

**CITY OF GRANTVILLE  
CITY COUNCIL MEETING AGENDA  
MONDAY, OCTOBER 25, 2021 at 6:30 P.M.**

Glanton Municipal Complex, City Council Chambers, 123 Lagrange Street, Grantville, Georgia 30220

**Meeting will be available by Audio Conference Dial: 425-436-6364 Access Code: 336977#**

**Call to Order**

**Invocation**

**Pledge of Allegiance**

**Citizen Comment Regarding Agenda Items**

**Approval of Agenda**

**Approval of Minutes**

**City Council Meeting Minutes September 27, 2021**

**City Council Work Session Minutes October 11, 2021**

Discussion/Decision on Rescheduling the City Council Meeting on December 27, 2021 to December 20, 2021 due to the Christmas Holidays

Discussion/Decision on Christmas Bonuses for Full Time and Part Time Employees: \$500 for employees with over 1 year of service; \$250 for employees with less than 1 year of service (money has been budgeted)

Discussion/Decision on City Manager 2% COLA Increase Effective October 1, 2021

Discussion/Decision on Special Event Application: Fall Trunk or Treat (sponsored by GPD)

Discussion/Decision on MEAG Power Sale of Excess Reserve Capacity to the City of Grantville on Behalf of the City of Norcross

Discussion/Decision on ECG FY2021 Year-End Settlement and Contract Payment Reimbursement

Discussion/Decision on Fiscal Year 2021 Audit Engagement Letter: Gerald G. Pentecost, Jr. CPA

Discussion/Decision on History/Welcome Center Part-Time Director

Discussion/Decision on Resolution 2021-10 to Approve the 2021-2041 Comprehensive Plan Update

Announcement of the Holiday Schedule: City Hall closed on Thursday, November 11, 2021 (Veterans Day); City Hall closed on Thursday, November 25, 2021 and Friday, November 26, 2021 for Thanksgiving Holidays; City Hall closed on Friday, December 24, 2021 and Monday, December 27, 2021 for Christmas Holidays; and City Hall will be closed on Friday, December 31, 2021 (New Year's Holiday)

Announcement: Congratulations to our City Clerk, Roberta Higgins, for having successfully completed 101 hours of coursework and instruction to fulfill the educational requirements of the Georgia Clerks Education Institute and now being recognized as a Georgia Certified Clerk as of the thirteenth day of September 2021.

Announcement of Christmas Lighting of the Tree on Friday, December 3, 2021 at 6:00 p.m.

**Citizen Comments**

**City Council and Staff Comments**

**Adjournment**

**CITY OF GRANTVILLE  
CITY COUNCIL MEETING MINUTES  
MONDAY, SEPTEMBER 27, 2021 at 6:30 P.M.  
Glanton Municipal Complex, City Council Chambers, 123 Lagrange Street Grantville, Georgia 30220**

Meeting was available by Audio Conference Dial: 425-436-6364 Access Code: 336977#

**The meeting was called to order by Mayor Jewell at 6:30 p.m. Mr. Rodney Mowery led the Invocation, followed by the Pledge of Allegiance.**

**Present: Mayor Doug Jewell, Mayor Pro-Tem Ruby Hines, Councilmembers Jim Sells, Mark King and Alan Wacaser. Also Present: City Manager Al Grieshaber, Jr, City Attorney Mark Mitchell, and City Clerk Roberta Higgins**

**Citizen Comment Regarding Agenda Items: Selma Coty; Lynn Westmoreland; Robert Warnock; Jennifer Cleveland; Darrell Shields; Mary Sells Hatley; Jessy Tolbert; Darrell Seagraves; and Janice Faircloth**

Approval of Agenda:      **Approved King/Hines: 4-0**

Approval of Minutes:      City Council Minutes August 23, 2021  
   City Council Special Called Meeting Minutes September 13, 2021  
   City Council Work Session Meeting Minutes September 13, 2021

**Minutes approved. Hines/King: 4-0**

Announcement: GMA District 4 Fall Meeting at the Newnan Centre 1515 Lower Fayetteville Road, Newnan, Georgia on Wednesday, October 6, 2021 from 11:00 a.m. to 1 p.m.

Discussion/Decision on approval of Trustwave proposal for \$19,892.16 **Motion to approve Hines/Sells: 4-0**

Discussion/Decision History/Welcome Center Part-Time Director **Motion to approve by Hines. Motion failed for lack of a second.**

Discussion/Decision on Film Permit Application – Till Productions LLC **Motion to approve King/Wacaser: 4-0**

Discussion/Decision Updated List of Roads/Radar List for GA DOT **Motion to approve Sells/King: 4-0**

Discussion/Decision on Resolution No. 2021-07 Budget Amendments **Motion to approve Sells/Wacaser: 4-0**

Second Reading: Ordinance No. 2021-07 an Ordinance to Amend and Restate the Retirement Plan for employees of the City of Grantville **Motion to approve King/Wacaser: 4-0**

Second Reading: Ordinance No. 2021-05 Annexation of Coweta County Tax Parcel # 055 2027 004 and Zoning to GI, General Industrial **City Attorney Mark Mitchell advised Council of various courses of action for the Annexations and Zoning. Councilmember Sells made a motion to Amend and Approve the Annexation Ordinance 2021-05 to Annex the Coweta parcel with R-20 Residential Zoning. Sells/King: 3-1 Hines abstained.**

Second Reading: Ordinance No. 2021-06 Annexation of Meriwether County Tax Parcel #001 013 and Zoning to GI, General Industrial **Councilmember Sells made a motion to Amend and Approve the Annexation Ordinance 2021-06 to Annex the Meriwether parcel with R-20 Residential Zoning. Sells/King: 3-1. Hines abstained.**

Citizen Comments: **Lynn Westmoreland and Janice Faircloth**

There being no further business, the meeting was adjourned at 7:49 p.m.

**CITY OF GRANTVILLE  
CITY COUNCIL WORK SESSION MEETING MINUTES  
MONDAY, OCTOBER 11, 2021 at 6:30 P.M.  
Glanton Municipal Complex, City Council Chambers, 123 Lagrange Street  
Grantville, Georgia 30220**

**Meeting was available by Audio Conference Dial: 425-436-6364 Access Code: 336977#**

The meeting was called to order by Mayor Jewell at 6:30 p.m. Mr. Rodney Mowery led the Invocation followed by the Pledge of Allegiance.

**Present:** Mayor Doug Jewell, Mayor Pro-Tem Ruby Hines, Councilmembers Jim Sells, Mark King and Alan Wacaser. **Also Present:** City Manager Al Grieshaber, Jr, City Attorney Mark Mitchell, and City Clerk Roberta Higgins

**Citizen Comment Regarding Agenda Items:** None

**Approval of Agenda:** Councilmember Sells made a motion, seconded by Wacaser to amend the agenda to remove the discussion on History/Welcome Center Part-Time Director. Councilmember Hines read the attached statement For the Record. **Vote:** 3-1 Hines opposed.

The Mayor and Council discussed the following items during the work session:

Discussion/Decision on Rescheduling the City Council Meeting on December 27, 2021 to December 20, 2021 due to the Christmas Holidays

Discussion/Decision on Christmas Bonuses for Full Time and Part Time Employees: \$500 for employees with over 1 year of service; \$250 for employees with less than 1 year of service (money has been budgeted)

Discussion/Decision on City Manager 2% COLA Increase Effective October 1, 2021

Discussion/Decision on Special Event Application: Fall Trunk or Treat (sponsored by GPD)

Discussion/Decision on MEAG Power Sale of Excess Reserve Capacity to the City of Grantville on Behalf of the City of Norcross

Discussion/Decision on ECG FY2021 Year-End Settlement and Contract Payment Reimbursement

Discussion/Decision on Fiscal Year 2021 Audit Engagement Letter: Gerald G. Pentecost, Jr. CPA

Discussion/Decision on History/Welcome Center Part-Time Director

Discussion/Decision on Resolution 2021-10 to Approve the 2021-2041 Comprehensive Plan Update

**Announcement of the Holiday Schedule:** City Hall closed on Thursday, November 11, 2021 (Veterans Day). City Hall closed on Thursday, November 25, 2021 and Friday, November 26, 2021 for Thanksgiving Holidays. City Hall closed on Friday, December 24, 2021 and Monday, December 27, 2021 for Christmas Holidays. City Hall closed on Friday, December 31, 2021 (New Year's Holiday)

**Announcement of Christmas Lighting of the Tree on Friday, December 3, 2021 at 6:00 p.m.**

**Citizen Comments – Marion Cieslik re: Cemetery Trust; Selma Coty re: necessity of History Center**

**There being no further business the meeting was adjourned at 7:19 p.m. King/Wacaser: 4-0**

City of Grantville  
160 LaGrange Street  
Grantville, Georgia  
Monday, October 11, 2021  
6:30 pm

**Memorandum For Record**

To Whom It May Concern

Reference: Work Session Agenda Item

Experienced Part-time Director History/Welcome Center and Space Utilization

**Purpose:** The Memorandum for Record provides a cogent justification for opening a History and Welcome Center with an experienced Part-Time History/Welcome Center Director.

**Background:** During the year 2019, a quorum of the council voted to remodel our passenger depot and name it our History/Welcome Center. It is near completion, however, because a portion of our council wanted it to be a coffee shop, meeting area and a History Center, they are not in accord with a History/Welcome Center, even though the consultant stated that the building was not large enough for a meeting area and coffee shop, plus the coffee shop would require additional work. He continued by sharing that the History/Welcome Center would be better suited for this building. The one council member voted with me, and the mayor untied the vote in favor of History/Welcome Center. This allowed us to get it to this point. Presently, we have a room at city hall that serves as a history center with a fewlllll pictures/profiles and newspaper clipping.

**Problems:** No experienced Part-Time History/Welcome Center Director. The space allocation for the proposed History/Welcome Center does not have the adequate square footage to add a coffee shop and meeting area. Furthermore, the current Center/Room does not best serve the community at large. There is no access to the center when city hall is closed. Equally important, our website and City Hall bulletin board does not list our history center at city hall. This does not bode well for advertising the significance of our city for community citizens and outside visitors.

**History/Welcome Center Daily Operation:** I asked our accountant if we had funds available to hire someone to oversee daily operations of the History/Welcome Center and he assured the council members that funds were available.

**Facts:** The council desire a center with artifacts. This can happen once we hire an experienced director. Moreover, history is more inclusive than artifacts. I think the center should reflect the following: Picture/Profile founder of Grantville, Mayors, Council members, City Managers, City Attorney's veterans, school bus drivers, police officer, first Doctor for our city and those who followed; schools, churches, businesses and so forth. Presently, we have a school, a city hall and a street named for one person who was a principal in this city for twenty-five plus years. In fact, the elementary school was named after the city (Grantville Elementary). Supporters changed the name to Glanton Elementary School, I attended the celebration in honor of Mr. Thomas Glanton. I have attempted in earnest to

convey to the council that we should strive to meet the Leadership Challenge, Model the Way, so that we may envision the future-by giving the citizens of Grantville and visitors an Eye of our History past, present and future, as we revitalize downtown Grantville. I believe an experienced History/Welcome Center Director under the guidance of City Manager, Mayor/Council and volunteers could organize this center so that people will be able to see the Eye of History for Grantville. Therefore, with compassion, I recommend that we heed the consultant professional recommendation for a standalone History /Welcome Center. Moreover, I believe, we must make every prudent and responsible attempt to highlight and preserve our city's history.

Ruby Hines  
City Council Member Mayor Pro-Tem

## **Memorandum**

**To:** Mayor and City Council Members

**From:** City Manager

**Subject:** 2% COLA Increase Effective October 1, 2021

As you may recall, the Fiscal Year 2022 General Fund budget contained a Cost of Living Allowance (COLA) of 2% for all employees.

Section 7: Benefits of the Employment Agreement of the City Manager in Subsection B. provides that “Except as otherwise provided herein, the Manager shall accrue all other benefits at the same level as other employees of the City.

However, Section 6: Compensation in Subsection B. provides that “The Manager may be provided with such additional or further compensation above the base salary as may be voted by the City Council from time to time based upon its annual performance evaluation and review of the Manager, but such addition or further annual compensation shall not be less than the average across the board increase granted to other City employees.”

Therefore, although the Fiscal Year 2022 General Fund budget was adopted by a majority vote of the City Council, the City Manager, with an abundance of caution, requests that a vote be taken on the 2% COLA increase retroactive to October 1, 2021.

**CITY OF GRANTVILLE**  
**APPLICATION FOR SPECIAL EVENT PERMIT**

(Please Print or Type All Information)

Revised April 2021

Return completed application and other required forms and information to: City of Grantville, P.O. Box 160, 123 LaGrange Street, Grantville, Georgia 30220. For assistance or information please call 770.583.2289.

**REFER TO THE SPECIAL EVENTS ORDINANCE FOR SPECIFIC REGULATIONS**

Name of Event: <p style="text-align: center; font-size: 1.2em;">Fall Trunk or Treat</p>		
Type and Purpose of Event (Check all that apply):		
<input type="checkbox"/> Festival	<input type="checkbox"/> Rally/Demonstration	<input type="checkbox"/> Race/Walkathon
<input type="checkbox"/> Concert/Street Dance	<input type="checkbox"/> Sale/Auction	<input type="checkbox"/> Fireworks
<input type="checkbox"/> Parade/March	<input type="checkbox"/> Sidewalk Exhibit	<input checked="" type="checkbox"/> Other (specify)
Purpose/Description of Event (attach additional sheets if needed): <p style="text-align: center; font-size: 1.2em;">Trunk or treat: one street closure for parked vehicles</p>		
Name of Director/Sponsor ("Producer"): <p style="text-align: center; font-size: 1.2em;">GPD</p>		
Complete Address: <p style="text-align: center; font-size: 1.2em;">City Hall</p>		
Telephone: (Work):	(Home):	
** Attach additional sheet(s) listing Contact information for ALL individuals and/or organizations sponsoring the event. . . include name, complete address, & phone numbers)		
Date(s) and Time(s) of Event (including time for set up prior to, and clean up following, the event) : <p style="text-align: center; font-size: 1.2em;">OCT 30 2021</p>		
Location(s) of Event (be specific): <p style="text-align: center; font-size: 1.2em;">West Broad Street - 3:30 pm - 7:30 pm</p>		
Peak Crowd Estimate: <p style="text-align: center; font-size: 1.2em;">800</p>		

\*\* Attach executed "Waiver and Indemnity Agreement"

\*\* Attach Map(s) and Plans showing the following:

1. A site plan showing the layout of the event area, showing the event production area in detail, and specifying the boundaries of the overall event assembly area, including portable toilets to be provided, and show the number of such toilets at each location.
2. Any street closings requested, which streets, who will guard the closed streets, dates and times of closing.
3. Two copies of a drawing with dimensions showing the proposed location of temporary activities, traffic patterns and curb cuts and compliance with Special Events Ordinance.
4. Any temporary outdoor structures proposed to be erected, describing them in detail.
5. Any signs or banners proposed to be erected, giving details.
6. Whether a parade is planned, the time, location and anticipated number of participants. (See "Grantville Parade Ordinance")
7. Any entertainment planned, giving details as to nature, time & place of such entertainment.

Case Number:

Date:

Location:

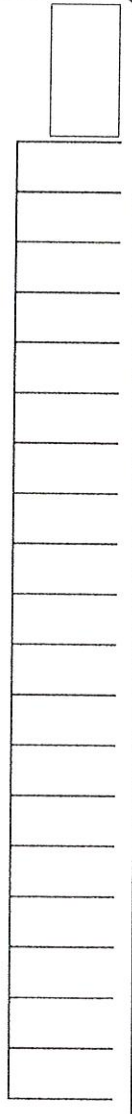
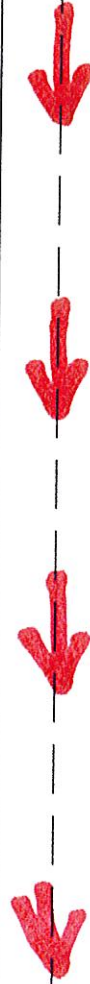
Description:

Main Street

Lone Oak Street

W. Broad Street

ONE WAY







September 15, 2021

City of Norcross, Georgia  
Attn: The Honorable Craig Newton, Mayor  
65 Lawrenceville Street  
Norcross, Georgia 30071

City of Grantville, Georgia  
Attn: The Honorable Doug Jewell, Mayor  
123 LaGrange Street  
Grantville, GA 30220

**Re: MEAG Power Sale of Excess Reserve Capacity to the City of Grantville  
on Behalf of the City of Norcross**

Dear Mayor Newton and Mayor Jewell:

This Letter Agreement sets forth the agreement between the Municipal Electric Authority of Georgia ("MEAG Power"), City of Norcross, Georgia ("Norcross"), and the City of Grantville, Georgia ("Grantville") for MEAG Power's sale on behalf of Norcross of certain excess reserve capacity to Grantville pursuant to Section 312 of the Power Sales Contract between MEAG Power and Norcross. MEAG Power is willing to facilitate and execute this transaction pursuant to Section 312, subject to this Letter Agreement.

The capitalized words or terms that are used in this Letter Agreement, but are not defined herein, shall have the same meanings as assigned to them in the Power Sales Contract.

In consideration of the mutual agreements set forth herein, the sufficiency and adequacy of which are acknowledged by MEAG Power, Norcross and Grantville, it is understood and agreed that:

**(1) Sale of Excess Reserve Capacity by MEAG Power on Behalf of Norcross.**

**(a)** Pursuant to Section 312 of the Power Sales Contract between MEAG Power and Norcross, Norcross has declared capacity in the amount of 235 kW, as measured at B1, of the total kW of its Project One Entitlement Share (the "Sales Amount") to be excess to its needs. Norcross has requested MEAG Power to sell, and MEAG Power shall, in accordance with this Letter Agreement, sell this capacity, but no energy associated therewith, to Grantville.

**(b)** This Sale Amount shall not reduce Norcross's cost obligations under the Power Sales Contract and Norcross shall remain liable to MEAG Power for its entire Entitlement Share. All payments received by MEAG Power from Grantville for the Sale Amount pursuant to this Letter Agreement shall be credited to Norcross's obligation to MEAG Power to pay for its Entitlement Share.

Municipal Electric Authority of Georgia  
1470 Riveredge Parkway NW  
Atlanta, Georgia 30328-4640

1-800-333-MEAG 770-563-0300



(2) **Purchase of Excess Reserve Capacity by Grantville.** Grantville agrees to purchase the Sale Amount for a price of \$6.00 per kW-year (the "Contract Price"). MEAG Power shall bill Grantville for such amount and Grantville shall pay all amounts due in the same manner as other payments under the Power Sales Contract between MEAG Power and Grantville.

(3) **Costs.** Norcross shall be obligated for all costs incurred by MEAG Power as a direct result of the transaction identified in this Letter Agreement. MEAG Power agrees to provide sufficient documentation to Norcross to enable it to verify any such costs.

(4) **Indemnification.** Norcross hereby indemnifies and holds MEAG Power and the remaining MEAG Power Participants harmless from and against any and all losses, costs, liabilities, damages, expenses (including without limitation attorneys' fees and expenses) of any kind and incurred or suffered by MEAG Power or its Participants as a result of, or in connection with, Norcross's sale of excess reserve capacity pursuant to this Letter Agreement, only to the extent permitted by law

(5) **Term.** The initial term of the sale of Norcross's excess reserve capacity to Grantville pursuant to this Letter Agreement shall begin at 0000 hours on January 1, 2022 and end at 2400 hours on December 31, 2022. Other than as to the sales transaction, all other provisions of the agreement shall remain in effect until all other obligations under this Letter Agreement are satisfied, including, but not limited to, Norcross's obligation to indemnify MEAG Power and the Participants. All times referenced herein are Central Prevailing Time.

(6) **Termination and Unwind.** If MEAG Power changes its policy concerning the computation of necessary reserve capacity from a "budgeted coincident peaks" standard to an "actual peaks" standard and such policy change goes into effect during the Term of this Letter Agreement, Norcross and Grantville shall be returned to their respective positions as if this Letter Agreement had not been entered into (e.g., Grantville shall receive a credit for amounts it paid pursuant to this Letter Agreement and Norcross shall be billed for all such amounts). Subsequently, this Letter Agreement shall terminate, except that Sections (3) and (4) shall remain effective.

If you are in agreement with the foregoing and after this Letter Agreement has been duly authorized by the respective governing bodies of Norcross and Grantville, please execute this Letter Agreement in the space provided below.

**MUNICIPAL ELECTRIC AUTHORITY OF  
GEORGIA**

ATTEST:

By:

\_\_\_\_\_  
James E. Fuller  
President and Chief Executive Officer

[SIGNATURES CONTINUED ON NEXT PAGE]

Municipal Electric Authority of Georgia  
1470 Riveredge Parkway NW  
Atlanta, Georgia 30328-4640

1-800-333-MEAG 770-563-0300



Agreed to and accepted, this \_\_\_\_ day  
of \_\_\_\_\_, \_\_\_\_\_  
Month Year

**CITY OF NORCROSS**

By: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
City Clerk

[SEAL]

Agreed to and accepted, this \_\_\_\_ day  
of \_\_\_\_\_, \_\_\_\_\_  
Month Year

**CITY OF GRANTVILLE**

By: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
City Clerk

[SEAL]



**Memorandum**

**Date:** September 29, 2021  
**To:** ECG Members  
**From:** Sallie Coleman, Senior VP & CFO *SK*  
**Re:** Fiscal Year 2021 (FY21) Year-End Settlement (YES) and Contract Payment Reimbursement

---

At the September 22, 2021 Electric Cities of Georgia (ECG) Board Meeting, the ECG Board approved the FY21 Financial Audit, the related YES amounts and the Contract Payment reimbursement for each ECG Member.

**The Final ECG FY21 YES total was \$362,590**

ECG determined the FY21 YES as the amount of actual ECG revenue earned over expenses and allocated to Members based on their allocations for each service.

**The ECG FY21 Contract Payment reimbursement was \$58,470**

When ECG first spun off from MEAG Power in 2009, the 52 ECG members provided us with startup funding for working capital. The current Inter-Participant Contract requires ECG to pay that funding back over time using net revenues received from 3rd parties. Each fiscal year we determine that amount and allocate it ratably back to each Member based on the initial contributions in 2009. We refer to this payment as a Contract Payment reimbursement.

ECG Members will have three options for distribution of their FY21 YES and Contract Payment funds:

- 1) Allocation of the funds into a Member-specific Education, Training and Development Fund.
- 2) A refund check.
- 3) Credit to next succeeding ECG bill(s).

Each Member must make their individual choice as to which option they prefer, and remember, you may use any combination of options as long as the total equals 100% of your FY21 YES and Contract Payment.

Attached to this memo is your FY21 YES and Contract Payment Reimbursement Election Form. Please complete the form, have one of your Authorized Officials sign and date for approval and then return it via mail, fax or e-mail based on the information below at your earliest convenience and no later than **November 12, 2021**. As a default, ECG will issue refund checks for forms not received by the deadline.

**Mail:**  
Electric Cities of Georgia  
Attention: Sallie Coleman  
1470 Riveredge Parkway NW  
Atlanta, Georgia 30328

**Fax:**  
770.450.8496

**E-Mail:**  
scoleman@ecoga.org

---

I want to thank all ECG Members for your continued support of our services and the value they provide.

## ECG – Year-End Settlement (YES) and Contract Payment Reimbursement Form Fiscal Year 2021 (FY21)

The FY21 Year-End Settlement refund from Electric Cities of Georgia (ECG) applicable to the City of Grantville is **\$1,362.30**. The FY21 Contract Payment reimbursement applicable to the City of Grantville is **\$ 309.77**. The total amount available for distribution is **\$1,672.07**.

Please complete the following form with respect to the distribution of the above refund. You may allocate all of your refund to one of the options or split the funds between the three options by indicating a dollar amount or percentage split. This election form is to be completed by your authorized official.

**We hereby direct that ECG distribute the funds available from the FY21 Year-End Settlement and Contract Payment Reimbursement for Electric Cities of Georgia, Inc. as follows:**

**A. EDUCATION, TRAINING & DEVELOPMENT FUND\***      \_\_\_\_\_%      \$ \_\_\_\_\_

\* These funds are specific to your utility, and you may use them for future training courses provided by ECG.

**B. REFUNDED VIA CHECK**      100 %      \$ 1,672.07

**C. REFUNDED VIA CREDIT ON ECG BILL**      \_\_\_\_\_%      \$ \_\_\_\_\_

By: \_\_\_\_\_  
Mayor -or- City Manager

Date: \_\_\_\_\_

\_\_\_\_\_  
Printed Name

Please return the form via mail, fax or e-mail scan based on the information below at your earliest convenience and no later than **November 12, 2021**. As a default, ECG will issue your refund via check for forms not received by the deadline.

**Mail:**

Electric Cities of Georgia, Inc.  
Attention: Sallie Coleman  
1470 Riveredge Parkway NW  
Atlanta, Georgia 30328

**Fax:**

770.450.8496

**E-mail:**

[scoleman@ecoga.org](mailto:scoleman@ecoga.org)



Gerald G. Pentecost, Jr., CPA

2331 Rainbow Drive, Suite A

Gadsden, Alabama 35901

(256)459-4310

Fax (866)268-3816

September 24, 2021

To the City Council and Management

City of Grantville, Georgia

123 Lagrange Street

Grantville, GA 30220

We are pleased to confirm our understanding of the services we are to provide the City of Grantville, Georgia for the year ended September 30, 2021. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the City of Grantville, Georgia as of and for the year ended September 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City of Grantville, Georgia's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City of Grantville, Georgia's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Governmental Funds

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Grantville, Georgia's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Schedule of Expenditures of Special Purpose Local Option Sales Tax

#### **Audit Objective**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting

principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the City of Grantville, Georgia's financial statements. Our report will be addressed to the City Council of the City of Grantville, Georgia. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management

and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Grantville, Georgia's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Other Services**

Your City Accountant will prepare all financial statements and reconciliations so we will not provide any services related to the preparation of these financial statements or reconciliations. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are



responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities any financial statement preparation services that may become necessary and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Gerald G. Pentecost, Jr., CPA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Georgia or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gerald G. Pentecost, Jr., CPA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the State of Georgia or its designee. The State of Georgia or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit on approximately October 23, 2021 and to issue our reports no later than December 31, 2021. Gerald Pentecost is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$23,950. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not

completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the City of Grantville, Georgia and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Gerald G. Pentecost, Jr., CPA

RESPONSE:

This letter correctly sets forth the understanding of the City of Grantville, Georgia.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**THE CITY OF GRANTVILLE, GEORGIA**

**RESOLUTION NO. 2021-10  
BEFORE THE CITY COUNCIL**

---

**A RESOLUTION TO APPROVE THE  
COMPREHENSIVE PLAN UPDATE  
FOR THE CITY OF GRANTVILLE DATED 2021**

**WHEREAS**, the 1989 Georgia General Assembly enacted House Bill 215, the Georgia Planning Act, requiring all local governments to prepare a comprehensive plan in accordance with the Minimum Planning Standards and Procedures promulgated by the Georgia Department of Community Affairs; and

**WHEREAS**, the Comprehensive Plan Update for the City of Grantville, Georgia, was prepared in accordance with the Minimum Planning Standards and Procedures, and

**NOW THEREFORE, BE IT RESOLVED** by the City of Grantville that the Comprehensive Plan Update for the City of Grantville, Georgia dated 2021, as approved by the Georgia Department of Community Affairs is hereby adopted, and furthermore, that the Three Rivers Regional Commission shall be notified of said adoption within seven (7) days of the adoption of this resolution.

**IT IS SO RESOLVED** this 25th day of October, 2021, by the City Council of the City of Grantville.

---

Mayor

ATTEST:

---

City Clerk