Comprehensive Annual Financial Report

For Fiscal Year Ended September 30, 2013

CITY OF JOHNS CREEK
GEORGIA

CITY OF JOHNS CREEK, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2013

Prepared by:
Monte Vavra
Finance Director

Submitted by:
John Kachmar
City Manager

INTRODUCTORY SECTION

CITY OF JOHNS CREEK, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2013

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March 14, 2014

Honorable Michael Bodker, Mayor,
Members of the City Council,
and Citizens of Johns Creek, Georgia

Ladies and Gentlemen:

The Comprehensive Annual Financial Report (CAFR) for the City of Johns Creek, Georgia, for the fiscal year ended September 30, 2013, is submitted herewith. Georgia state law and local ordinances require that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements.

This report was prepared by the City's Finance Department. Responsibility for both the accuracy of the presented data and the completeness and fairness of presentation, including all disclosures rests with the City. We believe the report, as presented, is accurate in all material aspects. We also believe it is presented in a manner designed to set forth the financial position and results of operations of the City as measured by the financial activity of its various funds. Finally, we believe that all disclosures necessary to enable the reader to gain maximum understanding of the City's financial affairs have been included.

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

Mauldin and Jenkins, CPAs, have issued an unmodified ("clean") opinion on the City of Johns Creek's financial statements for the fiscal year ended September 30, 2013. The independent auditor's report is located at the front of the financial section of this report.

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

Profile of the Government

Johns Creek was incorporated on December 01, 2006, becoming Georgia's 10th largest City. Located in northern Fulton County, the City of Johns Creek is made up of the four original farming communities of Warsaw, Shakerag, Newton, and Ocee with the Chattahoochee River forming the City's southeast boundary. The City occupies a land area of 32 square miles and serves a population of 82,306 (based upon the U. S. Census Bureau 2012 estimate).

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

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

Deploying a non-traditional approach to government services, the City contracts with a private partner to perform most of the traditional services performed by a municipal government. Through this public/private partnership, the City provides a full range of services, including the construction and maintenance of highways, streets, and other infrastructure; land development management, and recreational and cultural activities. Sanitation services are not provided as a City service, property owners make their own arrangements with private carriers. Water and sewer services are delivered to residential and commercial properties by Fulton County, via intergovernmental agreements. The City of Johns Creek Police Department began service the end of April 2008 and the Fire Department began service early October 2008, prior to that the Public safety functions of Police and Fire were provided by Fulton County via an intergovernmental agreement.

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

Local Economy

The City is home to some 2,560 businesses. Large employers include the State Farm Insurance's Operation Center, MACY's System & Technology, and ALCON Inc. Other major employers include Federated Systems Group, the Fulton County Board of Education, and Emory Johns Creek Hospital. By and large, however, Johns Creek is largely a bedroom community with 80 percent of its land devoted to residential uses. The current economic situation has had an effect on the revenue base. Property tax collections increased over the previous fiscal year by 2.8%. Sales tax collections are flat when compared to previous fiscal years. The tax digest has decreased by approximately 1.6% from the previous year's digest. Building permit revenue and business occupation license revenue both increased over the previous fiscal year.

Johns Creek has experienced explosive population growth over the past two decades. Between 1990 and 2000, the number of people living in the area that is now the City grew by 232 percent. The 2012 census estimate puts the City's population at 82,306 and that number is projected to grow to more than 94,300 by 2030, a 15 percent increase. Over 37 percent of the population was between 35 and 55 years old in 2010, while another 37 percent were age 19 and younger. City residents are highly educated, with 44 percent holding bachelor's degrees and 22 percent master's degrees – both more than twice the rate for Metro Atlanta overall.

Median household income in 2007 was $150,592 with an average household income of $204,404. In 2011, the median income was estimated to be $110,648 and average household income $124,707. The median home price for 2011 was $340,300.

The major roadways serving the City are Georgia 400 to the west and Interstate 85 to the east. Several arterial roadways including State Road 141 and State Road 120 bisect the City itself and provide access to those freeways. Limited bus service is provided through the Georgia Regional Transportation Authority.

Long-term Financial Planning

As detailed within the following financial statements, the City's policy is to maintain a minimum unassigned General Fund balance equal to 25% of operating expenditures and outgoing transfers. Excess fund balances over reserve requirements will be used in subsequent periods for pay-as-you-go capital projects and one-time non-recurring expenditures. The reserve requirements were fulfilled at the end of the fiscal year.

As part of the financial strategic plan, the government is committed to a consistent millage rate for property taxes, from which services can be provided. As outlined within the legislation creating the government, the City's operating millage rate cap of 4.731 mills is statutorily set and cannot be changed without a referendum. The City Council approved a millage rate of 4.614 mills. A comprehensive framework of financial policies was adopted shortly after the City's incorporation, providing governance to financial matters.

The City had maintained sufficient cash reserves to operate the fiscal year without issuing a tax anticipation note. The City also purchased various equipment and vehicles for its public safety departments and financed these through a master lease agreement. These instruments are being utilized during the government's start-up phases and are planned to be leveraged over the next several fiscal years to provide a solid financial platform for operations.

The City is expected to continue developing as an economic hub and preferred location for business and residential investment once the economy recovers. The City has seen development picking up during the past year. The City issued 270 permits for new single family structure construction during the fiscal year. The City anticipates that new construction and growth will remain sporadic at this level for the upcoming three to five years.

Relevant Financial Policies

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

Major Initiatives

Police and Fire

The Fire Department is dedicated to continued training in as fire, EMS, technical rescue, water rescue, HAZ MAT and special operations to maintain a high level of effectiveness. The fire department has added a second rescue boat due to increased incident activity on the Chattahoochee River. Additionally, two transport capable rescue units (QRV's) were refurbished and returned to service for EMS response and transport, if needed. The department participated in the third Community Safety Day in October. The department places a high priority in public education and conducts classes at local elementary schools, the senior center and businesses within the City. These classes are designed to educate the community in fire and injury prevention as well as CPR certification. Additionally, the department is committed to conducting fire and safety inspections for all business and public buildings within the city.

The Police Department received re-certification from CALEA and the State of Georgia. The department also continued the Citizen Police Academy giving residents an in-depth look at the operations and policies of the JCPD. Furthermore, the Department conducted women's/children's self-defense course and participated with the municipal court's diversion programs. The department established the CAPS program utilizing volunteers for vacation home checks, traffic control during special events, and other non-police related activities.

Municipal Court

Municipal Court is in session two days a week. Municipal Court disposed of 9,426 citations in FY2013. Municipal Court has continued to provide the youth intervention program (STOP) to address under twenty-one driving habits. STOP had over 720 students mandated to the class by the Johns Creek Municipal Court and other surrounding Municipal courts (Alpharetta, Doraville, Duluth, Milton, Norcross, Roswell, and Sandy Springs). The Chief Judge of the Municipal Court and the Police Department continue to work together presenting several defensive driving classes and alcohol/drug awareness modules to the local high school students. Programs such as STOP, MIP, Drive Smart and Ghost Out were presented to the local high schools in 2013.

Public Works

Public works repaved approximately 7.2 miles of streets, replaced/constructed 124,595 square feet of sidewalk, replaced approximately 325 linear feet of curb & gutter, mowed 730 miles of right-of-way, and repaired 260 potholes. Two new traffic signal locations were built during the year, along with completing the phase 3 design of the intelligent traffic system.

Recreation and Parks

The recreation and parks department constructed two pavilion/shade structures as well as three new grandstand covered bleachers at Ocee Park. The Shakerag Park Phase II Nature trail commenced construction on two miles of additional trails. At Newtown Park a new scoreboard was installed, two large contemporary playgrounds were constructed and all basketball and tennis courts were resurfaced and painted.

Other Initiatives

The City continues to use CDBG funds primarily to meet the HUD Livable Community Initiative primarily serving our senior citizens. In 2013, CDBG funds were used to pay down the advance from the general fund for the rehabilitation of the old Newtown School House. The final payment allowed the City to pay off the balance one year earlier than anticipated in the original 5-year plan. The renovated building named Park Place at the Newtown School, enjoyed its second year of successful operations.

Additionally, the City was able to dedicate funds under the HUD allowable public service line item to both North Fulton Community Charities and the Drake House. Both agencies serve low to moderate income residents of Johns Creek

The City made the final payment for the intelligent traffic system expansion allowed under the second amendment to the Department of Energy EECBG grant. That grant was accepted for closeout in 2013 and is currently in process.

Awards and Acknowledgments

We are pleased to present the City's Comprehensive Annual Financial Report (CAFR), and submit the same to the Government Finance Officers Association (GFOA) for consideration in the Certificate of Achievement for Excellence in Financial Reporting program. We believe that our CAFR meets the program's requirements. The City has received the Certificate of achievement for the five previous years.

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

Respectfully submitted,

Monte L. Vavra
Finance Director

OFFICIALS

Mayor and City Council

Michael Bodker

Mayor

City Council

Lenny Zaprowski	Brad Raffensperger
Cori Davenport	Ivan Figueroa
Kelly Stewart	

Administration

John Kachmar

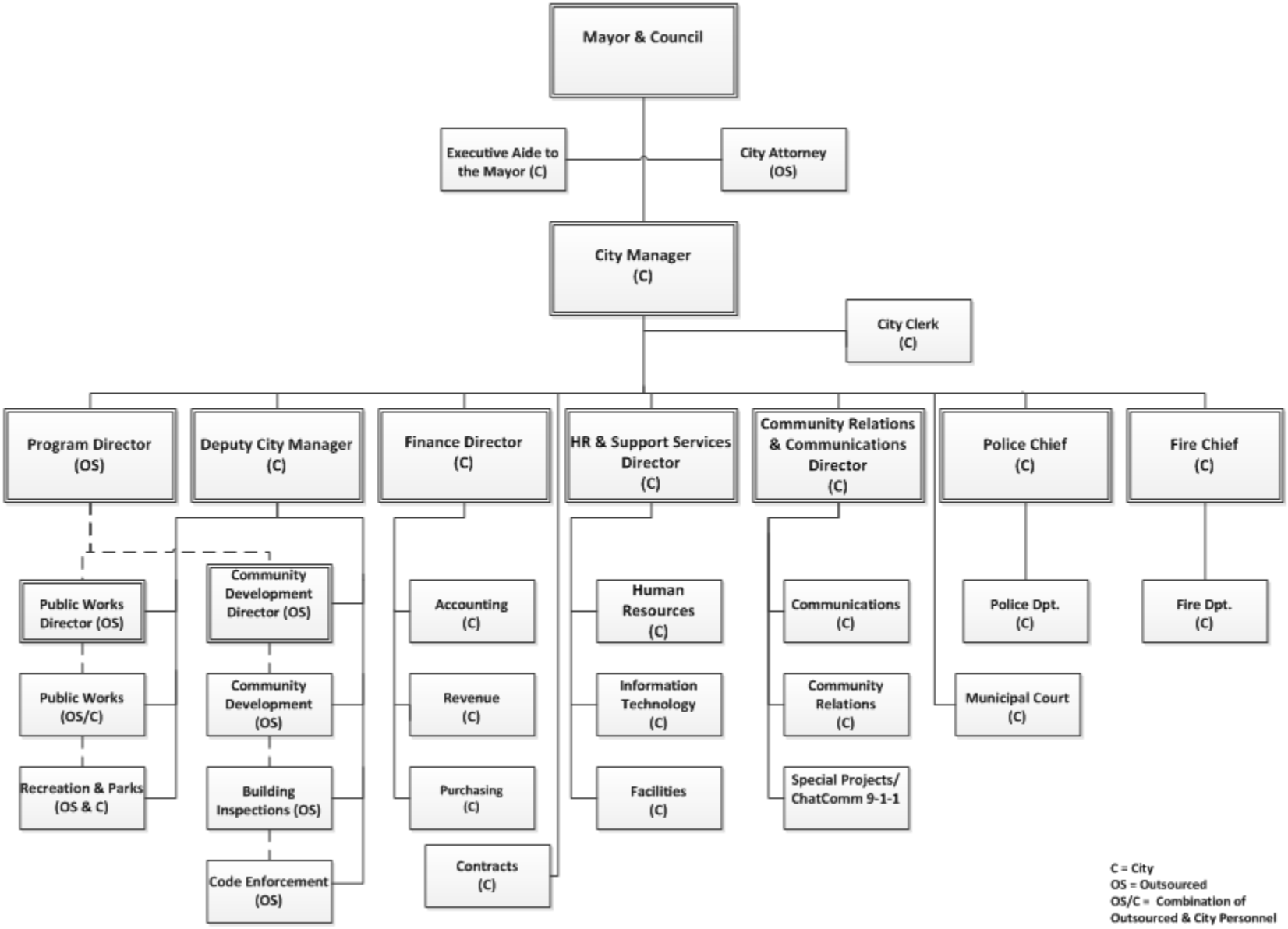
City Manager

Harold Boehm	Deputy City Manager
Ed Densmore	Police Chief
Mary Ann Haskins	Human Resource Director
Grant Hickey	Community Relations & Communications Director
Jeff Hogan	Fire Chief
Joan Jones	City Clerk
Bill Riley	City Attorney
Monte Vavra	Finance Director

CH2M Hill Officials

Wayne Wright	Program Director
Tom Black	Director of Public Works
Mike Williams	Director of Community Development

City of Johns Creek Organizational Chart



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

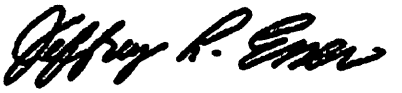
Presented to

City of Johns Creek

Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2012



Executive Director/CEO

FINANCIAL SECTION

MAULDIN & JENKINS
CERTIFIED PUBLIC ACCOUNTANTS, LLC

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and Members
of the City Council of the
City of Johns Creek, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the **City of Johns Creek, Georgia (the "City")**, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Johns Creek, Georgia as of September 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the City of Johns Creek, Georgia implemented Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position*, as well as Statement No. 65, *Items Previously Reported as Assets and Liabilities*, as of October 1, 2012. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and budgetary comparison information on pages 4 through 11 and 37 and 38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Johns Creek, Georgia's basic financial statements. The combining and individual fund statements and schedules as well as the introductory and statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Other Information (continued)

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 14, 2014 on our consideration of the City of Johns Creek, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Atlanta, Georgia
March 14, 2014

As management of the City of Johns Creek (City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2013. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

Financial Highlights

- The assets of the City exceeded its liabilities at the close of the fiscal period by $172,451,988, total net position. Of this amount $47,116,522, unrestricted net position, is available to meet the ongoing obligations of the government.
- The City's increase in net position was $5,157,582 during the fiscal period; primarily due to investment in the infrastructure along with managing expenses and spending less than budgeted.
- As of the close of the current fiscal period, the City's governmental funds reported combined ending fund balances of $45,861,538.
- As of September 30, 2013 the balance of notes payable outstanding is $2,603,998. In addition, when the City started the fire department it assumed a fire station from Fulton County along with the obligation to pay the outstanding certificates of participation debt which is $1,172,804 at September 30, 2013 The City did not have the need to issue a tax anticipation note during the fiscal year.

Overview of the Financial Statements

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

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

The statement of net position presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the fiscal period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements report functions of the City that are principally supported by taxes (governmental activities). The governmental activities of the City include general government, judicial, public safety, public works, culture and recreation, community development, and interest on long-term debt.

The government-wide financial statements can be found on pages 12 and 13 of this report.

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains a general fund, a capital projects fund, and six nonmajor governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general and capital project funds, both of which are considered to be major funds. Data from the other six governmental funds is combined into a single, aggregated presentation. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. The City uses an Agency Fund for the collection and remittance of cash appearance bond related activity for municipal court.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 18 through 36 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information such as the budgetary comparison schedule for the general fund, which can be found on pages 37 and 38 of this report.

The combining statements and schedules, referred to earlier, are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 39 through 48 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by $172,451,988.

The following table provides a summary of the City's governmental net position for the fiscal year 2012 and 2013:

City of Johns Creek Net Position

	Governmental Activities	
	2013	2012
Assets		
Current assets	$ 53,397,502	$ 47,898,026
Capital assets, net of accumulated depreciation	128,162,055	127,289,873
Total assets	181,559,557	175,187,899
Liabilities		
Current liabilities	4,127,778	3,193,861
Long-term liabilities	4,979,791	4,699,632
Total liabilities	9,107,569	7,893,493
Net position		
Net investment in capital assets	125,050,777	123,600,396
Restricted for capital projects	52,800	52,800
Restricted for law enforcement	196,968	160,916
Restricted for public safety facilities	34,488	24,175
Restricted for community development	433	-
Unrestricted	47,116,522	43,456,119
Total net position	$ 172,451,988	$ 167,294,406

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

A portion of the City's net position ($52,800) represents resources that are restricted for use on capital projects. An additional portion of the City's net position ($196,968) represents resources that are restricted for use in law enforcement activities. An additional portion of the City's net position ($34,488) represents resources that are restricted for use in public safety facilities and ($433) for community development. The remaining portion of the City's net position represents positive unrestricted net position of $47,116,522 that is available to meet the ongoing obligations of the government.

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

Changes in Net Position. Governmental activities increased the City's net position by $5,157,582 in fiscal year 2013. The following table indicates the changes in net position for governmental activities in fiscal year 2012 and 2013:

	Governmental Activities	
	2013	2012
Revenues		
Program Revenues:		
Charges for services	$ 5,132,579	$ 5,039,624
Operating grants and contributions	40,058	15,750
Capital grants and contributions	3,858,776	13,179,713
General Revenues:		
Property taxes	17,215,159	16,743,082
Sales and use taxes	17,061,276	17,046,077
Hotel/Motel taxes	397,450	357,537
Franchise taxes	4,283,380	4,359,944
Business taxes	5,770,239	5,646,233
Unrestricted investment earnings	50,380	43,451
Miscellaneous revenues	201,113	138,697
Gain on sale of capital assets	4,520	5,600
Total revenues	54,014,930	62,575,708
Expenses		
General government	9,315,391	8,401,404
Judicial	581,038	616,764
Public safety	24,420,784	19,772,277
Public works	9,361,326	8,521,056
Culture and recreation	2,239,239	2,048,933
Community development	2,762,171	3,039,827
Interest on long-term debt	177,399	176,884
Total expenses	48,857,348	42,577,145
Change in net position	5,157,582	19,998,563
Net position, beginning of year	167,294,406	147,295,843
Net position, end of year	$ 172,451,988	$ 167,294,406

Governmental activities. Governmental activities increased the City's net position by $5.2 million in fiscal year 2013. Key elements of this increase are as follows:

Total revenues were $54 million, down 13.6% from the prior year. The major factor in the large decrease was the recognition of $11.9 million of donated right of way from the Georgia Department of Transportation in the previous fiscal year. Factoring out the previous year's one time revenue actually results in increased revenues of 6.5% Property taxes reflect a reassessment of property values by Fulton County in 2013. Property tax revenue increased by $472 thousand despite a decrease in the current valuations. Sales tax revenue increased .09% from the previous year, basically flat. Business tax revenues increased by 2.2%. Franchise fees decreased by 1.75% from the previous year, this is attributed to the weather, the economy and fuel surcharges paid by electric providers.

Expenses increased by $6.28 million over the previous fiscal year. Public safety, the City's largest department, increased approximately $4.6 million, public works increased approximately $840 thousand, general government increased $914 thousand, and community development decreased by approximately $278 thousand from the previous year. The other department's increases/decreases were minimal when compared to the previous years. The departments are conscious of the economic situation and have spent only where they felt it was essential to continue offering a high quality level of service.

Financial Analysis of the Government's Funds

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

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balance of $45,861,538. The general fund's fund balance increased by $6.3 million from the previous fiscal year which is attributed to revenue growth. Property tax receipts and business taxes had increased over the previous year. A large component of the City's governmental funds combined ending fund balance is approximately $4.0 million reported in the capital projects fund.

General Fund.

The general fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance was $39.6 million, while total fund balance was $41.6 million. As a measure of the liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 104.7% of total general fund expenditures while total fund balance represents 109.9% of total expenditures. Total general fund change in fund balance was $6,285,739. The major reason for the increase of fund balance was the departments spending wisely and purchasing only needed goods and services along with an increase in property and business tax revenues.

***Capital Projects Fund*.**

The capital projects fund decreased fund balance by $892,200 during fiscal year 2013. The fund recognizes a transfer from general fund for projects that are still in progress each year. During the current year some of the projects that were budgeted in previous years have been expended.

Key General Fund Budgetary Highlights

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

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

During the year budget realignments in appropriations were made between the original and final amended budget. The following are the main components of this budget realignment:

- $553,415 supplemental appropriation to various general fund departments for FY2012 encumbrance carryovers.
- $593,817 mid-year budget increase to various departments to realign general fund revenues and expenses.

Total revenues in the General Fund exceeded final budgeted revenues by approximately $1.381 million. This positive budget variance is mostly attributable to better than anticipated property tax revenue collections and an increase in business taxes and licenses and permits.

Total expenditures in the General Fund were less than final budgeted amounts by approximately $3.776 million. This positive budget variance is mostly attributable to unspent contingencies budgeted in the police, fire, and public works departments for various items (supplies, equipment, capital outlays, etc).

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental activities as of September 30, 2013, amounts to $128,162,055 (net of accumulated depreciation). These assets primarily reflect the infrastructure assets for roadways, sidewalks, culverts and signals, and park land. Increases were attributed public works projects such as sidewalks/trails, improvements to the parks systems, and the purchase of public safety vehicles and equipment.

City of Johns Creek Capital Assets
(net of depreciation)

	Governmental Activities	
	2013	2012
Land	$ 19,005,530	$ 18,941,230
Construction in progress	2,532,576	1,764,283
Buildings	3,630,087	3,711,552
Improvements	3,642,111	1,948,064
Machinery and equipment	3,040,093	3,910,856
Infrastructure	96,311,658	97,013,888
Total	$ 128,162,055	$ 127,289,873

Additional information on the City's capital assets can be found in note 6 on page 30 of this report.

Long-term debt. At the end of the current fiscal year, the City had total debt outstanding of $2,603,998 for city hall and municipal court furniture and equipment, police and fire vehicles, and other public safety furniture and equipment. The City acquired the Shakerag Fire station from Fulton County upon the start-up of the fire department by assuming the building and the future lease payments. The outstanding balance at September 30, 2013 is $1,172,804. Additional information on the City's long-term debt can be found in note 7 on pages 31 and 32 of this report.

Economic Factors and Next Year's Budgets and Rates

All of these factors were considered in preparing the City's budget for the 2014 fiscal year.

- Sustainability of existing services – the City has deployed a philosophy of budgetary evaluation which reviews the needs of the City to the standard which realizes that services and associated costs should not be appropriated if they are not justified as long-term goals of the organization. This philosophy is solidified during the budget process, with a multi-year financial outlook that provides the conduit to evaluate government priorities, realign and diversify revenue structures, and provide the data for decision making for continued financial success.
- Current economic situation, the budget has anticipated that revenues will decrease slightly, and that sales tax revenues will remain flat. Cost of government – The government is legally mandated to levy a maximum of 4.731 millage rate through the legislation that created the City; however the City Council approved a millage rate in July of 4.614 mills. This millage rate is estimated to generate approximately $15 million in revenue.
- Stabilization of revenue, especially sales tax revenues
- Competitive wages and benefits for City employees
- Purchase of eight police patrol vehicles
- Continued improvements to infrastructure, especially focused on street and roads
- Improvements at various City Parks including playground equipment, bleachers, shade structures
- Continuation of the solid waste program

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

Requests for Information

This financial report is designed to provide a general overview of the City of Johns Creek finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Department of Finance, City of Johns Creek, 12000 Findley Road, Suite 400, Johns Creek, Georgia, 30097, or by calling (678) 512-3348.

CITY OF JOHNS CREEK, GEORGIA

STATEMENT OF NET POSITION
SEPTEMBER 30, 2013

	Primary Government	Component Unit
	Governmental Activities	Convention Visitors Bureau
ASSETS		
Cash and cash equivalents	$ 32,547,157	$ 155,132
Accounts receivable	1,187,374	-
Taxes receivable, net of allowance	16,719,484	-
Due from other governments	2,643,378	-
Due from primary government	-	22,027
Inventories	77,682	-
Prepaids	222,427	-
Capital assets:		
Nondepreciable	21,538,106	-
Depreciable, net of accumulated depreciation	106,623,949	-
Total assets	181,559,557	177,159
LIABILITIES		
Accounts payable	3,426,014	1,717
Accrued liabilities	679,737	-
Due to component unit	22,027	-
Compensated absences, due within one year	780,940	-
Compensated absences, due in more than one year	237,049	-
Claims and judgments payable, due within one year	185,000	-
Notes payable, due within one year	612,796	-
Notes payable, due in more than one year	1,991,202	-
Contracts payable, due within one year	102,880	-
Contracts payable, due in more than one year	1,069,924	-
Total liabilities	9,107,569	1,717
NET POSITION		
Net investment in capital assets	125,050,777	-
Restricted for capital projects	52,800	-
Restricted for law enforcement	196,968	-
Restricted for public safety facilities	34,488	-
Restricted for community development	433	-
Restricted for trade and tourism	-	175,442
Unrestricted	47,116,522	-
Total net position	$ 172,451,988	$ 175,442

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

CITY OF JOHNS CREEK, GEORGIA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

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: Component Unit: Convention Visitors Bureau
Primary government:						
Governmental activities:						
General government	$ 9,315,391	$ 1,111,782	$ 9,280	$ -	$ (8,194,329)	$ -
Judicial	581,038	1,294,633	-	-	713,595	-
Public safety	24,420,784	1,693,516	30,778	-	(22,696,490)	-
Public works	9,361,326	300	-	3,792,873	(5,568,153)	-
Culture and recreation	2,239,239	120,720	-	65,903	(2,052,616)	-
Community development	2,762,171	911,628	-	-	(1,850,543)	-
Interest on long-term debt	177,399	-	-	-	(177,399)	-
Total governmental activities	48,857,348	5,132,579	40,058	3,858,776	(39,825,935)	-
Total primary government	$ 48,857,348	$ 5,132,579	$ 40,058	$ 3,858,776	(39,825,935)	-
Component Unit						
Convention Visitors Bureau	$ 215,560	$ -	$ 127,740	$ -	$ -	$ (87,820)
	$ 215,560	$ -	$ 127,740	$ -	$ -	$ (87,820)
General revenues:						
Property taxes					$ 17,215,159	$ -
Sales taxes					17,061,276	-
Hotel/Motel taxes					397,450	-
Franchise taxes					4,283,380	-
Business taxes					5,770,239	-
Unrestricted investment earnings					50,380	-
Miscellaneous revenues					201,113	-
Gain on sale of capital assets					4,520	
Total general revenues					44,983,517	-
Change in net position					5,157,582	(87,820)
Net position, beginning of year					167,294,406	263,262
Net position, end of year					$ 172,451,988	$ 175,442

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

CITY OF JOHNS CREEK, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

ASSETS	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Cash and cash equivalents	$ 32,208,146	$ -	$ 339,011	$ 32,547,157
Accounts receivable	833,939	-	353,435	1,187,374
Taxes receivable, net of allowance	16,687,277	-	32,207	16,719,484
Intergovernmental receivable	10	2,642,502	866	2,643,378
Inventories	77,682	-	-	77,682
Due from other funds	9,198	5,106,886	-	5,116,084
Prepaids	222,427	-	-	222,427
Total assets	$ 50,038,679	$ 7,749,388	$ 725,519	$ 58,513,586
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 1,666,446	$ 1,294,786	$ 464,782	$ 3,426,014
Accrued liabilities	674,630	-	-	674,630
Due to other funds	5,106,886	-	9,198	5,116,084
Due to component unit	-	-	22,027	22,027
Total liabilities	7,447,962	1,294,786	496,007	9,238,755
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues - property taxes	976,594	-	-	976,594
Unavailable revenues - intergovernmental	-	2,436,699	-	2,436,699
Total deferred inflows of resources	976,594	2,436,699	-	3,413,293
FUND BALANCES				
Fund balances:				
Nonspendable:				
Prepaids	222,427	-	-	222,427
Inventories	77,682	-	-	77,682
Restricted:				
Capital projects	52,800	-	-	52,800
Law enforcement	-	-	196,968	196,968
Public safety facilities	-	-	34,488	34,488
Community development	-	-	433	433
Assigned:				
Vehicle replacement	1,622,646	-	-	1,622,646
Capital projects	-	4,017,903	-	4,017,903
Unassigned	39,638,568	-	(2,377)	39,636,191
Total fund balances	41,614,123	4,017,903	229,512	45,861,538
Total liabilities, deferred inflows of resources, and fund balances	$ 50,038,679	$ 7,749,388	$ 725,519	
Amounts reported for governmental activities in the statement of net position are different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.				128,162,055
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.				(4,984,898)
Some revenues are not available to pay current period expenditures and, therefore, are deferred in the funds.				3,413,293
Net position of governmental activities				$ 172,451,988

The accompanying notes are an integral part of these statements.

CITY OF JOHNS CREEK, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Property taxes	$ 17,265,354	$ -	$ -	$ 17,265,354
Sales taxes	17,050,963	-	10,313	17,061,276
Hotel/Motel taxes	-	-	397,450	397,450
Franchise taxes	4,283,380	-	-	4,283,380
Business taxes	5,770,239	-	-	5,770,239
Licenses and permits	1,783,358	-	-	1,783,358
Charges for services	384,723	-	1,644,160	2,028,883
Fines and forfeitures	1,272,202	-	49,772	1,321,974
Intergovernmental	30,778	1,591,215	276,954	1,898,947
Contributions	9,280	105,301	-	114,581
Interest earned	49,661	-	719	50,380
Miscellaneous	172,782	28,331	-	201,113
Total revenues	48,072,720	1,724,847	2,379,368	52,176,935
Expenditures:				
Current:				
General government	9,030,662	-	-	9,030,662
Judicial	587,530	-	-	587,530
Public safety	17,982,494	-	3,002,496	20,984,990
Public works	5,640,190	2,323,029	2,285	7,965,504
Culture and recreation	1,733,156	-	284,328	2,017,484
Community development	2,732,441	-	29,730	2,762,171
Capital outlay	-	3,092,326	-	3,092,326
Debt service:				
Principal	98,338	-	631,253	729,591
Interest	62,474	-	115,321	177,795
Total expenditures	37,867,285	5,415,355	4,065,413	47,348,053
Excess (deficiency) of revenues over (under) expenditures	10,205,435	(3,690,508)	(1,686,045)	4,828,882
Other financing sources (uses):				
Proceeds from the sale of capital assets	4,520	-	-	4,520
Proceeds from notes payable	-	-	816,916	816,916
Transfers in	147,350	2,798,308	1,273,258	4,218,916
Transfers out	(4,071,566)	-	(147,350)	(4,218,916)
Total other financing sources (uses)	(3,919,696)	2,798,308	1,942,824	821,436
Net change in fund balances	6,285,739	(892,200)	256,779	5,650,318
Fund balances (deficit), beginning of year	35,328,384	4,910,103	(27,267)	40,211,220
Fund balances, end of year	$ 41,614,123	$ 4,017,903	$ 229,512	$ 45,861,538

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

CITY OF JOHNS CREEK, GEORGIA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED SEPTEMBER 30, 2013

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds	$	5,650,318
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.		463,247
Donations of capital assets increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources.		408,935
Some long term assets, such as receivables from joint ventures, are reported as receivables on the statement of net position. Allowances for the collection of these receivables are reported on the statement of net position and increases in the allowance will increase the functional expenses.		(2,509,695)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		1,424,540
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount represents the net effect of these differences in the treatment of long-term debt.		(87,325)
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.		(192,438)
Change in net position of governmental activities	$	5,157,582

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

CITY OF JOHNS CREEK, GEORGIA

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUND
SEPTEMBER 30, 2013

	Municipal Court Fund
ASSETS	
Cash	$ 162,779
Total assets	$ 162,779
LIABILITIES	
Due to others	$ 162,779
Total liabilities	$ 162,779

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

The Johns Creek Convention Visitors Bureau (CVB) has been included as a discretely presented component unit in the accompanying financial statements. The CVB does not have the power to levy taxes or issue bonded debt. A voting majority of the governing body is appointed by City Council. The CVB receives substantially all of its funding from the hotel / motel occupancy taxes assessed by the City. Financial information with regard to the CVB can be obtained from the administrative offices at 12000 Findley Road, Suite 400, Johns Creek, Georgia 30097. Separate financial statements for the CVB are not prepared.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. The statement of net position includes non-current assets and non-current liabilities. In addition, the government-wide statement of activities reflects depreciation expense on the City's capital assets. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Agency funds have no measurement focus; however, they use the accrual basis of accounting to recognize assets and liabilities. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

The City reports the following major governmental funds:

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

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

Additionally, the City reports the following fund types:

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

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

The **agency fund** is used to account for the collection and disbursement of monies by the City's Municipal Court on behalf of other individuals or entities.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Encumbrances

The City employed encumbrance accounting during the year. Encumbrances, if existing at the end of the fiscal year, are recorded and appropriations lapse at year end. Open encumbrances would then be a commitment or an assignment of fund balance since the obligations would be honored in subsequent years. Encumbrances do not constitute expenditures or liabilities. There were no encumbrances outstanding at September 30, 2013, and none were recorded.

E. Budgets

Formal budgetary accounting is employed as a management control device for the general fund, special revenue funds, and capital projects funds of the City. The governmental fund budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual operating budgets are adopted each fiscal year through passage of an annual budget ordinance and amended as required for the general fund, special revenue funds, and debt service fund. Project-length budgets are adopted for the capital projects funds. During the fiscal year ended September 30, 2013, the original budget was amended through supplemental appropriations. These changes are reflected in the budgetary comparison schedules.

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

F. Cash and Investments

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

G. Receivables

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Inventories

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

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond September 30, 2013, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure / expense in the fiscal year in which services are consumed. Prepaid items reported in the governmental funds are equally offset by nonspendable fund balance which indicates that they do not constitute “available, spendable resources.”

J. Capital Assets

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

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

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

Buildings	40 years
Improvements	10-40 years
Machinery and equipment	7 years
Infrastructure	50-75 years

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Deferred Inflows of Resources

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

In addition to liabilities, the statement of revenues, expenditures and changes in fund balance will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types of items, both of which arise only under a modified accrual basis of accounting, that qualify for reporting in this category. Accordingly, the items, *unavailable revenue – property taxes* and *unavailable revenue – intergovernmental* are only reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from both property taxes and grants and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available.

L. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

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

M. Compensated Absences

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Fund Equity and Net Position

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

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

Fund balances are classified as follows:

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

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

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

Assigned – Fund balances are reported as assigned when amounts are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. Pursuant to the fund balance policy adopted by a resolution of the City Council, the Finance Director has been delegated the authority to assign funds for particular purposes.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Fund Balance and Net Position (Continued)

Fund balances are classified as follows (continued):

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

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

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

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

O. Use of Estimates

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

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

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

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that "long-term liabilities are not due and payable in the current period and therefore are not reported in the funds." The details of this $4,984,898 difference are as follows:

Notes payable	$ (2,603,998)
Contracts payable	(1,172,804)
Claims and judgments payable	(185,000)
Accrued interest payable	(5,107)
Compensated absences	(1,017,989)
Net adjustment to reduce *fund balance - total governmental funds* to arrive at *net position - governmental activities*	$ (4,984,898)

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net change in fund balances – total governmental funds and change in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this $463,247 difference are as follows:

Capital outlay	$ 4,491,541
Depreciation expense	(4,028,294)
Net adjustment to increase *net change in fund balances - total governmental funds* to arrive at *change in net position - governmental activities*	$ 463,247

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

Another element of the reconciliation states that "the issuance of long-term debt (e.g., bonds, leases) 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." The details of this $87,325 difference are as follows:

Principal repayments of long-term debt	$ 729,591
Proceeds from notes payable	(816,916)
Net adjustment to decrease *net change in fund balances - total governmental funds* to arrive at *change in net position - governmental activities*	$ (87,325)

Another element of the reconciliation states that "some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The details of this $192,438 difference are as follows:

Claims and judgments payable	$ (185,000)
Accrued interest payable	396
Compensated absences	(7,834)
Net adjustment to decrease *net change in fund balances - total governmental funds* to arrive at *change in net position - governmental activities*	$ (192,438)

NOTE 3. LEGAL COMPLIANCE - BUDGETS

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

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

NOTE 4. DEPOSITS

Total deposits as of September 30, 2013 are summarized as follows:

Statement of Net Position:		
Cash and cash equivalents - primary government	$	32,547,157
Cash and cash equivalents - component unit		155,132
Statement of Fiduciary Assets and Liabilities:		
Cash - agency fund		162,779
	$	32,865,068
Cash deposited with financial institutions	$	6,367,936
Local government investment pool - Georgia Fund 1		26,497,132
	$	32,865,068

Custodial Credit Risk – Deposits: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes and City policy require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of September 30, 2013, the City had $3,056,393 of deposits at a financial institution that were uninsured and uncollateralized. On October 4, 2013, the financial institution pledged an additional security in the amount of $4,739,603 to secure the City's deposits.

The local government investment pool, "Georgia Fund 1," created by OCGA 36-83-8, is a stable net asset value investment pool, which follows Standard and Poor's criteria for AAAf rated money market funds and is regulated by the Office of the State Treasurer of the State of Georgia. However, Georgia Fund 1 operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal ($1 per share value). Net asset value is calculated weekly to ensure stability. As of September 30, 2013, the weighted-average maturity of the pool was 56 days. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on $1 per share. As of September 30, 2013, the City considers amounts held in Georgia Fund 1 as cash equivalents for financial statement presentation.

NOTE 5. RECEIVABLES

Property taxes are levied on property values assessed as of January 1, which is also the lien date. The City contracts with Fulton County to bill and collect City of Johns Creek property taxes. The taxes were levied on July 22 based on the assessed value of property as listed on the previous January 1 and were due on October 15. Property taxes are recorded as receivables and deferred inflows of resources when levied. Revenues are recognized in governmental funds when available.

Receivables at September 30, 2013, for the City's individual major funds and aggregate nonmajor funds, including any applicable allowances for uncollectible accounts are as follows:

	General	Capital Projects	Nonmajor Governmental	Total
Receivables:				
Taxes	$ 16,738,677	$ -	$ 32,207	$ 16,770,884
Accounts	833,939	-	353,435	1,187,374
Intergovernmental	10	2,642,502	3,894,962	6,537,474
Total receivables	17,572,626	2,642,502	4,280,604	24,495,732
Less allowance for uncollectible	51,400	-	3,894,096	3,945,496
Net total receivable	$ 17,521,226	$ 2,642,502	$ 386,508	$ 20,550,236

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NOTE 6. CAPITAL ASSETS

Capital asset activity for the City for the year ended September 30, 2013 is as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Nondepreciable capital assets					
Land	$ 18,941,230	$ 64,300	$ -	$ -	$ 19,005,530
Construction in progress	1,764,283	1,071,316	-	(303,023)	2,532,576
Total	20,705,513	1,135,616	-	(303,023)	21,538,106
Depreciable capital assets					
Buildings	4,147,939	31,092	-	-	4,179,031
Improvements	2,758,527	1,898,851	-	35,738	4,693,116
Machinery and equipment	10,163,892	558,058	(5,641)	111,042	10,827,351
Infrastructure	109,557,855	1,276,859	-	156,243	110,990,957
Total	126,628,213	3,764,860	(5,641)	303,023	130,690,455
Less accumulated depreciation:					
Buildings	(436,387)	(112,557)	-	-	(548,944)
Improvements	(810,463)	(240,542)	-	-	(1,051,005)
Machinery and equipment	(6,253,036)	(1,539,863)	5,641	-	(7,787,258)
Infrastructure	(12,543,967)	(2,135,332)	-	-	(14,679,299)
Total	(20,043,853)	(4,028,294)	5,641	-	(24,066,506)
Total capital assets being depreciated, net	106,584,360	(263,434)	-	303,023	106,623,949
Governmental activities capital assets, net	$ 127,289,873	$ 872,182	$ -	$ -	$ 128,162,055

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

Governmental activities:	
General government	$ 134,544
Public safety	1,388,355
Public works	2,283,640
Culture and recreation	221,755
Total depreciation expense - governmental activities	$ 4,028,294

NOTE 7. LONG-TERM DEBT

Notes Payable

The City has entered into notes payable agreements through financial institutions for the purchase of vehicles and equipment for the police and fire departments. The original amount and terms for each of these notes payable are as follows:

Original Amount	Interest Rate	Maturity	Quarterly Payment
$ 103,531	1.950 %	September 2014	$ 8,904
453,224	3.075	December 2014	24,711
6,160,990	4.070	September 2018	97,790

At September 30, 2013, the outstanding balance on these notes is $1,938,474.

During the fiscal year ended September 30, 2013, the City entered into a note payable agreement with the City of Sandy Springs, Georgia for its share of equipment purchases made by the Chattahoochee River 911 Authority (ChatComm). Additional information about this entity can be found in Note 13. A monthly payment of principal and interest in the amount of $14,954 began in October 2012 and continues until the note matures on September 30, 2017. The note bears interest at 3.75%. At September 30, 2013, the outstanding balance on this note is $665,524.

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

Fiscal year ending September 30,	Principal	Interest	Total
2014	$ 612,796	$ 92,263	$ 705,059
2015	525,507	69,806	595,313
2016	521,170	49,432	570,602
2017	542,105	28,451	570,556
2018	402,420	9,739	412,159
	$ 2,603,998	$ 249,691	$ 2,853,689

Contracts Payable

During fiscal year 2009, the City entered into an agreement with Fulton County to assume the debt service for certain certificates of participation in the principal amount of $1,439,024 with payments beginning May 1, 2009 through November 1, 2019 at an interest rate of 4.90% in return for land and buildings for the fire department.

NOTE 7. LONG-TERM DEBT (CONTINUED)

Contracts Payable (Continued)

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

Fiscal year ending September 30,	Principal	Interest	Total
2014	$ 102,880	$ 57,557	$ 160,437
2015	107,812	52,413	160,225
2016	190,398	47,098	237,496
2017	225,292	37,951	263,243
2018	236,063	27,191	263,254
2019-2020	310,359	18,651	329,010
	$ 1,172,804	$ 240,861	$ 1,413,665

Changes in Long-Term Liabilities

The following is a summary of long-term debt activity for the City for its fiscal year ended September 30, 2013:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Notes Payable	$ 2,418,335	$ 816,916	$ (631,253)	$ 2,603,998	$ 612,796
Contracts Payable	1,271,142	-	(98,338)	1,172,804	102,880
Claims and Judgments Payable	-	185,000	-	185,000	185,000
Compensated Absences	1,010,155	782,764	(774,930)	1,017,989	780,940
Governmental activities Long-term liabilities	$ 4,699,632	$ 1,784,680	$ (1,504,521)	$ 4,979,791	$ 1,681,616

For governmental activities, claims and judgments payable and compensated absences are liquidated by the general fund.

NOTE 8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Due to/from other funds:

Receivable Entity	Payable Entity	Amount
General Fund	Nonmajor governmental funds	$ 9,198
Capital Projects Fund	General Fund	5,106,886
		$ 5,116,084

All interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers:

Transfers In	Transfers Out	Amount
General Fund	Nonmajor governmental funds	$ 147,350
Capital Projects Fund	General Fund	2,798,308
Nonmajor governmental funds	General Fund	1,273,258
		$ 4,218,916

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

NOTE 9. OPERATING LEASES

The lease for the City's second police precinct in the southern part of the City is under a non-cancelable operating lease. The total payments made under the lease were $28,040 for the fiscal year ended September 30, 2013. The future minimum payments under the lease are as follows:

Fiscal year ending September 30,	
2014	$ 30,844
2015	30,844
2016	30,844
Total	$ 92,532

NOTE 10. COMMITMENTS AND CONTINGENT LIABILITIES

Contractual Commitments

The City has entered a public/private contractual partnership for outsourced services and operations. Through this contract with a private company, an array of operational services is provided via outsourcing. This contract is an operating contract for which the City is continually monitoring its outsourcing needs as compared to providing services in-house. Currently, this contract is approximately $4.64 million, subject to annual negotiation and appropriation.

The City has entered into contracts for construction and various other professional services. As of September 30, 2013, the balance left to complete these contracts is approximately $3.92 million.

Litigation

The City is a defendant in certain legal actions arising in the course of City operations. As of September 30, 2013, there was an on-going case between the City and Fulton County, Georgia related to an intergovernmental agreement and public safety services provided by the County to the City several years ago. The City has accrued $185,000 in its governmental activities related to this case as it was settled and the City found liable for damages subsequent to year-end.

Grant Contingencies

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

NOTE 11. DEFINED CONTRIBUTION RETIREMENT PLAN

The City of Johns Creek's Profit Sharing Plan is a single employer defined contribution plan established and administered by the City for all full time employees. At September 30, 2013, there were 179 plan members. The City contributes 12% of eligible employees' base salary and matches 100% for each dollar of employee contributions up to 5% of the employee's salary. Employees are not required to contribute to the Plan. Employees are eligible and fully vested after six months of employment. For the fiscal year ending September 30, 2013, the City's contributions to the Plan were $2,087,999. The Plan was established by resolution of the City Council. The Plan, including contribution requirements, may also be amended by resolution of the same.

NOTE 12. FUND DEFICITS

For the fiscal year ended September 30, 2013, the City's E-911 Fund had a deficit of $2,377. This deficit will be alleviated by increased charges for services collected and future general fund appropriations as necessary.

NOTE 13. JOINT VENTURES

Under Georgia law, the City, in conjunction with other cities around the Metropolitan Atlanta Georgia area, is a member of the Atlanta Regional Commission (ARC) and is required to pay annual dues thereto, which Fulton County has paid on behalf of the City of Johns Creek. Membership in ARC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organization structure of ARC. ARC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of the ARC. Separate financial statements may be obtained from ARC, 40 Courtland Street NE, Atlanta, Georgia 30303.

In October 2008 the cities of Sandy Springs and Johns Creek created the Chattahoochee River 911 Authority (ChatComm), which was created pursuant to the provisions of the Official Code of Georgia Annotated (OCGA) Section 36-75-1, which provides for the organization of a joint public safety and judicial facility authority. ChatComm Board membership includes the City Manager from each participating city, or their designee. ChatComm was created by the two cities contributing a pre-determined capital amount necessary to equip the facility. In accordance with GASB 14: *The Financial Reporting Entity*, ChatComm was determined to be a joint venture; however, the City does not have an equity interest in the joint venture. The cities have also pledged their future E911 revenues to ChatComm to pay for the operation of the emergency 911 answering facility. Additionally, the two cities will be responsible for funding any operating deficits as well as any future capital purchases of ChatComm. For the year ended September 30, 2013, the City of Johns Creek has collected and remitted $1,644,160 of E911 revenues. Since the inception of ChatComm, the City has contributed $3,894,096 to cover the capital and operating needs in addition to the E911 revenues remitted. While the E911 Fund of the City reports a receivable for this amount, management has evaluated the ability of the City to collect the receivable and determined the need to allow for 100% of the outstanding receivable as of September 30, 2013. As of June 30, 2013, ChatComm's fiscal year end, the entity had a negative net position of ($8,700,153). Separate financial statements may be obtained from the City of Sandy Springs, who has been contracted by ChatComm to serve as the accountants, at 7840 Roswell Road, Building 500, Sandy Springs, Georgia 30350.

NOTE 14. HOTEL/MOTEL LODGING TAX

The City has levied a 7% lodging tax. The Official Code of Georgia Annotated 48-13-50 requires that all lodging taxes levied of 5% or more be expended or obligated contractually for the promotion of tourism, conventions, or trade shows. During the year ended September 30, 2013, the City received $397,450 in hotel/motel taxes. Of this amount, $283,938, or 71.4%, was used for the promotion of tourism, conventions, or trade shows.

NOTE 15. 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 the City's ordinance, for the acquisition, construction, renovation, improvement, 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 period ended September 30, 2013, the City collected $10,313 in motor vehicle excise taxes.

NOTE 16. RISK MANAGEMENT

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

REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Property taxes	$ 16,620,000	$ 16,612,417	$ 17,265,354	$ 652,937
Sales taxes	16,605,000	17,400,153	17,050,963	(349,190)
Franchise taxes	4,303,936	4,278,522	4,283,380	4,858
Business taxes	5,005,000	4,982,774	5,770,239	787,465
Licenses and permits	1,323,250	1,573,466	1,783,358	209,892
Charges for services	380,865	388,766	384,723	(4,043)
Fines and forfeitures	1,150,000	1,258,266	1,272,202	13,936
Intergovernmental	-	8,830	30,778	21,948
Contributions	-	7,400	9,280	1,880
Interest earned	45,000	46,316	49,661	3,345
Miscellaneous	1,000	135,228	172,782	37,554
Total revenues	45,434,051	46,692,138	48,072,720	1,380,582
Expenditures:				
Current:				
General government:				
City Council	237,448	241,232	185,828	55,404
City Manager	1,530,830	1,701,138	1,464,427	236,711
City Clerk	382,109	384,528	329,032	55,496
General operations	246,000	240,708	228,233	12,475
Finance	1,537,480	1,511,119	1,292,056	219,063
Legal services	650,000	650,000	469,805	180,195
Facilities and buildings	1,611,091	1,585,899	1,537,282	48,617
Human resources	2,526,360	2,611,929	2,432,294	179,635
Public information	1,121,930	1,127,339	1,091,705	35,634
Total general government	9,843,248	10,053,892	9,030,662	1,023,230
Judicial:				
Municipal court	673,020	662,451	587,530	74,921
Total judicial	673,020	662,451	587,530	74,921
Public safety:				
Police	9,058,776	9,320,993	8,724,996	595,997
Fire	9,577,310	9,610,960	9,257,498	353,462
Total public safety	18,636,086	18,931,953	17,982,494	949,459
Public works	6,663,613	6,905,725	5,640,190	1,265,535
Culture and recreation	1,725,596	1,831,771	1,733,156	98,615
Community development	2,655,786	2,986,917	2,732,441	254,476
Debt service:				
Principal	98,717	98,342	98,338	4
Interest	287,079	162,473	62,474	99,999
Total debt service	385,796	260,815	160,812	100,003
Total expenditures	40,583,145	41,633,524	37,867,285	3,766,239
Excess of revenues over expenditures	4,850,906	5,058,614	10,205,435	5,146,821

Continued

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget			Variance With
	Original	Final	Actual	Final Budget
Other financing sources (uses):				
Transfers in	100,000	105,601	147,350	41,749
Transfers out	(3,858,260)	(4,071,568)	(4,071,566)	2
Proceeds from the sale of capital assets	-	-	4,520	4,520
Total other financing sources (uses)	(3,758,260)	(3,965,967)	(3,919,696)	46,271
Net change in fund balance	1,092,646	1,092,647	6,285,739	5,193,092
Fund balance, beginning of year	35,328,384	35,328,384	35,328,384	-
Fund balance, end of year	$ 36,421,030	$ 36,421,031	$ 41,614,123	$ 5,193,092

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

Rental Motor Vehicle Excise Tax Fund – This fund is used to account for the tax collected by the City from area rental car establishments. The tax revenues in this fund are restricted by O.C.G.A 48-13-93.

Capital Project Fund

CDBG Fund – This fund is used to account for the expenditures and revenues received from the U.S. Department of Housing and Urban Development for the City's Community Development Block Grant (CDBG) project.

Debt Service Fund

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

CITY OF JOHNS CREEK, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

ASSETS	Special Revenue Funds				Capital Project Fund	Debt Service Fund	Total Nonmajor Governmental Funds
	Confiscated Assets Fund	E-911 Fund	Hotel/Motel Tax Fund	Rental Motor Vehicle Excise Tax Fund	CDBG Fund		
Cash	$ 196,968	$ 81,365	$ 25,952	$ 34,488	$ 238	$ -	$ 339,011
Taxes receivable	-	-	32,207	-	-	-	32,207
Intergovernmental receivables	-	-	-	-	866	-	866
Other receivables	-	353,435	-	-	-	-	353,435
Total assets	$ 196,968	$ 434,800	$ 58,159	$ 34,488	$ 1,104	$ -	$ 725,519
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	$ -	$ 437,177	$ 26,934	$ -	$ 671	$ -	$ 464,782
Due to other funds	-	-	9,198	-	-	-	9,198
Due to component unit	-	-	22,027	-	-	-	22,027
Total liabilities	-	437,177	58,159	-	671	-	496,007
FUND BALANCES (DEFICIT)							
Restricted:							
Law enforcement	196,968	-	-	-	-	-	196,968
Public safety facilities	-	-	-	34,488	-	-	34,488
Community development	-	-	-	-	433	-	433
Unassigned	-	(2,377)	-	-	-	-	(2,377)
Total fund balances (deficit)	196,968	(2,377)	-	34,488	433	-	229,512
Total liabilities and fund balances	$ 196,968	$ 434,800	$ 58,159	$ 34,488	$ 1,104	$ -	$ 725,519

CITY OF JOHNS CREEK, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Special Revenue Funds				Capital Project Fund		
	Confiscated Assets Fund	E-911 Fund	Hotel/Motel Tax Fund	Rental Motor Vehicle Excise Tax Fund	CDBG Fund	Debt Service Fund	Total Nonmajor Governmental Funds
REVENUES							
Taxes	$ -	$ -	$ 397,450	$ 10,313	$ -	$ -	$ 407,763
Charges for services	-	1,644,160	-	-	-	-	1,644,160
Fines and forfeitures	49,772	-	-	-	-	-	49,772
Intergovernmental revenues	-	-	-	-	276,954	-	276,954
Interest	275	240	55	45	104	-	719
Total revenues	50,047	1,644,400	397,505	10,358	277,058	-	2,379,368
EXPENDITURES							
Current:							
Public safety	13,995	2,988,501	-	-	-	-	3,002,496
Public works	-	-	-	-	2,285	-	2,285
Community development	-	-	-	-	29,730	-	29,730
Culture and recreation	-	-	283,938	-	390	-	284,328
Debt service:							
Principal	-	151,392	-	-	-	479,861	631,253
Interest	-	28,052	-	-	-	87,269	115,321
Total expenditures	13,995	3,167,945	283,938	-	32,405	567,130	4,065,413
Excess (deficiency) of revenues over (under) expenditures	36,052	(1,523,545)	113,567	10,358	244,653	(567,130)	(1,686,045)
OTHER FINANCING SOURCES (USES)							
Proceeds from notes payable	-	816,916	-	-	-	-	816,916
Transfers in	-	706,128	-	-	-	567,130	1,273,258
Transfers out	-	(240)	(113,567)	(45)	(33,498)	-	(147,350)
Total other financing sources (uses)	-	1,522,804	(113,567)	(45)	(33,498)	567,130	1,942,824
Net change in fund balances	36,052	(741)	-	10,313	211,155	-	256,779
FUND BALANCES (DEFICIT), beginning of year	160,916	(1,636)	-	24,175	(210,722)	-	(27,267)
FUND BALANCES (DEFICIT), end of year	$ 196,968	$ (2,377)	$ -	$ 34,488	$ 433	$ -	$ 229,512

CITY OF JOHNS CREEK, GEORGIA

CONFISCATED ASSETS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Cash confiscations	$ 40,000	$ 53,082	$ 49,772	$ (3,310)
Interest	400	374	275	(99)
Total revenues	40,400	53,456	50,047	(3,409)
Expenditures:				
Public safety	185,400	185,577	13,995	171,582
Excess (deficiency) of revenues over (under) expenditures	(145,000)	(132,121)	36,052	168,173
Other financing sources:				
Transfers in	145,000	132,121	-	(132,121)
Net change in fund balances	-	-	36,052	36,052
Fund balances, beginning of year	160,916	160,916	160,916	-
Fund balances, end of year	$ 160,916	$ 160,916	$ 196,968	$ -

CITY OF JOHNS CREEK, GEORGIA

E-911 FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	$ 1,472,490	$ 1,657,254	$ 1,644,160	$ (13,094)
Interest	-	-	240	240
Total revenues	1,472,490	1,657,254	1,644,400	(12,854)
Expenditures:				
Public safety	2,178,618	3,167,945	2,988,501	179,444
Debt service				
Principal	-	-	151,392	(151,392)
Interest	-	-	28,052	(28,052)
Total expenditures	2,178,618	3,167,945	3,167,945	-
Deficiency of revenues over expenditures	(706,128)	(1,510,691)	(1,523,545)	(12,854)
Other financing sources (uses):				
Proceeds from notes payable	-	816,916	816,916	-
Transfers in	706,128	706,128	706,128	-
Transfers out	-	-	(240)	(240)
Total other financing sources (uses)	706,128	1,523,044	1,522,804	(240)
Net change in fund balances	-	12,353	(741)	(13,094)
Fund deficit, beginning of year	(1,636)	(1,636)	(1,636)	-
Fund balance (deficit), end of year	$ (1,636)	$ 10,717	$ (2,377)	$ (13,094)

CITY OF JOHNS CREEK, GEORGIA

HOTEL/MOTEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	$ 350,140	$ 397,506	$ 397,450	$ (56)
Interest	-	-	55	55
Total revenues	350,140	397,506	397,505	(1)
Expenditures:				
Culture and recreation	250,140	283,939	283,938	1
Total expenditures	250,140	283,939	283,938	1
Excess of revenues over expenditures	100,000	113,567	113,567	-
Other financing uses:				
Transfers out	(100,000)	(113,567)	(113,567)	-
Total other financing uses	(100,000)	(113,567)	(113,567)	-
Net change in fund balances	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	$ -	$ -	$ -	$ -

CITY OF JOHNS CREEK, GEORGIA

RENTAL MOTOR VEHICLE EXCISE TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	$ 5,000	$ 5,000	$ 10,313	$ 5,313
Interest	-	-	45	45
Total revenues	5,000	5,000	10,358	5,358
Expenditures:				
Public safety	5,000	5,000	-	5,000
Total expenditures	5,000	5,000	-	5,000
Excess of revenues over expenditures	-	-	10,358	10,358
Other financing uses:				
Transfers out	-	-	(45)	(45)
Total other financing uses	-	-	(45)	(45)
Net change in fund balances	-	-	10,313	5,313
Fund balances, beginning of year	24,175	24,175	24,175	-
Fund balances, end of year	$ 24,175	$ 24,175	$ 34,488	$ 5,313

CITY OF JOHNS CREEK, GEORGIA

DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget			Variance With
	Original	Final	Actual	Final Budget
Expenditures:				
Debt service				
Principal	$ 479,863	$ 479,863	$ 479,861	$ 2
Interest	87,270	87,270	87,269	1
Total expenditures	567,133	567,133	567,130	3
Other financing sources:				
Transfers in	567,133	567,133	567,130	(3)
Total other financing sources	567,133	567,133	567,130	(3)
Net change in fund balances	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	$ -	$ -	$ -	$ -

AGENCY FUND

Agency funds are used to account for assets held by the City as an agent for individuals.

Municipal Court Fund – To account for the collection of cash appearance bonds by the Municipal Court.

CITY OF JOHNS CREEK, GEORGIA

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
MUNICIPAL COURT FUND				
Assets:				
Cash	$ 95,317	$ 1,851,533	$ 1,784,071	$ 162,779
Liabilities:				
Due to others	$ 95,317	$ 1,851,533	$ 1,784,071	$ 162,779

COMPONENT UNIT

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

CITY OF JOHNS CREEK, GEORGIA

BALANCE SHEET
COMPONENT UNIT - JOHNS CREEK CONVENTION VISITORS BUREAU
SEPTEMBER 30, 2013

ASSETS		
Cash	$	155,132
Due from primary government		22,027
Total assets	$	177,159
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	$	1,717
Total liabilities		1,717
FUND BALANCE		
Restricted for trade and tourism		175,442
Total liabilities and fund balance	$	177,159

CITY OF JOHNS CREEK, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
COMPONENT UNIT - JOHNS CREEK CONVENTION VISITORS BUREAU
FOR THE YEAR ENDED SEPTEMBER 30, 2013

REVENUES	
Intergovernmental	$ 127,740
Total revenues	127,740
EXPENDITURES	
Current:	
Culture and recreation	215,560
Total expenditures	215,560
Net change in fund balance	(87,820)
FUND BALANCE, beginning of year	263,262
FUND BALANCE, end of year	$ 175,442

STATISTICAL SECTION

STATISTICAL SECTION

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

Page

Financial Trends **49**

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

Revenue Capacity **51**

These schedules contain information to help the reader assess the City's most significant local revenue source, property tax.

Debt Capacity **59**

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

Demographic and Economic Information **61**

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

Operating Information **62**

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

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report. The City's first period of operation was fiscal year 2007; therefore, data prior to 2007 is not available.

CITY OF JOHNS CREEK, GEORGIA

NET POSITION BY COMPONENT
LAST SEVEN FISCAL YEARS
(accrual basis of accounting)

	2013	2012	2011	2010	2009	2008	2007
Primary government:							
Net investment in capital assets	$ 125,050,777	$ 123,600,396	$ 111,695,549	$ 111,518,588	$ 112,742,594	$ 110,650,922	$ 112,146,791
Restricted	284,689	237,891	176,572	52,800	52,800	52,800	52,800
Unrestricted	47,116,522	43,456,119	35,423,722	28,777,667	23,566,497	22,144,572	10,044,078
Total primary government net position	$ 172,451,988	$ 167,294,406	$ 147,295,843	$ 140,349,055	$ 136,361,891	$ 132,848,294	$ 122,243,669

Note: The City's operations grew during 2008, its first full year of operation. The 2007 period was only 10 months.

CITY OF JOHNS CREEK, GEORGIA

CHANGES IN NET POSITION
LAST SEVEN FISCAL YEARS
(accrual basis of accounting)

	2013	2012	2011	2010	2009	2008	2007
Expenses							
General government	$ 9,315,391	$ 8,401,404	$ 8,473,996	$ 10,006,958	$ 10,113,200	$ 10,431,889	$ 7,784,141
Judicial	581,038	616,764	549,615	421,763	419,015	373,841	189,802
Public safety	24,420,784	19,772,277	19,255,530	19,744,699	16,741,131	15,055,910	8,470,837
Public works	9,361,326	8,521,056	8,993,484	10,806,418	11,257,900	10,464,085	8,377,110
Culture and recreation	2,239,239	2,048,933	1,882,042	1,195,390	1,175,499	1,388,914	1,093,499
Community development	2,762,171	3,039,827	2,876,703	4,886,840	5,287,755	5,817,895	5,314,229
Interest on long-term debt	177,399	176,884	204,863	313,466	403,244	361,212	143,467
Total expenses	$ 48,857,348	$ 42,577,145	$ 42,236,233	$ 47,375,534	$ 45,397,744	$ 43,893,746	$ 31,373,085
Program revenues							
Charges for services:							
General government	$ 1,111,782	$ 1,200,977	$ 1,008,918	$ 783,095	$ 870,650	$ 1,093,164	$ 912,693
Judicial	1,294,633	1,126,259	1,059,290	1,176,913	1,254,994	760,372	163,612
Public safety	1,693,516	1,605,609	1,583,430	1,633,424 (3)	166,613	5,092	-
Public works	300	791	750	150	335	910	1,175
Culture and recreation	120,720	132,249	49,740	41,091	42,698	38,774	19,245
Community development	911,628	973,739	739,053	613,682	548,965	1,173,960	1,163,329
Operating grants and contributions	40,058	15,750	5,250	22,075	4,000	87,500	15,000
Capital grants and contributions	3,858,776	13,179,713 (4)	1,727,249	2,050,856	1,574,382	1,706,595	289,890
Total program revenues	$ 9,031,413	$ 18,235,087	$ 6,173,680	$ 6,321,286	$ 4,462,637	$ 4,866,367	$ 2,564,944
Net (expense) revenue	$ (39,825,935)	$ (24,342,058)	$ (36,062,553)	$ (41,054,248)	$ (40,935,107)	$ (39,027,379)	$ (28,808,141)
General Revenues and Other Changes in Net Position							
Taxes							
Property taxes	$ 17,215,159	$ 16,743,082	$ 16,708,870	$ 19,009,118	$ 19,215,657	$ 18,910,045	$ 16,806,870
Sales taxes	17,061,276	17,046,077	16,053,759	15,643,135	14,762,126 (1)	17,372,673	14,824,210
Hotel/Motel taxes	397,450	357,537	374,147	331,707	340,018	413,030	295,001
Franchise taxes	4,283,380	4,359,944	4,262,254	4,271,267	4,340,199	4,003,465	2,474,242
Business taxes	5,770,239	5,646,233	5,360,729	5,142,452	5,104,952	5,513,389	1,613,495
Unrestricted intergovernmental revenue	-	-	-	59,219	12,515	2,850,436 (2)	-
Unrestricted investment earnings	50,380	43,451	39,938	73,409	301,236	519,624	375,048
Miscellaneous revenues	201,113	138,697	209,644	511,105	372,001	49,342	15,020
Gain on sale of capital assets	4,520	5,600					
Special item - donation of infrastructure at incorporation	-	-	-	-	-	-	114,647,924
Total	$ 44,983,517	$ 44,340,621	$ 43,009,341	$ 45,041,412	$ 44,448,704	$ 49,632,004	$ 151,051,810
Change in Net Position	$ 5,157,582	$ 19,998,563	$ 6,946,788	$ 3,987,164	$ 3,513,597	$ 10,604,625	$ 122,243,669

Note: Fiscal year 2008 was the City's first full year of operations. The 2007 period was only 10 months. The City is gradually taking over the services provided to its citizens by Fulton County, which will result in increases to both revenues and expenses.

(1) Sales taxes are down due to the recent economic downturn.
(2) In 2008, the City received a one-time payment from Fulton County.
(3) FY2010 was the City's first full year of collecting revenues for E911 services.
(4) In FY2012, the City received approximately $11.7 million of donated construction and permanent easements from the Georgia Department of Transportation.

CITY OF JOHNS CREEK, GEORGIA

GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST SEVEN FISCAL YEARS
(accrual basis of accounting)

Fiscal Year	Property Taxes	Sales Taxes	Hotel/Motel Taxes	Franchise Taxes	Business Taxes	Total
2007	$ 16,806,870	$ 14,824,210	$ 295,001	$ 2,474,242	$ 1,613,495	$ 36,013,818
2008	18,910,045	17,372,673	413,030	4,003,465	5,513,389	46,212,602
2009	19,215,657	14,762,126 (1)	340,018	4,340,199	5,104,952	43,762,951
2010	19,009,118	15,643,135	331,707	4,271,267	5,142,452	44,397,679
2011	16,708,870	16,053,759	374,147	4,262,254	5,360,729	42,759,759
2012	16,743,082	17,046,077	357,537	4,359,944	5,646,233	44,152,873
2013	17,215,159	17,061,276	397,450	4,283,380	5,770,239	44,727,504

Note: Fiscal year 2008 is the City's first full year of operations. The 2007 period was only 10 months.

(1) Sales taxes decreased from 2008 to 2009 due to the economic downturn that occurred during the period

CITY OF JOHNS CREEK, GEORGIA

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST SEVEN FISCAL YEARS
(modified accrual basis of accounting)

	2013	2012	2011	2010	2009	2008	2007
General Fund							
Reserved	$ -	$ -	$ -	$ 106,557	$ 1,353,107	$ 107,532	$ 215,718
Unreserved, designated	-	-	-	6,947,880	6,781,675	7,276,239	-
Unreserved	-	-	-	17,072,485	391,498	11,087,107	6,591,987
Nonspendable - prepaids	222,427	15,447	198,932	-	-	-	-
Nonspendable - inventory	77,682	96,709	77,480	-	-	-	-
Nonspendable - advances	-	211,051	-	-	-	-	-
Restricted - capital projects	52,800	52,800	52,800	-	-	-	-
Assigned - vehicle replacement	1,622,646	1,240,000	740,000	-	-	-	-
Unassigned	39,638,568	33,712,377	27,759,825	-	-	-	-
Total general fund	$ 41,614,123	$ 35,328,384	$ 28,829,037	$ 24,126,922	$ 8,526,280	$ 18,470,878	$ 6,807,705
All Other Governmental Funds							
Reserved	$ -	$ -	$ -	$ -	$ -	$ -	$ 94,813
Unreserved, reported in:							
Special revenue funds	-	-	-	92,397	(952,258)	2,547	1,087
Capital projects funds	-	-	-	2,776,387	3,118,230	2,461,883	2,260,152
Restricted - law enforcement	196,968	160,916	123,772	-	-	-	-
Restricted - public safety facilities	34,488	24,175	-	-	-	-	-
Restricted - community development	433	-	-	-	-	-	-
Assigned - capital projects	4,017,903	4,910,103	4,072,075	-	-	-	-
Unassigned	(2,377)	(212,358)	(350,857)	-	-	-	-
Total all other governmental funds	$ 4,247,415	$ 4,882,836	$ 3,844,990	$ 2,868,784	$ 2,165,972	$ 2,464,430	$ 2,356,052

NOTE: (1) The City's operations grew during 2008, its first full year of operation. The 2007 period was only 10 months.
(2) The City implemented GASB Statement 54 in fiscal year 2011.

CITY OF JOHNS CREEK, GEORGIA

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST SEVEN FISCAL YEARS
(modified accrual basis of accounting)

	2013	2012	2011	2010	2009	2008	2007
Revenues							
Property taxes	$ 17,265,354	$ 16,767,324	$ 16,774,303	$ 31,719,433 (1)	$ 6,606,730 (1)	$ 18,294,082	$ 15,873,749
Sales taxes	17,061,276	17,046,077	15,759,593	16,046,051	14,653,376 (2)	17,372,673	14,824,210
Hotel/Motel taxes	397,450	357,537	374,147	331,707	340,018	413,030	295,001
Franchise taxes	4,283,380	4,359,944	4,262,254	4,271,267	4,340,199	4,003,465	2,474,242
Business taxes	5,770,239	5,646,233	5,360,729	5,142,452	5,104,952	5,513,390	1,613,495
Licenses and permits	1,783,358	1,934,988	1,543,769	1,374,399	1,401,509	2,217,222	1,997,800
Charges for services	2,028,883	1,949,800	1,833,433	1,619,378 (4)	201,613	100,829	98,642
Fines and forfeitures	1,321,974	1,153,197	1,079,281	1,239,276	1,281,133	754,221	163,612
Intergovernmental	1,898,947	1,299,770	1,222,002	434,069	421,879	2,967,686 (3)	237,090
Contributions	114,581	44,750	5,250	22,075	4,000	104,500	67,800
Interest earned	50,380	43,454	39,938	73,409	301,236	519,624	375,048
Miscellaneous	201,113	138,697	209,644	511,105	372,001	49,342	15,020
Total revenues	52,176,935	50,741,771	48,464,343	62,784,621	35,028,646	52,310,064	38,035,709
Expenditures							
Current:							
General government	9,030,662	8,262,785	8,376,712	10,065,108	10,013,463	10,530,632	8,212,727
Judicial	587,530	615,633	543,696	445,991	419,015	373,841	189,802
Public safety	20,984,990	19,366,721	18,651,425	19,574,394	18,878,280	20,545,115	8,470,837
Public works	7,965,504	6,954,482	7,868,085	8,702,246	9,171,814	8,390,494	6,314,112
Culture and recreation	2,017,484	1,790,767	1,729,215	1,000,855	1,002,519	1,215,934	920,615
Community development	2,762,171	3,039,827	2,876,703	4,886,840	5,287,755	5,817,895	5,314,229
Capital outlay	3,092,326	2,145,261	956,583	598,013	-	-	-
Debt service:							
Principal	729,591	857,576	1,785,837	1,871,940	1,563,358	257,119	-
Interest	177,795	177,126	227,840	313,466	374,522	361,212	143,467
Total expenditures	47,348,053	43,210,178	43,016,096	47,458,853	46,710,726	47,492,242	29,565,789
Excess (deficiency) of revenues over expenditures	4,828,882	7,531,593	5,448,247	15,325,768	(11,682,080)	4,817,822	8,469,920
Other Financing Sources (Uses)							
Issuance of long term debt	816,916	-	224,031	977,686	1,439,024	6,953,729	430,837
Sale of assets	4,520	5,600	6,043	-	-	-	263,000
Transfers in	4,218,916	4,301,228	5,330,174	5,595,094	4,391,491	2,131,172	2,507,695
Transfers out	(4,218,916)	(4,301,228)	(5,330,174)	(5,595,094)	(4,391,491)	(2,131,172)	(2,507,695)
Total other financing sources (uses)	821,436	5,600	230,074	977,686	1,439,024	6,953,729	693,837
Net change in fund balances	$ 5,650,318	$ 7,537,193	$ 5,678,321	$ 16,303,454	$ (10,243,056)	$ 11,771,551	$ 9,163,757
Debt service as a percentage of noncapital expenditures	2.1%	2.5%	4.9%	4.9%	4.5%	1.5%	0.5%

Note: Fiscal year 2008 was the City's first full year of operations. The 2007 period was only 10 months. The City is gradually taking over the services provided to its citizens by Fulton County, which will result in increases to both revenues and expenditures.

(1) The decrease in property tax revenues in 2009 and increase in 2010 is due to the 2009 taxes being billed after year-end and recognized as revenues for 2010. 2010 taxes were billed prior to year-end and also recognized as revenues in 2010.

(2) Sales taxes are down due to the recent economic downturn.

(3) In 2008, the City received a one-time payment from Fulton County.

(4) FY2010 was the City's first full year of collecting revenues for E911 services.

CITY OF JOHNS CREEK, GEORGIA

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST SEVEN FISCAL YEARS
(modified accrual basis of accounting)

Fiscal Year	Property Taxes	Sales Taxes	Hotel/Motel Taxes	Franchise Taxes	Business Taxes	Total
2007	$ 996,312	$ 9,627,122	$ 2,349,053	$ 583,129	$ 7,779,925	$ 21,335,541
2008	18,294,082	17,372,673	413,030	4,003,465	5,513,390	45,596,640
2009	6,606,730 (1)	14,653,376 (2)	340,018	4,340,199	5,104,952	31,045,272
2010	31,719,433 (1)	16,046,051	331,707	4,271,267	5,142,452	57,510,909
2011	16,774,303	15,759,593	374,147	4,262,254	5,360,729	42,531,026
2012	16,767,324	17,046,077	357,537	4,359,944	5,646,233	44,177,115
2013	17,265,354	17,061,276	397,450	4,283,380	5,770,239	44,777,699

Note: Fiscal year 2008 is the City's first full year of operations. The 2007 period was only 10 months.

(1) The decrease in property tax revenues in 2009 and increase in 2010 is due to the 2009 taxes being billed after year-end and recognized as revenues for 2010. 2010 taxes were billed prior to year-end and also recognized as revenues in 2010.

(2) Sales taxes are down due to the recent economic downturn.

CITY OF JOHNS CREEK, GEORGIA

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

Calendar Year	Real Property				Personal Property
	Residential Property	Commercial Property	Industrial Property	Other (1)	Motor Vehicles
2007	$ 3,215,735,140	$ 691,897,960	$ 30,436,270	$ 6,102,040	$ 211,448,560
2008	3,319,338,140	922,281,870	29,536,370	6,372,840	257,655,650
2009	3,288,413,670	864,697,050	22,784,200	6,412,960	267,843,670
2010	3,160,092,600	862,966,660	21,279,610	6,457,520	234,501,440
2011	3,022,831,760	794,933,420	21,056,810	3,157,840	233,172,030
2012	2,972,383,620	754,130,450	19,578,650	3,279,840	246,471,400
2013	2,921,151,930	716,466,010	23,717,770	3,076,560	276,044,730

Source: Fulton County Tax Commissioner

(1) Reflects agricultural and conservation use.

Public Utility	Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
$ -	$ 365,168,373	$ 3,790,451,597	4.614	$ 9,476,128,993	40%
18,865,548	369,540,788	4,184,509,630	4.614	10,461,274,075	40%
23,276,481	386,329,458	4,087,098,573	4.614	10,217,746,433	40%
22,896,714	401,674,528	3,906,520,016	4.614	9,766,300,040	40%
22,796,561	394,616,032	3,703,332,389	4.614	9,258,330,973	40%
24,219,447	389,803,646	3,630,259,761	4.614	9,075,649,403	40%
22,741,412	389,764,914	3,573,433,498	4.614	8,933,583,745	40%

CITY OF JOHNS CREEK, GEORGIA

PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST SEVEN CALENDAR YEARS
(rate per $1,000 of assessed value)

		Fulton County			School District				
Calendar Year	Johns Creek (1)	Operating Millage	Debt Service Millage	Total Fulton County Millage	Operating Millage	Debt Service Millage	Total School District Millage	State	Total Direct & Overlapping Rates
2007	4.614	10.281	-	10.281	16.903	1.188	18.091	0.250	33.236
2008	4.614	10.281	-	10.281	16.403	1.099	17.502	0.250	32.647
2009	4.614	10.281	-	10.281	17.502	-	17.502	0.250	32.647
2010	4.614	10.281	-	10.281	18.502	-	18.502	0.250	33.647
2011	4.614	10.281	0.270	10.551	18.502	-	18.502	0.250	33.917
2012	4.614	10.281	0.270	10.551	18.502	-	18.502	0.200	33.867
2013	4.614	10.211	0.270	10.481	18.502	-	18.502	0.150	33.747

Source: Fulton County Tax Commissioner

(1) M&O rate. No components to display.

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

CITY OF JOHNS CREEK, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS
CURRENT AND SIX YEARS PRIOR

	2013			2007 (1)		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
CIBA Vision Corporation	$ 28,298,691	1	0.79 %	$ 62,235,005	1	1.64 %
State Farm Mutual Auto Ins. Co.	24,307,382	2	0.68	17,284,726	4	0.46
Development Authority of Fulton County	21,376,740	3	0.60	-	-	-
Chelsa Ridge LLC	17,812,961	4	0.50	-	-	-
PREFCO Twenty Limited Partnership	17,038,440	5	0.48	-	-	-
Aylesbury Farms LLC	16,984,801	6	0.48	14,933,999	6	0.39
Addison Place Apartment Manager	16,137,218	7	0.45	-	-	-
Atlanta Athletic Club	12,539,748	8	0.35	11,403,877	10	0.30
Abbotts Bridge Realty	12,039,720	9	0.34			
Avonlea on the River LLC	11,849,920	10	0.33	-	-	-
EHCA Dunwoody LLC	-	-	-	31,252,490	2	0.82
National Distributing Co. Inc.	-	-	-	19,711,920	3	0.52
Robert Properties	-	-	-	16,348,370	5	0.43
Bristol Park Apartments LLC	-	-	-	14,755,520	7	0.39
Hendon JDN Creek Village LLC	-	-	-	13,243,990	8	0.35
Federated Systems Group, Inc.	-		-	12,797,698	9	0.34
Totals	$ 178,385,621		4.99 %	$ 213,967,595		5.64 %

Source: Fulton County Tax Commissioner

(1) City of Johns Creek was incorporated on December 1, 2006, fiscal year 2007 is the first year to report.

CITY OF JOHNS CREEK, GEORGIA

PROPERTY TAX LEVIES AND COLLECTIONS
LAST SEVEN FISCAL YEARS

Fiscal Period Ended September 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2007	$ 15,749,198	$ 383,563	2.4 %	$ 15,345,984	$ 15,729,547	99.9 %
2008	16,147,446	466,654	2.9	15,663,386	16,130,040	99.9
2009	17,110,057	-	-	17,084,884	17,084,884	99.9
2010	16,315,008	2,753,052	16.9	13,533,729	16,286,781	99.8
2011	15,293,683	3,228,341	21.1	12,038,285	15,266,626	99.8
2012	15,058,298	3,048,566	20.2	11,830,926	14,879,492	98.8
2013	14,764,825	4,469,702	30.3	-	4,469,702	30.3

Source: Fulton County Tax Commissioner

NOTE: City of Johns Creek was incorporated on December 1, 2006; fiscal year 2007 is the first year to report.

CITY OF JOHNS CREEK, GEORGIA

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST SEVEN FISCAL YEARS

Fiscal Period Ended September 30,	Governmental Activities			Percentage of Personal Income (1)	Per Capita (1)
	Notes Payable	Contracts Payable	Total		
2007	$ 430,837	$ -	$ 430,837	0.01 %	$ 6.15
2008	7,127,447	-	7,127,447	0.15	101.75
2009	5,564,089	1,439,024	7,003,113	0.15	99.97
2010	4,669,835	1,439,024	6,108,859	0.13	87.21
2011	3,180,542	1,366,511	4,547,053	0.14	59.26
2012	2,418,335	1,271,142	3,689,477	0.10	46.59
2013	2,603,998	1,172,804	3,776,802	0.10	45.89

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

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

CITY OF JOHNS CREEK, GEORGIA

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2013

	Net General Obligation Debt Outstanding	Estimated Percentage Applicable (1)	Amount Applicable to Johns Creek
Overlapping General Obligation Debt:			
Fulton County, Georgia	$ 159,380,000	8.02 %	$ 12,782,276
Fulton County Board of Education	102,740,000	12.96	13,315,104
Total Overlapping Debt	262,120,000		26,097,380
City Direct Debt:			
Notes Payable	2,603,998	100.00	2,603,998
Contracts Payable	1,172,804	100.00	1,172,804
Total Direct Debt	3,776,802		3,776,802
Total Direct and Overlapping Debt	$ 265,896,802		$ 29,874,182

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

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

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

CITY OF JOHNS CREEK, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST SEVEN FISCAL YEARS

Fiscal Period	Population	Personal Income (amounts expressed in thousands)	Per Capita Personal Income	Median Age	School Enrollment (5)	Unemployment Rate (4)
2007	70,050 (3)	$ 4,622,880	$ 65,994 (3)	35 (3)	15,705	4.4 %
2008	70,050 (3)	4,622,880	65,994 (3)	35 (3)	17,331	6.4
2009	70,050 (3)	4,622,880	65,994 (3)	35 (3)	16,310	10.1
2010	70,050 (3)	4,622,880	65,994 (3)	35 (3)	20,192	10.2
2011	76,728 (2)	3,226,796	42,055 (2)	36 (2)	18,244	10.6
2012	79,192 (1)	3,712,125	46,875 (1)	37 (1)	19,804	8.1
2013	82,306 (6)	3,858,094	46,875 (6)	37 (6)	20,822	9.7

(1) Source: U.S. Census Bureau 2011 estimate
(2) Source: U.S. Census Bureau 2010 Census
(3) Source: City of Johns Creek Comprehensive Plan, 2008
(4) Source: U. S. Bureau of Labor Statistics (Fulton County unemployment rate)
(5) Source: Fulton County Board of Education
(6) Source: U.S. Census Bureau 2012 estimate

CITY OF JOHNS CREEK, GEORGIA

PRINCIPAL EMPLOYERS
CURRENT YEAR AND SEVEN YEARS AGO

	2013			2007		
Employer	Employees (1)	Rank	Percentage of Total City Employment (1)	Employees (1)	Rank	Percentage of Total City Employment (1)
State Farm Insurance Company	1,200	1	8.70 %	1,500	1	9.57 %
Macy's Systems & Technology	1,151	2	8.35	808	3	5.16
Alcon, Inc. (2)	1,147	3	8.32	1,147	2	7.32
Emory Johns Creek Hospital	615	4	4.46	500	4	3.19
Kroger Company	526	5	3.81	390	5	2.49
SAIA, Inc.	311	6	2.26	278	8	1.77
Nordson Corporation	294	7	2.13	-	-	-
Publix	248	7	1.80	290	7	1.85
Lifetime Fitness	232	9	1.68	-	-	-
Whole Foods Market Group, Inc.	215	8	1.56	316	6	2.02
IP Unity-Glenayre, Ince	-		-	237	9	1.51
World Financial Group Insurance	-		-	237	10	1.51
Totals	5,939		43.07 %	5,703		36.39 %

(1) Source: City of Johns Creek Business Licenses
(2) Formerly known as CIBA Vision Company

CITY OF JOHNS CREEK, GEORGIA

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

Function	2013	2012	2011	2010	2009	2008	2007
General Government (City Manager)	7	6	6	6	5	3	4
City Clerk	3	3	3	1	1	1	1
Finance Department	10	10	10	1	1	1	1
Human Resources/Support Services	6	6	7	1	1	-	-
Facilities	3	3	2	1	1	1	-
Communications/Public Relations	6	6	6	-	-	-	-
Municipal Court	3	4	4	1	1	1	1
Public safety							
Police							
Officers	60	61	62	60	60	58	1
Civilians	10	10	8	7	8	8	-
Fire							
Firefighters	73	75	78	77	75		
Civilians	2	2	2	2	1	6	-
Public Works	2	2	2	-	-	-	-
Recreation/Parks	1	1	1	-	-	-	-
Total	186	189	188	157	154	79	8

Source: City of Johns Creeks Human Resources Department

Note: Fiscal year 2008 is the City's first full year of operations. The 2007 period was only 10 months.
Police operations began in FY08 and Fire operations began in FY09.

CITY OF JOHNS CREEK, GEORGIA

OPERATING INDICATORS BY FUNCTION
LAST SIX FISCAL YEARS

Function	2013	2012	2011	2010	2009	2008
Police						
Homicide	4	-	-	-	-	-
Robbery	11	16	14	12	21	5
Assault	249	240	205	208	194	83
Burglary	139	106	133	163	204	83
Larceny	299	283	252	288	303	329
Motor vehicle theft	19	16	17	20	27	91
Total calls for service	78,866	73,532	76,010	64,656	41,725	24,816
Fire						
Fire calls	943	912 (1)	115	125	106	-
EMS calls	5,003	5,223 (1)	2,133	1,389	1,494	-
False alarms	908	739 (1)	408	401	408	-
Service calls	492	333 (1)	385	352	310	-
Hazardous conditions	168	88 (1)	83	81	74	-
Good intent calls	56	137 (1)	1,337	1,218	516	-
Water rescue calls	9	- (1)	13	N/A	N/A	N/A
Fire investigations		7 (1)	15	8	7	-
Public Works						
Highways & Streets						
Streets resurfaced (miles)	7	1	4	6	3	3
Sidewalk installed/replaced (sq. ft.)	124,595	36,700	7,798	7,890	43,105	14,240
Curb & Gutter install/replaced (linear ft.)	325	900	637	675	N/A	N/A

Sources: Various City departments.

Note: Johns Creek Police Department began operations on April 27, 2008.
Johns Creek Fire Department began operations on October 7, 2008.

Information prior to 2008 is not available.
(1) Change in method of counting Fire Department responses from an incident count to total apparatus response count.

CITY OF JOHNS CREEK, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST SIX FISCAL YEARS

Function/Program	2013	2012	2011	2010	2009	2008
Police						
Stations	2	2	1	1	1	1
Patrol units	44	44	44	44	44	32
Other vehicles	20	20	20	20	19	19
Fire (1)						
Stations	3	3	3	3	3	-
Ladder trucks	2	2	2	2	2	2
Fire engines	4	4	4	4	4	3
Rescue vehicles	2	2	2	2	2	2
Mobile air unit	1	1	1	1	1	1
Rescue boat	2	2	1	1	1	1
Special Operations Truck	1	1	1	-	-	-
Other vehicles	12	9	10	10	9	7
Public Works						
Streets (miles)	258	261	259	259	259	259
Private roads	63	60	60	60	60	60
State routes	18	18	18	15	15	-

Source: Various City departments.

(1) Fire Department began operations in October 2008.

Information prior to 2008 is not available.