CITY OF METTER, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2024

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Metter, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Metter, Georgia, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Metter, Georgia's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Metter, Georgia, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, Regional Drug Task Force special revenue fund and the American Rescue Plan Act special revenue fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Metter, Georgia's basic financial statements. The accompanying combining and individual fund financial statements and schedules, schedule of projects paid with special sales tax proceeds, CDBG source and application of funds schedule, and CDBG project cost schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules, the schedule of projects paid with special sales tax proceeds, CDBG source and application of funds schedule, and CDBG project cost schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2025 on our consideration of the City of Metter, 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 the effectiveness of the City of Metter, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Metter, Georgia's internal control over financial reporting and compliance.

Lanier, Deal & Deal

Statesboro, Georgia
March 31, 2025

CITY OF METTER, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2024

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Unit
ASSETS				
Current Assets:				
Cash and cash equivalents	$ 5,726,448	$ 1,791,046	$ 7,517,494	-
Certificates of deposit	205,673	68,183	273,856	-
Receivables:				
Taxes	125,786	-	125,786	-
Accounts	55,901	235,022	290,923	-
Intergovernmental	305,461	-	305,461	-
Internal balances	(94,785)	94,785	-	-
Prepaid items	95,747	30,406	126,153	-
Total Current Assets	6,420,231	2,219,442	8,639,673	-
Capital Assets:				
Nondepreciable capital assets	1,673,533	2,596,835	4,270,368	-
Depreciable capital assets, net	17,399,070	7,223,348	24,622,418	-
Total Capital Assets	19,072,603	9,820,183	28,892,786	-
Total Assets	25,492,834	12,039,625	37,532,459	-
LIABILITIES				
Current Liabilities:				
Accounts payable	616,680	799,447	1,416,127	-
Accrued liabilities	16,287	-	16,287	-
Unearned revenue	792,277	-	792,277	-
Customer deposits	-	113,429	113,429	-
Compensated absences	20,523	6,643	27,166	-
Notes payable	252,572	152,941	405,513	-
Claims payable	25,000	-	25,000	-
Other	78,217	-	78,217	-
Total Current Liabilities	1,801,556	1,072,460	2,874,016	-
Long-Term Liabilities:				
Compensated absences (net of current portion)	82,091	26,572	108,663	-
Notes payable (net of current portion)	358,957	1,998,193	2,357,150	-
Total Long-Term Liabilities	441,048	2,024,765	2,465,813	-
Total Liabilities	2,242,604	3,097,225	5,339,829	-
NET POSITION				
Net investment in capital assets	18,461,074	7,158,644	25,619,718	-
Restricted for:				
Capital projects	1,984,160	-	1,984,160	-
Program purposes	1,361,935	-	1,361,935	-
Unrestricted	1,443,061	1,783,756	3,226,817	-
Total Net Position	$ 23,250,230	$ 8,942,400	$ 32,192,630	-

See accompanying notes to the basic financial statements.

CITY OF METTER, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Program/Function	Expenses	Program Revenues: Fees, Fines, and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Total	Component Unit
Primary Government								
Governmental Activities:								
General government	1,281,331	$ 128,292	$ 24,537	-	$ (1,128,502)		$ (1,128,502)	
Judicial	27,648	-	-	-	(27,648)		(27,648)	
Public safety	2,627,021	342,852	868,447	55,182	(1,360,540)		(1,360,540)	
Public works	1,106,566	109,012	48,163	$ 2,118,646	1,169,255		1,169,255	
Health and welfare	51,925	-	-	-	(51,925)		(51,925)	
Culture and recreation	60,487	330	139,075	-	78,918		78,918	
Housing and development	981,855	75,095	239,983	-	(666,777)		(666,777)	
Interest	18,087	-	-	-	(18,087)		(18,087)	
Total Governmental Activities	6,154,920	655,581	1,320,205	2,173,828	(2,005,306)		(2,005,306)	
Business-Type Activities:								
Water and sewer	1,460,973	1,537,337	-	-	-	$ 76,364	76,364	
Sanitation	538,755	618,815	-	-	-	80,060	80,060	
Total Business-Type Activities	1,999,728	2,156,152	-	-	-	156,424	156,424	
Total Primary Government	$ 8,154,648	2,811,733	$ 1,320,205	$ 2,173,828	(2,005,306)	156,424	(1,848,882)	
Component Unit								
Downtown Development Authority of Metter	-	-	-	-				-
		General Revenues						
		Property taxes levied for:						
		General purposes			1,304,207	-	1,304,207	-
		Sales taxes			984,630	-	984,630	-
		Insurance premium tax			355,074	-	355,074	-
		Franchise taxes			313,014	-	313,014	-
		Hotel/motel taxes			87,309	-	87,309	-
		Other taxes			161,173	-	161,173	-
		Interest earned			65,909	24,538	90,447	-
		Miscellaneous			55,634	-	55,634	-
		Total General Revenues			3,326,950	24,538	3,351,488	-
		Transfers			(138,169)	138,169	-	-
		Total General Revenues and Transfers			3,188,781	162,707	3,351,488	-
		Change in Net Position			1,183,475	319,131	1,502,606	-
		Net Position, July 1, 2023			22,066,755	8,623,269	30,690,024	-
		Net Position, June 30, 2024			$ 23,250,230	$ 8,942,400	$ 32,192,630	-

See accompanying notes to the basic financial statements.

CITY OF METTER, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

	General	Regional Drug Task Force	American Rescue Plan Act	T-SPLOST	2024 SPLOST	2018 SPLOST	Other Governmental Funds	Total Governmental Funds
ASSETS								
Cash and cash equivalents	$ 1,442,623	$ 1,043,790	$ 751,820	$ 161,343	$ 108,375	$ 1,789,152	$ 142,585	$ 5,439,688
Certificates of deposit	205,673	-	-	-	-	-	-	205,673
Receivables:								
Taxes	118,931	-	-	-	-	-	6,855	125,786
Accounts	55,901	-	-	-	-	-	-	55,901
Intergovernmental	116,369	133,725	-	6,110	49,257	-	-	305,461
Interfund	189,901	-	-	-	-	-	12,035	201,936
Prepaid items	89,005	6,403	-	-	-	-	339	95,747
TOTAL ASSETS	$ 2,218,403	$ 1,183,918	$ 751,820	$ 167,453	$ 157,632	$ 1,789,152	$ 161,814	$ 6,430,192
LIABILITIES								
Accounts payable	$ 318,871	$ 31,307	-	$ 102,915	-	$ 137,899	$ 25,688	$ 616,680
Accrued liabilities	16,287	-	-	-		-	-	16,287
Unearned revenue	71,802	-	720,475	-	-	-	-	792,277
Interfund payable	64,751	32,345	-	225	-	23,633	-	120,954
Other	39,444	38,773	-	-	-	-	-	78,217
Total liabilities	511,155	102,425	720,475	103,140	-	161,532	25,688	1,624,415
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - property taxes	75,484	-	-	-	-	-	-	75,484
FUND BALANCE								
Nonspendable	89,005	6,403	-	-	-	-	339	95,747
Restricted	247,566	1,075,090	31,345	64,313	157,632	1,627,620	135,787	3,339,353
Assigned	24,375	-	-	-	-	-	-	24,375
Unassigned	1,270,818	-	-	-	-	-	-	1,270,818
Total fund balance	1,631,764	1,081,493	31,345	64,313	157,632	1,627,620	136,126	4,730,293
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	$ 2,218,403	$ 1,183,918	$ 751,820	$ 167,453	$ 157,632	$ 1,789,152	$ 161,814	$ 6,430,192

See accompanying notes to the basic financial statements.

CITY OF METTER, GEORGIA
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

Amounts reported for governmental activities in the statement of net position are different because:		
Total Governmental Fund Balances		$ 4,730,293
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:		
Cost	$ 36,017,393	
Less accumulated depreciation	(16,944,790)	19,072,603
The internal service fund is used by management to charge the costs of the health insurance to individual funds. Certain assets and liabilities of the internal service funds are included in governmental activities on the statement of net position.		85,993
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable in the funds:		
Property taxes		75,484
Long-term liabilities, including notes payable and compensated absences are not due and payable in the current period and, therefore, are not reported in the funds but are reported on the statement of net position:		
Notes payable	(611,529)	
Compensated absences	(102,614)	(714,143)
Net Position Of Governmental Activities		$ 23,250,230

See accompanying notes to the basic financial statements.

CITY OF METTER, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	General	Regional Drug Task Force	American Rescue Plan Act	T-SPLOST	2024 SPLOST	2018 SPLOST	Other Governmental Funds	Total Governmental Funds
REVENUES								
Taxes	$ 3,095,694	-	-	-	-	-	$ 87,309	$ 3,183,003
Licenses and permits	101,043	-	-	-	-	-	-	101,043
Charges for services	239,284	-	-	-	-	-	-	239,284
Intergovernmental	1,159,367	$ 336,326	$ 47,513	$ 1,112,093	$ 157,632	$ 621,014	-	3,433,945
Fines and forfeitures	171,368	143,886	-	-	-	-	-	315,254
Interest	43,795	-	21,883	5,397	-	48,512	2,239	121,826
Miscellaneous	32,819	-	-	-	-	-	26,984	59,803
Total revenues	4,843,370	480,212	69,396	1,117,490	157,632	669,526	116,532	7,454,158
EXPENDITURES								
Current:								
General government	1,107,343	-	-	-	-	-	-	1,107,343
Judicial	27,648	-	-	-	-	-	-	27,648
Public safety	2,379,250	289,941	-	-	-	-	-	2,669,191
Public works	1,198,809	-	-	-	-	-	-	1,198,809
Health and welfare	50,344	-	-	-	-	-	-	50,344
Culture and recreation	52,365	-	-	-	-	-	-	52,365
Housing and development	864,932	-	-	-	-	-	107,878	972,810
Capital outlay:								
Public safety	-	-	-	-	-	47,076	154	47,230
Public works	-	-	-	1,304,480	-	-	-	1,304,480
Culture and recreation	-	-	45,884	-	-	-	-	45,884
Housing and development	-	-	-	-	-	179,599	-	179,599
Debt service								
Principal	100,200	-	-	-	-	108,391	-	208,591
Interest	8,174	-	-	-	-	9,913	-	18,087
Total expenditures	5,789,065	289,941	45,884	1,304,480	-	344,979	108,032	7,882,381
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(945,695)	190,271	23,512	(186,990)	157,632	324,547	8,500	(428,223)
OTHER FINANCING SOURCES (USES)								
Issuance of debt	156,118	-	-	-	-	-	-	156,118
Transfers in	287,407	-	-	-	-	-	-	287,407
Transfers out	-	(43,789)	(1,629)	-	-	(380,158)	-	(425,576)
Total other financing sources (uses)	443,525	(43,789)	(1,629)	-	-	(380,158)	-	17,949
NET CHANGE IN FUND BALANCE	(502,170)	146,482	21,883	(186,990)	157,632	(55,611)	8,500	(410,274)
FUND BALANCE, JULY 1, 2023	2,133,934	935,011	9,462	251,303	-	1,683,231	127,626	5,140,567
FUND BALANCE, JUNE 30, 2024	$ 1,631,764	$ 1,081,493	$ 31,345	$ 64,313	$ 157,632	$ 1,627,620	$ 136,126	$ 4,730,293

See accompanying notes to the basic financial statements.

CITY OF METTER, GEORGIA

RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2024

Amounts reported for governmental activities in the statement of activities are different because:			
Net Change In Fund Balance - Governmental Funds			$ (410,274)
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 as depreciation expense. This is the amount by which capitalized capital outlays differed from depreciation expense in the current period.			
	Depreciation expense	$ (1,043,110)	
	Capital outlays	2,489,701	1,446,591
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.			
	Property taxes:		
	Unavailable revenue at 6/30/24	75,484	
	Unavailable revenue at 6/30/23	(53,080)	22,404
The internal service fund used by management to charge the costs of health insurance to individual funds are not reported in the government-wide statement of actitivities. Governmental fund expenditures and related internal service fund revenues are eliminated.			85,993
The issuance of debt is reported as an other financing source on the fund level financial statement and as a liability on the statement of net position.			(156,118)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.			208,591
Compensated absences 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.			
	Liability at 6/30/24	(102,614)	
	Liability at 6/30/23	88,902	(13,712)
Change In Net Position of Governmental Activities			$ 1,183,475

See accompanying notes to the basic financial statements.

CITY OF METTER, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 2,842,000	$ 3,095,694	$ 253,694
Licenses and permits	94,800	101,043	6,243
Charges for services	157,177	239,284	82,107
Intergovernmental	915,437	1,159,367	243,930
Fines and forfeitures	205,000	171,368	(33,632)
Interest	10,000	43,795	33,795
Miscellaneous	221,862	32,819	(189,043)
Total revenues	4,446,276	4,843,370	397,094
EXPENDITURES			
Current:			
General government:			
Governing body	91,923	89,578	2,345
Financial administration	870,338	863,279	7,059
General government buildings	120,636	154,486	(33,850)
Total general government	1,082,897	1,107,343	(24,446)
Judicial - Municipal court	29,903	27,648	2,255
Public safety:			
Police	1,464,931	1,425,397	39,534
Fire	751,322	784,718	(33,396)
Animal control	159,495	169,135	(9,640)
Total public safety	2,375,748	2,379,250	(3,502)
Public works:			
Roadways and walkways	855,704	1,041,888	(186,184)
Maintenance and shop	338,259	156,921	181,338
Total public works	1,193,963	1,198,809	(4,846)
Health and welfare:			
Community center	39,982	43,744	(3,762)
Public education	6,600	6,600	-
Total health and welfare	46,582	50,344	(3,762)
Culture and recreation - Libraries	52,300	52,365	(65)

See accompanying notes to the basic financial statements.

CITY OF METTER, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
Housing and development:			
Building inspections	137,998	112,503	25,495
Economic development	451,244	715,155	(263,911)
Tourism	30,420	21,203	9,217
Airport	16,071	16,071	-
Total housing and development	635,733	864,932	(229,199)
Debt service:			
Principal	83,081	100,200	(17,119)
Interest	10,186	8,174	2,012
Total debt service	93,267	108,374	(15,107)
Total expenditures	5,510,393	5,789,065	(278,672)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,064,117)	(945,695)	118,422
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	2,500	-	(2,500)
Issuance of debt	370,000	156,118	(213,882)
Transfers in	296,617	287,407	(9,210)
Total other financing sources (uses)	669,117	443,525	(225,592)
NET CHANGE IN FUND BALANCE	$ (395,000)	(502,170)	$ (107,170)
FUND BALANCE, JULY 1, 2023		2,133,934	
FUND BALANCE, JUNE 30, 2024		$ 1,631,764	

See accompanying notes to the basic financial statements.

CITY OF METTER, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - REGIONAL DRUG TASK FORCE SPECIAL REVENUE FUND

FOR THE YEAR ENDED JUNE 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ 357,610	$ 336,326	$ (21,284)
Fines and forfeitures	-	143,886	143,886
Total revenues	357,610	480,212	122,602
EXPENDITURES			
Public Safety	357,610	289,941	67,669
EXCESS OF REVENUES OVER EXPENDITURES	-	190,271	190,271
OTHER FINANCING SOURCES (USES)			
Transfers out	-	(43,789)	(43,789)
NET CHANGE IN FUND BALANCE	$ -	146,482	$ 146,482
FUND BALANCE, JULY 1, 2023		935,011	
FUND BALANCE, JUNE 30, 2024		$ 1,081,493	

See accompanying notes to the basic financial statements.

CITY OF METTER, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - AMERICAN RESCUE PLAN ACT SPECIAL REVENUE FUND

FOR THE YEAR ENDED JUNE 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 47,513	$ 47,513
Interest	-	21,883	21,883
Total revenues	-	69,396	69,396
EXPENDITURES			
Capital Outlay:			
Culture and recrecation	-	45,884	(45,884)
Total expenditures	-	45,884	(45,884)
EXCESS OF REVENUES OVER EXPENDITURES	-	23,512	23,512
OTHER FINANCING SOURCES (USES)			
Transfers out	-	(1,629)	(1,629)
NET CHANGE IN FUND BALANCE	$ -	21,883	$ 21,883
FUND BALANCE, JULY 1, 2023		9,462	
FUND BALANCE, JUNE 30, 2024		$ 31,345	

See accompanying notes to the basic financial statements.

CITY OF METTER, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2024

	Business-type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Water and Sewer	Sanitation	Total	Employee Insurance Fund
ASSETS				
Current Assets				
Cash and cash equivalents	$ 1,460,610	$ 330,436	$ 1,791,046	$ 286,760
Certificates of deposit	68,183	-	68,183	-
Accounts receivable	162,971	72,051	235,022	-
Interfund receivable	63,577	128,354	191,931	-
Prepaid insurance	20,273	10,133	30,406	-
Total Current Assets	1,775,614	540,974	2,316,588	286,760
Capital Assets				
Land	492,280	-	492,280	-
Construction in progress	2,104,555	-	2,104,555	-
Water and sewer system	13,212,337	-	13,212,337	-
Buildings	305,069	75,593	380,662	-
Machinery and equipment	1,366,021	409,084	1,775,105	-
Less accumulated depreciation	(7,748,636)	(396,120)	(8,144,756)	-
Total Capital Assets	9,731,626	88,557	9,820,183	-
Total Assets	11,507,240	629,531	12,136,771	286,760
LIABILITIES				
Current Liabilities				
Accounts payable	791,175	8,272	799,447	-
Claims payable	-	-	-	25,000
Customer deposits	113,429	-	113,429	-
Compensated absences	3,322	3,321	6,643	-
Notes payable	121,525	31,416	152,941	-
Interfund payable	97,146	-	97,146	175,767
Total Current Liabilities	1,126,597	43,009	1,169,606	200,767
Long-Term Liabilities				
Compensated absences (net of current portion)	14,296	12,276	26,572	-
Notes payable (net of current portion)	1,998,193	-	1,998,193	-
Total Long-Term Liabilities	2,012,489	12,276	2,024,765	-
Total Liabilities	3,139,086	55,285	3,194,371	200,767
NET POSITION				
Net investment in capital assets	7,101,503	57,141	7,158,644	-
Unrestricted	1,266,651	517,105	1,783,756	85,993
Total Net Position	$ 8,368,154	$ 574,246	$ 8,942,400	$ 85,993

See accompanying notes to the basic financial statements.

CITY OF METTER, GEORGIA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Business-type Activities-Enterprise Funds			Governmental Activities-Internal Service Fund
	Water and Sewer	Sanitation	Total	Employee Insurance Fund
OPERATING REVENUES				
Charges for services	$ 1,417,037	$ 603,663	$ 2,020,700	-
Premiums	-	-	-	$ 580,147
Penalties	33,680	15,152	48,832	-
Other	86,620	-	86,620	9,259
Total operating revenues	1,537,337	618,815	2,156,152	589,406
OPERATING EXPENSES				
Salaries	318,414	238,284	556,698	-
Employee benefits	144,670	118,546	263,216	-
Professional and technical services	91,431	-	91,431	-
Purchased services	389,154	113,679	502,833	305,607
Materials and supplies	110,024	24,400	134,424	-
Claims	-	-	-	198,675
Depreciation	368,336	40,641	408,977	-
Other	14,564	1,061	15,625	-
Total operating expenses	1,436,593	536,611	1,973,204	504,282
OPERATING INCOME (LOSS)	100,744	82,204	182,948	85,124
NON-OPERATING REVENUE (EXPENSE)				
Interest income	17,455	7,083	24,538	869
Interest expense	(24,380)	(2,144)	(26,524)	-
Total non-operating revenue (expense)	(6,925)	4,939	(1,986)	869
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	93,819	87,143	180,962	85,993
Transfers in	384,787	-	384,787	-
Transfers out	(164,412)	(82,206)	(246,618)	-
CHANGE IN NET POSITION	314,194	4,937	319,131	85,993
NET POSITION, JULY 1, 2023	8,053,960	569,309	8,623,269	-
NET POSITION, JUNE 30, 2024	$ 8,368,154	$ 574,246	$ 8,942,400	$ 85,993

See accompanying notes to the basic financial statements.

CITY OF METTER, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Business-type Activities-Enterprise Funds			Governmental - Internal Service Fund
	Water and Sewer	Sanitation	Total	Employee Insurance Fund
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	$ 1,526,033	$ 614,571	$ 2,140,604	-
Cash received for internal charges	-	-	-	$ 589,406
Cash payments to employees for services	(461,666)	(354,275)	(815,941)	-
Cash payments for goods and services	(403,014)	(198,376)	(601,390)	-
Cash payments for claims and administrative fees	-	-	-	(397,011)
Net cash provided by operating activities	661,353	61,920	723,273	192,395
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from (to) general fund	(161,412)	(82,206)	(243,618)	-
Net cash provided (used) by noncapital financing activities	(161,412)	(82,206)	(243,618)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(1,912,695)	-	(1,912,695)	-
Transfers from SPLOST funds	380,158	-	380,158	-
Transfers from American Rescue Plan Act fund	1,629	-	1,629	-
Proceeds from issuance of notes payable	1,220,044	-	1,220,044	-
Interest paid	(24,380)	(2,144)	(26,524)	-
Principal paid on long-term debt	(119,229)	(30,352)	(149,581)	-
Net cash provided (used) by capital and related financing activities	(454,473)	(32,496)	(486,969)	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Increase in certificates of deposit	(829)	-	(829)	-
Interest received	17,455	7,083	24,538	869
Net cash provided by investing activities	16,626	7,083	23,709	869
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	62,094	(45,699)	16,395	193,264
CASH AND CASH EQUIVALENTS, JULY 1, 2023	1,398,516	376,135	1,774,651	93,496
CASH AND CASH EQUIVALENTS, JUNE 30, 2024	$ 1,460,610	$ 330,436	$ 1,791,046	$ 286,760
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating income (loss)	$ 100,744	$ 82,204	$ 182,948	$ 85,124
Adjustments:				
Depreciation	368,336	40,641	408,977	-
(Increase) decrease in operating assets:				
Accounts receivable	(11,445)	(4,244)	(15,689)	-
Interfund receivable	43,068	(23,661)	19,407	-
Prepaid items	(1,707)	1,679	(28)	-
Increase (decrease) in operating liabilities:				
Accounts payable	144,300	(37,254)	107,046	-
Claims payable	-	-	-	(8,193)
Compensated absences payable	1,418	2,555	3,973	-
Interfund payable	16,498	-	16,498	115,464
Customer deposits	141	-	141	-
Net cash provided by operating activities	$ 661,353	$ 61,920	$ 723,273	$ 192,395

See accompanying notes to the basic financial statements.

The City of Metter (the "City") was incorporated in 1903. The City operates under a Council/Manager form of government and provides the following services: public safety, streets, sanitation, and general administrative services. In addition, the City operates a water and sewer system.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The most significant of the City's accounting policies are described below.

1-A. Reporting Entity

The reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the City consists of all funds, departments, boards, and agencies that are not legally separate from the City.

Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable for an organization if the City appoints a voting majority of the organization's governing board and (1) the City is able to significantly influence the programs or services performed or provided by the organizations; or (2) the City is legally entitled to or can otherwise access the organization's resources; the City is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the City is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the City in that the City approves the budget, levies their taxes or issues their debt.

The component unit column included on the government-wide financial statements identifies the financial data of the City's discretely presented component unit. It is reported separately to emphasize that it is legally separate from the City.

The City's only component unit is the Downtown Development Authority of Metter (the Authority). The primary purpose of the Authority is to promote industry and trade in the downtown area. The City provides its primary funding. There are no separate financial statements prepared for the Authority and there were no financial transactions for the Authority for the year ended June 30, 2024.

Candler County Industrial Development Authority, Candler County Recreation Commission, Metter-Candler County Airport Authority, and Metter Housing Authority are related organizations in that the City appoints all or some of the members of the authorities/commission but does not have financial responsibility for them.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
1-B. Basis of Presentation

The City's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements – The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the City as a whole. Individual funds are not displayed but the statements distinguish governmental activities, generally supported by taxes, grants, and the City's general revenues, from business-type activities, generally financed in whole or part with service charges to external customers.

The statement of net position presents the financial position of the governmental and business-type activities of the City.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities and for each identifiable activity of the business-type activities of the City. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The City does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the City's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which function the revenues are *restricted*.

Other revenue sources not properly included with program revenues are reported as general revenues of the City. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the City.

Fund Financial Statements – During the year, the City segregates transactions related to certain City functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the City at this more detailed level. Fund financial statements are provided for governmental and proprietary funds.

Major individual governmental funds are reported in separate columns.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting – The City uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The City uses two categories of funds: governmental and proprietary.

Governmental Funds – Government funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The City reports the difference between governmental fund assets and liabilities as fund balance. The following are the City's major governmental funds:

General Fund – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of the State of Georgia.

Regional Drug Task Force Fund – This special revenue fund accounts for the activity of the Southeastern Regional Drug Task Force based in Metter.

American Rescue Plan Act Fund – This fund accounts for all Local Fiscal Recovery funds received by the County through the American Rescue Plan Act of 2021.

2018 SPLOST Fund – This capital projects fund accounts for the special purpose local option sales tax received from Candler County to be used for various capital improvements.

2024 SPLOST Fund – This capital projects fund accounts for the special purpose local option sales tax received from Candler County to be used for various capital improvements.

T-SPLOST Fund – This capital projects fund accounts for the regional transportation special purpose local option sales tax proceeds received for transportation purposes within the City.

Proprietary Funds – Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The proprietary funds are classified as enterprise funds and internal service funds. The City has two enterprise funds. The City accounts for its water and sewer operations in the water and sewer fund and solid waste collection and disposal in the sanitation fund. The City's internal service fund accounts for the City's employee health insurance.

1-C. Measurement Focus

Government-wide Financial Statements – The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the City are included on the statement of net position. The statement of activities reports revenues and expenses, including depreciation.

Fund Financial Statements – All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the City finances and meets the cash flow needs of its proprietary activities.

1-D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis in accounting. Proprietary funds use the accrual basis of accounting at both reporting levels. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

Revenues – Exchange Transactions – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the City, the phrase "available for exchange transactions" means expected to be received within 60 days of year-end.

Revenues – Non-exchange Transactions – Non-exchange transactions in which the City receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes, interest and federal and state grants.

Expenses/Expenditures – On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
1-E. Assets, Liabilities and Net Position

Cash, Cash Equivalents, and Investments

Cash and cash equivalents include amounts in demand deposits and short-term investments with a maturity date within three months of the date acquired by the City.

Investments are stated at fair value based on quoted market prices.

Georgia law authorizes the City to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the United States Government or United States Government agency
- Obligations of any corporation of the United States Government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

Receivables

All trade and property tax receivables are reported net of an allowance for uncollectibles, where applicable.

Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "due from/to other funds". These amounts are eliminated in the governmental and business-type activities columns on the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are reclassified and presented as internal balances on this statement. These amounts are ultimately eliminated from the total column on the statement of net position.

Consumable Inventories

On the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used (i.e., the consumption method).

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2024, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is nonspendable, as this amount is not available for general appropriation.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary fund. These assets generally result from expenditures in governmental funds. The City reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the governmental fund financial statements. Capital assets utilized by the proprietary fund are reported in the business-type activities column of the government-wide statement of net position and in the proprietary fund's statement of net position.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The City maintains a capitalization threshold of five thousand dollars. The City's infrastructure consists of street, bridges, and water and sewer lines. Infrastructure acquired after 1971 has been capitalized by the City. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed.

All reported capital assets are depreciated except for land, right-of-ways, and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the City's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings and improvements	15-50 years	15-30 years
Land improvements	15-20 years	-
Machinery and equipment	5-15 years	5-10 years
Infrastructure	15-40 years	-
Water and sewer system	-	5-40 years

Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

The total compensated absence liability is reported on the government-wide financial statements. The proprietary fund reports the total compensated liability at the fund reporting level. Governmental funds report the compensated absence liability at the fund reporting level only "*when due"*.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year. Notes payable are recognized as a liability in the governmental fund financial statements when due.

Bond Premiums, Discounts and Issuance Costs

On the government-wide statement of net position and the proprietary fund type statement of net position, bond premiums and discounts are netted against bonds payable. On the government-wide and proprietary fund type statement of activities, bond premiums and discounts are amortized over the life of the bonds using the effective interest method and bond issuance costs are expensed in the current period.

At government fund reporting level, bond premiums and discounts are reported as other financing sources and uses, separately from the face amount of the bonds issued. Bond issuance costs are reported as expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The City does not have any deferred outflows of resources as of June 30, 2024.

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

Fund Equity

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance – Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) 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 the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or 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 formal action of the City Council through the adoption of a resolution. Only the City Council may modify or rescind the commitment.

Assigned – Fund balances are reported as assigned when amounts are constrained by the City Council's intent to be used for specific purposes, but are neither restricted nor committed. The City Council has by resolution authorized the City Manager to assign fund balance.

Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

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

- Committed
- Assigned
- Unassigned

Net Position – Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. For the City, these revenues are charges for water and sewer services and sanitation services. Operating expenses are necessary costs incurred to provide the water and sewer services and sanitation services and include administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after the nonoperating revenues/expenses section in proprietary funds. Repayment from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements (i.e., they are netted).

Transfers between governmental and business-type activities on the government-wide statement of activities are reported as general revenues. Transfers between funds reported in the governmental activities column are eliminated. Transfers between funds reported in the business type activities column are eliminated. Transfers between governmental and business-type activities are eliminated from the total column.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

The City adopts an annual operating budget for the general fund and each special revenue fund. A project budget is adopted for each capital projects fund. The budget resolution reflects the total of each department's appropriation in each fund.

All budgets are adopted on a basis consistent with GAAP.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the department level within each individual fund. The City Manager may approve budget transfers within departments. Any change in total to a fund or departmental appropriation within a fund requires approval of the City Council. During the year, the City Council approved budget revisions.

All unexpended annual appropriations lapse at year-end.

Excess of Expenditures over Appropriations

For the year ended June 30, 2024, expenditures exceeded appropriations for the following departments within the general fund:

General government buildings	$ 33,850
Fire	33,396
Animal control	9,640
Roadways and walkways	186,184
Community center	3,762
Libraries	65
Economic development	263,911
Debt service - principal	17,119

These over expenditures were funded primarily by under expenditures in other departments and additional revenues over amounts budgeted.

Expenditures exceeded appropriations in the American Rescue Plan Act special revenue fund by $45,884 and these over expenditures were funded by additional revenues over amounts budgeted.

Expenditures exceeded appropriations for Tourism for the Hotel/Motel tax special revenue fund by $11,178 and these over expenditures were funded by additional revenues over amounts budgeted.

NOTE 3 – CASH DEPOSITS WITH BANKS

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk.

At June 30, 2024, the carrying amount of the City's deposits (checking and certificates of deposit) was $7,791,350 and the bank balance was $7,828,193. Of the bank balance, $1,000,589 was covered by federal depository insurance, and $6,827,604 was collateralized with securities held by the pledging financial institution's trust department or agent in the City's name.

NOTE 4 – RECEIVABLES

Receivables at June 30, 2024, consisted primarily of taxes, interest, accounts (billings for user charges), and intergovernmental receivables arising from grants.

Receivables and payables are recorded on the City's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability. The allowances for uncollectibles netted against receivables at June 30, 2024 consisted of $21,261 for the general fund, $18,013 for the sanitation fund and $40,683 for the water and sewer system fund.

NOTE 5 – PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of January 1. Property taxes are billed on or about October 20th of each year and are payable within sixty days. The County bills and collects property taxes for the City. Property tax revenues at the fund reporting level are recognized when levied to the extent that they result in current receivables (i.e., collectible in 60 days). For the year ended June 30, 2024, property taxes were levied on October 11, 2023, and were due on December 20, 2023.

NOTE 6 - INTERFUND BALANCES AND TRANSFERS

The composition of interfund balances as of June 30, 2024 is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	TSPLOST Fund	$ 225
	2018 SPLOST Fund	23,633
	Employee Insurance Fund	133,698
	Regional Drug Task Force Fund	32,345
Hotel Motel Fund	General Fund	12,035
Sanitation Fund	Water and Sewer System Fund	97,146
	General Fund	11,463
	Employee Insurance Fund	19,745
Water and Sewer System Fund	General Fund	41,253
	Employee Insurance Fund	22,324
		$ 393,867

Interfund balances at June 30, 2024 represent charges for services or reimbursable expenses. The City expects to repay all interfund balances within one year.

NOTE 6 - INTERFUND BALANCES AND TRANSFERS (Continued)

Interfund transfers for the year ended June 30, 2024 consisted of $380,158 in transfers to the water and sewer system fund from the 2018 SPLOST fund for capital projects, $82,206 in transfers to the general fund from the sanitation fund for indirect cost allocation and $161,412 in transfers to the general fund from the water and sewer system fund for indirect cost allocation. The regional drug task force special revenue fund transferred $43,789 to the general fund for personnel expenditures. The American Rescue Plan Act special revenue fund transferred $1,629 to the water and sewer system fund for capital projects.

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance 7/1/2023	Additions	Deductions	Balance 6/30/2024
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 525,603	-	-	$ 525,603
Construction in progress	1,123,159	$ 228,775	$ 204,004	1,147,930
Total capital assets not being depreciated	1,648,762	228,775	204,004	1,673,533
Other capital assets being depreciated:				
Buildings and improvements	13,849,660	458,299	-	14,307,959
Land improvements	265,450	11,486	-	276,936
Machinery and equipment	4,277,759	428,306	13,753	4,692,312
Infrastructure	13,499,814	1,566,839	-	15,066,653
Total capital assets being depreciated	31,892,683	2,464,930	13,753	34,343,860
Total capital assets	33,541,445	2,693,705	217,757	36,017,393
Accumulated depreciation:				
Buildings and improvements	3,550,734	357,701	-	3,908,435
Land improvements	215,094	14,694	-	229,788
Machinery and equipment	3,247,621	342,783	13,753	3,576,651
Infrastrucure	8,901,984	327,932	-	9,229,916
Total accumulated depreciation	15,915,433	1,043,110	13,753	16,944,790
Governmental activities capital assets, net	$ 17,626,012	$ 1,650,595	$ 204,004	$ 19,072,603

Governmental activities depreciation expense:

General government	$ 296,039
Public safety	302,225
Public works	396,665
Health and welfare	1,581
Culture and recreation	24,717
Housing and development	21,883
Total governmental activities depreciation expense	$ 1,043,110

NOTE 7 – CAPITAL ASSETS (Continued)

The following table presents the changes in capital assets for the City's enterprise funds:

	Balance 7/1/2023	Additions	Deductions	Balance 6/30/2024
Business-type activities:				
Capital assets not being depreciated:				
Land	$ 492,280	-	-	$ 492,280
Construction in progress	105,671	$ 1,998,884		2,104,555
Total capital assets not being depreciated	597,951	1,998,884	-	2,596,835
Other capital assets being depreciated:				
Water and sewer system	12,817,815	394,522	-	13,212,337
Buildings	380,662	-	-	380,662
Machinery and equipment	1,745,412	29,693	-	1,775,105
Total capital assets being depreciated	14,943,889	424,215	-	15,368,104
Total capital assets	15,541,840	2,423,099	-	17,964,939
Accumulated depreciation:				
Water and sewer system	6,225,973	274,453	-	6,500,426
Buildings	128,667	19,962	-	148,629
Machinery and equipment	1,381,140	114,561	-	1,495,701
Total accumulated depreciation	7,735,780	408,976	-	8,144,756
Business-type activities capital assets, net	$ 7,806,060	$ 2,014,123	$ -	$ 9,820,183

NOTE 8 – FUND BALANCES – GOVERNMENTAL FUNDS

As of June 30, 2024, fund balances are composed of the following:

	General Fund	Regional Drug Task Force	T-SPLOST Fund	2024 SPLOST Fund	American Rescue Plan Act Fund	2018 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:								
Prepaid items	$ 89,005	$ 6,403	-	-	-	-	339	$ 95,747
Restricted:								
Capital projects	-	-	-	$ 157,632	-	$ 1,627,620	$ 134,595	1,919,847
Drug task force	-	1,075,090	-	-	-	-	-	1,075,090
Road projects	118,792	-	$ 64,313	-	-	-	-	183,105
Pandemic relief	-	-	-	-	$ 31,345	-	-	31,345
Housing and development	73,060	-	-		-	-	-	73,060
Tourism	55,714	-	-	-	-	-	1,192	56,906
Total restricted	247,566	1,075,090	64,313	157,632	31,345	1,627,620	135,787	3,339,353
Assigned:								
Fire department	12,375	-	-	-	-	-	-	12,375
Subsequent year's budget	12,000	-	-	-	-	-	-	12,000
Total assigned	24,375	-	-	-	-	-	-	24,375
Unassigned	1,270,818	-	-	-	-	-	-	1,270,818
Total fund balances	$ 1,631,764	$ 1,081,493	$ 64,313	$ 157,632	$ 31,345	$ 1,627,620	$ 136,126	$ 4,730,293

NOTE 9 – NOTES PAYABLE

Notes payable for governmental activities at June 30, 2024 consisted of the following:

	Governmental Activities
$318,400 Note payable to the U.S. Department of Agriculture for the financing of a fire truck, payable in annual installments of $51,107 including interest at 3.00% through November 14, 2026.	$ 145,602
$199,500 Note payable to the U.S. Department of Agriculture for the financing of public safety radios, payable in annual installments of $43,563 including interest at 3.00% through December 23, 2024.	42,286
$105,716 Note payable to Truist for the financing of public safety vehicles, payable in annual installments of $23,633 including interest at 3.83% through August 8, 2024	22,762
$55,638 Note payable to Lease One Magnolia for the financing of a public safety vehicle, payable in annual installments of $12,222 including interest at 3.21% through February 1, 2026	23,315
$71,650 Note payable to Lease One Magnolia for the financing of public works equipment, payable in annual installments of $15,739 including interest at 3.21% through July 20, 2026	44,340
$59,375 Note payable to Lease One Magnolia for the financing of public works equipment, payable in annual installments of $13,132 including interest at 3.45% through March 20, 2027	36,826
$39,003 Note payable to Lease One Magnolia for the financing of a public safety vehicle, payable in annual installments of $8,537 including interest at 3.08% through May 20, 2027	23,999
$100,499 Note payable to Lease One Magnolia for the financing of public safety vehicles, payable in annual installments of $21,995 including interest at 3.08% through March 20, 2027	62,119
$135,405 Note payble to KS StateBank for the financing of public safety equipment and software, payble in annual installments of $27,081 at 0% interest through August 1, 2026	54,162
$56.390 Note payable to Lease One Magnolia for the financing of public safety vehicles, payable in annual installments of $20,917 including interest at 5.54% through February 23, 2027	56,390
$99,728 Note payable to Lease One Magnolia for the financing of public safety vehicles, payable in annual installments of $39,334 including interest at 8.85% through February 23, 2027	99,728
	$ 611,529

NOTE 9 - NOTES PAYABLE (Continued)

Notes payable for business-type activities at June 30, 2024 consisted of the following:

	Business-Type Activities
GEFA (2013-L20WQ), payable in monthly installments of $4,985 including interest at 2.40% through February 1, 2036	$ 608,151
GEFA (2020020), payable in monthly installments of $2,527 including interest at 0.21% through May 1, 2026	57,994
GEFA (CW2021033), interest payable monthly at 0.86% while in the construction phase. The City is approved to borrow up to $1,130,000. Monthly installments will be payable for 360 months once construction is completed and the amortization commencement date is established.	645,536
GEFA (GF2023001), interest payable monthly at 1.31% while in the construction phase. The City is approved to borrow up to $841,400. Monthly installments will be payable for 360 months once construction is completed and the amortization commencement date is established.	630,692
$59,409 Note payable to Lease One Magnolia for the financing of water and sewer system equipment, payable in annual installments of $13,051 including interest at 3.21% through October 20, 2025	12,640
$63,995 Note payable to Lease One Magnolia for the financing of water and sewer system equipment, payable in annual installments of $11,961 including interest at 3.38% through July 20, 2027	44,063
$40,117 Note payable to Lease One Magnolia for the financing of a water and sewer system vehicle, payable in annual installments of $8,779 including interest at 3.08% through May 20, 2027	24,905
$146,955 Note payable to Lease One Magnolia for the financing of sanitation equipment, payable in annual installments of $32,496 including interest at 3.44% through February 1, 2025	31,417
$109,619 Note payable to Lease One Magnolia for the financing of water and sewer system equipment, payable in annual installments of $18,267 including interest at 3.99% through December 20, 2029	95,736
	$ 2,151,134

NOTE 9 - NOTES PAYABLE (Continued)
Annual debt service requirements to amortize all notes payable outstanding at June 30, 2024 are as follows:

	Governmental Activities			Business - Type Activities		
Year	Principal	Interest	Total	Principal	Interest	Total
2025	$ 252,572	$ 24,692	$ 277,264	$ 152,941	$ 29,853	$ 182,794
2026	194,824	15,243	210,068	1,384,936	23,577	1,408,513
2027	164,133	6,525	170,658	83,409	15,415	98,823
2028	-	-	-	76,946	13,098	90,044
2029	-	-	-	67,216	10,868	78,084
2030-2034	-	-	-	288,056	29,296	317,352
2035-2036	-	-	-	97,630	2,063	99,694
Total	611,529	$ 46,460	$ 657,989	$ 2,151,134	$ 124,170	$ 2,275,304

NOTE 10 – CHANGES IN LONG-TERM DEBT

Governmental Activities	Outstanding 7/1/2023	Additions	Reductions	Outstanding 6/30/2024	Amounts Due in One Year
Notes Payable	$ 664,002	$ 156,118	$ 208,591	$ 611,529	$ 252,572
Compensated absenses	88,902	13,712	-	102,614	20,523
Total Governmental Activities	$ 752,904	$ 169,830	$ 208,591	$ 714,143	$ 273,095
Business-Type Activities					
Notes Payable	$ 1,080,670	$ 1,220,044	$ 149,580	$ 2,151,134	$ 152,941
Compensated absences	29,242	3,973	-	33,215	6,643
Total Business-Type Activities	$ 1,109,912	$ 1,224,017	$ 149,580	$ 2,184,349	$ 159,584

The principal and interest payments related to notes payable for governmental funds will be paid from the General Fund and SPLOST Funds. The compensated absences liability for governmental funds will be paid from the General Fund and for business-type activities from the Water and Sewer System Fund and Sanitation Fund. The principal and interest payments related to notes payable for the City's Water and Sewer fund and Sanitation Fund are financed from income derived from the operation of the Water and Sewer Fund and Sanitation Fund.

NOTE 11 – EMPLOYEE RETIREMENT PLAN
The City of Metter Retirement Plan is a defined contribution plan which was adopted by resolution of the City Council and was effective January 1, 1994 to provide retirement benefit to plan members. The plan is administered by the City of Metter. The 2023 calendar year covered payroll was $2,017,093 and the total 2023 calendar year payroll was $2,371,156. The plan is open to all full-time employees with more than one year of service.

NOTE 11 – EMPLOYEE RETIREMENT PLAN (Continued)

Employees are 100% vested in the City contribution after five years of service. The contribution for the year ended June 30, 2024 to the City funded plan was $116,138 which is 5.76% of the 2023 calendar year covered payroll. Employees do not contribute to this plan and the City does not have a required contribution. Contributions are established by the City Council on an annual basis.

NOTE 12 – CONTINGENT LIABILITIES

As of June 30, 2024, there was no pending litigation that would have a material effect on the financial statements.

NOTE 13 – EMPLOYEE INSURANCE FUND

As of January 1, 2024, the City established an employee insurance fund (an internal service fund) to cover all employee health claims. The City makes payments to this fund monthly based on estimated premiums provided by the third-party administrator to fund this program. Amounts are also withheld from employees by payroll deduction for dependent coverage and paid to the employee insurance fund. A third-party administrator pays all claims from funds held in the employee insurance fund's bank account. The City has a co-insurer for claims from one individual within one year exceeding $30,000 and has a maximum annual liability policy of $460,018.

The claims liability of $25,000 reported at June 30, 2024 represents known claims incurred on or prior to June 30, 2024 and an estimate for claims that have been incurred but not reported. Changes in the fund's claims liability are as follows:

Year Ended June 30	Claims Liability, Beginning of Year	Current Year Claims and Changes in Estimates	Claims Payments	Claims Liability, End of Year
2024	$ 33,193	$ 198,675	$ 206,868	$ 25,000
2023	-	196,251	163,058	33,193

NOTE 14 – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; workers' compensation claims; and natural disasters. The City carries commercial insurance to cover these risks. The City joined the Georgia Interlocal Risk Management Agency (GIRMA). Insurance coverage and deductible options for property, casualty and crime under the policy are selected by the City's management based on the anticipated needs. The City is required to pay all premiums, applicable deductibles and assessments billed by GIRMA, as well as following loss reduction and prevention procedures established by GIRMA. GIRMA's responsibility includes paying claims, and representing the City in defense and settlement of claims. GIRMA's basis for establishing the liabilities for unpaid claims is "IBNR" established by an actuary. The City has not compiled a record of claims paid up to the applicable deductible for the prior year or the current fiscal year. The City is unaware of any claims for which the City is liable (up to the applicable deductible) which were outstanding and unpaid at June 30, 2024. No provisions have been made in the financial statements for the year ended June 30, 2024 for any estimate of potential unpaid claims.

NOTE 14 – RISK MANAGEMENT (Continued)
The City has elected to be a member of the Georgia Municipal Association Workers' Compensation Self-Insurance Fund (the Fund). As a participant in the Fund, the City has no legal obligation to pay its own workers' compensation claims. The City is required to make an annual contribution to the Fund in an amount that is determined on the basis of actuarial projections of losses. With payment of the City's annual contribution, the City has effectively transferred the risk and responsibility for payment of its workers' compensation claims. However, the enabling statute creating the Fund permits the Fund to levy an assessment upon its members to make up any deficiency the Fund may have in surplus or reserves. No amount has been recorded in the financial statements for this contingency as management believes the likelihood for assessment is remote.

NOTE 15 – JOINT VENTURE
Under Georgia law, the City, in conjunction with other cities and counties in the middle Georgia area, is a member of the Heart of Georgia Altamaha Regional Commission (RC) and is required to pay annual dues thereto. During the year ended June 30, 2024, the City paid $4,004 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-33, which provides for the organizational structure of the RC in Georgia. The RC Board membership includes representatives from each county and municipality of the area. OCGA 50-8-39 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

Heart of Georgia Altamaha Regional Commission
5405 Oak Street
Eastman, Georgia 31023

NOTE 16 – HOTEL/MOTEL LODGING TAX
The City levies a 7% lodging tax. A summary of the transactions for the year ended June 30, 2024 follows:

Lodging tax receipts	$ 87,309
Expenditures	(87,309)
	$ -

All expenditures were for promotion of tourism as required by OCGA 48-13-51.

NOTE 17 – SUBSEQUENT EVENTS
Management has evaluated subsequent events through March 31, 2025, the date the financial statements were available for issue. No subsequent events requiring disclosure in the financial statements were noted.

CITY OF METTER, GEORGIA
GENERAL FUND
COMPARATIVE BALANCE SHEETS

	JUNE 30, 2024	JUNE 30, 2023
ASSETS		
Cash and cash equivalents	$ 1,442,623	$ 1,946,365
Certificates of deposit	205,673	204,896
Receivables:		
Taxes	118,931	95,256
Accounts	55,901	72,029
Intergovernmental	116,369	101,086
Interfund	189,901	86,778
Prepaid items	89,005	80,860
TOTAL ASSETS	$ 2,218,403	$ 2,587,270
LIABILITIES		
Accounts payable	$ 318,871	$ 242,960
Accrued liabilities	16,287	-
Unearned revenue	71,802	3,750
Interfund payable	64,751	126,060
Other	39,444	27,486
Total liabilities	511,155	400,256
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	75,484	53,080
FUND BALANCE		
Nonspendable	89,005	80,860
Restricted	247,566	175,570
Assigned	24,375	151,640
Unassigned	1,270,818	1,725,864
Total fund balance	1,631,764	2,133,934
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	$ 2,218,403	$ 2,587,270

CITY OF METTER, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

	YEAR ENDED	
	JUNE 30, 2024	JUNE 30, 2023
REVENUES		
Taxes:		
Property	$ 1,121,495	$ 1,088,115
Motor vehicle	160,308	135,780
Sales	984,630	914,195
Franchise	313,014	302,015
Insurance premium	355,074	327,279
Alcoholic beverage	121,417	112,492
Other	39,756	35,466
Licenses and permits	101,043	106,881
Charges for services	239,284	228,018
Intergovernmental	1,159,367	768,367
Fines and forfeitures	171,368	197,442
Interest	43,795	22,002
Miscellaneous	32,819	42,807
Total revenues	4,843,370	4,280,859
EXPENDITURES		
Current:		
General government	1,107,343	968,675
Judicial	27,648	26,815
Public safety	2,379,250	2,264,625
Public works	1,198,809	701,644
Health and welfare	50,344	33,373
Culture and recreation	52,365	49,917
Housing and development	864,932	546,110
Debt service		
Principal	100,200	119,899
Interest	8,174	10,782
Total expenditures	5,789,065	4,721,840
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(945,695)	(440,981)
OTHER FINANCING SOURCES (USES)		
Sale of capital assets	-	46,855
Issuance of debt	156,118	135,405
Transfers in	287,407	276,571
Transfers out	-	(38,660)
Total other financing sources (uses)	443,525	420,171
NET CHANGE IN FUND BALANCE	(502,170)	(20,810)
FUND BALANCE, BEGINNING OF YEAR	2,133,934	2,154,744
FUND BALANCE, END OF YEAR	$ 1,631,764	$ 2,133,934

CITY OF METTER, GEORGIA
REGIONAL DRUG TASK FORCE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS

A S S E T S

	JUNE 30, 2024	JUNE 30, 2023
ASSETS		
Cash and cash equivalents	$ 1,043,790	$ 972,943
Intergovernmental receivable	133,725	112,622
Prepaid insurance	6,403	4,129
TOTAL ASSETS	$ 1,183,918	$ 1,089,694

L I A B I L I T I E S A N D
F U N D B A L A N C E

LIABILITIES		
Accounts payable	$ 31,307	$ 87,710
Due to general fund	32,345	28,092
Other	38,773	38,881
TOTAL LIABILITIES	102,425	154,683
FUND BALANCE		
Nonspendable	6,403	4,129
Restricted	1,075,090	930,882
Total fund balance	1,081,493	935,011
TOTAL LIABILITIES AND FUND BALANCE	$ 1,183,918	$ 1,089,694

CITY OF METTER, GEORGIA
REGIONAL DRUG TASK FORCE SPECIAL REVENUE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	YEAR ENDED	
	JUNE 30, 2024	JUNE 30, 2023
REVENUES		
Intergovernmental	$ 336,326	$ 342,102
Fines and forfeitures	143,886	30,372
Total revenues	480,212	372,474
EXPENDITURES		
Public safety	289,941	414,636
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	190,271	(42,162)
OTHER FINANCING SOURCES (USES)		
Transfers out	(43,789)	(42,836)
NET CHANGE IN FUND BALANCE	146,482	(84,998)
FUND BALANCE, BEGINNING OF YEAR	935,011	1,020,009
FUND BALANCE, END OF YEAR	$ 1,081,493	$ 935,011

CITY OF METTER, GEORGIA
AMERICAN RESCUE PLAN ACT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS

A S S E T S

	JUNE 30, 2024	JUNE 30, 2023
ASSETS		
Cash and cash equivalents	$ 751,820	$ 832,159
TOTAL ASSETS	$ 751,820	$ 832,159

L I A B I L I T I E S A N D
F U N D B A L A N C E

LIABILITIES		
Accounts payable	-	$ 54,710
Unearned revenue	$ 720,475	767,987
TOTAL LIABILITIES	720,475	822,697
FUND BALANCE		
Restricted	31,345	9,462
TOTAL LIABILITIES AND FUND BALANCE	$ 751,820	$ 832,159

CITY OF METTER, GEORGIA
AMERICAN RESCUE PLAN ACT SPECIAL REVENUE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE

	YEAR ENDED	
	JUNE 30, 2024	JUNE 30, 2023
REVENUES		
Intergovernmental	$ 47,513	$ 271,840
Interest	21,883	9,181
Total revenues	69,396	281,021
EXPENDITURES		
Capital Outlay:		
Public safety	-	149
Public works	-	16,595
Culture and recreation	45,884	187,410
Total expenditures	45,884	204,154
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	23,512	76,867
OTHER FINANCING SOURCES (USES)		
Transfers out	(1,629)	(67,687)
NET CHANGE IN FUND BALANCE	21,883	9,180
FUND BALANCE, BEGINNING OF YEAR	9,462	282
FUND BALANCE, END OF YEAR	$ 31,345	$ 9,462

CITY OF METTER, GEORGIA
T-SPLOST CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS

A S S E T S

	JUNE 30, 2024	JUNE 30, 2023
ASSETS		
Cash and cash equivalents	$ 161,343	$ 252,285
Intergovernmental receivable	6,110	43,584
TOTAL ASSETS	$ 167,453	$ 295,869

L I A B I L I T I E S A N D
F U N D B A L A N C E

LIABILITIES		
Accounts payable	$ 102,915	$ 44,566
Due to other funds	225	-
TOTAL LIABILITIES	103,140	44,566
FUND BALANCE - Restricted	64,313	251,303
TOTAL LIABILITIES AND FUND BALANCE	$ 167,453	$ 295,869

CITY OF METTER, GEORGIA
T-SPLOST CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	YEAR ENDED	
	JUNE 30, 2024	JUNE 30, 2023
REVENUES		
Intergovernmental	$ 1,112,093	$ 210,524
Interest	5,397	1,353
Total revenues	1,117,490	211,877
EXPENDITURES		
Capital outlay:		
Public works	1,304,480	48,663
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(186,990)	163,214
FUND BALANCE, BEGINNING OF YEAR	251,303	88,089
FUND BALANCE, END OF YEAR	$ 64,313	$ 251,303

CITY OF METTER, GEORGIA
2018 SPLOST CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS

A S S E T S

	JUNE 30, 2024	JUNE 30, 2023
ASSETS		
Cash and cash equivalents	$ 1,789,152	$ 1,550,569
Intergovernmental receivable	-	132,662
TOTAL ASSETS	$ 1,789,152	$ 1,683,231

L I A B I L I T I E S A N D
F U N D B A L A N C E

LIABILITIES		
Accounts payable	$ 137,899	-
Due to other funds	23,633	-
TOTAL LIABILITIES	161,532	-
FUND BALANCE - Restricted	1,627,620	$ 1,683,231
TOTAL LIABILITIES AND FUND BALANCE	$ 1,789,152	$ 1,683,231

CITY OF METTER, GEORGIA
2018 SPLOST CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

	YEAR ENDED	
	JUNE 30, 2024	JUNE 30, 2023
REVENUES		
Intergovernmental	$ 621,014	$ 493,507
Interest	48,512	16,266
Total revenues	669,526	509,773
EXPENDITURES		
Capital outlay:		
Public safety	47,076	-
Public works	-	4,065
Housing and development	179,599	7,204
Debt service:		
Principal	108,391	117,664
Interest	9,913	14,961
Total expenditures	344,979	143,894
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	324,547	365,879
OTHER FINANCING SOURCES (USES)		
Transfers out	(380,158)	(61,063)
Total other financing sources (uses)	(380,158)	(61,063)
NET CHANGE IN FUND BALANCE	(55,611)	304,816
FUND BALANCE, BEGINNING OF YEAR	1,683,231	1,378,415
FUND BALANCE, END OF YEAR	$ 1,627,620	$ 1,683,231

CITY OF METTER, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

	2005 SPLOST Capital Projects Fund	Hotel/Motel Tax Special Revenue Fund	Total Nonmajor Governmental Funds
ASSETS			
Cash and cash equivalents	$ 134,595	$ 7,990	$ 142,585
Receivables:			
Taxes	-	6,855	6,855
Interfund	-	12,035	12,035
Prepaid items	-	339	339
TOTAL ASSETS	$ 134,595	$ 27,219	$ 161,814
LIABILITIES			
Accounts payable	$ -	$ 25,688	$ 25,688
Total liabilities	-	25,688	25,688
FUND BALANCE			
Nonspendable	-	339	339
Restricted	134,595	1,192	135,787
Total fund balance	134,595	1,531	136,126
TOTAL LIABILITIES AND FUND BALANCE	$ 134,595	$ 27,219	$ 161,814

CITY OF METTER, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	2005 SPLOST Capital Projects Fund	Hotel/Motel Tax Special Revenue Fund	Total Nonmajor Governmental Funds
REVENUES			
Taxes	-	$ 87,309	$ 87,309
Interest	$ 2,008	231	2,239
Miscellaneous	-	26,984	26,984
Total revenues	2,008	114,524	116,532
EXPENDITURES			
Current:			
Housing and development	-	107,878	107,878
Capital outlay:			
Public safety	154	-	154
Total expenditures	154	107,878	108,032
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,854	6,646	8,500
FUND BALANCE, JULY 1, 2023	132,741	(5,115)	127,626
FUND BALANCE, JUNE 30, 2024	$ 134,595	$ 1,531	$ 136,126

CITY OF METTER, GEORGIA
2005 SPLOST CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS

A S S E T S

	JUNE 30, 2024	JUNE 30, 2023
ASSETS		
Cash and cash equivalents	$ 134,595	$ 132,741
TOTAL ASSETS	$ 134,595	$ 132,741

L I A B I L I T I E S A N D
F U N D B A L A N C E

FUND BALANCE - Restricted	$ 134,595	$ 132,741
TOTAL LIABILITIES AND FUND BALANCE	$ 134,595	$ 132,741

CITY OF METTER, GEORGIA
2005 SPLOST CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

	YEAR ENDED	
	JUNE 30, 2024	JUNE 30, 2023
REVENUES		
Interest	$ 2,008	$ 1,223
EXPENDITURES		
Capital outlay:		
Public safety	154	191,495
NET CHANGE IN FUND BALANCE	1,854	(190,272)
FUND BALANCE, BEGINNING OF YEAR	132,741	323,013
FUND BALANCE, END OF YEAR	$ 134,595	$ 132,741

CITY OF METTER, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS

A S S E T S

	JUNE 30, 2024	JUNE 30, 2023
ASSETS		
Cash and cash equivalents	$ 7,990	$ 29,506
Receivables:		
Taxes receivable	6,855	6,335
Interfund	12,035	-
Prepaid items	339	-
TOTAL ASSETS	$ 27,219	$ 35,841

L I A B I L I T I E S A N D
F U N D B A L A N C E

LIABILITIES		
Accounts payable	$ 25,688	$ 37,943
Due to other funds	-	3,013
TOTAL LIABILITIES	25,688	40,956
FUND BALANCE		
Nonspendable	339	-
Restricted	1,192	-
Unassigned	-	(5,115)
Total fund balance	1,531	(5,115)
TOTAL LIABILITIES AND FUND BALANCE	$ 27,219	$ 35,841

CITY OF METTER, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - HOTEL/MOTEL TAX SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)	2023 Actual
REVENUES				
Hotel/Motel tax	$ 70,000	$ 87,309	$ 17,309	$ 78,857
Interest	-	231	231	122
Miscellaneous	7,500	26,984	19,484	37,289
Total revenues	77,500	114,524	37,024	116,268
EXPENDITURES				
Current:				
Housing and development				
Tourism	96,700	107,878	(11,178)	122,240
NET CHANGE IN FUND BALANCE	$ (19,200)	6,646	$ 25,846	$ (5,972)
FUND BALANCE, JULY 1, 2023		(5,115)		
FUND BALANCE, JUNE 30, 2024		$ 1,531		

CITY OF METTER, GEORGIA
WATER AND SEWER SYSTEM FUND
COMPARATIVE STATEMENT OF NET POSITION

	June 30, 2024	June 30, 2023
ASSETS		
Current Assets		
Cash and cash equivalents	$ 1,460,610	$ 1,398,516
Certificates of deposit	68,183	67,354
Accounts receivable	162,971	151,526
Interfund receivable	63,577	106,645
Prepaid insurance	20,273	18,566
Total Current Assets	1,775,614	1,742,607
Capital Assets		
Land	492,280	492,280
Construction in progress	2,104,555	105,671
Water and sewer system	13,212,337	12,817,815
Buildings	305,069	305,069
Machinery and equipment	1,366,021	1,336,328
Less accumulated depreciation	(7,748,636)	(7,380,300)
Total Capital Assets	9,731,626	7,676,863
Total Assets	11,507,240	9,419,470
LIABILITIES		
Current Liabilites		
Accounts payable	791,175	136,472
Customer deposits	113,429	113,288
Compensated absences	3,322	3,240
Notes payable	121,525	118,795
Interfund payable	97,146	80,648
Total Current Liabilities	1,126,597	452,443
Long-Term Liabilites		
Compensated absences (net of current portion)	14,296	12,960
Notes payable (net of current portion)	1,998,193	900,107
Total Long-Term Liabilities	2,012,489	913,067
Total Liabilities	3,139,086	1,365,510
NET POSITION		
Net investment in capital assets	7,101,503	6,657,961
Unrestricted	1,266,651	1,395,999
Total Net Position	$ 8,368,154	$ 8,053,960

CITY OF METTER, GEORGIA
WATER AND SEWER SYSTEM FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

	YEAR ENDED	
	JUNE 30, 2024	JUNE 30, 2023
OPERATING REVENUES		
Charges for services	$ 1,417,037	$ 1,474,302
Penalties	33,680	30,592
Other	86,620	68,204
Total operating revenues	1,537,337	1,573,098
OPERATING EXPENSES		
Salaries	318,414	269,734
Employee benefits	144,670	101,022
Professional and technical services	91,431	58,157
Purchased services	389,154	371,531
Materials and supplies	110,024	87,346
Depreciation	368,336	316,561
Other	14,564	5,487
Total operating expenses	1,436,593	1,209,838
OPERATING INCOME	100,744	363,260
NON-OPERATING REVENUE (EXPENSE)		
Interest income	17,455	9,313
Gain on sale of capital assets	-	16,376
Interest expense	(24,380)	(23,809)
Total non-operating revenue (expense)	(6,925)	1,880
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	93,819	365,140
Capital grants	-	681,551
Transfers in	384,787	128,750
Transfers out	(164,412)	(178,735)
CHANGE IN NET POSITION	314,194	996,706
NET POSITION, BEGINNING OF YEAR	8,053,960	7,057,254
NET POSITION, END OF YEAR	$ 8,368,154	$ 8,053,960

CITY OF METTER, GEORGIA
SANITATION FUND
COMPARATIVE STATEMENT OF NET POSITION

	June 30, 2024	June 30, 2023
ASSETS		
Current Assets		
Cash and cash equivalents	$ 330,436	$ 376,135
Accounts receivable	72,051	67,807
Interfund receivable	128,354	104,693
Prepaid insurance	10,133	11,812
Total Current Assets	540,974	560,447
Capital Assets		
Buildings	75,593	75,593
Machinery and equipment	409,084	409,084
Less accumulated depreciation	(396,120)	(355,480)
Total Capital Assets	88,557	129,197
Total Assets	629,531	689,644
LIABILITIES		
Current Liabilites		
Accounts payable	8,272	45,525
Compensated absences	3,321	2,608
Notes payable	31,416	30,371
Total Current Liabilities	43,009	78,504
Long-Term Liabilites		
Compensated absences (net of current portion)	12,276	10,434
Notes payable (net of current portion)	-	31,397
Total Long-Term Liabilities	12,276	41,831
Total Liabilities	55,285	120,335
NET POSITION		
Net investment in capital assets	57,141	67,429
Unrestricted	517,105	501,880
Total Net Position	$ 574,246	$ 569,309

CITY OF METTER, GEORGIA
SANITATION FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

	YEAR ENDED	
	JUNE 30, 2024	JUNE 30, 2023
OPERATING REVENUES		
Charges for services	$ 603,663	$ 602,056
Penalties	15,152	13,909
Total operating revenues	618,815	615,965
OPERATING EXPENSES		
Salaries	238,284	222,760
Employee benefits	118,546	98,267
Purchased services	113,679	105,262
Materials and supplies	24,400	18,972
Depreciation	40,641	37,296
Other costs	1,061	421
Total operating expenses	536,611	482,978
OPERATING INCOME	82,204	132,987
NON-OPERATING REVENUE (EXPENSE)		
Interest income	7,083	3,983
Interest expense	(2,144)	(3,502)
Total non-operating revenue (expense)	4,939	481
INCOME BEFORE TRANSFERS	87,143	133,468
Transfers out	(82,206)	(55,000)
CHANGE IN NET POSITION	4,937	78,468
NET POSITION, BEGINNING OF YEAR	569,309	490,841
NET POSITION, END OF YEAR	$ 574,246	$ 569,309

CITY OF METTER, GEORGIA
SCHEDULE OF PROJECTS PAID WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2024

2005 SPLOST

	Original Estimated Cost	Current Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Water system improvements	$ 950,000	$ 221,527	$ 221,527	-	$ 221,527	100%
Sewer system improvements	875,000	815,766	815,766	-	815,766	100%
Street and drainage improvements	630,000	619,337	619,337	-	619,337	100%
Public building projects	800,000	1,031,000	897,151	$ 154	897,305	87%
Acquisition of new equipment	375,000	394,908	394,908	-	394,908	100%
Totals	$ 3,630,000	$ 3,082,538	$ 2,948,689	$ 154	$ 2,948,843	96%

2018 SPLOST

	Original Estimated Cost	Current Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Fire station construction	$ 1,000,000	$ 1,000,000	-	$ 14,920	$ 14,920	1%
Economic development projects	300,000	300,000	$ 97,637	179,600	277,237	92%
Public utilities rehabilitation and expansion	490,000	547,255	167,097	380,158	547,255	100%
Drainage improvements	100,000	163,199	163,199	-	163,199	100%
Acquisition of vehicles and equipment	470,000	1,010,301	859,842	150,459	1,010,301	100%
Totals	$ 2,360,000	$ 3,020,755	$ 1,287,775	$ 725,137	$ 2,012,912	67%

2024 SPLOST

	Original Estimated Cost	Current Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Fire station construction	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	0%
Economic development projects	300,000	300,000	-	-	-	0%
Public utilities rehabilitation and expansion	650,000	650,000	-	-	-	0%
Transportation improvements	250,000	250,000	-	-	-	0%
Drainage improvements	200,000	200,000	-	-	-	0%
Acquisition of vehicles and equipment	600,000	600,000	-	-	-	0%
Totals	$ 3,000,000	$ 3,000,000	$ -	$ -	$ -	0%

CITY OF METTER, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT
21p-x-021-2-6191
SOURCE AND APPLICATION OF FUNDS SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2024

TOTAL PROGRAM YEAR 2021 FUNDS ALLOCATED TO RECIPIENT	$ 750,000
LESS: TOTAL PROGRAM YEAR 2021 FUNDS DRAWN BY RECIPIENT	721,520
FUNDS STILL AVAILABLE FROM PROGRAM YEAR 2021 RESOURCES	$ 28,480
TOTAL PROGRAM YEAR 2021 FUNDS DRAWN AND RECEIVED BY RECIPIENT	$ 721,520
LESS: FUNDS APPLIED AND EXPENDED ON PROGRAM YEAR 2021 COSTS	721,520
TOTAL PROGRAM YEAR 2021 FUNDS HELD BY RECIPIENT	$ -

CITY OF METTER, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT
21p-x-021-2-6191
PROJECT COST SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2024

PROGRAM ACTIVITY	ACTIVITY NUMBER	APPROVED BUDGET CDBG FUNDS	CUMULATIVE EXPENDITURES CDBG FUNDS
Engineering - Water/Sewer Improvements	T-03J-00	$ 57,945	$ 57,945
Sewer Facilities	P-03J-02	561,481	533,001
Engineering - Street Improvements	T-03K-00	3,514	3,514
Flood/Drainage Facilities	P-03K-02	82,060	82,060
Administration	A-21A-00	45,000	45,000
Total		$ 750,000	$ 721,520

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GEORGIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and Council
City of Metter, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Metter, Georgia, as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise City of Metter, Georgia's basic financial statements, and have issued our report thereon dated March 31, 2025.

Report On Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report On Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lanier, Deal & Deal

Statesboro, Georgia
March 31, 2025