0	3.0	3.0	3.0	3.0	3.4	4.0
Building Inspections	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Planning & Zoning	0.2	0.2	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Parks Areas	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Public Works	2.4	2.4	2.4	2.4	4.1	3.4	3.4	3.4	3.4	5.4
Highways & Streets Administration	-	-	-	-	-	-	-	-	-	-
Sanitary Administration	0.2	0.2	0.2	0.6	0.6	0.6	0.6	0.6	0.6	0.6
<b>Total</b>	<b>14.2</b>	<b>13.2</b>	<b>13.6</b>	<b>16.2</b>	<b>18.9</b>	<b>18.2</b>	<b>18.2</b>	<b>18.2</b>	<b>18.6</b>	<b>21.6</b>

**Source:** City of Ball Ground Finance Department

## City of Ball Ground, Georgia

### Operating Indicators by Function Last Ten Fiscal Years

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Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Works:										
Street resurfacing (miles)	1.0	0.6	0.7	1.6	0.5	0.8	0.5	0.6	0.4	1.1
Police protection:										
Number of citations written	110	99	174	216	307	548	553	624	604	1,069
Number of automobile accidents	49	35	25	43	49	67	49	60	49	53
Number of reported crimes	42	80	68	70	87	81	106	82	67	75

**Source:** City of Ball Ground Public Works and Police Department Records

**City of Ball Ground, Georgia**  
**Capital Assets Statistics by Function**  
**Last Ten Fiscal Years**

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<b>Function</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Public Works:										
Miles of streets	14	14	14	16	18	18	18	18	18	19
Police protection:										
Number of stations	1	1	1	1	1	1	1	1	1	1
Number of police officers	3	2	3	3	4	4	4	4	5	5
Building permits issued	2	40	47	67	73	35	29	35	73	58
Recreation and culture:										
Number of parks	4	5	5	5	5	5	5	5	5	5
Park acreage	27	30	30	32	32	32	32	32	80	80

**Source:** Various City of Ball Ground Departments