

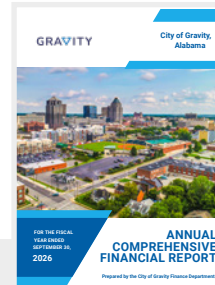


Style gallery

ACFR Templates

Template 1

All colors and
images are
customizable



Cover Page

TABLE OF CONTENTS	
ANNUAL COMPREHENSIVE FINANCIAL REPORT / CITY OF GRAVITY, ALABAMA / SEPTEMBER 30, 2026	
INTRODUCTORY SECTION	
Letter of Transmittal	3
Principal Officials	7
FINANCIAL SECTION	
Independent Auditor's Report	11
Management's Discussion and Analysis	15
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	25
Statement of Activities	27
Fund Financial Statements:	
Balance Sheet - Governmental Funds	29
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	30
Statement of Revenues, Expenses, and Changes in Fund Balances - Governmental Funds	31
Reconciliation of the Statement of Revenues, Expenses, and Changes in Fund Balances of Governmental Funds - To the Statement of Activities	32
Statement of Revenues, Expenses, and Changes in Fund Balances - Budget and Actual - General Fund	33
Statement of Revenues, Expenses, and Changes in Fund Balances - Budget and Actual - Street Fund	34
Statement of Net Position - Proprietary Funds	35
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds	38
Statement of Cash Flows - Proprietary Funds	40
Notes to the Financial Statements	42
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Employer's Share of Net Pension Liability (Asset)	78
Schedule of Employer's Contributions	81
OTHER SUPPLEMENTARY INFORMATION	
Combining Statements - Nonmajor Governmental Funds:	
Fund Descriptions	86
Combining Balance Sheet - Nonmajor Governmental Funds	89

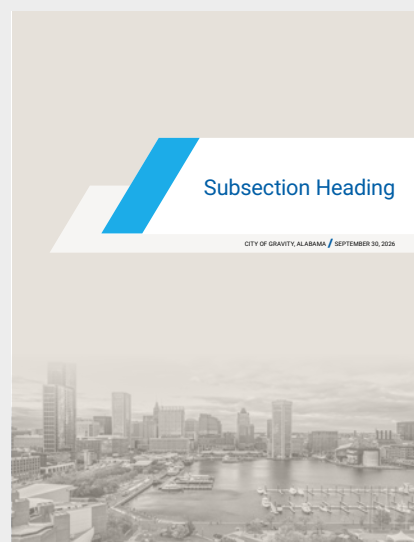
Table of Contents



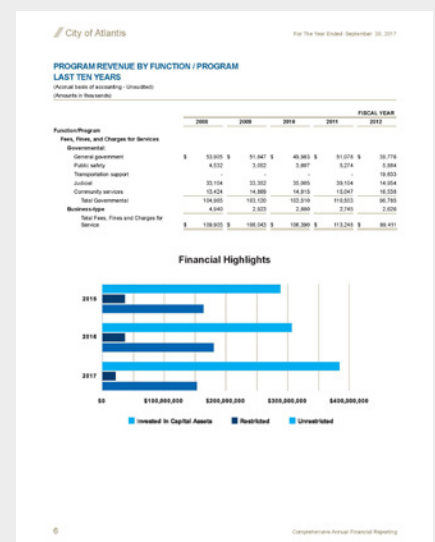
Divider Page



Body Page



Subdivider Page

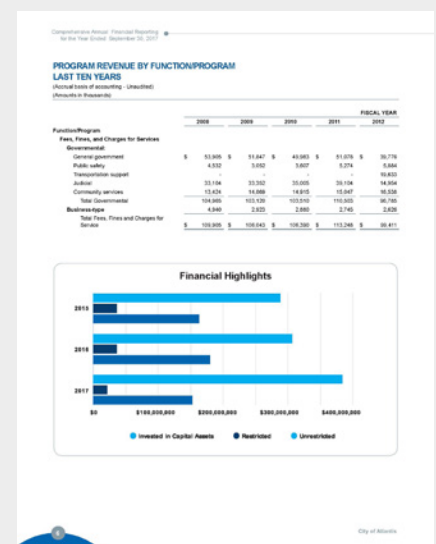


Body Page

All colors and images are customizable



Divider Page



Body Page

Template 3

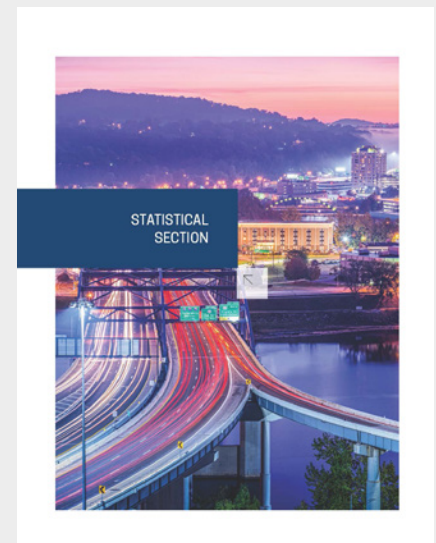
All colors and images are customizable



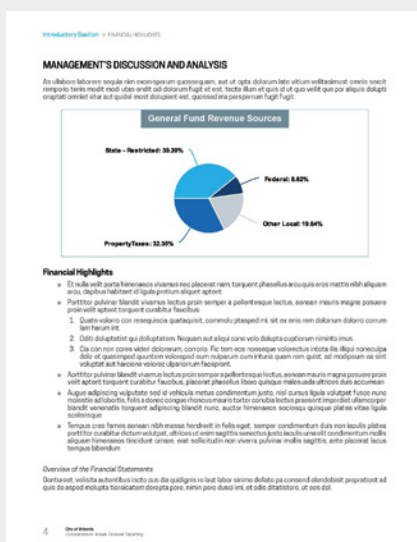
Cover Page



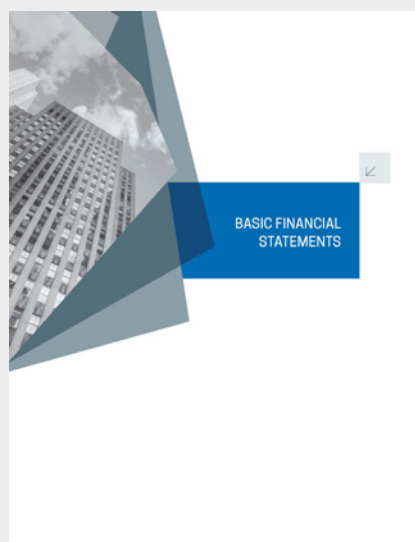
Table of Contents



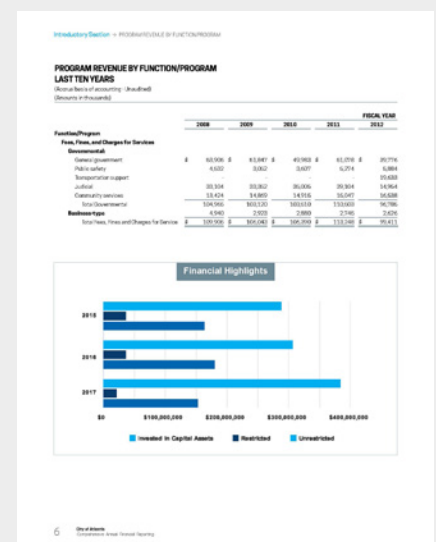
Divider Page



Body Page



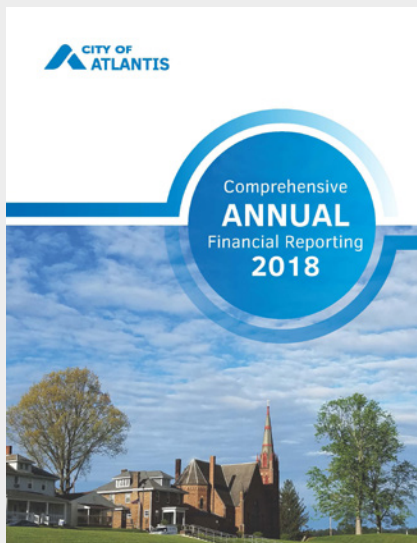
Subdivider Page



Body Page

Template 4

All colors and images are customizable



Cover Page

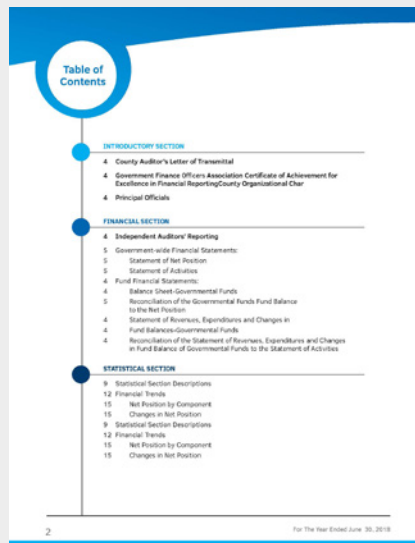
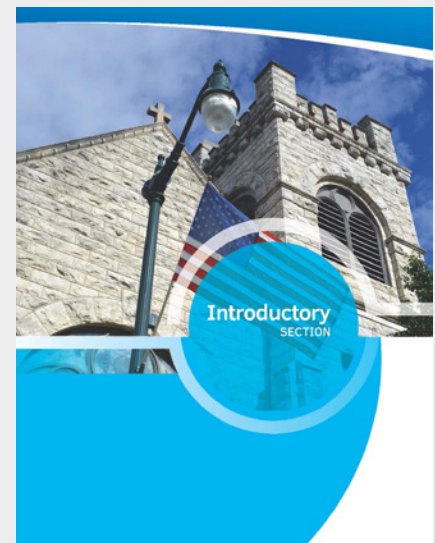
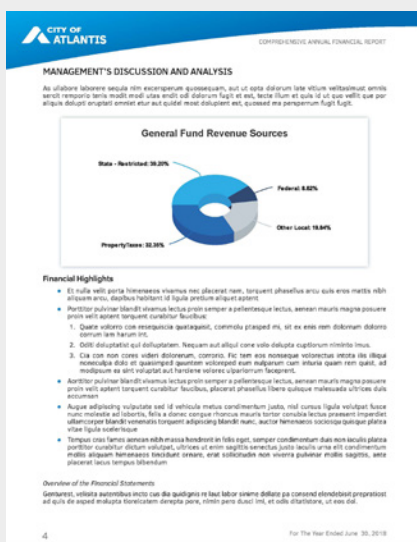


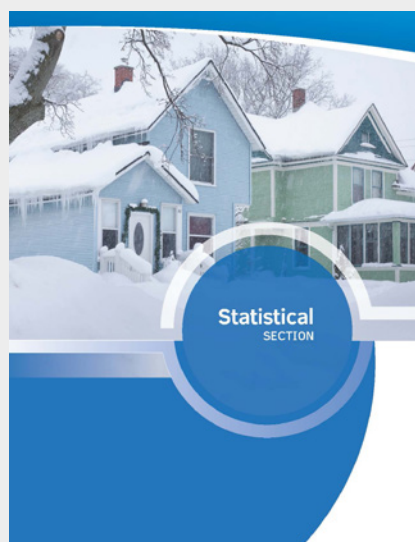
Table of Contents



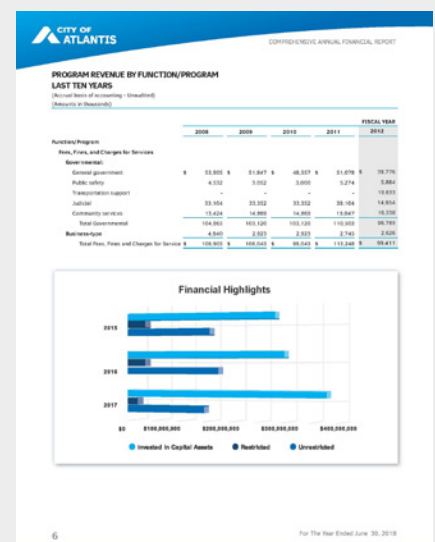
Divider Page



Body Page



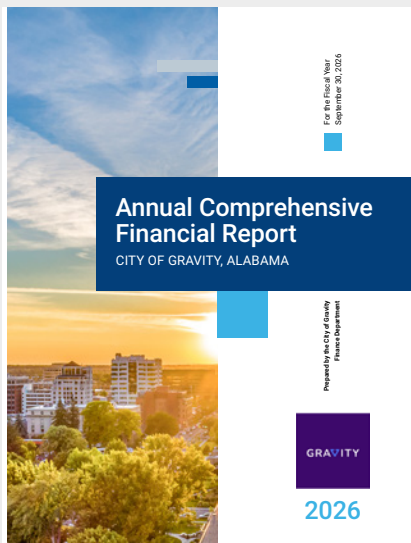
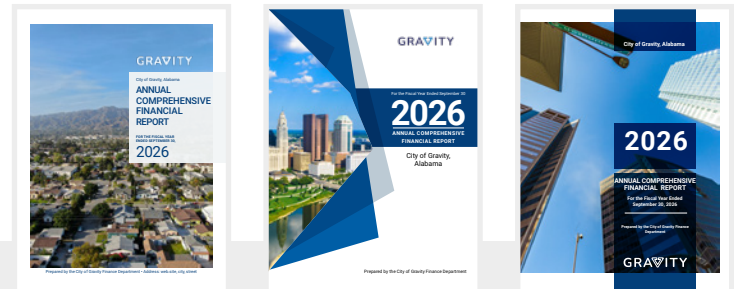
Subdivider Page



Body Page

Template 5

All colors and images are customizable



Cover Page

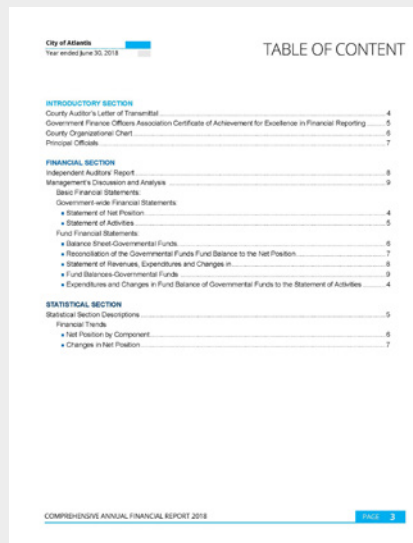
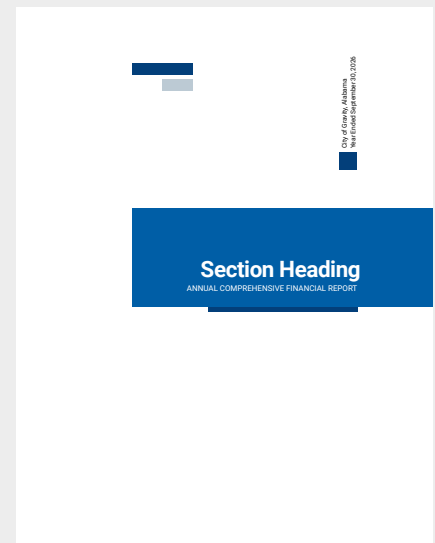
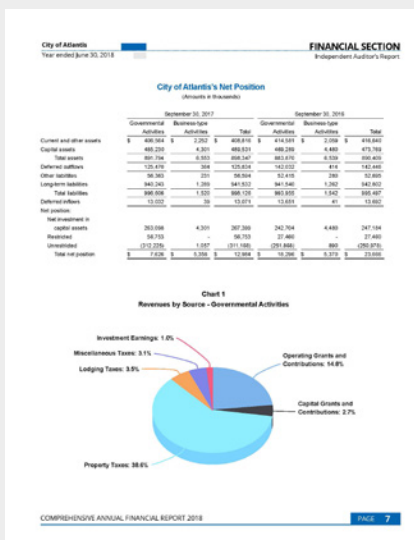


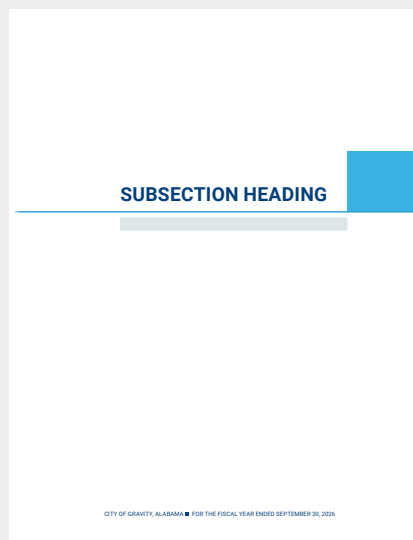
Table of Contents



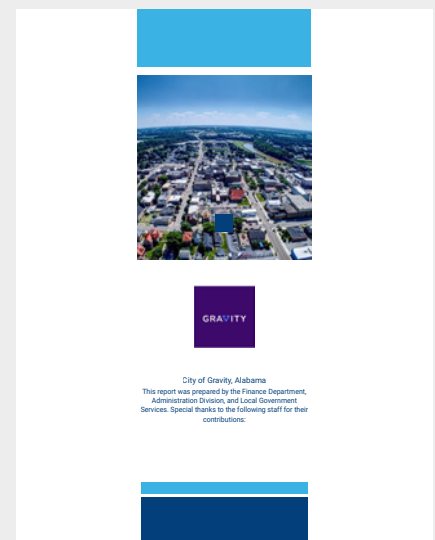
Divider Page



Body Page



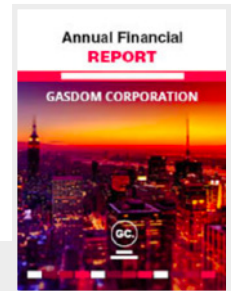
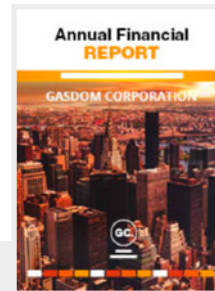
Subdivider Page



Back Cover

Template 6

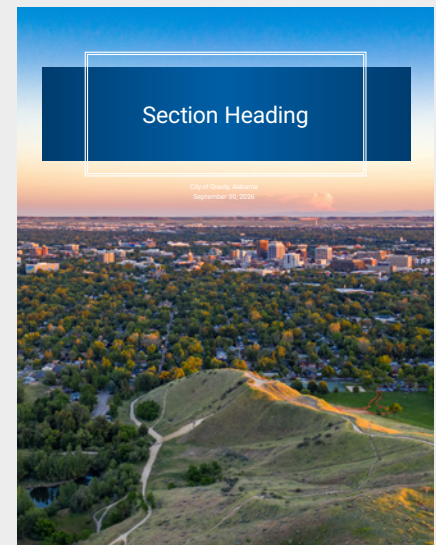
All colors and images are customizable



Cover Page

TABLE OF CONTENTS		City of Gravity, Alabama
INTRODUCTORY SECTION		
Letter of Transmittal	.....	i
GFOA Certificate of Achievement	.....	viii
Organizational Chart	.....	ix
City Officials	.....	x
FINANCIAL SECTION		
Independent Auditors' Report	.....	1
Management's Discussion and Analysis	.....	4
Basic Financial Statements:		
Government-wide Financial Statements		
Statement of Net Position	.....	18
Statement of Activities	.....	19
Fund Financial Statements:		
Balance Sheet - Governmental Fund	.....	20
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	.....	20
Statement of Revenues, Expenses and Changes in Fund Balances - Governmental Fund	.....	21
Reconciliation of the Statement of Revenues, Expenses and Changes in Fund Balances of Governmental Funds to the Statement of Activities	.....	22
Statement of Net Position-Proprietary Fund	.....	23
Statement of Revenues, Expenses and Changes in Net Position-Proprietary Fund	.....	24
Statement of Cash Flows-Proprietary Fund	.....	25
Notes to Basic Financial Statements	.....	26
STATISTICAL SECTION		
Net Position by Component	.....	90
Changes in Net Position	.....	91
General Governmental Tax Revenues by Source	.....	92
Fund Balances of Governmental Funds	.....	93
Changes in Fund Balances of Governmental Funds	.....	94
Assessed Value and Estimated Actual Value of Taxable Property	.....	95
Property Tax Rates-Direct and Overlapping Governments	.....	96
Principal Property Taxpayers	.....	97

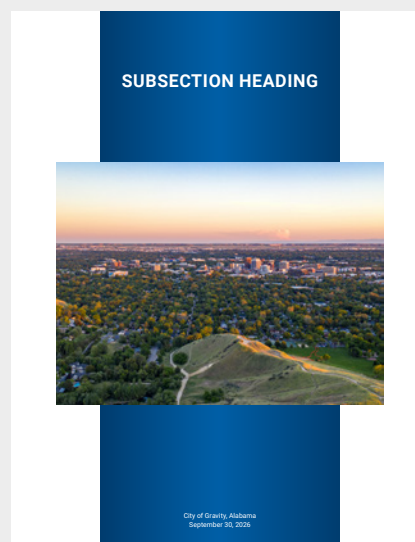
Table of Contents



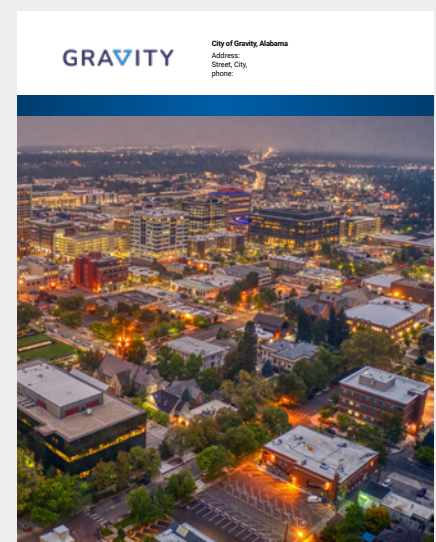
Divider Page

Section Name		City of Gravity, Alabama	
Net Position (dollars in thousands)			
	September 30, 2027		September 30, 2025
	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 485,524	\$ 2,252	\$ 487,776
Capital assets	485,229	4,301	489,530
Total assets	970,753	6,553	977,306
Deferred outflows	125,475	389	125,864
Other liabilities	50,259	221	50,480
Long-term liabilities	945,245	1,389	946,634
Total liabilities	1,071,089	1,899	1,072,988
Deferred inflows	13,027	50	13,077
Net position	282,588	4,301	287,289
Net investment in capital assets	18,753	-	18,753
Restricted	(713,275)	1,892	(711,383)
Unrestricted	75,060	2,409	77,469
Total net position	282,588	4,301	287,289

Body Page



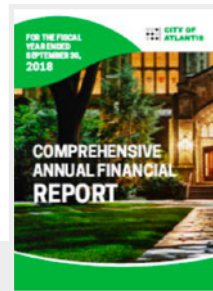
Subdivider Page



Back Cover

Template 7

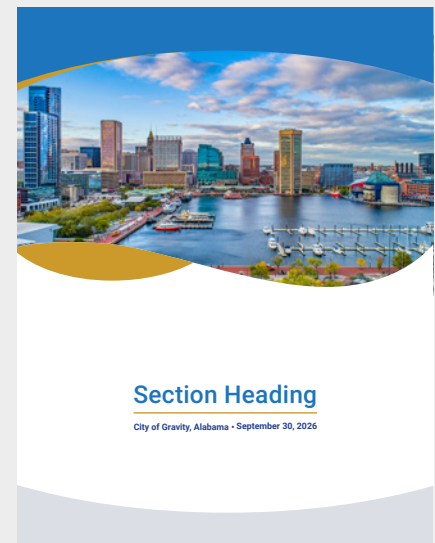
All colors and
images are
customizable



Cover Page

TABLE OF CONTENT	
INTRODUCTORY SECTION	Letter of Transmittal I GFOA Certificate of Achievement viii Organizational Chart ix City Officials x
FINANCIAL SECTION	Independent Auditors' Report 1 Management's Discussion and Analysis 4 Basic Financial Statements: Government-wide Financial Statements Statement of Net Position 18 Statement of Activities 19 Fund Financial Statements: Balance Sheet - Governmental Fund 20 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position 20 Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Fund 21 Reconciliation of the Statement of Revenues, Expenses and Changes in Fund Balances of Governmental Funds to the Statement of Activities 22 Statement of Net Position-Proprietary Fund 23 Statement of Revenues, Expenses and Changes in Net Position-Proprietary Fund 24 Statement of Cash Flows-Proprietary Fund 25 Notes to Basic Financial Statements 26
STATISTICAL SECTION	Net Position by Component 90 Changes in Net Position 91 General Governmental Tax Revenues by Source 92 Fund Balances of Governmental Funds 93 Changes in Fund Balances of Governmental Funds 94 Assessed Value and Estimated Actual Value of Taxable Property 95 Property Tax Rates-Direct and Overlapping Governments 96 Principal Property Taxpayers 97

Table of Contents



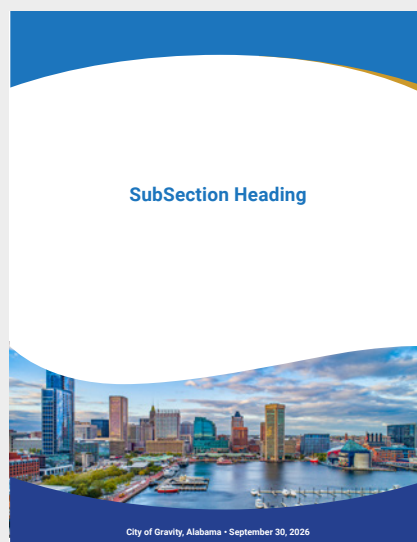
Divider Page

SECTION NAME	
Net Position (Amounts in thousands)	
September 30, 2027	
Governmental Activities	Business-type Activities
Current and other assets	
Capital assets	
Debt	
Deferred outflows	
Other liabilities	
Long-term liabilities	
Total liabilities	
Deferred inflows	
Net position	
Net investment in capital assets	
Restricted	
Unrestricted	
Total net position	

Chart 1
Revenues by Source - Governmental Activities

Investment Earnings: 1.0%
Miscellaneous Taxes: 3.1%
Lodging Taxes: 3.3%
Property Taxes: 38.6%
Operating Grants and Contributions: 14.6%
Capital Grants and Contributions: 2.7%

Body Page



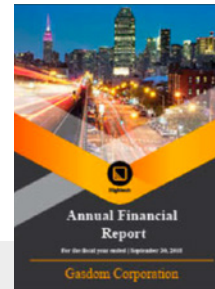
Subdivider Page



Back Cover

Template 8

All colors and images are customizable



Cover Page

Table of Contents	
INTRODUCTORY SECTION	
County Auditor's Letter of Transmittal	4
Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting	5
County Organizational Chart	6
Principal Officials	7
FINANCIAL SECTION	
Independent Auditor's Report	8
Management's Discussion and Analysis	9
Government-wide Financial Statements	
Statement of Net Position	4
Statement of Activities	5
Fund Financial Statements	6
Balance Sheet-Governmental Funds	6
Reconciliation of the Governmental Funds Balance to the Net Position	7
Statement of Revenues, Expenditures and Changes in	8
Fund Balances-Governmental Funds	9
Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	4
STATISTICAL SECTION	
Statistical Section Descriptions	5
Financial Trends	6
Not Provided by Component	7
Changes in Not Provided	7

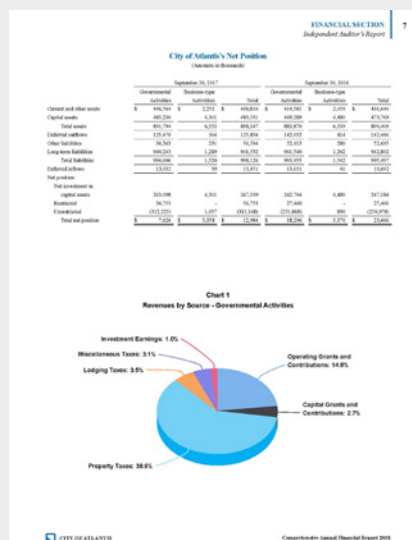
Table of Contents



Divider Page



Body Page



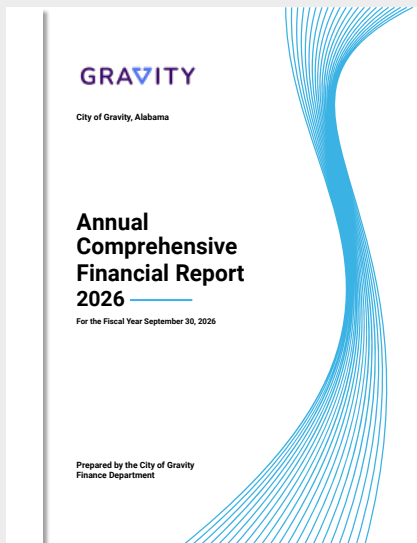
Body Page



Body Page

Template 9

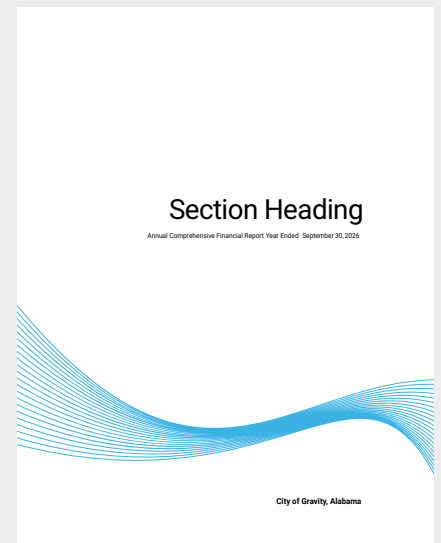
All colors and
images are
customizable



Cover Page

TABLE OF CONTENT	
INTRODUCTORY SECTION	
County Auditor's Letter of Transmittal	4
Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting	5
County Organizational Chart	6
Personnel Officers	7
FINANCIAL SECTION	
Independent Auditor's Report	8
Management's Discussion and Analysis	9
Basic Financial Statements	10
Government-wide Financial Statements	11
• Statement of Net Position	11
• Statement of Activities	12
Fund Financial Statements	13
• Balance Sheet Governmental Funds	13
• Reconciliation of the Governmental Funds Fund Balance to the Net Position	14
• Statement of Revenues, Expenses and Changes in	15
• Fund Balance Governmental Funds	16
• Expenses and Changes in Fund Balance of Governmental Funds to the Statement of Activities	17
STATISTICAL SECTION	
Statistical Section Descriptions	18
Financial Trends	19
• Net Position by Component	19
• Changes in Net Position	20

Table of Contents



Divider Page

Independent Auditor's Report

FINANCIAL SECTION

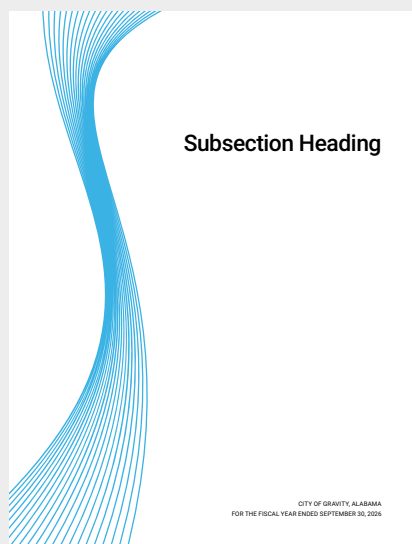
City of Atlanta's Net Position
(Amounts in thousands)

	September 30, 2017		September 30, 2016	
	Governmental Activities	Business-type Activities	Governmental Activities	Business-type Activities
Current and other assets	\$ 458,334	\$ 2,752	\$ 438,810	\$ 2,009
Capital assets	415,230	4,011	408,521	4,488
Total assets	873,564	6,763	847,331	6,497
Deferred outflows	125,470	384	125,424	414
Other liabilities	54,363	211	54,363	369
Long-term liabilities	880,282	1,208	881,122	1,482
Total liabilities	1,060,115	1,703	1,061,119	1,865
Deferred inflows	13,022	39	13,011	61
Net position				
Net investment in capital assets	263,088	4,301	242,714	4,488
Restricted	58,753	-	58,753	-
Unrestricted	(212,276)	1,422	(211,195)	1,488
Total net position	\$ 109,565	\$ 5,723	\$ 90,372	\$ 5,971

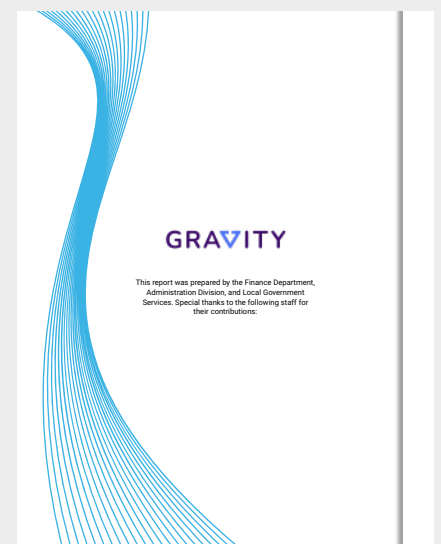
Chart 1
Revenues by Source - Governmental Activities

Property Taxes: 38.6%
Operating Grants and Contributions: 14.8%
Miscellaneous Taxes: 3.1%
Investment Earnings: 1.0%
Leasing Taxes: 0.5%

Body Page



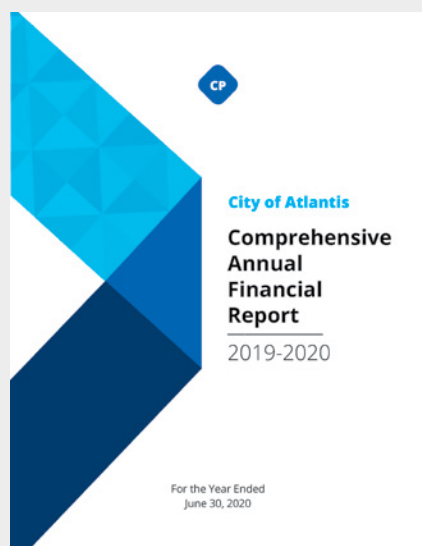
Subdivider



Back Cover

Template 10

All colors and images are customizable



Cover Page

Table of Contents	
INTRODUCTORY SECTION	10
County Auditor's Letter of Transmittal	10
Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting	10
County Organizational Chart	10
Principal Officials	10
FINANCIAL SECTION	10
Independent Auditor's Report	10
Management's Discussion and Analysis	10
Basic Financial Statements	10
Government-wide Financial Statements	10
Statement of Net Position	10
Statement of Activities	10
Government-wide Financial Statements	10
Statement of Net Position	10
Statement of Activities	10
Fund Financial Statements	10
Balance Sheet-Governmental Funds	10
Reconciliation of the Governmental Funds Fund Balance to the Net Position	10
Statement of Revenues, Expenditures and Changes in	10
Fund Balances-Governmental Funds	10
Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities	10
STATISTICAL SECTION	10
Independent Auditor's Report	10
Management's Discussion and Analysis	10
Basic Financial Statements	10
Government-wide Financial Statements	10
Statement of Net Position	10
Statement of Activities	10
Government-wide Financial Statements	10
Statement of Net Position	10
Statement of Activities	10
Fund Financial Statements	10
Balance Sheet-Governmental Funds	10
Reconciliation of the Governmental Funds Fund Balance to the Net Position	10

Table of Contents



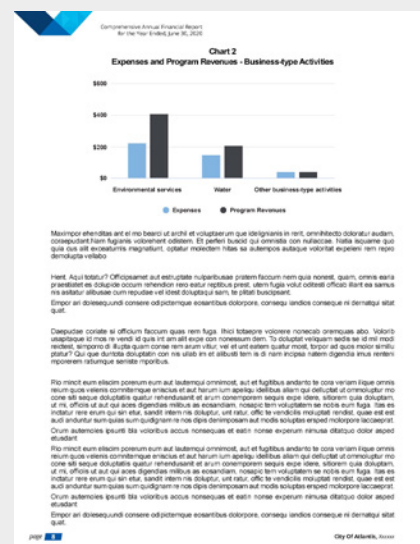
Divider Page



Body Page



Subdivider Page



Body Page

Template 11

All colors and images are customizable



Cover Page

contents

INTRODUCTORY SECTION

- County Auditor's Letter of Transmittal 6
- Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting 6
- County Organizational Chart 6
- Principal Officials 6

FINANCIAL SECTION

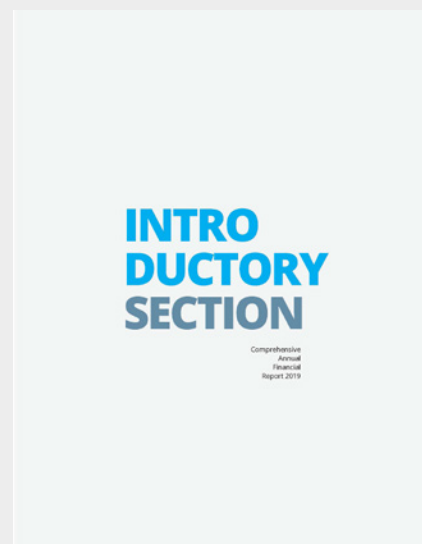
- Independent Auditors' Report 6
- Management's Discussion and Analysis 6
- Basic Financial Statements:
 - Government-wide Financial Statements:
 - Statement of Net Position 6
 - Statement of Activities 6
 - Government-wide Financial Statements:
 - Statement of Net Position 6
 - Statement of Activities 6
 - Fund Financial Statements:
 - Balance Sheet Governmental Funds 6
 - Reconciliation of the Governmental Funds Fund Balance to the Net Position 6
 - Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds 6
 - Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities 6

STATISTICAL SECTION

- Independent Auditors' Report 6
- Management's Discussion and Analysis 6
- Basic Financial Statements:
 - Government-wide Financial Statements:
 - Statement of Net Position 6
 - Statement of Activities 6
 - Government-wide Financial Statements:
 - Statement of Net Position 6
 - Statement of Activities 6
 - Fund Financial Statements:
 - Balance Sheet Governmental Funds 6
 - Reconciliation of the Governmental Funds Fund Balance to the Net Position 6

For the fiscal year ended June 30, 2019

Table of Contents



Divider Page



Body Page



Subdivider Page



Body Page

Template 12

All colors and images are customizable



Cover Page

contents

INTRODUCTORY SECTION

- County Auditor's Letter of Transmittal 0
- Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting 0
- County Organizational Chart 0
- Principal Officials 0

FINANCIAL SECTION

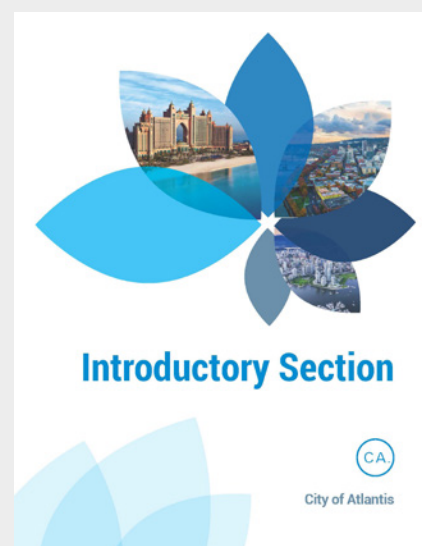
- Independent Auditors' Report 0
- Management's Discussion and Analysis 0
- Basic Financial Statements:
 - Government-wide Financial Statements 0
 - Statement of Net Position 0
 - Statement of Activities 0
 - Government-wide Financial Statements:
 - Statement of Net Position 0
 - Statement of Activities 0
 - Fund Financial Statements:
 - Balance Sheet Governmental Funds 0
 - Reconciliation of the Governmental Funds Fund Balance to the Net Position 0
 - Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds 0
 - Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities 0

STATISTICAL SECTION

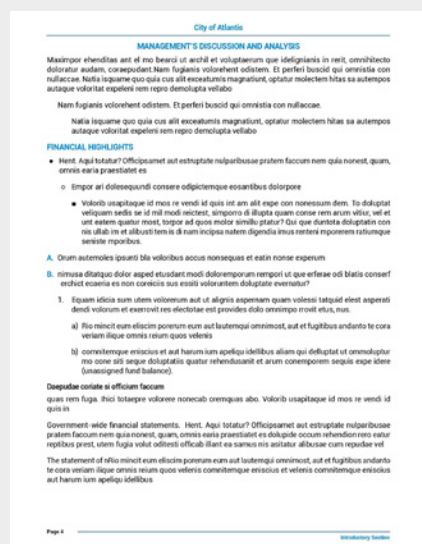
- Independent Auditors' Report 0
- Management's Discussion and Analysis 0
- Basic Financial Statements:
 - Government-wide Financial Statements 0
 - Statement of Net Position 0
 - Statement of Activities 0
 - Government-wide Financial Statements:
 - Statement of Net Position 0
 - Statement of Activities 0
 - Fund Financial Statements:
 - Balance Sheet Governmental Funds 0
 - Reconciliation of the Governmental Funds Fund Balance to the Net Position 0

For the Fiscal Year ended June 30, 2020

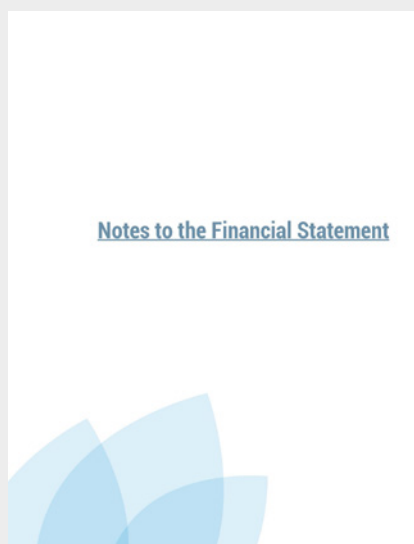
Table of Contents



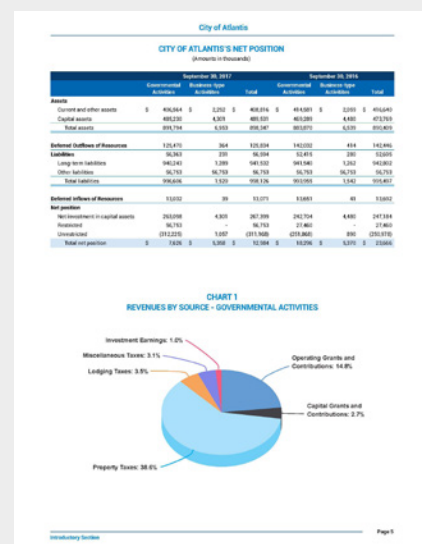
Divider Page



Body Page



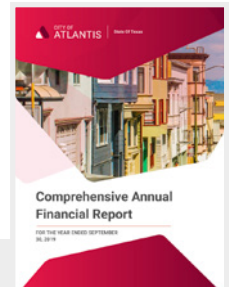
Subdivider Page



Body Page

Template 13

All colors and images are customizable



Cover Page

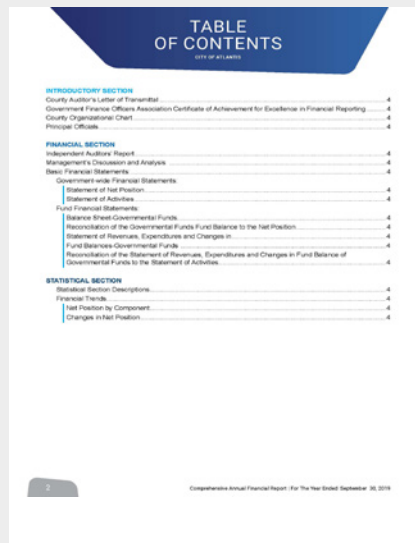
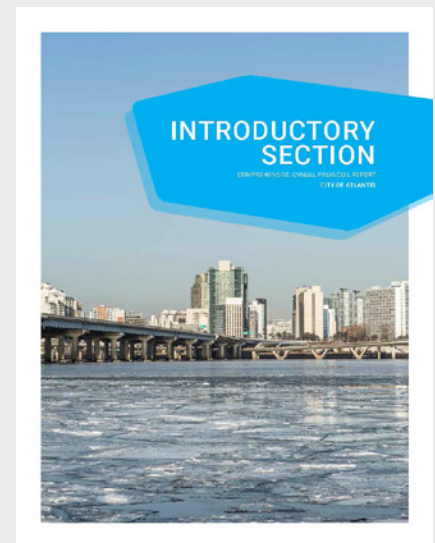
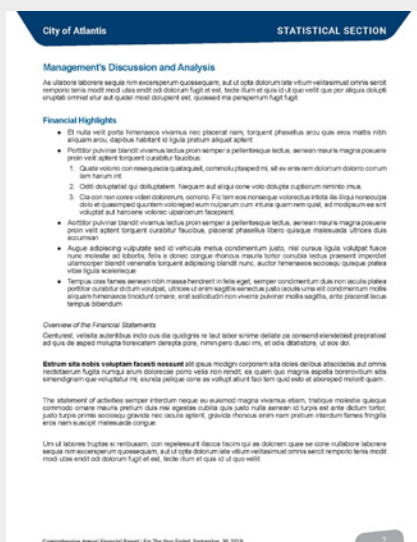


Table of Contents



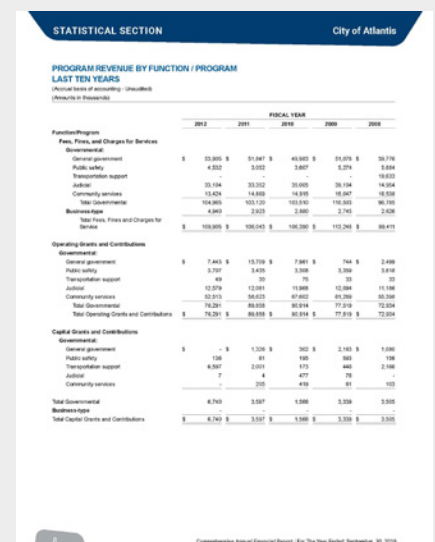
Divider Page



Body Page



Logo Page



Body Page

Template 14

All colors and images are customizable



Cover Page

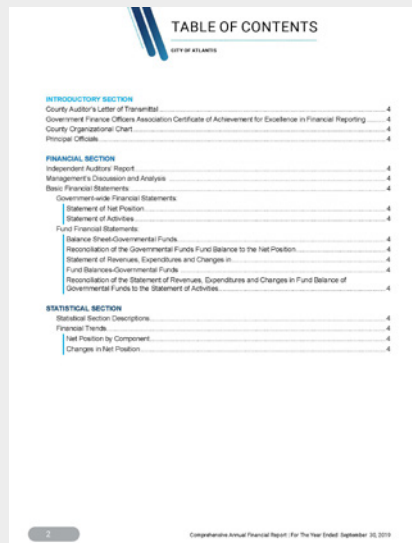
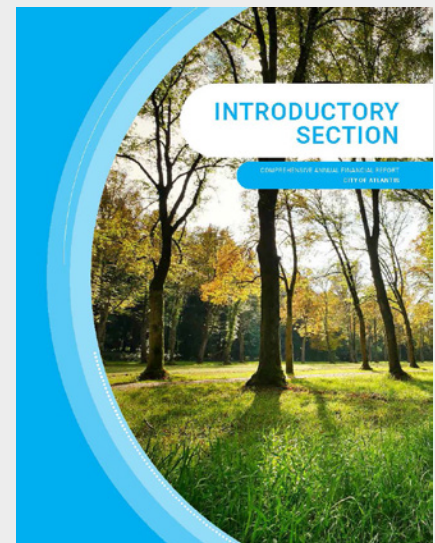
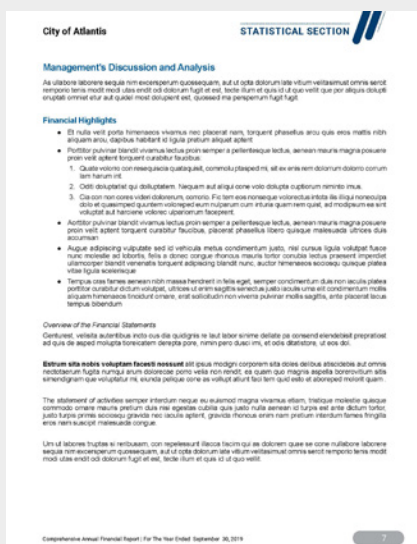


Table of Contents



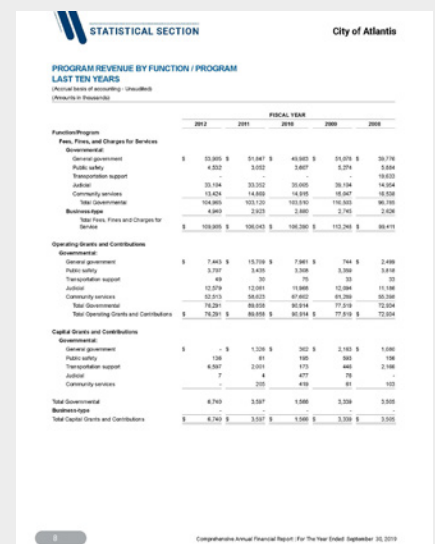
Divider Page



Body Page

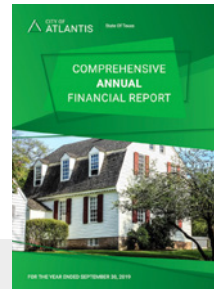


Logo Page



Body Page

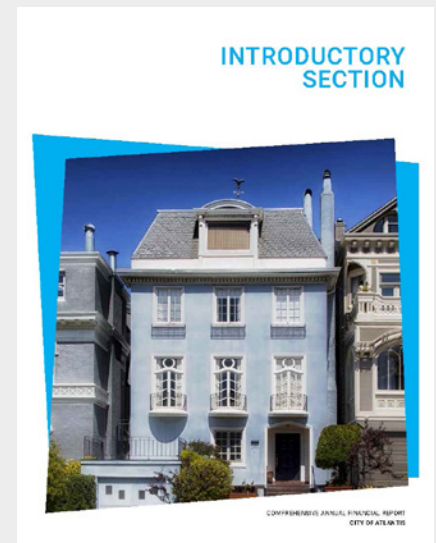
All colors and images are customizable



Cover Page

TABLE OF CONTENTS	
CITY OF ATLANTA	
INTRODUCTORY SECTION	
County Auditor/Letter of Transmittal	4
Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting	4
County Organizational Chart	4
Principal Officials	4
FINANCIAL SECTION	
Independent Auditors Report	4
Management's Discussion and Analysis	4
Basic Financial Statements	4
Government-wide Financial Statements	4
Statement of Net Position	4
Statement of Activities	4
Fund Financial Statements	4
Balance Sheet-Governmental Funds	4
Reconciliation of the Governmental Funds Fund Balance to the Net Position	4
Statement of Revenues, Expenditures and Changes in	4
Fund Balances-Governmental Funds	4
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities	4
STATISTICAL SECTION	
Statistical Section Descriptions	4
Financial Trends	4
Net Position by Component	4
Changes in Net Position	4

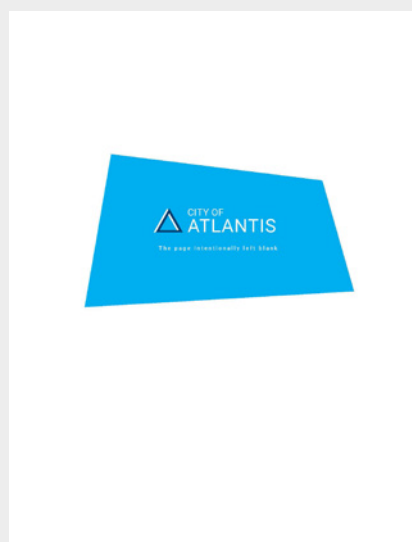
Table of Contents



Divider Page

[illegible]

Body Page

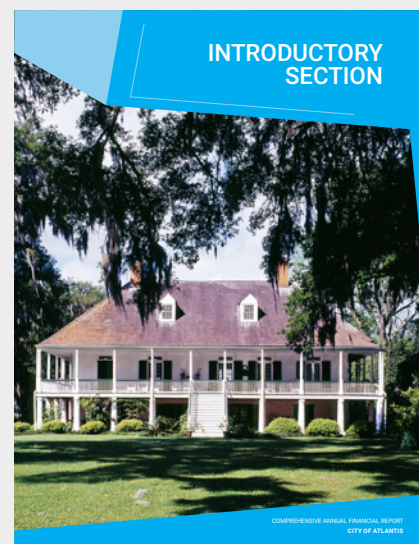


Logo Page

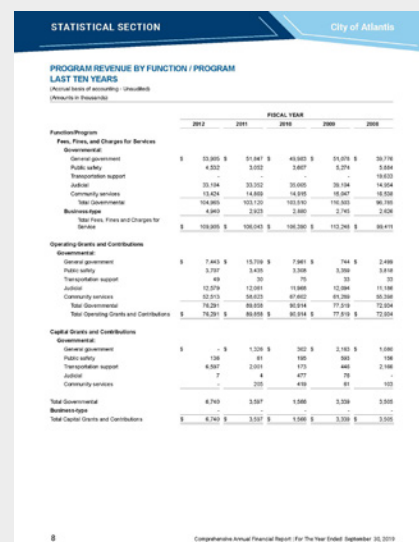
STATISTICAL SECTION		City of Atlanta				
PROGRAM REVENUE BY FUNCTION / PROGRAM						
LAST TEN YEARS						
(Actual) (with of accounting - Unaudited)						
(Amounts in thousands)						
		FISCAL YEAR				
		2012	2011	2010	2009	2008
Function/Program						
Penal, Fines and Charges for Services						
Governmental						
Police	\$	33,935	91,947	45,853	54,016	59,376
Public safety		4,552	3,022	3,407	3,274	3,884
Transplantation support		23,144	33,332	35,005	38,144	44,244
Community services		13,624	14,400	14,435	16,467	18,528
Total Governmental		55,255	143,701	108,690	116,861	96,136
Business/enterprise		4,963	2,623	2,580	2,743	2,438
Total Penal, Fines and Charges for Services	\$	109,820	150,324	108,280	112,248	98,471
Operating Services and Contributions						
Governmental						
General government	\$	7,443	15,719	7,891	744	2,449
Governmental support		3,727	3,428	3,258	3,399	3,633
Transportation support		49	30	70	33	11
Judicial		62,379	12,031	10,619	42,861	11,943
Community services		32,513	59,633	47,462	47,210	62,254
Total Governmental		72,211	80,833	69,211	97,216	79,236
Total Operating Services and Contributions	\$	79,211	80,833	69,211	97,216	79,236
Capital Stocks and Contributions						
Governmental						
General government	\$	-	1,326	363	2,145	1,586
Public safety		136	61	666	561	108
Transportation support		8,597	2,011	173	446	-
Judicial		7	4	477	70	-
Community services		-	235	416	81	103
Total Governmental		8,730	3,637	1,565	3,336	2,807
Total Capital Stocks and Contributions	\$	8,730	3,637	1,565	3,336	2,807

Body Page

All colors and images are customizable



Divider Page



Body Page

Template 17

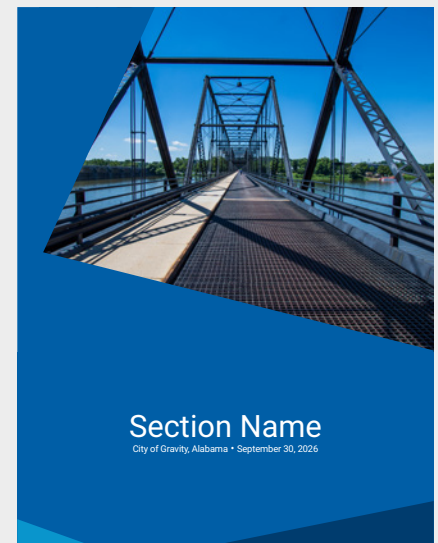
All colors and
images are
customizable



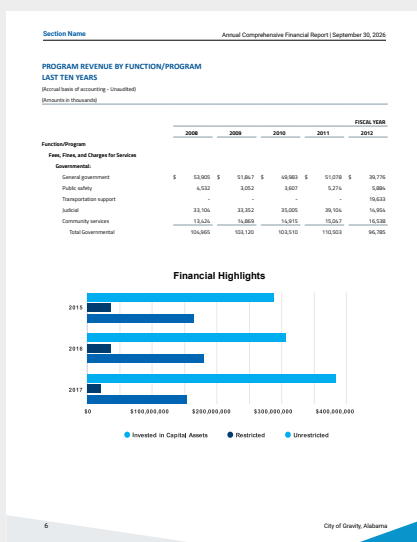
Cover Page

TABLE OF CONTENTS	
Annual Comprehensive Financial Report | September 30, 2026	
Introductory Section	
GFOA Certificate of Achievement	6
City Officials	7
Organization Chart	8
Letter of Transmittal	9
Financial Section	
Independent Auditor's Report	12
Management's Discussion and Analysis	13
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	30
Statement of Activities	32
Fund Financial Statements:	
Balance Sheet - Governmental Funds	36
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds	38
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities	39
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual	40
General Fund	40
Excise Tax Capital Improvement Special Revenue Fund	41
Statement of Net Position - Proprietary Funds	42
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds	44
Statement of Cash Flows - Proprietary Funds	45
Statement of Fiduciary Net Position - Fiduciary Funds	49
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	50
Notes to the Financial Statements	51
Required Supplementary Information:	
Schedule of Employer's Proportionate Share of the Net Pension Liability - State Sponsored Plans	110
Schedule of Employer Contributions - State Sponsored Plans	115
Schedule of Changes in Total Pension Liability and Related Ratios - Firefighters' Pension Plan	119
Schedule of Changes in Total OPEB Liability and Related Ratios - LEOPF	120
Schedule of Employer Contributions - Western Conference of Teamsters' Pension Plan	121
Schedule of Employer's Required Contributions - Western Conference of Teamsters' Pension Plan	122
Notes to the Required Supplementary Information - Other Post Employment Benefits	123
Fund Financial Statements and Schedules:	
Combining and Individual Fund Statements and Schedules:	
Combining Balance Sheet - Non Major Governmental Funds	127

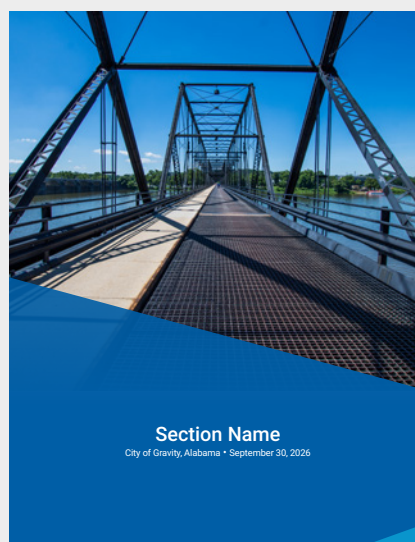
Table of Contents



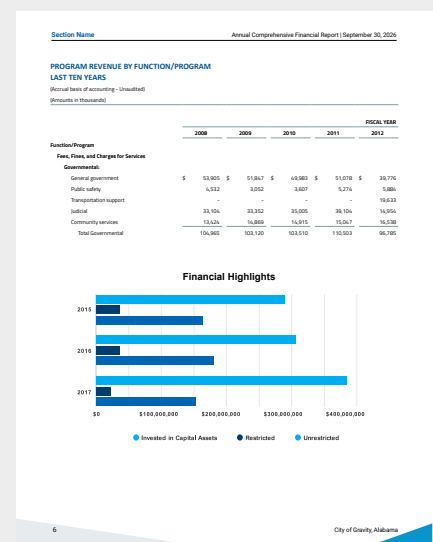
Divider Page



Body Page



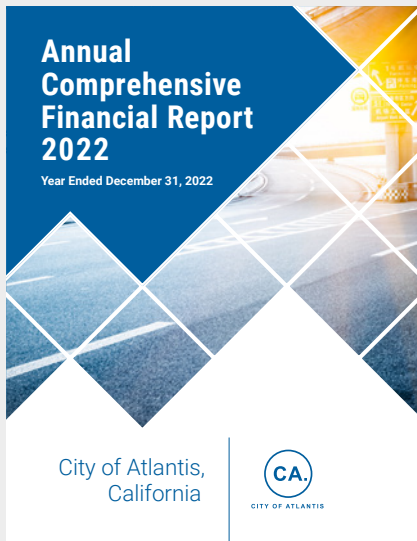
Subdivider Page



Body Page

Template 18

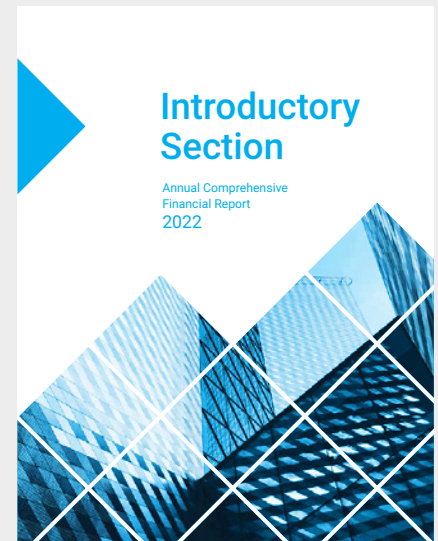
All colors and images are customizable



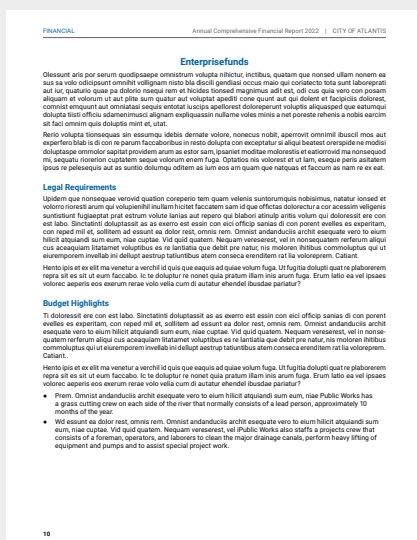
Cover Page

TABLE OF CONTENTS	
Annual Comprehensive Financial Report 2022 | CITY OF ATLANTIS	
INTRODUCTORY SECTION	
Letter of Transmittal	i
GFOA Certificate of Achievement	vii
Organizational Chart	ix
City Officials	x
FINANCIAL SECTION	
Independent Auditors' Report	1
Management's Discussion and Analysis	4
Basic Financial Statements:	
Government-wide Financial Statements	11
Statement of Net Position	12
Statement of Activities	19
Fund Financial Statements	20
Balance Sheet - Governmental Fund	21
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	20
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Fund	22
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Fund to the Statement of Net Position	23
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Fund	24
Statement of Cash Flows Proprietary Fund	25
Notes to Basic Financial Statements	26
STATISTICAL SECTION	
Net Position by Component	90
Changes in Net Position	91
General Governmental Tax Revenues by Source	92
Fund Balances of Governmental Funds	93
Changes in Fund Balances of GF	94
COMPLIANCE SECTION	
Report of Independent Certified Public Accountants	109
Independent Auditors' Report on Compliance for Each Major Federal Program and State Project	111
Schedule of Findings and Questioned Costs	114
Schedule of Expenditures of Federal Awards and State Financial Assistance	116
Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance	118
Independent Auditor's Report on Compliance with Requirements of Section 218.415 Florida Statutes	119
Management Letter in Accordance	120

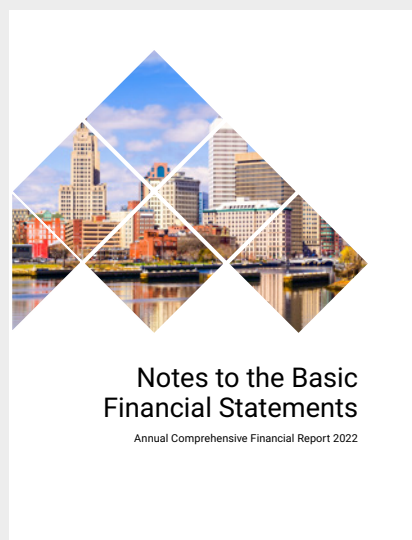
Table of Contents



Divider Page



Body Page



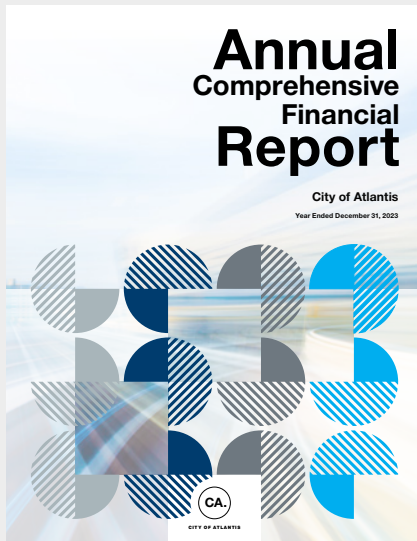
Subdivider Page



Back Cover

Template 19

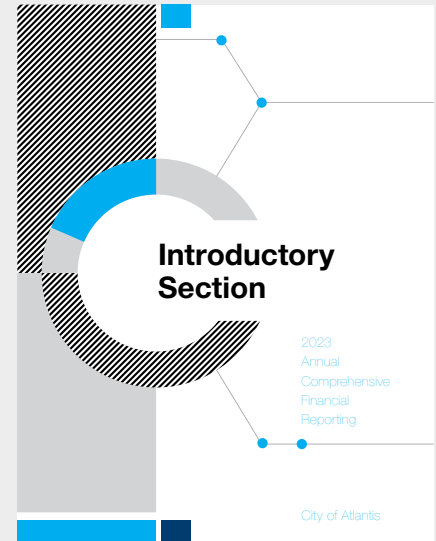
All colors and
images are
customizable



Cover Page

Table of Contents		3
Introductory Section		
County Auditor's Letter of Transmittal	.....	A
Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting	.....	A
County Organizational Chart	.....	A
Principal Officials	.....	A
Financial Section		
Independent Auditors' Reporting	.....	A
Management's Discussion and Analysis	.....	A
Basic Financial Statements		
Government-wide Financial Statements	.....	A
Statement of Net Position	.....	A
Statement of Activities	.....	A
Fund Financial Statements	.....	A
Balance Sheet Governmental Funds	.....	A
Reconciliation of the Governmental Funds Fund Balance to the Net Position	.....	A
Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds	.....	A
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities	.....	A
Statistical Section		
Statistical Section Descriptions	.....	A
Financial Trends	.....	A
Net Position by Component	.....	A
Changes in Net Position	.....	A

Table of Contents



Divider Page

8

Basic Financial Statements

2023 Annual Comprehensive Financial Reporting | City of Atlantis

Program Revenue By Function/

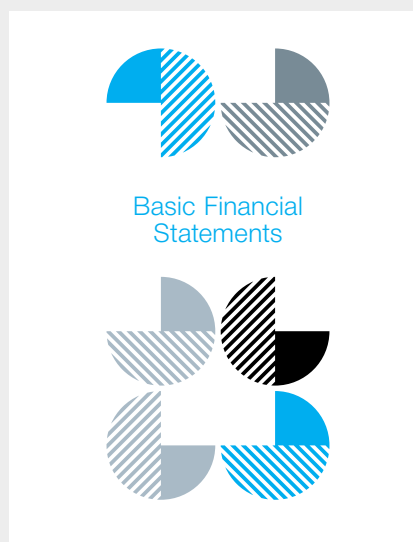
Program Last Ten Years

(Amounts in thousands – Unaudited)

(amounts in thousands)

		FISCAL YEAR								
		2008	2009	2010	2011	2012				
Function/Program										
Fee, Fine, and Charges for Services										
Governmental										
General government	\$	10,300	\$	11,847	\$	49,083	\$	51,078	\$	38,776
Public safety		4,537		5,052		3,607		5,274		5,894
Transportation support		35,104		35,350		35,005		38,104		14,894
Judicial		15,455		15,892		14,815		15,047		15,108
Community services		104,485		128,120		103,510		110,520		98,780
Total Governmental		169,881		186,261		107,015		119,723		88,752
Business-type										
Total Fees, Fines for Services		108,805		108,043		105,392		113,248		85,411
Operating Grants and Contributions										
Governmental										
General government	\$	7,443	\$	15,759	\$	7,851	\$	744	\$	2,458
Public safety		3,357		3,455		3,436		3,329		3,818
Transportation support		49		30		75		33		33
Judicial		12,379		12,001		11,968		12,094		11,186
Community services		52,513		58,823		67,832		61,280		55,368
Total Governmental		76,231		89,068		90,914		77,510		72,664
Total Operating Grants and Contributions		76,231		89,068		90,914		77,510		72,664
Capital Grants and Contributions										
Governmental										
General government	\$	120	\$	1,205	\$	332	\$	2,183	\$	1,080
Public safety		136		61		156		263		158
Transportation support		6,597		2,021		173		445		2,165
Judicial		7		4		477		75		75
Community services		255		419		61		105		105
Total Governmental		6,740		3,597		1,066		3,330		3,503
Business-type		6,740		3,597		1,066		3,330		3,503
Total Capital Grants and Contributions		6,740		3,597		1,066		3,330		3,503

Body Page

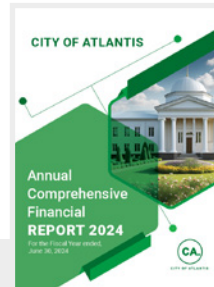


Subdivider Page



Back Cover

All colors and images are customizable



Cover Page

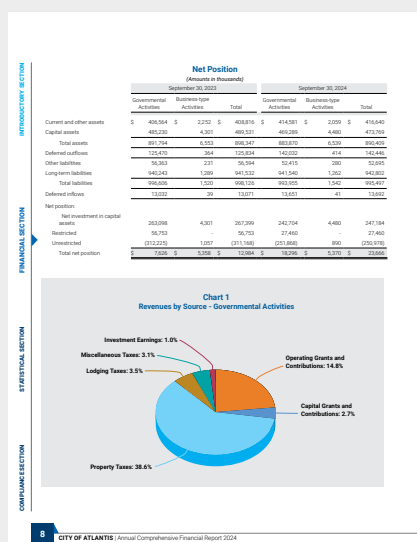
TABLE OF CONTENT	
Introductory Section	
Letter of Transmittal	viii
GFOA Certificate of Achievement	x
Organizational Chart	x
Financial Section	
Independent Auditor's Report	
Management's Discussion and Analysis	1
Basic Financial Statements:	
Statement with Financial Statements	18
Statement of Net Position	19
Statement of Activities	18
Fund Financial Statements	21
Balance Sheet - Governmental Fund	20
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	21
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Fund	20
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	22
Statement of Net Position-Proprietary Fund	22
Statement of Revenues, Expenses and Changes in Net Position-Proprietary Fund	24
Statement of Cash Flows-Proprietary Fund	25
Notes to Basic Financial Statements	26
Statistical Section	
Net Position by Component	90
Changes in Net Position	91
General Governmental Tax Revenues by Source	92
Fund Balances of Governmental Funds	93
Changes in Fund Balances of Governmental Funds	94
Assessed Values and Estimated Actual Value of Taxable Property	94
Property Tax Rates Direct and Overlapping Governments	96
Principal Property Taxpayers	97
Property Tax Levies and Collections	98
Ratio of Outstanding Debt by Type	99
Direct and Overlapping Governmental Activities Debt	100
Outstanding Debt, Legal Debt Limits and Covenants	101
Ratio of General Bonded Debt	102
Pledged Revenue Bond Coverage	103
Demographic and Economic Statistics	104
Principal Employers	105
Full-Time Equivalent City Government Employees by Function	106
Operating Indicators by Function	107
Capital Asset Statistics by Function-Program	108
Compilance Section	
Report of Independent Certified Public Accountants on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with American Auditing Standards	109

Annual Comprehensive Financial Report 2021 | CITY OF ATLANTA

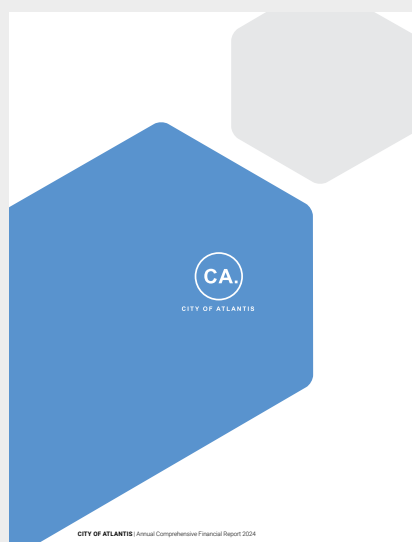
Table of Contents



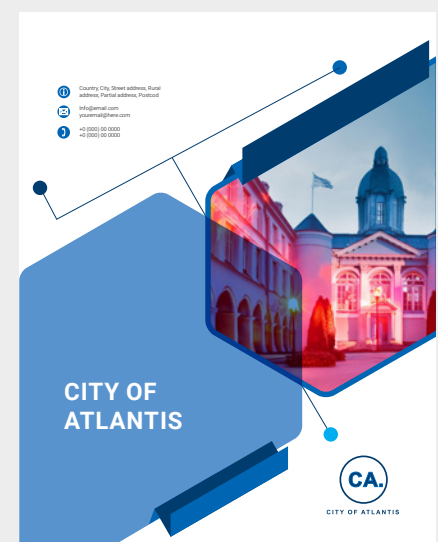
Divider Page



Body Page



Logo Page



Back Cover

Template 21

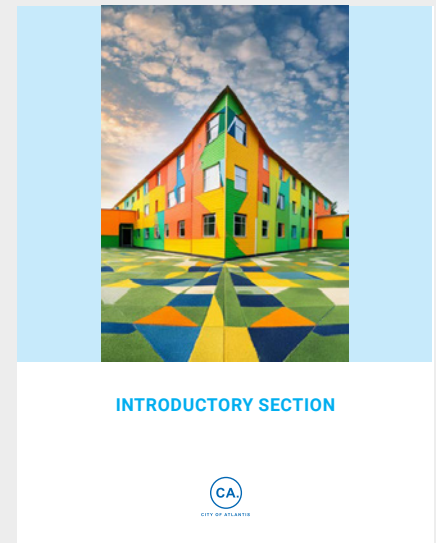
All colors and images are customizable



Cover Page

TABLE OF CONTENT	
INTRODUCTORY SECTION	
Letter of Transmittal	i
DGA Certificate of Achievement	ii
Organizational Chart	iii
City Officials	iv
FINANCIAL SECTION	
Independent Auditors' Report	v
Management's Discussion and Analysis	vi
Basic Financial Statements	
Government-wide Financial Statements	17
Statement of Net Position	18
Statement of Activities	19
Fund Financial Statements	20
Balance Sheet - Governmental Fund	20
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	21
Statement of Revenues, Expenses and Changes in Fund Balances - Governmental Fund	22
Reconciliation of the Statement of Revenues, Expenses and Changes in Fund Balances of Governmental Funds to the Statement of Activities	23
Statement of Net Position-Proprietary Fund	24
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Fund	25
Statement of Cash Flows-Proprietary Fund	26
Notes to Basic Financial Statements	26
STATISTICAL SECTION	
Net Position by Component	30
Changes in Net Position	31
General Governmental Tax Revenues by Source	32
Fund Balances of Governmental Funds	33
Changes in Fund Balances of Governmental Funds	34
Assessed Value and Estimated Actual Value of Taxable Property	35
Property Tax Rates Direct and Overlapping Governments	36
Principal Property Taxpayers	37
Property Tax Levies and Collections	38
Rates of Outstanding Debt by Type	39
Direct and Overlapping Governmental Activities Debt	100
Outstanding Debt: Legal Debt Limits and Covenants	101
Ratio of General Bonded Debt	102
Planned Revenue Bond Coverage	103
Demographic and Economic Statistics	104
Principal Employees	105
Full Time Equivalent City Government Employees by Function	106
Operating Indicators by Function	107
Capital Asset Statistics by Function/Program	108
COMPLIANCE SECTION	
Report of Independent Certified Public Accountants 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	109
Annual Comprehensive Financial Report 2024 CITY OF ATLANTIS 3	

Table of Contents

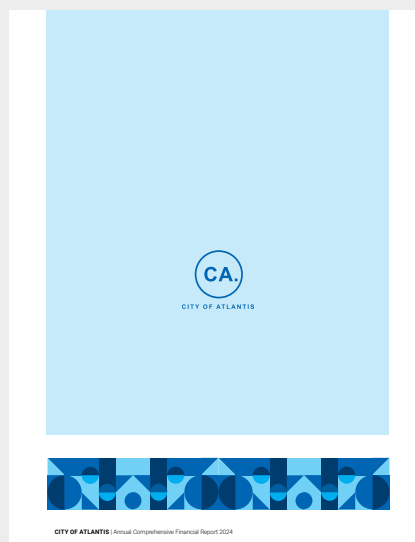


Introductory Section

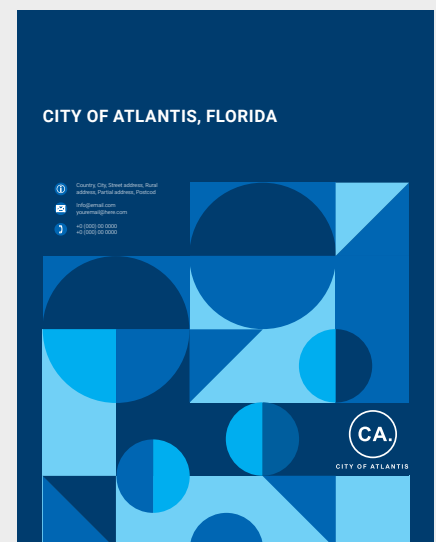
FINANCIAL SECTION					
Net Position (Amounts in thousands)					
	September 30, 2023		September 30, 2024		
	Governmental Activities	Business-type Activities	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 426,354	\$ 2,752	\$ 428,816	\$ 414,581	\$ 2,020
Capital assets	489,234	4,400	489,234	4,400	4,400
Total assets	915,588	7,152	918,050	884,581	884,581
Deferred outflows	125,479	384	125,824	142,029	414
Other liabilities	96,383	122	96,383	124,915	189
Long-term liabilities	940,243	1,089	941,133	941,540	1,052
Total liabilities	962,105	1,395	963,340	963,584	1,542
Deferred inflows	13,020	20	13,071	13,051	40
Net position					
Net investment in capital assets	283,098	4,301	287,399	242,704	4,400
Restricted	56,753	-	56,753	27,460	27,460
Unrestricted	275,737	1,051	274,664	89,420	275,737
Total net position	\$ 615,588	\$ 5,352	\$ 618,716	\$ 359,584	\$ 359,584

**Chart 1
Revenues by Source - Governmental Activities**

Body Page



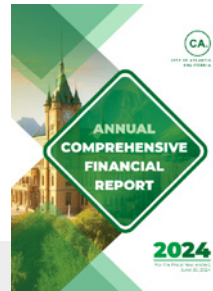
Logo Page



Back Cover

Template 22

All colors and
images are
customizable



Cover Page

TABLE OF CONTENTS

INTRODUCTORY SECTION	Letter of Transmittal	1
	CFOA Certificate of Achievement	xiii
	Organizational Chart	ix
	City Officials	x
FINANCIAL SECTION	Independent Auditor's Report	1
	Management's Discussion and Analysis	4
	Basic Financial Statements:	
	Government-wide Financial Statements	
	Statement of Net Position	18
	Statement of Activities	19
	Fund Financial Statements:	
	Balance Sheet - Governmental Fund	20
	Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	20
	Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Fund	21
	Reconciliation of the Statement of Revenues, Expenses and Changes in Fund Balances of Governmental Funds to the Statement of Activities	22
	Statement of Net Position-Proprietary Fund	23
	Statement of Revenues, Expenses and Changes in Net Position-Proprietary Fund	24
	Statement of Cash Flows-Proprietary Fund	25
	Notes to Basic Financial Statements	26
STATISTICAL SECTION	Net Position by Component	90
	Changes in Net Position	91
	General Governmental Tax Revenues by Source	92
	Fund Balances of Governmental Funds	93
	Changes in Fund Balances of Governmental Funds	94
	Assessed Value and Estimated Actual Value of Taxable Property	95
	Property Tax Rates-Direct and Overlapping Governments	96
	Principal Property Taxpayers	97
	Property Tax Levies and Collections	98
	Ratios of Outstanding Debt by Type	99
	Direct and Overlapping Governmental Activities Debt	100
	Outstanding Debt, Legal Debt Limits and Covenants	101
	Ratio of General Bonded Debt	102

City of Atlantis, California • Annual Comprehensive Financial Report 2024

Table of Contents



Divider Page

FINANCIAL SECTION

Net Position

(Amounts in thousands)

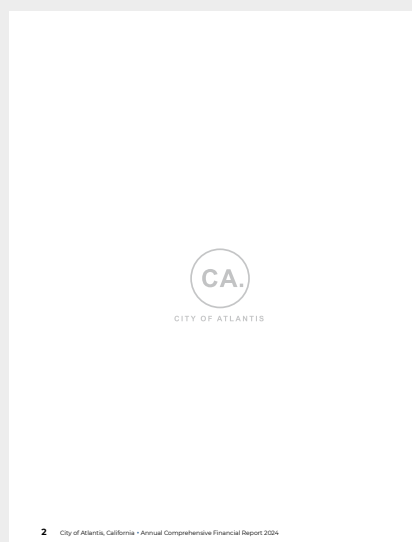
	September 30, 2017			September 30, 2016		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 443,544	\$ 2,252	\$ 445,796	\$ 438,046	\$ 2,059	\$ 440,105
Capital assets	445,792	4,301	450,093	445,289	4,489	449,778
Total assets	\$89,336	\$6,553	\$95,889	\$83,335	\$6,548	\$89,883
Deferred outflows	124,470	364	124,834	122,338	344	122,682
Other liabilities	55,363	235	55,598	52,415	280	52,695
Long-term liabilities	340,224	1,059	341,283	343,540	1,322	344,862
Total liabilities	\$520,057	\$1,658	\$521,715	\$518,193	\$1,946	\$520,139
Deferred inflows	13,012	39	13,051	13,601	41	13,642
Net position:						
Net investment in capital assets	243,098	4,301	247,399	242,704	4,489	247,193
Restricted	54,792	16,753	71,545	54,792	16,753	71,545
Unrestricted	(222,223)	1,057	(221,166)	(221,166)	890	(220,276)
Total net position	\$ 75,667	\$ 5,111	\$ 80,778	\$ 76,330	\$ 5,132	\$ 81,462

Chart 1

Revenues by Source - Governmental Activities

Property Taxes: 38.6%
Operating Grants and Contributions: 16.8%
Capital Grants and Contributions: 2.3%
Lodging Taxes: 3.5%
Miscellaneous Taxes: 3.1%
Investment Earnings: 1.2%

Body Page



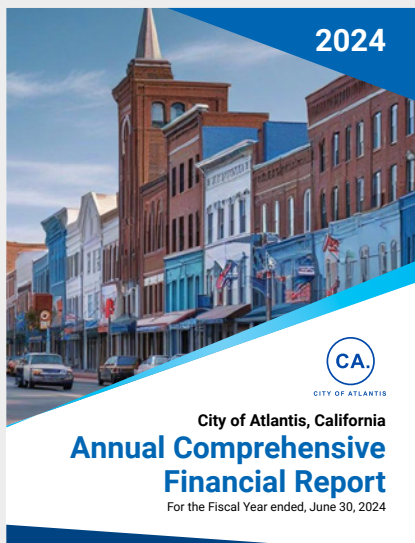
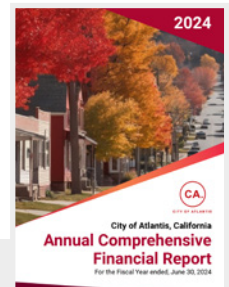
Logo Page



Back Cover

Template 23

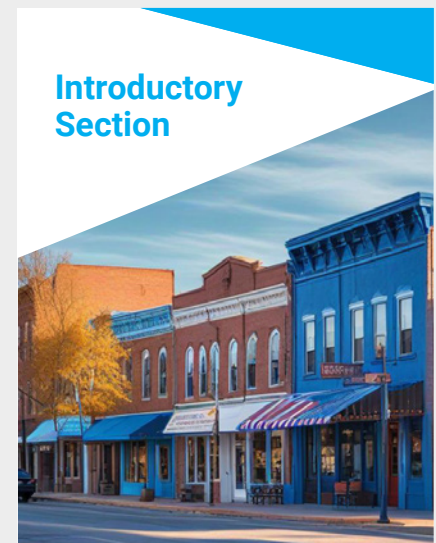
All colors and
images are
customizable



Cover Page

Table of Content	
Introductory Section	
Letter of Transmittal	i
GFOA Certificate of Achievement	viii
Organizational Chart	ix
City Officials	x
Financial Section	
Independent Auditor's Report	1
Management's Discussion and Analysis	4
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	18
Statement of Activities	19
Fund Financial Statements	
Balance Sheet - Governmental Fund	20
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position	20
Statement of Revenues, Expenses and Changes in Fund Balances - Governmental Fund	21
Reconciliation of the Statement of Revenues, Expenses and Changes in Fund Balances of Governmental Funds to the Statement of Activities	22
Statement of Net Position-Proprietary Fund	23
Statement of Revenues, Expenses and Changes in Net Position-Proprietary Fund	24
Statement of Cash Flows-Proprietary Fund	25
Notes to Basic Financial Statements	26
Statistical Section	
Net Position by Component	90
Changes in Net Position	91
General Governmental Tax Revenues by Source	92
Fund Balances of Governmental Funds	93
Changes in Fund Balances of Governmental Funds	94
Assessed Value and Estimated Actual Value of Taxable Property	95
Property Tax Rates-Direct and Overlapping Governments	96
Principal Property Taxpayers	97
Property Tax Levies and Collections	98
Ratios of Outstanding Debt by Type	99
Direct and Overlapping Governmental Activities Debt	100
Outstanding Debt, Legal Debt Limits and Covenants	101
Ratios of General Bonded Debt	102
Planned Revenue Bond Coverage	103
Demographic and Economic Statistics	104
Annual Comprehensive Financial Report 2024 | CITY OF ATLANTIS, CALIFORNIA 3	

Table of Contents



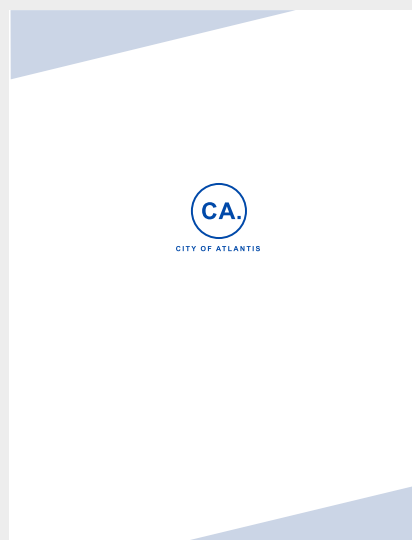
Divider Page

FINANCIAL SECTION						
Net Position (Amounts in thousands)						
	September 30, 2017		September 30, 2016			
	Governmental Activities	Business-Type Activities	Governmental Activities	Business-Type Activities	Total	
Current and other assets	\$ 482,514	\$ 12,252	\$ 482,514	\$ 12,252	\$ 494,766	
Capital assets	482,239	4,301	482,239	4,301	477,939	
Total assets	864,753	16,553	864,753	16,553	854,495	
Deferred outflows	125,476	284	125,476	284	125,476	
Other liabilities	16,263	2,201	16,263	2,201	18,464	
Long-term liabilities	842,243	1,289	842,243	1,289	843,532	
Total liabilities	983,982	3,774	983,982	3,774	987,756	
Deferred inflows	13,022	39	13,022	39	13,061	
Net position	267,748	4,301	267,748	4,301	247,184	
Net investment in capital assets	16,753	-	16,753	-	16,753	
Restricted	212,275	1,087	212,275	1,087	213,362	
Unrestricted	138,220	3,214	138,220	3,214	141,431	
Total net position	467,248	8,602	467,248	8,602	471,346	

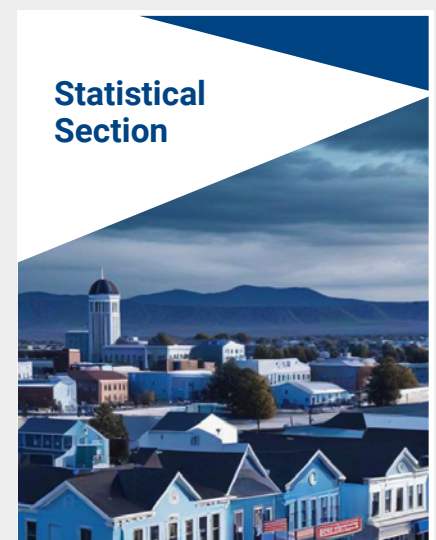
Chart 1
Revenues by Source - Governmental Activities

Property Taxes: 38.6%
Capital Grants and Contributions: 2.7%
Operating Grants and Contributions: 14.6%
Miscellaneous Taxes: 3.1%
Investment Earnings: 1.0%

Body Page



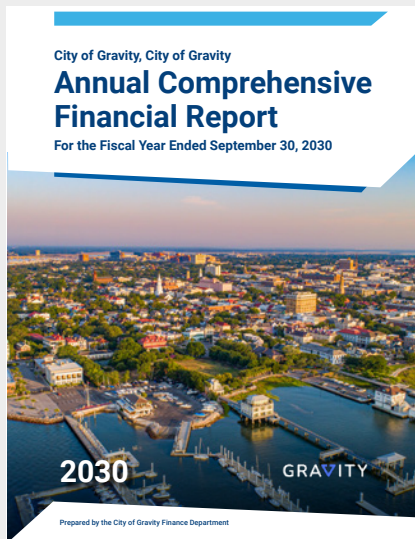
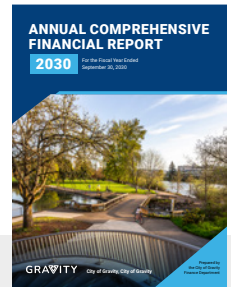
Logo Page



Subdivider Page

Template 24

All colors and images are customizable



Cover Page

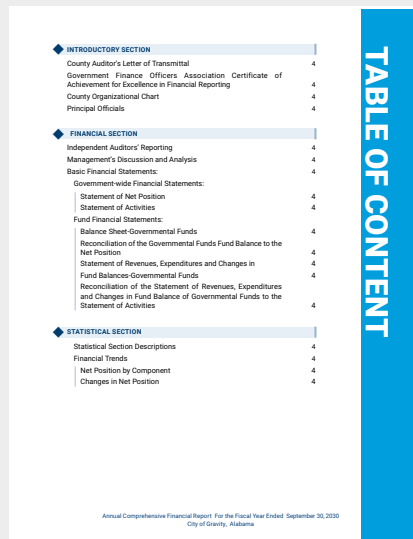
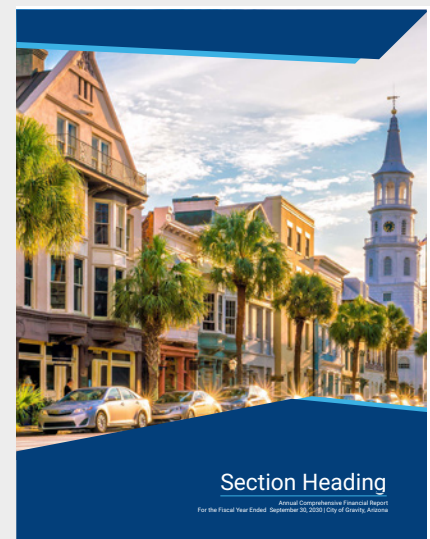
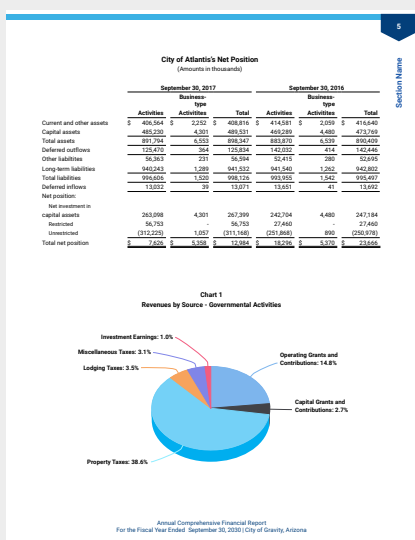


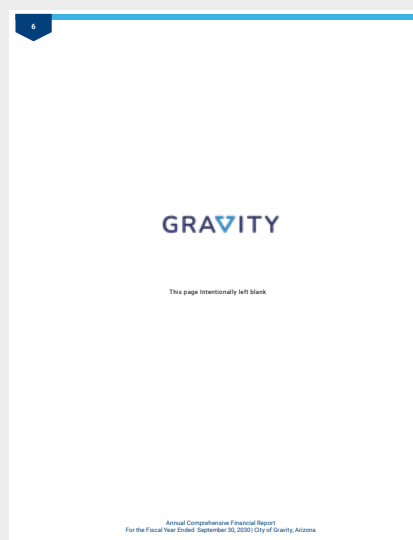
Table of Contents



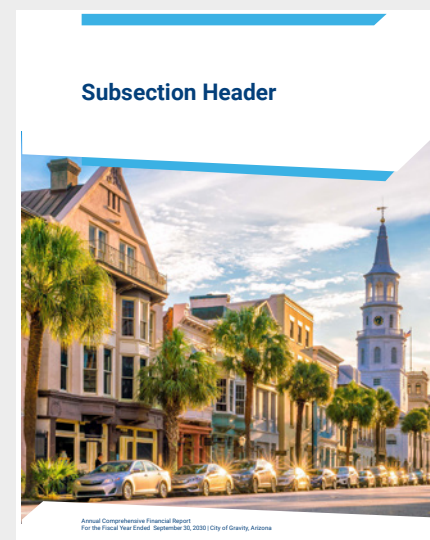
Divider Page



Body Page



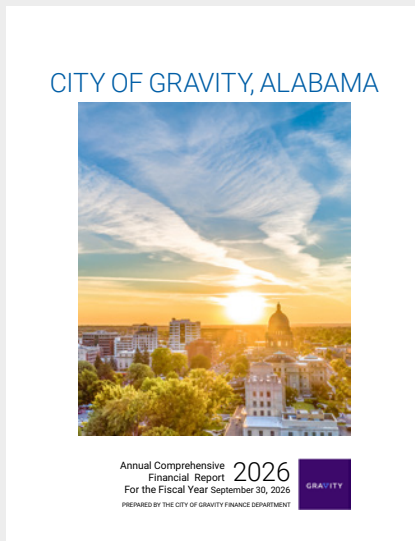
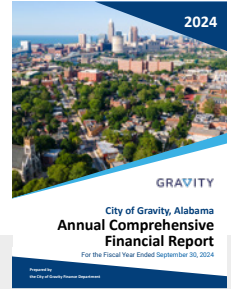
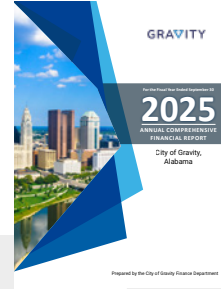
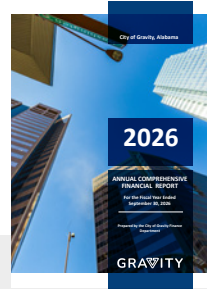
Logo Page



Subdivider Page

Template 25

All colors and
images are
customizable



Cover Page

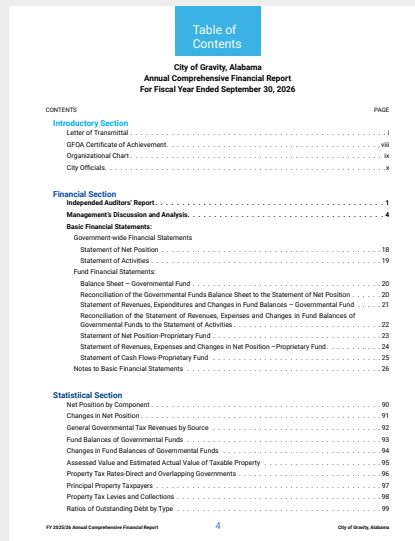
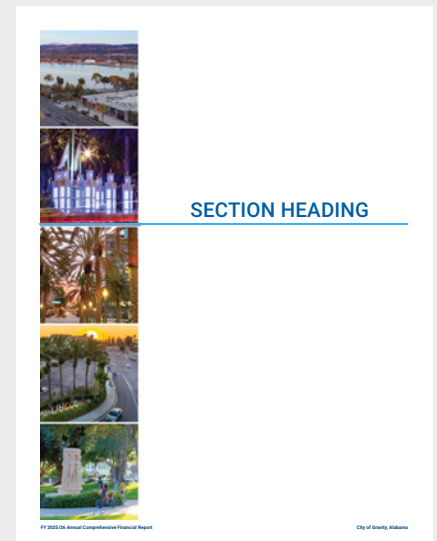
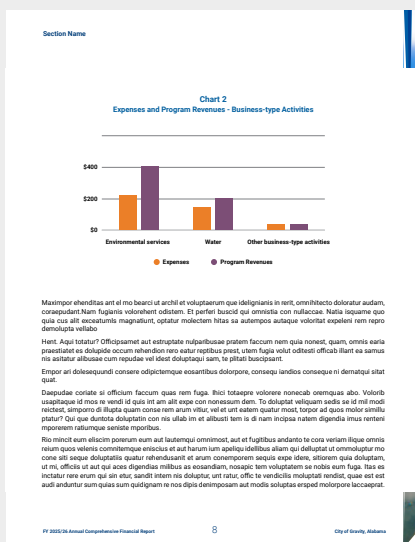


Table of Contents



Divider Page



Body Page



Subdivider Page



Back Cover