



City of Hogansville
City Council
Regular Meeting Agenda

Monday, November 7, 2022

**Meeting will be held at Hogansville City Hall,
111 High Street, Hogansville, GA 30230**

Mayor: <i>Jake Ayers</i>	2025	Interim City Manager: <i>Lisa E. Kelly</i>
Council Post 1: <i>Michael Taylor, Jr</i>	2025	City Attorney: <i>Alex Dixon</i>
Council Post 2: <i>Matthew Morgan</i>	2025	Chief of Police: <i>Jeffrey Sheppard</i>
Council Post 3: <i>Mandy Neese*</i>	2023	
Council Post 4: <i>Mark Ayers</i>	2023	
Council Post 5: <i>Toni Striblin</i>	2023	* Mayor Pro-Tem

Regular Meeting – 7:00 pm

1. Call to Order – Mayor Jake Ayers
2. Invocation & Pledge

Consent Agenda

All items listed under the Consent Agenda are considered to be routine in nature and will be approved by one blanket motion.

1. Approval of Agenda: Regular Meeting November 7, 2022
2. Approval of Minutes: Work Session Meeting October 17, 2022
3. Approval of Minutes: Regular Meeting October 17, 2022

Presentation

1. DDA Presentation – Service Awards
2. Richard Ferry of Brent Holdings to Discuss Blue Creek Development

New Business

1. Revised Preliminary Plat – Blue Creek Development
2. Bid Award – Royal Theater Demolition & Abatement
3. Bid Award – Pine Street Elevated Tank
4. Bid Award – Demolition for 109 Brazell Street
5. Bid Award – Demolition for McGee Field Church Street
6. Bid Award – Demolition for 310 Holmes Street
7. Audit Services Engagement for YE June 30, 2022

Interim City Manager's Report

Council Member Reports

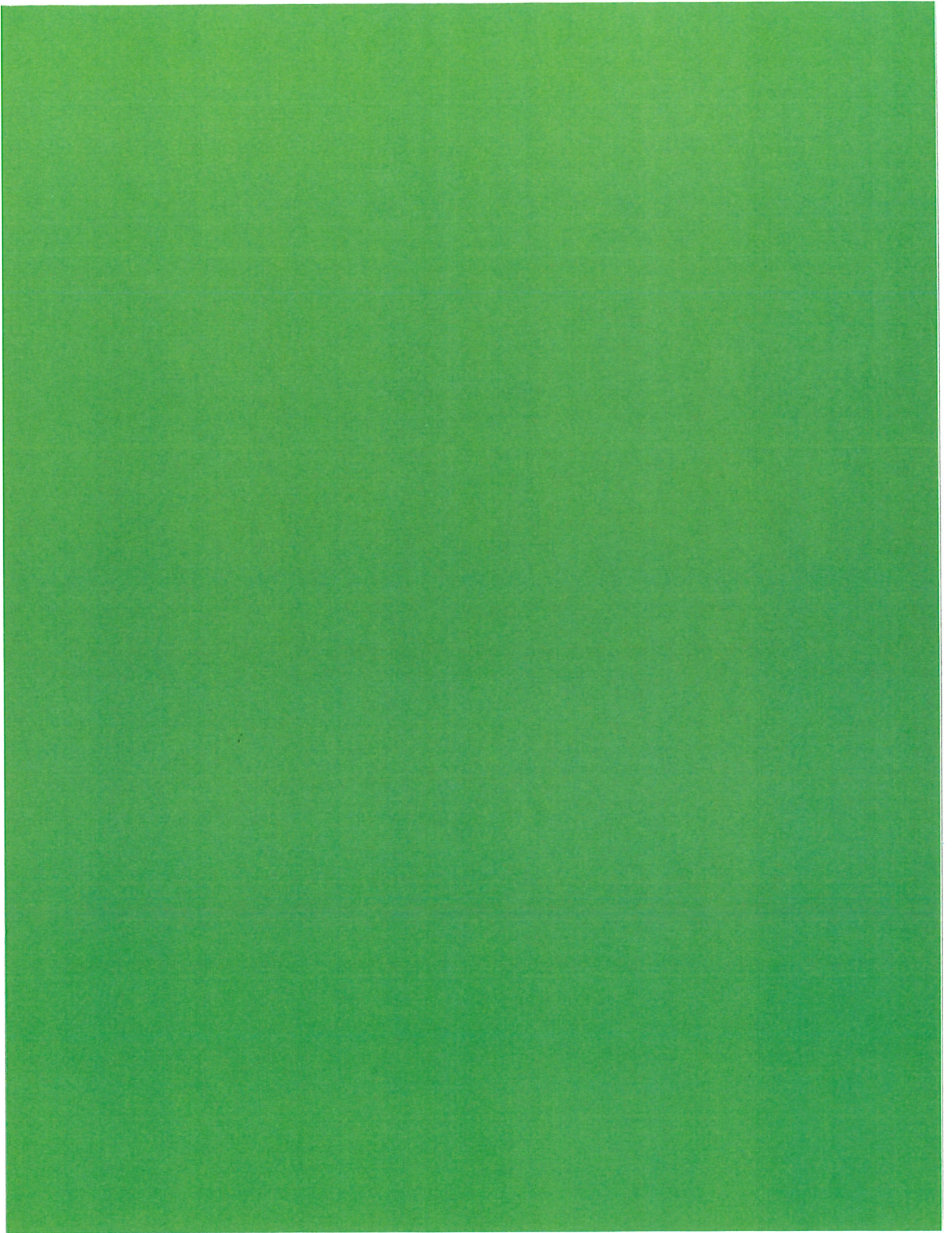
1. Council Member Taylor
2. Council Member Morgan
3. Council Member Neese
4. Council Member Ayers
5. Council Member Striblin

Mayor's Report

Adjourn

Upcoming Dates & Events

- November 9, 2022 – 8:30 am – 5:00 pm | UDO Open House at Hogansville City Hall
- November 15, 2022 – 4:00 pm | Bill Stankiewicz & Mary Stewart Askev Park Fence Dedication at Askev Park
- November 21, 2022 – 7pm | Regular Meeting of the Mayor and Council at Hogansville City Hall
- November 24, 2022 and November 25, 2022 | City offices closed for Thanksgiving Holiday
- December 3, 2022 – 1:00 pm – 8:00 pm | Holiday Market
- December 3, 2022 – 6:00 pm | Hogansville Christmas Parade





10/17/2022

Meeting held at Hogansville City Hall, 111 High Street, Hogansville GA 30230

Work Session Meeting

Call to Order: Mayor Jake Ayers called the Work Session to order at 5:59 pm. Present were Mayor Jake Ayers, Council Member Michael Taylor, Jr., Council Member Matthew Morgan, and Council Member Mark Ayers. Also present were Interim City Manager Lisa Kelly, City Attorney Alex Dixon and Deputy City Clerk LeAnn Lehigh. Council Members Mandy Neese and Toni Striblin were not present.

DISCUSSION ITEMS

1. Parks & Recreation Projects

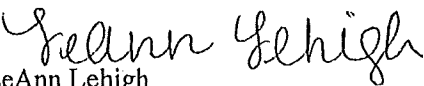
Interim City Manager Lisa Kelly gave the Council a list of projects that were given by the Parks & Recreation staff at their last meeting. She would like Council to give a direction of what projects they would like to see completed with funding in the budget. These projects include McGee Field demo of the building and dugout, parking at the Church St gym, Hendrix Stadium press box improvements and concession stand concrete expansion, pickleball court nets, and possibly a playground at the Mobley Bridge Sportsplex. Council Member Ayers said he would like start with the smaller projects that are easily attainable that would have the biggest impact now and go from there. Mayor Ayers asked that Council think about future projects they would like to see accomplished as well. Council Member Taylor said that citizens have asked about a community swimming pool. Council members discussed possibly adding a basketball court on Oak St because kids play basketball in the street every day.

Council asked Lisa to get quotes on the list of projects that Parks & Recreation requested and then they can formulate a plan to get these projects started.

ADJOURNMENT

On a motion made by Council Member Ayers and duly seconded, Mayor Jake Ayers adjourned the Work Session at 6:53 pm.

Respectfully,


LeAnn Lehigh
Deputy City Clerk



10/17/2022

Meeting held at Hogansville City Hall, 111 High Street, Hogansville GA 30230

Regular Meeting

Call to Order: Mayor Jake Ayers called the meeting to order at 7:03 pm. Present were Council Member Michael Taylor, Jr., Council Member Matthew Morgan, Council Member Mandy Neese, and Council Member Mark Ayers. Also present were Interim City Manager Lisa Kelly, City Attorney Alex Dixon, and Deputy City Clerk LeAnn Lehigh. Council Member Toni Striblin was not present.

Council Member Morgan gave an invocation and Mayor Ayers led the Pledge of Allegiance.

CONSENT AGENDA

Motion: Council Member Neese moved to approve the Consent Agenda. The motion was seconded by Council Member Ayers.

Motion Carries 4-0

Mayor Ayers presented a Proclamation in honor of Retired Educators Day on November __, 2022.

PRESENTATION

1. Aaron Fortner with Canvas Planning – Unified Development Ordinance Introduction

Aaron Fortner with Canvas Planning gave an overview presentation on the proposed Unified Development Ordinance (UDO). The UDO would combine the City's zoning ordinance and all other development related regulations into a single ordinance. An open house will be held on November 9, 2022 from 8:30am-5pm at City Hall for citizens to inquire and/or make comment regarding the proposed ordinance.

EXECUTIVE SESSION

Motion: Motion was made by Council Member Neese at 7:47 pm to enter into Executive Session under the Litigation Exemption. The motion was seconded by Council Member Ayers.

Motion Carries 4-0

The meeting was reconvened at 8:06 pm.

OLD BUSINESS

1. 2nd Reading & Adoption – Ordinance – Rezoning – 816 Askew Ave from Residential to RD-Rural Development

Motion: Motion was made by Council Member Neese to rezone the property at 816 Askew Ave owned by Stacy and Jason Miles from residential to RD-Rural Development. The motion to was seconded by Council Member Ayers.

Discussion: None

Motion Carries 3-0 – with Michael Taylor abstaining

NEW BUSINESS

1. Procurement of Engineer – 2023 CDBG

Motion: Motion was made by Council Member Neese to award Turnipseed Engineers as the Engineer for the 2023 CDBG with the provision pending DCA sole source approval. The motion to was seconded by Council Member Morgan.

Discussion: None

Motion Carries 4-0

2. Procurement of Grant Administrator – 2023 CDBG

Motion: Motion was made by Council Member Neese to award Allen-Smith Consulting (ASC) as the Grant Administrator for the 2023 CDBG with the provision pending DCA sole source approval. The motion to was seconded by Council Member Morgan.

Discussion: None

Motion Carries 4-0

3. Ante-Litem

Motion: Motion was made by Council Member Neese to deny the Ante-Litem for Jef Shelby. The motion to was seconded by Council Member Ayers.

Discussion: None

Motion Carries 3-1 with Council Member Neese opposing

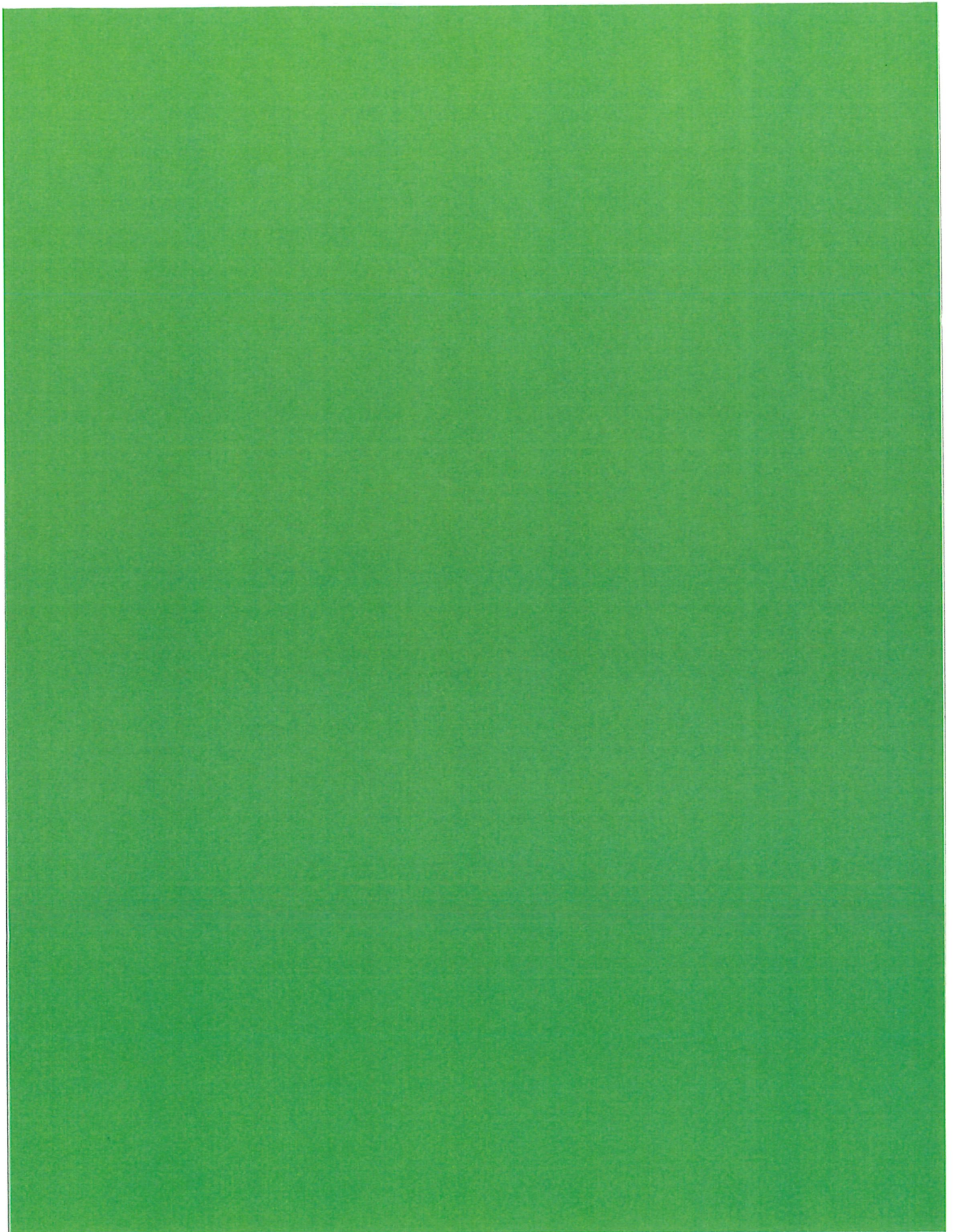
ADJOURNMENT

On a motion made by Council Member Ayers and duly seconded, Mayor Jake Ayers adjourned the meeting at 8:25 pm.

Respectfully,



LeAnn Lehigh
Deputy City Clerk



CITY COUNCIL
Mayor Jake Ayers
Michael Taylor, Jr., Post 1
Malhew Morgan, Post 2
Mandy Neese, Post 3
Mark Ayers, Post 4
Toni Striblin, Post 5



City Manager - Open
Lisa Kelly, Interim City Manager
Alex Dixon, City Attorney

111 High St
Hogansville GA 30230-1196
706-637-8629 | cityofhogansville.org

COUNCIL ACTION FORM

MEETING DATE: November 7, 2022

SUBMITTED BY: Lynne Miller *LSM*

AGENDA TITLE: Revised Preliminary Plat Approval for Brent Holdings' Blue Creek Subdivision

CLASSIFICATION (City Attorney must approve all ordinances, resolutions and contracts as to form)

- Ordinance (No. ____)
- Contract
- Information Only
- Public Hearing
- Resolution (No. ____)
- Ceremonial
- Discussion/Action
- Other

BACKGROUND (Includes description, background, and justification)

Brent Holdings submitted and was approved for large PUD platted for 2,123 residential units and 16 commercial acres back earlier in the year. Through their due diligence, that number of residential units is not feasible due to the amount of infrastructure improvements needed. Attached is a revised Preliminary Plat for the Blue Creek Subdivision at East Main and stretching over to Blue Creek Rd, behind Ingles that is a combination of 1,185 residential units, 16 acres of commercial, and a large area of 5 light industrial warehouses. The site area is approximately 600 acres.

Troup County tax parcels include:

Parcel 0022 000 016 annexed into the City and zoned Planned Unit Development

Parcel 0023 001 016A annexed into the City and zoned Planned Unit Development

Parcel 0214 000 004 -- rezoned from R1 residential to Planned Unit Development

Parcel 0023 001 002 -- rezoned from Commercial to Planned Unit Development

In addition to the above City Council actions, the proposed development underwent regional review through the State's Developments of Regional Impact review process. Brent Holdings has reduced the number of proposed lots from 2,123 to 1,185. On 20 October 2022 the Hogansville Planning Commission reviewed the Preliminary Plat and unanimously recommended that the City Council approve it.

BUDGETING & FINANCIAL IMPACT (Includes project costs and funding sources)

Costs to the City will be balanced by tap fees and developer contributions to needed infrastructure improvements and increases the City's tax base.

STAFF RECOMMENDATION (Include possible options for consideration)

Staff recommends that the City Council approve the Brent Holdings Blue Creek Subdivision revised Preliminary Plat.

RIDGE PLANNING AND ENGINEERING
 6234 COUNTRYWAY S
 SUITE 205A - MARIETTA, GA 30159
 OFFICE 770.938.9000

PRELIMINARY PLAT
 BLUE CREEK
 LAND LOTS 69, 91, 92, 100, 101, 124, 125
 11 DISTRICT, 2ND SECTION
 TROUP COUNTY, GEORGIA

OWNER/DEVELOPER
 BRENT HOLDINGS LLC
 2719 NORTH JEFF DAVIS DRIVE
 FAYETTEVILLE, GA 30214
 PHONE: 770.481.8173

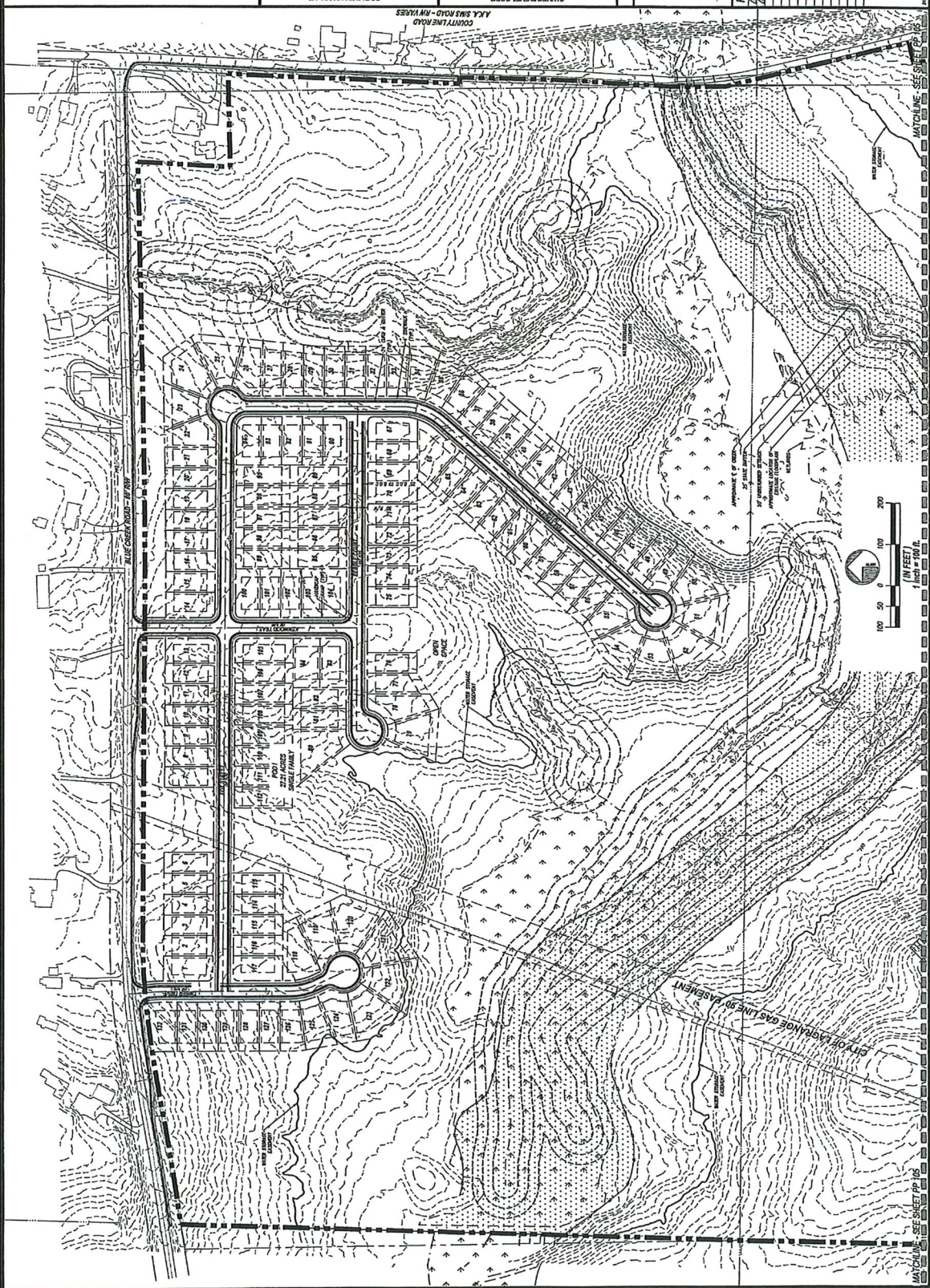
CONTRACT NO. 17-0000000000000000
 PROJECT NO. 17-0000000000000000
 DATE: 08/14/2017



REVISIONS

NO.	DATE	DESCRIPTION
1	08/14/17	ISSUED FOR PERMIT

PRELIMINARY PLAT
PP 106





6334 Old Highway 5
 Suite D-250 Woodstock, GA 30189
 Phone: 770.838.9000
 Ridge Planning and Engineering

PRELIMINARY PLAT
 BLUE CREEK
 LAND LOTS 89, 91, 92, 100, 101, 124, 125
 11 DISTRICT, 2ND SECTION
 TROUP COUNTY, GEORGIA

OWNER/DEVELOPER
 BREKH HOLDINGS LLC
 210 NORTH JEFF DAVIS DRIVE
 FAYETTEVILLE, GA 30215
 PHONE: 770.418.1878

CONTRACT NUMBER: 2017-001
 EXPIRATION DATE: 06/30/2023



REVISIONS
 1. 06/30/2023
 2. 06/30/2023

PARCEL TABLES
 PP 107
 PRELIMINARY

POD - I

PARCEL #	ACRES	AREA	PERCENT
1	2.717	183,217	100
2	6.008	403,217	220
3	6.008	403,217	220
4	6.008	403,217	220
5	6.008	403,217	220
6	6.008	403,217	220
7	6.008	403,217	220
8	6.008	403,217	220
9	6.008	403,217	220
10	6.008	403,217	220
11	6.008	403,217	220
12	6.008	403,217	220
13	6.008	403,217	220
14	6.008	403,217	220
15	6.008	403,217	220
16	6.008	403,217	220
17	6.008	403,217	220
18	6.008	403,217	220
19	6.008	403,217	220
20	6.008	403,217	220
21	6.008	403,217	220
22	6.008	403,217	220
23	6.008	403,217	220
24	6.008	403,217	220
25	6.008	403,217	220
26	6.008	403,217	220
27	6.008	403,217	220
28	6.008	403,217	220
29	6.008	403,217	220
30	6.008	403,217	220
31	6.008	403,217	220
32	6.008	403,217	220
33	6.008	403,217	220
34	6.008	403,217	220
35	6.008	403,217	220
36	6.008	403,217	220
37	6.008	403,217	220
38	6.008	403,217	220
39	6.008	403,217	220
40	6.008	403,217	220
41	6.008	403,217	220
42	6.008	403,217	220
43	6.008	403,217	220
44	6.008	403,217	220
45	6.008	403,217	220
46	6.008	403,217	220
47	6.008	403,217	220
48	6.008	403,217	220
49	6.008	403,217	220
50	6.008	403,217	220
51	6.008	403,217	220
52	6.008	403,217	220
53	6.008	403,217	220
54	6.008	403,217	220
55	6.008	403,217	220
56	6.008	403,217	220
57	6.008	403,217	220
58	6.008	403,217	220
59	6.008	403,217	220
60	6.008	403,217	220
61	6.008	403,217	220
62	6.008	403,217	220
63	6.008	403,217	220
64	6.008	403,217	220
65	6.008	403,217	220
66	6.008	403,217	220
67	6.008	403,217	220
68	6.008	403,217	220
69	6.008	403,217	220
70	6.008	403,217	220
71	6.008	403,217	220
72	6.008	403,217	220
73	6.008	403,217	220
74	6.008	403,217	220
75	6.008	403,217	220
76	6.008	403,217	220
77	6.008	403,217	220
78	6.008	403,217	220
79	6.008	403,217	220
80	6.008	403,217	220
81	6.008	403,217	220
82	6.008	403,217	220
83	6.008	403,217	220
84	6.008	403,217	220
85	6.008	403,217	220
86	6.008	403,217	220
87	6.008	403,217	220
88	6.008	403,217	220
89	6.008	403,217	220
90	6.008	403,217	220
91	6.008	403,217	220
92	6.008	403,217	220
93	6.008	403,217	220
94	6.008	403,217	220
95	6.008	403,217	220
96	6.008	403,217	220
97	6.008	403,217	220
98	6.008	403,217	220
99	6.008	403,217	220
100	6.008	403,217	220

POD - E

PARCEL #	ACRES	AREA	PERCENT
1	2.200	149,000	100
2	2.200	149,000	100
3	2.200	149,000	100
4	2.200	149,000	100
5	2.200	149,000	100
6	2.200	149,000	100
7	2.200	149,000	100
8	2.200	149,000	100
9	2.200	149,000	100
10	2.200	149,000	100
11	2.200	149,000	100
12	2.200	149,000	100
13	2.200	149,000	100
14	2.200	149,000	100
15	2.200	149,000	100
16	2.200	149,000	100
17	2.200	149,000	100
18	2.200	149,000	100
19	2.200	149,000	100
20	2.200	149,000	100
21	2.200	149,000	100
22	2.200	149,000	100
23	2.200	149,000	100
24	2.200	149,000	100
25	2.200	149,000	100
26	2.200	149,000	100
27	2.200	149,000	100
28	2.200	149,000	100
29	2.200	149,000	100
30	2.200	149,000	100
31	2.200	149,000	100
32	2.200	149,000	100
33	2.200	149,000	100
34	2.200	149,000	100
35	2.200	149,000	100
36	2.200	149,000	100
37	2.200	149,000	100
38	2.200	149,000	100
39	2.200	149,000	100
40	2.200	149,000	100
41	2.200	149,000	100
42	2.200	149,000	100
43	2.200	149,000	100
44	2.200	149,000	100
45	2.200	149,000	100
46	2.200	149,000	100
47	2.200	149,000	100
48	2.200	149,000	100
49	2.200	149,000	100
50	2.200	149,000	100
51	2.200	149,000	100
52	2.200	149,000	100
53	2.200	149,000	100
54	2.200	149,000	100
55	2.200	149,000	100
56	2.200	149,000	100
57	2.200	149,000	100
58	2.200	149,000	100
59	2.200	149,000	100
60	2.200	149,000	100
61	2.200	149,000	100
62	2.200	149,000	100
63	2.200	149,000	100
64	2.200	149,000	100
65	2.200	149,000	100
66	2.200	149,000	100
67	2.200	149,000	100
68	2.200	149,000	100
69	2.200	149,000	100
70	2.200	149,000	100
71	2.200	149,000	100
72	2.200	149,000	100
73	2.200	149,000	100
74	2.200	149,000	100
75	2.200	149,000	100
76	2.200	149,000	100
77	2.200	149,000	100
78	2.200	149,000	100
79	2.200	149,000	100
80	2.200	149,000	100
81	2.200	149,000	100
82	2.200	149,000	100
83	2.200	149,000	100
84	2.200	149,000	100
85	2.200	149,000	100
86	2.200	149,000	100
87	2.200	149,000	100
88	2.200	149,000	100
89	2.200	149,000	100
90	2.200	149,000	100
91	2.200	149,000	100
92	2.200	149,000	100
93	2.200	149,000	100
94	2.200	149,000	100
95	2.200	149,000	100
96	2.200	149,000	100
97	2.200	149,000	100
98	2.200	149,000	100
99	2.200	149,000	100
100	2.200	149,000	100

POD - D

PARCEL #	ACRES	AREA	PERCENT
1	1.500	98,000	100
2	1.500	98,000	100
3	1.500	98,000	100
4	1.500	98,000	100
5	1.500	98,000	100
6	1.500	98,000	100
7	1.500	98,000	100
8	1.500	98,000	100
9	1.500	98,000	100
10	1.500	98,000	100
11	1.500	98,000	100
12	1.500	98,000	100
13	1.500	98,000	100
14	1.500	98,000	100
15	1.500	98,000	100
16	1.500	98,000	100
17	1.500	98,000	100
18	1.500	98,000	100
19	1.500	98,000	100
20	1.500	98,000	100
21	1.500	98,000	100
22	1.500	98,000	100
23	1.500	98,000	100
24	1.500	98,000	100
25	1.500	98,000	100
26	1.500	98,000	100
27	1.500	98,000	100
28	1.500	98,000	100
29	1.500	98,000	100
30	1.500	98,000	100
31	1.500	98,000	100
32	1.500	98,000	100
33	1.500	98,000	100
34	1.500	98,000	100
35	1.500	98,000	100
36	1.500	98,000	100
37	1.500	98,000	100
38	1.500	98,000	100
39	1.500	98,000	100
40	1.500	98,000	100
41	1.500	98,000	100
42	1.500	98,000	100
43	1.500	98,000	100
44	1.500	98,000	100
45	1.500	98,000	100
46	1.500	98,000	100
47	1.500	98,000	100
48	1.500	98,000	100
49	1.500	98,000	100
50	1.500	98,000	100
51	1.500	98,000	100
52	1.500	98,000	100
53	1.500	98,000	100
54	1.500	98,000	100
55	1.500	98,000	100
56	1.500	98,000	100
57	1.500	98,000	100
58	1.500	98,000	100
59	1.500	98,000	100
60	1.500	98,000	100
61	1.500	98,000	100
62	1.500	98,000	100
63	1.500	98,000	100
64	1.500	98,000	100
65	1.500	98,000	100
66	1.500	98,000	100
67	1.500	98,000	100
68	1.500	98,000	100
69	1.500	98,000	100
70	1.500	98,000	100
71	1.500	98,000	100
72	1.500	98,000	100
73	1.500	98,000	10

Ragan Residential Services, LLC

95 DOROTHY DR
GA 30277

Estimate

Date	Estimate #
10/25/2022	6

Name / Address
City of Hogansville 109 Brazell St

Project

Description	Qty	Rate	Total
We will demolish the existing house and remove all debris	1	10,000.00	10,000.00
Thank you for allowing us to submit this quote		Total	\$10,000.00

[Handwritten signature]

John's Trucking

531 Hillcrest Road • Hogansville, Georgia 30230
Cell: 706-302-9876 • Cell: 706-302-2089 • Fax: 706-756-2323
Johnstrucking3896@bellsouth.net



INVOICE PROPOSAL

Date: 20 Oct 2022

CONTRACTOR/CLIENT

Name: City of Hogansville Attn: Officer Rick Milliron

Address: 117 Lincoln St Hogansville, Ga 30230 Start Date: TBD

Phone: 706-637-6648 Completion Date: _____

From: On-Site To: Troup County Landfill

Material: House Debris

Number of Loads: _____ Tonnage: _____

1. _____

2. Demolition of House located at 109 Brazell St, Hogansville, Ga \$10,800.00

3. _____

4. _____

5. _____

6. _____

TOTAL COST \$ 10,800.00

TERMS:

Advance: _____

Draw: THANKS!!!

Final Payment: _____

RATE OF WORK:

Hourly

B.T. Job

4 HOUR MINIMUM

MISCELLANEOUS WORK:

Dump

Spread

Other

ACCEPTANCE OF PROPOSAL: The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

John C. Patterson

John's Trucking Authorized Signature

Customer's Signature

John's Trucking

531 Hillcrest Road • Hogansville, Georgia 30230
Cell: 706-302-9876 • Cell: 706-302-2089 • Fax: 706-756-2323
johnstrucking3896@bellsouth.net



INVOICE PROPOSAL

Date: 14 Oct 2022

CONTRACTOR/CLIENT

Name: City of Hogansville Attn: Officer Rick Milliron

Address: 117 Lincoln St Hogansville, Ga 30230 Start Date: TBD

Phone: 706-637-6648 Completion Date: _____

From: _____ To: _____

Material: Debris

Number of Loads: _____ Tonnage: _____

1. _____

2. Estimate # 1 McGhee Field Demolition of Dugouts & Press box \$4,200.00
includes slabs

3. _____

4. Estimate #2 Removal of Fence around the Ball Field \$3,100.00

5. _____

6. _____

TOTAL COST \$ _____

TERMS:

Advance: _____

Draw: THANKS!!!!

Final Payment: _____

RATE OF WORK:

Hourly

B.T. Job

4 HOUR MINIMUM

MISCELLANEOUS WORK:

Dump

Spread

Other

ACCEPTANCE OF PROPOSAL: The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

John C. Patterson
John's Trucking Authorized Signature

Customer's Signature _____

Ragan Residential Services, LLC

95 DOROTHY DR
GA 30277

Estimate

Date	Estimate #
10/25/2022	7

Name / Address
City of Hogansville McGhee Park Dugouts & Press Box

			Project
Description	Qty	Rate	Total
We will demolish the two dugouts and the press box. Concrete foundation slabs to remain. All debris will be removed and disposed of.		6,200.00	6,200.00
Additional cost to bust up and remove foundation slabs		2,000.00	2,000.00
We will demo and remove all chain link fencing		3,000.00	3,000.00
Thank you for allowing us to submit this quote		Total	\$11,200.00

From: John Patterson
Sent: Tuesday, October 25, 2022 10:26 AM
To: Rick Milliron
Subject: Re: 310 Holmes st.

Sir,

John's Trucking can cleanup the property located at 310 Holmes in Hogansville, Georgia for \$1800.00.



Thanks!

John C. Patterson
John's Trucking

On Monday, October 24, 2022 at 01:09:40 PM EDT, Rick Milliron <rmilliron@hogansvillepd.com> wrote:

Mr Patterson. Could you also work me up an estimate for cleanup of 310 Holmes st. It was under court order for demo and mysteriously burned down yesterday. Should be an easy cleanup.

Rick Milliron

Ragan Residential Services, LLC

95 DOROTHY DR
GA 30277

Estimate

Date	Estimate #
10/25/2022	8

Name / Address
City of Hogansville 440 Holms St 310

			Project
Description	Qty	Rate	Total
We will demo and remove all debris remaining		3,500.00	3,500.00
Thank you for allowing us to submit this quote		Total	\$3,500.00

WILCOX & BIVINGS, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

4485 Trench Road, Suite 1320

Suwanee, GA 30024

Phone: 770-904-0419

Email: srwcpa@bellsouth.net

October 27, 2022

To the Honorable Mayor, Members of the City Council, and City Manager
City of Hogansville
400 E. Main St.
Hogansville, GA 30230

We are pleased to confirm our understanding of the services we are to provide for the City of Hogansville, Georgia for the year ended June 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 Hogansville, Georgia as of and for each year ended June 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 Hogansville, 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 Hogansville, 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) City of Hogansville Retirement Plan

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Hogansville, 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 report combined with our auditor's report on the financial statements.

- 1) Schedule of expenditures of federal awards
- 2) Combining and individual fund statements
- 3) All reports, statements or schedules required by the State of Georgia

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, 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, and they may bill you for responding to this inquiry.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Risk of overstatement or understatement of cash due to end of period cut off.
- Risk of theft of cash, or unauthorized cash disbursements.

- Market risk, valuation risk, interest rate risk, custodial risk, and concentration risk for investments.
- Risk of revenue being overstated or understated due to end of period cut off, or being misclassified.
- Risk of expenses being overstated or understated due to end of period cut off, being misclassified, or improper approval.
- Risk of payroll and related expenses and liabilities being overstated or understated due to end of period cut off, being misclassified, improperly approved, or that payroll input errors occur.
- Risk that capital expenditures and purchases are not properly classified or capitalized.
- Risk of theft of capital assets.
- Risk that other assets such as prepaid expenses or deposits exist, but are not recorded.
- Risk that unrecorded debt may exist, or that existing debt and related liabilities may not be properly accrued or be misstated.
- Risk that equity and net position, or fund balance categories are not properly classified.
- Risk of improper disbursements being recorded as project expenditures for grant projects.
- Risk that grant revenue and matching requirements are not recorded correctly or timely, and cutoff risk related to receivables and payables for grant programs.
- Risk of noncompliance with grant program requirements.
- Risk that deferred inflows and outflows of resources are not accrued and recorded properly, or expenditures/expenses are misstated for pension and OPEB plans.
- Risk of management override of controls related to cash management, investments, revenues and receivables, and expenditures/expenses.

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 Hogansville, 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 Hogansville, 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 Hogansville, 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 Hogansville, Georgia in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. Additionally, we will maintain the City's depreciation schedules, format the City's prepared trial balances to auditor trial balance software, and prepare, or assist in preparing reports required by regulatory bodies or oversight agencies. We may also be requested to assist the City with accounting issues or other nonattest services during the year. We will provide this assistance or nonattest services as long as they do not impair our independence. 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.

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 or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information 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 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 City; 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 Wilcox & Bivings, PC 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 any cognizant or oversight agency 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 Wilcox & Bivings, PC 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 cognizant or oversight agencies or pass-through entities. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party or parties contesting the audit finding for guidance prior to destroying the audit documentation.

Stephan R. Wilcox, 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 in late November 2022.

Our fee for audit services will be \$25,000 for the audit of the City's basic financial statements, plus any significant out-of-pocket costs such as third-party confirmation services and travel and meal expenses. Additional services required for procedures and reporting under the Single Audit requirements of the Uniform Guidance will be \$8,500 to \$10,000. Any additional assistance that we may provide regarding accounting issues or other nonattest services which do not impair our independence will continue to be invoiced separately. 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 audit. 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 Honorable Mayor and Members of the City Council of the City of Hogansville, 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 Hogansville, 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,

Wilcox & Bivings, PC

Wilcox & Bivings, PC

RESPONSE:

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

Management/Governance signature: _____

Title: _____

Date: _____