

CITY OF GRANTVILLE, GEORGIA
CITY COUNCIL WORK SESSION MEETING AGENDA
MONDAY, OCTOBER 10, 2022 AT 6:30 P.M.

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

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

Call to Order, Invocation, and Pledge of Allegiance

Citizen Comment Regarding Agenda Items

Approval of Agenda

Discussion/Decision on Rescheduling the City Council Meeting on December 26, 2022 to a Special Called Meeting on December 19, 2022 due to the Christmas Holidays

Discussion/Decision on Rescheduling the City Council Meeting on November 28, 2022 to a Special Called Meeting on November 21, 2022 due to the Thanksgiving Holidays

Discussion/Decision on Christmas Bonuses for Full Time and Part Time Employees (including Police Chaplains): \$500.00 for employees with over 1 year of service; \$250.00 for employees with less than 1 year of service (money has been budgeted)

Discussion/Decision on Livable Centers Initiative (LCI) Master Plan – Julia Doolittle, Lord Aeck Sargent

Discussion/Decision on Special Event Permit Application: Fall Festival (sponsored by Grantville Police)

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

Discussion/Decision on the Purchase of Three (3) SCAG 61 Turf Tiger Mowers: total cost \$38,247 (SPLOST funds are available for the expenditure)

Discussion/Decision on Resolution Number 2022-05 Exhibit A Grantville Rate/Fee Schedule

Discussion/Decision on Resolution Number 2022-06 Budget Amendments

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Discussion/Decision on Appointment of Marion Cieslik to the Planning and Zoning Commission

Discussion/Decision on Appointment of Robin Bugg to the Planning and Zoning Commission

Announcement of the Holiday Schedule: City Hall closed on Friday, November 11, 2022 (Veteran's Day); City Hall closed on Thursday, November 24, 2022 and Friday, November 25, 2022 for Thanksgiving Holidays; City Hall closed on Friday, December 23, 2022 and Monday, December 26, 2022 for Christmas Holidays; and, City Hall closed on Monday, January 2, 2023 (New Year's Holiday). In addition to the City Hall closures, the Senior Center will close on Wednesday, December 21, 2022 and Thursday, December 22, 2022.

Citizen Comments

City Council and Staff Comments

Adjournment

CITY OF GRANTVILLE
APPLICATION FOR SPECIAL EVENT PERMIT
(Please Print or Type All Information)

RECEIVED
10/3/2022

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

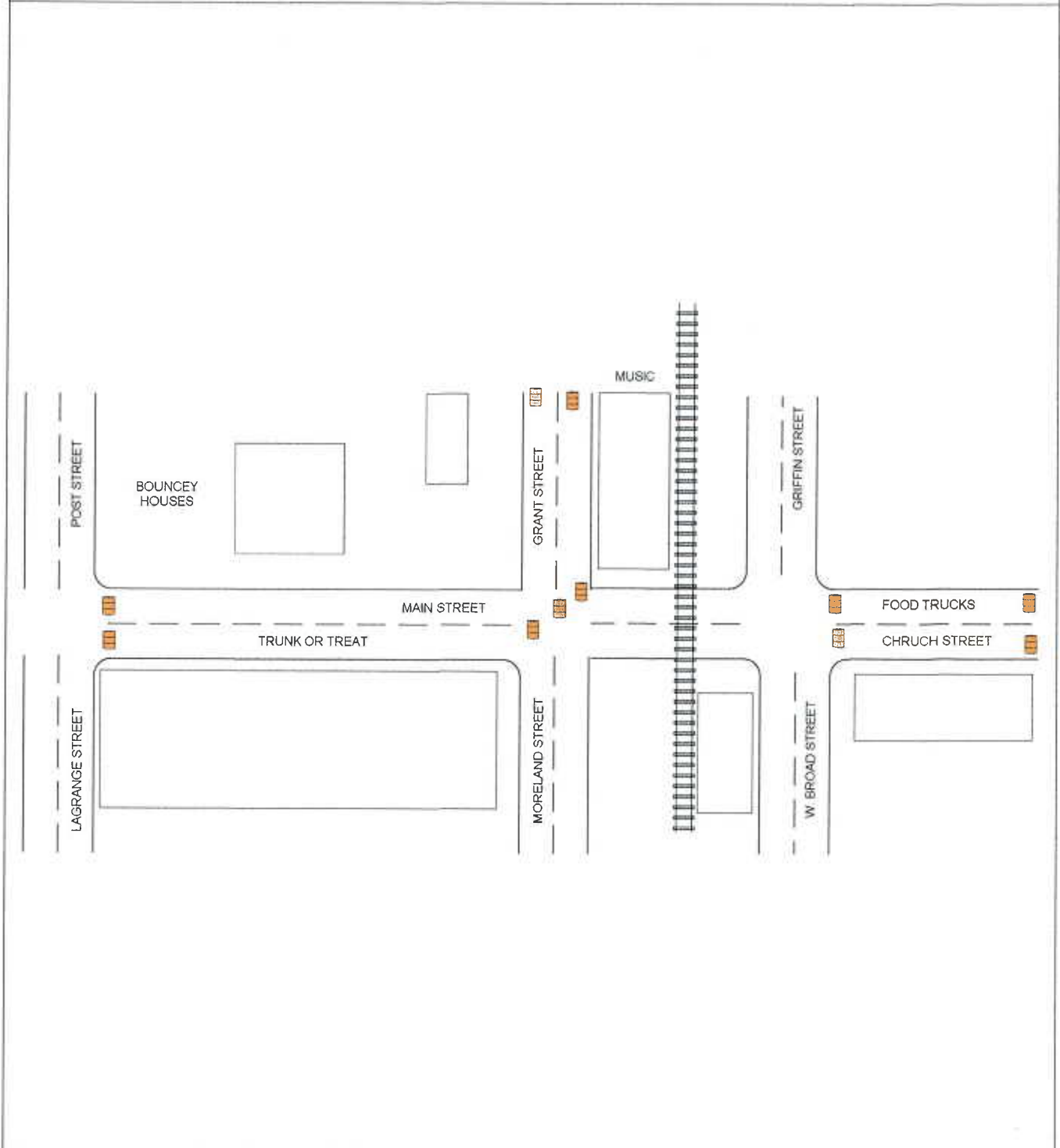
Name of Event: <u>Fall Festival</u>	
Type and Purpose of Event (Check all that apply):	
<input checked="" type="checkbox"/> Festival	<input type="checkbox"/> Rally/Demonstration
<input checked="" type="checkbox"/> Concert/Street Dance	<input type="checkbox"/> Sale/Auction
<input type="checkbox"/> Parade/March	<input type="checkbox"/> Sidewalk Exhibit
	<input type="checkbox"/> Race/Walkathon
	<input type="checkbox"/> Fireworks
	<input checked="" type="checkbox"/> Other (specify)
Purpose/Description of Event (attach additional sheets if needed):	
<u>Downtown Festival For the City</u>	
Name of Director/Sponsor ("Producer"):	
<u>GPD</u>	
Complete Address:	
<u>Main street, Part of Church Street</u>	
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) :	
<u>OCTOBER 29 4 PM - 8 PM</u>	
Location(s) of Event (be specific):	
<u>Main street, Grant street, Church street</u>	
Peak Crowd Estimate: <u>2000</u>	

* * 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:	





Gerald G. Pentecost, Jr., CPA
2331 Rainbow Drive, Suite A
Gadsden, Alabama 35901
(256)459-4310
Fax (866)268-3816

September 19, 2022

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 for the City of Grantville, Georgia for the year ended September 30, 2022.

Audit Scope and Objectives

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 disclosures, which collectively comprise the basic financial statements, of the City of Grantville, Georgia as of and for the year ended September 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) 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 (GAAS). 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 appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedule of Revenue, 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 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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a combined written report accompanying our auditor's report on the financial statements:

- 1) Schedule of Expenditures of Federal Awards.
- 2) Schedule of Expenditures of Special Purpose Local Option Sales Tax

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and 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. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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 the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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 an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government 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 or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come 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. We will include such matters in the reports required for a Single Audit. 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

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.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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, *Government Auditing Standards*, and the Uniform Guidance.

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 provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City of Grantville Georgia's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the City of Grantville, Georgia's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the City of Grantville, Georgia in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. 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.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an

individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, 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 internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on December 31, 2022.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the

schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (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 schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). 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 written 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.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

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.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the State of Georgia or its designee; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

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, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. 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 aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of Georgia. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Gerald G. Pentecost Jr., CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately October 24, 2022.

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 \$27,950. 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(s). 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 engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

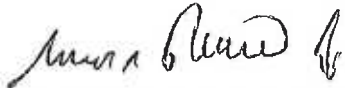
Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the City Council and Management of the City of Grantville, Georgia. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. 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 issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

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 attached 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: _____

PRODUCTS

COMPANY

RESOURCES

SCAG NATION



FIND A DEALER



TURF Tiger II

[PRODUCTS](#)[COMPANY](#)[RESOURCES](#)[SCAG NATION](#)[FIND A DEAL](#)

TURF TIGER II

[PRODUCT OVERVIEW](#)[FEATURES](#)[SPECS](#)[ACCESSORIES](#)[BUILD YOUR OWN](#)[ADD TO COMP](#)

Model	Description	MSRP
STTII-52V-26CV-EFI	52' Velocity Plus™ Cutter Deck , 26 HP Kohler® Command PRO® LP - air-cooled, electronic fuel injection	\$16,499
STTII-61V-31BV	61' Velocity Plus™ Cutter Deck , 31 HP Briggs Vanguard™ BIG BLOCK™ - air-cooled	\$16,199
STTII-61V-38CH-EFI	61' Velocity Plus™ Cutter Deck , 38 HP Kohler® Command PRO® LP - air-cooled, electronic fuel injection	\$17,567
STTII-61V-40BV-EFI	61' Velocity Plus™ Cutter Deck , 40 HP Briggs Vanguard™ BIG BLOCK™ EFI - electronic fuel injection	\$17,799
STTII-61V-31DFI	61' Velocity Plus™ Cutter Deck , 38 HP Kohler® Command PRO® LP - air-cooled, electronic fuel injection	\$19,699
STTII-72V-38CH-EFI	72' Velocity Plus™ Cutter Deck , 38 HP Kohler® Command PRO® LP - air-cooled, electronic fuel injection	\$18,465

576 MAIN STREET
PALMETTO, GA 30268
Main: 770-463-3156
Fax: 770-463-9389

Status : **Open** Invoice # : **99221**
Type : **Major Unit Quote** Date : **08/31/2022**
Contact ID : **14118**
Customer # : **14770**

CITY OF GRANTVILLE
JOAN HENRY
P.O. BOX 160
GRANTVILLE, Georgia 30220
UNITED STATES
770-583-2289 Ext.2009 - Business

Selected Units for Sale

N/U	Year	Make	Model	Unit Type	VIN/Serial	Sale Price	DOC Fees	Off'l Fees	Prot. Pkg
N/A	SCAG	(STTII-61V-31BV)	Lawn Mower		<i>3 ea.</i>	\$12,749.00	\$0.00	\$0.00	\$0.00
		SCAG 61 TURF			XXXXXXXXXX				
		TIGER II - 31HP							
		BRIGGS							
		VANGUARD							
N/A	SCAG	(STTII-61V-40BV)	Lawn Mower			\$13,999.00	\$0.00	\$0.00	\$0.00
		TURF TIGER II							
		40HP-BV							
N/A	SCAG	(STTII-52V-31BV)	Lawn Mower		<i>(IN STOCK)</i>	\$12,550.00	\$0.00	\$0.00	\$0.00
		SCAG 52 TURF							
		TIGER II 31HP							
		BRIGGS							
		VANGUARD							

Disclaimer

Thank You For Allowing Us To Quote Your Equipment Needs.
Quoted Prices Are Valid For 30 Days.

Totals		
	+	\$39,298.00
***	=	\$39,298.00
	-	\$0.00
***	=	\$39,298.00
Balance Due =		\$39,298.00

Deposit Paid \$0.00

<u>Tax Name</u>	<u>Tax Amount</u>
Exempt - Government Non-Profit	\$0.00

Signature _____

THE CITY OF GRANTVILLE, GEORGIA

**RESOLUTION NO. 2022-05
BEFORE THE CITY COUNCIL**

**A RESOLUTION APPROVING AND ADOPTING A
SCHEDULE OF FEES FOR CITY SERVICES**

WHEREAS, the Schedule of Fees for City Services presently utilized are outdated, do not comport with the current economic realities and not reflective of the cost incurred for the services provided.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Grantville, that the Schedule of Fees for City Services listed in Exhibit A attached hereto and incorporated herein as if set forth verbatim are approved and adopted for the City of Grantville.

This Resolution is passed this 24th day of October, 2022.

Doug Jewell, Mayor

ATTEST

Roberta Higgins, City Clerk

City of Grantville

Grantville Rate/Fee Schedule

Resolution 2022-05 Exhibit A

ANIMAL CONTROL FEES

Impound Dogs	\$30 Initial pickup and Impound per dog \$18 each additional day Impounded
2 nd Offense	\$75 Per dog
3 rd Offense	\$150 Per dog

*Animals requiring vet services, owner will be responsible for all associated Cost prior to release of animal.

CEMETERY FEES - ANNEX A

Fee Schedule for the Purchase of Burial Plots - Annex A Grantville Cemetery

MUST SHOW PROOF OF RESIDENCY

Grantville City Resident:	\$500.00 per 5' x 11' Plot
Coweta County Resident:	\$750.00 per 5' x 11' Plot
Outside Coweta County:	\$1000.00 per 5' x 11' Plot

Plots shall be sold in increments of TWO (2) in Blocks H - R.

* Only Block G of Annex A shall be sold singularly.

Cemetery Deed Recording Fee	\$25
Cemetery Marker Placement Permit Fee	\$15

COURT FEES

Expungements (Each)	\$20
Certified Copies (Each)	\$3
Official Copies (Per page)	\$0.10
FTA Fee (Failure to Appear)	\$150
Contempt Charge	\$50
Video	\$10

FACILITIES RENTALS

Freight Depot (CURRENTLY CLOSED PENDING REPAIRS)

Resident \$50 per hr/4 hr min. \$100 Refundable Deposit
Non-Resident \$100 per hr/4 hr min. \$100 Refundable Deposit

Clements/Malcolm Recreation Building – 329 Griffin Street

Resident \$10 per hr/4 hr min. \$100 Refundable Deposit
Non-Resident \$25 per hr/4 hr min. \$100 Refundable Deposit

Grantville Community Center – 92 Post Street

Resident \$10 per hr/4 hr min. \$100 Refundable Deposit
Non-Resident \$25 per hr/4 hr min. \$100 Refundable Deposit

***A \$200 Non-refundable cleaning fee will be assessed on each facility rental or reservation. The deposit and cleaning fee must be PAID before the reservation date is booked.**

Pavilions at Griffin Street and Post Street are not rented. Available first come, first serve. Must be reserved if Outside Restrooms are requested to be utilized and \$200 non-refundable Cleaning Fee will be required to be paid in advance.

Splash Pad - Not available for private rental

OCCUPATIONAL TAXES

Occupational Tax Rates (Based on gross Receipts)

Class 1	1.00%
Class 2	1.33%
Class 3	1.66%
Class 4	2.00%
Class 5	2.33%
Class 6	2.66%

*Plus \$75 Administrative Fee

Payment is due each year within 30 days of January 1st. If unpaid within 90 days, on April 1st, a Penalty of 10% of the tax or fee due, plus Interest at a Rate of 1.5% per month thereafter will be assessed.

MISCELLANEOUS FEES

Credit Check Fee	\$15
Late Fee (Added at 8:00AM the morning of the next business day after the 15 th of each month)	\$25
Reconnect Fee (if not paid in full on the 24 th of the month)	\$25
Returned Check Fee	\$30
Re-Read Fee	\$25
Garbage Pickup (billing on utility bill)	\$14.18
Extra Garbage Can (per month)	\$9.73
Special Event Permit Fee	\$25
Parade/Assembly Permit Fee	\$25
Sign Permit	\$25
Copies (per page)	\$0.10
Fax (per page)	\$1
Copies of Meeting Recordings (Per Disk)	\$2
Notary (per page notarized)	\$2
Open Records Request	Associated Costs
Motorized Cart Permit	\$25
Retail Beer and Wine License Fee	\$250 each
Retail Liquor License Fee	\$5000
Beer and Wine Consumption on premises	\$525
Distilled Spirits (liquor) Consumption on premises	\$2000
Certificate of Appropriateness Application (Historical Preservation Commission)	\$20

UTILITY DEPOSITS - based on a Transunion credit check ordered by the Clerk on the date of application for the new account. The Deposit amount is credited to the account upon account set up and remains on the account until it is applied against the final bill when the account is closed.

<u>Service</u>	<u>Basic Deposit</u>	<u>Double Deposit (due to credit check)</u>
Electric	\$100	\$200
Water	\$50	\$100
Gas	\$100	\$200

Utility Deposits are \$250 or \$500 for all services; some locations are not serviced by all utilities. The above Utility Deposits are based on services that Grantville provides.

UTILITY TAP AND CUT-IN FEES

Residential

Gas Tap	
Without road or other bore	\$500 (plus cost of trenching)
With road bore	\$650 (plus cost of trenching)
Water Tap (fee update effective 9/28/2020)	
Water Tap (up to 1 Inch):	\$2,500
Water Tap (up to 1 Inch) w/Road Bore:	\$2,500 Plus Cost of Bore
Sewer Tap (up to 6 inches)	\$3000
Electric Cut-In Fees	
Up to 200 AMP overhead	\$350
Underground	\$2000 down payment; plus Final Bill at Cost

Commercial

Commercial all other taps and cut-ins not listed will be made At Cost; Labor and Materials, plus 10%.

Yard light install will be AT COST TO INSTALL and then the regular monthly fee.

THE CITY OF GRANTVILLE, GEORGIA

**RESOLUTION NO. 2022-06
BEFORE THE CITY COUNCIL**

**A RESOLUTION TO AMEND THE FISCAL YEAR 2022
BUDGET FOR THE CITY OF GRANTVILLE**

WHEREAS, Section 4.04(c) of the Charter of the City of Grantville provides that nothing...shall preclude the Council from amending its budget so as to adapt to changing governmental needs during the budget period; and

WHEREAS, Section 4.04(c)(i) provides that “Such amendments shall be adopted by ordinance ore(sic) resolution,” and

WHEREAS, the Ordinance adopted by the City Council on August 23, 2021 adopting the Fiscal Year 2022 budget provides that “revisions to the Budget may be made by majority vote of the Mayor and City Council at any business meeting.”

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Grantville, Georgia, and it is hereby resolved as follows:

The Fiscal Year 2022 budget for the City of Grantville is amended as shown on Exhibit A incorporated herein as set forth verbatim.

IT IS SO RESOLVED this 24th day of October, 2022 by the City Council of the City of Grantville.

Mayor

ATTEST:

City Clerk

EXHIBIT A

FISCAL YEAR 2022 BUDGET AMENDMENTS

GENERAL FUND (FUND 100):

Code Enforcement / Animal Control (3910):

Reduce Line Item 100-3910-523850 (Contract Labor - Bldg Demolitions): \$10,000.
Should be \$10,000 vice \$20,000.

Police Dept (3210):

Add to Line Item 100-3210-531270 (Gasoline/Diesel): \$10,000
Should be \$78,000 vice \$68,000.

Finance (1510):

Reduce Line Item 100-1510-521200 (Professional): \$10,000.
Should be \$40,000 vice \$50,000.

Streets (4210):

Add to Line Item 100-4210-522320 (Rental of Equipment & Vehicles): \$10,000.
Should be \$12,000 vice \$2,000.

General Fund Revenues - Three Rivers/Sr. Citizens:

Add to Line Item 100-0000-331152 (Three Rivers/Sr. Citizens): \$10,000.
Should be \$130,000 vice \$120,000.

Senior Center (5500):

Add to Line Item 100-5500-531300 (Food): \$10,000.
Should be \$80,000 vice \$70,000.



RECEIVED
9/15/22 TM
4:49pm

City of Grantville Application for Commissions & Boards

Please note: This application is considered to be public records

Date: Sept 22-2022

I am interested in being considered for appointment to the following commissions and boards:

- Historic Preservation Commission
 Planning Commission
 Downtown Development Authority

Name of Applicant:

MARION GIESLIK

Home Address:

49 LA GRANGE

City: GRANTVILLE State: GA Zip Code: 30220

Home Phone: 672-308-9096 Email: _____

Number of Years as Grantville Resident? 25+

Nominated by (if not by self):

Sheila Cook

Occupation: HVAC

Business/Company Name: Retired

Work Address: same

City: Grantville Zip Code: 30220

Work Phone: JAME

Fax Number: _____

Preferred Mailing Address Home Work

Do you currently serve on any Grantville Commissions/Boards? Yes No

If so, which one(s)? HPC

Degrees earned and schools attended: CANISUS College Pre Law

Professional experience (include professional memberships and previous employment):

HVAC - STATIONARY ENGINEER VALID LIC BOTH

Community Activities (include civic clubs, volunteer activities, service organizations, etc):

VFW - KNIGHT OF COLUMBUS -

Comments/special qualifications:

CONTRACTOR

Why do you want to serve on this commission/board? To improve

OUR LIFE AS A CITY TO WORK
TOGETHER WITH THE OTHER COMMISSIONS
AND THE CITY - WE NEED TO WORK TOGETHER

Thank you for your interest in volunteering to serve on a City of Grantville commission or board! The duties and responsibilities vary greatly, however members are expected to attend all regularly scheduled meetings (most commissions/boards meet once monthly). Additional responsibilities will often include conducting independent research outside of these regular meetings in furtherance of the goals and objectives of the commission or board.



RECEIVED
9/30/2022

City of Grantville Application for Commissions & Boards

Please note: This application is considered to be public record

Date: 9.30.2022

I am interested in being considered for appointment to the following commissions and boards:

- Historic Preservation Commission
- Planning & Zoning Commission
- Ethics Board
- Downtown Development Authority

Name of Applicant: Robin Bugg

Home Address: 311 Lone Oak Rd. Grantville, GA 30220

~~Home~~ Phone: 770-550-4978 Email: robinbb@bellsouth.net

Number of Years as Grantville Resident? 20 years

Nominated by (if not by self): _____

Occupation: Retired Business/Company Name: United States Postal Service

Work Address: — City: — Zip Code: —

Work Phone: — Fax Number: —

Preferred Mailing Address: Home Work

Do you currently serve on any Grantville Commissions/Boards? Yes No

If so, which one(s)? _____

Schools Attended and any Certifications or Degrees earned:

Brewton-Parkce College - Bachelor of Business Admin.

Professional experience (including professional memberships and previous employment):

United Postmasters and Managers of America - ^{past} President, past editor, Current + Legislative Chairman
Gallop certified - Employee Engagement Specialist (Retired)

Community Activities (Civic clubs, volunteer activities, service organizations, etc):

Coweta Breckers Association

Comments/special qualifications: _____

Why do you want to serve on this commission/board? _____

Future Propec Growth of my Community. Forward thinking
for the Community (as a whole).

Signature:  Date: 9.30.2022

Instructions for Submitting Completed Application

Once the application form has been completed in full, please turn into the City Clerk’s Office at City Hall, 123 Lagrange Street, Grantville, GA 30220.

Thank you for your interest in volunteering to serve on a City of Grantville commission or board! The duties and responsibilities vary greatly, however members are expected to attend all regularly scheduled meetings (most commissions/boards meet once monthly). Additional responsibilities will often include conducting independent research outside of these regular meetings in furtherance of the goals and objectives of the commission or board.