

MAULDIN & JENKINS

CPAs & ADVISORS

CITY OF DORAVILLE, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

CITY OF DORAVILLE, GEORGIA

ANNUAL FINANCIAL REPORT

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Prepared By:
China Agu
Finance Director

CITY OF DORAVILLE, GEORGIA
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FINANCIAL SECTION

MAULDIN & JENKINS
CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members
Of City Council
City of Doraville, Georgia

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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.

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

Responsibilities for the Auditor of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules and the Schedule of Expenditures of Special Purpose Local Option Sales Tax, as required by the Official Code of Georgia 48-8-121 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and the Schedule of Expenditures of Special Purpose Local Option Sales Tax are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 8, 2024, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Atlanta, Georgia
March 8, 2024

BASIC FINANCIAL STATEMENTS

CITY OF DORAVILLE, GEORGIA

STATEMENT OF NET POSITION
JUNE 30, 2022

	Primary Government		
ASSETS	**Governmental Activities**	**Business-type Activities**	**Total**
Cash and cash equivalents	$ 15,802,999	$ 1,452,726	$ 17,255,725
Receivables, net of allowance for uncollectable	799,877	357,142	1,157,019
Intergovernmental receivables	1,661,257	-	1,661,257
Interfund balances	206,513	(206,513)	-
Prepaid items	556,985	2,909	559,894
Capital assets, nondepreciable	5,604,516	94,322	5,698,838
Capital assets, depreciable, net of accumulated depreciation	10,407,141	4,499,312	14,906,453
Total assets	35,039,288	6,199,898	41,239,186
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows - Pension items	426,720	-	426,720
Deferred outflows - OPEB items	331,429	-	331,429
Total deferred outflow of resources	758,149	-	758,149
LIABILITIES			
Accounts payable	3,227,650	7,570	3,235,220
Accrued liabilities	251,318	-	251,318
Unearned revenues	1,761,222	-	1,761,222
Noncurrent liabilities due within one year:			
Note payable	-	39,243	39,243
Compensated absences	209,702	6,323	216,025
Total OPEB liability	6,962	-	6,962
Noncurrent liabilities due in more than one year:			
Note payable	-	164,935	164,935
Compensated absences	90,253	3,556	93,809
Net pension liability	4,341,238	-	4,341,238
Total OPEB liability	928,709	-	928,709
Total liabilities	10,817,054	221,627	11,038,681
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows - Pension items	1,714,621	-	1,714,621
Deferred inflows - OPEB items	973,943	-	973,943
Total deferred inflow of resources	2,688,564	-	2,688,564
NET POSITION			
Net investment in capital assets	15,410,405	4,389,456	19,799,861
Restricted for:			
Capital projects	3,800,735	-	3,800,735
Tourism	17,245	-	17,245
Public safety	261,304	-	261,304
Unrestricted	2,802,130	1,588,815	4,390,945
Total net position	$ 22,291,819	$ 5,978,271	$ 28,270,090

The accompanying notes are an integral part of these financial statements.

CITY OF DORAVILLE, GEORGIA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Governmental Activities	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Business-type Activities	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Total
Primary government:							
Governmental activities:							
General government	$ 4,078,394	$ 2,795,050	$ 177,188	$ 329,309	$ (776,847)	$ -	$ (776,847)
Judicial	327,264	1,032,646	-	-	705,382	-	705,382
Public safety	8,821,989	534,956	713,572	188,398	(7,385,063)	-	(7,385,063)
Public works	344,787	-	-	4,087,475	3,742,688	-	3,742,688
Culture and recreation	1,207,651	-	-	-	(1,207,651)	-	(1,207,651)
Tourism, economic, and community development	1,990,711	46,880	-	87,333	(1,856,498)	-	(1,856,498)
Interest on long-term debt	3,287	-	-	-	(3,287)	-	(3,287)
Total governmental activities	16,774,083	4,409,532	890,760	4,692,515	(6,781,276)	-	(6,781,276)
Business-type activities:							
Stormwater	494,199	880,515	-	-	-	386,316	386,316
Solid waste	674,802	640,188	-	-	-	(34,614)	(34,614)
Total business-type activities	1,169,001	1,520,703	-	-	-	351,702	351,702
Total primary government	$ 17,943,084	$ 5,930,235	$ 890,760	$ 4,692,515	$ (6,781,276)	$ 351,702	$ (6,429,574)
		General revenues:					
		Property taxes			$ 7,242,143	$ -	$ 7,242,143
		Sales taxes			720,617	-	720,617
		Franchise taxes			1,057,901	-	1,057,901
		Hotel/Motel occupancy tax			136,041	-	136,041
		Motor vehicle taxes			69,573	-	69,573
		Business taxes			2,428,044	-	2,428,044
		Insurance premium taxes			804,022	-	804,022
		Public utility taxes			269,147	-	269,147
		Unrestricted investment earnings			268	68	336
		Gain on sale of capital assets			14,771	-	14,771
		Miscellaneous			247,966	-	247,966
		Total general revenues			12,990,493	68	12,990,561
		Change in net position			6,209,217	351,770	6,560,987
		Net position, beginning of fiscal year			16,082,602	5,626,501	21,709,103
		Net position, end of fiscal year			$ 22,291,819	$ 5,978,271	$ 28,270,090

The accompanying notes are an integral part of these financial statements.

CITY OF DORAVILLE, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

ASSETS	General	Multiple Grants	SPLOST	HOST	ARPA	Nonmajor Governmental Funds	Total Governmental Funds
Cash and cash equivalents	$ 11,354,915	$ 76,083	$ 2,395,021	$ 270,697	$ -	$ 1,706,283	$ 15,802,999
Taxes receivable, net	403,525	-	-	-	-	30,635	434,160
Accounts receivable	344,726	-	-	-	-	20,991	365,717
Intergovernmental receivable	214,751	1,282,170	164,336	-	-	-	1,661,257
Due from other funds	756,114	13,068	1,018,981	102,986	1,787,562	24,693	3,703,404
Prepaid Items	556,985	-	-	-	-	-	556,985
Total assets	$ 13,631,016	$ 1,371,321	$ 3,578,338	$ 373,683	$ 1,787,562	$ 1,782,602	$ 22,524,522
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts payable	$ 2,576,391	$ 14,447	$ 586,749	$ 56	$ 26,340	$ 23,667	$ 3,227,650
Accrued salaries	250,008	-	-	-	-	-	250,008
Other liabilities	1,310	-	-	-	-	-	1,310
Unearned revenue	-	-	-	-	1,761,222	-	1,761,222
Due to other funds	1,825,323	1,121,967	26,957	321,442	-	201,202	3,496,891
Total liabilities	4,653,032	1,136,414	613,706	321,498	1,787,562	224,869	8,737,081
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	354,596	-	-	-	-	-	354,596
Unavailable revenue - intergovernmental	-	1,223,731	-	-	-	-	1,223,731
Total deferred inflows of resources	354,596	1,223,731	-	-	-	-	1,578,327
FUND BALANCES							
Nonspendable for prepaid items	556,985	-	-	-	-	-	556,985
Restricted for:							
Tourism	-	-	-	-	-	17,245	17,245
Public safety	-	-	-	-	-	261,304	261,304
Capital projects	-	-	2,964,632	-	-	-	2,964,632
Committed for tree removal and planting	-	-	-	-	-	79,977	79,977
Assigned for public safety	-	-	-	-	-	847,820	847,820
Assigned for capital projects	-	-	-	52,185	-	352,137	404,322
Unassigned (deficit)	8,066,403	(988,824)	-	-	-	(750)	7,076,829
Total fund balances	8,623,388	(988,824)	2,964,632	52,185	-	1,557,733	12,209,114
Total liabilities, deferred inflows of resources and fund balances	$ 13,631,016	$ 1,371,321	$ 3,578,338	$ 373,683	$ 1,787,562	$ 1,782,602	

Amounts reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	16,011,657
Some receivables are not available to pay for current-period expenditures and, therefore, are unavailable in the governmental funds.	1,578,327
Long-term liabilities for compensated absences are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(299,955)
The deferred outflows of resources, deferred inflows of resources, and net pension liability and the total OPEB liability related to the City's OPEB plan are not expected to be liquidated with expendable available financial resources and, therefore, are not reported in the governmental funds.	(7,207,324)
Net position of governmental activities	$ 22,291,819

The accompanying notes are an integral part of these financial statements.

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

	General	Multiple Grants	SPLOST	HOST	ARPA	Nonmajor Governmental Funds	Total Governmental Funds
Revenues							
Taxes:							
Property taxes	$ 7,609,384	$ -	$ -	$ -	$ -	$ 200,400	$ 7,809,784
Sales taxes	720,617	-	-	-	-	-	720,617
Hotel/Motel occupancy taxes	-	-	-	-	-	136,041	136,041
Motor vehicle taxes	-	-	-	-	-	69,573	69,573
Franchise taxes	1,057,901	-	-	-	-	-	1,057,901
Business taxes	2,428,044	-	-	-	-	-	2,428,044
Insurance premium taxes	804,022	-	-	-	-	-	804,022
Public utility taxes	269,147	-	-	-	-	-	269,147
Licenses and permits	2,795,050	-	-	-	-	46,880	2,841,930
Intergovernmental	773,820	843,439	1,864,268	-	155,440	9,389	3,646,356
Fines and forfeitures	1,032,646	-	-	-	-	124,175	1,156,821
Charges for services	144,868	-	-	-	-	265,913	410,781
Investment earnings	237	-	409	27	-	4	677
Contributions and donations	3,600	-	-	-	-	-	3,600
Other revenues	97,506	-	-	-	-	150,460	247,966
Total revenues	17,736,842	843,439	1,864,677	27	155,440	1,002,835	21,603,260
Expenditures							
Current:							
General government	2,225,644	-	-	-	113,340	-	2,338,984
Judicial	470,036	-	-	-	-	-	470,036
Public safety	7,334,927	11,180	-	-	-	881,116	8,227,223
Public works	1,854,031	1,978,257	-	-	-	-	3,832,288
Culture and recreation	1,157,458	-	-	54	-	-	1,157,512
Tourism, economic, and community development	1,736,448	77,944	-	-	-	251,147	2,065,539
Capital outlay	-	-	1,628,790	-	42,100	-	1,670,890
Debt service:							
Principal	312,982	-	-	-	-	-	312,982
Interest	7,824	-	-	-	-	-	7,824
Total expenditures	15,099,350	2,067,381	1,628,790	54	155,440	1,132,263	20,083,278
Excess (deficiency) of revenues over expenditures	2,637,492	(1,223,942)	235,887	(27)	-	(129,428)	1,519,982
Other financing sources (uses):							
Transfers in	151,198	-	-	-	-	308,630	459,828
Transfers out	(308,630)	-	-	-	-	(151,198)	(459,828)
Proceeds from the sale of capital assets	-	-	-	-	-	111,000	111,000
Total other financing sources (uses)	(157,432)	-	-	-	-	268,432	111,000
Net change in fund balances	2,480,060	(1,223,942)	235,887	(27)	-	139,004	1,630,982
Fund balances, beginning of fiscal year	6,143,328	235,118	2,728,745	52,212	-	1,418,729	10,578,132
Fund balances (deficit), end of fiscal year	$ 8,623,388	$ (988,824)	$ 2,964,632	$ 52,185	$ -	$ 1,557,733	$ 12,209,114

The accompanying notes are an integral part of these financial statements.

CITY OF DORAVILLE, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

Net change in fund balances - total governmental funds	$	1,630,982
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 outlay exceeded depreciation exceeded in the current period.		3,257,695
The net effect of various miscellaneous transactions involving capital assets (i.e. disposal of capital assets) is to decrease net position.		(96,229)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		1,365,269
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. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of the repayment of long-term debt and related items.		
Notes payable from direct borrowing		312,982
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.		(261,482)
Change in net position - governmental activities	$	6,209,217

The accompanying notes are an integral part of these financial statements.

CITY OF DORAVILLE, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Property taxes	$ 8,303,662	$ 8,303,662	$ 7,609,384	$ (694,278)
Sales taxes	453,000	453,000	720,617	267,617
Franchise taxes	1,103,000	1,103,000	1,057,901	(45,099)
Business taxes	1,949,000	1,949,000	2,428,044	479,044
Insurance premium taxes	798,000	798,000	804,022	6,022
Public utility taxes	202,112	202,112	269,147	67,035
Licenses and permits	1,609,912	1,609,912	2,795,050	1,185,138
Intergovernmental	488,052	488,052	773,820	285,768
Fines and forfeitures	1,369,000	1,369,000	1,032,646	(336,354)
Charges for services	20,500	20,500	144,868	124,368
Investment earnings	20,000	20,000	237	(19,763)
Contributions and donations	-	-	3,600	3,600
Other revenues	67,000	67,000	97,506	30,506
Total revenues	16,383,238	16,383,238	17,736,842	1,353,604
Expenditures:				
Current:				
General government				
Governing body	221,936	221,936	207,897	14,039
Mayor and council	141,596	141,596	62,454	79,142
City manager	941,647	941,647	483,922	457,725
Clerk administration	116,800	116,800	37,745	79,055
Finance	652,602	652,602	539,466	113,136
Legal	320,100	320,100	415,609	(95,509)
Technology	613,430	613,430	469,888	143,542
Other	10,100	10,100	8,663	1,437
Total general government	3,018,211	3,018,211	2,225,644	792,567
Judicial	676,149	676,149	470,036	206,113
Public safety:				
Police	7,753,399	7,753,399	7,334,927	418,472
Total public safety	7,753,399	7,753,399	7,334,927	418,472
Public works	1,741,730	1,741,730	1,854,031	(112,301)
Culture and recreation:				
Recreation	830,639	830,639	694,154	136,485
Parks	74,600	74,600	84,175	(9,575)
Libraries	387,553	387,553	379,129	8,424
Total culture and recreation	1,292,792	1,292,792	1,157,458	135,334
Economic and community development	1,640,617	1,640,617	1,736,448	(95,831)
Debt service				
Principal	307,540	307,540	312,982	(5,442)
Interest	10,800	10,800	7,824	2,976
Total debt service	318,340	318,340	320,806	(2,466)
Total expenditures	16,441,238	16,441,238	15,099,350	1,341,888
Excess (deficiency) of revenues over expenditures	(58,000)	(58,000)	2,637,492	2,695,492
Other financing sources (uses):				
Transfers in	58,000	58,000	151,198	93,198
Transfers out	-	-	(308,630)	(308,630)
Total other financing sources (uses)	58,000	58,000	(157,432)	(215,432)
Net change in fund balances	-	-	2,480,060	2,480,060
Fund balances, beginning of year	6,143,328	6,143,328	6,143,328	-
Fund balances, end of year	$ 6,143,328	$ 6,143,328	$ 8,623,388	$ 2,480,060

The accompanying notes are an integral part of these financial statements.

CITY OF DORAVILLE, GEORGIA
MULTIPLE GRANTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental	$ 246,000	$ 246,000	$ 843,439	$ 597,439
Total revenues	246,000	246,000	843,439	597,439
Expenditures:				
Current:				
Public safety	6,000	6,000	11,180	(5,180)
Public works	100,000	100,000	1,978,257	(1,878,257)
Tourism, economic, and community development	40,000	40,000	77,944	(37,944)
Total expenditures	146,000	146,000	2,067,381	(1,921,381)
Net change in fund balances	100,000	100,000	(1,223,942)	(1,323,942)
Fund balances, beginning of fiscal year	235,118	235,118	235,118	-
Fund balances (deficit), end of fiscal year	$ 335,118	$ 335,118	$ (988,824)	$ (1,323,942)

The accompanying notes are an integral part of these financial statements.

CITY OF DORAVILLE, GEORGIA
ARPA FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental	$ 160,000	$ 160,000	$ 155,440	$ (4,560)
Total revenues	160,000	160,000	155,440	(4,560)
Expenditures:				
Current:				
Public safety	115,000	115,000	113,340	1,660
Capital outlay	45,000	45,000	42,100	2,900
Total expenditures	160,000	160,000	155,440	4,560
Net change in fund balances	-	-	-	-
Fund balances, beginning of fiscal year	-	-	-	-
Fund balances, end of fiscal year	$ -	$ -	$ -	$ -

The accompanying notes are an integral part of these financial statements.

CITY OF DORAVILLE, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2022

	Business-type Activities - Enterprise Funds		
ASSETS	**Stormwater Fund**	**Solid Waste Fund**	**Totals**
CURRENT ASSETS			
Cash and cash equivalents	$ 1,301,544	$ 151,182	$ 1,452,726
Accounts receivable, net	38,455	318,687	357,142
Prepaid items	2,817	92	2,909
Total current assets	1,342,816	469,961	1,812,777
NONCURRENT ASSETS			
Capital assets:			
Non-depreciable assets	94,322	-	94,322
Depreciable assets, net of accumulated depreciation	4,499,312	-	4,499,312
Total noncurrent assets	4,593,634	-	4,593,634
Total assets	5,936,450	469,961	6,406,411
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable	7,365	205	7,570
Notes payable	39,243	-	39,243
Due to other funds	171,532	34,981	206,513
Compensated absences payable, current	6,323	-	6,323
Total current liabilities	224,463	35,186	259,649
LONG-TERM LIABILITIES			
Notes payable	164,935	-	164,935
Compensated absences payable	3,556	-	3,556
Total long term liabilities	168,491	-	168,491
Total liabilities	392,954	35,186	428,140
NET POSITION			
Net investment in capital assets	4,389,456	-	4,389,456
Unrestricted	1,154,040	434,775	1,588,815
Total net position	$ 5,543,496	$ 434,775	$ 5,978,271

The accompanying notes are an integral part of these financial statements.

CITY OF DORAVILLE, GEORGIA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Business-type Activities - Enterprise Funds		
OPERATING REVENUES	**Stormwater Fund**	**Solid Waste Fund**	**Totals**
Charges for services:			
Stormwater fees	$ 880,515	$ -	$ 880,515
Refuse collection charges	-	640,188	640,188
Total operating revenues	880,515	640,188	1,520,703
OPERATING EXPENSES			
Personal services and benefits	123,211	-	123,211
Purchased and contracted services	106,564	674,802	781,366
Supplies	2,922	-	2,922
Depreciation	256,887	-	256,887
Total operating expenses	489,584	674,802	1,164,386
Operating income (loss)	390,931	(34,614)	356,317
NON OPERATING REVENUES (EXPENSES)			
Interest income	68	-	68
Interest expense	(4,615)	-	(4,615)
Total nonoperating revenues (expenses)	(4,547)	-	(4,547)
Change in net position	386,384	(34,614)	351,770
NET POSITION, beginning of year	5,157,112	469,389	5,626,501
NET POSITION, end of year	$ 5,543,496	$ 434,775	$ 5,978,271

The accompanying notes are an integral part of these financial statements.

CITY OF DORAVILLE, GEORGIA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Business-type Activities - Enterprise Funds		
	Stormwater Fund	Solid Waste Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	$ 976,764	$ 628,469	$ 1,605,233
Payments to vendors	(103,403)	(674,597)	(778,000)
Payments to or on behalf of employees	(120,489)	-	(120,489)
Net cash provided (used) by operating activities	752,872	(46,128)	706,744
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest paid	(4,547)	-	(4,547)
Net cash used by investing activities	(4,547)	-	(4,547)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of capital assets	(210,008)	-	(210,008)
Principal payments on note payable	(38,477)	-	(38,477)
Net cash used in capital and related financing activities	(248,485)	-	(248,485)
Net change in cash and cash equivalents	499,840	(46,128)	453,712
Cash and cash equivalents, beginning of year	801,704	197,310	999,014
Cash and cash equivalents, end of year	$ 1,301,544	$ 151,182	$ 1,452,726
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	$ 390,931	$ (34,614)	$ 356,317
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	256,887	-	256,887
Change in assets and liabilities:			
Increase in accounts receivable	(7,220)	(11,719)	(18,939)
Increase in accounts payable	6,083	205	6,288
Increase in due to other funds	103,469	-	103,469
Increase in compensated absences	2,722	-	2,722
Net cash provided (used) by operating activities	$ 752,872	$ (46,128)	$ 706,744

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

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

A. Reporting Entity

The City of Doraville (the "City") was incorporated in 1871 and operates under a Mayor/Council/City Manager form of government. The City provides such services as police, highways and streets, parks and recreation, planning and zoning, municipal court services, stormwater services, sanitation services, and general and administrative services. Water, sewer, and fire protection services are provided by DeKalb County.

The accompanying financial statements present the City and its component unit, an entity for which the City has a significant financial and operational relationship. The blended component unit is reported as if it was a part of the City because its primary purpose is to provide services to the City. Separate financial statements are not prepared for the component unit.

The Downtown Development Authority of the City of Doraville (the "DDA") has been included as a blended component unit in the accompanying financial statements. Although it is legally separate from the City, it is reported as a capital project fund in the City's financial statements. A voting majority of the DDA's governing body is appointed by the City. The DDA does not have the power to levy taxes or determine its own aggregate budget without the approval of the City, and one of the purposes of the DDA is to construct certain City facilities and to account for their subsequent activities. In addition, any DDA debt would be repaid entirely with the City's resources. Separate financial statements for the DDA 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 of the nonfiduciary activities of the primary government. (For the most part, the effect of interfund activity has been removed from these statements). 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 will include noncurrent assets, deferred outflows of resources, noncurrent liabilities, and deferred inflows of resources. In addition, the government-wide statement of activities reflects depreciation expense on the City's capital assets.

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 segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not 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 and major individual enterprise funds are reported as separate columns in the fund financial statements.

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

The government-wide financial statements are reported using the *economic resources measurement* focus and *the accrual basis* of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized in the year for which they are levied. Other taxes are recognized predominately when the underlying transaction occurs. 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 all revenues except for grant revenues to be available if they are collected within sixty (60) days of the end of the current period. Grant revenues are considered available if they are collected within twelve months of the end of the current 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 and claims and judgments are recorded only when payment is due.

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

Note 1. Summary of Significant Accounting Policies (Continued)

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

In accordance with GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions," the corresponding assets (receivables) in nonexchange 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.

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

In accordance with GASB Statement No. 34, major individual governmental funds and major individual enterprise 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 is used to account for resources traditionally associated with the City, which are not required legally or by sound financial management to be accounted for in a different fund.

The ***Multiple Grants Fund*** is used to account for the funds received from external sources as they relate to grants awarded to the City. Matching funds, which are the City's responsibility, are also recorded within this fund. These funds are restricted by federal and state law.

The ***Special Purpose Local Option Sales Tax Fund (SPLOST)*** is used to account for the financial resources from the 2017 one-percent Special Purpose Local Option Sales Tax to fund capital projects in the City.

The ***Homestead Option Sales Tax Fund (HOST)*** is used to account for locally funded acquisition and construction of major capital projects financed by restricted homestead option sales tax funds.

The **ARPA Fund** is used to account for restricted grant funds received under the American Rescue Plan Act.

The City aggregates other nonmajor governmental funds in a single column in the fund financial statements.

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

Capital Project Funds are used to account for large capital outlay projects funded locally, with state funding, and federal funding.

The City reports the following major enterprise funds:

The ***Stormwater Fund*** accounts for the collection of fees for upgrades to stormwater drains and related expenses.

The ***Solid Waste Fund*** accounts for the activities associated with the collection of residential and commercial garbage. Activity is rendered on a user charge basis.

Note 1. Summary of Significant Accounting Policies (Continued)

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

In accounting and reporting for its proprietary operations, the City applies all Governmental Accounting Standards Board (GASB) pronouncements.

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

D. Budgets

Annual appropriated budgets are adopted for all funds, with the exception of the SPLOST Fund, HOST Fund, Downtown Development Authority, and Tax Allocation District Fund, which adopt project-length budgets. The budgets for the proprietary funds are for management control purposes and are not required to be reported. The level of control (the level at which expenditures may not legally exceed appropriations) for each legally adopted annual operating budget is the department level. Budgets are adopted on a modified accrual basis, which is consistent with generally accepted accounting principles for governmental funds. All appropriations lapse at year end. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is not employed by the City.

E. Deposits and Investments

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

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments are reported at fair value.

Note 1. Summary of Significant Accounting Policies (Continued)

F. Interfund Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2022, are recorded as prepaid items in both government-wide and fund financial statements. Expenses or expenditures are reported when the service is provided. These items are accounted for using the consumption method.

H. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than $3,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. In the case of donations, the City values these capital assets at the estimated acquisition value of the item at the date of its donation. As allowed under GASB Statement No. 34, the City did not capitalize any infrastructure purchased or donated prior to the implementation of GASB Statement No. 34. Therefore, the City only reports infrastructure assets purchased subsequent to June 30, 2003.

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

Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No interest was capitalized during fiscal year ended June 30, 2022. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Asset	Years
Buildings and improvements	30-40
Land improvements	30-40
Furniture and office equipment	5-15
Vehicles	7-10
Infrastructure	20-50
Other equipment	10-20
Park and recreation facilities	20

Note 1. Summary of Significant Accounting Policies (Continued)

I. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City additionally has three (3) items that qualify for reporting in this category which occurs in the governmental activities. The City reports deferred outflows of resources for the: (1) difference between expected and actual experience of both the pension and OPEB plans, (2) changes in plan assumptions for both the pension and OPEB plans, and (3) City contributions to the OPEB plan subsequent to the measurement date. The net difference between projected and actual investment earnings on the pension plan assets are amortized over five (5) years, while the remaining deferred outflows of resources will be amortized over the remaining service period of plan members.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as inflows of resources (revenue) until that time. The City has only one (1) type of item, which arise only under a modified accrual basis of accounting that qualifies for reporting in this category. Unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and intergovernmental grants as these amounts are deferred and will be recognized as inflows of resources in the period that the amounts become available.

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

Note 1. Summary of Significant Accounting Policies (Continued)

J. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused paid time off benefits. This includes compensatory time off in lieu of overtime pay for irregular or occasional overtime work. There is no liability for unpaid accumulated sick leave since the City does not have a policy to pay any amounts when the employees separate from service with the City. All paid time off and compensatory time (comp time) are accrued when incurred in the government-wide and proprietary fund financial statements. The maximum accrual is limited to eighty (80) hours. The paid time off is capped at December 31. Employees can rollover 80 hours of their outstanding paid time off balance at December 31 in which the most an employee can accrue is 26 days per year based on their years of service. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

K. Long-Term Obligations

In the government-wide financial statements and the proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

L. Pensions

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

Note 1. Summary of Significant Accounting Policies (Continued)

M. Other Postemployment Benefits (OPEB)

For purposes of measuring the total Other Postemployment Benefits (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City of Doraville OPEB Plan (the "OPEB Plan") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Contributions are recognized when paid or legally due.

N. Net Position

Net position represents the difference between assets, deferred outflows of resources, deferred inflows of resources, and liabilities in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the City has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the Fund Equity section (Footnote 1.O). All other net position is reported as unrestricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

O. Fund Equity

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

Fund Balance – Generally, fund balance represents the difference between the assets, deferred inflows of resources, and liabilities under the current financial resources 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.

Note 1. Summary of Significant Accounting Policies (Continued)

O. Fund Equity (Continued)

Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by a formal vote of the City Council (passage of a resolution). The same formal action is required to subsequently remove or modify a commitment of fund balance.

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 nonspendable, restricted or committed. The City Council has expressly delegated to the City's City Manager and Finance Director the authority to assign funds for particular purposes.

Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the General Fund. In addition, any remaining deficits in the City's governmental funds which remain after all other fund balances have been exhausted are classified as unassigned.

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

P. Management Estimates

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

Q. Interfund Transactions

Interfund services provided and used in the fund financial statements are accounted for as revenue, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as a reduction of expenditures/expenses in the fund that is reimbursed.

Note 2. Reconciliation of Government-wide 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 "deferred outflows of resources, deferred inflows of resources and the net pension liability and total OPEB liability are not expected to be liquidated with expendable available resources and therefore are not reported in the funds." The details of this $7,207,324 difference are as follows:

Net pension liability	$	(4,341,238)
Deferred outflows of resources - pension items		426,720
Deferred outflows of resources - OPEB items		331,429
Deferred inflows of resources - pension items		(1,714,621)
Deferred inflows of resources - OPEB items		(973,943)
Total OPEB liability		(935,671)
Net adjustment to reduce *fund balance- total governmental funds* to arrive at *net position - governmental activities*	$	(7,207,324)

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *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 $3,257,695 difference are as follows:

Capital outlay	$	4,175,751
Depreciation expense		(918,056)
Net adjustment to increase net change in fund balances - total governmental funds to arrive at change in net position - governmental activities	$	3,257,695

Note 2. Reconciliation of Government-wide and Fund Financial Statements (Continued)

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

Another element of that 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 $261,482 difference are as follows:

Change in compensated absences	$	(45,603)
Change in accrued interest payable		4,537
Change in total OPEB liability, and related items		34,986
Change in net pension liability, and related items		(255,402)
Net adjustment to decrease net change in fund balances - total governmental funds to arrive at change in net position of governmental activities	$	(261,482)

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Note 3. Legal Compliance – Budgets and Deficit Fund Equity

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

1. The initial budget is prepared based on revenues and expenditures of the prior year.
2. Work sessions are held to amend the amounts based on expected revenues.
3. The proposed budget is presented to the City Council in a regular council meeting.
4. The Council sets a date for a public hearing on the proposed budget. After the hearing, the Council adopts the budget.
5. Over or under expended appropriations are not carried forward to the next fiscal year.
6. Budget revisions that alter the total expenditures of a department must be approved by the Council.
7. Budget amounts are as originally adopted, or as amended by the Council.

Encumbrance accounting is not used by the City.

At June 30, 2022 the Multiple Grants and Capital Project Funds have a deficit in fund balance of $988,824 and $750, respectively. The deficits will be funded with future revenues or transfers from the General Fund.

Expenditures in Excess of Appropriation: The City's General Fund reported actual expenditures in excess of the appropriated expenditures in the following departments:

General Government – Legal by $95,509; Public Works by $112,301; Culture and Recreation – parks by $9,575; Economic and Community Development by $95,831; and Debt Service – principal by $5,442. The Multiple Grant Fund reported expenditures in excess of appropriations – public safety by $5,180; public works by $1,878,257; and tourism, marketing and community development by $37,944. The Confiscated Assets Fund and Hotel/Motel Tax Fund reported expenditures in excess of appropriations by $122,940 and $16,849, respectively. These excess expenditures were supported through revenues collected in excess of anticipated levels or through available fund balance.

Note 4. Deposits and Investments

Custodial Credit Risk – Deposits: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes and the City policy require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. Government, or bonds of public authorities, counties, or municipalities. Amounts that exceed standard depository insurance limits are required to be collateralized either (1) individually by the financial institutions through pledged obligations of the U.S. Government, obligations backed by the full faith and credit of the U.S. Government, obligations of the State of Georgia or other states, or obligations of counties, municipalities, or public authorities of the State of Georgia, or (2) participation in the State of Georgia Secure Deposit Program. As of June 30, 2022, all of the City's deposits were held at financial institutions collateralized by the State of Georgia Secure Deposit Program, which is administered by the Office of the State Treasurer, and requires participating banks holding deposits of public funds to pledge collateral at varying rates depending on the tier assigned by the State, such that all of the City's deposits with financial institutions as of June 30, 2022 were insured and/or collateralized as required by State statutes.

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 loses arising from increasing interest rates.

Credit risk: State statutes authorize the City to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. Government; obligations fully insured or guaranteed by the U.S. Government or by a government agency of the United States; obligations of any corporation of the U.S. Government; prime bankers' acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia. As of June 30, 2022, the City had no investments balances that were exposed to credit risk.

Note 5. Receivables

The City receives property tax assessments from DeKalb County, Georgia. The operating millage rate cap of 10 mills is statutorily set and cannot be changed without a referendum. The operating millage rate in effect for fiscal year 2022 was 9.50 mills. Property taxes are attached as an enforceable lien on property as of January 1 and are based on property values as of January 1. Property taxes were levied in June 2021 and are due and payable in two installments. The installments were due on September 30 and November 15, respectively, of each year. After these dates, the bill becomes delinquent and penalties and interest may be assessed by the City.

In governmental funds, property taxes are recorded as receivables and unavailable revenues when assessed. Revenues are recognized when available. Taxes levied in one year are for that fiscal year. Accordingly, property taxes levied during 2021 are for the fiscal year 2022.

Note 5. Receivables (Continued)

In the enterprise funds, stormwater and sanitation (solid waste) fees are billed annually in July along with the property taxes and are due and payable in two installments. The installments were due on September 30 and November 15, respectively, of each year. After these dates, the bill becomes delinquent and penalties and interest may be assessed by the City.

Receivables as of the fiscal year end for the City's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Multiple Grants	SPLOST	Stormwater	Solid Waste	Nonmajor Funds
Receivables:						
Taxes	$ 632,525	$ -	$ -	$ -	$ -	$ 30,635
Accounts	344,726	-	-	51,455	422,506	20,991
Intergovernmental	214,751	1,282,170	164,336	-	-	-
Less allowance for uncollectibles	(229,000)	-	-	(13,000)	(103,819)	-
Net total receivables	$ 963,002	$ 1,282,170	$ 164,336	$ 38,455	$ 318,687	$ 51,626

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Note 6. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	$ 313,057	$ -	$ -	$ -	$ 313,057
CIP	1,766,899	3,524,560	-	-	5,291,459
Total assets, not being depreciated	2,079,956	3,524,560	-	-	5,604,516
Capital assets, being depreciated:					
Land improvements	6,053,619	-	-	-	6,053,619
Building improvements	7,799,457	-	-	-	7,799,457
Park and recreation facilities	1,820,634	48,061	-	-	1,868,695
Furniture and office equipment	1,732,701	-	-	-	1,732,701
Vehicles	3,581,894	398,999	(188,544)	-	3,792,349
Other equipment	3,361,231	204,131	-	-	3,565,362
Total assets, being depreciated	24,349,536	651,191	(188,544)	-	24,812,183
Less accumulated depreciation for:					
Land improvements	(1,323,844)	(197,763)	-	-	(1,521,607)
Building improvements	(4,199,823)	(172,339)	-	-	(4,372,162)
Park and recreation facilities	(1,458,692)	(36,117)	-	-	(1,494,809)
Furniture and office equipment	(1,625,755)	(79,695)	-	-	(1,705,450)
Vehicles	(2,560,280)	(295,488)	92,315	-	(2,763,453)
Other equipment	(2,410,907)	(136,654)	-	-	(2,547,561)
Total accumulated depreciation	(13,579,301)	(918,056)	92,315	-	(14,405,042)
Total assets, being depreciated, net	10,770,235	(266,865)	(96,229)	-	10,407,141
Governmental activities capital assets, net	$ 12,850,191	$ 3,257,695	$ (96,229)	$ -	$ 16,011,657

Note 6. Capital Assets (Continued)

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type activities:					
Capital assets, not being depreciated:					
CIP	$ 189,349	$ -	$ -	$ (95,027)	$ 94,322
Total assets, not being depreciated	189,349	-	-	(95,027)	94,322
Capital assets, being depreciated:					
Infrastructure	4,838,504	186,226	-	95,027	5,119,757
Vehicles	106,397	23,782	-	-	130,179
Other equipment	411,361	-	-	-	411,361
Total assets, being depreciated	5,356,262	210,008	-	95,027	5,661,297
Less accumulated depreciation for:					
Infrastructure	(770,650)	(198,500)	-	-	(969,150)
Vehicles	(52,683)	(15,287)	-	-	(67,970)
Other equipment	(81,765)	(43,100)	-	-	(124,865)
Total accumulated depreciation	(905,098)	(256,887)	-	-	(1,161,985)
Total assets, being depreciated, net	4,451,164	(46,879)	-	95,027	4,499,312
Governmental activities capital assets, net	$ 4,640,513	$ (46,879)	$ -	$ -	$ 4,593,634

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

Governmental activities:	
General government	$ 36,052
Judicial	13,250
Public safety	577,315
Public works	173,526
Culture and recreation	112,901
Economic and community development	5,012
Total depreciation expense - governmental activities	$ 918,056
Business-type activities:	
Stormwater	$ 256,887

Note 7. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2022, is as follows:

Due to/from other funds:

Receivable Entity	Payable Entity	Amount
General Fund	Stormwater Fund	$ 171,532
General Fund	SPLOST Fund	26,957
General Fund	Nonmajor Governmental Funds	201,202
General Fund	HOST Fund	321,442
General Fund	Solid Waste Fund	34,981
SPLOST Fund	Multiple Grant Fund	1,018,981
Multiple Grant Fund	General Fund	13,068
HOST Fund	Multiple Grant Fund	102,986
ARPA Fund	General Fund	1,787,562
Nonmajor Governmental Funds	General Fund	24,693
		$ 3,703,404

All interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures/expenses occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The balances owed by the SPLOST fund are for allowable SPLOST expenditures initially incurred in other funds. The balance due to the SPLOST Fund is for costs that were ultimately charged to the Multiple Grant Fund.

Interfund transfers for the year ended June 30, 2022:

	Transfers Out		
Transfers in	General Fund	Nonmajor Governmental funds	Total
General Fund	$ -	$ 151,198	$ 151,198
Nonmajor governmental funds	308,630	-	308,630
Total	$ 308,630	$ 151,198	$ 459,828

Transfers are used to 1) move unrestricted revenues from the General Fund to the Nonmajor Governmental Funds to cover operating shortfalls during the fiscal year, and 2) to move restricted revenues collected in other funds to the General Fund to cover allowable expenditures.

Note 8. Long-Term Debt

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Compensated absences	$ 254,352	$ 381,708	$ (336,105)	$ 299,955	$ 209,702
Total OPEB liability	882,270	67,683	(14,282)	935,671	-
Net pension liability	4,647,437	1,864,018	(2,170,217)	4,341,238	-
Note payable - direct borrowing	312,982	-	(312,982)	-	-
Governmental activities Long-term liabilities	$ 6,097,041	$ 2,313,409	$ (2,833,586)	$ 5,576,864	$ 209,702

For governmental funds, compensated absences, the total OPEB liability, and net pension liability are liquidated by the General Fund.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-type activities:					
Note Payable - Direct Borrowing	$ 242,655	$ -	$ (38,477)	$ 204,178	$ 39,243
Compensated absences	7,157	9,830	(7,108)	9,879	6,323
Business-type activities Long-term liabilities	$ 249,812	$ 9,830	$ (45,585)	$ 214,057	$ 45,566

Note Payable – direct borrowing. The City has entered into a direct installment purchase agreement with Georgia Municipal Association (GMA) to provide financing for the acquisition of public safety vehicles, radio equipment, cameras, plate readers, a street sweeper and an animal control vehicle. The installment note for governmental activities is for a period of five years, at an interest rate of 1.74% annually. The installment note for business type activities is for a period of seven years, at an interest rate of 1.98% annually. Payments of principal and interest are due annually on August 30.

As of June 30, 2022 the future payments on the note payable – direct borrowing are as follows:

Year ending June 30,	Principal	Interest	Total
2023	$ 39,243	$ 3,849	$ 43,092
2024	40,023	3,069	43,092
2025	40,820	2,272	43,092
2026	41,632	1,460	43,092
2027	42,460	632	43,092
Total	$ 204,178	$ 11,282	$ 215,460

Note 9. Pension Plan

Plan Description

The City, as authorized by the Mayor and City Council, has established a noncontributory defined benefit pension plan (The City of Doraville Retirement Plan), covering substantially all of the City's employees. The City's pension plan is administered by AUL Retirement Services (a One America Financial Partner and America United Life Insurance) and represents an agent multiple-employer pension plan. Benefits are provided by the Plan whereby retirees receive three percent (3%) of the members average monthly compensation received multiplied by the members' years of credited service, up to twenty-five (25) years. Contributions made by the City are not commingled with contributions made by other employers' pension plans that are administered by AUL Retirement Services. The City does not own any securities on its own. The Mayor and City Council has the governing authority to establish and amend from time to time, the contribution rates of the employer and its Plan members. In 2014, the Mayor and City Council authorized an amendment to the plan, which froze participation effective August 1, 2014, and further authorized the establishment of a defined contribution pension plan for employees. Financial information pertaining to the Plan may be obtained by writing to AUL Retirement Services (a One America Financial Partner/America United Life Insurance), One America Square, 400C, Indianapolis, Indiana, 46282 or by calling (205)-862-3101.

As provided by state law, benefit provisions for participants in the Pension Plan are established by the respective employers. As authorized by the Mayor and City Council, employees working a minimum of twenty (20) hours per week are eligible for participation after one (1) year of continuous service. Employees are vested after completing ten (10) years of credited service. Elected officials and municipal court judges are vested immediately at 100%. City employees who retire at age 65 and five (5) years of service or age 60/25 (participant is not required to be in service of the City to qualify for the alternative)

Plan Membership. At December 31, 2021, the date of the most recent actuarial valuation, there were 131 participants consisting of the following:

Retirees and beneficiaries currently receiving benefits	55
Terminated vested participants not yet receiving benefits	40
Active employees - vested	36
Total	131

Contributions. The Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The AUL Retirement Services has adopted a recommended actuarial funding policy for the plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the plan. The funding policy for the plan is to contribute an amount equal to or greater than the recommended contribution described below. The City did not make a contribution to the plan during fiscal year 2022.

Note 9. Pension Plan (Continued)

Net Pension Liability of the City

The City's net pension liability was measured as of December 31, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2021, with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2021.

Actuarial assumptions. The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	2.5% increases due to inflation and merit/seniority increases based on age and service table
Investment rate of return	6.75%

Mortality rates for the December 31, 2021 valuation were based on the RP-2000 Combined Healthy Mortality Table (with sex-distinct rates, set forward two years for males and one year for females) projected forward an additional twelve years using Mortality Improvement Scale MP-2020.

The actuarial assumptions used in the January 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2005 – June 30, 2009.

Cost of living adjustments were assumed to be 2.50%.

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Note 9. Pension Plan (Continued)

Net Pension Liability of the City (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2021 are summarized in the table below.

Asset class	Target allocation	Long-term expected real rate of return*
Domestic equity	55%	8.20%
Fixed income	45%	4.90
Cash	—%	
Total	100%	

* Rates shown are net of the 2.50% assumed rate of inflation

Discount rate. The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

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Note 9. Pension Plan (Continued)

Net Pension Liability of the City (Continued)

Changes in the Net Pension Liability of the City. The changes in the components of the net pension liability of the City for the fiscal year ended June 30, 2022 were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 6/30/21	$ 24,153,183	$ 19,505,746	$ 4,647,437
Changes for the year:			
Service cost	136,462	-	136,462
Interest	1,601,906	-	1,601,906
Difference between expected and actual experience	(112,536)	-	(112,536)
Assumption changes	114,978	-	114,978
Net investment income	-	2,054,709	(2,054,709)
Benefit payments, including refunds of employee	(1,029,597)	(1,029,597)	-
Administrative expense	-	(10,672)	10,672
Other changes	-	2,972	(2,972)
Net Changes	711,213	1,017,412	(306,199)
Balance at 6/30/22	$ 24,864,396	$ 20,523,158	$ 4,341,238

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

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
City's net pension liability	$ 8,123,874	$ 4,341,238	$ 1,278,558

Changes in the Net Pension Liability of the City. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of December 31, 2021 and the current sharing pattern of costs between employer and employee.

Note 9. Pension Plan (Continued)

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

For the fiscal year ended June 30, 2022, the City recognized pension expense of $255,403. At June 30, 2022, the City reported deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 322,732	$ 68,748
Assumption changes	103,988	-
Net difference between projected and actual earnings on pension plan investments	-	1,645,873
Total	$ 426,720	$ 1,714,621

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

Year ending June 30:	
2023	$ (42,478)
2024	(773,093)
2025	(317,129)
2026	(155,201)
Total	$ (1,287,901)

Note 10. Other Postemployment Benefits

Plan Administration and Benefits. The City, as authorized by the City Council, administers a single-employer defined benefit Postemployment Healthcare Benefits Plan (the "PHCB Plan"). The PHCB Plan is administered by the City management, under the direction of the City Council. The City pays 100% of the cost for "maximum retirees" of the City, while "other retirees" are eligible to enroll in the City's insurance plan, but must pay the full cost. Maximum Retirees are defined as meeting both of the following criteria: (1) employee with thirty (30) or more years of service with at least twenty-five of those years with the City; (2) employee with a minimum retirement age of sixty (60). Coverage for all retirees who are eligible for Medicare will be transferred to a Medicare Supplemental plan after qualifying for Medicare. The City Council established and may amend the benefit provisions. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 and a separate report was not issued for the PHCB Plan.

Note 10. Other Postemployment Benefits (Continued)

Plan Membership. Membership of the PHCB Plan consisted of the following at January 1, 2021, the date of the latest actuarial valuation:

Active participants	97
Retired members	1
Total	98

Contributions. The City Council has elected to fund the PHCB plan on a "pay-as-you-go" basis. Plan members, once retired, contribute to the plan based on number of years of creditable service. Per a City resolution, the City is required to contribute the current year benefit costs of the Plan which are not paid by the retiree. For the year ended June 30, 2022, the City contributed $6,962 for the pay-as-you-go benefits for the PHCB Plan.

Total OPEB Liability of the City

The City's total OPEB liability was measured as of June 30, 2021 and was determined by an actuarial valuation as of January 1, 2021 with the actuary using standard techniques to roll forward the liability to the measurement date.

Actuarial assumptions. The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount Rate:	2.16%
Healthcare Cost Trend Rate:	7.00% - 4.50%, Ultimate Trend in 2030 (Medical)
	7.00% - 4.50%, Ultimate Trend in 2030 (Prescription Drug)
Inflation Rate:	2.25%
Salary increase:	3.00% to 8.50%, including inflation

Mortality rates were based on Sex Distinct Pri-2012 (head-count weighted) tables with adjustments and mortality improvement from 2012.

The actuarial assumptions used in the January 1, 2021 valuation were based on the results of an actuarial experience study for the period January 1, 2015 through June 30, 2019.

Note 10. Other Postemployment Benefits (Continued)

Discount rate. The discount rate used to measure the total OPEB liability was 2.16%. This is a change from the prior year's rate, which was 2.21%. This rate was determined using an index rate of 20-year, tax-exempt general obligation municipal bonds with an average rating of AA or higher – which was 2.16% as determined by the Bond Buyer 20-Bond GO Index Rate as of June 30, 2021.

Changes in the Total OPEB Liability of the City. The changes in the total OPEB liability of the City for the year ended June 30, 2022, were as follows:

	Total OPEB Liability (a)
Balance at 6/30/21	$ 882,270
Changes for the year:	
Service cost	41,915
Interest	20,348
Difference between expected and actual experience	(7,320)
Assumption changes	5,420
Benefit payments	(6,962)
Net Changes	53,401
Balance at 6/30/22	$ 935,671

The required schedule of changes in the City's total OPEB liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about the total OPEB liability.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16%) or 1-percentage-point higher (3.16%) than the current discount rate:

	1% Decrease (1.16%)	Discount Rate (2.16%)	1% Increase (3.16%)
Total OPEB liability	$ 1,048,978	$ 935,671	$ 831,838

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.0% decreasing to 1.16%) or 1-percentage-point higher (8.0% decreasing to 3.16%) than the current healthcare cost trend rates:

	1% Decrease	Current	1% Increase
Total OPEB liability	$ 790,002	$ 935,671	$ 1,111,618

Note 10. Other Postemployment Benefits (Continued)

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revisions as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of June 30, 2022, and the current sharing pattern of costs between employer and inactive employees.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the City recognized OPEB expense of (28,024). At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 88,151	$ 42,516
Changes in assumptions	236,316	931,427
City contributions subsequent to the measurement date	6,962	-
Total	$ 331,429	$ 973,943

The contributions which were made subsequent to the measurement date of June 30, 2021 will be credited to the plan and applied to the total OPEB liability in the next fiscal year. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30:	
2023	$ (90,286)
2024	(90,286)
2025	(90,286)
2026	(90,286)
2027	(72,354)
Thereafter	(215,978)
Total	$ (649,476)

Note 11. Joint Venture

Under Georgia law, the City, in conjunction with other cities and counties in the Atlanta, Georgia area, is a member of the Atlanta Regional Commission (ARC). Dues to the ARC are assessed at the County level and are, accordingly, paid by DeKalb County. Membership in the ARC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the ARC in Georgia. The ARC Board membership includes the chief-elected official of each county and various municipalities 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 #100, NE, Atlanta, Georgia 30303.

Note 12. Risk Management

The City is exposed to various risks of losses related to: torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City's property and liability insurance and the Workers' Compensation is covered through Apex insurance.

As part of these risk pools, the City is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pools' agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim or loss.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member governments' contracts and in accordance with the workers' compensation laws of Georgia. The funds are to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

Settled claims in the past three (3) years have not exceeded insurance coverage.

Note 13. Contingent Liabilities

Litigation:
The City is involved in pending lawsuits in the normal course of the City's business. Liability, if any, which might result from these proceedings, would not, in the opinion of management and legal counsel, have a material adverse effect on the financial position of the City.

Grant Contingencies:
The City has received 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 13. Contingent Liabilities (Continued)

Construction Commitments:
The City has active construction projects on-going as of June 30, 2022. As of June 30, 2022, the City's commitments with contractors on these uncompleted contracts were approximately $157,139. These construction commitments relate to projects for city parks and infrastructure as well as citywide road improvements and repairs.

Note 14. Hotel/Motel Occupancy Tax

The City imposes a hotel/motel tax on lodging facilities within the City. The tax is assessed at 5% and the City is remitting 40% of the amount collected to the DeKalb County Convention and Visitor's Bureau. Revenues were $136,041 for the fiscal year ended June 30, 2022. Of this amount 27%, or $36,849 was remitted to the DeKalb County Convention and Visitor's Bureau while 60%, or $81,625 was transferred to the General Fund in accordance with O.C.G.A. 48-13-51.

Note 15. Rental Motor Vehicle Excise Tax

The City has levied an excise tax on the rental of motor vehicles. The Official Code of Georgia Annotated 48-13-93 requires that all motor vehicle excise taxes be expended or obligated contractually, in accordance with state law, for promotion of tourism or the acquisition, construction, renovating, improving, maintenance and equipping of pedestrian walkways, installation of traffic lights, and street lights associated with public safety facilities or public improvements for sports and recreational facilities. During the fiscal year ended June 30, 2022, the City received $69,573 in motor vehicle excise taxes. Of this amount, $69,573 or 100%, was used for these purposes.

Note 16. Tax Abatement

For the year ended June 30, 2022, City property tax revenues were reduced by $49,503 under agreements entered into by the Downtown Development Authority of the City of Doraville and a local developer. Under the agreements, taxes on both real and personal property are reduced on investments made by the corporation to whom the incentives were offered as long as the corporation meets certain investment targets.

Note 17. Conduit Debt

The Downtown Development Authority (the "DDA") issues private activity tax exempt and taxable revenue bonds to private sector entities for projects located within the city limits of Doraville. The bonds are secured by the property financed and are payable solely from payments received on the underlying promissory notes. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. The DDA is not obligated in any manner for repayment of the bonds and does not report these as liabilities in the accompanying financial statements. As of June 30, 2022, the DDA disclosed the aggregate original issue amount to be $1,565,000,000. The amount outstanding at June 30, 2022 could not be determined.

Note 18. Defined Contribution Plan

The City of Doraville's Internal Revenue Code Section 457 Plan (the "Plan") is a deferred compensation plan and qualifies as a defined contribution pension plan. The Plan is administered by AUL Retirement Services (a One America Financial Partner and America United Life Insurance) for all full-time employees. The Plan is funded through both City and employee contributions. Plan provisions and contribution requirements are established and may be amended by the City Council. At June 30, 2022, there were 64 plan members.

Employees are not required to contribute to the Plan. Employees may contribute a portion of their gross salary up to the maximum amount allowed by the IRS. The Plan allows employees to increase, decrease, stop and restart deferrals as often as they wish without penalties or fees. For the year ended June 30, 2022, the City's contributions were $51,882 and employee contributions were $214,465.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF DORAVILLE, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
OPEB RETIREMENT PLAN
SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY AND RELATED RATIOS

	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	$ 41,915	$ 66,165	$ 58,976	$ 49,455	$ 58,897
Interest on total OPEB liability	20,348	63,955	63,098	48,648	40,949
Changes of benefit terms	-	-	-	(111,628)	-
Changes of assumptions and other inputs	5,420	(1,119,649)	83,701	316,264	(136,328)
Differences between expected and actual experienc	(7,320)	113,341	(9,187)	(33,749)	(25,058)
Benefit payments	(6,962)	(6,962)	(6,962)	(6,962)	(6,962)
Other changes	-	862	-	-	-
Net change in total OPEB liability	53,401	(882,288)	189,626	262,028	(68,502)
Total OPEB liability - beginning	882,270	1,764,558	1,574,932	1,312,904	1,381,406
Total OPEB liability - ending	$ 935,671	$ 882,270	$ 1,764,558	$ 1,574,932	$ 1,312,904
Covered-employee payroll	$ 2,734,668	$ 2,674,492	$ 3,315,761	$ 3,227,018	$ 3,125,441
Total OPEB liability as a percentage of covered-employee payroll	34.22%	32.99%	53.22%	48.80%	42.01%

Notes to the Schedule:

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

The City is not accumulating assets in a trust fund that meets the criteria in paragraph 4 of GASB Statement No. 75 for payment of future OPEB benefits.

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

	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability								
Service cost	$ 136,462	$ 138,120	$ 157,265	$ 152,411	$ 176,228	$ 166,657	$ 187,836	$ 247,460
Interest on total pension liability	1,601,906	1,467,051	1,461,555	1,421,834	1,341,882	1,285,083	1,187,335	1,191,635
Differences between expected and actual experience	(112,536)	1,258,186	(557,048)	(228,186)	205,776	6,648	1,061,481	(184,913)
Changes of assumptions	114,978	131,573	152,867	350,817	382,930	296,581	-	-
Benefit payments, including refunds of employee contributions	(1,029,597)	(955,017)	(1,302,023)	(890,219)	(908,355)	(940,450)	(999,152)	(1,564,498)
Net change in total pension liability	711,213	2,039,913	(87,384)	806,657	1,198,461	814,519	1,437,500	(310,316)
Total pension liability - beginning	24,153,183	22,113,270	22,200,654	21,393,997	20,195,536	19,381,017	17,943,517	18,253,833
Total pension liability - ending (a)	$ 24,864,396	$ 24,153,183	$ 22,113,270	$ 22,200,654	$ 21,393,997	$ 20,195,536	$ 19,381,017	$ 17,943,517
Plan fiduciary net position								
Contributions - employer	$ -	$ -	$ 742,000	$ 728,961	$ 633,879	$ 549,938	$ 492,882	$ 533,389
Net investment income	2,054,709	2,019,543	3,320,666	(772,110)	1,999,275	1,349,477	(280,963)	985,340
Benefit payments, including refunds of member contributions	(1,029,597)	(955,017)	(1,302,023)	(890,219)	(908,355)	(940,450)	(999,152)	(1,564,498)
Administrative expenses	(10,672)	(1,500)	(9,590)	(11,090)	(14,291)	(8,579)	(19,473)	(25,146)
Other changes	2,972	-	7,663	-	-	-	-	-
Net change in plan fiduciary net position	1,017,412	1,063,026	2,758,716	(944,458)	1,710,508	950,386	(806,706)	(70,915)
Plan fiduciary net position - beginning	19,505,746	18,442,720	15,684,004	16,628,462	14,917,954	13,967,568	14,774,274	14,845,189
Plan fiduciary net position - ending (b)	$ 20,523,158	$ 19,505,746	$ 18,442,720	$ 15,684,004	$ 16,628,462	$ 14,917,954	$ 13,967,568	$ 14,774,274
City's net pension liability - ending (a) - (b)	$ 4,341,238	$ 4,647,437	$ 3,670,550	$ 6,516,650	$ 4,765,535	$ 5,277,582	$ 5,413,449	$ 3,169,243
Plan fiduciary net position as a percentage of the total pension liability	82.54%	80.76%	83.40%	70.65%	77.72%	73.87%	72.07%	82.34%
Covered payroll	$ 2,620,144	$ 2,509,558	$ 3,010,014	$ 3,011,294	$ 3,102,707	$ 2,925,325	$ 3,048,894	$ 3,580,064
City's net pension liability as a percentage of covered payroll	165.69%	185.19%	121.94%	216.41%	153.59%	180.41%	177.55%	88.52%

Notes to the Schedule:

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

CITY OF DORAVILLE, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION

RETIREMENT PLAN

SCHEDULE OF CITY CONTRIBUTIONS

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contribution	$ 768,147	$ 548,317	$ 533,389	$ 492,882	$ 549,938	$ 633,879	$ 707,969	$ 741,995	$ 664,943	$ 852,872
Contributions in relation to the actuarially determined contribution	934,037	968,822	533,389	492,882	549,938	633,879	728,961	742,000	-	-
Contribution deficiency (excess)	$ (165,890)	$ (420,505)	$ -	$ -	$ -	$ -	$ (20,992)	$ (5)	$ 664,943	$ 852,872
Covered payroll	$ 4,388,116	$ 3,492,828	$ 3,580,064	$ 3,048,894	$ 2,925,325	$ 3,102,707	$ 3,011,294	$ 3,010,014	$ 2,509,558	$ 2,620,144
Contributions as a percentage of covered payroll	21.29%	27.74%	14.90%	16.17%	18.80%	20.43%	24.21%	24.65%	0.00%	0.00%

Notes to the Schedule:

(1) Actuarial Assumptions:

Valuation Date	January 1, 2021
Cost Method	Projected Unit Credit
Actuarial Asset Valuation Method	90% of expected actuarial value, plus 10% of actual market value; limited to 80% and 120% of market value
Assumed Rate of Return on Investments	6.75%
Projected Salary Increases	2.50% plus service based merit increases
Cost-of-living Adjustment	2.50%
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	25 years from January 1, 2013

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes other than debt services or capital projects.

Tree Bank Fund – This fund accounts for committed funds to be used for tree planting throughout the City. Funds were committed by the Mayor and City Council through the passage of a tree ordinance in prior years.

Emergency 911 Fund is used to account for receipt of "911" emergency telephone system charges collected by communication firms. Funds are restricted by state laws.

Confiscated Asset Fund – This fund is used to account for the City's share of monies that have been forfeited through the court system and are restricted for law enforcement purposes.

Hotel/Motel Tax Fund – This fund is used to account for the occupancy tax collected by the City from area hotels and motels, and distributed based upon state statute. Funds are restricted by state laws.

Rental Motor Vehicle Excise Tax Fund – This fund is used to account for the collection and expenditures of an excise tax levied on motor vehicles in the City. The proceeds of this tax are restricted by state law.

Capital Project Funds

Capital Project Fund – This fund is used to account for the acquisition and construction of major items, such as buildings, infrastructure, parks, streets, and other major capital facilities. It is also used to account for expenditures on various capital related projects.

Tax Allocation District Fund – This fund is used to account for the revenue received from DeKalb County for the Tax Allocation District increment which will be used to revitalize the old General Motors assembly property.

Component Unit (Blended)

Downtown Development Authority (DDA) – This fund is used to account for activities related to redevelopment of the various parts of the City.

CITY OF DORAVILLE, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

ASSETS	Special Revenue Funds					Capital Projects Funds		Blended Component Unit	Total Nonmajor Governmental Funds
	Tree Bank	E911	Confiscated Assets	Hotel/ Motel Tax	Rental Motor Vehicle Excise Tax	Capital Project	Tax Allocation District	Downtown Development Authority	
Cash and cash equivalents	$ 79,977	$ 849,408	$ 242,976	$ 71,144	$ 110,232	$ -	$ -	$ 352,546	$ 1,706,283
Accounts receivable	-	20,991	-	-	-	-	-	-	20,991
Due from other funds	-	-	24,693	-	-	-	-	-	24,693
Taxes receivable	-	-	-	20,076	10,414	-	145	-	30,635
Total assets	$ 79,977	$ 870,399	$ 267,669	$ 91,220	$ 120,646	$ -	$ 145	$ 352,546	$ 1,782,602
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Accounts payable	$ -	$ 385	$ 6,365	$ 15,613	$ -	$ 750	$ 145	$ 409	$ 23,667
Due to other funds	-	22,194	-	58,362	120,646	-	-	-	201,202
Total liabilities	-	22,579	6,365	73,975	120,646	750	145	409	224,869
FUND BALANCES									
Restricted for public safety	-	-	261,304	-	-	-	-	-	261,304
Restricted for tourism	-	-	-	17,245	-	-	-	-	17,245
Assigned for public safety	-	847,820	-	-	-	-	-	-	847,820
Assigned for capital projects	-	-	-	-	-	-	-	352,137	352,137
Committed for tree removal and planting	79,977	-	-	-	-	-	-	-	79,977
Unassigned (deficit)	-	-	-	-	-	(750)	-	-	(750)
Total fund balances	79,977	847,820	261,304	17,245	-	(750)	-	352,137	1,557,733
Total liabilities and fund balances	$ 79,977	$ 870,399	$ 267,669	$ 91,220	$ 120,646	$ -	$ 145	$ 352,546	$ 1,782,602

CITY OF DORAVILLE, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Special Revenue Funds					Capital Projects Funds		Blended Component Unit	
	Tree Bank	E911	Confiscated Assets	Hotel/ Motel Tax	Rental Motor Vehicle Excise Tax	Capital Project	Tax Allocation District	Downtown Development Authority	Total Nonmajor Governmental Funds
Revenues:									
Hotel/Motel occupancy taxes	$ -	$ -	$ -	$ 136,041	$ -	$ -	$ -	$ -	$ 136,041
Motor vehicle taxes	-	-	-	-	69,573	-	-	-	69,573
Other taxes	-	-	-	-	-	-	200,400	-	200,400
Licenses and permits	46,880	-	-	-	-	-	-	-	46,880
Intergovernmental	9,389	-	-	-	-	-	-	-	9,389
Charges for services	-	265,913	-	-	-	-	-	-	265,913
Fines and forfeitures	-	-	124,175	-	-	-	-	-	124,175
Miscellaneous	-	-	460	-	-	-	-	150,000	150,460
Investment earnings	4	-	-	-	-	-	-	-	4
Total revenues	56,273	265,913	124,635	136,041	69,573	-	200,400	150,000	1,002,835
Expenditures:									
Current:									
Public safety	-	558,176	322,940	-	-	-	-	-	881,116
Tourism and economic development	8,650	-	-	36,849	-	-	200,400	5,248	251,147
Total expenditures	8,650	558,176	322,940	36,849	-	-	200,400	5,248	1,132,263
Excess (deficiency) of revenues over expenditures	47,623	(292,263)	(198,305)	99,192	69,573	-	-	144,752	(129,428)
Other financing sources (uses):									
Transfers in	-	308,630	-	-	-	-	-	-	308,630
Transfers out	-	-	-	(81,625)	(69,573)	-	-	-	(151,198)
Proceeds from the sale of capital assets	-	-	111,000	-	-	-	-	-	111,000
Total other financing sources (uses)	-	308,630	111,000	(81,625)	(69,573)	-	-	-	268,432
Net change in fund balances	47,623	16,367	(87,305)	17,567	-	-	-	144,752	139,004
Fund balances (deficit), beginning of fiscal year	32,354	831,453	348,609	(322)	-	(750)	-	207,385	1,418,729
Fund balances (deficit), end of fiscal year	$ 79,977	$ 847,820	$ 261,304	$ 17,245	$ -	$ (750)	$ -	$ 352,137	$ 1,557,733

CITY OF DORAVILLE, GEORGIA
TREE BANK FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Licenses and permits	$ 25,000	$ 25,000	$ 46,880	$ 21,880
Intergovernmental	-	-	9,389	9,389
Investment earnings	-	-	4	4
Total revenues	25,000	25,000	56,273	31,273
Expenditures:				
Current:				
Tourism and economic development	25,000	25,000	8,650	16,350
Total expenditures	25,000	25,000	8,650	16,350
Net changes in fund balances	-	-	47,623	47,623
Fund balances, beginning of fiscal year	32,354	32,354	32,354	-
Fund balances, end of fiscal year	$ 32,354	$ 32,354	$ 79,977	$ 47,623

CITY OF DORAVILLE, GEORGIA
EMERGENCY 911 FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	$ 65,000	$ 65,000	$ 265,913	$ 200,913
Total revenues	65,000	65,000	265,913	200,913
Expenditures:				
Current:				
Public safety	601,572	601,572	558,176	43,396
Total expenditures	601,572	601,572	558,176	43,396
Deficiency of revenues over expenditures	(536,572)	(536,572)	(292,263)	244,309
Other financing sources:				
Transfers in	536,572	536,572	308,630	(227,942)
Total other financing sources	536,572	536,572	308,630	(227,942)
Net changes in fund balances	-	-	16,367	16,367
Fund balances, beginning of fiscal year	831,453	831,453	831,453	-
Fund balances, end of fiscal year	$ 831,453	$ 831,453	$ 847,820	$ 16,367

CITY OF DORAVILLE, GEORGIA
CONFISCATED ASSETS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Fines and forfeitures	$ 200,000	$ 200,000	$ 124,175	$ (75,825)
Miscellaneous	-	-	460	460
Total revenues	200,000	200,000	124,635	(75,365)
Expenditures:				
Current - public safety	200,000	200,000	322,940	(122,940)
Total expenditures	200,000	200,000	322,940	(122,940)
Deficiency of revenues over expenditures	-	-	(198,305)	(198,305)
Other financing sources:				
Proceeds from sale of capital assets	-	-	111,000	111,000
Total other financing sources	-	-	111,000	111,000
Net changes in fund balances	-	-	(87,305)	(87,305)
Fund balances, beginning of fiscal year	348,609	348,609	348,609	-
Fund balances, end of fiscal year	$ 348,609	$ 348,609	$ 261,304	$ (87,305)

CITY OF DORAVILLE, GEORGIA
HOTEL/MOTEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Hotel/Motel occupancy taxes	$ 40,000	$ 40,000	$ 136,041	$ 96,041
Total revenues	40,000	40,000	136,041	96,041
Expenditures:				
Current:				
Tourism and economic development	20,000	20,000	36,849	(16,849)
Total expenditures	20,000	20,000	36,849	(16,849)
Excess of revenues over expenditures	20,000	20,000	99,192	79,192
Other financing uses:				
Transfers out	(20,000)	(20,000)	(81,625)	(61,625)
Total other financing uses	(20,000)	(20,000)	(81,625)	(61,625)
Net changes in fund balances	-	-	17,567	17,567
Fund balances (deficit), beginning of fiscal year	(322)	(322)	(322)	-
Fund balances (deficit), end of fiscal year	$ (322)	$ (322)	$ 17,245	$ 17,567

CITY OF DORAVILLE, GEORGIA
RENTAL MOTOR VEHICLE EXCISE TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Motor vehicle taxes	$ 15,000	$ 15,000	$ 69,573	$ 54,573
Total revenues	15,000	15,000	69,573	54,573
Other financing uses				
Transfers out	(15,000)	(15,000)	(69,573)	(54,573)
Total other financing uses	(15,000)	(15,000)	(69,573)	(54,573)
Net changes in fund balances	-	-	-	-
Fund balances, beginning of fiscal year	-	-	-	-
Fund balances, end of fiscal year	$ -	$ -	$ -	$ -

CITY OF DORAVILLE, GEORGIA
HOST FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Investment earnings	$ -	$ -	$ 27	$ 27
Total revenues	-	-	27	27
Expenditures:				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	54	(54)
Total expenditures	-	-	54	(54)
Net changes in fund balances	-	-	(27)	(27)
Fund balances, beginning of fiscal year	52,212	52,212	52,212	-
Fund balances, end of fiscal year	$ 52,212	$ 52,212	$ 52,185	$ (27)

CITY OF DORAVILLE, GEORGIA
CAPITAL PROJECT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget			Variance With
	Original	Final	Actual	Final Budget
Expenditures:				
Capital outlay	$ -	$ -	$ -	$ -
Total expenditures	-	-	-	-
Net changes in fund balances	-	-	-	-
Fund balances (deficit), beginning of fiscal year	(750)	(750)	(750)	-
Fund balances (deficit), end of fiscal year	$ (750)	$ (750)	$ (750)	$ -

CITY OF DORAVILLE, GEORGIA

SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX FOR THE YEAR ENDED JUNE 30, 2022

Project	Original and Current Estimated Cost	Prior Year	Current Year	Total	Percentage of Completion
SPLOST - 2017 SERIES					
Multimodal transportation consisting of, road improvements, sidewalks and bikeways projects	$ 7,076,054	$ 1,556,459	$ 1,560,707	$ 3,117,166	44%
Public safety and related capital equipment projects	960,000	287,422	-	287,422	30%
General repair and capital outlay projects	1,463,500	606,083	68,083	674,166	46%
	$ 9,499,554	$ 2,449,964	$ 1,628,790	$ 4,078,754	