Annual Comprehensive Financial Report

For Fiscal Year Ended September 30, 2021

City of



CITY OF JOHNS CREEK, GEORGIA ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED SEPTEMBER 30, 2021

Prepared by:
City of Johns Creek Finance Department

Submitted by: Ed Densmore City Manager



ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED SEPTEMBER 30, 2021

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March 15, 2022

Honorable Mayor John Bradberry Members of the City Council, and Citizens of Johns Creek, Georgia

Ladies and Gentlemen:

The Annual Comprehensive Financial Report (ACFR) for the City of Johns Creek, Georgia, for the fiscal year ended September 30, 2021, is submitted herewith. Georgia state law and local ordinances require that every local government publish within six months of the close of each fiscal year a complete set of audited financial statements.

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. We believe the report, as presented, is accurate in all material aspects. We also believe it is presented in a manner designed to set forth the financial position and results of operations of the City as measured by the financial activity of its various funds. Finally, we believe that all disclosures necessary to enable the reader to gain maximum understanding of the City's financial affairs have been included.

Management assumes full responsibility for the completeness and reliability of the information contained in this report based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Mauldin and Jenkins, LLC, has issued an unmodified ("clean") opinion on the City of Johns Creek's financial statements for the fiscal year ended September 30, 2021. The independent auditor's report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and is best read in conjunction with it.

Profile of the Government

Johns Creek was incorporated on December 1, 2006, and presently ranks as Georgia's 10th largest City. Located in North Fulton County, the City of Johns Creek is made up of the four original farming communities of Warsaw, Shakerag, Newtown, and Ocee with the Chattahoochee River forming the City's southern boundary. The City occupies a land area of 32 square miles and serves a population of 82,453 (based upon the U. S. Census Bureau 2020).

Policy making and legislative authority of the government is vested in the mayor and six council members, who are elected for four year terms on a non-partisan basis. The Mayor and Council members are elected at large by popular vote. The Mayor and Council members serve until their successors are qualified and elected. Terms of office begin on January 2nd, immediately following the date of election into office. Elections are held every four years and are conducted by the Fulton County Board of Elections. The Mayor appoints, subject to confirmation by the Council, a City Manager to carry out the administrative operations of the government. The City is empowered to levy a property tax on both real and personal property located within its boundaries and is able to levy all other taxes granted to municipalities within the State of Georgia.

The City operates under a Council/Manager form of government, whereby the Mayor and City Council possess all of the executive and legislative powers granted to the government under the constitution and laws of the State of Georgia and the City of Johns Creek charter. The City Manager possesses all of the administrative powers granted to the government under the constitution and laws of the State of Georgia and the City's charter.

Deploying a non-traditional approach to government services, the City contracts with private partners to perform some of the traditional services performed by a municipal government such as construction and maintenance of streets and other infrastructure, road repaving, and parks and recreation management. Other services such as public safety, communications, community development, human resources, finance, facilities, information technology, etc. are provided by government City employees. Sanitation services are privately provided with property owners making their own arrangements with private carriers. Water and Sewer services are delivered to residential and commercial properties by Fulton County via intergovernmental agreements between the City and County.

The annual budget serves as the foundation for the City's financial plan and assists in the control of the financial stability and health of the government. The Mayor and City Council are required to adopt a final budget no later than the close of the fiscal year. The budget is prepared by fund, function, and department. The City Manager may transfer resources within a department (within a fund) as deemed necessary. However, transfers between departments or funds require approval from the City Council.

Local Economy

The City is home to approximately 2,700 businesses. Based on reported employees with business license applications, the largest employers include Atlanta Athletic Club, Alcon, Inc., Emory Johns Creek Hospital, Kroger Company, Macy's System & Technology, Publix, and SAIA, Inc. In general, Johns Creek is largely a bedroom community with 80 percent of its land devoted to residential use. The revenue base has remained fairly stable and the local economy is growing minimally.

The City experienced explosive population growth from 1990 to 2010 with an estimated 232 percent increase in the number of people living within the area now incorporated as Johns Creek. As of the 2020 census, approximately 36 percent of the City's population was between 35- and 55-years-old, while another 30 percent were aged 19 and younger. The 2019 American Community Survey indicated that City residents are highly educated, with 69 percent holding a bachelor's degree or higher – more than twice the rate for Metro Atlanta overall. Since 2010 the City's growth has leveled out to a nominal increase year over year, growing an estimated 7 percent between 2010 and 2020.

Median household income in 2019 was \$151,773, an increase of 30 percent when compared to 2010 levels. In 2019, the median home price was \$428,200 which represents an estimated 14 percent increase compared to 2018.

The major roadways serving the City are Georgia 400 to the west and Interstate 85 to the east (both roadways are several miles outside the city limits). Several arterial roadways, including State Road 141 and State Road 120, bisect the City and provide a direct route outside the city limits leading to the freeways.

Long-Term Financial Planning

As detailed within the following financial statements, the City's policy is to maintain a minimum unassigned General Fund balance equal to 25 percent of operating expenditures and outgoing transfers for a Working Capital Reserve and Cash Flow. Excess fund balances over reserve requirements will be used in subsequent periods for pay-as-you-go capital projects and one-time non-recurring expenditures.

As part of the financial strategic plan, the government is committed to a consistent millage rate for property taxes. As outlined within the legislation creating the government, the City's operating millage rate cap of 4.731 mills is statutorily set and cannot be changed without a referendum. A comprehensive framework of financial policies was adopted shortly after the City's incorporation, which provided governance to financial matters.

The City maintains sufficient cash reserves to operate the fiscal year without issuing a tax anticipation note. Various equipment and vehicles for its public safety departments were purchased utilizing our Vehicle and Equipment Accrual Funds in addition to an Infrastructure Maintenance Accrual Fund for the maintenance of assets including roads, bridges, and city facilities.

The City is expected to continue to develop as a preferred location for appropriate business and residential investment as the economy continues to recover.

Relevant Financial Policies

Throughout the year, the Finance department administered the City Council's approved Financial Management Program, which outlines policy within which the government's finances are maintained. These policies address fund balances, the use of one-time revenues, issuance of debt, purchasing and procurement, cash and investment management, and accounting practices. In totality, these policies formulate the core criteria for which internal evaluations occur. On an annual basis the criteria establishing the Financial Management Program are reviewed in order to maintain relativity to the changing financial needs of the government.

Major Initiatives

In FY2021 the City of Johns Creek focused on 4 major themes: (1) continuing the delivery of high quality core services, (2) thoughtfully maintaining infrastructure, (3) realigning resources for optimal effectiveness, and (4) recalibrating the economic development approach. These themes were reflective in both the programs and services delivered in the fiscal year.

We continued to provide high quality core services in FY2021 without any major service expansions. The most visible services provided were reflected in our public safety personnel (police officers and firefighters) responding to calls for service from our residents and local business establishments.

We also maintained our annual investments in existing infrastructure. Despite the financial strain of the pandemic, the city delivered on its commitment to "pay ourselves first" – caring for existing assets before adding improvements. Each of the city's three accrual funds (Vehicle Replacement Accrual, Infrastructure Maintenance Accrual, and Equipment Accrual) were funded at levels that reinforce and validate the city's understanding of the importance of maintaining its existing assets.

We sought to reallign our existing resources to achieve optimal effectiveness. Following our City Manager's appointment in March 2020, the expenditures in FY2021 reflected a realignment sought to improve efficiencies and effectiveness.

And finally in FY2021, we recalibrated our approach to Economic Development. We shifted resources from contractual operations expenditure into a full-time Economic Development Manager who will focus on (1) Retention of existing businesses, (2) Growth and expansion of existing businesses and (3) Recruitment of businesses aligned with the Strategic Economic Development Plan.

Awards and Acknowledgments

We are pleased to present the City's Annual Comprehensive Financial Report (ACFR), and submit the same to the Government Finance Officers Association (GFOA) for consideration in the Certificate of Achievement for Excellence in Financial Reporting program. We believe that our ACFR meets the program's requirements. The City has received the Certificate of achievement for the past eleven years prior to the year end September 30, 2021.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Department of Finance. We would like to express my appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit also must be given to the Mayor and City Council for their unfailing support for maintaining the highest standards of leadership and professionalism in the management of the City's finances.

Respectfully submitted,

Ed Densmore City Manager Ronnie Campbell Finance Director

R Carend

OFFICIALS

Mayor and City Council

Michael Bodker

Mayor

City Council

John Bradberry Chris Coughlin

Erin Elwood Stephanie Endres

Leonard Zaprowski

Administration

Ed Densmore

City Manager

Kimberly Greer Assistant City Manager

Ronnie Campbell Finance Director

Mark Mitchell Police Chief

Mary Ann Haskins Human Resource Director

Bob Mullen Communications Director

Christian Coons Fire Chief

Allison Tarpley City Clerk

Richard Carothers City Attorney

Chris Haggard Director of Public Works

Ben Song Director of Community Development

Organization

	City Residents
_	- City Council
_	City Manager — Asst. City Manager
_	Office of the City Manager
_	Communications
_	Community Development
_	- Facilities
_	- Finance
_	- Fire
_	Human Resources
_	Information Technology/ GIS
_	– Municipal Court
_	_ Police
_	- Public Works
	Recreation and Parks



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

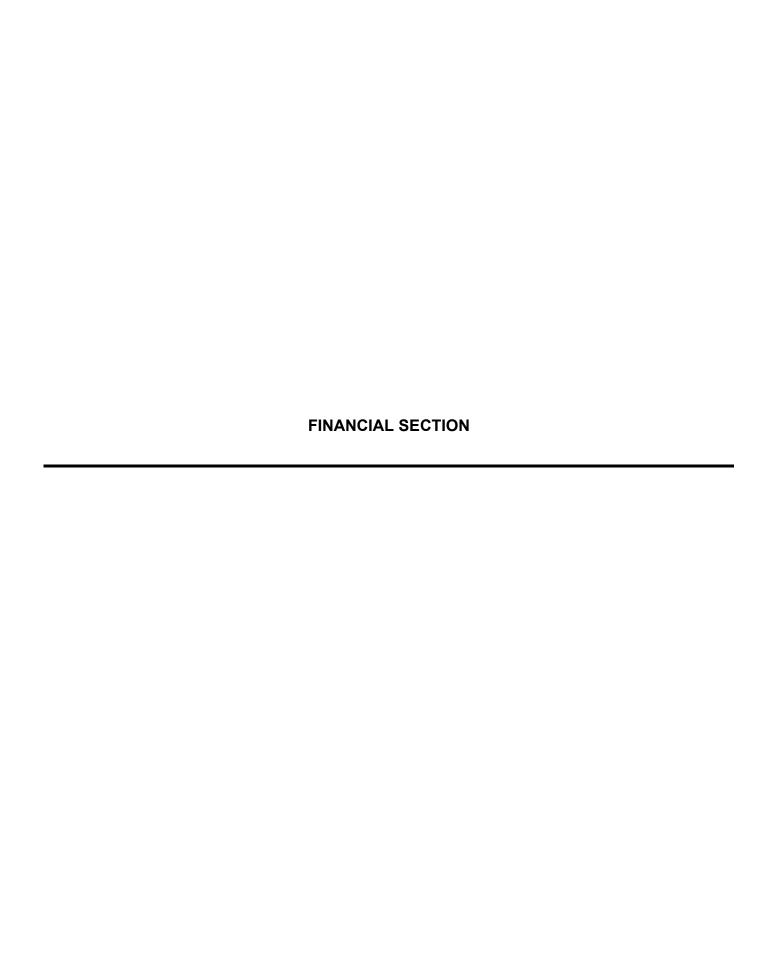
City of Johns Creek Georgia

For its Annual Comprehensive Financial Report For the Fiscal Year Ended

September 30, 2020

Christopher P. Morrill

Executive Director/CEO





INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and Members of the City Council of the City of Johns Creek, 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 Johns Creek, Georgia** (the "City"), as of and for the year ended September 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Johns Creek, Georgia, as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and budgetary comparison information on pages 4 through 11 and 42 and 43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Johns Creek, Georgia's basic financial statements. The combining and individual fund statements and schedules as well as 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 combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information (continued)

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2022 on our consideration of the City of Johns Creek, 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 of Johns Creek, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Mauldin & Jankins LLC

Atlanta, Georgia March 15, 2022

CITY OF JOHNS CREEK, GEORGIA MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Johns Creek (City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

Financial Highlights

- The assets of the City exceeded its liabilities at the close of the fiscal period by \$337,467,090 total net position. Of this amount \$64,394,269, unrestricted net position, is available to meet the ongoing obligations of the government.
- The City's increase in net position was \$27,348,567 during the fiscal period; primarily due to increasing revenues (property tax), along with managing expenses and spending less than budgeted.
- As of the close of the current fiscal period, the City's governmental funds reported combined ending fund balances
 of \$136,914,601.
- As of September 30, 2021, the City had total debt outstanding of approximately \$60 million which includes general obligation (GO) bonds totaling \$38,462,045, certificates of participation totaling \$19,410,000, and notes and contracts payable totaling \$2,103,547.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets and liabilities, with the difference between the two 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.

The statement of activities presents information showing how the City's net position changed during the fiscal period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. 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).

The government-wide financial statements of the City are divided into three categories:

- Governmental activities These include the basic services provided by the City including general administration, judicial, public safety, public works, culture and recreation, community development, and interest on long-term debt.
- Business-type activities This includes services for which the City charges specific fees which are meant to cover the cost of providing the services. This includes stormwater (maintenance and upgrades to the stormwater system).

• Component units – Included in the discretely presented component units for the City is the Johns Creek Convention and Visitors Bureau. Although this organization is a separate legal entity, the City is financially accountable for it.

Governmental activities and business-type activities are consolidated and add to the total for the primary government. The government-wide financial statements can be found on pages 12 and 13 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, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

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 City'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 maintains a general fund, a capital projects fund, parks bond fund, TSPLOST fund, and six nonmajor governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund and three (3) other major funds noted above. Data from the other six governmental funds is combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on pages 14 through 16 of this report.

Proprietary funds. The City maintains one type of proprietary 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 Stormwater. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

The basic proprietary fund financial statements can be found on pages 17-19 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 20 through 41 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information such as the budgetary comparison schedule for the general fund, which can be found on pages 42 and 43 of this report.

The combining statements and schedules, referred to earlier, are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 44 and 46 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, assets exceeded liabilities by \$337,467,090. In the case of the business-type activities, assets exceed liabilities by \$7,282,069. The business-type activities began in fiscal 2021.

The following table provides a summary of the City's governmental and business-type net position for the fiscal year 2021 and 2020. For more detailed information, see the State of Net Position on page 11 of the financial statements and the notes to the financial statements.

City of Johns Creek Net Position

		nmental vities	Business-type Activities	Total					
	2021	2020	2021	2021	2020				
Current assets	\$ 145,724,653	\$ 137,297,485	\$ 5,047,635	\$ 150,772,288	\$ 137,297,485				
Capital assets									
net of accumulated depreciation	261,248,511	248,282,916	3,550,124	264,798,635	248,282,916				
Total assets	406,973,164	385,580,401	8,597,759	415,570,923	385,580,401				
Current liabilities	11,493,244	13,743,998	1,315,690	12,808,934	13,743,998				
Long-term liabilities	58,012,830	61,717,880	-	58,012,830	61,717,880				
Total liabilities	69,506,074	75,461,878	1,315,690	70,821,764	75,461,878				
Net investment in									
capital assets	220,198,219	212,465,666	3,550,124	223,748,343	212,465,666				
Restricted for law enforcement	553,095	582,364	-	553,095	582,364				
Restricted for transportation enhancements	51,821,543	42,310,282	-	51,821,543	42,310,282				
Restricted for trade and tourism	499,964	-	-	499,964	-				
Unrestricted	64,394,269	54,760,211	3,731,945	68,126,214	54,760,211				
Total net position	\$ 337,467,090	\$ 310,118,523	\$ 7,282,069	\$ 344,749,159	\$ 310,118,523				

The largest portion of the City's net position reflects its investment in capital assets (e.g., roadways, sidewalks, culverts, equipment and signals) and park land; less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the City's governmental net position (\$553,095) represents resources that are restricted for use in law enforcement activities. Another portion of the City's governmental net position (\$51,821,543) represents resources that are restricted for transportation enhancements. An additional portion of the City's governmental net position (\$499,964) represents resources that are restricted for trade and tourism. The remaining portion of the City's governmental net position represents positive unrestricted net position of \$64,394,269 that is available to meet the ongoing obligations of the government.

At the end of the current fiscal period, the City reported a positive balance in total net position and in unrestricted net position.

<u>Changes in Net Position.</u> Governmental activities increased the City's net position by \$27,348,567 in fiscal year 2021. The following table indicates the changes in net position for governmental activities in fiscal years 2021 and 2020:

	Govern	mental	Business-type		
	Activ	vities .	Activities	То	tal
	2021	2020	2021	2021	2020
Revenues					
Program Revenues:					
Charges for services	\$ 5,607,408	\$ 5,958,575	\$ 444,418	\$ 6,051,826	\$ 5,958,575
Operating grants and contributions	26,794	16,302	-	26,794	16,302
Capital grants and contributions	27,296,863	21,323,475	-	27,296,863	21,323,475
General Revenues:					
Property taxes	25,293,160	24,092,308	-	25,293,160	24,092,308
Sales and use taxes	24,774,526	21,730,514	-	24,774,526	21,730,514
Hotel/Motel taxes	383,455	344,382	-	383,455	344,382
Franchise taxes	4,548,842	4,187,193	-	4,548,842	4,187,193
Business taxes	8,383,006	8,081,303	-	8,383,006	8,081,303
Unrestricted investment earnings	64,939	687,572	-	64,939	687,572
Miscellaneous revenues	313,098	73,106	-	313,098	73,106
Gain on sale of capital assets	146,928	-	-	146,928	-
Transfers	(7,049,288)	-	7,049,288	-	-
Total revenues	89,789,731	86,494,730	7,493,706	97,283,437	86,494,730
Expenses					
General government	11,406,396	8,957,766	_	11,406,396	8,957,766
Judicial	644,634	639,389	_	644,634	639,389
Public safety	26,771,340	26,336,643	_	26,771,340	26,336,643
Public works	13,937,161	14,042,856	_	13,937,161	14,042,856
Culture and recreation	5,512,039	6,343,495	_	5,512,039	6,343,495
Community development	2,223,290	2,501,501	_	2,223,290	2,501,501
Interest on long-term debt	1,946,304	2,026,787	_	1,946,304	2,026,787
Stormwater	-	-	211,637	211,637	-
Total expenses	62,441,164	60,848,437	211,637	62,652,801	60,848,437
Change in net position	27,348,567	25,646,293	7,282,069	34,630,636	25,646,293
Net position, beginning of year	310,118,523	284,472,230	-	310,118,523	284,472,230
Net position, end of year	\$ 337,467,090	\$ 310,118,523	\$ 7,282,069	\$ 344,749,159	\$ 310,118,523

Governmental activities. Governmental activities increased the City's net position by \$27.3 million in fiscal year 2021. Key elements of this increase are as follows:

Total revenues were \$89.8 million, on par with revenues from the prior year. There is an increase in property tax revenues of approximately \$1.2 million or 5% from prior year. Sales and use tax revenue increased \$3 million or 14% from the previous year, reflecting fiscal impacts of the novel COVID-19 pandemic. Hotel/Motel taxes increased by \$39,000, Franchise Taxes increased \$362,000, Business tax increased \$302,000, and Miscellaneous Revenues increased \$240,000. Investment Earnings decreased \$623,000 reflecting the fiscal impact of the COVID-19 pandemic. The City established a Stormwater fund in FY2021 and transferred \$7 million to the fund.

Expenses increased by \$2 million or 2.6% from the previous fiscal year. Public safety, the City's largest department, increased approximately \$435,000; general government increased approximately \$2.4 million and culture and recreation decreased by approximately \$831,000 from the previous year. The other department's increases/decreases were minimal when compared to the previous years. The departments are conscious of the economic situation and have spent only where they felt it was essential to continue offering a high-quality level of service.

Business-type activities. The City created a new fund for Stormwater in fiscal year 2021. The business-type activities increased the net position by \$7.3 million in fiscal year 2021. Program revenues were \$444,000 and program expenses were \$212,000. Net position is mainly comprised of transfers in and capital contributions of \$7 million.

Financial Analysis of the Government's Funds

As noted earlier, the City 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. In particular, unassigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balance of \$136,914,601. A large component of the City's governmental funds combined ending fund balance is approximately \$102.3 million reported in the Capital Projects Fund, Parks Bond Fund, and TSPLOST Fund. Overall, the City's fund balances increased by \$14.1 or 11.5% from the previous fiscal year which is mostly attributed to an increase in sales tax and property tax revenues.

General Fund. The general fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance was \$25 million, while total fund balance was \$33 million. The general fund increased fund balance by approximately \$7.4 million due increases in sales tax and property tax revenues.

Capital Projects Fund. The capital projects fund increased fund balance by \$800,000 during fiscal year 2021 reflecting Intergovernmental Revenues and Transfers is offset by capital outlay expenditures on several large projects during the year. Fund balance as of September 30, 2021 was \$23,858,541.

Parks Bond Fund. This fund accounts for the issuance and expenditures of general obligation bonds related to the City's Parks Bond. For the current fiscal year, revenues were \$2,755,139 from taxes collected, grants received, and interest earned, and expenditures of the bond proceeds amounted to \$9,864,453, leaving \$26,676,981 in fund balance for spending on greenspace projects in future periods.

TSPLOST Fund. This fund accounts for the City's share of a transportation special purpose local option sales tax (TSPLOST) collected to fund transportation enhancement projects. For the current year, revenues were \$18,372,812 and expenditures of \$8,843,851. Fund balance as of September 30, 2021 was \$51,821,543.

Key General Fund Budgetary Highlights

The City's budget utilized a conservative approach based on 5 years historical information and current economic conditions. Emphasis was given to ensuring financial stability and long-term stability while providing revenue enhancement; financial priorities and discipline.

The City employs an annual mid-year budget process in order to re-align appropriations made during the annual budget process with significant unexpected trends. This ensures adjustments facilitating appropriations to be in alignment with expected resources. Differences between the original budget and final amended budget are then resolved via official City Council action.

During the year, budget realignments in appropriations were made between the original and final amended budget.

Total revenues in the General Fund were more than final budgeted revenues by approximately \$6.38 million. This budget variance is mostly attributable to increase in sales tax and property tax revenues as well as an increase in business tax revenues above budgeted levels. Total expenditures in the General Fund were less than final budgeted amounts by approximately \$1.97 million. This positive budget variance is mostly attributable to unspent contract services in various departments throughout the City.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental activities as of September 30, 2021, amounts to \$261,248,511 (net of accumulated depreciation). These assets primarily reflect the infrastructure assets for roadways, sidewalks, culverts and signals, and park land. Increases were attributed to public works projects such as right-of-way acquisition and development, roadway projects, intersection improvements, sidewalks/trails, improvements to the parks systems, and the purchase of public safety vehicles and equipment. In fiscal year 2021, the City transferred assets previously reported in governmental activities to business-type activities for the new Stormwater fund.

City of Johns Creek Capital Assets (net of depreciation)

		Govern Activ			siness-type Activities		Total					
	2021			2020		2021		2021		2020		
Land	\$	58,326,765	\$	53,317,191	\$	-	\$	58,326,765	\$	53,317,191		
Construction in progress		22,380,149		21,727,532		-		22,380,149		21,727,532		
Buildings		25,892,819		24,611,062		-		25,892,819		24,611,062		
Improvements		12,086,762		10,749,187		-		12,086,762		10,749,187		
Machinery and equipment		4,520,424		5,504,464		-		4,520,424		5,504,464		
Infrastructure		138,041,592		132,373,480		3,550,124		141,591,716		132,373,480		
	\$ 261,248,511		\$:	248,282,916	\$	3,550,124	\$ 2	264,798,635	\$:	248,282,916		

Additional information on the City's capital assets can be found in note 6 on page 35 of this report.

Long-term debt. At the end of the current fiscal year, the City had total debt outstanding of \$61,253,724. The outstanding balance includes the following: \$37,410,000 for bonds issued in 2017 for parks with \$1,052,045 in premiums; \$19,410,000 certificates of participation for construction issued in 2017 related to a new City Hall; \$2,103,547 payable to the State Road and Tollway Authority (SRTA) for a Georgia Transportation Infrastructure Bank loan, the proceeds of which were used for road repair and resurfacing projects throughout the City; compensated absences of \$1,278,132. Additional information on the City's long-term debt can be found in Note 7 on pages 37 and 38 of this report.

Economic Factors and Next Year's Budgets and Rates

All of these factors were considered in preparing the City's budget for the 2022 fiscal year.

- Sustainability of existing services the City has deployed a philosophy of budgetary evaluation which reviews the needs of the City to the standard which realizes that services and associated costs should not be appropriated if they are not justified as long-term goals of the organization. This philosophy is solidified during the budget process, with a multi-year financial outlook that provides the conduit to evaluate government priorities, realign and diversify revenue structures, and provide the data for decision making for continued financial success.
- Current economic situation the budget has anticipated that overall revenues will increase slightly with sales and use taxes increasing while property taxes are anticipated to decrease slightly.
- Cost of government The government is legally mandated to levy a maximum of 4.731 millage rate through the legislation that created the City; however, the City Council approved a millage rate of 3.986 mills. This millage rate is estimated to generate approximately \$18.5 million in revenue.
- Stabilization of revenue, especially sales tax revenues
- · Competitive wages and benefits for City employees
- Vehicle replacement projects for Fire and Police
- Continued improvements to infrastructure, especially focused on streets and roads
- Improvements at various City Parks including pond dredging, foundation repairs, sidewalk connections and upgrades to playground equipment

The City restricts the use of one-time revenues to reserves and limits the growth in expenditures from operations to those performance indicators which are designated as inadequate by City Council.

Requests for Information

This financial report is designed to provide a general overview of the City of Johns Creek finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Department of Finance, City of Johns Creek, 11360 Lakefield Drive, Johns Creek, Georgia, 30097.

STATEMENT OF NET POSITION SEPTEMBER 30, 2021

		Primary Governmen	t	Component Unit
	Governmental	Business-type		Convention
	Activities	Activities	Total	Visitors Bureau
ASSETS				
Cash and cash equivalents	\$ 91,327,087	\$ 3,328,360	\$ 94,655,447	\$ 182,778
Accounts receivable	1,461,342	1,719,275	3,180,617	-
Taxes receivable, net of allowance	29,672,990	-	29,672,990	-
Due from other governments, net of allowance	1,851,537	-	1,851,537	-
Restricted cash and cash equivalents	19,349,994	-	19,349,994	-
Due from primary government	-	-	-	23,596
Inventories	121,216	-	121,216	-
Prepaids	1,940,487	-	1,940,487	-
Capital assets:				
Nondepreciable	80,706,914	-	80,706,914	-
Depreciable, net of accumulated depreciation	180,541,597	3,550,124	184,091,721	
Total assets	406,973,164	8,597,759	415,570,923	206,374
LIABILITIES				
Accounts payable	6,284,624	40,833	6,325,457	_
Accrued liabilities	1,611,941	-	1,611,941	_
Retainage payable	332,189	-	332,189	-
Due to component unit	23,596	-	23,596	-
Unearned revenue	-	1,274,857	1,274,857	
Compensated absences, due within one year	771,210	-	771,210	-
Compensated absences, due in more than one year	506,922	-	506,922	-
Bonds payable, due within one year	730,000	-	730,000	-
Bonds payable, due in more than one year	37,732,045	-	37,732,045	-
Notes payable, due within one year	189,684	-	189,684	-
Notes payable, due in more than one year	1,913,863	-	1,913,863	-
Certificates of participation, due within one year	1,550,000	-	1,550,000	-
Certificates of participation, due in more than one year	17,860,000		17,860,000	
Total liabilities	69,506,074	1,315,690	70,821,764	
NET POSITION				
Net investment in capital assets	220,198,219	3,550,124	223,748,343	_
Restricted for law enforcement	553,095	3,330,124	553,095	-
Restricted for transportation enhancements	51,821,543	<u>-</u>	51,821,543	<u>-</u>
Restricted for trade and tourism	499,964	-	499,964	206,374
Unrestricted	64,394,269	3,731,945	68,126,214	-
Total net position	\$ 337,467,090	\$ 7,282,069	\$ 344,749,159	\$ 206,374

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED SEPTEMBER 30, 2021

Net (Expenses) Revenues and Changes in Net Position

										Net Position						
					Progr	am Revenue	s				Prima	ry Governme	nt		Co	mponent Unit
Functions/Programs	Charges for //Programs Expenses Services		-	G	perating rants and ntributions	Capital Grants and Contributions		Governmental Activities		Business-type Activities		Total		·	nvention /isitors Bureau	
Primary government:																
Governmental activities:																
General government	\$	11,406,396	\$	1,106,954	\$	11,092	\$	3,538,091	\$	(6,750,259)	\$	-	\$	(6,750,259)	\$	-
Judicial		644,634		1,050,099		-		-		405,465		-		405,465		-
Public safety		26,771,340		2,066,465		15,702		4,197,065		(20,492,108)		-		(20,492,108)		-
Public works		13,937,161		1,150		_		19,561,707		5,625,696		-		5,625,696		-
Culture and recreation		5,512,039		198,735		-		-		(5,313,304)		-		(5,313,304)		-
Community development		2,223,290		1,184,005		-		-		(1,039,285)		-		(1,039,285)		-
Interest on long-term debt		1,946,304		-		-		-		(1,946,304)		-		(1,946,304)		-
Total governmental activitie	s	62,441,164		5,607,408		26,794		27,296,863		(29,510,099)		-		(29,510,099)		-
Business-type activities:																
Stormwater		211,637		444,418						-		232,781		232,781		
Total business-type activitie	es	211,637		444,418		-		-		-		232,781		232,781		-
Total primary government	\$	62,652,801	\$	6,051,826	\$	26,794	\$	27,296,863		(29,510,099)		232,781		(29,277,318)		-
Component Unit:																
Convention Visitors Bureau	\$	139,519	\$	_	\$	290,440	\$	_	\$	_	\$	_	\$	_	\$	150,921
	<u> </u>								_				<u>+</u>		<u>+</u>	
	\$	139,519	\$		\$	290,440	\$		\$		\$		\$		\$	150,921
	Ge	eneral revenues	s:													
		Property taxes							\$	25,293,160	\$	_	\$	25,293,160	\$	_
		Sales taxes							_	24,774,526	•	_	•	24,774,526	•	_
		Hotel/Motel tax	es							383,455		_		383,455		_
		Franchise taxe	s							4,548,842		_		4,548,842		_
		Business taxes	;							8,383,006		_		8,383,006		_
		Unrestricted in	vest	ment earnings						64,939		-		64,939		149
		Miscellaneous								313,098		_		313,098		_
		Gain on sale of	f car	ital assets						146,928		-		146,928		-
		ansfers								(7,049,288)		7,049,288		-		-
			ral re	evenues and tr	ansfer	s			_	56,858,666		7,049,288	_	63,907,954		149
				net position					_	27,348,567		7,282,069	_	34,630,636		151,070
	Ne	t position, beg								310,118,523		-		310,118,523		55,304
		t position, end							\$	337,467,090	\$	7,282,069	\$	344,749,159	\$	206,374
			,													

BALANCE SHEET GOVERNMENTAL FUNDS SEPTEMBER 30, 2021

ASSETS	_	General Fund	Ca	pital Projects Fund	 Parks Bond Fund		T-SPLOST Fund		Nonmajor overnmental Funds	G	Total overnmental Funds
Cash and cash equivalents Accounts receivable Taxes receivable, net of allowance Intergovernmental receivable, net of allowance Restricted cash and cash equivalents Inventories Due from other funds Prepaids	\$	7,616,477 1,100,049 27,478,959 14,670 - 121,216 9,433 674,978	\$	25,609,342 - - 402,500 314,465 - - 606,500	\$ 4,985,133 - 2,161,002 - 19,035,529 - 681,819	\$	51,487,162 41,667 - 1,434,367 - - -	\$	1,628,973 319,626 33,029 - - - -	\$	91,327,087 1,461,342 29,672,990 1,851,537 19,349,994 121,216 9,433 1,963,297
Total assets	\$	37,015,782	\$	26,932,807	\$ 26,863,483	\$	52,963,196	\$	1,981,628	\$	145,756,896
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES											
LIABILITIES Accounts payable Accrued liabilities Retainage payable Due to other funds Due to component unit	\$	2,372,254 783,342 - -	\$	2,688,266 - - -	\$ 92,505 - - - -	\$	809,464 - 332,189 -	\$	322,135 105,372 - 9,433 23,596	\$	6,284,624 888,714 332,189 9,433 23,596
Total liabilities		3,155,596		2,688,266	92,505		1,141,653		460,536		7,538,556
DEFERRED INFLOWS OF RESOURCES Unavailable revenues - property taxes Unavailable revenues - intergovernmental		823,742		386,000	93,997		-		- -		917,739 386,000
Total deferred inflows of resources		823,742		386,000	93,997		-				1,303,739
FUND BALANCES Fund balances: Nonspendable: Prepaids Inventories Restricted:		674,978 121,216		606,500 -	681,819 -		- -		- -		1,963,297 121,216
Capital projects		-		314,465	19,035,529		-		-		19,349,994
Transportation enhancements Law enforcement Roads and improvements Committed:		-		- - -	- - -		51,821,543 - -		553,095 499,964		51,821,543 553,095 499,964
Tree replacement		-		-	-		-		279,144		279,144
Assigned: Capital projects Debt service		3,653,750		22,937,576	6,959,633		-		-		26,591,326 6,959,633
Emergency 911 operations Stormwater projects		3,212,090		-	-		-		188,889 -		188,889 3,212,090
Unassigned Total fund balances		25,374,410 33,036,444	_	23,858,541	 26,676,981	_	51,821,543		1,521,092	_	25,374,410 136,914,601
Total liabilities, deferred inflows of	-	33,030,444		23,030,341	 20,070,961		31,021,343		1,521,092		130,914,001
resources, and fund balances	\$	37,015,782	\$	26,932,807	\$ 26,863,483	\$	52,963,196	\$	1,981,628		
Amounts reported for governmental activities net position are different because: Capital assets used in governmental resources and, therefore, are not re	activities a	ment of		-,	 .,,		. ,,	-	,,,		261,248,511
Payments made on long-term borrow are reported as prepaid items in the	ings before	they are due a		•							201,240,011
statement of net position these pay	ments redu	ce the balance	of note								(22,810
Long-term liabilities are not due and and, therefore, are not reported in t Some revenues are not available to	he funds.	•									(61,976,951
and, therefore, are deferred in the f	•	poriou oxportur									1,303,739
Net position of governmental activities										\$	337,467,090

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2021

		General Fund	Capital Projects Fund		Parks Bond Fund			T-SPLOST Fund		Nonmajor Governmental Funds		Total Governmental Funds		
Revenues: Property taxes	\$	23,670,789	\$		\$	2,237,351	\$		\$		\$	25,908,140		
Sales taxes	Ф	24,792,226	ф	-	Ф	2,237,331	Ф	-	Ф	-	Ф	25,906,140		
Hotel/Motel taxes		24,792,220		-		-		-		383,455		383,455		
Franchise taxes		4,548,842		-		-		-		363,433		4,548,842		
Business taxes		8,383,006		-		-		-		-		8,383,006		
		2,285,367		-		-		-		-				
Licenses and permits				-		-		-		1,980,716		2,285,367		
Charges for services		281,489		-		-		-				2,262,205		
Fines and forfeitures		974,857		- 0.000 440		400.004		40.070.450		84,979		1,059,836		
Intergovernmental		15,702		2,962,440		498,081		18,270,159		7,735,156		29,481,538		
Contributions		11,092		-		-		-		-		11,092		
Interest earned		44,342		-		19,707		102,653		890		167,592		
Miscellaneous	_	313,098		<u>-</u> _		<u>-</u> _		<u>-</u>				313,098		
Total revenues		65,320,810		2,962,440		2,755,139		18,372,812		10,185,196		99,596,397		
Expenditures:														
Current:														
General government		10,383,657		-		-		-		-		10,383,657		
Judicial		643,619		-		-		-		-		643,619		
Public safety		19,786,020		-		-		-		5,582,815		25,368,835		
Public works		5,873,298		1,227,877		-		1,571,580		-		8,672,755		
Culture and recreation		2,052,590		-		914,835		-		273,940		3,241,365		
Community development		2,223,290		-		-		-		-		2,223,290		
Capital outlay		-		12,129,920		6,850,979		7,272,271		-		26,253,170		
Debt service:														
Principal		-		-		700,000		-		2,677,412		3,377,412		
Interest		-		-		1,398,639		-		641,857		2,040,496		
Total expenditures	_	40,962,474		13,357,797		9,864,453		8,843,851		9,176,024		82,204,599		
Excess (deficiency) of revenues														
over expenditures		24,358,336		(10,395,357)		(7,109,314)		9,528,961		1,009,172		17,391,798		
Other financing sources (uses):														
Proceeds from sale of capital assets		156,027		-		-		-		-		156,027		
Transfers in		3,647,606		14,612,727		3,000,000		-		3,319,269		24,579,602		
Transfers out		(20,763,601)		(3,421,550)		-,,-,-		-		(3,816,001)		(28,001,152)		
Total other financing sources (uses)		(16,959,968)		11,191,177		3,000,000		-		(496,732)		(3,265,523)		
Net change in fund balances		7,398,368		795,820		(4,109,314)		9,528,961		512,440		14,126,275		
Fund balances, beginning of year		25,638,076		23,062,721		30,786,295		42,292,582		1,008,652		122,788,326		
Fund balances, end of year	\$	33,036,444	\$	23,858,541	\$	26,676,981	\$	51,821,543	\$	1,521,092	\$	136,914,601		

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED SEPTEMBER 30, 2021

Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds	\$ 14,126,275
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.	16,290,598
The net effect of various miscellaneous transactions involving capital assets (i.e., disposals, and donations) is to decrease net position.	
disposais, and donations) is to decrease het position.	(3,325,003)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(3,216,140)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount represents the net effect of these transactions during the current fiscal year.	3,377,412
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.	95,425
Change in net position of governmental activities	\$ 27,348,567

STATEMENT OF NET POSITION PROPRIETARY FUNDS SEPTEMBER 30, 2021

	Business-type Activities
ASSETS	Stormwater Fund
Current assets:	ф 2.200.200
Cash and cash equivalents Receivables (net of allowance for uncollectibles)	\$ 3,328,360 1,719,275
Total current assets	5,047,635
Total current assets	
Noncurrent assets:	
Capital assets:	
Capital assets, being depreciated	4,610,884
Less accumulated depreciation	(1,060,760)
Total noncurrent assets	3,550,124
Total assets	8,597,759
LIABILITIES	
Current liabilities:	
Accounts payable	40,833
Unearned revenue	1,274,857
Total current liabilities	1,315,690
Total liabilities	1,315,690
NET DOCITION	
NET POSITION	2.550.404
Net investment in capital assets Unrestricted	3,550,124 3,731,045
Total net position	3,731,945 \$ 7,282,069
ι σται πετ ροσιτίστι	φ 7,202,009

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

	Business-type Activities
	Stormwater Fund
OPERATING REVENUES	
Charges for services	\$ 444,418
Total operating revenues	444,418
OPERATING EXPENSES	
Purchased contract services	122,500
Other services and charges	11,523
Depreciation	77,614
Total operating expenses	211,637
Operating income	232,781
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	232,781
Capital contributions	3,627,738
Transfers in	3,421,550
Change in net position	7,282,069
NET POSITION, beginning of year	
NET POSITION, end of year	\$ 7,282,069

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Business-type Activities
	Stormwater Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Payments to suppliers and service providers	\$ (93,190)
Net cash used in operating activities	(93,190)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers in	3,421,550
Net cash provided by noncapital financing activities	3,421,550
Increase in cash	3,328,360
Cash:	
Beginning of year	
End of year	\$ 3,328,360
Reconciliation of operating income to net cash used in operating activities:	
Operating income	\$ 232,781
Adjustments to reconcile operating income to	
net cash used in operating activities:	77.644
Depreciation Increase in accounts receivable	77,614 (1,719,275)
Increase in accounts payable	40,833
Increase in unearned revenue	1,274,857
Net cash used in operating activities	\$ (93,190)
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	
Transfer of capital assets from Governmental Activities to	
Business-Type Activities	\$ 3,627,738

CITY OF JOHNS CREEK, GEORGIA NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

The City, which was incorporated in 2006, operates under a charter adopted December 1, 2006, as a municipal corporation governed by an elected mayor and a six-member council. The government provides such services as police protection, fire and rescue services, cultural and recreational activities, housing and development and public works.

The accompanying financial statements present the City and its component unit, an entity for which the City is considered to be financially accountable. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City.

The Johns Creek Convention Visitors Bureau (CVB) has been included as a discretely presented component unit in the accompanying financial statements. The CVB does not have the power to levy taxes or issue bonded debt. A voting majority of the governing body is appointed by City Council. The CVB receives substantially all of its funding from the hotel/motel occupancy taxes assessed by the City. Financial information with regard to the CVB can be obtained from the administrative offices at 11360 Lakefield Drive, Johns Creek, Georgia, 30097. Separate financial statements for the CVB are not prepared.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the primary government and its Component Unit. Government-wide financial statements do not provide information by fund, but distinguish between the City's governmental activities and business-type activities. Governmental activities which normally are supported by taxes and intergovernmental revenues are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The statement of net position includes non-current assets and non-current liabilities. In addition, the government-wide statement of activities reflects depreciation expense on the City's capital assets. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and Fund Financial Statements (Continued)

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

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

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

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

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

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

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

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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 revenue of the enterprise fund are charges to customers for services provided. Operating expenses for the enterprise fund include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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

In accordance with GASB Statement No. 34, major individual governmental funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

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

The **Capital projects fund** is used to account for the capital expenditures made by the City on long-term projects.

The **Parks bond fund** is used to account for the proceeds of the General Obligation Bonds, Series 2017, issued by the City and the related capital projects.

The **T-SPLOST fund** is used to account for the proceeds of the transportation special purpose local option sales tax for the various improvement projects as approved by the voter referendum.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The City reports the following major proprietary funds:

The **Stormwater fund** is used to account for the revenues and maintenance of the City's stormwater infrastructure.

Additionally, the City reports the following fund types:

The **Special revenue funds** account for revenue sources that are legally restricted to expenditures for specific purposes.

The **Capital projects fund** is used to account for the capital expenditures made by the City on long-term projects.

The **Debt service fund** accounts for the annual principal and interest payments made on the City's notes payable.

D. Encumbrances

The City employed encumbrance accounting during the year. Encumbrances, if existing at the end of the fiscal year, are recorded and appropriations lapse at year end. Open encumbrances would then be a commitment or an assignment of fund balance since the obligations would be honored in subsequent years. Encumbrances do not constitute expenditures or liabilities. There were no encumbrances outstanding at September 30, 2021, and none were recorded.

E. Budgets

Formal budgetary accounting is employed as a management control device for the governmental funds of the City. The governmental fund budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual operating budgets are adopted each fiscal year through passage of an annual budget ordinance and amended as required for the general fund, special revenue funds, and debt service fund. Project-length budgets are adopted for the capital projects funds. During the fiscal year ended September 30, 2021, the original budget was amended through supplemental appropriations. These changes are reflected in the budgetary comparison schedules.

All unencumbered budget appropriations lapse at the end of each year.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Cash and Investments

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the City. The City pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements.

The City's investments are recorded at fair value. Increases or decreases in the fair value during the year are recognized as a component of interest income.

G. Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

H. Inventories

Inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an asset at the time the individual item is purchased. Inventories reported in the governmental funds are equally offset by nonspendable fund balance, which indicates that they do not constitute "available, spendable resources."

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond September 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 fiscal year in which services are consumed. Prepaid items reported in the governmental funds are equally offset by nonspendable fund balance which indicates that they do not constitute "available, spendable resources."

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Capital Assets

Capital assets, which include buildings, improvements, machinery and equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The City has reported all infrastructures that it currently owns and has a responsibility for maintaining. Donated capital assets are recorded at estimated acquisition value at the date of donation.

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

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

Buildings	40 years
Improvements	10-40 years
Machinery and equipment	3-15 years
Infrastructure	50-75 years

Fully depreciated assets still in service are carried in the capital asset accounts.

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NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Deferred Inflows of Resources

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 fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has three types of items, all of which arise only under a modified accrual basis of accounting, that qualify for reporting in this category. Accordingly, the items, *unavailable revenue – property taxes*, and *unavailable revenue – intergovernmental* are only reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, sales taxes and grants as these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available.

L. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums are deferred and amortized over the term of the bonds using the effective interest method. Bonds payable are reported net of the applicable premium. Bond issuance costs are reported as expenses in the period in which they are incurred.

In the fund financial statements, governmental fund types recognize the face amount of the debt issued as other financing sources and the repayment of debt as debt service expenditures.

M. Compensated Absences

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Fund Balance and Net Position

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

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

Fund balances are classified as follows:

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

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

Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by the adoption of a resolution by the City Council. Furthermore, only the City Council has the authority to modify or rescind the commitment and such action is accomplished only by adoption of a subsequent resolution.

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. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. Pursuant to the fund balance policy adopted by a resolution of the City Council, the Finance Director has been delegated the authority to assign funds for particular purposes.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Fund Balance and Net Position (Continued)

Fund balances are classified as follows (Continued):

Unassigned – Fund balances are reported as unassigned as the residual classification for the City's general fund and includes all spendable amounts when the balances do not meet any of the above criterion. In other funds, the unassigned classification will be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned. The City intends to maintain a minimum unassigned fund balance in its general fund of 25% of the subsequent year's budgeted expenditures and outgoing transfers. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment.

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

Net Position – Net position represents the difference between assets 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 are available.

O. Use of Estimates

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

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

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

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that "long-term liabilities are not due and payable in the current period and therefore are not reported in the funds." The details of this \$61,976,951 difference are as follows:

Notes payable	\$ (2,103,547)
Certificates of participation payable	(19,410,000)
Bonds payable, net of original issue premium	(38,462,045)
Accrued interest payable	(723,227)
Compensated absences	 (1,278,132)
Net adjustment to reduce fund balance - total governmental funds to arrive	
at net position - governmental activities	\$ (61,976,951)

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net change in fund balances – total governmental funds and change in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$16,290,598 difference are as follows:

Capital outlay	\$ 23,175,584
Depreciation expense	 (6,884,986)
	_
Net adjustment to increase net change in fund balances - total governmental	
funds to arrive at change in net position - governmental activities	\$ 16,290,598

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS (CONTINUED)

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

Another element of the reconciliation states that "the net effect of various miscellaneous transactions involving capital assets (i.e., disposals, and donations) is to increase net position. The details of this \$3,325,003 difference are as follows:

Net book value of disposals	\$ (9,099)
Transfer of capital assets to business-type activities	(3,627,738)
Donations of capital assets	 311,834
Net adjustment to decrease net change in fund balances - total governmental funds to arrive at change in net position - governmental	
activities	\$ (3,325,003)

Another element of the reconciliation states that "the issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount represents the net effect of these transactions for the current fiscal year." The details of this \$3,377,412 difference are as follows:

Principal repayments on notes payable	\$ 1,167,412
Principal repayments on certificates of participation	1,510,000
Principal repayments on bonds payable	700,000
Net adjustment to increase net change in fund balances - total governmental funds to arrive at change in net position - governmental	
activities	\$ 3,377,412

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS (CONTINUED)

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

Another element of the reconciliation states that "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." The details of this \$95,425 difference are as follows:

Net adjustment to increase <i>net change in fund balances - total</i> governmental funds to arrive at change in net position - governmental activities	\$ 95,425
Change in prepayment on notes payable	 3,220
Change in propayment on notes payable	3 220
Compensated absences	1,233
Amortization of bond premium	70,251
Accrued interest payable	\$ 20,721

NOTE 3. LEGAL COMPLIANCE - BUDGETS

The budget is officially adopted by the governing body prior to the beginning of its fiscal year, or a resolution authorizing the continuation of necessary and essential expenditures to operate the City will be adopted. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level, within the fund.

Transfers of appropriations within a department budget or within a non-departmental expenditure category require only the approval of the Finance Director and the City Manager. Increases in appropriations in a departmental budget or in a non-departmental expenditure category, require approval of the governing body in the form of amendments to the budget resolution.

For the period ended September 30, 2021, expenditures of the Hotel/Motel Tax Fund exceeded their appropriations by \$59,620. Expenditures of the General Fund exceeded their appropriations for city manager, legal services, information technology and human resources by \$2,566,493, \$30,890, \$34,651 and \$22,832 respectively. These excess expenditures were funded by available fund balance, and greater than anticipated revenues.

NOTE 4. DEPOSITS AND INVESTMENTS

Total deposits as of September 30, 2021 are summarized as follows:

Statement of Net Position:	
Cash and cash equivalents - primary government	\$ 94,655,447
Restricted cash and cash equivalents - primary government	19,349,994
Cash and cash equivalents - component unit	182,778
	\$ 114,188,219
Cash deposited with financial institutions	\$ 90,765,667
Fidelity Institutional money market	314,465
Local government investment pool - Georgia Fund 1	 23,108,087
	\$ 114,188,219

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

Credit Risk: State statutes authorize the City to invest in U.S. Government obligations; U.S. Government agency (or other corporation of the U.S. Government) obligations; obligations fully insured or guaranteed by the U.S. Government or a U.S. Government agency; obligations of the State of Georgia or other states; obligations or other counties, municipal corporations and political subdivisions of the State of Georgia; negotiable certificates of deposit issued by any bank or trust company organized under the laws of any state of the United States of America; prime bankers' acceptances; repurchase agreements; and pooled investment programs sponsored by the State of Georgia for the investment of local government funds.

The local government investment pool, "Georgia Fund 1," created by OCGA 36-83-8, is a stable asset value investment pool, which follows Standard and Poor's criteria for AAAf rated money market funds and is regulated by the Georgia Office of the State Treasurer. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal (\$1 per share). The asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participants' shares sold and redeemed based on \$1 per share. The pool also adjusts the value of its investments to fair value as of yearend and the City's investment in the Georgia Fund 1 is reported at fair value. The City considers amounts held in Georgia Fund 1 as cash equivalents for financial statement presentation. As of September 30, 2021, the weighted-average maturity of the pool was 40 days.

NOTE 4. DEPOSITS AND INVESTMENTS (CONTINUED)

Fair Value Measurements: The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

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

The City's certificate of deposits are considered nonparticipating interest earning investment contracts, and are carried at cost.

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be 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 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. As of September 30, 2021, one of the financial institutions holding the City's deposits is a participant of the State of Georgia 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 tier assigned by the State. As of September 30, 2021, all of the City's bank balances were insured and/or collateralized as defined by GASB and required by State Statutes.

NOTE 5. RECEIVABLES

Property taxes are levied on property values assessed as of January 1, which is also the lien date. The City contracts with Fulton County to bill and collect City of Johns Creek property taxes. The taxes were levied on September 1 based on the assessed value of property as listed on the previous January 1 and were due on November 15. Property taxes levied on September 1, 2021 are for the year ended September 30, 2021, and property taxes are recorded as receivables and deferred inflows of resources when levied. Revenues are recognized in governmental funds when available.

Receivables at September 30, 2021, for the City's individual major funds and aggregate nonmajor funds, including any applicable allowances for uncollectible accounts are as follows:

	Nonmajor									
_	General	Projects	P	arks Bond	7	Γ-SPLOST	Go	vernmental	S	tormwater
Receivables:				_		_		_		_
Taxes	\$ 27,523,086	\$ -	\$	2,165,949	\$	-	\$	319,626	\$	-
Accounts	1,100,049	-		-		41,667		33,029		1,777,672
Intergovernmental _	14,670	402,500				1,434,367		5,240,975		
Total receivables	28,637,805	402,500		2,165,949		1,476,034		5,593,630		1,777,672
Less allowance										
for uncollectible	44,127	 		4,947				5,240,975		58,397
Net total receivable	\$ 28,593,678	\$ 402,500	\$	2,161,002	\$	1,476,034	\$	352,655	\$	1,719,275

NOTE 6. CAPITAL ASSETS

Primary Government

Capital asset activity for the City for the year ended September 30, 2021 is as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Nondepreciable capital assets:					
Land	\$ 53,317,191	\$ 4,980,295	\$ -	\$ 29,279	\$ 58,326,765
Construction in progress	21,727,532	6,476,919		(5,824,302)	22,380,149
Total	75,044,723	11,457,214		(5,795,023)	80,706,914
Depreciable capital assets:					
Buildings	27,205,275	1,793,956	-	226,527	29,225,758
Improvements	15,460,171	2,111,789	-	367,320	17,939,280
Machinery and equipment	17,353,566	538,097	(1,399,633)	-	16,492,030
Infrastructure	165,275,284	7,586,362	-	590,292	173,451,938
Total	225,294,296	12,030,204	(1,399,633)	1,184,139	237,109,006
Less accumulated depreciation:					
Buildings	(2,594,213)	(738,726)	-	-	(3,332,939)
Improvements	(4,710,984)	(1,155,004)	-	13,470	(5,852,518)
Machinery and equipment	(11,849,102)	(1,513,038)	1,390,534	-	(11,971,606)
Infrastructure	(32,901,804)	(3,478,218)		969,676	(35,410,346)
Total	(52,056,103)	(6,884,986)	1,390,534	983,146	(56,567,409)
Total capital assets being depreciated, net	173,238,193	5 145 21 9	(0,000)	2 167 205	180,541,597
ucpiecialeu, fiel	113,230,193	5,145,218	(9,099)	2,167,285	100,041,097
Governmental activities capital assets, net	\$ 248,282,916	\$ 16,602,432	\$ (9,099)	\$ (3,627,738)	\$ 261,248,511

In fiscal year 2021 the City transferred assets previously reported in governmental activities to business-type activities for the new Stormwater fund. This is reflected above as the net transfer amount.

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

Governmental activities:	
General government	\$ 1,035,427
Public safety	1,321,020
Public works	3,503,096
Culture and recreation	1,025,443
Total depreciation expense - governmental activities	\$ 6,884,986

NOTE 6. CAPITAL ASSETS (CONTINUED)

Primary Government (Continued)

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance	
Business-type Activities: Depreciable capital assets: Infrastructure Total	\$ -	\$ <u>-</u>	\$ -	\$ 4,610,884 4,610,884	\$ 4,610,884 4,610,884	
Less accumulated depreciation: Infrastructure Total	<u>-</u>	(77,614) (77,614)		(983,146) (983,146)	(1,060,760) (1,060,760)	
Total capital assets, being depreciated, net		(77,614)		3,627,738	3,550,124	
Business-type activities capital assets, net	\$ -	\$ (77,614)	<u>\$ -</u>	\$ 3,627,738	\$ 3,550,124	

In fiscal year 2021 the City transferred assets previously reported in governmental activities to business-type activities for the new Stormwater fund. This is reflected above as the net transfer amount.

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

Business-type activities:

Stormwater Fund
Total depreciation expense - business-type activities

\$ 77,614 \$ 77,614

NOTE 7. LONG-TERM DEBT

Changes in Long-Term Liabilities

The following is a summary of long-term debt and liability activity for the City for its fiscal year ended September 30, 2021:

	Beginning Balance		 Additions Reductions		Ending Balance			Due Within One Year	
Governmental activities									
General obligation bonds payable	\$	38,110,000	\$ -	\$	(700,000)	\$	37,410,000	\$	730,000
Bond premiums		1,122,296	-		(70,251)		1,052,045		-
Bonds payable, net		39,232,296	-		(770,251)		38,462,045		730,000
Notes payable from direct borrowing		3,274,179	-		(1,170,632)		2,103,547		189,684
Certificates of participation		20,920,000	-		(1,510,000)		19,410,000		1,550,000
Compensated absences		1,279,365	770,721		(771,954)		1,278,132		771,210
Total governmental activities					<u>. </u>				
long-term liabilities	\$	64,705,840	\$ 770,721	\$	(4,222,837)	\$	61,253,724	\$	3,240,894

For governmental activities, compensated absences are liquidated by the General Fund.

Notes Payable - Direct Borrowings

The City has executed a note payable agreement with the State Road and Tollway Authority (SRTA). The note, financed through the Georgia Transportation Infrastructure Bank (GTIB), allowed the City to borrow \$4,000,000 for various road projects throughout the City. Monthly payments of principal and interest commenced in February 2016 in the amount of \$22,810 and will continue until the note matures on September 1, 2030. The note bears interest at 3.31%. As of September 30, 2021, the outstanding balance on this note is \$2,103,547.

The total debt service requirements to maturity for the City's outstanding notes are as follows:

Fiscal year ending September 30,		Principal		nterest		Total
2022	\$	189.684	\$	67,073	\$	256,757
2023	•	213,589	•	60,128	•	273,717
2024		220,767		52,950		273,717
2025		228,187		45,530		273,717
2026		235,855		37,862		273,717
2027-2030		1,015,465		69,475		1,084,940
	\$	2,103,547	\$	333,018	\$	2,436,565

NOTE 7. LONG-TERM DEBT (CONTINUED)

Contracts Payable – Direct Borrowing

In September 2017, the Georgia Municipal Association issued Certificates of Participation on behalf of the City in the amount of \$23,830,000. The proceeds from the certificates will be used to finance the construction and renovations of the City's new City Hall building. The certificate bears interest at 2.56% with semiannual interest payments beginning on March 1, 2018 and annual principal payments beginning September 1, 2019 until maturity on September 1, 2032.

The City's debt service requirements to maturity on the certificates of participation are as follows:

Fiscal year ending September 30,	 Principal	 Interest	 Total
2022	\$ 1,550,000	\$ 496,896	\$ 2,046,896
2023	1,590,000	457,216	2,047,216
2024	1,630,000	416,512	2,046,512
2025	1,670,000	374,784	2,044,784
2026	1,715,000	332,032	2,047,032
2027-2031	9,260,000	978,432	10,238,432
2032	1,995,000	51,072	2,046,072
	\$ 19,410,000	\$ 3,106,944	\$ 22,516,944

General Obligation Bonds Payable

In April 2017, the City issued \$40,000,000 of General Obligation Bonds (Series 2017) for the purpose of funding construction projects for the City. The bonds were issued at a premium of \$1,340,402 and interest rates ranging from 3% to 5%. The interest payments are due semiannually beginning October 1, 2017 and annual principal payments beginning April 1, 2018. The bonds are scheduled to mature on April 1, 2047.

The City's debt service requirements to maturity on the bonds payable are as follows:

Fiscal year ending September 30,	 Principal	Interest	 Total
2022	\$ 730,000	\$ 1,363,638	\$ 2,093,638
2023	770,000	1,327,138	2,097,138
2024	800,000	1,288,638	2,088,638
2025	850,000	1,248,638	2,098,638
2026	890,000	1,206,138	2,096,138
2027-2031	5,160,000	5,339,787	10,499,787
2032-2036	6,590,000	4,343,600	10,933,600
2037-2041	8,410,000	3,150,963	11,560,963
2042-2046	10,730,000	1,589,875	12,319,875
2047	 2,480,000	 86,800	 2,566,800
	\$ 37,410,000	\$ 20,945,215	\$ 58,355,215

NOTE 8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables:

Receivable Entity	Payable Entity	Amount				
General Fund	Nonmajor governmental funds	\$	9,433			
Component Unit - CVB	Nonmajor governmental funds		23,596			

The above interfund balance results from the collection of revenues in the nonmajor governmental funds that are owed to the General Fund and are subsequently remitted after year-end.

Interfund transfers:

Transfers In	Transfers Out	_	Amount
General Fund	Nonmajor governmental funds	\$	3,647,606
Parks Bond Fund	General Fund		3,000,000
Capital Projects Fund	General Fund		14,444,332
Capital Projects Fund	Nonmajor governmental funds		168,395
Nonmajor governmental funds	General Fund		3,319,269
Stormwater fund	Capital Projects		3,421,550
		\$	28,001,152

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 9. COMMITMENTS AND CONTINGENT LIABILITIES

Contractual Commitments

The City has entered a public/private contractual partnership for outsourced services and operations. Through this contract with a private company, an array of operational services is provided via outsourcing. This contract is an operating contract for which the City is continually monitoring its outsourcing needs as compared to providing services in-house. Currently, this contract is approximately \$3.8 million, subject to annual negotiation and appropriation.

The City has entered into contracts for construction and various other professional services. As of September 30, 2021, the balance left to complete these contracts is approximately \$605,597.

NOTE 9. COMMITMENTS AND CONTINGENT LIABILITIES (CONTINUED)

Litigation

The City is a defendant in certain legal actions arising in the course of City operations. Liability, if any, which might result from these proceedings, would not, in the opinion of management and legal counsel, have a material adverse impact on the financial position of the City.

Grant Contingencies

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

NOTE 10. DEFINED CONTRIBUTION RETIREMENT PLAN

The City of Johns Creek's Profit-Sharing Plan is a single employer defined contribution plan established and administered by the City for all full-time employees. At September 30, 2021, there were 220 plan members. The City contributes 12% of eligible employees' base salary and matches 100% for each dollar of employee contributions up to 5% of the employee's salary. Employees are not required to contribute to the Plan. Employees are eligible after six months of employment. Funds from the City vest 20% per year (five-year vesting schedule) based upon the employee's date of hire for those hired after January 1, 2017. Employees hired prior to January 1, 2017 were 100% vested upon entry into the Plan. For the fiscal year ending September 30, 2021, the City's contributions to the Plan were \$2,661,116. The Plan was established by resolution of the City Council. The Plan, including contribution requirements, may also be amended by resolution of the same.

NOTE 11. JOINT VENTURES

Under Georgia law, the City, in conjunction with other cities around the Metropolitan Atlanta Georgia area, is a member of the Atlanta Regional Commission (ARC) and is required to pay annual dues thereto, which Fulton County has paid on behalf of the City of Johns Creek. Membership in ARC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organization structure of ARC. ARC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of the ARC. Separate financial statements may be obtained from ARC, 229 Peachtree Street NE, STE 100 Atlanta, Georgia 30303.

NOTE 11. JOINT VENTURES (CONTINUED)

In October 2008 the cities of Sandy Springs and Johns Creek created the Chattahoochee River 911 Authority (ChatComm), which was created pursuant to the provisions of the Official Code of Georgia Annotated (OCGA) Section 36-75-1, which provides for the organization of a joint public safety and judicial facility authority. ChatComm Board membership includes the City Manager from each participating city, or their designee. ChatComm was created by the two cities contributing a predetermined capital amount necessary to equip the facility. In accordance with GASB 14: The Financial Reporting Entity, ChatComm was determined to be a joint venture; however, the City does not have an equity interest in the joint venture. The cities have also pledged their future E911 revenues to ChatComm to pay for the operation of the emergency 911 answering facility. Additionally, the two cities will be responsible for funding any operating deficits as well as any future capital purchases of ChatComm. For the year ended September 30, 2021, the City of Johns Creek has collected and remitted \$1,938,971 of E911 revenues. Since the inception of ChatComm, the City has contributed \$5,240,975 to cover the capital and operating needs in addition to the E911 revenues remitted. While the E911 Fund of the City reports a receivable for this amount, management has evaluated the ability of the City to collect the receivable and determined the need to allow for 100% of the outstanding receivable as of September 30, 2021. As of June 30, 2021, ChatComm's fiscal year end, the entity had a negative net position of (\$11,867,373). Separate financial statements may be obtained from the City of Sandy Springs, who has been contracted by ChatComm to serve as the accountants, at 1 Galambos Way, Sandy Springs, Georgia 30328.

NOTE 12. HOTEL/MOTEL LODGING TAX

The City has levied a 7% lodging tax. The Official Code of Georgia Annotated 48-13-50 requires that all lodging taxes levied of 5% or more be expended or obligated contractually for the promotion of tourism, conventions, or trade shows. During the year ended September 30, 2021, the City received \$383,455 in hotel/motel taxes. Of this amount, \$273,940, or 71.4%, was used for the promotion of tourism, conventions, or trade shows.

NOTE 13. RISK MANAGEMENT

The City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City carries commercial insurance for risks of losses. For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage in the last three years.



GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE YEAR ENDED SEPTEMBER 30, 2021

	_	Bu	dget			Variance With	
		Original		Final	 Actual	Fir	nal Budget
Revenues:							
Property taxes	\$	20,037,493	\$	20,237,493	\$ 23,670,789	\$	3,433,296
Sales taxes		23,039,815		23,039,815	24,792,226		1,752,411
Franchise taxes		4,413,299		4,413,299	4,548,842		135,543
Business taxes		7,682,620		7,682,620	8,383,006		700,386
Licenses and permits		1,860,165		1,860,165	2,285,367		425,202
Charges for services		229,450		229,450	281,489		52,039
Fines and forfeitures		968,752		968,752	974,857		6,105
Intergovernmental		-		-	15,702		15,702
Contributions		33,000		33,000	11,092		(21,908
Interest earned		439,600		439,600	44,342		(395,258
Miscellaneous		36,000		36,000	 313,098		277,098
Total revenues		58,740,194		58,940,194	 65,320,810		6,380,616
Expenditures:							
Current:							
General government:							
City Council		183,056		183,056	164,130		18,926
City Manager		1,163,911		1,163,911	3,730,404		(2,566,493
City Clerk		653,127		653,127	367,609		285,518
Finance		1,501,360		1,501,360	1,421,785		79,575
Legal services		400,000		400,000	430,890		(30,890
Information technology		2,063,114		2,063,114	2,097,765		(34,651
Facilities and buildings		672,391		672,391	603,564		68,827
Human resources		930,929		936,137	958,969		(22,832
Public information		695,834		695,834	 608,541		87,293
Total general government		8,263,722		8,268,930	 10,383,657		(2,114,727
Judicial:							
Municipal court		730,119		730,119	 643,619		86,500
Total judicial		730,119		730,119	 643,619		86,500
Public safety:							
Police		12,034,264		12,206,264	9,990,977		2,215,287
Fire		10,939,311		11,113,311	 9,795,043		1,318,268
Total public safety		22,973,575		23,319,575	 19,786,020	-	3,533,555
Public works		5,978,105		5,978,105	 5,873,298		104,807
Culture and recreation		2,094,628		2,094,628	2,052,590		42,038
Community development		2,540,422		2,550,422	 2,223,290		327,132
Total expenditures		42,580,571		42,941,779	40,962,474		1,979,305
Excess of revenues over expenditures	_	16,159,623		15,998,415	 24,358,336		8,359,921

Continued

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Bu	dget				Va	ariance With
	Original	Actual	F	inal Budget			
Other financing sources (uses):							
Proceeds from sale of capital assets	-		-		156,027		156,027
Transfers in	85,680		411,680		3,647,606		3,235,926
Transfers out	(16,455,303)		(20,813,805)		(20,763,601)		50,204
Total other financing sources (uses)	 (16,369,623)		(20,402,125)		(16,959,968)		3,442,157
Net change in fund balance	(210,000)		(4,403,710)		7,398,368		11,802,078
Fund balance, beginning of year	 25,638,076		25,638,076		25,638,076		
Fund balance, end of year	\$ 25,428,076	\$	21,234,366	\$	33,036,444	\$	11,802,078

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted or committed to expenditures for particular purposes.

Confiscated Assets Fund – This fund is used to account for the use of confiscated assets by the City's Police Department. These revenues are restricted by State of Georgia law for law enforcement purposes.

E-911 Fund – This fund is used to account for the monthly 911 charge to fund the cost of providing emergency 911 services to the City. Financing is provided through user fees and charges which are restricted by the Official Code of Georgia Annotated (O.C.G.A) 46-5-134.

Hotel/Motel Tax Fund – This fund is used to account for the 7% occupancy tax collected by the City from area hotels and motels. The tax revenues in this fund are restricted by O.C.G.A 48-13-51.

Tree Replacement Fund – This fund is used to account for the charges for services collected by the City from third parties who remove trees during the land development process pursuant to the City's Tree Replacement Ordinance. The revenues in this fund are committed by an Ordinance passed by the City Council.

Grant Fund – This fund is used to account for grant monies received from various state and federal sources.

The American Rescue Plan Fund – This fund is used to account for the American Rescue Plan Act grant activity of the City.

Debt Service Fund

Debt Service Fund – This fund is used to account for the accumulation of resources and payment of principal and interest on the City's outstanding notes payable.

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS SEPTEMBER 30, 2021

	Special Revenue Funds															
ASSETS		onfiscated Assets Fund		E-911 Fund	н	otel/Motel Tax Fund	Re	Tree placement Fund	Grant Fund		American Rescue Plan Fund		Debt Service Fund			Total Nonmajor overnmental Funds
Cash Other receivables Taxes receivable	\$	658,467 - -	\$	191,398 319,626	\$	33,029	\$	279,144 - -	\$	499,964 - -	\$	- - -	\$	- - -	\$	1,628,973 319,626 33,029
Total assets	\$	658,467	\$	511,024	\$	33,029	\$	279,144	\$	499,964	\$	_	\$	_	\$	1,981,628
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES																
LIABILITIES Accounts payable	\$	_	\$	322,135	\$	-	\$	_	\$	-	\$	-	\$	-	\$	322,135
Accrued liabilities Due to other funds		105,372		-		9,433		-		-		-		-		105,372 9,433
Due to component unit			_			23,596			_		_	-	_	-	_	23,596
Total liabilities		105,372		322,135		33,029					_		_		_	460,536
FUND BALANCES																
Restricted: Law enforcement Roads and improvements Committed:		553,095		-		-		-		- 499,964						553,095 499,964
Tree replacement		-		-		-		279,144		-		-		-		279,144
Assigned: Emergency 911 operations				188,889							_		_		_	188,889
Total fund balances		553,095		188,889	_		_	279,144		499,964			_		_	1,521,092
Total liabilities, deferred inflows of resources and fund balances	\$	658,467	\$	511,024	\$	33,029	\$	279,144	\$	499,964	\$		\$		\$	1,981,628

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2021

					Special Rev	enue	Funds						
	Confiscated Assets Fund	ı 	E-911 Fund	_	Hotel/Motel Tax Fund	Re	Tree placement Fund	Grant Fund		American Rescue Plan Fund	Debt Service Fund		Total Nonmajor Governmental Funds
REVENUES	•			_	000 155	_				•	•	_	000 455
Taxes	\$	-	\$ -	\$	383,455	\$	-	\$	-	\$ -	\$ -	\$	383,455
Charges for services Fines and forfeitures	04.070	-	1,938,971		-		41,745		-	-	-		1,980,716
	84,979	y	-		-		-		4,197,065	3,538,091	-		84,979 7,735,156
Intergovernmental	000	-	-		-		-		4,197,065	3,538,091	-		
Interest	890	<u> </u>		_				_					890
Total revenues	85,869	9	1,938,971	_	383,455	_	41,745		4,197,065	3,538,091		_	10,185,196
EXPENDITURES													
Current:													
Public safety	115,138	3	1,938,971		_		_		3,528,706	_	_		5,582,815
Culture and recreation	1.0,100	_	-,000,0.		273,940		_		-	_	_		273,940
Debt service:					,								,
Principal		_	_		_		_		_	_	2,677,412		2,677,412
Interest		_	_		_		_		_	_	641,857		641,857
	•							-					
Total expenditures	115,138	3	1,938,971	_	273,940				3,528,706		3,319,269		9,176,024
Excess (deficiency) of revenues													
over expenditures	(29,269	9)	_		109.515		41,745		668,359	3,538,091	(3,319,269)		1,009,172
•								-					, , , , , , , , , , , , , , , , , , , ,
OTHER FINANCING SOURCES (USES)													
Transfers in		-	-		-		-		-	-	3,319,269		3,319,269
Transfers out		-	-		(109,515)		-		(168,395)	(3,538,091)	-		(3,816,001)
Total other financing sources (uses)			-		(109,515)		-		(168,395)	(3,538,091)	3,319,269		(496,732)
Net change in fund balances	(29,269	٠,					41,745		499,964				512,440
Net change in lund balances	(29,208	<u> </u>		_		_	41,745	_	499,904			_	512,440
FUND BALANCES,													
beginning of year	582,364	1	188.889		_		237,399		_	_	_		1,008,652
20giiiig oi youi	332,30	<u>-</u> -	100,000	_			201,000	_				_	1,000,002
FUND BALANCES, end of year	\$ 553,095	5	\$ 188,889	\$		\$	279,144	\$	499,964	\$ -	\$ -	\$	1,521,092

CONFISCATED ASSETS FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Bu	dget			Var	iance With
	Original		Final	Actual	Fin	al Budget
Revenues:						
Cash confiscations	\$ 175,000	\$	175,000	\$ 84,979	\$	(90,021)
Interest	 650		650	 890		240
Total revenues	 175,650		175,650	85,869		(89,781)
Expenditures:						
Public safety	 175,650		175,650	 115,138		60,512
Net change in fund balances	-		-	(29,269)		(29,269)
Fund balances, beginning of year	 582,364		582,364	 582,364		
Fund balances, end of year	\$ 582,364	\$	582,364	\$ 553,095	\$	(29,269)

E-911 FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Bu	dget		Var	iance With	
	 Original		Final	Actual	Fin	al Budget
Revenues:						
Charges for services	\$ 2,000,000	\$	2,000,000	\$ 1,938,971	\$	(61,029)
Total revenues	 2,000,000		2,000,000	 1,938,971		(61,029)
Expenditures:						
Public safety	2,000,000		2,000,000	1,938,971		61,029
Total expenditures	 2,000,000		2,000,000	 1,938,971		61,029
Net change in fund balances	-		-	-		-
Fund balance, beginning of year	 188,889		188,889	 188,889		
Fund balance, end of year	\$ 188,889	\$	188,889	\$ 188,889	\$	

HOTEL/MOTEL TAX FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Bud	dget			Var	iance With
	Original		Final	Actual	Fin	al Budget
Revenues:						
Taxes	\$ 300,000	\$	300,000	\$ 383,455	\$	83,455
Total revenues	 300,000		300,000	383,455		83,455
Expenditures:						
Culture and recreation	 214,320		214,320	 273,940		(59,620)
Excess of revenues over expenditures	85,680		85,680	109,515		23,835
Other financing uses:						
Transfers out	 (85,680)		(85,680)	 (109,515)		(23,835)
Net change in fund balances	-		-	-		-
Fund balances, beginning of year	 			 		
Fund balances, end of year	\$ 	\$		\$ 	\$	

TREE REPLACEMENT FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budget					Variance With			
	Original			Final		Actual		Final Budget	
Revenues:									
Charges for services	\$	9,624	\$	9,624	\$	41,745	\$	32,121	
Net change in fund balances		9,624		9,624		41,745		32,121	
Fund balances, beginning of year		237,399		237,399		237,399			
Fund balances, end of year	\$	247,023	\$	247,023	\$	279,144	\$	32,121	

GRANT FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budget					Variance With	
	Original		Final		Actual	Final	Budget
Revenues:			·				
Intergovernmental	\$ 500,000	\$	4,197,101	\$	4,197,065	\$	(36)
Total revenues	 500,000		4,197,101		4,197,065		(36)
Expenditures:							
Public safety	 3,528,706		3,528,706		3,528,706		
Excess of revenues over expenditures	(3,028,706)		668,395		668,359		(36)
Other financing uses:							
Transfers out	 		(168,395)		(168,395)		
Net change in fund balances	(3,028,706)		500,000		499,964		(36)
Fund balances, beginning of year	 				<u>-</u> _		
Fund balances, end of year	\$ (3,028,706)	\$	500,000	\$	499,964	\$	(36)

AMERICAN RESCUE PLAN FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budget					Variance With
	 Original		Final		Actual	Final Budget
Revenues:	 _		_			
Intergovernmental	\$ 3,538,091	\$	3,538,091	\$	3,538,091	\$ -
Total revenues	 3,538,091		3,538,091		3,538,091	-
Other financing uses:						
Transfers out	(3,538,091)		(3,538,091)		(3,538,091)	-
Total other financing uses	 (3,538,091)		(3,538,091)		(3,538,091)	
Net change in fund balances	-		-		-	-
Fund balances, beginning of year	 					
Fund balances, end of year	\$ 	\$		\$		\$ -

DEBT SERVICE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budget						Variance With		
	Original		Final		Actual		Final Budget		
Expenditures:									
Debt service									
Principal	\$	641,857	\$	2,677,412	\$	2,677,412	\$	-	
Interest		1,677,412		641,857		641,857			
Total expenditures		2,319,269		3,319,269		3,319,269		-	
Other financing sources:									
Transfers in		2,319,269		3,319,269		3,319,269		-	
Total other financing sources		2,319,269		3,319,269		3,319,269		<u> </u>	
Net change in fund balances		-		-		-		-	
Fund balances, beginning of year								<u>-</u>	
Fund balances, end of year	\$	_	\$	_	\$	_	\$	-	

SCHEDULE OF PROJECTS CONSTRUCTED WITH PROCEEDS FROM TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (TSPLOST) FOR THE YEAR ENDED SEPTEMBER 30, 2021

	ESTIMAT	ED COST		EXPENDITURES					
PROJECT	ORIGINAL	CURRENT	PRIOR	CURRENT	TOTAL	COMPLETION			
TSPLOST TIER 1									
Medlock Bridge Capacity Project from Chattahoochee River to McGinnis Ferry, State Bridge Road Widening from Medlock Bridge to Chattahoochee River, Jones Bridge Widening from Douglas Road to McGinnis Ferry, Jones Bridge Widening from Waters Road to Buice Road and from Buice Road to State Bridge Road, McGinnis Ferry Road Widening From Union Hill Road to Sargent Road, Haynes									
Bridge Road Widening from Old Alabama Road to Mansell Road, New Location Road in Tech Park	\$ 50,286,471	\$ 48,125,000	\$ 6,367,610	\$ 3,645,490	\$ 10,013,100	20.806 %			
Medlock Bridge at State Bridge Improvements, Bell and Boles Road Operational and Safety Improvements from Medlock Bridge to McGinnis Ferry and from Abbotts Bridge to Bell Barnwell Road at Holcomb Bridge Road Improvements	19,455,270	17,500,000	4,554,112	5,198,361	9,752,473	55.728 %			
TSPLOST TIER 2									
Old Alabama Road Widening from Nesbit Ferry to Old Alabama Connector, State Bridge Road Widening from Kimball Bridge to Medlock Bridge	10,085,115	10,085,115	-	-		0.000 %			
Bridge Improvements	2,222,252	2,222,252	-	_	-	0.000 %			
TSPLOST TIER 3	, , ,	, , ,							
Resurfacing Program, Medlock Bridge Transit Related Enhancements	1,713,388	1,713,388	-	-	-	0.000 %			
Bridge Replacements	362,214	362,214	-	-	-	0.000 %			
Nesbit Ferry Corridor Improvements, Findley Road Extension to Lakefield Drive, Old Alabama Widening from Jones Bridge Road to Buice Road	3,426,775	3,426,775	-	-	-	0.000 %			
Barnwell Road Corridor Improvements, Connected Vehicle Infrastructure	2,284,517	2,284,517	-	-	-	0.000 %			
Sidewalk and Trail Enhancements, Multimodal Transportation Alternatives	4,569,034	4,569,034		. <u> </u>		0.000 %			
TOTAL TSPLOST	\$ 94,405,036	\$ 90,288,295	\$ 10,921,722	\$ 8,843,851	\$ 19,765,573				

COMPONENT UNIT

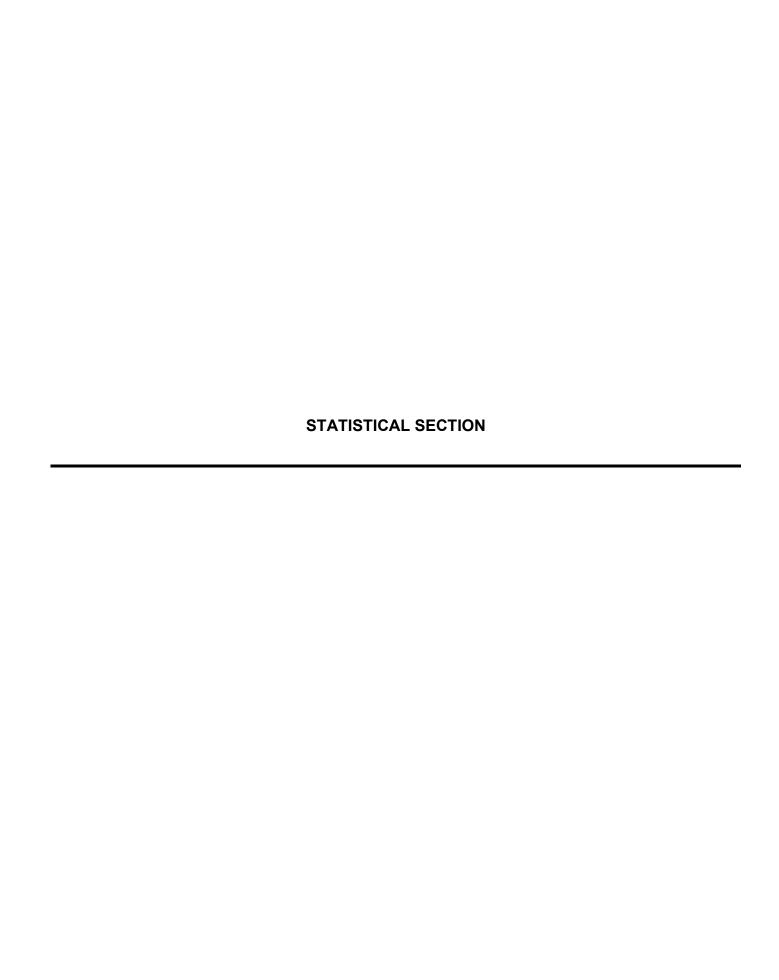
Convention Visitors Bureau –	To account for the revenue	and expenditures of	promoting tourism	within the City as
funded by Hotel/Motel tax reven	ues.			

BALANCE SHEET COMPONENT UNIT - JOHNS CREEK CONVENTION VISITORS BUREAU SEPTEMBER 30, 2021

ASSETS	
Cash Due from primary government	\$ 182,778 23,596
Total assets	\$ 206,374
LIABILITIES AND FUND BALANCE	
FUND BALANCE	
Restricted for trade and tourism	 206,374
Total liabilities and fund balance	\$ 206,374

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE COMPONENT UNIT - JOHNS CREEK CONVENTION VISITORS BUREAU FOR THE YEAR ENDED SEPTEMBER 30, 2021

REVENUES Intergovernmental Interest	\$ 290,440 149
Total revenues	 290,589
EXPENDITURES Current:	100 540
Culture and recreation	 139,519
Total expenditures	 139,519
Net change in fund balance	151,070
FUND BALANCE, beginning of year	 55,304
FUND BALANCE, end of year	\$ 206,374



STATISTICAL SECTION

This part of the City of Johns Creek'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.

	<u>Page</u>
Financial Trends	56
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	58
These schedules contain information to help the reader assess the City's most significant local revenue source, property tax.	
Debt Capacity	66
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	70
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	72
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 comprehensive annual financial report.

NET POSITION BY COMPONENT LAST TEN FISCAL YEARS

(accrual basis of accounting)

		2021	(1)	2020	2019		2018		2017
Governmental activities									
Net investment in capital assets	\$	220,198,219	\$	212,465,666	\$ 199,022,815	\$	186,847,479	\$	173,455,612
Restricted		52,874,602		42,892,646	34,511,321		20,484,547		7,243,439
Unrestricted		64,394,269		54,760,211	50,938,094		51,063,073		47,304,857
Total governmental activities net position	\$	337,467,090	\$	310,118,523	\$ 284,472,230	\$	258,395,099	\$	228,003,908
Business-type activities									
Net investment in capital assets		3,550,124		-	-		-		-
Unrestricted		3,731,945	_	-	 				-
Total business-type net position	_	7,282,069	_	-	-	_	-	_	-
Primary government									
Net investment in capital assets		223,748,343		_	_		-		-
Restricted		52,874,602		-	-		-		-
Unrestricted		68,126,214		-	-		-		-
Total primary government net position		344,749,159	_	_	 _		-		-

⁽¹⁾ Fiscal year 2021 was the first year of business-type activities.

	2016		2015	2014		2013		2012
\$	165,092,053 649,345 40,143,417	\$	137,184,217 485,632 60,719,535	\$ 131,880,973 355,547 54,348,545	\$	125,050,777 284,689 47,116,522	\$	123,600,396 237,891 43,456,119
\$	205,884,815	\$	198,389,384	\$ 186,585,065	\$	172,451,988	\$	167,294,406
	-		-	-		-		-
_	-	_	-	-	_	-	_	-
	-		-	-		-		-
	-		-	-		-		-
	-		-	_		-		-

CHANGES IN NET POSITION LAST TEN FISCAL YEARS

(accrual basis of accounting)

Expenses		2021	(3)	2020	_	2019	_	2018	_	2017
Governmental activities:										
General government	\$ 1	1,406,396	\$	8,957,766	\$	6,094,580	\$	8,766,867	\$	9,118,649
Judicial		644,634		639,389		684,550		646,763		631,225
Public safety		6,771,340		26,336,643		23,986,578		23,882,918		22,745,330
Public works	10	3,937,161		14,042,856		22,448,705		17,195,241		17,389,469
Culture and recreation		5,512,039		6,343,495		898,736		3,591,129		3,211,240
Community development		2,223,290		2,501,501		2,249,736		2,057,694		2,423,736
Interest on long-term debt		1,946,304		2,026,787		2,111,991		2,143,914		893,114
otal governmental activities expenses	6	2,441,164		60,848,437	_	58,474,876	_	58,284,526		56,412,763
Business-type activities:		044.007								
Stormwater otal business-type activities expenses		211,637 211,637							_	
otal business-type activities expenses otal primary government expenses	\$ 6	2,652,801	\$	60,848,437	\$	58,474,876	\$	58,284,526	\$	56,412,763
rogram revenues										
Governmental activities:										
Charges for services:										
General government	\$	1,106,954	\$	1,279,700	\$	1,176,915	\$	1,129,421	\$	1,049,959
Judicial		1,050,099	-	872,717		1,251,243		1,348,830		1,469,263
Public safety		2,066,465		2,196,433		1,964,531		1,853,867		1,809,984
Public works		1,150		3,000		-		425		555
Culture and recreation		198,735		94,579		200,965		203,638		182,099
Community development		1,184,005		1,512,146		1,363,743		1,253,086		1,029,862
Operating grants and contributions		26,794		16,302		57,290		161,591		23,960
Capital grants and contributions	2	7,296,863		21,323,475		21,168,742		24,020,439		16,724,496
otal governmental activities program revenues	3	2,931,065	_	27,298,352		27,183,429		29,971,297		22,290,178
usiness-type activities:										
Charges for services:										
Stormwater		444,418 444,418		<u>-</u> _			_	<u>-</u>		
otal business-type activities program revenues otal primary government revenues	\$ 3	3,375,483	\$	27,298,352	\$	27,183,429	\$	29,971,297	\$	22,290,178
et (expense) revenue	\$		\$		\$		\$		\$	
overnmental activities	(2	9,510,099)		(33,550,085)		(31,291,447)		(28,313,229)		(34,122,585)
usiness-type activities	`	232,781		-		-		-		-
otal primary government net (expense) revenue	\$ (2	9,277,318)	\$	(33,550,085)	\$	(31,291,447)	\$	(28,313,229)	\$	(34,122,585)
eneral Revenues and Other Changes in Net Position										
overnmental activities:										
Taxes			_							
		5,293,160	\$	24,092,308	\$	19,176,983	\$	23,118,600	\$	21,021,736
Property taxes						23,627,650		22,142,688		20,967,919
Sales taxes	2.	4,774,526		21,730,514						465,676
Sales taxes Hotel/Motel taxes		383,455		344,382		598,277		508,090		
Sales taxes Hotel/Motel taxes Franchise taxes		383,455 4,548,842		344,382 4,187,193		598,277 4,405,258		4,314,921		4,339,068
Sales taxes Hotel/Motel taxes Franchise taxes Business taxes		383,455 4,548,842 8,383,006		344,382 4,187,193 8,081,303		598,277 4,405,258 8,041,356		4,314,921 7,396,040		4,339,068 7,015,161
Sales taxes Hotel/Motel taxes Franchise taxes		383,455 4,548,842 8,383,006 64,939		344,382 4,187,193 8,081,303 687,572		598,277 4,405,258 8,041,356 1,413,441		4,314,921 7,396,040 735,030		4,339,068 7,015,161 212,293
Sales taxes Hotel/Motel taxes Franchise taxes Business taxes Unrestricted investment earnings Miscellaneous revenues		383,455 4,548,842 8,383,006 64,939 313,098		344,382 4,187,193 8,081,303		598,277 4,405,258 8,041,356		4,314,921 7,396,040		4,339,068 7,015,161
Sales taxes Hotel/Motel taxes Franchise taxes Business taxes Unrestricted investment earnings		383,455 4,548,842 8,383,006 64,939 313,098 146,928		344,382 4,187,193 8,081,303 687,572		598,277 4,405,258 8,041,356 1,413,441		4,314,921 7,396,040 735,030		4,339,068 7,015,161 212,293
Sales taxes Hotel/Motel taxes Franchise taxes Business taxes Unrestricted investment earnings Miscellaneous revenues Gain on sale of capital assets Transfers		383,455 4,548,842 8,383,006 64,939 313,098 146,928 7,049,288)		344,382 4,187,193 8,081,303 687,572 73,106		598,277 4,405,258 8,041,356 1,413,441 105,613		4,314,921 7,396,040 735,030 489,051		4,339,068 7,015,161 212,293 2,219,825 -
Sales taxes Hotel/Motel taxes Franchise taxes Business taxes Unrestricted investment earnings Miscellaneous revenues Gain on sale of capital assets Transfers otal governmental activities		383,455 4,548,842 8,383,006 64,939 313,098 146,928		344,382 4,187,193 8,081,303 687,572	_	598,277 4,405,258 8,041,356 1,413,441	_	4,314,921 7,396,040 735,030	_	4,339,068 7,015,161 212,293
Sales taxes Hotel/Motel taxes Franchise taxes Business taxes Unrestricted investment earnings Miscellaneous revenues Gain on sale of capital assets Transfers tal governmental activities		383,455 4,548,842 8,383,006 64,939 313,098 146,928 7,049,288)	_	344,382 4,187,193 8,081,303 687,572 73,106		598,277 4,405,258 8,041,356 1,413,441 105,613		4,314,921 7,396,040 735,030 489,051	_	4,339,068 7,015,161 212,293 2,219,825 -
Sales taxes Hotel/Motel taxes Franchise taxes Business taxes Unrestricted investment earnings Miscellaneous revenues Gain on sale of capital assets Transfers tal governmental activities	(383,455 4,548,842 8,383,006 64,939 313,098 146,928 7,049,288)	- =	344,382 4,187,193 8,081,303 687,572 73,106		598,277 4,405,258 8,041,356 1,413,441 105,613		4,314,921 7,396,040 735,030 489,051		4,339,068 7,015,161 212,293 2,219,825 -
Sales taxes Hotel/Motel taxes Franchise taxes Business taxes Unrestricted investment earnings Miscellaneous revenues Gain on sale of capital assets Transfers otal governmental activities usiness-type activities: Transfers	(51	383,455 4,548,842 8,383,006 64,939 313,098 146,928 7,049,288) 6,858,666		344,382 4,187,193 8,081,303 687,572 73,106	\$	598,277 4,405,258 8,041,356 1,413,441 105,613	\$	4,314,921 7,396,040 735,030 489,051		4,339,068 7,015,161 212,293 2,219,825 -
Sales taxes Hotel/Motel taxes Franchise taxes Business taxes Unrestricted investment earnings Miscellaneous revenues Gain on sale of capital assets Transfers otal governmental activities usiness-type activities: Transfers otal business-type activities	(51	383,455 4,548,842 8,383,006 64,939 313,098 146,928 7,049,288) 6,858,666		344,382 4,187,193 8,081,303 687,572 73,106	\$	598,277 4,405,258 8,041,356 1,413,441 105,613	\$	4,314,921 7,396,040 735,030 489,051	\$	4,339,068 7,015,161 212,293 2,219,825 -
Sales taxes Hotel/Motel taxes Franchise taxes Business taxes Unrestricted investment earnings Miscellaneous revenues Gain on sale of capital assets Transfers otal governmental activities usiness-type activities: Transfers otal business-type activities otal primary government hange in Net Position		383,455 4,548,842 8,383,006 64,939 313,098 146,928 7,049,288) 6,858,666 7,049,288	\$	344,382 4,187,193 8,081,303 687,572 73,106 - - 59,196,378		598,277 4,405,258 8,041,356 1,413,441 105,613 57,368,578	<u> </u>	4,314,921 7,396,040 735,030 489,051 - - 58,704,420		4,339,068 7,015,161 212,293 2,219,825 - - 56,241,678
Sales taxes Hotel/Motel taxes Franchise taxes Business taxes Unrestricted investment earnings Miscellaneous revenues Gain on sale of capital assets Transfers otal governmental activities usiness-type activities:	((51	383,455 4,548,842 8,383,006 64,939 313,098 146,928 7,049,288) 6,858,666		344,382 4,187,193 8,081,303 687,572 73,106	\$	598,277 4,405,258 8,041,356 1,413,441 105,613	\$	4,314,921 7,396,040 735,030 489,051	\$	4,339,068 7,015,161 212,293 2,219,825 -

⁽¹⁾ In FY2012, the City received approximately \$11.7 million of donated construction and permanent easements from the Georgia Department of Transportation.

⁽²⁾ In FY2017, the City saw a significant increase in the amount of grant funding received from the Georgia Department of Transportation as well as the commencement of the collection of Transportation Local Option Sales Tax (T-SPLOST).

(3) Fiscal year 2021 was the first year of business-type activities.

	2016		2015		2014		2013	-		2012
\$	8,510,238	\$	9,883,021	\$	9,173,194	\$	9,315,391		\$	8,401,404
	641,638 21,252,829		606,051 21,490,586		571,034		581,038			616,764 19,772,277
	15,340,851		12,822,801		21,803,754 8,588,644		24,420,784 9,361,326			8,521,056
	2,779,614		3,001,923		2,735,690		2,239,239			2,048,933
	2,748,236		3,177,888		2,783,031		2,762,171			3,039,827
	226,462		121,786		149,406		177,399			176,884
_	51,499,868		51,104,056	_	45,804,753	_	48,857,348	-		42,577,145
_		_		_		_		-	_	
\$	51,499,868	\$	51,104,056	\$	45,804,753	\$	48,857,348	•	\$	42,577,145
							===		_	
\$	1,309,480	\$	1,233,204	\$	1,049,331	\$	1,111,782		\$	1,200,977
	1,335,746 1,965,868		1,315,373 1,925,111		1,299,083 1,834,379		1,294,633 1,693,516			1,126,259 1,605,609
	670		1,635		2,650		300			791
	186,282		152,877		135,646		120,720			132,249
	1,358,041		1,274,075		852,634		911,628			973,739
	230,011		83,200		48,233		40,058			15,750
	1,892,073		4,908,666		5,720,390		3,858,776	(1)		13,179,713
	8,278,171		10,894,141		10,942,346		9,031,413	-		18,235,087
_			<u> </u>		<u> </u>			-		<u> </u>
\$	8,278,171	\$	10,894,141	\$	10,942,346	\$	9,031,413	-	\$	18,235,087
\$		\$		\$		\$			\$	
	(43,221,697)		(40,209,915)		(34,862,407)		(39,825,935)			(24,342,058)
\$	(43,221,697)	\$	(40,209,915)	\$	(34,862,407)	\$	(39,825,935)	-	\$	(24,342,058)
\$	18,069,974	\$	19,973,121	\$	18,256,432	\$	17,215,159		\$	16,743,082
	20,838,545		20,562,370		19,732,444		17,061,276			17,046,077
	501,955		489,803		437,103		397,450			357,537
	4,357,134		4,431,315		4,344,254		4,283,380			4,359,944
	6,629,486		6,336,162		6,047,586		5,770,239			5,646,233
	103,841		77,309		51,410		50,380			43,451
	216,193		144,154		83,540 42,715		201,113 4.520			138,697 5,600
	_		_		42,713		4,320			5,000
_	50,717,128		52,014,234	_	48,995,484	_	44,983,517	-	_	44,340,621
	_		-		-		-			-
\$		\$		\$		\$	-	-	\$	
\$	7,495,431 -	\$	11,804,319	\$	14,133,077	\$	5,157,582		\$	19,998,563
\$	7,495,431	\$	11,804,319	\$	14,133,077	\$	5,157,582	-	\$	19,998,563

GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE LAST TEN FISCAL YEARS

(accrual basis of accounting)

Fiscal	Property	Sales	Hotel/Motel	Franchise	Business	
Year	Taxes	Taxes	Taxes	Taxes	Taxes	Total
2012	\$16.743.082	\$17.046.077	\$ 357.537	\$4.359.944	\$ 5.646.233	\$44,152,873
	, -, -,	, ,,-	, ,	* ,,-		. , ,
2013	17,215,159	17,061,276	397,450	4,283,380	5,770,239	44,727,504
2014	18,256,432	19,732,444	437,103	4,344,254	6,047,586	48,817,819
2015	19,973,121	20,562,370	489,803	4,431,315	6,336,162	51,792,771
2016	18,069,974	20,838,545	501,955	4,357,134	6,629,486	50,397,094
2017	21,021,736 (1)	20,967,919	465,676	4,339,068	7,015,161	53,809,560
2018	23,118,600	22,142,688	508,090	4,314,921	7,396,040	57,480,339
2019	19,176,983	23,627,650	598,277	4,405,258	8,041,356	55,849,524
2020	24,092,308	21,730,514	344,382	4,187,193	8,081,303	58,435,700
2021	25,293,160	24,774,526	383,455	4,548,842	8,383,006	63,382,989

⁽¹⁾ The increase in property tax revenues is noted to be the result of an increase in assessed values as well as due to the levy of a tax for debt service for the first time in 2017.

FUND BALANCES OF GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

		2021		2020		2019		2018		2017
General Fund										
Nonspendable - prepaids	\$	674,978	\$	375,542	\$	759,414	\$	515,901	\$	1,005,805
Nonspendable - inventory		121,216		118,443		118,079		106,135		99,212
Nonspendable - advances		-		-		-		-		-
Restricted - capital projects		-		-		-		-		-
Committed - land acquisition		-		-		-		-		-
Committed - neighborhood road resurfacing		-		-		-		-		3,500,000
Committed - development of City owned structures		-		-		-		-		-
Assigned - capital projects		3,653,750		603,200		-		-		-
Assigned - vehicle replacement		-		-		-		-		-
Assigned - Stormwater projects		3,212,090		-		-		-		-
Unassigned		25,374,410		24,540,891		26,771,251	_	29,606,055	_	5,710,050
Total general fund	\$	33,036,444	\$	25,638,076	\$	27,648,744	\$	30,228,091	\$	10,315,067
All Other Governmental Funds										
Nonspendable - prepaids	\$	1,288,319	\$	702,195	\$	718,757	\$	733,602	\$	2,396,413
Restricted - capital projects		19,349,994		28,800,912		30,228,712		41,378,998		46,212,616
Restricted - transportation enhancements		51,821,543		42,292,582		33,959,374		19,923,227		6,719,265
Restricted - law enforcement		553,095		582,364		551,514		560,887		523,741
Restricted - trade and tourism		_		-		_		· _		-
Restricted - public safety facilities		_		_		_		_		_
Restricted - community development		_		_		_		_		_
Restricted - roads and improvements		499,964		_		_		_		_
Committed - tree replacement		279,144		237,399		66.871		66.871		34.845
Assigned - capital projects		22,937,576		22,663,259		19,330,852		12,722,854		19,976,156
Assigned - debt service		6,959,633		1,682,650		2,837,930		2,290,284		19,970,130
9		, ,				, ,				-
Assigned - emergency 911 operations		188,889		188,889		188,889		188,889		278,307
Unassigned	Φ.	102 070 157	Φ.	97,150,250	Φ.	87,882,899	\$	77,865,612	•	76 141 242
Total all other governmental funds	Ф	103,878,157	\$	91,100,200	\$	01,002,899	ф	11,005,012	\$	76,141,343

_									
	2016		2015		2014		2013	_	2012
\$	464,583	\$	597,179	\$	121,842	\$	222,427	\$	15,447
	94,055		91,575		92,252		77,682		96,709
	-		-		-		-		211,051
	-		52,800		52,800		52,800		52,800
	-		20,000,000		-		-		-
	7,000,000		7,000,000		-		-		-
	-		1,500,000		-		-		-
	-		-		-		-		-
	1,922,646		1,922,646		1,922,646		1,622,646		1,240,000
	18,370,421		20,439,094		46,071,853		39,638,568		33,712,377
•	27,851,705	\$	51,603,294	\$	48,261,393	\$	41,614,123	\$	35,328,384
Ψ	27,031,703	Ψ	31,003,294	Ψ	40,201,393	Ψ	41,014,123	Ψ	33,320,304
\$	_	\$	_	\$	_	\$	_	\$	_
•	433	*	_	*	_	*	_	*	_
	-		_		_		_		_
	507,646		393,323		263,671		196,968		160,916
	102,190		-		<u>-</u>		-		<u>-</u>
	39,076		39,076		39,076		34,488		24,175
	-		-		-		433		
	_		_		_		_		_
	91,197		42,592		63,765		_		_
	10,740,370		9,101,459		5,869,769		4,017,903		4,910,103
	-		-		-		-		-
	281,687		133,588		_		_		_
			-		(34,447)		(2,377)		(212,358)
\$	11,762,599	\$	9,710,038	\$	6,201,834	\$	4,247,415	\$	4,882,836
Ψ	11,102,000	Ψ	3,7 10,030	Ψ	0,201,004	Ψ	7,417,413	Ψ	7,002,000

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

		2021	 2020		2019	 2018	 2017
Revenues			 			 	
Property taxes (1)	\$	25,908,140	\$ 23,281,731	\$	19,975,615	\$ 36,341,270	\$ 7,964,730
Sales taxes		24,792,226	21,712,814		23,627,650	22,142,688	20,967,919
Hotel/Motel taxes		383,455	344,382		598,277	508,090	465,676
Franchise taxes		4,548,842	4,187,193		4,405,258	4,314,921	4,339,068
Business taxes		8,383,006	8,081,303		8,041,356	7,396,040	7,015,161
Licenses and permits		2,285,367	2,788,336		2,531,623	2,374,004	2,068,751
Charges for services		2,262,205	2,255,645		2,216,070	2,101,648	2,012,838
Fines and forfeitures		1,059,836	914,593		1,209,704	1,313,615	1,460,133
Intergovernmental		29,481,538	18,528,653		22,080,045	21,892,982	15,003,437
Contributions		11,092	2,248		43,191	36,600	1,500
Interest earned		167,592	1,148,582		1,976,340	735,030	212,293
Miscellaneous		313,098	 73,106		105,613	 489,051	2,219,825
Total revenues		99,596,397	83,318,586		86,810,742	99,645,939	63,731,331
Expenditures							
Current:							
General government		10,383,657	7,717,058		8,184,355	8,310,422	8,430,640
Judicial		643,619	636,792		681,642	647,085	632,610
Public safety		25,368,835	24,203,128		23,163,193	22,811,116	22,130,792
Public works		8,672,755	9,252,084		19,821,428	19,612,147	14,744,449
Culture and recreation		3,241,365	2,836,465		2,964,974	3,046,194	2,680,599
Community development		2,223,290	2,501,501		2,249,736	2,057,694	2,423,736
Capital outlay		26,253,170	24,496,701		17,697,117	18,263,783	29,087,944
Debt service:							
Principal		3,377,412	2,359,634		2,469,396	1,123,721	1,180,443
Interest		2,040,496	2,119,833		2,205,720	2,136,484	193,440
Issuance costs			 -		-	 -	 554,974
Total expenditures		82,204,599	 76,123,196		79,437,561	 78,008,646	 82,059,627
Excess (deficiency) of revenues							
over expenditures	_	17,391,798	 7,195,390	_	7,373,181	 21,637,293	 (18,328,296)
Other Financing Sources (Uses)							
Issuance of long term debt		-	-		-	-	65,170,402
Proceeds from sale of assets		156,027	61,293		64,759	-	-
Transfers in		24,579,602	20,571,812		21,376,050	9,677,482	43,451,494
Transfers out		(28,001,152)	 (20,571,812)		(21,376,050)	 (9,677,482)	 (43,451,494)
Total other financing sources (uses)		(3,265,523)	 61,293		64,759	 -	 65,170,402
Net change in fund balances	\$	14,126,275	\$ 7,256,683	\$	7,437,940	\$ 21,637,293	\$ 46,842,106
Debt service as a percentage of noncapital expenditures		9.2%	8.0%		8.5%	6.0%	2.6%

⁽¹⁾ Property tax revenues can fluctuate from year to year due to the timing of the billings and subsequently the availability of the funds.

 2016		2015		2014	_	2013	_	2012
\$ 17,168,132	\$	20,119,245	\$	18,302,306	\$	17,265,354	\$	16,767,324
20,838,545	-	20,562,370		19,732,444		17,061,276		17,046,077
501,955		489,803		437,103		397,450		357,537
4,357,134		4,431,315		4,344,254		4,283,380		4,359,944
6,629,486		6,336,162		6,047,586		5,770,239		5,646,233
2,632,050		2,440,523		1,824,439		1,783,358		1,934,988
2,115,856		2,052,521		2,074,645		2,028,883		1,949,800
1,408,181		1,409,231		1,274,639		1,321,974		1,153,197
1,985,625		4,177,374		6,723,622		1,898,947		1,299,770
6,516		156,026		5,295		114,581		44,750
103,841		77,309		51,410		50,380		43,454
216,193		144,154		83,540		201,113		138,697
 57,963,514		62,396,033	-	60,901,283	_	52,176,935	_	50,741,771
8,786,537		9,750,292		9,269,141		9,030,662		8,262,785
640,739		607,051		569,611		587,530		615,633
21,194,539		22,838,021		21,201,601		20,984,990		19,366,721
15,630,086		12,642,238		7,911,390		7,965,504		6,954,482
2,316,322		3,265,151		2,368,869		2,017,484		1,790,767
2,748,236		3,177,888		2,783,031		2,762,171		3,039,827
27,507,914		6,328,832		7,373,169		3,092,326		2,145,261
806,694		633,319		715,677		729,591		857,576
216,137		122,220		149,820		177,795		177,126
79,847,204	_	59,365,012	_	52,342,309		47,348,053	_	43,210,178
				,- :-,	_	,,	_	,,
(21,883,690)		3,031,021		8,558,974		4,828,882	_	7,531,593
182,719		3,817,281		-		816,916		-
1,510		2,236		42,715		4,520		5,600
36,885,995		9,057,234		5,440,939		4,218,916		4,301,228
(36,885,995)		(9,057,234)		(5,440,939)		(4,218,916)	_	(4,301,228)
184,229	_	3,819,517	_	42,715	_	821,436	_	5,600
\$ (21,699,461)	\$	6,850,538	\$	8,601,689	\$	5,650,318	\$	7,537,193
2.1%		1.6%		2.0%		2.1%		2.5%

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

Fiscal Year	Property Taxes (1)	 Sales Taxes	H	otel/Motel Taxes		Franchise Taxes																		Business Taxes		Total
2012	\$ 16,767,324	\$ 17,046,077	\$	357,537	\$	4,359,944	\$	5,646,233	\$	44,177,115																
2013	17,265,354	17,061,276		397,450		4,283,380		5,770,239		44,777,699																
2014	18,302,306	19,732,444		437,103		4,344,254		6,047,586		48,863,693																
2015	20,119,245	20,562,370		489,803		4,431,315		6,336,162		51,938,895																
2016	17,168,132	20,838,545		501,955		4,357,134		6,629,486		49,495,252																
2017	7,964,730	20,967,919		465,676		4,339,068		7,015,161		40,752,554																
2018	36,341,270	22,142,688		508,090		4,314,921		7,396,040		70,703,009																
2019	19,975,615	23,627,650		598,277		4,405,258		8,041,356		56,648,156																
2020	23,281,731	21,712,814		344,382		4,187,193		8,081,303		57,607,423																
2021	25,908,140	24,792,226		383,455		4,548,842		8,383,006		64,015,669																

⁽¹⁾ Property tax revenues can fluctuate from year to year due to the timing of the billings and subsequently the availability of the funds.

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN CALENDAR YEARS

		Personal Property			
Calendar	Residential	Commercial	Industrial		Motor
Year	Property	Property	Property	Other (1)	Vehicles
2012	\$ 2,972,383,620	\$ 754,130,450	\$ 19,578,650	\$ 3,279,840	\$ 246,471,400
2013	2,921,151,930	716,466,010	23,717,770	3,076,560	276,044,730
2014	3,060,767,320	760,031,600	28,456,500	3,019,520	238,200,610
2015	3,333,836,970	879,818,130	27,446,420	2,353,080	172,426,560
2016	3,412,774,790	963,868,280	20,704,090	2,353,080	120,279,250
2017	3,475,951,120	989,785,840	18,300,880	2,070,680	82,250,280
2018	4,107,045,720	1,119,818,870	16,895,370	2,350,880	56,496,740
2019	4,361,159,500	1,037,349,330	9,577,890	(2) 11,402,130	(3) 42,000,640
2020	4,460,121,230	1,062,004,040	10,426,400	12,440,060	31,174,310
2021	4,611,405,180	1,153,920,500	11,942,880	8,485,360	23,377,580

Source: Fulton County Tax Commissioner

⁽¹⁾ Reflects agricultural and conservation use.

⁽²⁾ Decrease attributable to parcels that existed in prior years but did not exist in 2019.

⁽³⁾ Increase attributable to an increase in values of Agricultural properties in 2019.

Public Utility	Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
\$ 24,219,447	\$ 389,803,646	\$ 3,630,259,761	4.614	\$ 9,075,649,403	40%
22,741,412	389,764,914	3,573,433,498	4.614	8,933,583,745	40%
22,242,831	406,614,154	3,706,104,227	4.614	9,265,260,568	40%
25,474,741	468,565,019	3,990,790,882	4.614	9,976,977,205	40%
23,853,604	480,968,386	4,062,905,508	4.360	10,157,263,770	40%
28,772,170	471,757,854	4,125,373,116	4.360	10,313,432,790	40%
26,000,591	382,769,660	4,945,838,511	3.842	12,364,596,278	40%
29,868,116	878,296,651	4,613,060,955	3.552	11,532,652,388	40%
31,389,148	879,357,437	4,728,197,751	3.986	11,820,494,378	40%
34,137,469	925,504,759	4,918,764,210	3.986	12,296,910,525	40%

PROPERTY TAX RATES DIRECT AND OVERLAPPING GOVERNMENTS LAST TEN CALENDAR YEARS

(rate per \$1,000 of assessed value)

		Johns Cre	eek		Fulton Count	у		School Distr	ict		Total Direct &
Calendar	Operating	Debt Service	Total Johns Creek	Operating	Debt Service	Total Fulton	Operating	Debt Service	Total School		Overlapping
Year	Millage	Millage	Millage	Millage	Millage	County Millage	Millage	Millage	District Millage	State	Rates
2012	4.614	-	4.614	10.281	0.270	10.551	18.502	-	18.502	0.200	33.867
2013	4.614	-	4.614	10.211	0.270	10.481	18.502	-	18.502	0.150	33.747
2014	4.614	-	4.614	11.781	0.270	12.051	18.502	-	18.502	0.100	35.267
2015	4.614	-	4.614	10.500	0.250	10.750	18.502	-	18.502	0.050	33.916
2016	4.360	-	4.360	10.450	0.250	10.700	18.483	-	18.483	0.000	33.543
2017	4.360	0.500	4.860	10.380	0.250	10.630	18.546	-	18.546	0.000	33.536
2018	3.842	0.500	4.342	10.200	0.230	10.430	17.796	-	17.796	0.000	32.068
2019	3.552	0.391	3.943	9.899	0.220	10.119	17.796	-	17.796	0.000	31.467
2020	3.986	0.411	4.397	9.776	0.220	9.996	17.796	-	17.796	0.000	31.778
2021	3.986	0.390	4.376	9.330	0.210	9.540	17.590	-	17.590	0.000	31.116

Source: Fulton County Tax Commissioner

Note: As set forth in the City's charter, the millage rate cannot exceed 4.731 mills unless a higher limit is approved through a referendum by a majority of qualified voters of the City.

PRINCIPAL PROPERTY TAXPAYERS CURRENT AND NINE YEARS PRIOR

		2021			2012	
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
CIBA Vision Corporation	\$ 144,249,840	1	2.93 %	\$ 19,245,559	3	0.53 %
Development Authority of Fulton County	95,451,723	2	1.94	25,496,760	1	0.70
SLJ Vision LLC	34,554,038	3	0.70			-
Chelsa Ridge LLC	30,917,601	4	0.63			-
RRE Addison Place Holdings LLC	30,399,239	5	0.62			-
Peach Farm Property LLC	25,229,721	6	0.51			-
Aylesbury Farms LLC	24,850,839	7	0.51	14,441,209	6	0.40
GRE Retreat at Johns Creek LLC	23,084,520	8	0.47			-
Johns Creek LLC	22,812,959	9	0.46			-
SG St Andrews LLC	19,200,000	10	0.39			-
State Farm Mutual Auto Ins. Co.	-		-	20,296,118	2	0.56
PREFCO Twenty LLP	-		-	16,029,441	4	0.44
Addison Place Apartment Manager LLC	-		-	15,774,981	5	0.43
CSP Community Owner	-		-	12,717,391	7	0.35
Atlanta Athletic Club, The	-			12,506,038	8	0.34
Macy's Systems and Technology	-		-	12,019,621	9	0.33
EHCA Johns Creek LLC	 -		<u> </u>	 11,782,651	10	0.32
Totals	\$ 450,750,480		9.16 %	\$ 160,309,769		4.42 %

Source: Fulton County Tax Commissioner
(1) Formerly known as CIBA Vision Company

PROPERTY TAX LEVIES AND COLLECTIONS LAST TEN FISCAL YEARS

Fiscal Period	Taxes Levied			Collected wi		C	ollections	Total Collection	ons to Date
Ended September 30,	for the Fiscal Year	_	A	Amount	Percentage of Levy	in S	Subsequent Years	Amount	Percentage of Levy
2012	\$ 14,974,626	(1)	\$	3,048,566	20.4	\$	11,926,061	\$ 14,974,627	100.0
2013	14,827,764	(1)		4,469,702	30.1		10,345,757	14,815,460	99.9
2014	15,757,474	(1)		1,137,915	7.2		14,612,395	15,750,310	100.0
2015	17,235,813	(1)		1,949,940	11.3		15,270,296	17,220,236	99.9
2016	16,817,532	(1)		663,689	3.9		16,145,218	16,808,907	99.9
2017	17,298,148	(1)		-	-		17,290,138	17,290,138	100.0
2018	17,838,770	(1)		2,971,755	16.7		14,859,307	17,831,062	100.0
2019	15,976,058	(1)		2,928,281	18.3		13,042,051	15,970,332	100.0
2020	18,406,617			1,159,712	6.3		17,235,320	18,395,032	99.9
2021	19,110,841			1,047,866	5.5		-	1,047,866	5.5

Source: Fulton County Tax Commissioner

⁽¹⁾ Adjustments were made to the original tax levy that include billings and any adjustment to billings as a result of tax assessor changes. Those changes include value changes, exemption changes, etc.

RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

Fiscal			Governmental Activities				
Period Ended September 30,	Notes Payable	Contracts Payable	General Obligation Bonds	Certificates of Participation	Total	Percentage of Personal Income (1)	Per Capita (1)
2012	\$2,418,335	\$ 1,271,142	\$ -	\$ -	\$ 3,689,477	0.10 %	\$ 46.59
2013	2,603,998	1,172,804	-	-	3,776,802	0.10	45.89
2014	1,991,201	1,069,924	-	-	3,061,125	0.08	34.87
2015	5,282,975	962,112	-	-	6,245,087	0.17	75.15
2016	4,849,398	771,715	-	-	5,621,113	0.15	67.45
2017	3,881,804	546,422	41,340,402	23,830,000	69,598,628	1.82	829.81
2018	3,593,728	310,359	40,667,696	23,830,000	68,401,783	1.69	820.19
2019	3,436,594	62,665	39,964,205	22,395,000	65,858,464	1.58	787.43
2020	3,274,179	-	39,232,296	20,920,000	63,426,475	1.43	749.91
2021	2,103,547	-	38,462,045	19,410,000	59,975,592	1.39	727.39

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

⁽¹⁾ See the Schedule of Demographic and Economic Statistics for personal income and population data.

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years (amounts expressed in thousands)

Fiscal	General Obligation	Less: Amounts Available for		Percentage of Estimated Actual Taxable Value (1) of	Per	
Year	Bonds	Debt Service	Total	Property	Capita (2)	ı
2021	\$ 38,462,045	-	38,462,045	0.31%	466	ı
2020	39,232,296	-	39,232,296	0.33%	469	ı
2019	39,964,205	-	39,964,205	0.35%	479	ı
2018	40,667,696	-	40,667,696	0.33%	488	ı
2017	41,340,402	-	41,340,402	0.40%	493	ì

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

- (1) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.
- (2) Population data can be found in the Schedule of Demographic and Economic Statistics.
- (3) Fiscal year 2017 was the first year in which the City issued general obligation bonds.

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT AS OF SEPTEMBER 30, 2021

	0	Net General bligation Debt Outstanding	Estimated Percentage Applicable (1)	Amount pplicable to ohns Creek
Overlapping General Obligation Debt: Fulton County, Georgia Fulton County Board of Education Total Overlapping Debt	\$	234,408,000 28,124,664 262,532,664	5.90 13.05	%	\$ 13,830,072 3,670,269 17,500,341
City Direct Debt: Notes payable Bonds payable Certificates of participation Total Direct Debt		2,103,547 38,462,045 19,410,000 59,975,592	100.00 100.00 100.00		 2,103,547 38,462,045 19,410,000 59,975,592
Total Direct and Overlapping Debt	\$	322,508,256			\$ 77,475,933

Source: Assessed value data used to estimate applicable percentages obtained from Fulton County Board of Assessors and debt outstanding obtained from Fulton County.

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. 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.

LEGAL DEBT MARGIN INFORMATION SEPTEMBER 30, 2021

	2021	2020	2019	2018	2017
Debt limit	\$ 584,426,897	\$ 560,755,519	\$ 549,135,781	\$ 532,860,817	\$ 459,713,097
Total net debt applicable to limit	(38,462,045)	(39,232,296)	(38,770,000)	(39,400,000)	(40,000,000)
Legal debt margin	\$ 545,964,852	\$ 521,523,223	\$ 510,365,781	\$ 493,460,817	\$ 419,713,097
Total net debt applicable to the limit as a percentage of debt limit	6.58%	7.00%	7.06%	7.39%	8.70%
Legal Debt Margin Calculation:					
Assessed value Debt limit (10% of assessed value) Debt applicable to limit:	\$ 5,844,268,969 584,426,897				
General obligation bonds Less: Amount set aside for repayment of General obligation debt	38,462,045				
Total net debt applicable to limit Legal debt margin	38,462,045 \$ 545,964,852				

NOTE 1: Under state finance law, the City's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying the general obligation bonds.

NOTE 2: Fiscal year 2017 was the first year in which the City issued general obligation bonds.

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN FISCAL YEARS

Fiscal Period	Population (1)	lı (amoun	ersonal ncome ts expressed ousands)	Per Capita Personal Income	Median Age	School Enrollment (2)	Unemployment Rate (3)
2012	79,192	\$	3,712,125	\$46,875	37	19,804	8.1
2013	82,306		3,858,094	46,875	37	20,822	9.7
2014	87,788		3,625,287	43,790	37	20,664	7.3
2015	83,102		3,656,322	43,998	39	16,505	5.2
2016	83,335		3,718,324	44,619	39	21,620	7.8
2017	83,873		3,822,847	45,579	39	20,503	4.3
2018	83,397		4,055,179	48,625	40	25,652	6.2
2019	83,637		4,176,163	49,932	40	25,123	5.0
2020	84,579		4,424,497	52,312	40	25,356	5.7
2021	82,453		4,313,281	52,312	41	25,356	4.7

⁽¹⁾ Source: U.S. Census Bureau

⁽²⁾ Source: Fulton County Board of Education

⁽³⁾ Source: U.S. Bureau of Labor Statistics (note this is the rate for Fulton County as a whole).

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

		2021			2012	!
Employer	Employees (1)	Rank	Percentage of Total City Employment (1)	Employees (1)	Rank	Percentage of Total City Employment (1)
Macy's Systems & Technology	771	1	6.67 %	1,074	2	7.38 %
Atlanta Athletic Club	500	2	4.32	-		-
Publix	394	3	3.41	258	7	1.77
SAIA, Inc.	390	4	3.37	260	6	1.79
Kroger Company	388	5	3.35	565	5	3.89
Alcon, Inc. (2)	310	6	2.68	1,067	3	7.34
Emory Johns Creek Hospital	300	7	2.59	615	4	4.23
Nordson Corporation	250	8	2.16	-		-
The Home Depot #131	200	9	1.73	-		-
Intralot, Inc	176	10	1.52	-		-
State Farm Insurance Company	-		-	1,280	1	8.80
Lifetime Fitness	-		-	222	8	1.53
World Financial Group Insurance	-		-	207	10	1.44
Whole Foods				209	9	1.42
Totals	3,679		31.81 %	5,757		39.59 %

⁽¹⁾ Source: City of Johns Creek Business Licenses

⁽²⁾ Formerly known as CIBA Vision Company

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION LAST TEN FISCAL YEARS

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Function										
General Government (City Manager)	5	3	3	4	4	5	6	7	7	6
Mayor's Office	0	-	1	1	-	1	1	-	-	-
City Clerk	2	2	3	3	3	3	3	3	3	3
Finance Department	11	11	9	9	10	9	9	10	10	10
Human Resources/Support Services	4	4	5	5	3	4	4	4	6	6
Information Technology	7	6	6	6	6	6	2	2	-	-
Facilities	1	3	4	3	4	3	3	3	3	3
Communications/Public Relations	4	4	4	3	4	4	7	6	6	6
Community Development	20	12	12	11	-	-	-	-	-	-
Municipal Court	4	4	4	4	4	4	4	3	3	4
Public safety Police	86	84	87	84	81	76	74	70	70	71
Fire	85	86	86	91	88	85	81	75	75	77
Public Works	0	2	2	2	2	2	2	2	2	2
Recreation/Parks	2	2	2	2	2	2	1	1	1	1
Total	231	223	228	228	211	204	197	186	186	189

Source: City of Johns Creeks Human Resources Department

OPERATING INDICATORS BY FUNCTION LAST TEN FISCAL YEARS

_	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Function										
Police										
Homicide	1	2	-	-	-	-	-	-	4	-
Robbery	7	1	5	14	11	12	13	8	11	16
Assault	252	174	209	245	227	194	228	220	249	240
Burglary	68	36	60	69	82	126	72	90	139	106
Larceny	305	247	375	475	499	572	464	296	299	283
Motor vehicle theft	21	19	24	22	21	18	7	17	19	16
Total calls for service	79,727	61,235	61,224	77,249	88,818	91,231	85,866	76,392	78,866	73,532
Fire										
Fire calls	69	81	91	68	79	398	649	851	943	912 (
EMS calls	2,460	1,996	2,313	2,195	2,222	4,325	5,768	5,792	5,003	5,223 (
False alarms	471	430	541	459	452	567	551	836	908	739 (
Service calls	526	505	407	460	573	435	609	305	492	333 (
Hazardous conditions	107	107	142	116	138	371	263	109	168	88 (
Good intent calls	1,182	1,510	1,586	1,588	1,484	1,079	238	43	56	137 (
Water rescue calls	10	41	27	21	13	53	13	59	9	- (
Fire investigations	11	3	9	5	10	21	9	14	-	7 (
Public Works										
Highways & Streets										
Streets resurfaced (miles)	21	11	13	41	26	34	35	3	7	1
Sidewalk installed/replaced (sq. ft.)	9,544	16,298	5,525	223,121	63,500	88,605	78,005	103,993	124,595	36,700
Curb & Gutter install/replaced (linear ft.)	13,260	8,982	743	37,600	6,411	19,307	17,215	487	325	900

Sources: Various City departments.

⁽¹⁾ Change in method of counting Fire Department responses from an incident count to total apparatus response count.

CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS

Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Stations	2	2	2	2	2	2	2	2	2	2
Patrol units	82	76	68	64	53	50	48	44	44	44
Other vehicles	34	38	38	33	20	20	20	20	20	20
Fire (1)										
Stations	4	3	3	3	3	3	3	3	3	3
Ladder trucks	3	4	3	3	2	2	2	2	2	2
Fire engines	5	5	5	5	4	4	4	4	4	4
Rescue vehicles	2	2	2	2	2	2	2	2	2	2
Mobile air unit	1	1	1	1	1	1	1	1	1	1
Rescue boat	2	2	2	2	2	2	2	2	2	2
Special Operations Truck	2	2	1	2	1	1	1	1	1	1
Other vehicles	18	16	18	15	12	12	12	12	12	9
Public Works										
Streets (miles)	267	260	260	260	260	260	260	260	258	261
Private roads	77	73	73	71	71	71	71	71	63	60
State routes	18	18	18	18	18	18	18	18	18	18

Source: Various City departments.

