



**City of Helen
Georgia's Alpine
Village**

25 Alpenrosen Strasse
PO Box 280
Helen, Georgia 30545
706-878-2733
706-878-1655 -fax
www.cityofhelen.org



The City of Helen is an equal
opportunity provider and employer

**CITY OF HELEN
COMMISSION MEETING
JULY 18, 2023
10:00 A.M.
AGENDA**

Commissioners:

Jeff Ash
Steve Fowler
Fred Garmon
Cliff Hood
Cinnamon Sullivan

City Manager:

Darrell Westmoreland

City Clerk/ :

Clerk of Court

Marilyn M. Chastain

Finance Director:

Mona Wood

Chief of Police:

Aletha Barrett

**Building and Zoning
Administrator:**

Jonah Casper

**Public Works
Director:**

Jack Morgan

**Fire Department
Chief:**

Jody Prickett

1. CALL TO ORDER BY MAYOR
2. ROLL CALL BY CITY CLERK
3. SALUTE TO THE FLAG
4. APPROVAL OF AGENDA
5. APPROVAL OF MINUTES FROM JUNE 20, 2023, & MINUTES FROM CALLED MEETING ON JUNE 29, 2023
6. PETITIONS AND COMMUNICATIONS FROM THE PUBLIC
7. ALPINE HELEN/WHITE COUNTY C.V.B. MONTHLY REPORT
8. HELEN CHAMBER OF COMMERCE MONTHLY REPORT
9. ADMINISTRATIVE
 - A. UPDATE FROM CITY MANAGER OF CURRENT PROJECTS
 - B. FINANCIAL REPORT
 - C. AUDIT REPORT FROM WAYNE TUCK OF WALKER, PIERCE & TUCK
 - D. REMINDER OF CALLED MEETING ON JULY 28, 2023 AT 10:00 A.M. TO SET THE MILLAGE RATE
10. POLICE DEPARTMENT MONTHLY REPORT
11. FIRE DEPARTMENT MONTHLY REPORT
12. PUBLIC WORKS, WATER AND WASTE WATER MONTHLY REPORT
13. BUILDING AND ZONING DEPARTMENT MONTHLY REPORT
14. PURCHASES AND BIDS
15. ORDINANCES
16. RESOLUTIONS

17. EXECUTIVE SESSION TO DISCUSS PERSONNEL, POSSIBLE PENDING/POTENTIAL LITIGATION

18. CITY COMMISSION COMMENTS

19. ADJOURNMENT

**THIS AGENDA WAS POSTED JULY 14, 2023 @ 11:45 A.M.
THE MEETING AGENDA IS SUBJECT TO CHANGE AND IS NOT FINAL UNTIL APPROVED BY THE
CITY OF HELEN COMMISSION AT THE COMMISSION MEETING STATED HEREIN.**



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**CITY OF HELEN
COMMISSION MEETING
JUNE 20, 2023
MINUTES OF MEETING**

Commissioners:

Jeff Ash
Steve Fowler
Fred Garmon
Cliff Hood
Cinnamon Ruston

City Manager:

Darrell Westmoreland

City Clerk/ :

Clerk of Court

Marilyn M. Chastain

Finance Officer:

Mona Wood

Chief of Police:

Aletha Barrett

**Building and Zoning
Administrator:**

Darrell Westmoreland

Public Works

Director:

Jack Morgan

Fire Department

Chief:

Jody Prickett

The Helen City Commission met on Tuesday June 20, 2023 in the Commission Chambers at Helen City Hall. Mayor Jeff Ash called the meeting to order at 10:00 a.m. City Clerk Marilyn Chastain called the roll and the following were present; Commissioner Fred Garmon, Commissioner Cliff Hood, Mayor Jeff Ash, Commissioner Steve Fowler and Commissioner Cinnamon Sullivan. Also attending were City Manager Darrell Westmoreland, City Attorney Carl Free, City Clerk Marilyn Chastain, Police Chief Aletha Barrett, Fire Chief Jody Prickett, Finance Director Mona Wood, Building & Zoning Director Jonah Casper, Public Works Director Jack Morgan.

PLEDGE OF ALLEGIANCE TO THE FLAG

APPROVAL OF AGENDA; Motion to Amend by the addition of 9B Budget Hearing & Questions. Motion to approve the Amended Agenda made by Commissioner Cliff Hood, 2nd by Commissioner Fred Garmon. Motion approved with a unanimous vote of the Commission.

APPROVAL OF MINUTES FROM MAY 16, 2023; Motion to approve made by Commissioner Steve Fowler, 2nd by Commissioner Cinnamon Sullivan. Motion approved with a unanimous vote of the Commission.

PETITIONS AND COMMUNICATIONS FROM THE PUBLIC: Dennis Doll told about the upcoming Winefest and invited everyone to attend on July 14th.

ALPINE HELEN/WHITE COUNTY C.V.B. MONTHLY REPORT; Report included as an integral part of the Minutes. Director Jerry Brown was present and gave a verbal report.

HELEN CHAMBER OF COMMERCE MONTHLY REPORT; Chamber member Judy Holloway was present and gave a verbal report of activities at the Chamber and stated they are having a membership drive and hopes all will join.

ADMINISTRATIVE

UPDATE FROM CITY MANAGER OF CURRENT PROJECTS; City Manager Darrell Westmoreland gave a verbal report stating there is a lot of clean-up going on after all the heavy rains, that the new Street Sweeper has been delivered, the parking lots are being seal coated and the new restrooms should be open by July 1st. He then asked Fletcher Holiday of EMI to update the City on projects.

COMMISSION MEETING
JUNE 20, 2023
MINUTES OF MEETING
PAGE 2

Fletcher Holiday of EMI asked the Commission to decide on spending \$54,030.90 for testing of the Lenzen well property before moving forward.

Commissioner Steve Fowler made a motion to approve spending of \$54,030.90 for the testing, 2nd by Commissioner Fred Garmon. Motion approved with a unanimous vote of the Commission.

B. FINANCIAL REPORT, BUDGET HEARING, BUDGET QUESTIONS;

Finance Director Mona Wood updated the Commission on the preliminary budget. Motion to go into the Public Hearing at 10:55 a.m. made by Commissioner Fred Garmon, 2nd by Commissioner Cliff Hood. Motion approved with a unanimous vote of the Commission. There were no comments or questions from the Public.

Motion to go out of the Public Hearing at 10:56 a.m. made by Commissioner Steve Fowler, 2nd by Commissioner Cinnamon Sullivan.

C. CONSIDERATION OF ALCOHOL LICENSE FOR BONNIE J KEELER D/B/A CHATTAHOOCHEE STREET TAP ROOM LOCATED AT 19 CHATTAHOOCHEE STREET FOR BEER ON PREMISES, WINE ON PREMISES AND SUNDAY SALES; Motion to approve made by Commissioner Cliff Hood, 2nd by Commissioner Cinnamon Sullivan. Motion approved with a unanimous vote of the Commission.

D. CONSIDERATION OF ALCOHOL LICENSE FOR RICHIE L MADRAY D/B/A AXEBILLY, LOCATED AT 8160 SOUTH MAIN STREET UNIT B5, FOR BEER ON PREMISES, & WINE ON PREMISES; Motion to approve made by Commissioner Steve Fowler, 2nd by Commissioner Cliff Hood. Motion approved with a unanimous vote of the Commission.

E. DISCUSSION OF REPAIRS AT HELEN ARTS CENTER; President of the Arts Center Catherine Cleiman was present and spoke to the Commission about needed repairs of the building. City Manager Darrell Westmoreland stated that the gutters and boards are already started being repaired. City Attorney Carl Free stated the lease and terms of the lease need to be decided on, and also decide on whom is responsible for the repairs because the prior lease had that repairs to the building were to be paid by the Arts Center.

POLICE DEPARTMENT MONTHLY REPORT; Report included as an integral part of the Minutes. Police Chief Aletha Barrett was present and gave a verbal report. She informed the Commission that they had aided in 11 river rescues during the heavy rains and commended her officers as well as the Fire Department and Public Works for their efforts.

**COMMISSION MEETING
JUNE 20, 2023
MINUTES OF MEETING
PAGE 3**

FIRE DEPARTMENT MONTHLY REPORT; Report included as an integral part of the Minutes. Fire Chief Jody Prickett was present and gave a verbal report. He stated that he has been looking into some type warning system to warn tubers of flooding. Commissioner Cinnamon Sullivan suggested the tubing busses install some type of PA system to alert tubers. He also stated he is still looking into a new ladder truck.

PUBLIC WORKS, WATER AND WASTE WATER MONTHLY REPORT; Report included as an integral part of the Minutes. Public Works Director Jack Morgan was present and asked if there were any questions.

BUILDING AND ZONING DEPARTMENT MONTHLY REPORT; Report included as an integral part of the Minutes. Building & Zoning Director Jonah Casper was present and gave a verbal report.

PURCHASES AND BIDS; None

ORDINANCES; None

RESOLUTIONS; None

EXECUTIVE SESSION TO DISCUSS PENDING/POTENTIAL LITIGATION, FUTURE REAL ESTATE ACQUISITION; Motion to go into the Executive Session at 11:41 a.m. made by Commissioner Cliff Hood, 2nd by Commissioner Cinnamon Sullivan. Motion approved with a unanimous vote of the Commission.

Motion to resume the regular meeting at 12:34 p.m. made by Commissioner Fred Garmon, 2nd by Commissioner Cinnamon Sullivan. Motion approved with a unanimous vote of the Commission.

CITY COMMISSION COMMENTS; None

ADJOURNMENT; Motion to adjourn at 12:35 p.m. made by Commissioner Fred Garmon, 2nd by Commissioner Cliff Hood. Motion approved with a unanimous vote of the Commission.

RESPECTFULLY PREPARED BY CITY CLERK MARILYN CHASTAIN

Marilyn Chastain



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**CITY OF HELEN
CALLED COMMISSION MEETING
JUNE 29, 2023
10:00 A.M.
MINUTES OF MEETING**

Commissioners:

Jeff Ash
Steve Fowler
Fred Garmon
Cliff Hood
Cinnamon Ruston

City Manager:

Jerry M. Elkins

City Clerk / :

Clerk of Court

Marilyn M. Chastain

Finance Officer:

Mona Wood

Chief of Police:

Aletha Barrett

Building and Zoning

Administrator:

Darrell Westmoreland

Public Works

Director:

Jack Morgan

Fire Department

Chief:

Jody Prickett

1. CALL TO ORDER BY MAYOR JEFF ASH
2. ROLL CALL BY CITY CLERK MARILYN CHASTAIN; Attending were Mayor Jeff Ash, Commissioner Cliff Hood, Commissioner Steve Fowler. Absent were Commissioner Fred Garmon and Commissioner Cinnamon Sullivan.
3. PLEDGE OF ALLEGIANCE TO THE FLAG
4. APPROVAL OF AGENDA; Motion to approve made by Commissioner Steve Fowler, 2nd by commissioner Cliff Hood. Motion approved with a unanimous vote of those present.
5. ADOPTION OF 2023/2024 BUDGET
 - A. READING OF ORDINANCE 23-06-01; AN ORDINANCE OF THE CITY OF HELEN GEORGIA, MAKING APPROPRIATIONS FOR THE 2023-2024 FISCAL YEAR; Finance Director Mona Wood read Ordinance 23-06-01. Motion to approve made by Commissioner Steve Fowler, 2nd by Commissioner Cliff Hood. Motion approved with a unanimous vote of those present.
 - B. 2021-2022 BUDGET AMENDMENT & RESOLUTION 23-06-01; Finance Director Mona Wood read Resolution 23-06-01. Motion to approve made by Commissioner Cliff Hood, 2nd by Commissioner Steve Fowler. Motion approved with a unanimous vote of those present.
6. CITY COMMISSION COMMENTS; Commissioner Steve Fowler commended Finance Director Mona Wood and all departments on the preparation of the budget, Commissioner Cliff Hood and Mayor Jeff Ash agreed as well.
7. ADJOURNMENT; Motion to adjourn at 10:10 a.m. made by Mayor Jeff Ash, 2nd by Commissioner Steve Fowler. Motion approved with a unanimous vote of those present.

**THIS AGENDA WAS POSTED JUNE 21, 2023 @ 4:00 P.M.
THE MEETING AGENDA IS SUBJECT TO CHANGE AND IS NOT FINAL UNTIL APPROVED BY THE
CITY OF HELEN COMMISSION AT THE COMMISSION MEETING STATED HEREIN.**

RESOLUTION 23-06-01

A RESOLUTION OF THE CITY OF HELEN, GEORGIA AUTHORIZING A FINAL COMPREHENSIVE ADJUSTMENT TO FISCAL YEAR 2021-2022 BUDGETARY APPROPRIATIONS

Whereas, at the conclusion of the fiscal year, each revenue and expenditure object should reflect an annual appropriation equal to the final revenues and expenditures, respectively, for the fiscal year; and

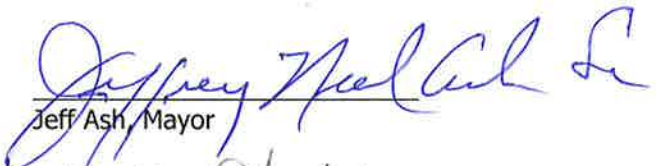
Whereas, the City Manager and Finance Director prepare a monthly revenue and expenditure report for the City Commission to approve;


Now, therefore, be it resolved, by the Helen City Commission, the governing authority of the City of Helen, Georgia, that the accumulated revenues and expenditures for a twelve (12) month period, as will be reflected in the budget report ending June 30, 2022, for the General Fund, the Hotel/Motel Tax Fund, the Police Technology Fund, the Confiscated Assets Fund and the American Rescue Plan Act (ARPA) Fund are hereby supplementary appropriated to the FY 2021-2022 Budget; and,

Be it further resolved; that the year-end financial report for the month of June 2022, shall incorporate this comprehensive adjustment to the FY 2021-2022 Budget.

Approved and adopted this 29th day of June 2023

(SEAL)

By: 
Jeff Ash, Mayor

Attest: 
Marilyn Chastain, City Clerk

Approved as to Form: 
Carl Free, City Attorney

**FINAL COMPREHENSIVE BUDGET ADJUSTMENTS
FISCAL YEAR 2021-2022**

	DEBIT	CREDIT
GENERAL FUND		
Revenues:		
Sales Tax		\$ 155,000
Expenditures:		
General Government	\$ 70,000	
Recreation & Culture	\$ 10,000	
Public Safety	\$ 70,000	
Public Works	\$ 5,000	
HOTEL/MOTEL TAX FUND		
Revenues:		
Hotel/Motel Tax Revenue		\$1,390,000
EXPENDITURES:		
Transfers to Gen Fund	\$750,000	
Contract CVB	\$640,000	
Police Technology Fund		
Revenues:		
Police Technology Fees		\$ 30,000
EXPENDITURES:		
Equipment	\$ 30,000	
Confiscated Assets Fund		
Revenues:		
Confiscated Assets		\$ 30,000
EXPENDITURES:		
General	\$ 30,000	
American Rescue Plan Act (ARPA) Fund		
Revenues:		
Prior Year Fund Balance		\$ 500
EXPENDITURES:		
General	\$ 500	



**CITY OF HELEN
FINANCIAL REPORT SUMMARY
TWELVE MONTHS ENDED JUNE, 2023
TAX REVENUES SUMMARY COMPARISON**

TAX REVENUES

HOTEL/MOTEL TAX FUND

Monthly Comparison		Fiscal YTD Comparison - Twelve Months Ended 6/30/23		Fiscal 22/23 Budget Comparison - Twelve Months Ended 6/30/23	
Jun-22	Jun-23	Jun-22	Jun-23	22/23 Budget	22/23 Actual
232,092	228,822	2,926,092	2,909,557	2,000,000	2,909,557
	Difference		Difference		Difference
	-3,270		-16,535		909,557
	% Inc(Dec)		-1.41%		% Inc(Dec)
					45.48%

SALES TAX

Monthly Comparison		Fiscal YTD Comparison - Twelve Months Ended 6/30/23		Fiscal 22/23 Budget Comparison - Twelve Months Ended 6/30/23	
Jun-22	Jun-23	Jun-22	Jun-23	22/23 Budget	22/23 Actual
123,031	127,467	1,427,226	1,532,740	1,250,000	1,532,740
	Difference		Difference		Difference
	4,436		105,514		282,740
	% Inc(Dec)		3.61%		% Inc(Dec)
					22.62%

BEER/WINE EXCISE TAX

Monthly Comparison		Fiscal YTD Comparison - Twelve Months Ended 6/30/23		Fiscal 22/23 Budget Comparison - Twelve Months Ended 6/30/23	
Jun-22	Jun-23	Jun-22	Jun-23	22/23 Budget	22/23 Actual
12,527	12,001	151,305	146,221	130,000	146,221
	Difference		Difference		Difference
	-526		-5,084		16,221
	% Inc(Dec)		-4.20%		% Inc(Dec)
					12.48%

LIQUOR EXCISE TAX

Monthly Comparison		Fiscal YTD Comparison - Twelve Months Ended 6/30/23		Fiscal 22/23 Budget Comparison - Twelve Months Ended 6/30/23	
Jun-22	Jun-23	Jun-22	Jun-23	22/23 Budget	22/23 Actual
4,525	3,119	52,013	47,084	45,000	47,084
	Difference		Difference		Difference
	-1,406		-4,929		2,084
	% Inc(Dec)		-31.07%		% Inc(Dec)
					4.63%

MIXED DRINK TAX

Monthly Comparison		Fiscal YTD Comparison - Twelve Months Ended 6/30/23		Fiscal 22/23 Budget Comparison - Twelve Months Ended 6/30/23	
Jun-22	Jun-23	Jun-22	Jun-23	22/23 Budget	22/23 Actual
8,307	9,050	107,681	110,331	75,000	110,331
	Difference		Difference		Difference
	743		2,650		35,331
	% Inc(Dec)		8.94%		% Inc(Dec)
					47.11%

2020 SPLOST

Monthly Comparison		Fiscal YTD Comparison - Twelve Months Ended 6/30/23		Fiscal 22/23 Budget Comparison - Twelve Months Ended 6/30/23	
Jun-22	Jun-23	Jun-22	Jun-23	22/23 Budget	22/23 Actual
121,801	127,692	1,412,957	1,517,629	1,046,772	1,517,629
	Difference		Difference		Difference
	5,891		104,672		470,857
	% Inc(Dec)		4.84%		% Inc(Dec)
					45.48%

Fiscal YTD Budget Comparison - Twelve Months Ended 6/30/23

Budget	Actual	% Inc(Dec)
933,300	1,517,629	162.61%

Cumulative #31	Estimated 2020	Difference	% of Estimate
3,639,627	5,600,000	1,960,373	64.99%

Draft

2021 Construction Fund

Account Summary

Date Range: 08/01/2021 - 06/30/2023

Available @

	Budget	6/30/2023	6/30/23
HEX STRASSE WELL	250,000	80,471	169,529
LENZEN PROPERTY WELL #11	495,000	32,815	462,185
MAIN LIFT STATION	1,450,000	81,384	1,368,616
SSES IMPROVEMENTS	1,500,000	44,295	1,455,705
CHATTAHOOCHEE RIVER SEWER LINE	375,000	239,360	135,640
GROUND WATER DEVELOPMENT	25,000	37,569	(12,569)
METER REPLACEMENT	595,000	409,286	185,714
WWTF SOLIDS REMOVAL	425,000	557,404	(132,404)
LAS IMPROVEMENTS	875,000	250,525	624,475
Total	5,990,000	1,733,110	4,256,890





**CITY OF HELEN
CASH BALANCES
AS OF 6/30/23**

Pooled		
Unrestricted	7,393,515	
Restricted	783,956	
	<u>8,177,471</u>	
2020 SPLOST (Restricted)	2,299,266	
Other		
Restricted	494,769	
Unrestricted	148,841	
	<u>11,120,347</u>	
GA 1 - Bond Cash Balance @ 6/30/23	4,226,024	
Interest Earned		
Month of June 2023	46,910	
FYE June 2023	340,924	



**CITY OF HELEN AVAILABLE 2020 SPLOST FUNDS
AS OF JUNE 30, 2023**

<u>2020 SPLOST (20%)</u>	<u>ROADS, STREETS, BRIDGES, SIDEWALKS (23.21%)</u>	<u>WATER/WASTEWATER IMPROVEMENTS (33.93%)</u>	<u>PUBLIC BUILDINGS AND GROUNDS (37.5%)</u>	<u>ADMIN EQUIP, FACILITIES & VEHICLES (5.36%)</u>	<u>2020 SPLOST REVENUE</u>
TOTALS FOR					
6 YEAR PERIOD	1,300,000.00	1,900,000.00	2,100,000.00	300,000.00	5,600,000.00
CURRENT ESTIMATE					
REVENUE					
ACTUAL RECEIVED	844,780.86	1,234,959.70	1,364,897.99	195,089.42	3,639,727.97
INTEREST EARNED	14,887.24	21,763.21	24,053.06	3,437.98	64,141.50
EXPENSES					
PRIOR YEARS TOTALS	325,795.83	145,213.64	127,664.93	9,832.76	608,507.16
CURRENT YEAR TOTALS	247,297.75	252,862.00	199,783.29	96,152.81	796,095.85
BANK FEES	0.00	0.00	0.00	0.00	0.00
2020 SPLOST AVAILABLE	286,574.52	858,647.27	1,061,502.83	92,541.83	2,299,266.46



**CITY OF HELEN AVAILABLE 2014 SPLOST FUNDS
AS OF JUNE 30, 2023**

<u>2014 SPLOST</u>	<u>ROADS, STREETS, BRIDGES, SIDEWALKS (39.47%)</u>	<u>WATER/WASTEWATER IMPROVEMENTS (47.37%)</u>	<u>PUBLIC BUILDINGS AND GROUNDS (9.11%)</u>	<u>COMPUTER, COMM INFO EQUIP (4.05%)</u>	<u>TOTAL 2014 SPLOST REVENUE</u>
TOTALS FOR					
6 YEAR PERIOD	974,909.00	1,170,039.00	225,017.00	100,035.00	2,470,000.00
CURRENT ESTIMATE					
REVENUE					
ACTUAL RECEIVED	1,383,160.92	1,660,003.36	319,244.89	141,925.56	3,504,334.73
INTEREST EARNED	2,169.84	2,604.14	500.82	222.65	5,497.44
EXPENSES					
PRIOR YEARS TOTALS	1,384,698.86	1,661,798.55	319,533.95	78,463.42	3,444,494.78
CURRENT YEAR TOTALS	0.00	0.00	0.00	48,600.03	48,600.03
BANK FEES	0.00	0.00	0.00	0.00	0.00
2014 SPLOST AVAILABLE	631.90	808.95	211.76	15,084.75	16,737.36



City of Helen Debt Service as of June 30, 2023

Lender	Collateral	Loan Amount	Rate	Pmt. Amount	Due	Balance	Matures
BB&T	HME Ahrens Fire Truck	406,802	3.060	47,721	January*	177,130	Jan-27
GEFA CWSRF 14-018	Willow Pond Sewer Rehab	281,000	0.500	2,401	Monthly	95,232	Oct-26
GEFA DWSRG 13-012	Hamby St Bridge Crossing	309,041	0.660	2,662	Monthly	118,286	Mar-27
				<u>52,784</u>		<u>390,648</u>	

**CITY OF HELEN, GEORGIA
ORDINANCE 23-06-01**

AN ORDINANCE OF THE CITY OF HELEN GEORGIA, MAKING APPROPRIATIONS FOR THE 2023-2024 FISCAL YEAR

Whereas, the City Manager has proposed a budget for the municipal fiscal year beginning July 1, 2023 and ending June 30, 2024, and

Whereas, the City Commission has reviewed and revised the proposed budget after soliciting citizen comment in conformity with State of Georgia statutes; and

Whereas, the City Commission further announced the following objectives for the fiscal year aforesaid,

- (1) To make certain capital improvements to the municipal infrastructure including sidewalk additions, street lighting, parks, water and wastewater improvements, public buildings and grounds improvements, acquisition of equipment and vehicles, acquisition and/or improvement of computer and communications information equipment, and system infrastructure and upgrades subject to the availability of Special Purpose Local Option Sales Tax.
- (2) To contract with the Alpine Helen/White County Convention and Visitors Bureau for operation and maintenance of the Alpine Helen/White County Convention and Visitor's Bureau and for advertising and promotion of the City of Helen.

Now, therefore be it ordained, by the Helen City Commission, the governing authority for the City of Helen, Georgia that the following appropriations are made for fiscal year 2023/2024:

Now, therefore be it further ordained that the City of Helen is appropriating a portion of the budgeted Hotel/Motel Excise Tax revenue to the advertisement and promotion of the City of Helen by remitting to the Alpine Helen/White County Convention and Visitors Bureau forty percent (40%) of five eighths (5/8) and fifty percent (50%) of three eighths (3/8) of the total Hotel/Motel Tax revenue collected, pursuant to O.C.G.A. Section 48-13-51(b) and local ordinances.

It is hereby further ordained, by the City of Helen Commission, that any ordinance or resolution previously existing or inconsistent with or in conflict with this ordinance are repealed in their entirety, or repealed partially to the extent of the conflict or inconsistency of the previous ordinance.

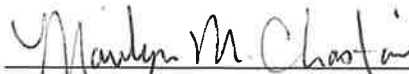
It is hereby further ordained, by the City of Helen Commission, that this ordinance shall become effective upon the official approval by a majority of the Helen City Commission.

This ordinance duly approved by the Helen City Commission this 29th day of June 2023.

(SEAL)



Jeff Ash, Mayor

Attest: 

Marilyn M. Chastain, City Clerk

Approved as to form: 

Carl Free, City Attorney

Approved and adopted:

**CITY OF HELEN
ANNUAL BUDGET
FISCAL YEAR JULY 1, 2023 THRU JUNE 30, 2024**

**GENERAL FUND
GENERAL FUND REVENUE
FY 2023-2024**

General Fund	\$ 4,235,500.00
Interest Income	\$ 110,000.00
Prior Year Fund Balance	\$ 1,145,108.00
TOTAL GENERAL FUND REVENUES	\$ 5,490,608.00

**GENERAL FUND EXPENDITURES
FY 2023-2024**

General Overhead	\$ 1,267,452.00
Administration	\$ 573,872.00
City Commission	\$ 17,300.00
Judicial Expense	\$ 33,314.00
Community Relations	\$ 15,500.00
Fire Department	\$ 572,321.00
Information Technology	\$ 70,203.00
Housing & Development	\$ 234,800.00
Public Works	\$ 860,535.00
Police Department	\$ 1,790,911.00
Solid Waste	\$ 54,400.00
TOTAL GENERAL FUND EXPENDITURES	\$ 5,490,608.00

**WATER AND WASTEWATER FUND
WATER AND WASTEWATER REVENUES
FY 2023-2024**

Water and Wastewater Revenues	\$ 1,317,650.00
Interest Income	\$ 40,000.00
Prior Year Net Position	\$ 258,183.00
TOTAL WATER & WASTEWATER REVENUES	\$1,615,833.00

**WATER AND WASTEWATER EXPENSES
2023-2024**

Water & Wastewater Expenses	\$ 1,615,833.00
TOTAL WATER & WASTEWATER EXPENSES	\$ 1,615,833.00

HOTEL/MOTEL TAX FUND
HOTEL/MOTEL TAX FUND REVENUES
FY 2023-2024

Hotel/Motel Tax Revenue	\$ 2,600,000.00
Interest Income	\$ 58,000.00
Transfer From General Fund	\$ 673,100.00
TOTAL HOTEL/MOTEL REVENUES	\$ 3,331,100.00

HOTEL/MOTEL TAX FUND EXPENDITURES
FY 2023-2024

Hotel/Motel Expenditures	\$ 138,600.00
Projects	\$ 1,080,000.00
Transfer to General Fund (60% of 5%)	\$ 975,000.00
Contract with C.V.B. (40% of 5%)	\$ 650,000.00
Contract with C.V.B. (50% of 3%)	\$ 487,500.00
TOTAL HOTEL/MOTEL TAX EXPENDITURES	\$ 3,331,100.00

2014 SPLOST FUND
2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX REVENUES
FY 2023-2024

Interest Earned	\$ 200.00
Prior Year Fund Balance	\$ 16,394.00
TOTAL 2014 SPLOST REVENUES	\$ 16,594.00

2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX EXPENDITURES
FY 2023-2024

2014 SPLOST Projects	\$ 16,594.00
TOTAL 2014 SPLOST EXPENDITURES	\$ 16,594.00

2020 SPLOST FUND
2020 SPECIAL PURPOSE LOCAL OPTION SALES TAX REVENUES
FY 2023-2024

Interest Earned	\$ 65,000.00
2020 SPLOST Revenues	\$ 1,425,000.00
TOTAL 2020 SPLOST REVENUES	\$ 1,490,000.00

2020 SPECIAL PURPOSE LOCAL OPTION SALES TAX EXPENDITURES
FY 2023-2024

2020 SPLOST Projects	\$ 1,490,000.00
TOTAL 2020 SPLOST EXPENDITURES	\$ 1,490,000.00

CONFISCATED ASSETS FUND
CONFISCATED ASSETS REVENUES
FY 2023-2024

Confiscated Assets Revenue	\$ 70,000.00
Interest Income	\$ 1,000.00
Prior Year Fund Balance	\$ 2,500.00
TOTAL CONFISCATED ASSETS REVENUES	\$ 73,500.00

CONFISCATED ASSETS EXPENDITURES
FY 2023-2024

Confiscated Assets Expenditures	\$ 73,500.00
TOTAL CONFISCATED ASSETS EXPENDITURES	\$ 73,500.00

P.D. TECHNOLOGY FUND
P.D. TECHNOLOGY FUND REVENUE
FY 2023-2024

Police Dept Tech Fees	\$ 21,500.00
Interest Income	\$ 275.00
TOTAL P.D. TECH FUND REVENUE	\$ 21,775.00

P.D. TECHNOLOGY FUND EXPENDITURES
FY 2023-2024

Police Dept Tech Expenditures	\$ 21,775.00
TOTAL P.D. TECH FUND EXPENDITURES	\$ 21,775.00

TREE FUND
TREE FUND REVENUE
FY 2023-2024

Tree Fund Revenue	\$ 200.00
Interest Income	\$ 35.00
TOTAL TREE FUND REVENUE	\$ 235.00

TREE FUND EXPENDITURES
FY 2023-2024

Tree Fund Expenditures	\$ 235.00
TOTAL TREE FUND EXPENDITURES	\$ 235.00

AMERICAN RESCUE PLAN FUND
AMERICAN RESCUE PLAN FUND REVENUE
FY 2023-2024

Prior Year Fund Balance	\$ 209,124.00
Interest Income	\$ 5,800.00
TOTAL AMERICAN RESCUE PLAN FUND REVENUE	\$ 214,924.00

AMERICAN RESCUE PLAN FUND EXPENDITURES
FY 2023-2024

American Rescue Plan Fund Expenditures	\$ 214,924.00
TOTAL AMERICAN RESCUE PLAN FUND EXPENDITURES	\$ 214,924.00

2021 CONSTRUCTION FUND
2021 CONSTRUCTION FUND REVENUE
FY 2023-2024

2021 Construction Bond Proceeds	\$ 4,489,822.00
Interest Income	\$ 1,000.00
TOTAL 2021 CONSTRUCTION FUND REVENUE	\$ 4,490,822.00

2021 CONSTRUCTION FUND EXPENDITURES
FY 2023-2024

2021 Construction Fund Projects	\$ 4,490,822.00
TOTAL 2021 CONSTRUCTION FUND EXPENDITURES	\$ 4,490,822.00

OTHER CAPITAL PROJECTS FUND
OTHER CAPITAL PROJECTS FUND REVENUE
FY 2023-2024

Prior Year Fund Balance	\$ 25,000.00
Interest Income	\$ 5,000.00
TOTAL OTHER CAPITAL PROJECTS FUND REVENUE	\$ 30,000.00

OTHER CAPITAL PROJECTS FUND EXPENDITURES
FY 2023-2024

Projects Expenditures	\$ 30,000.00
TOTAL OTHER CAPITAL PROJECTS FUND EXPENDITURES	\$ 30,000.00



Alpine Helen/White County Convention & Visitors Bureau

P.O. Box 730 • Helen, Georgia 30545 • 706-878-2181 • FAX 706-878-4032

CVB Report June, 2023

ADVERTISEMENTS:

- LRC Social Media report – attached.
- GPB Next Magazine.
- Georgia EMC Magazine.
- Blue Ridge County Magazine – Best list – Helen was voted 2nd Town on my Bucket List and 3rd place as best River Town.
- South Carolina Living Magazine.
- Atlanta Magazine.
- N.C. EMC Magazine.
- Group Tour Magazine.
- North Georgia Living Magazine – Story of Baby Land General Hospital.
- Atlanta Home Magazine – Regional Co-Op – Helen.
- WRDW TV 12 – One Tank Trip: Find out where Cabbage Patch Kids come from. 949,000 Impressions, with an estimated value of \$8,785.
- 365 Atlanta Traveler and MSN.com – 9+ Georgia State Parks with Water Falls begging you to visit – Unicoi State Park – Anna Ruby Falls and Smithgall Woods – Duke’s Creek Falls. 1.1 Billion Impressions, with an estimated value of \$10.4 Million.
- AJC.com – Go back in time at this Renaissance Castle now open in Georgia - Helen. 10.8 Million Impressions, with an estimated value of \$99,900.
- WGAU Radio – Massive Castle Opens in Helen. 14,211 Impressions, with an estimated value of \$131.
- White County News – The 50th Helen to the Atlantic Balloon Race.
- 365 Atlanta Traveler – The 39+ Best Things to do in Helen, GA for Alpine Fun. 508,000 Impressions, with an estimated value of \$4,699.
- CVB’s P.R. Company’s pitch to WSB TV – Hear Ye, Hear Ye! Go back in time and see this Massive Castle that just opened in North Georgia – Helen. 5.48 Million Impressions, with an estimated value of \$50,681.
- Atlanta eats.com – The Best weekend Getaways to escape the hustle & bustle of Atlanta – Helen. 100,000. Impressions, with an estimated value of \$926.
- Explore Georgia – 10 free things to do in the Northeast Georgia Mountains – Babyland General Hospital, The Gourd Place, Mountain Fresh Creamery & Glo-Crest Dairy, The Old Sautee Store and The Stovall Mill Covered Bridge. 755,000 Impressions, with an estimated value of \$6,984.
- AJC – Local sites offer ample camping chances for Metro Atlanta seniors – Unicoi State Park in Helen. 10.8 Million Impressions with an estimated value of \$99,900.



Alpine Helen/White County Convention & Visitors Bureau

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WELCOME CENTER:

- 3,486 (129 more than last year) Visitors stopped by the Welcome Center in June.
- Helen Travel Guides delivered over 279 cases of the new guides YTD, Mailed out an additional 50 Travel Guides by request in June. We had 110 Travel Guide downloads.
- Website visits for the month of June 116,000. (33,132 more than last year) with 112,000. Unique/new visitor. 3.52 page visits with over 465,329. (354,495 more than last year) page views with duration of 2.36 minutes per view. Bounce rate 48.20%.

TRAVEL SHOWS/MEETINGS

- May 30th – June 2nd – Director Brown and Laurie Rowe hosted 4 effluent Travel Writers. They enjoyed the Uhuberg Castle ribbon cutting and tour, the Helen to the Atlantic Balloon Race, the opening night of Valley Voices, Anna Ruby Falls, Unicoi, Valhalla, Smithgall Woods, and all points in between. We had them out and about the county for 47 hours.
- June 10th – Welcome Center Manager Doris Skelton provided an aid station for the Hardman Farm to Falls hike on National Trails Day.
- June 12th – Executive Director Brown met with Cindy Gardner of Clear Channel Outdoor advertising to discuss the possibility of adding Outdoor/ billboard advertising this coming fiscal.
- June 13th – Executive Director Brown met with Advance Travel and Tourism to review the digital marketing monthly report.
- June 20th – Executive Director Brown gave monthly CVB report to the City Commission.
- June 22nd – Executive Director Brown attended the monthly CVB Board meeting.
- June 29th – Executive Director Brown attended the City's called meeting to approve the FY'24 Budget.
- June 30th – Executive Director Brown met with Danny Roth concerning another Christmas Movie to be filmed in Helen in August of this year.

Days in the office – 20 of 22 work days.

7/23

Water/Wastewater - Infrastructure Projects Update - City of Helen

Groundwater Development: EMI has petitioned EPD for a variance on the Chattahoochee site, we are still in communication with EPD on this variance and hope to have a decision soon. The hydrogeologist hired by the City and has selected four potential sites for ground water exploration. EMI has submitted a request to EPD to drill at the Lenzen property, this site has been approved. Additionally, EMI is moving forward with an ARC grant application for future ground water wells.

Main Street Sidewalk: Initial design of the sidewalk, curb/gutter and storm drain has been completed. Recently completed soil drilling for wall construction, GDOT is requiring design of modified retaining wall. Design is complete with resubmittal to GDOT.

Solids Removal WWTF: Contractor has completed dredging and dewatering solids at the WWTF and replaced all membrane diffuser supports. Project has been closed out.

Main Lift-Station: Contractor is continuing to submit shop drawings and technical specifications for review and approval. Some equipment has been ordered. *Anticipated Completion Date May 2024.*

Well # 11 (Lenzen Property Well): EMI has recently submitted a request to drill to the EPD, approval has been granted. A cost proposal to drill has already been approved by the City, currently awaiting completion of the ground water assessment from EPD. *This project is slated to be under construction in 2023.*

SSES: All smoke testing and manhole evaluations has been finished in Helen and Innsbruck. The final report with recommendations has been completed and submitted to City staff for review. EMI has completed remedial applications and design, scheduled to go out to bid by end of summer. *Recommendations from this report are scheduled to be completed in 2023-2024. Construction is currently slated for October 2023 - Anticipated Completion Date May 2024.*

7/23

Helen Project Update

Page 2 of 2

LAS Improvements: EMI has completed evaluation of the LAS to develop final plans and specs for a projected construction schedule to begin spring 2024. EMI has addressed all comments from previously submitted permit application to EPD and Army Corp for all three Wilkins ponds and the stream on public notice from EPD on the buffer variance and erosion control permit. Permitting is finalizing the public commenting period. The City has received pricing from ASI for pricing of remediation efforts on spray fields 3a, 3b, and 3c. ASI is scheduled to begin work soon. *Construction is currently slated for November 2023 - Anticipated Completion Date June 2024.*

Comprehensive Sidewalk Plan: EMI has developed new maps to use as a basis of the study and have provided such to the City for use.

SCADA/Telemetry System: City has approved pricing for system, all equipment has been ordered, scheduled to be installed within the next two weeks.

Capital Improvement Plan (CIP): EMI has begun processing internal growth data and has requested additional data from the City.

CITY OF HELEN, GEORGIA

FINANCIAL STATEMENTS

For The fiscal year ended June 30, 2022

WALKER, PIERCE & TUCK, CPA'S, PC

CITY OF HELEN, GEORGIA
 FISCAL YEAR ENDED JUNE 30, 2022
 TABLE OF CONTENTS

FINANCIAL SECTION

Independent Auditor's Report	1-2
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	3
Statement of Activities	4
Fund Financial Statements	
Governmental Fund Financial Statements	
Balance Sheet	5
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	6
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	7
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	8
Proprietary Fund Financial Statements	
Statement of Net Position	9
Statement of Revenues, Expenses, and Changes in Net Position	10
Statement of Cash Flows	11
Notes to Financial Statements	12-24
Required Supplementary Information (other than MD&A)	
Budgetary Comparison Schedules	
General Fund	25
Hotel Motel Fund	26
ARPA Fund	27
Notes to Required Supplementary Information on Budgetary Accounting and Control	28
Combining and Individual Fund Statements	
Combining Balance Sheet - Nonmajor Governmental Funds	29
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	30

COMPLIANCE SECTION

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 Governmental Auditing Standards	31-32
Schedule of Special Purpose Local Option Sales Tax Estimated Cost and Expenditure Summary	33



CERTIFIED PUBLIC ACCOUNTANTS, P.C.

INDEPENDENT AUDITOR'S REPORT

City of Helen Commission
Helen, 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, each major fund, and the aggregate remaining fund of the City of Helen, Georgia, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Helen, 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, each major fund, and the aggregate remaining fund information of the City of Helen, Georgia, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof 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 Helen, 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 Helen, 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 Helen, 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 Helen, 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 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 part of the basic financial statement is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information. However, the budgetary comparison information on pages 25-38 is presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise City of Helen, Georgia's basic financial statements. The combining and individual fund financial statements and Schedule of Expenditures of Special Purpose Local Option Sales Tax, as required by O.C.G.A. 48-8-121 as listed in the table of contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Special Purpose Local Sales Tax is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the Schedule of Expenditures of Special Purpose Local Sales Tax is 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 June 29, 2023, on our consideration of the City of Helen, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Helen, 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 Helen, Georgia's internal control over financial reporting and compliance.

Walker, Pierce & Tuck, CPA's P.C.

Gainesville, GEORGIA
June 29, 2023

CITY OF HELEN, GEORGIA

Statement of Net Position

June 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Current Assets			
Cash and cash equivalents	\$ 8,658,059	\$ 2,002,305	\$ 10,660,364
Restricted assets	30,493	5,408,746	5,439,239
Accounts receivables (net)	377,818	73,872	451,690
Intergovernmental receivable	258,773	-	258,773
Accrued revenue	-	7,106	7,106
Prepaid expenditures	131,639	26,270	157,909
Interfund balances	131,362	(131,362)	-
Total Current Assets	9,588,144	7,386,937	16,975,081
Noncurrent Assets			
Capital assets			
Nondepreciable	1,780,777	1,523,341	3,304,118
Depreciable, net	4,502,289	4,993,382	9,495,671
Total Noncurrent Assets	6,283,066	6,516,723	12,799,789
Total Assets	15,871,210	13,903,660	29,774,870
Deferred Outflows of Resources	-	-	-
Total Assets and Deferred Outflows of Resources	15,871,210	13,903,660	29,774,870
Liabilities			
Current Liabilities			
Accounts payable	207,907	94,941	302,848
Accrued expenses	7,486	80,455	87,941
Amounts held in trust	7,223	131,132	138,355
Revenue bond payable	-	567,430	567,430
Intergovernmental loan	-	59,313	59,313
Lease payable	41,084	-	41,084
Unearned revenue	104,532	-	104,532
Total Current Liabilities	368,232	933,271	1,301,503
Long-term Liabilities			
Revenue bond payable	-	5,967,955	5,967,955
Intergovernmental loan	-	213,518	213,518
Lease Payable	177,092	-	177,092
Compensated absences	117,457	25,948	143,405
Advances from other funds	302,804	(302,804)	-
Total Long-term Liabilities	597,353	5,904,617	6,501,970
Total Liabilities	965,585	6,837,888	7,803,473
Deferred Inflows of Resources	-	-	-
Total Liabilities and Deferred Inflows of Resources	965,585	6,837,888	7,803,473
Net Position			
Net Investment in Capital Assets	6,064,890	4,986,121	5,773,397
Restricted for:			
Capital projects	1,703,337	-	1,703,337
Tourism	165,953	-	165,953
Public Safety	27,168	-	27,168
Unrestricted	6,944,277	2,079,651	14,301,542
Total Net Position	\$ 14,905,625	\$ 7,065,772	\$ 21,971,397

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

CITY OF HELEN, GEORGIA
Statement of Activities
For the Year Ended June 30, 2022

	Program Revenues				Net (Expenses) Revenues and Changes in Net Position - Primary Government		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government:							
Governmental Activities:							
General government	\$ 1,033,694	\$ 708,126	\$ 37,154	\$ 1,412,958	\$ 1,124,544		\$ 1,124,544
Judicial	22,669	2,700	-	-	(19,969)		(19,969)
Public safety	1,621,461	10,116	18,122	-	(1,593,223)		(1,593,223)
Public works	1,034,020	54,157	-	23,230	(956,633)		(956,633)
Recreation and culture	97,390	-	-	-	(97,390)		(97,390)
Housing and development	1,583,687	9,290	-	-	(1,574,397)		(1,574,397)
Interest on debt	7,895	-	-	-	(7,895)		(7,895)
Total Governmental Activities	5,400,816	784,389	55,276	1,436,188	(3,124,963)	-	(3,124,963)
Business-type Activities:							
Water and sewer	1,612,569	1,111,387	-	28,466		(472,716)	(472,716)
Total Business-type activities	1,612,569	1,111,387	-	28,466	-	(472,716)	(472,716)
Total Primary Government	\$ 7,013,385	\$ 1,895,776	\$ 55,276	\$ 1,464,654	\$ (3,124,963)	\$ (472,716)	\$ (3,597,679)
General Revenues:							
Taxes:							
Property taxes, levied for general purposes					508,510		508,510
Franchise fees					134,888		134,888
Sales Tax					1,438,359		1,438,359
Excise taxes					283,445		283,445
Business tax					172,722		172,722
Hotel/Motel tax					2,945,300		2,945,300
Interest and investment earnings					8,531	1,871	10,402
Miscellaneous					63,487	10,782	74,269
Insurance refunds and recoveries					39,575	-	39,575
Transfers					(81,548)	81,548	-
Total General Revenues and Transfers					5,513,269	94,201	5,607,470
Change in Net Position					2,388,306	(378,515)	2,009,791
Net Position Beginning of Year					12,517,319	7,444,287	19,961,606
Ending Net Position					\$ 14,905,625	\$ 7,065,772	\$ 21,971,397

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

CITY OF HELEN, GEORGIA

Balance Sheet

Governmental Funds

June 30, 2022

	General Fund	Hotel Motel Fund	SPLOST Fund	Other Capital Projects Fund	ARPA Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Assets							
Cash and cash equivalents	\$ 6,386,042	\$ -	\$ 1,598,440	\$ 540,917	\$ 104,532	\$ 28,128	\$ 8,658,059
Restricted cash	30,493	-	-	-	-	-	30,493
Intergovernmental receivable	135,575	-	123,198	-	-	-	258,773
Receivables (net)	82,608	295,210	-	-	-	-	377,818
Prepaid expenditures	131,639	-	-	-	-	-	131,639
Due from other funds	131,362	-	-	-	-	-	131,362
Total Assets	6,897,719	295,210	1,721,638	540,917	104,532	28,128	9,588,144
Deferred Outflows of Resources							
	-	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	\$ 6,897,719	\$ 295,210	\$ 1,721,638	\$ 540,917	\$ 104,532	\$ 28,128	\$ 9,588,144
Liabilities							
Accounts payable	\$ 60,349	\$ 129,257	\$ 18,301	\$ -	\$ -	\$ -	\$ 207,907
Accrued expenses	7,486	-	-	-	-	-	7,486
Advances from other funds	-	-	-	302,804	-	-	302,804
Unearned revenue	-	-	-	-	104,532	-	104,532
Amounts held in trust	7,223	-	-	-	-	-	7,223
Total Liabilities	75,058	129,257	18,301	302,804	104,532	-	629,952
Deferred Inflows of Resources							
	62,376	-	-	-	-	-	62,376
Total Liabilities and Deferred Inflows of Resources	137,434	129,257	18,301	302,804	104,532	-	692,328
Fund Balances							
Nonspendable							
Prepaid expenditures	131,639	-	-	-	-	-	131,639
Committed							
Capital projects	-	-	-	238,113	-	-	238,113
Tree fund memorial	-	-	-	-	-	960	960
Restricted for							
Capital projects	-	-	1,703,337	-	-	-	1,703,337
Public safety	-	-	-	-	-	27,168	27,168
Tourism	-	165,953	-	-	-	-	165,953
Unassigned	6,628,646	-	-	-	-	-	6,628,646
Total Fund Balances	6,760,285	165,953	1,703,337	238,113	-	28,128	8,895,816
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 6,897,719	\$ 295,210	\$ 1,721,638	\$ 540,917	\$ 104,532	\$ 28,128	\$ 9,588,144

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

CITY OF HELEN, GEORGIA
 Reconciliation of the Governmental Funds Balance Sheet
 to the Statement of Net Position
 June 30, 2022

Total Governmental Fund Balances \$ 8,895,816

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

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

Governmental capital assets	\$ 15,811,261	
Less: Accumulated depreciation	<u>(9,528,195)</u>	
Total capital assets		6,283,066

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

Accrued compensated absences not reported in governmental funds	(117,457)
Capital Leases	(218,176)

Some of the City's revenues will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.

62,376

Net Position of Governmental Activities

\$ 14,905,625

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

CITY OF HELEN, GEORGIA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

	General Fund	Hotel Motel Fund	SPLOST Fund	Other Capital Projects Fund	ARPA Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues							
Property tax	\$ 507,461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 507,461
Sales tax	1,438,359	-	-	-	-	-	1,438,359
Business tax	172,722	-	-	-	-	-	172,722
Franchise tax	134,888	-	-	-	-	-	134,888
Excise tax	283,445	-	-	-	-	-	283,445
Hotel/Motel tax	-	2,945,300	-	-	-	-	2,945,300
Intergovernmental	37,656	-	1,412,957	-	30	-	1,450,643
Licenses and permits	228,250	-	-	-	-	-	228,250
Fines and forfeitures	173,980	-	-	-	-	47,899	221,879
Charges for services	318,109	-	-	-	-	9,906	328,015
Contributions	40,420	-	-	-	-	400	40,820
Interest	6,057	1	1,737	678	15	44	8,532
Miscellaneous	63,487	-	-	-	-	-	63,487
Total Revenue	3,404,834	2,945,301	1,414,694	678	45	58,249	7,823,801
Expenditures							
Current:							
General Government	940,201	-	-	-	45	-	940,246
Judicial	22,669	-	-	-	-	-	22,669
Public safety	1,468,863	-	-	-	-	67,571	1,536,434
Public works	740,355	-	-	-	-	-	740,355
Recreation and culture	97,390	-	-	-	-	-	97,390
Housing and development	295,016	1,288,671	-	-	-	-	1,583,687
Intergovernmental	-	-	-	-	-	-	-
Debt service:							
Interest expenditures	7,895	-	-	-	-	-	7,895
Principal retirement	39,826	-	-	-	-	-	39,826
Capital outlay	-	-	675,216	-	-	-	675,216
Total Expenditures	3,612,215	1,288,671	675,216	-	45	67,571	5,643,718
Excess (Deficiency) of Revenues Over (Under) Expenditures	(207,381)	1,656,630	739,478	678	-	(9,322)	2,180,083
Other Financing Sources (Uses)							
Transfers in	1,590,100	-	-	-	-	-	1,590,100
Transfers out	-	(1,590,100)	(81,548)	-	-	-	(1,671,648)
Insurance refunds and recoveries	39,575	-	-	-	-	-	39,575
Total Other Financing Sources (Uses)	1,629,675	(1,590,100)	(81,548)	-	-	-	(41,973)
Net Change in Fund Balances	1,422,294	66,530	657,930	678	-	(9,322)	2,138,110
Fund Balances Beginning of Year	5,337,991	99,423	1,045,407	237,435	-	37,450	6,757,706
Fund Balances End of Year	\$ 6,760,285	\$ 165,953	\$ 1,703,337	\$ 238,113	\$ -	\$ 28,128	8,895,816

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

CITY OF HELEN, GEORGIA
 Reconciliation of the Statement of Revenues, Expenditures, and Changes in
 Fund Balances of Governmental Funds to the Statement of Activities
 For the Year Ended June 30, 2022

Net Changes in Fund Balances - Total Governmental Funds \$ 2,138,110

Amounts reported as governmental activities in the Statement of Activities are different from the amounts reported in the Statement of Revenues, Expenditures, and Changes in Fund Balance because:

Capital outlay	\$ 681,097	
Less: Current year depreciation	<u>(458,583)</u>	222,514

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduced long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded repayments. 39,826.00

Compensated absences are reported in the Statement of Activities, but do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.

End of Year	(117,457)	
Beginning of Year	<u>98,019</u>	(19,438)

Because some revenues will not be collected for several months after the City's fiscal year end, they are considered "unavailable" revenues and are deferred in the governmental funds.

End of Year	62,376	
Beginning of Year	<u>(55,082)</u>	7,294

Change in Net Position of Governmental Activities \$ 2,388,306

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

CITY OF HELEN, GEORGIA

Statement of Net Position

Proprietary Fund

June 30, 2022

	Water and Sewer Fund
Current Assets	
Cash and cash equivalents	\$ 2,002,305
Restricted cash and cash equivalents	5,408,746
Accounts receivable (net)	73,872
Prepaid expenses	26,270
Accrued revenue	7,106
Total Current Assets	<u>7,518,299</u>
Noncurrent Assets	
Advanced to other funds	302,804
Capital assets	
Non-depreciable	1,523,341
Depreciable, net	4,993,382
Total Noncurrent Assets	<u>6,819,527</u>
Total Assets	<u>14,337,826</u>
Deferred Outflows of Resources	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>14,337,826</u>
Liabilities	
Current Liabilities	
Accounts payable	94,941
Accrued expenses	80,455
Due to other funds	131,362
Customer deposits	131,132
Revenue Bonds	567,430
Intergovernmental loan	59,313
Total Current Liabilities	<u>1,064,633</u>
Long-term Liabilities	
Compensated absences	25,948
Revenue Bonds	5,967,955
Intergovernmental loan	213,518
Total Long-term Liabilities	<u>6,207,421</u>
Total Liabilities	<u>7,272,054</u>
Deferred Inflows of Resources	<u>-</u>
Total Liabilities and Deferred Inflows of Resources	<u>7,272,054</u>
Net Position	
Net investment in capital assets	4,986,121
Unrestricted	2,079,651
Total Net Position	<u>\$ 7,065,772</u>

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

CITY OF HELEN, GEORGIA
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund
For the Year Ended June 30, 2022

	<u>Water and Sewer</u>
Operating Revenue	
Charges for services	\$ 1,102,996
Connection fees	8,391
Rental income	9,567
Miscellaneous income	1,215
Total Operating Revenue	<u>1,122,169</u>
Operating Expenses	
Personnel services:	
Salaries and wages	257,514
Employment Taxes	19,311
Benefits	88,465
Total Personnel Services	<u>365,290</u>
Purchased / contracted services:	
Professional and technical	3,053
Other purchased services	348
Total Purchased / contracted services	<u>3,401</u>
Other operating expenses:	
Purchased water	73,302
Supplies	65,036
Insurance	28,375
Repairs and maintenance	267,188
Utilities	108,727
Engineering, lab fees and training	68,003
Depreciation	421,948
Miscellaneous	7,641
Total Other Operating Expenses	<u>1,040,220</u>
Total Operating Expenses	<u>1,408,911</u>
Operating Income (Loss)	<u>(286,742)</u>
Nonoperating Revenues (Expenses)	
Interest income	1,871
Interest expense	(203,658)
Total Nonoperating Revenues and (Expenses)	<u>(201,787)</u>
Income (Loss) Before Contributions and Transfers	<u>(488,529)</u>
Intergovernmental grant	28,466
Transfer in	81,548
Change in Net Position	<u>(378,515)</u>
Net Position Beginning of Year	<u>7,444,287</u>
Net Position End of Year	<u>\$ 7,065,772</u>

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

CITY OF HELEN, GEORGIA
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2022

Cash flows from operating activities:	
Receipts from customers	\$ 1,156,563
Payments to suppliers	(523,037)
Payments to employees	(290,252)
Net cash provided (used) by operating activities	<u>343,274</u>
Cash flows from capital and related financing activities:	
Transfer from other funds for capital related items	81,548
Intergovernmental capital grants	28,466
Acquisition and construction of capital assets	(834,937)
Revenue bonds debt proceeds	6,561,146
Debt payments, principal and interest	(793,569)
Net cash provided (used) by capital and related financing activities	<u>5,042,654</u>
Cash flows from investing activities:	
Interest income	<u>1,871</u>
Net cash provided (used) by investing activities	<u>1,871</u>
Net increase (decrease) in cash and cash equivalents	<u>5,387,799</u>
Cash and cash equivalents, June 30, 2021	<u>2,023,252</u>
Cash and cash equivalents, June 30, 2022	<u>\$ 7,411,051</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	\$ (286,742)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	421,948
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	21,393
(Increase) decrease in prepaid expenses	1,491
(Increase) decrease in accrued revenue	14,026
(Increase) decrease in advances from other funds	11,375
Increase (decrease) in accounts payable	64,238
Increase (decrease) in accrued expenses	69,924
Increase (decrease) in compensated absences	5,114
Increase (decrease) in due to other funds	21,532
Increase (decrease) in customer deposits	(1,025)
Net cash provided (used) by operating activities	<u>\$ 343,274</u>

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

CITY OF HELEN, GEORGIA
Notes to Financial Statements
June 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of City of Helen, Georgia, have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units. The City's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements and Accounting Principles Board (APB) opinions, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails. The more significant of the government's accounting policies are described below.

1-A The Reporting Entity

The reporting entity is made up of the primary government and its component units.

The foundation of a primary government is a separately elected governing body--one that is elected by the citizens in a general, popular election. As the nucleus of the financial reporting entity, the primary government generally is the focal point for the users of the financial statements. A primary government is any state government or general purpose local government (municipality or county) that meets all of the following criteria:

- a. It has a separately elected governing body.
- b. It is legally separate.
- c. It is fiscally independent of other state and local governments.

All funds, organizations, institutions, agencies, departments, and offices that are not legally separate are, for financial reporting purposes, part of a primary government.

The following circumstances set forth a primary government's financial accountability for a legally separate organization.

The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

There are no entities which qualify as component units or potential component units of the City of Helen, Georgia.

1-B Basis of Presentation and Basis of Accounting

Basis of Presentation – Government-Wide and Fund Financial Statements

Government-Wide Statements: The Statement of Net Position and the Statement of Activities display information about the primary government (the City) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the *governmental* and *business-type* activities of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the City's funds. Separate statements for each fund category- governmental and proprietary are presented. The emphasis of fund financial statements is on major

CITY OF HELEN, GEORGIA
Notes to Financial Statements
June 30, 2022

governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

The City reports the following major governmental funds:

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

Hotel/Motel Tax Fund. This is a special revenue fund which accounts for the receipt and expenditure of Hotel/Motel tax revenues.

SPLOST Fund. This fund accounts for resources set aside by the City for capital projects and also capital projects funded by *Special Purpose Local Option Sales Taxes*. The SPLOST provides financial resources which are to be expended for purposes approved by referendum.

Other Capital Projects Fund. The City set aside this fund for major downtown renovations. All expenditures are approved by the City Commission.

ARPA Fund. This fund accounts for *American Rescue Plan Act* grant financial resources expended for purposes approved by grant agreement.

The City reports the following major proprietary fund:

Water and Sewer Fund. This fund accounts for the operations of the City's water and sewer services.

Proprietary fund operating revenues and expenses result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues and expenses, such as subsidies, investment earnings or interest expense, result from non-exchange transactions or ancillary activities.

Receivables from and payables to external parties are reported separately and not offset in the proprietary fund financial statements and business-type activities of the government-wide financial statements, unless a right of offset exists.

Basis of Accounting – Measurement Focus

Government-Wide and Proprietary Fund Financial Statements. The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and adjustments, and compensated absences, which are recognized as expenditures to the extent they have matured.

General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

CITY OF HELEN, GEORGIA
Notes to Financial Statements
June 30, 2022

Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

1-C Assets, Liabilities, and Equity

Investments

As of June 30, 2022, the City did not have investments, nor are investments authorized.

Cash and Cash Equivalents

The City considers short-term liquid investments that are both readily convertible to known amounts of cash and so near maturity that they present insignificant risk of changes in value because of changes in interest rates to be cash equivalents. Only investments with original maturities of three months or less meet this definition. Non-negotiable certificates of deposit are considered to be cash equivalents.

Restricted Assets

These assets are held in the capital projects fund and special revenue funds for specific purposes defined by statute, referendum, or grant contract and not generally available for general government operations. Restricted assets held in the Water & Sewer fund are related to refundable customer deposits.

Interfund Receivables and Payables

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

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Receivables

All trade accounts receivable for the City of Helen, are shown net of an allowance for uncollectibles. Trade accounts receivable in excess of ninety days comprise the trade accounts receivable allowance for uncollectibles.

Property Tax Calendar

The City set its millage rate for 2021 on July 30, 2021 at 5.768 mils. Property tax bills were mailed on August 6, 2021 and were due November 15, 2021. Penalties and interest are due on all accounts not paid by the due date. Fifa's on delinquent tax accounts could be filed on December 15, 2021. The City contracts with the White County Tax Commissioner's Office to process tax bills, collect and remit tax payments. The fee for this service is \$5.00 per tax bill.

Inventories and Prepaid Items

Inventories are valued at the lower of cost or market. In the governmental funds, the costs of inventory items are recorded as expenditures at the time of purchase. The City maintains no significant inventories. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

CITY OF HELEN, GEORGIA
Notes to Financial Statements
June 30, 2022

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$2,500 (amount not rounded) and an estimated useful life in excess of two years. The government reports infrastructure assets on a network and subsystem basis. Accordingly, the amounts spent for the construction or acquisition of infrastructure assets are capitalized and reported in the government-wide financial statements regardless of amount.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the government chose to include all such items regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the government values these capital assets at the estimated fair value of the item at the date of donation.

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

<u>Assets</u>	<u>Years</u>
Buildings	35
Building improvements	35
Infrastructure	20-25
Equipment	5-25
Vehicles	7-15

Compensated Absences

General leave for the City includes both vacation and sick pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon termination, employees are paid full value for any accrued leave earned not to exceed the number of leave hours outlined in the employee policy manual.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable available financial resources are maintained separately and represents a reconciling item between the fund and government-wide presentations. Vested or accumulated general leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. The balance of compensated absences is recorded as a noncurrent liability and disclosed as a long-term debt.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Retirement Plans

The City sponsors the Helen Section 457 Deferred Compensation Plan, a defined contribution plan, for the benefit of its employees. All funding is from employee deferrals. In order to participate, an employee must work for the City for at least six months. From six months to two years, the employee contributes a percentage of salary. From year two to year five, the City will match up to 5% of the employee's salary. After the fifth year of employment, the City will match up to 10% of the employee's salary. The plan holds its assets in a separate trust invested in annuity contracts in the name of each participant and consequently is not reported on the City's financial statements. As administrator of the plan, the City may amend the plan

CITY OF HELEN, GEORGIA
Notes to Financial Statements
June 30, 2022

at its discretion. For the year ending June 30, 2022, the twelve employee/participants contributed \$49,950 to the plan, and the employer matched with a contribution of \$44,638.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Financial Position will sometimes report a separate section of 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. Currently the City does not have any items that qualify for reporting in this category.

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. Currently the City has two revenue sources in 2022: property taxes and fines and forfeitures, that qualifies for reporting as *deferred inflows of resources*.

1-D Fund Equity

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

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

Nonspendable - Fund balances are reported as non-spendable 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 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 Commission through the adoption of a resolution. The City Commission also may modify or rescind the commitment.

Assigned - Fund balances are reported as assigned when amounts are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the City Commission has authorized the City's finance officer to assign fund balances.

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 balances only in the general fund. Negative unassigned fund balances may be reported in all funds.

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

CITY OF HELEN, GEORGIA
Notes to Financial Statements
June 30, 2022

Net position - Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the City has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted as described in the fund balance section above. All other net positions are 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 2. CASH

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties or municipalities.

The City's custodial credit risk policy is to require all banks to collateralize the City's deposits at 110% of account balances and to have a perfected security agreement supporting the collateral agreement with the bank. The City does not have a foreign credit risk.

At June 30, 2022, all bank deposits were insured or fully collateralized.

NOTE 3. RECEIVABLES

The following is a summary of amounts due from others at June 30, 2022.

Governmental Activities:	
Property taxes receivable - net	\$ 1,372
Hotel/motel taxes receivable - net	295,210
Franchise taxes receivable	1,644
Other taxes receivable - net	2,482
Fines receivable - net	71,980
Sanitation receivable - net	1,621
Other charges for services receivable	3,509
Due from other governments - SPLOST	123,198
Due from other governments - LOST	135,575
Total Governmental Receivables:	\$ 636,591
Business-type Activities:	
Water sewer fees receivable - net	\$ 73,872
Total Business-type Receivables:	\$ 73,872

NOTE 4. LITIGATION

The Attorneys for the City have advised that there are no known legal matters which will have a material effect on the City's financial condition. No provision has been made to provide reserves for litigation settlements.

NOTE 5. LONG-TERM DEBT

The City's long-term debt consists of obligations under capital leases, revenue bonds and intergovernmental loans payable. The following is a summary of changes in long-term debt for the year ended June 30, 2022. The amounts reported as long-term debt

CITY OF HELEN, GEORGIA
Notes to Financial Statements
June 30, 2022

in the Statement of Net Position represents amounts not expected to be paid with expendable available resources. The interest expense reported in the government-wide Statement of Activities for governmental activities is \$7,895 which was paid as a direct cost of long-term debt. In business-type activities, the City incurred \$203,658 as a direct cost of long-term debt.

Governmental Activities Debt – The following is a summary of the outstanding debt for the City’s governmental activities.

Capital Leases -- The City has entered into capital lease agreements as lessee for financing the acquisition of a fire truck. This lease qualifies as a capital lease for accounting purposes (i.e., title transfers at the end of the lease term) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of the inception of the lease. Capital lease payments are reflected as debt service expenditures at the fund reporting level. The City has one capital lease arrangements outstanding at June 30, 2022.

On January 31, 2017 the City entered into a capital lease to finance the acquisition of a fire truck for the fire department. The city negotiated a capital lease with BB&T as a rate of 2.52%, with 10 annual payments of \$46,528 with a maturity date of January 31, 2027. The fire truck acquired through the capital lease had a cost of \$406,802 and carries a net book value of \$275,721.

Amortization expense is included with depreciation.

The outstanding balance of the corresponding liabilities is included in governmental activities long-term debt. Future minimum lease payments are as follows:

Total of all governmental capital leases:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 41,084	\$ 5,444	\$ 46,528
2024	42,119	4,409	46,528
2025	43,181	3,347	46,528
2026	44,269	2,259	46,528
2027	47,523	330	47,853
Totals	<u>\$ 218,176</u>	<u>\$ 15,789</u>	<u>\$ 233,965</u>

Business-Type Activities Debt – All reported as intergovernmental loans.

Intergovernmental Loans

In October 2005, the City received a loan from GEFA in the amount of \$724,687, in order to repair tornado damage to the City’s waste treatment facility. Those repairs were completed as of June 30, 2007, and the draw note was converted to a permanent loan to be amortized over 20 years at an interest rate of 3.73%, amortized quarterly, with payments of \$12,894, with a maturity date of December 1, 2026. The city paid off the loan during 2022.

In August 2009, the City received a loan from Georgia Environmental Facilities Authority to borrow \$1,288,000 for the rehabilitation of the city’s wastewater treatment facility. In accordance with the American Recovery and Reinvestment Act of 2010 (“ARRA”) the lender has agreed to forgive 70% of the loan balance once construction is completed. Construction on the wastewater treatment facility was completed on June 30, 2012. The remaining 30% balance totaling \$386,400 is a 20 year note at 3.00 percent interest repaid by the City in monthly installments of \$2,143 beginning on January 1, 2013. The city paid off the loan during 2022.

On November 18, 2014, the City signed a loan agreement administered by the Georgia Environmental Facilities Authority to finance the construction of Hamby Street water line and construction of a new well. Construction on the project was completed as of June 30, 2017. The loan in the amount of \$309,041 is a 10 year note at 0.66% interest repaid by the City in monthly installments of \$2,662 beginning on April 1, 2017.

On July 15, 2015, the City signed a loan agreement administered by the Georgia Environmental Facilities Authority to finance the construction of Willow Pond Sewer Line Replacement Project. Construction on the project was completed as of

CITY OF HELEN, GEORGIA
Notes to Financial Statements
June 30, 2022

June 30, 2017. The loan in the amount of \$281,000 is a 10 year note at 0.50% interest repaid by the City in monthly installments of \$2,401 beginning on November 1, 2016.

The maturities and debt service requirements are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 59,313	\$ 1,445	\$ 60,758
2024	59,660	1,098	60,758
2025	60,009	749	60,758
2026	60,361	396	60,757
2027	33,488	40	33,528
Totals:	<u>\$ 272,831</u>	<u>\$ 3,728</u>	<u>\$ 276,559</u>

Revenue Bonds

In August 2021, the City entered into an agreement with the Helen Downtown Development Authority to issue Series 2021 Revenue Bonds in the amount of \$5,810,000, to fund the City's water sewer facilities project and pay off two existing GEFA intergovernmental loans. The project was not completed as of June 30, 2022 and the two GEFA loans were paid off during 2022. The Series 2021 bonds carry a rate ranging from 2% to 4% per annum and mature on August 1, 2036.

The annual requirements to amortize the Series 2021 revenue bonds outstanding as of June 30, 2022, are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 275,000	\$ 185,825	\$ 460,825
2024	310,000	177,050	487,050
2025	320,000	166,000	486,000
2026	330,000	153,000	483,000
2027	345,000	139,500	484,500
2028-2032	1,945,000	474,500	2,419,500
2033-2037	2,285,000	139,700	2,424,700
Totals:	<u>\$ 5,810,000</u>	<u>\$ 1,435,575</u>	<u>\$ 7,245,575</u>

Changes in Long-Term Debt – Changes in the City's long-term obligations, including current portions, consisted of the following for the year ended June 30, 2022:

	Balance as of June 30, 2021	Additions	Reductions	Balance as of June 30, 2022	Due Within One Year
Governmental Activities:					
Compensated absences	\$ 98,019	\$ 19,438	\$ -	\$ 117,457	\$ -
Lease payable	258,002	-	39,826	218,176	41,084
Total governmental activities	<u>\$ 356,021</u>	<u>\$ 19,438</u>	<u>\$ 39,826</u>	<u>\$ 335,633</u>	<u>\$ 41,084</u>

CITY OF HELEN, GEORGIA
Notes to Financial Statements
June 30, 2022

Changes in long-term debt:

	Balance as of June 30, 2021	Additions	Reductions	Balance as of June 30, 2022	Due Within One Year
Business-Type Activities:					
Compensated absences	\$ 20,834	\$ 5,114	\$ -	\$ 25,948	\$ -
Revenue bonds	-	5,810,000		5,810,000	449,648
Plus: Bond Premium	-	828,571	(103,186)	725,385	117,782
Intergovernmental loans	836,981	-	(564,150)	272,831	59,313
Total business-type activities	<u>\$ 857,815</u>	<u>\$ 6,643,685</u>	<u>\$ (667,336)</u>	<u>\$ 6,834,164</u>	<u>\$ 626,743</u>

Compensated absences are composed of accumulated personal leave pay at June 30, 2022, which will be paid from the General fund and the Water and Sewer fund.

NOTE 6. DEFERRED INFLOWS OF RESOURCES

The City's governmental funds report deferred inflows of resources as shows below:

Governmental Fund Financial Statements:

Deferred inflows of resources		
Property Taxes	\$ 1,189	Non-exchange transaction resource collected
Fines	61,187	beyond the City's period of availability.
Total deferred inflows of resources	<u>\$ 62,376</u>	

The deferred inflows of resources are imposed non-exchange transactions which is received beyond the City's period of availability.

NOTE 7. RISK MANAGEMENT

The City purchases Workers Compensation Insurance through the Georgia Municipal Association Worker's Compensation Self Insurance Fund. The City's policy year starts on January 1st and ends on December 31st of each year. The premium for the policy year of 2022 was \$82,260 The City also purchases General Liability Insurance through the Georgia Interlocal Management Agency. The City's policy year starts May 1st and ends on April 30th of each year. The premium paid during the year ending June 30, 2022 was \$103,143.

As part of these risk pools, the Government is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The Government is also to allow the pool's agents and attorneys to represent the Government in investigation, settlement discussions and all levels of litigation arising out of any claim made against the Government within the scope of loss protection furnished by the funds.

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

With respect to other types of risk including torts, theft or destruction of assets, errors of omissions, and acts of God, the City has purchased sufficient insurance and, therefore, transferred risk of loss. There have been no settlements in the previous three years in excess of insurance.

CITY OF HELEN, GEORGIA
Notes to Financial Statements
June 30, 2022

NOTE 8. HOTEL-MOTEL TAX COMPLIANCE

As required by code section 48-13-51 of the O.C.G.A the city is required to contract with an independent nonprofit entity to spend 40% of the first 5% of the tax assessed on the promotion of tourism and trade. In addition, 50% of the amount assessed over 5% must also be expended for promotion of tourism and trade through the independent nonprofit entity. The remaining 50% of the additional 3% must be retained by the City and expended for the promotion of tourism and trade. At June 30, 2022 the City funds the Alpine Helen/White County Convention and Visitors Bureau for the expenditure of this tax revenue and provides the CVB with 43.75% percent of total tax collections. The City of Helen, Georgia is in compliance with O.C.G.A 48-13-51 for the year ending June 30, 2022.

Tax Collections	\$	2,945,300
Amount Provided to the CVB	\$	1,288,671
City Promotion Expenditures	\$	1,645,928

NOTE 9. BUDGETS

The following are Governmental Funds for which budgets were legally adopted:

Department	Budgeted Expenditures and Other Financing Uses	Actual Expenditures and Other Financing Uses	Variance with Final Budget Over (Under)
General Fund			
General Government	\$ 945,136	\$ 940,201	\$ (4,935)
Judicial	23,340	22,669	(671)
Public Safety	1,472,572	1,468,863	(3,709)
Public Works	743,895	740,355	(3,540)
Recreation & culture	99,500	97,390	(2,110)
Housing & development	316,065	295,016	(21,049)
Debt service - principal	39,826	39,826	-
Debt service - interest	7,895	7,895	-
ARPA Fund			
General Government	500	45	(455)
Hotel Motel Fund			
Housing & development	1,296,250	1,288,671	(7,579)
Transfers Out	1,593,750	1,590,100	(3,650)
Tree Fund	200	-	(200)
Police Technology Fund	45,000	41,977	(3,023)
Confiscated Assets Fund	30,000	25,594	(4,406)
	\$ 6,613,929	\$ 6,558,602	\$ (55,327)

The legal level of control for this government is at the departmental level, which is the basis for the Budgetary Comparison Schedule.

CITY OF HELEN, GEORGIA
Notes to Financial Statements
June 30, 2022

NOTE 10. CAPITAL ASSETS

	Beginning Balance	Additions	Retirements	Reclassifications	Ending Balance
Primary Government:					
Governmental Activities:					
Non-Depreciable Assets:					
Land	\$ 1,711,488	\$ -	\$ -	\$ -	\$ 1,711,488
Construction in Progress	14,170	55,119	-	-	69,289
Total non-depreciable capital assets	1,725,658	55,119	-	-	1,780,777
Depreciable Assets:					
Buildings & Improvements	3,125,638	5,881	-	(69,620)	3,061,899
Machinery & Equipment	557,511	9,833	-	-	567,344
Infrastructure	8,377,653	414,999	-	-	8,792,652
Vehicles	1,343,704	195,265	-	69,620	1,608,589
Total depreciable capital assets	13,404,506	625,978	-	-	14,030,484
Accumulated Depreciation:					
Buildings & Improvements	1,857,803	90,319	-	-	1,948,122
Machinery & Equipment	524,174	23,707	-	-	547,881
Infrastructure	5,720,218	238,946	-	-	5,959,164
Vehicles	967,417	105,611	-	-	1,073,028
Total accumulated depreciation	9,069,612	458,583	-	-	9,528,195
Total depreciable capital assets, net	4,334,894	167,395	-	-	4,502,289
Governmental activities capital assets, net	\$ 6,060,552	\$ 222,514	\$ -	\$ -	\$ 6,283,066
Business-type Activities:					
Non-Depreciable Assets:					
Land	\$ 293,409	-	-	-	\$ 293,409
Construction in Progress	394,995	834,937	-	-	1,229,932
Total non-depreciable capital assets	688,404	834,937	-	-	1,523,341
Depreciable Assets:					
Buildings & Improvements	154,825	-	-	-	154,825
Machinery & Equipment	962,509	-	-	-	962,509
Water sewer system	10,492,156	-	-	-	10,492,156
Total depreciable capital assets	11,609,490	-	-	-	11,609,490
Accumulated Depreciation:					
Buildings & Improvements	29,256	4,708	-	-	33,964
Machinery & Equipment	919,250	19,869	-	-	939,119
Water sewer system	5,245,654	397,371	-	-	5,643,025
Total accumulated depreciation	6,194,160	421,948	-	-	6,616,108
Total depreciable capital assets, net	5,415,330	(421,948)	-	-	4,993,382
Business-type activities capital assets, net	\$ 6,103,734	\$ 412,989	\$ -	\$ -	\$ 6,516,723

CITY OF HELEN, GEORGIA
Notes to Financial Statements
June 30, 2022

Depreciation expense was charged to functions as follows:

Governmental Activities:	
General Government	\$ 55,662
Public Safety	\$ 111,398
Public Works	<u>\$ 291,523</u>
Total depreciation expense - governmental activities	<u>\$ 458,583</u>
Business-type Activities:	
Water and Sewer	<u>\$ 421,948</u>
Total depreciation expense - business-type activities	<u>\$ 421,948</u>

NOTE 11. INTERFUND BALANCES AND TRANSFERS

Interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. As of June 30, 2022, the interfund balance were as follows:

<u>Due To:</u>	<u>Due From:</u>	
	Fund	Total
General Fund	\$ 131,362	\$ 131,362
	\$ 131,362	\$ 131,362

Advances Between Funds

<u>Due To:</u>	<u>Due From:</u>	
	Projects Fund	Total
Water Sewer Fund	\$ 302,804	\$ 302,804
	\$ 302,804	\$ 302,804

This government reports interfund transfers between many of its funds. Some of the transfers are considered immaterial and are aggregated into a single column or row titled *Other Funds*. The sum of all transfers presented in the table agrees with the sum of interfund transfers presented in the governmental and proprietary fund financial statements. These transfers have been eliminated from the government-wide financial statements.

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) provide unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

CITY OF HELEN, GEORGIA
Notes to Financial Statements
June 30, 2022

For the year ended June 30, 2022, the interfund transfers were as follows:

<u>Transfer To:</u>	<u>Transfer From:</u>		
	Capital Projects Fund	Hotel Motel Fund	Total
General Fund	\$ -	\$ 1,590,100	\$1,590,100
Water Sewer Fund	81,548	-	81,548
	\$ 81,548	\$ 1,590,100	\$1,671,648

NOTE 12. ALLOWANCE FOR UNCOLLECTABLE TAXES AND ACCOUNTS

The balance of taxes and accounts receivable at June 30, 2022, are net of the following allowances for doubtful accounts.

Allowance for Bad Debts:

Governmental Activities:

Property taxes receivable	\$ 14
Fines receivable	30,848
Sanitation receivable	4,767
Total Governmental Allowance for Bad Debts:	\$ 35,629

Business-type Activities:

Water sewer fees receivable	\$ 17,120
Total Business-type Allowance for Bad Debts:	\$ 17,120

NOTE 13. JOINT VENTURES

Under Georgia law, the City, in conjunction with other cities and counties in the northeast Georgia area, is a member of the Georgia Mountains Regional Commission and is required to pay annual dues thereto. During its year ended June 30, 2022, the City paid \$700 in such dues. Membership in the Commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organizational structure of the Commission in Georgia. The Commission Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of the Commission. Separate financial statements may be obtained from:

Georgia Mountains Regional Commission
1310 W. Ridge Road
Gainesville, GA 30501

NOTE 14. GEFA LOAN DEBT COVENANTS

The terms and conditions of GEFA loan resolution have been examined for the fiscal year ending June 30, 2022. The City is in compliance with all covenants.

NOTE 14. NEW ACCOUNTING PRONOUNCEMENTS

The City implemented GASB Statement No. 87, Leases, effective for the City's current fiscal year. The requirement of this statement are effective for periods beginning after June 15, 2021. The implementation had no effect on the City's beginning net position.

NOTE 15. SUBSEQUENT EVENTS

Subsequent events have been evaluated through June 29, 2023.

CITY OF HELEN, GEORGIA
Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts		Budget to GAAP Differences Over/(Under)	Actual Amounts		Variance with Final Budget
	Original	Final	Budgetary Basis	GAAP Basis		GAAP Basis	Final Budget	
Revenues								
Property tax	\$ 486,229	\$ 486,229	\$ 507,461	\$ 507,461	\$ -	\$ -	\$ 21,232	
Sales tax	1,050,000	1,205,000	1,438,359	1,438,359	-	-	233,359	
Business tax	150,550	150,550	172,722	172,722	-	-	22,172	
Franchise tax	131,000	131,000	134,888	134,888	-	-	3,888	
Alcohol tax	-	-	-	-	-	-	-	
Intergovernmental	26,500	26,500	37,656	37,656	-	-	11,156	
Licenses and permits	172,850	172,850	228,250	228,250	-	-	55,400	
Fines and forfeitures	150,000	150,000	173,980	173,980	-	-	23,980	
Charges for services	137,405	137,405	318,109	318,109	-	-	180,704	
Contributions	15,500	15,500	40,420	40,420	-	-	24,920	
Interest	5,000	5,000	6,057	6,057	-	-	1,057	
Miscellaneous	41,000	41,000	63,487	63,487	-	-	22,487	
Total Revenue	2,628,634	2,783,634	3,404,834	3,404,834	-	-	621,200	
Expenditures								
Current:								
General Government	875,136	945,136	940,201	940,201	-	-	(4,935)	
Judicial	23,340	23,340	22,669	22,669	-	-	(671)	
Public safety	1,402,572	1,472,572	1,468,863	1,468,863	-	-	(3,709)	
Public works	738,895	743,895	740,355	740,355	-	-	(3,540)	
Recreation and culture	89,500	99,500	97,390	97,390	-	-	(2,110)	
Housing and development	316,065	316,065	295,016	295,016	-	-	(21,049)	
Total Expenditures	3,493,229	3,648,229	3,612,215	3,612,215	-	-	(36,014)	
Excess (Deficiency) of Revenues Over (Under)	\$ (864,595)	\$ (864,595)	\$ (207,381)	\$ (207,381)	\$ -	\$ -	\$ 657,214	
Other Financing Sources (Uses)								
Transfers in	843,750	843,750	1,590,100	1,590,100	-	-	746,350	
Insurance refunds and recoveries	-	-	39,575	39,575	-	-	39,575	
Budgeted Fund Balance	20,845	20,845	-	-	-	-	(20,845)	
Total Other Financing Sources (Uses)	864,595	864,595	1,629,675	1,629,675	-	-	765,080	
Net Change in Fund Balances	-	-	1,422,294	1,422,294	-	-	1,422,294	
Fund Balances Beginning of Year			5,337,991	5,337,991				
Fund Balances End of Year			6,760,285	6,760,285				

CITY OF HELEN, GEORGIA
Budgetary Comparison Schedule - Hotel Motel Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Budget to GAAP Differences Over/(Under)	Actual Amounts GAAP Basis	Variance with Final Budget
	Original	Final				
Revenues						
Hotel/Motel tax	\$ 1,500,000	\$ 2,890,000	\$ 2,945,300	\$ -	\$ 2,945,300	\$ 55,300
Interest	-	-	1	-	1	1
Total Revenue	<u>1,500,000</u>	<u>2,890,000</u>	<u>2,945,301</u>	<u>-</u>	<u>2,945,301</u>	<u>55,301</u>
Expenditures						
Current:						
Housing and development	656,250	1,296,250	1,288,671	-	1,288,671	(7,579)
Total Expenditures	<u>656,250</u>	<u>1,296,250</u>	<u>1,288,671</u>	<u>-</u>	<u>1,288,671</u>	<u>(7,579)</u>
Excess (Deficiency) of Revenues Over (Under)	\$ 843,750	\$ 1,593,750	\$ 1,656,630	\$ -	\$ 1,656,630	\$ 62,880
Other Financing Sources (Uses)	(843,750)	(1,593,750)	(1,590,100)	-	(1,590,100)	(3,650)
Transfers out	(843,750)	(1,593,750)	(1,590,100)	-	(1,590,100)	(3,650)
Total Other Financing Sources (Uses)	<u>(843,750)</u>	<u>(1,593,750)</u>	<u>(1,590,100)</u>	<u>-</u>	<u>(1,590,100)</u>	<u>(3,650)</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>66,530</u>	<u>\$ -</u>	<u>66,530</u>	<u>\$ 59,230</u>
Fund Balances Beginning of Year			99,423		99,423	
Fund Balances End of Year			<u>165,953</u>		<u>165,953</u>	

CITY OF HELEN, GEORGIA
Budgetary Comparison Schedule - ARPA Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts		Budget to GAAP Differences Over/(Under)	Actual Amounts GAAP Basis	Variance with Final Budget
	Original	Final	Budgetary Basis				
Revenues							
Intergovernmental	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ 30	\$ 30
Interest	-	-	15	-	-	15	15
Total Revenue	-	-	45	-	-	45	45
Expenditures							
Current:							
General Government	-	500	45	-	-	45	(455)
Total Expenditures	-	500	45	-	-	45	(455)
Excess (Deficiency) of Revenues Over (Under)	-	(500)	-	-	-	-	500
Other Financing Sources (Uses)							
Budgeted Fund Balance	-	500	-	-	-	-	(500)
Total Other Financing Sources (Uses)	-	500	-	-	-	-	(500)
Net Change in Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances Beginning of Year							
Prior Period Adjustment							
Fund Balances End of Year							

CITY OF HELEN, GEORGIA
Notes to Required Supplementary Information
on Budgetary Accounting and Control
Year Ended June 30, 2022

BUDGETARY ACCOUNTING AND CONTROL

Budget Law

The City prepares its annual operating budget under the provisions of the official Code of Georgia. In accordance with those provisions, the following process is used to adopt the annual budget:

- (a). Prior to June 1, the City Finance Officer submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
- (b). Public hearings are conducted in November or December to obtain taxpayer comments. Public hearings are normally scheduled no later than 15 days prior to the beginning of the budget year.
- (c). Subsequent to the public hearings, the budget is legally enacted through the passage of a resolution by the City Council.

All governmental funds with revenues and/or expenditures as defined by State law are required to have annual budgets. The legal level of control at which expenditures may not legally exceed appropriations is at the department level within a fund.

Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year-end.

The appropriated budget is prepared by fund, function, and department. The government's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the city council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

Budget Amendments

Amendments to the original budget appropriations are approved by the City Council.

Department	Original Budget	Supplemental Appropriations	Supplemental Decreases	Revised Appropriations
General Fund				
General Government	\$ 875,136	\$ 70,000	\$ -	\$ 945,136
Public Safety	1,402,572	70,000	-	1,472,572
Public Works	738,895	5,000	-	743,895
Recreation & culture	89,500	10,000	-	99,500
Housing & development	316,065	-	-	316,065
Debt service - principal	39,826			39,826
Debt service - interest	7,895			7,895
ARPA Fund				
General Government	-	500	-	500
Hotel Motel Fund				
Housing & development	656,250	640,000	-	1,296,250
Transfers Out	843,750	750,000	-	1,593,750
Confiscated Assets Fund				
	-	30,000	-	30,000
	\$ 5,008,429	\$ 1,575,500	\$ -	\$ 6,613,929

CITY OF HELEN, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

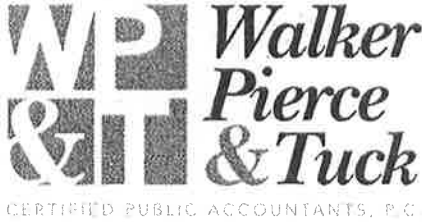
	Tree Fund	Police Technology Fund	Confiscated Assets Fund	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 960	\$ 1,126	\$ 26,042	\$ 28,128
Receivables (net)	-	-	-	-
Total Assets	<u>960</u>	<u>1,126</u>	<u>26,042</u>	<u>28,128</u>
Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 960</u>	<u>\$ 1,126</u>	<u>\$ 26,042</u>	<u>\$ 28,128</u>
Liabilities				
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted for				
Public safety	-	1,126	26,042	27,168
Committed for:				
Tree fund memorial	960	-	-	960
Total Fund Balances	<u>960</u>	<u>1,126</u>	<u>26,042</u>	<u>28,128</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 960</u>	<u>\$ 1,126</u>	<u>\$ 26,042</u>	<u>\$ 28,128</u>

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

CITY OF HELEN, GEORGIA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

	Tree Fund	Police Technology Fund	Confiscated Assets Fund	Total Nonmajor Governmental Funds
Revenues				
Fines and forfeitures	\$ -	\$ -	\$ 47,899	\$ 47,899
Contributions	400	-	-	400
Interest	1	32	11	44
Total Revenue	<u>401</u>	<u>9,938</u>	<u>47,910</u>	<u>58,249</u>
Expenditures				
Current:				
Public safety	-	41,977	25,594	67,571
Total Expenditures	<u>-</u>	<u>41,977</u>	<u>25,594</u>	<u>67,571</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	401	(32,039)	22,316	(9,322)
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	401	(32,039)	22,316	(9,322)
Fund Balances Beginning of Year	559	33,165	3,726	37,450
Fund Balances End of Year	<u>\$ 960</u>	<u>\$ 1,126</u>	<u>\$ 26,042</u>	<u>28,128</u>

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



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*

To the City Commission
City of Helen, 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, each major fund, and the aggregate remaining fund information of F, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise The City of Helen, Georgia's basic financial statements and have issued our report thereon dated June 29, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered The City of Helen, Georgia's internal control over financial reporting (internal control) as a basis for designing 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 Helen, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of The City of Helen, 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 were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether The City of Helen, 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 financial statements. 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.

Walker, Pierce & Tuck, CPA's P.C.

Gainesville, Georgia
June 29, 2023



770.534.8597 TEL | 770.534.9069 FAX | P.O. Box 385 Gainesville, Georgia 30503 www.wptcpa.com

CITY OF HELEN, GEORGIA
 Schedule of Special Purpose Local Option Sales Tax
 Estimated Cost and Expenditure Summary
 For the Year Ended June 30, 2022

<u>Project Description</u>	<u>Estimated Cost</u>		<u>Expenditures</u>		<u>Total</u>
	<u>Original</u>	<u>Current</u>	<u>Prior Years</u>	<u>Current Year</u>	
SPLOST 2014					
Water and Sewer Improvements	\$ 974,909	\$ 974,909	\$ 1,470,926	\$ -	\$ 1,470,926
Roads Streets, Bridges, and Sidewalk Projects	1,170,039	1,170,039	1,071,530	108,139	1,179,669
Acquisition and Capital Improvement of Public Building	225,017	225,017	186,350	67,600	253,950
Acquisition and Improvement of Computer and Communication	100,035	100,035	31,497	36,184	67,681
Total:	<u>\$ 2,470,000</u>	<u>\$ 2,470,000</u>	<u>\$ 2,760,303</u>	<u>\$ 211,923</u>	<u>\$ 2,972,226</u>
SPLOST 2020					
Water / wastewater improvements, equipment, and vehicles	\$ 1,900,000	\$ 1,900,000	\$ -	\$ 81,548	\$ 81,548
Roads, streets, bridges, and sidewalk projects	1,300,000	1,300,000	-	325,795	325,795
Acquisition and/or Capital Improvement of Public Infrastructure, Parks, and Public Recreation Areas	2,100,000	2,100,000	63,697	-	63,697
Administration equipment, facilities, and vehicles	300,000	300,000	-	137,498	137,498
Total:	<u>\$ 5,600,000</u>	<u>\$ 5,600,000</u>	<u>\$ 63,697</u>	<u>\$ 544,841</u>	<u>\$ 608,538</u>

Helen Police Department

Monthly Report



June 2023

<p style="text-align: center;"><u>Arrests- 13</u></p> <ul style="list-style-type: none"> • Felony- 0 • Misdemeanor- 10 • FVA- 1 • VGCSA- 2 	<p style="text-align: center;"><u>Citations</u></p> <p style="text-align: center;">226</p>
<p style="text-align: center;"><u>Security Checks</u></p> <p style="text-align: center;">1,500</p> <p>*Downtown businesses 71 (3,337)</p>	<p style="text-align: center;"><u>Calls for Service</u></p> <p style="text-align: center;">772</p>
<p style="text-align: center;"><u>Foot Patrol Hours</u></p> <p style="text-align: center;">47</p>	<p style="text-align: center;"><u>Accident Reports</u></p> <p style="text-align: center;">11</p>
<p style="text-align: center;"><u>Criminal Trespass</u></p> <p style="text-align: center;">1</p>	<p style="text-align: center;"><u>Investigations</u></p> <ul style="list-style-type: none"> • Cases cleared by arrest • Cases closed • Cases opened • Investigative Interviews • Search warrants obtained

Calls for Service

911 Accidental/Open Line/Hang Up	90	Fight	4	Road Rage	
Abandoned Vehicle		Fire Calls	4	Security / Business Check	8
Active Shooter		Flag Down	6	Sexual Assault Reported	1
Alarm Calls	1	Follow up Report	5	Shots Fired	1
Amber/Levi/Matties Call/Alert		Foot Patrol	47	Special Detail	14
Animal Call	9	For Your Information	5	Speeding Vehicle	2
Apparent Death		Forgery		Stalking	
Armed Robbery		Fraud	1	Subject Screaming	
Assault		Harassment	1	Suicide (attempt or threat)	2
Assist Fire / LEO	1	Hit and Run	10	Suspicious Person or Vehicle	37
Assist Motorist	8	Hostage Situation		Taking Report	5
Assistance Needed		Improperly Parked Vehicle	19	Temporary Protection Order	
Attempting to Stop		In the Area		Test Call	
BOLO	11	Intoxicated Driver/ Ped.	2	Theft Report	4
Bomb Threat		Indecent Exposure		Threats	2
Bond	13	Juvenile Problem	1	Traffic Accident	15
Burglary	8	Kidnapping		Traffic Hazard	
Call by Phone	38	Lines Down		Traffic Stop	217
Car Jacking		Loitering		Tree Down/ Across Roadway	5
Chase in Progress	1	Lost/Found Item or Person	12	Trespassing	1
Child Abuse/ DFCS		Mechanical Breakdown	2	Problem Unknown	1
City/County Ordinance Violation	15	Medical Calls	30	Vandalism	
Court Detail	1	Meet in Person	14	Vehicle Lock Out	
Criminal Trespass		Mental Subject		Vehicle Registration Info.	2
Damage to Property	5	Missing Person	1	Vehicle Taken without Permission	1
Debris in Roadway		Noise Complaint	7	Vin Verification	
Deliver Message		Not Otherwise Specified	16	Walk Thru	9
Direct Traffic		Open Door		Wanted Person/Warrant	7
Dispute	5	Overdue Motorist	4	Wanted/Stolen Indicated	
Disturbance	6	Pandering		Welfare Check	7
Domestic	6	Pick up Prisoner/ Subject	2	School Crossing/ Traffic	
Driver/Criminal History Requested		Possible Dam Failure		Subject in Custody	
Driver's License Info.	3	Prowler		Wrecker needed	
Drug Suspect		Public Assist	3	Civil Process	
Emergency Road Repair		Reckless Driving	2	Illegal Dumping	
Entering Auto		Refusing to Leave	6	Residence Check	
Escort		River Patrol		Calls for Water Dept Problems	
Extra Patrol	1	Road Blocked	1	Information Purposes Only	4

Total call for service: 772

City of Helen Fire & Rescue

Monthly Report for June 2023

Total "911 Responses" = 96 / Year to Date = 352

Major Incident Type(s) Breakdown

Major Incident Type	# Of Incidents Current Month	2022 Monthly Comparison	% Of Total Current Month
Fires	5	5	5.21%
Overpressure rupture, explosion, overhear (No Fire)	0	0	0%
Rescue & Emergency Medical Service	59	42	61.46%
Hazardous Condition (No Fire)	2	5	2.08%
Service Call	12	14	12.5%
Good Intent Call	14	10	14.58%
False Alarm & False Call	2	5	2.08%
Severe Weather & Natural Disaster	2	0	2.08%
Special Incident Type	0	0	0%
TOTAL	96	81	

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TTL
2022	41	30	23	40	66	81	87	55	62	78	52	59	675
2023	42	33	58	54	69	96							352
Difference	+1	+3	+30	+14	+3	+15							

Count of Aid Given and Received for Incidents for Date Range			# Of Incidents by Day of the Week for Date Range						
AID TYPE	TOTAL	% Of TOTAL	MON	TUE	WED	THU	FRI	SAT	SUN
Aid Given	12	12.5%	8	12	5	16	16	28	11
Aid Received	6	6.2%	Busiest Hours for Date Range						
None	78	81.3%	1300-2059						

Average Response Time for Non-Aid Incidents for Date Range		
AGENCY	AVERAGE RESPONSE TIME (Dispatched to Arrival)	NUMBER OF INCIDENTS
City of Helen Fire & Rescue	4:18	69

Overlapping Calls

Overlapping calls are two or more calls occurring at the same time before the Duty Crew can respond to it. For instance, the Duty Crew could be responding to, arriving at, or at the scene of an incident when another call for service comes in. In June we had 25 overlapping calls for a total of 26.04% of our calls. This year our overlapping call average is about 14.77% (52 of 352).



Apparatus Responses: This chart identifies our busiest apparatus for the Month.

Apparatus Call Sign	Type of Vehicle	Number of Responses for Apparatus
Engine 31	2017 HME "Ahrens Fox"	62
Engine 32	1997 Ferrara "Spartan"	1
Truck 31	2002 Ferrara "Igniter Series"	2
Rescue 31	2000 Ford "F-650"	6
301	2016 Ford "F-150"	8
ATV 31	2016 Polaris "Ranger"	18

Training

Firefighters completed a total of **195.20** combined hours of classroom and practical training.

Fire Department Non-Emergency Activities		
Walk In Evaluation & Public Assist	14	*Stood by for Hot Air Balloon Refuel *Went to Milton Fire to look at Platform *Attended meeting with County Fire, EMS & Dispatch on some issues. *Attended Fire Hose and Nozzle Presentation in Towns County
Station Tour/Visitors	13	
Public Relation Hours	163.56 hrs.	
Fire Safety Programs	3 kids	
CPR/BLS Class	0	
Smoke Detector Installation	0	
Pre-Fire Plans/Inspections	2	
Hose Testing (Feet)	0	
Hydrant Testing/Maintenance (Total #)	0	

PUBLIC WORKS REPORT

JUNE 2023

- Cut and clean up city hall bank.
- Fixed four water main leaks.
- Worked on Christmas fixtures.
- Clean up roads and gutters.
- Cut up trees and chip after storm.
- Clean out storm drains.
- Normal routine clean restrooms. Trash rout. Road side trash. read meters . Cut grass . 811 locates.
- Paint stop bars and cross walks .
- Worked in spray field .
- Put up directional signs.
- Help bart with trees .
- Put chlorine and salt in wells weekly .
- Get town ready for the fourth .
- Paint lines on Ridge RD. Escowee RD. Carrie Cox RD.



Group Summary

Group	Issued	Completed	Voided	New
1ST AVAILABLE	62	58	2	0
CHIPPING	6	1	0	0
Grand Totals	68	59	2	0

Staff Summary

Staff	Issued	Completed	Voided	New
1ST AVAILABLE	13	11	2	0
EDWARD SALWAY	39	39	0	0
JACK MORGAN	5	3	0	0
JACOB WESTMORELAND	2	2	0	0
JARED TURNER	1	1	0	0
JIMMY ROGERS	1	1	0	0
JOHNATHAN MORGAN	1	1	0	0
PW TEAM	6	1	0	0
Grand Totals	68	59	2	0

Job Code Summary

Job Code	Issued	Completed	Voided	New
CHIPPING - CHIPPING	6	1	0	0
CONNECT - CONNECT	1	1	0	0
DELIVER CAN - DELIVER CAN	1	1	0	0
END SUSP - END SUSPEND	1	0	1	0
LEAK CK - LEAK CHECK	2	2	0	0
LOCK NON PAYMENT - LOCK NON PAYMENT	7	7	0	0
LOW PRESSURE - LOW PRESSURE	1	1	0	0
MISC - MISC	37	35	0	0
PICK UP CAN- TERM - PICK UP CAN - TERMINATE SERVI	3	2	1	0
READ TO TRANSFER - READ TO TRANSFER	8	8	0	0
TURN OFF & LOCK - TURN OFF & LOCK	1	1	0	0
Grand Totals	68	59	2	0

Action Summary

Action	Issued	Completed	Voided	New
Connect	1	1	0	0
Occupant Change	8	8	0	0
Miscellaneous	46	39	0	0
Cutoff	7	7	0	0
Service Action	4	3	1	0
Begin Suspend	1	1	0	0
End Suspend	1	0	1	0
Grand Totals	68	59	2	0

Issued by User

User	Issued
Mirinda	19
Susie	49
Grand Totals	68

Completed by User

User	Completed
esalway	51
mdispain	1

Completed by User

User	Completed
ssanders	7
Grand Totals	59



**City of Helen
Georgia's Alpine
Village**

25 Alpenrosen Strasse
PO Box 280
Helen, Georgia 30545
706-878-2733
706-878-1655 -fax
www.cityofhelen.org



The City of Helen is an equal
opportunity provider and employer

**BUILDING AND ZONING MONTHLY REPORT
June 2023**

Commissioners:

Jeff Ash
Steve Fowler
Fred Garmon
Cinnamon Ruston
Cliff Hood

City Manager:

Darrell Westmoreland

**City Clerk/
Clerk of Court**

Marilyn M. Chastain

Chief of Police:

Aletha Barrett

**Building and Zoning
Administrator:**

Jonah Casper

Fire Chief

Jody Prickett

**Public Works
Director:**

Jack Morgan

PERMITS

Building: 3
Electrical: 1
Mechanical: 1
Plumbing: 1
Signs: 1
Events: 1

INSPECTIONS

-Permitted: 5
-Courtesy inspections and consultations: 7
-Builder and Architect consultations: 20

Certificate of Occupancy permits issued: 3

**AFFIDAVIT FOR CLOSED MEETING OF
THE CITY OF HELEN, GEORGIA**
PURSUANT TO O.C.G.A. §50-14-4(b)

Personally appeared before the undersigned officer duly authorized by law to administer oaths, Jeff Ash, who after being duly sworn, deposes and says as follows:

1. That the undersigned presided over a meeting closed to the public pursuant to the laws of the State of Georgia.
2. That said meetings was conducted on the 18 day of July, 2023,
3. at 10:00 o'clock a.m. at Helen City Hall, City of Helen, Georgia.
4. That the specific relevant exception(s) are checked below:
 - A. To discuss the future acquisition of real estate; O.C.G.A. §50-14-3(4).
 - B. To discuss or deliberate upon the appointment, employment, compensation, hiring, disciplinary action, or periodic evaluation or rating of a public officer or employee; O.C.G.A. §50-14-3(6).
 - C. To consult or meet with legal counsel pertaining to pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the City or an officer or employee or in which the officer or employee may be directly involved; O.C.G.A. §50-14-2 and O.C.G.A. §50-18-72(e).
 - D. Staff meeting held for investigative purposes under duties or responsibilities imposed by law; §50-14-3(1).
5. That this affidavit is made pursuant to O.C.G.A. §50-14-4(B) and is intended to comply with the provisions of said statute,

Sworn to and subscribed
before me this 18 of
July 2023

Marilyn Christen
Notary Public
My Commission Expires 7-18-26

Jeffrey Noel Ash
Affiant
Title: _____
Presiding