



Metropolitan North Georgia Water Planning District

International Tower | 229 Peachtree St., NE | Suite 100 | Atlanta, GA 30303

EXECUTIVE COMMITTEE MEETING AGENDA

June 6, 2024 – 9:30 a.m.

In-Person: Clayton County Water Authority Shamrock Community Use Building
[2610 Shamrock Rd, Jonesboro, GA 30236](https://www.claytoncountyga.gov/2610-Shamrock-Rd-Jonesboro-GA-30236)

- I. Welcome**
- II. Approve and Adopt Meeting Minutes**
 - **December 13, 2023, Minutes** ([Action Item](#))
- III. BAC Membership Drive and New Member Approval** ([Action Item](#))
- IV. 2023 Comprehensive Annual Financial Report**
- V. 2024 Budget Revision** ([Action Item](#))
- VI. 2025 Budget and Work Program** ([Action Item](#))
- VII. Creation of High Interest-Bearing Account** ([Action Item](#))
- VIII. Adjourn**



Metropolitan North Georgia Water Planning District
EXECUTIVE COMMITTEE
Summary
December 13, 2023

The Executive Committee of the Metropolitan North Georgia Water Planning District Governing Board met on Wednesday, December 13, 2023, at 9:00 a.m. in the Harry West Board Room at the Atlanta Regional Commission office in Atlanta, Georgia and via Microsoft Teams.

Members Present

Mr. Glenn Page, Chairman	Forsyth County Designee: Mr. Barry Lucas
Dr. Mark Berry, Secretary/Treasurer	Fulton County Designee: Mr. Nick Ammons
Hon. Harry Johnston	Gwinnett County Designee: Mr. Kevin Farrell
City of Atlanta Designee: Ms. Mikita Browning	Hall County Designee: Mr. Srikanth Yamala
Clayton County Designee: Mr. Bernard Franks	Henry County Designee: Mr. Tony Carnell
Cobb County Designee: Mr. Eric Olson	

Members Not Present

Hon. Michael Thurmond

Chairman Glenn Page called the meeting to order.

Public Comment Period

No public comments were provided.

Approve Meeting Minutes

Chairman Page presented the September 13, 2023, meeting minutes for approval. No revisions were offered. Mr. Barry Lucas made a motion to approve the meeting minutes. The motion was seconded by Hon. Harry Johnston and passed without opposition.

2024 Finance Committee Membership

Chairman Page presented the slate of 2024 Finance Committee Members for consideration which included Chairman Glenn Page, Vice Chair Nicole Love Hendrickson, Treasurer/Secretary Dr. Mark Berry (Committee Chair), Hon. Harry Johnston, Hon. Lisa Cupid, Hon. Mike Thurmond,

Hon. Phil Miller, Hon. Carlotta Harrell, and Mr. Gerald Pouncey. Mr. Tony Carnell made a motion to approve the 2024 Finance Committee Membership. The motion was seconded by Mr. Srikanth Yamala and passed without opposition.

2023 Year End Budget Revision

Treasurer Mark Berry presented the 2023 Year End Budget Revision for consideration. Mr. Nick Ammons made a motion to approve the 20232 Budget Revision. The motion was seconded by Mr. Tony Carnell and passed without opposition.

2024 Budget Revision

Treasurer Berry provided an overview of the 2024 Budget Revision for consideration. Hon. Harry Johnston made a motion to approve the 2024 Budget Revision. The motion was seconded by Mr. Srikanth Yamala and passed without opposition.

BAC New Member Approval

Ms. Justine Schwartz presented the list of 12 applicants for Basin Advisory Council (BAC) Membership for consideration. Mr. Tony Carnell made a motion to approve the new BAC members. The motion was seconded by Dr. Mark Berry and passed without opposition.

March Meeting Date Change – March 21

Due to a scheduling conflict, our March Executive and Board meeting date has been changed to Thursday, March 21st.

Adjourn

There being no further business, the meeting water adjourned.



Metropolitan North Georgia Water Planning District

International Tower | 229 Peachtree St., NE | Suite 100 | Atlanta, GA 30303

MEMORANDUM

DATE: June 6, 2024
TO: Executive Committee
FROM: Metro Water District Staff
RE: Basin Advisory Council New Membership

According to the Basin Advisory Council Operating Procedures, BAC membership selection will occur once per year, though the District staff will accept applications for new members throughout the year.

Attached is a list including new applicants (highlighted in green), renewing membership (highlighted in blue), and existing memberships (no highlights) for Executive Committee review. Membership Category/Interests are indicated as primary (1) and secondary (2). According to the Operating Procedures, the Executive Committee will review and approve new BAC members.

Sixteen (16) applications were received between the Executive Committee's December 2023 approval of BAC Members and May 28, 2024. Of these sixteen (16), all are new applicants. The staff recommends the Executive Committee approve these applicants for BAC membership.

Chattahoochee BAC - Page 2

Chris	Kumnick	Infiltrator Water Technologies	1														2			
Miller	Jennifer		1														2			
Moss	Benjamin	Garver					1										2			
Moss	Regina	Bartown County Water Department	2														1			
Ogles	William		1														2			
Orellana	Rolando	University of Georgia								1							2			
Reed	Angus		1														2			
Rekuc	Walter	Fulton County Soil and Water Conservation District	1														2			
Riegels II	Donald									2									1	
Sheppard	Louis	City of Atlanta Dept. of Watershed Management	1													2				
Simms	Lisa West	Oldcastle Infrastructure	2																1	
Smith	Leland		2																1	
Stanacev	Branco Steven						2												1	
Su	Tai Yi	Gwinnett County Department of Water Resources																	1	2
Taylor Jr	George													1						2
Tyner	Jodi		1																2	
VandenHeuvel	Kristan	The Water Tower (Gwinnett County Department of Water Resources)	2																1	
Valenzano	Carl	Greater Atlanta HBA					1												2	
Watson	Brian	City of Roswell	1																2	
Anderson	Taylor		1							2										
Auch	Matthew	Atkins	1																	
Braswell	William	West Georgia Board of Realtors					1				2									
Total Primary			17	0	0	0	4	0	0	1	0	1	0	11	10	0				
Total Secondary			11	3	2	2	1	0	2	2	0	1	1	13	3	0				

6 New Applicants
0 Renewals
38 Existing Members

Swift	Camm	Emeritus, Natural History Museum of Los Angeles County	1													
Won	Grey	City of Kennesaw	1													
Wood	Laine Kirby	Upper Etowah River Alliance	1			2										
Woodie	Samuel				2										1	
Total Primary			11	2	0	2	1	0	0	1	0	0	0	6	3	0
Total Secondary			6	2	2	2	2	0	0	1	0	0	1	2	5	0
												7 New Applicants 0 Renewal 19 Existing Members				

Last Name	First Name	Organization	Environmental Interests	Business Interests	Development Community	Recreation Interests	Professional Organization	Neighborhood / Homeowner Organization	Civic Groups	Urban Agriculture	Media Representatives	Power / Natural Gas	Academic Community	Water Resource Industry	Citizen	Other
Benz	Laura	Benz Law Group, LLC.	1												2	
Bethune	Todd	Fayette County	1													
Boullion	Devon	Town of Tyrone	1		2											
Dial	Carey Robert	ISE	2											1		
Greuel	Roger	Fayette Farm Bureau					2			1						
Holland	Clinton	Peachtree City Council Member	2											1		
Martin	Benjamin	Fayette County Water System	2											1		
Nealy	Shayla		2											1		
Parmer	Beth		1												2	
Poff	Jim	GAWP	2											1		
Riner	Lanie	Georgia Green Industry Association	2							1						
Stanley	Chris	Fayette County Environmental Management	1		2											
Total Primary			5	0	0	0	0	0	0	2	0	0	0	5	0	0
Total Secondary			6	0	2	0	1	0	0	0	0	0	0	0	2	0
1 New Applicants 0 Renewals 11 Existing Members																

Last Name	First Name	Organization	Environmental Interests	Business Interests	Development Community	Recreation Interests	Professional Organization	Neighborhood/Homeowner Organization	Civic Groups	Urban Agriculture	Media Representatives	Power / Natural Gas	Academic Community	Water Resource Industry	Citizen	Other
Check	Richard		2			1										
Horne	Robert	CCC Inc.	1		2											
Impellitteri	Christopher	The Water Tower	2											1		
Powell	Julian		1					2								
Risser	Becca	Chattahoochee Riverkeeper	1													
Whitmire	John		2												1	
Whitley	David		1			2										
		Total Primary	3	0	0	0	0	0	0	0	0	0	0	1	1	0
		Total Secondary	2	0	1	0	0	1	0	0	0	0	0	0	0	0
												0 New Applicant 0 Renewal 7 Existing Members				

			Environmental Interests	Business Interests	Development Community	Recreation Interests	Professional Organization	Neighborhood / Homeowner Organization	Civic Groups	Urban Agriculture	Media Representatives	Power / Natural Gas	Academic Community	Water Resource Industry	Citizen	Other
Last Name	First Name	Organization														
Adesanya	Babafemi	Intellectual Concepts, LLC	1													
Anderson	Yul	African American Future Society	1											2		
Bennett	Evan		1											2		
Blackard	Deirdre	KCI Technologies	2											1		
Capelouto	Aaron	ARCADIS					2							1		
Freedman	Eric M.	Blue Cypress Consulting	2											1		
Gazaway	Mary		1							2						
Harrison	Tom		1													
Hefner	Benjamin	Atkins Global	2											1		
Kelecheck	George	Rockdale Soil and Water Conservation District; Haynes Watershed Foundation	1						2							
Leo	Steve		2											1		
Lyons-Gary	Faye	Atkins	1				2									
Magee	Caroline		2	1												
Manganiello	Chris	Chattahoochee Riverkeeper	1													
Middlebrooks	Kevin	Gwinnett County	2											1		
Oke	Elizabeth	PivotPath LLC			2		1									
Palacios	Ricardo	Georgia Power Company										1			2	
Patton	Edward	Georgia Association of Realtors		2	1											
Rhinehart	Ted	Perimeter CIDs		2			1									
Sanders	Lindsey	Henry County Water Authority	2											1		

Ocmulgee BAC - Page 8

Smith	Caroline	Georgia Association of Water Professional	1				2									
Sudduth	Elizabeth		2									1				
Ware	Steve	Centennial Olympic Park	1			2				1						
Williams	Steve	Pluvial Solutions	1										2			
Wilson	Mark	Georgia River Network	1			2										
Total Primary			9	1	1	0	2	0	0	1	0	1	1	6	0	0
Total Secondary			7	2	1	2	3	0	1	1	0	0	0	1	1	0
												2 New Applicants 0 Renewals 23 Existing Members				

Last Name	First Name	Organization	Environmental Interests	Business Interests	Development Community	Recreation Interests	Professional Organization	Neighborhood / Homeowner Organization	Civic Groups	Urban Agriculture	Media Representatives	Power / Natural Gas	Academic Community	Water Resource Industry	Citizen	Other
Armentrout	Ethan				2									1		
Lee	Hae		1											2		
O'Keefe	Caitlan	Gwinnett County DWR	2											1		
Stachura	Jill	Brown and Caldwell	1			2										
Vivelo	Thomas		2							1						
Wilson	Jack	Robert Jackson Wilson, PC		2										2		
Total Primary			2	0	0	0	0	0	0	1	0	0	0	1	0	0
Total Secondary			2	2	0	1	0	0	0	0	0	0	0	1	0	0
0 New Applicants 0 Renewals 6 Existing Members																



**METROPOLITAN NORTH GEORGIA
WATER PLANNING DISTRICT**

ATLANTA, GEORGIA

FINANCIAL STATEMENTS

For the Year Ending December 31, 2023

METROPOLITAN NORTH GEORGIA WATER PLANNING DISTRICT

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INTRODUCTORY SECTION



May 6, 2024

Members of the Metropolitan North Georgia Water Planning District

Ladies and Gentlemen:

We are pleased to present the annual financial report of the Metropolitan North Georgia Water Planning District (the “District”) for the year ended December 31, 2023. The report is issued pursuant to Georgia law requiring all Governmental Entities to publish a complete set of financial statements within six months of the close of each fiscal year. The report must conform to generally accepted accounting principles (GAAP) and be audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants. The audit must also be conducted in accordance with auditing standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.

This report consists of management’s representations concerning the finances of the District. Consequently, District management assumes full responsibility for the completeness and reliability of all the information presented. To provide a reasonable basis for making these representations, the District’s management has established a comprehensive internal control framework. It is designed both to protect the District’s assets from loss, theft, or misuse and to compile sufficient, reliable information for the preparation of the District’s financial statements in conformity with GAAP. The District recognizes that the cost of internal controls should not outweigh their benefits. Accordingly, the District has designed its controls in a way that provides reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Nichols, Cauley & Associates, LLC, a firm of licensed certified public accountants, has audited the District’s financial statements. The goal of the independent audit is to provide reasonable assurance that the financial statements of the District for the year ended December 31, 2023, are free of material misstatement. The independent auditor concluded, that the District’s financial statements present fairly, in all material respects, the respective financial position of the governmental activities and general fund information of the District, as of December 31, 2023, and the respective changes in financial position, thereof for the year then ended are in conformity with accounting principles generally accepted in the United States of America.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The District’s MD&A can be found immediately following the report of the independent auditors.

Profile of the Metropolitan North Georgia Water Planning District

The District, created in 2001, is charged with coordinating the development of regional and watershed specific plans for Stormwater Management, Wastewater Management, Water Supply, Water Conservation, and the General Protection of Water Quality.

The District's Board consists of county and city public officials from the 15-county area of north Georgia including, Bartow, Cherokee, Clayton, Cobb, Coweta, DeKalb, Douglas, Fayette, Forsyth, Fulton, Gwinnett, Hall, Henry, Paulding, and Rockdale counties, and appointed citizen members. The District counties lie within the boundaries of five major river basins: the Chattahoochee, Etowah, Flint, Ocmulgee and Oconee Basins.

The annual budget serves as the foundation of the District's financial planning and control. The District is structured to operate according to a calendar year. In 2022, the Board approved the 2023 Budget to keep the per capita local dues assessment at \$0.25. This rate provided \$1,398,593 in local dues for the District's calendar year 2023 Budget.

Factors Affecting Financial Condition

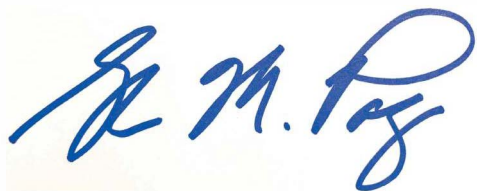
The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the District operates. The District's primary revenue sources are dues paid by member local governments as determined by the Governing Board and state appropriations.

Cash Management Policies and Practices

District policy authorizes investments in obligations of the United States (and of its agencies and instrumentalities), bonds or certificates of indebtedness of the state of Georgia (and of its agencies and instrumentalities), repurchase agreements where the underlying security is one of the foregoing certificates of deposits and the State of Georgia's Local Government investment pool (Georgia Fund 1).

The preparation of the report was accomplished through a cooperative effort of District support staff.

Respectfully Submitted,



Glenn Page, PE
Chairman, Metropolitan North Georgia Water Planning District

FINANCIAL SECTION



NICHOLS, CAULEY & ASSOCIATES, LLC

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Kennesaw, Georgia 30144
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INDEPENDENT AUDITOR'S REPORT

To the Board Members of the
Metropolitan North Georgia Water Planning District

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the general fund of the Metropolitan North Georgia Water Planning District ("the District"), as of and for the year ended December 31, 2023 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the District, as of December 31, 2023 and the respective changes in financial position and the budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), 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 District 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.

Responsibility of Management for the Financial Statements

The District's 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.

Atlanta | Canton | Dalton | Dublin
Fayetteville | Kennesaw | Rome | Warner Robins

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 District'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 GAAS and GAS 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 GAAS and GAS, 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 District'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 District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management discussion and analysis on pages 6-10 be 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.

Other Information

Management is responsible for the other information. The other information comprises the Introductory Section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 6, 2024 on our consideration of the District’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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

Richels, Cauley + Associates, LLC

Kennesaw, Georgia
May 6, 2024

METROPOLITAN NORTH GEORGIA WATER PLANNING DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2023

This discussion and analysis of the **Metropolitan North Georgia Water Planning District's** (the "District") financial performance provides an overview of its financial activities for the period from January 1, 2023, through December 31, 2023, based upon currently known facts. Please read it in conjunction with the transmittal letter and the District's financial statements.

Financial Highlights

During the period, the District had expenses of \$1,627,559, as compared to \$1,526,965 in the prior year.

The District's only fund, the General Fund, reported revenues in excess of expenditures of \$29,527 for the current year.

Actual expenditures for the year of \$1,627,559 were less than amended budgeted expenditures by \$72,810. Actual revenues of \$1,657,086 were less than amended budgeted revenues by \$757.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of combined presentation government-wide and fund financial statements and notes to the financial statements.

Government-wide financial presentation. The *government-wide financial presentation* is designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position column of the Governmental Fund Balance Sheet and Statement of Net Position* presents information on all of the District's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities column of the Governmental Fund Revenues, Expenditures, and Changes in Fund Balance and Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Therefore, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial presentation distinguishes functions of the District that are principally supported by grants and regional appropriations (*governmental activities*). The government activities of the District include general government, general government overhead, and all grant funded activities.

METROPOLITAN NORTH GEORGIA WATER PLANNING DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2023

This District has no component units.

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

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

This District maintains one governmental fund, the General Fund.

Budget to Actual Analysis

The District adopts an annual budget for its general fund. The budgetary comparison statement for the general fund demonstrates adherence with this budget.

Overall, District expenditures were \$72,810 less than amended budgeted expenditures primarily due to lower than expected costs for salaries and fringe benefits, indirect costs, and public education.

Government-wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. For the District, assets exceeded liabilities by \$978,213 on December 31, 2023 as compared to \$948,686 on December 31, 2022. The District's policy is to strive to maintain a minimum fund balance of \$300,000.

**METROPOLITAN NORTH GEORGIA WATER PLANNING DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

December 31, 2023

Financial Analysis of the Governmental Funds

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

As of the end of the current period, the District's governmental fund reported an ending unassigned fund balance of \$978,213 which was the same balance reported in the government wide financial statements as unrestricted net position.

The following table summarizes the financial condition on December 31, 2023 and 2022 and the activities for the years ended December 31, 2023 and 2022.

**METROPOLITAN NORTH GEORGIA WATER PLANNING DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

December 31, 2023

CONDENSED FINANCIAL DATA

	Governmental Activities 2023	Governmental Activities 2022
Current and other assets	\$ 3,048,597	\$ 3,242,677
Total assets	<u>3,048,597</u>	<u>3,242,677</u>
Total liabilities	<u>2,070,384</u>	<u>2,293,991</u>
Net position		
Unrestricted	978,213	948,686
Total net position	<u>\$ 978,213</u>	<u>\$ 948,686</u>
Expenses		
Executive office expenses	\$ 937	\$ 396
Salaries	540,822	538,768
Fringe benefits	233,810	270,396
Contracts	299,097	303,707
Overhead	346,260	312,335
Miscellaneous operating	103,117	48,388
Public education	103,516	52,975
Total expenses	<u>1,627,559</u>	<u>1,526,965</u>
Program revenues		
State grants	250,000	250,000
Total program revenues	<u>250,000</u>	<u>250,000</u>
Net program (expense) and program revenue	(1,377,559)	(1,276,965)
General revenues		
Regional appropriations	1,398,593	1,208,186
Miscellaneous fees	8,250	24,805
Interest	243	226
Total general revenues	<u>1,407,086</u>	<u>1,233,217</u>
Change in net position	<u>\$ 29,527</u>	<u>\$ (43,748)</u>

METROPOLITAN NORTH GEORGIA WATER PLANNING DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2023

Economic Factors and Next Year's Budget

Funding for the District is based on a combination of State funds and local dues. In 2022, the District member governments committed to an assessment of \$0.25 per capita based on the 2010 Census figures. Following the release of the 2020 Census figures, the District's Governing Board voted to maintain the same \$0.25 per capita dues rate which increased dues for 2023 to \$1,398,593, which remained the same for 2024. Dues for 2024 collected in 2023 were reported as unearned revenue in 2023.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Department, Atlanta Regional Commission, 229 Peachtree Street, N.E., Suite 100, Atlanta, Georgia 30303.

FINANCIAL STATEMENTS

METROPOLITAN NORTH GEORGIA WATER PLANNING DISTRICT
GOVERNMENTAL FUND BALANCE SHEET AND
STATEMENT OF NET POSITION

December 31, 2023

	<u>Governmental General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS			
Cash and cash equivalents	\$ 2,839,864	\$ -	\$ 2,839,864
Receivable from local governments	208,733	-	208,733
Total assets	<u>\$ 3,048,597</u>	<u>-</u>	<u>3,048,597</u>
LIABILITIES			
Accounts payable	\$ 546,791	-	\$ 546,791
Unearned revenue	1,523,593	-	1,523,593
Total liabilities	<u>2,070,384</u>	<u>-</u>	<u>2,070,384</u>
FUND BALANCE/NET POSITION			
Fund balance:			
Unassigned	978,213	(978,213)	-
Total fund balance	<u>978,213</u>	<u>(978,213)</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 3,048,597</u>		
Net position:			
Unrestricted		978,213	978,213
Total net position		<u>\$ 978,213</u>	<u>\$ 978,213</u>

The accompanying notes are an integral part of this statement.

METROPOLITAN NORTH GEORGIA WATER PLANNING DISTRICT
GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE AND STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2023

	Governmental General Fund	Adjustments	Statement of Activities
	<u> </u>	<u> </u>	<u> </u>
Expenditures/expenses:			
Chairman's Allowance	\$ 937	\$ -	\$ 937
District Planning Function:			
Salaries	540,822	-	540,822
Fringe benefits	233,810	-	233,810
Contracts	299,097	-	299,097
Overhead	346,260	-	346,260
Miscellaneous operating	103,117	-	103,117
Public education	103,516	-	103,516
Total expenditures/expenses	<u>1,627,559</u>	<u>-</u>	<u>1,627,559</u>
 Program Revenues			
Operating grants and contributions:			
State grant	250,000	-	250,000
Total program revenues	<u>250,000</u>	<u>-</u>	<u>250,000</u>
 Net program (expense) and program revenue	(1,377,559)	-	(1,377,559)
 General Revenues			
Regional appropriations	1,398,593	-	1,398,593
Miscellaneous fees	8,250	-	8,250
Interest	243	-	243
Total general revenues	<u>1,407,086</u>	<u>-</u>	<u>1,407,086</u>
 Excess(deficit) of revenue over expenditures	29,527	(29,527)	-
 Change in net position	-	29,527	29,527
 Fund balance/net position beginning of year	<u>948,686</u>	<u>-</u>	<u>948,686</u>
 Fund balance/net position end of year	<u>\$ 978,213</u>	<u>\$ -</u>	<u>\$ 978,213</u>

The accompanying notes are an integral part of this statement.

METROPOLITAN NORTH GEORGIA WATER PLANNING DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2023

	Original Budget	Amended Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Regional appropriations	\$ 1,398,593	\$ 1,398,593	\$ 1,398,593	\$ -
State grants	250,000	250,000	250,000	-
Miscellaneous fees	20,000	9,000	8,250	(750)
Interest	250	250	243	(7)
Total revenue	1,668,843	1,657,843	1,657,086	(757)
Expenditures				
Chairman's Allowance	3,000	2,000	937	1,063
District Planning Function:				
Salaries	578,073	560,000	540,822	19,178
Fringe Benefits	336,439	263,200	233,810	29,390
Contracts	180,000	307,199	299,097	8,102
Overhead	396,898	367,970	346,260	21,710
Miscellaneous Operating	75,000	90,000	103,117	(13,117)
Public Education	100,000	110,000	103,516	6,484
Total expenditures	1,669,410	1,700,369	1,627,559	72,810
Excess (deficit) of revenues over expenditures	\$ (567)	\$ (42,526)	29,527	\$ 72,053
Fund balance at beginning of year			948,686	
Fund balance at end of year			\$ 978,213	

The accompanying notes are an integral part of this statement.

METROPOLITAN NORTH GEORGIA WATER PLANNING DISTRICT
NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE A – SUMMARY OF ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

1. Financial Reporting Entity

On April 5, 2001 the Georgia General Assembly and Governor Roy Barnes with the signing of State Bill 130 established the Metropolitan North Georgia Water Planning District (the “District”). The District was established to develop regional and watershed specific plans for storm water management, wastewater management and water supply and conservation in a 16-county area - Bartow, Cherokee, Clayton, Cobb, Coweta, DeKalb, Douglas, Fayette, Forsyth, Fulton, Gwinnett, Hall, Henry, Paulding, Rockdale and Walton. In July 2008, the Georgia Environmental Protection Division reassigned Walton County to the newly formed Upper Oconee Water Planning Region.

The District’s financial statements are prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

For the District, financial statements consist of the following:

- Management’s Discussion and Analysis
- Basic Financial Statements
 - Combined government-wide and fund financial statements. Due to the single purpose nature of the District, the government-wide and fund financial statements have been presented together with an adjustments column reconciling any differences between the two statements.
 - Notes to the financial statements

The District’s financial statements include the accounts of its functions and activities. There are no component units.

METROPOLITAN NORTH GEORGIA WATER PLANNING DISTRICT
NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE A – SUMMARY OF ACCOUNTING POLICIES (Continued)

2. Government-wide and Fund Financial Statements

The government-wide presentation columns include the “Statement of Net Position” column in the Governmental Fund Balance Sheet and Statement of Net Position and the “Statement of Activities” column of the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance and Statement of Activities. This governmental presentation reports activities, which are normally supported by regional appropriations, intergovernmental revenues and grants.

The statement of activities column demonstrates the degree to which the direct expenses of the District are offset by program revenues, if any. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a function or segment and 2) grants and contributions that are restricted to meeting the operational requirement of a particular function or segment. Regional appropriations and interest income are reported as general revenues.

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

The government-wide financial statement reports use the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Appropriations, grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund columns in the statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to create a current receivable. Regional appropriations revenue is considered measurable and available when invoiced to members in the year that the dues are owed to the District.

Expenditure-driven grants (state grants and District special project revenue) are recognized when the qualifying expenditures have been incurred and all other grant or contract requirements have been met.

Expenditures generally are recorded when a liability is incurred, in accordance with accrual accounting. However, expenditures related to claims and judgments are recorded only when payment is due.

All material governmental fund expenditures are classified as current. All governmental fund revenues of the District are considered susceptible to accrual.

METROPOLITAN NORTH GEORGIA WATER PLANNING DISTRICT
NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE A – SUMMARY OF ACCOUNTING POLICIES (Continued)

4. Assets and Liabilities

Deposits and investments - The District's cash and cash equivalents are considered to be cash on hand and short-term investments with original maturities of three months or less from the date of acquisition.

Receivable from State and local governments - The amount recorded as receivable from State and local government represents outstanding funding commitments from the State of Georgia and various local counties and cities. The District periodically evaluates the collectability of receivables on a case by case basis. Anytime an evaluation indicates there is doubt on the collectability of a receivable, the District will record an allowance for doubtful accounts. When the District determines an account will not be collected, it is written off the books. On December 31, 2023, the District believed all receivables were fully collectible. Accordingly, no allowance for doubtful accounts has been recorded as of year-end.

Capital assets - The District defines capital assets as assets with an initial individual cost of more than \$1,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost. The District did not have any capital assets as of December 31, 2023.

Unearned revenue – Unearned revenues arise when the District receives regional appropriations or grant funds in the current period, which relate to subsequent periods and have not been earned. In the subsequent period the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

5. Net Position

The difference between a government's assets and liabilities is recorded as net position in the Statement of Net Position column of the Governmental Fund Balance Sheet and Statement of Net Position.

METROPOLITAN NORTH GEORGIA WATER PLANNING DISTRICT
NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE A – SUMMARY OF ACCOUNTING POLICIES (Continued)

6. Fund Equity

GASB Statement 54 “Fund Balance Reporting and Governmental Fund Type Definitions” enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. The District implemented this standard in fiscal year 2011. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Amounts that are restricted to specific purposes either by a) constraints placed on the use of resources by creditors, grantors, contributors, or laws or regulations of other governments or b) imposed by law through constitutional provisions or enabling legislation are classified as restricted fund balances. Amounts that can only be used for specific purposes pursuant to constraints imposed by the District Governing Board (the “Board”) Members through an ordinance or resolution are classified as committed fund balances. Amounts that are constrained by the District’s intent to be used for specific purposes but are neither restricted nor committed are classified as assigned fund balances. Assignments are made by District management based on the Board Members’ direction. Nonspendable fund balances include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Unassigned fund balances represents fund balance that has not been restricted, committed, or assigned to specific purposes within the general fund, and are available for any purpose. The Board has adopted a policy to maintain a minimum fund balance of \$300,000.

The District uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents or contracts that prohibit doing so. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

7. Budget

The Budget is organized on a ‘fund’ basis. A fund is an accounting entity used to account for revenue of like sources. The District had only one fund, the General Fund that was utilized during the year. The General Fund is the basic operating fund of the District. It is used to account for all financial resources not required to be accounted for in another category.

METROPOLITAN NORTH GEORGIA WATER PLANNING DISTRICT
NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE A – SUMMARY OF ACCOUNTING POLICIES (Continued)

8. Management Estimates

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

NOTE B – COMPLIANCE AND ACCOUNTABILITY

Budgets for the District’s General Fund are adopted on a basis consistent with GAAP. Prior to July 1 each year the officers of the Board submit to the District for adoption a preliminary budget required for the operation of the District during the ensuing calendar year, which is also the fiscal year. The budget at the legal level of control is organized into a General Fund. The budget must be balanced. The Board votes to adopt the budget for the ensuing fiscal year, subject to amendment or modification, during its September or October meeting. During the fiscal year, the Finance Committee may from time to time recommend, and the Executive Committee may make revisions to the adopted budget and program of work as provided below, when such revisions are deemed necessary for the accomplishment of program of work objectives.

- Such budget and program of work revisions may involve:
 - Fund transfers among elements of the adopted program of work.
 - Modifications of or additions to the work to be performed under the adopted program of work.

- Budget and program of work revisions may be undertaken by the Chairman, with the agreement of the Finance Committee, without prior approval by the District, subject to the following limitations:
 - The cumulative absolute value of fund transfers shall not exceed five percent of the total adopted disbursements budget.
 - Fund transfers shall not cause or result from a significant change in the scope or objective of the work to be performed under any of the elements of the adopted program of work.
 - Program of work modifications or additions shall not cause or result from a significant change in scope or objectives of work to be performed under any of the elements of the adopted program of work.
 - Revisions shall not cause any increase in the total adopted budget.

There were no significant general fund expenditures which exceeded appropriations.

METROPOLITAN NORTH GEORGIA WATER PLANNING DISTRICT
NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE C – DETAILED NOTES ON THE GENERAL FUND

Credit Risk – The District is authorized to deposit funds in financial institutions as determined by the Board of Directors of the District, subject to any applicable law. As of December 31, 2023, the District did not have any investments other than deposits with financial institutions.

Custodial Credit Risk-Deposits – Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District reduces its exposure to custodial credit risk by requiring deposits to be collateralized in accordance with state law. As of December 31, 2023, the District had no bank balances that were exposed to custodial credit risk.

Receivables - Receivables as of December 31, 2023 for the District are as follows:

Funding Source	Receivable from local governments
City of Atlanta	\$ 3,320
City of Fairburn	10
Fulton County	80
Gwinnett County	270
Dekalb County	181,091
Rockdale County	23,392
2023 Toilet Rebates	570
	\$ 208,733

METROPOLITAN NORTH GEORGIA WATER PLANNING DISTRICT
NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE D – OTHER INFORMATION

Risk Retention

The District is exposed to various risks of loss related to torts, errors and omissions. The District is a State agency that participates in an entity risk pool operated by the State of Georgia Department of Administrative Services. This is a common risk pool currently operating as a common risk management and insurance program for State agencies. The District is required to report to the Georgia Department of Law as promptly as possible all incidents which could result in the risk pool being required to pay any claim of loss. The District is also required to use the attorneys of the Department of Law to represent the District in investigation, settlement discussions and all levels of litigation arising out of any claim or errors and omissions made against the District within the scope of loss protection furnished by the Department of Administrative Services.

There have been no claims and no settlements for the current year or the three prior years.

The District believes the risk of loss related to torts is remote and thus believes it is more economical to retain such risk. Because management believes the probability of loss related to a tort is remote, no amounts are reserved or set aside for any future losses.

METROPOLITAN NORTH GEORGIA WATER PLANNING DISTRICT
NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE D – OTHER INFORMATION (Continued)

District Appropriations

Significant revenues reported in the General Fund are received from the City of Atlanta and the 15-county area of the District. Pursuant to state law, the District adopted a funding formula to be paid by member governments of \$0.25 per capita (2020 census) for calendar year 2023. Based upon this funding formula, the District recorded \$1,398,593 in revenue for the year.

The following is the appropriation funding level for all members of the District:

<u>Members</u>	<u>2020 Population</u>	<u>2023 Dues Revenue</u>	<u>2024 Unearned Dues Revenue</u>
Atlanta	498,715	\$ 124,679	\$ 124,679
Bartow	108,901	27,225	27,225
Cherokee	266,620	66,655	66,655
Clayton	297,595	74,399	74,399
Cobb	766,149	191,537	191,537
Coweta	146,158	36,540	36,540
DeKalb	724,362	181,091	181,091
Douglas	144,237	36,059	36,059
Fayette	119,194	29,799	29,799
Forsyth	251,283	62,821	62,821
Fulton	608,015	152,004	152,004
Gwinnett	957,062	239,265	239,265
Hall	203,136	50,784	50,784
Henry	240,712	60,178	60,178
Paulding	168,661	42,165	42,165
Rockdale	93,570	23,392	23,392
	<u>5,594,370</u>	<u>\$ 1,398,593</u>	<u>\$ 1,398,593</u>

In addition to the \$1,398,593 of unearned dues revenue detailed above, the District had \$125,000 of unearned grant revenues at December 31, 2023.

**METROPOLITAN NORTH GEORGIA WATER PLANNING DISTRICT
NOTES TO FINANCIAL STATEMENTS**

December 31, 2023

NOTE E – CONTINGENCIES

Administrative Agreement

Pursuant to an administrative and staff services agreement, the Atlanta Regional Commission (ARC) has agreed to provide administrative financial and technical staff support to the District. The District does not have any employees. Labor and related expenses are for employees of the Atlanta Regional Commission who contracts with the District to perform planning and administrative activities. Substantially all District costs are paid by the ARC and reimbursed by the District. On December 31, 2023, the District owed ARC \$546,791 for unreimbursed costs.

COMPLIANCE SECTION



NICHOLS, CAULEY & ASSOCIATES, LLC

1825 Barrett Lakes Blvd, Suite 200
Kennesaw, Georgia 30144
770-422-0598 FAX 678-214-2355
kennesaw@nicholscauley.com

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 Board Members of the
Metropolitan North Georgia Water Planning District

We have audited, 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, the financial statements of the governmental activities and the general fund of the Metropolitan North Georgia Water Planning District ("the District"), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 6, 2024.

Report on Internal Control over Financial Reporting

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

Nichols, Cauley + Associates, LLC

Kennesaw, Georgia
May 6, 2024



Metropolitan North Georgia Water Planning District
International Tower | 229 Peachtree St., NE | Suite 100 | Atlanta, GA 30303

MEMORANDUM

Date: June 6, 2024
To: Executive Committee
From: Mark Berry, Finance Committee Chair
RE: Revision to the 2024 Budget and Proposed 2025 Budget and Work Program

The 2024 Budget Revision includes an increase in the starting fund balance due to lower than projected 2023 expenses and increased interest revenue.

The Proposed 2025 Budget and Work Program reflect no change in the county dues rate from the prior year.

2024 Budget Revision – The District proposes a revision to the 2024 budget to update the beginning fund balance based on lower than projected expenses incurred in 2023 and recognize an anticipated increase in interest revenue.

Beginning Fund Balance - The beginning fund balance for 2024 was increased based on a reduction in expenses in 2023 as documented on page 14 of the District’s 2023 Certified Annual Financial Report (provided as an attachment to this memo).

Revenues – The interest income has been increased to \$45,000 to reflect a rate increase to the District’s checking account with Truist that went into effect in March 2024.

Expenses – No changes.

Proposed 2025 Budget and Work Program - As required by O.C.G.A. § 12-5-577, the attached proposed budget and work program for calendar year 2025 has been prepared. This budget will fund the work program to continue the District’s multi-year implementation tasks.

Revenues - The 2025 revenues include \$250,000 in state FY2025 appropriations as approved in the 2024 legislative session. Local dues reflect the per-capita dues rate which is held steady from the prior year at \$0.25.

Proposed 2025 Local Dues: 5,594,370 (2020 Census pop.) x \$0.25 per-capita = \$1,398,593

2024 Budget Revision and 2025 Budget and Work Program Memo

The proposed dues by county are provided below.

Expenses – A three percent salary increase is included to account for annual performance and cost of living adjustments. The estimated fringe benefits rate is expected to remain at 50 percent and overhead is expected to remain at 33.2 percent. Overhead is calculated as a percentage of the combination of salary and fringe.

Also included are projected contract expenses of \$120,000 for the initial phases of the 2027 Plan Update, \$60,000 for governmental affairs, \$5,000 for reservoir management, and \$50,000 for other contracts. Miscellaneous operating expenses are expected to increase in 2025 due to increased anticipated travel and meeting expenses in preparation for the 2027 Plan Update. Public awareness/education expenses are projected to decrease.

The District's Finance Committee held a conference call meeting on May 14, 2024, at 10:00 a.m. to review the proposed 2024 Budget Revision and the proposed 2025 Budget and Work Program. The Finance Committee recommends the proposed revisions for approval.

Population and Proposed Dues by Jurisdiction

Jurisdiction	Population (2020 Census)	2024 Dues (\$0.25/capita)
Atlanta	498,715	\$124,678.75
Bartow	108,901	\$27,225.25
Cherokee	266,620	\$66,655.00
Clayton	297,595	\$74,398.75
Cobb	766,149	\$191,537.25
Coweta	146,158	\$36,539.50
DeKalb*	724,362	\$181,090.50
Douglas	144,237	\$36,059.25
Fayette	119,194	\$29,798.50
Forsyth	251,283	\$62,820.75
Fulton*	608,015	\$152,003.75
Gwinnett	957,062	\$239,265.50
Hall	203,136	\$50,784.00
Henry	240,712	\$60,178.00
Paulding	168,661	\$42,165.25
Rockdale	93,570	\$23,392.50
TOTALS	5,594,370	\$1,398,592.50

*DeKalb and Fulton population figures do not include City of Atlanta population.

2024 Budget
Metropolitan North Georgia Water Planning District

May 14, 2024 Finance Committee

	<u>2024</u> Adopted May 12, 2023	<u>2024</u> Adopted December 13, 2023	<u>2024</u> DRAFT May 14, 2024
Per Capita Dues Rate	\$ 0.250	\$ 0.250	\$ 0.250
Revenues			
State Funding (Appropriations)	250,000	250,000	250,000
Local Dues (2020 Census at per capita rate)	1,398,593	1,398,593	1,398,593
Interest Income	250	250	45,000
Misc. Fees	17,000	17,000	17,000
Total Revenues	1,665,843	1,665,843	1,710,593
Expenses by Type			
Chairman's Allowance	3,000	3,000	3,000
District Planning Function			
Salaries	647,325	712,588	712,588
Fringe Benefits	336,609	356,294	356,294
Overhead	439,818	354,869	354,869
Contracts	115,000	115,000	115,000
Septic Study - Wet Weather	-	-	-
Miscellaneous Operating	65,000	65,000	65,000
Public Awareness / Education	100,000	110,000	110,000
Total Expenses	1,706,752	1,716,751	1,716,751
Projected increase/(-) reduction in Fund Balance	(40,910)	(50,908)	(6,158)
2027 Plan Update Reserve	458,194	555,252	685,153
Projected Reserve Fund Balance	300,000	300,000	300,000
Beginning Fund Balance	799,104	906,160	991,311
Projected Ending Fund Balance	758,194	855,252	985,153

NOTES

1. The District received \$250,000 for District Administration for State FY2024.
2. The District will strive to maintain a minimum fund balance of \$300,000 for operating
3. Contracts: Drought management technical assistance, governmental affairs and other contracts
4. Misc. Operating: This category includes operating supplies, publications, printing and photocopying, meeting expenses, postage, contractual photocopying, meeting expenses, postage, contractual, operating services such as audit, seminar trainers and other misc.

2025 Budget

Metropolitan North Georgia Water Planning District

May 14, 2024 Finance Committee

	<u>2023</u> Final Audit	<u>2024</u> Proposed Revision May 14, 2024	<u>2025</u> Proposed Draft May 14, 2024
Per Capita Dues Rate	\$ 0.250	\$ 0.250	\$ 0.250
Revenues			
State Funding (Appropriations)	250,000	250,000	250,000
Local Dues (2020 Census at per capita rate)	1,398,593	1,398,593	1,398,593
Interest Income	243	45,000	55,000
Misc. Fees	8,250	17,000	17,000
Total Revenues	1,657,086	1,710,593	1,720,593
Expenses by Type			
Chairman's Allowance	937	3,000	3,000
District Planning Function			
Salaries	540,822	712,588	733,966
Fringe Benefits	0.500 233,810	356,294	366,983
Overhead	0.332 346,260	354,869	365,515
Contracts	141,898	115,000	235,000
Septic Study - Wet Weather	157,199	-	-
Miscellaneous Operating	103,117	65,000	85,000
Public Awareness / Education	90,418	110,000	100,000
Total Expenses	1,614,461	1,716,751	1,889,463
Projected increase/(-) reduction in Fund Balance	42,625	(6,158)	(168,871)
2027 Plan Update Reserve			516,282
Projected Reserve Fund Balance			300,000
Beginning Fund Balance (Estimated)	948,686	991,311	985,153
Projected Ending Fund Balance	991,311	985,153	816,282

NOTES

1. The District received \$250,000 for District Administration for State FY2025.
2. The District will strive to maintain a minimum fund balance of \$300,000 for operating contingencies.
3. Contracts: 2027 Plan Update, Drought management technical assistance, governmental affairs and other contracts
4. Misc. Operating: This category includes operating supplies, publications, printing and photocopying, meeting expenses, postage, contractual photocopying, meeting expenses, postage, contractual, operating services such as audit, seminar trainers and other misc.

YEAR 2025 DISTRICT WORK PROGRAM SUMMARY

District General and Basin Advisory Council Management

The District staff will provide overall management of the District. Specific activities will include:

1. Administrative support for District Board and committees.
2. Budgeting, accounting and financial services.
3. Contract management.
4. Preparation, publication and distribution of the 2025 Activities and Progress Report.
5. Basin Advisory Council (BAC) management and coordination.
6. Coordinating and meeting with other Water Planning Councils in the state on various water planning issues.
7. Representing the District in a variety of forums, including legislature and various speaking opportunities.
8. Website management, electronic newsletters and social media.
9. Reviewing and processing plan amendments as needed.
10. Responding to general information requests as needed.
11. Providing research and support to the Legislative Policy Committee

The District General Tasks are estimated to be 13 percent of the 2025 budget.

Water Supply

The District staff will provide technical support to local governments in water supply and water conservation. Specific activities will include:

1. Discussing plan update needs with the TCC and BACs and begin preparation for the 2027 Plan Update.
2. Working with a consultant to begin the 2027 update of the Water Resource Management Plan.
3. Reviewing and coordinating with TCC on regional issues and work products for water supply and water conservation.
4. Collecting implementation information from local governments through surveys and audit reviews.
5. Coordinating and providing technical assistance to local government implementation activities on the Water Resources Management Plan.
6. Developing and conducting training workshops for local government staff. Workshop topics will be determined by TCC but may include: Commercial/Industrial Water Efficiency, Water Efficient Landscaping, AMI Implementation and/or Water System Leakage/Asset Management.
7. Managing the regional toilet and residential smart leak detection rebate program and tracking the progress of other local programs.
8. Researching case examples and papers related to the water conservation program and responding as needed.
9. Partnering and coordinating with GA EPD on conservation and water supply activities as needed.
10. Maintaining and updating information and technical resources on the District's website.
11. Coordinating District updates and activities on issues related to tri-state water disputes.

12. Coordinating and providing technical assistance to local governments on drought management.
13. Participating in ACF Stakeholders organization as part of outreach to other areas of the state as needed.
14. Updating water use information in preparation for the 2027 Plan Updates.

The District Water Supply Tasks are estimated to be 22 percent of the 2025 budget.

Watershed Management

The District staff will provide technical training and guidance to support local governments in protecting and improving water resources through watershed and stormwater management.

Specific activities will include:

1. Discussing plan update needs with the TCC and BACs and begin preparation for the 2027 Plan Update.
2. Working with a consultant to begin the 2027 update of the Water Resource Management Plan.
3. Reviewing and coordinating with TCC on regional issues and work products for stormwater and watershed management.
4. Coordination and providing technical assistance to local government implementation activities on the Water Resources Management Plan.
5. Collecting implementation information from local governments through surveys and audit reviews.
6. Developing and conducting training workshops for local government staff. Workshop topics are to be determined by TCC.
7. Work on nutrient water quality issues with special technical working group.
8. Coordination of the Post Construction Stormwater Technology Assessment Protocol for Metropolitan North Georgia.
9. Develop messaging and provide technical assistance to various stakeholders on broader non-point source pollution issues.

The District Watershed Management Tasks are estimated to be 22 percent of the 2025 budget.

Wastewater

The District staff will provide technical support to local governments in managing wastewater treatment, sewer systems and associated water quality issues. Specific activities will include:

1. Discussing plan update needs with the TCC and BACs and begin preparation for the 2027 Plan Update.
2. Working with a consultant to begin the 2027 update of the Water Resource Management Plan.
3. Reviewing and coordinating with TCC on regional issues and work products for wastewater management including biosolids management.
4. Coordinating and providing technical assistance to local government implementation activities on the Water Resources Management Plan.
5. Collecting implementation information from local governments through surveys and audit reviews.
6. Developing and conducting training workshops for local government staff. Workshop topics are to be determined by TCC.

7. Working with the TCC to develop educational materials on the proper use of sewer systems.
8. Monitoring GA EPD's development of nutrient criteria for surface waters in the District.

The District Wastewater Tasks are estimated to be 21 percent of the 2025 budget.

Public Awareness and Education

The District staff will coordinate public awareness and education activities. This will include:

1. Discussing plan update needs with the TCC and BACs and begin preparation for the 2027 Plan Update.
2. Working with a consultant to begin the 2027 update of the Water Resource Management Plan.
3. Developing materials for the My Drop Counts water conservation campaign in coordination with the TCC.
4. Collecting implementation information from local governments through surveys and audit reviews.
5. Updating existing educational materials and developing new educational materials needed by TCC members to support local education efforts.
6. Preparing, purchasing, and disseminating water education and information materials to local governments and for District supported events.
7. Reviewing and coordinating with TCC on regional issues and work products for education.
8. Conducting an Essay Contest for Middle School students.
9. Conducting a Video Contest for High School students.
10. Conducting a Photo/Calendar Contest for adults.
11. Maintaining and updating the Clean Water Campaign website and nonpoint source educational materials to support the local government's Phase I and II stormwater permit requirements.
12. Conducting "Water Drop Dash" regional fun run and 5K to promote water conservation, including educational fair.
13. Implementing a media campaign to promote the District's Clean Water Campaign and My Drop Counts water conservation campaign.

The Public Awareness and Education Tasks are estimated to be 22 percent of the 2025 budget.

METROPOLITAN NORTH GEORGIA WATER PLANNING DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2023

	Original Budget	Amended Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Regional appropriations	\$ 1,398,593	\$ 1,398,593	\$ 1,398,592	\$ -
State grants	250,000	250,000	250,000	-
Miscellaneous fees	20,000	9,000	8,250	(750)
Interest	250	250	243	(7)
Total revenue	<u>1,668,843</u>	<u>1,657,843</u>	<u>1,657,086</u>	<u>(757)</u>
Expenditures				
Chairman's Allowance	3,000	2,000	937	1,063
District Planning Function:				
Salaries	578,073	560,000	540,822	19,178
Fringe Benefits	336,439	263,200	233,810	29,390
Contracts	180,000	307,199	299,097	8,102
Overhead	396,898	367,970	346,260	21,710
Miscellaneous Operating	75,000	90,000	103,117	(13,117)
Public Education	100,000	110,000	90,418	19,582
Total expenditures	<u>1,669,410</u>	<u>1,700,369</u>	<u>1,614,461</u>	<u>85,908</u>
Excess (deficit) of revenues over expenditures	(567)	(42,526)	42,625	<u>\$ 85,151</u>
Fund balance at beginning of year	<u>734,702</u>	<u>948,686</u>	<u>948,686</u>	
Fund balance at end of year	<u>\$ 734,135</u>	<u>\$ 906,160</u>	<u>\$ 991,311</u>	

The accompanying notes are an integral part of this statement.