



## CITY OF STONECREST, GEORGIA

### CITY COUNCIL WORK SESSION – AGENDA

3120 Stonecrest Blvd., Stonecrest, GA 30038

Monday, November 14, 2022 at 7:00 PM

*Mayor Jazzmin Cobble*

*Council Member Tara Graves - District 1    Council Member Rob Turner - District 2*  
*District 3 - Vacant    Mayor Pro Tem George Turner - District 4*  
*Council Member Tammy Grimes - District 5*

Citizen Access: [Stonecrest YouTube Live Channel](#)

- I. **CALL TO ORDER:** George Turner, Mayor Pro-Tem
- II. **ROLL CALL:** Sonya Isom, City Clerk
- III. **AGENDA DISCUSSION ITEMS**
  - a.** **For Discussion** - 2020 Annual Comprehensive Financial Report - *Gia Scruggs / Doug Moses of Mauldin and Jenkins*
  - b.** **For Discussion** - ARPA Status Update - *Gia Scruggs*
  - c.** **For Discussion** - PPS Contract Renewal - Municipal Court of Stonecrest - *Mallory Minor / Judge Miller*
  - d.** **For Discussion** - Leisure Services Policy Review - *Benjamin Dillard*
  - e.** **For Discussion** - Film Permit Ordinance - *William Smith*
  - f.** **For Discussion** - Committee Structure and Membership - *Mayor Pro Tem George Turner*
  - g.** **For Discussion** - Ethics Ordinance Review - *Mayor Jazzmin Cobble*
  - h.** **For Discussion** - New Agenda Packet Distribution Schedule - *Mayor Jazzmin Cobble, Mayor Pro Tem George Turner, City Clerk Office*
  - i.** **For Discussion** - City Hall Hours & Council Chamber Capacity - *Mayor Jazzmin Cobble*
- IV. **DEPARTMENTAL UPDATES**

- a. Update** - Planning and Zoning - *Ray White*
- b. Update** - Finance Monthly Update - *Gia Scruggs*
- c. Update** - City Engineer - *Hari Karikaran*
- d. Update** - Leisure Services - *Benjamin Dillard*

**V. EXECUTIVE SESSION**

*(When an executive session is required, one will be called for the following issues: 1) Personnel, 2) Litigation, 3) Real Estate)*

- a. Litigation and Personnel**

**VI. ADJOURNMENT**

*Americans with Disabilities Act*

*The City of Stonecrest does not discriminate on the basis of disability in its programs, services, activities and employment practices.*

*If you need auxiliary aids and services for effective communication (such as a sign language interpreter, an assistive listening device or print material in digital format) or reasonable modification to programs, services or activities contact the ADA Coordinator, Sonya Isom, as soon as possible, preferably 2 days before the activity or event.*



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: 2020 Annual Comprehensive Financial Report Presentation**

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**AGENDA SECTION:** *(check all that apply)*

- PRESENTATION**     **PUBLIC HEARING**     **CONSENT AGENDA**     **OLD BUSINESS**  
 **NEW BUSINESS**     **OTHER, PLEASE STATE:** Click or tap here to enter text.
- 

**CATEGORY:** *(check all that apply)*

- ORDINANCE**    **RESOLUTION**    **CONTRACT**    **POLICY**    **STATUS REPORT**  
 **OTHER, PLEASE STATE:** Click or tap here to enter text.
- 

**ACTION REQUESTED:**  **DECISION**    **DISCUSSION,**    **REVIEW,**   or    **UPDATE ONLY**

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**Previously Heard Date(s):** Click or tap to enter a date. & Click or tap to enter a date.

**Current Work Session:** Monday, November 14, 2022

**Current Council Meeting:** Click or tap to enter a date.

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**SUBMITTED BY:** Gia Scruggs on Behalf of City Manager’s Office

**PRESENTER:** Doug Moses, Mauldin and Jenkins

**PURPOSE:** Doug Moses will present the 2020 Audit results for the City of Stonecrest.

**FACTS:** Click or tap here to enter text.

**OPTIONS:** Discussion only Click or tap here to enter text.

**RECOMMENDED ACTION:** Discussion Only

**ATTACHMENTS:**

- (1) Attachment 1 - 2020 Management Letter
- (2) Attachment 2 - 2020 ADA
- (3) Attachment 3 - 2020 ACFA
- (4) Attachment 4 - Click or tap here to enter text.
- (5) Attachment 5 - Click or tap here to enter text.



## Presentation of 2020 Auditor's Discussion and Analysis

City of Stonecrest, Georgia  
Mayor/Council Meeting

## Auditor's Discussion and Analysis

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- Engagement Team
- Results of the 2020 Audit
- Comments, Recommendations, and Other Issues
- Questions



## Engagement Team

### MAULDIN & JENKINS – GOVERNMENTAL PRACTICE



CONSISTENTLY RANKED AS A TOP ACCOUNTING FIRM IN THE U.S.

**100+ year**

HISTORY

OF QUALITY SERVICE

**Serve 565+**

GOVERNMENT CLIENTS

GOVERNMENTAL PARTNERS & DIRECTORS

**21**



**125+**

TEAM MEMBERS DEDICATED TO SERVING THE GOVERNMENTAL INDUSTRY



**5**

STATES

**12**

OFFICES



**220+**

SINGLE AUDITS PERFORMED LAST YEAR COVERING OVER \$4 BILLION OF FEDERAL GRANTS



**120,000+**

HOURS ANNUALLY PROVIDED TO GOVERNMENTAL CLIENTS

**140+**

CURRENT CLIENTS AWARDED THE GFOA CERTIFICATE OF EXCELLENCE



**NATIONALLY RECOGNIZED**



## Engagement Team (Continued)

### Engagement Team Leaders for the City of Stonecrest Include:

- Doug Moses and Adam Fraley, Engagement Partners – over 20 years' experience, 100% governmental
- Tim Lyons, Quality Assurance Review Partner – 14 years' experience, 100% governmental
- Will Derzis, Manager – 7 years' experience, 100% governmental

### Mauldin & Jenkins – Additional Information

### Other Industries & Services by Mauldin & Jenkins:

Each of Mauldin & Jenkins' offices provides a wide variety of services to a broad range of clientele. We have partners and managers who are responsible for specialized practice areas of auditing and accounting, taxes and management advisory services. Their purpose, as leaders in the particular practice area, is to establish policies with respect to technical matters in these specific areas and ensure that the quality of the Firm's practice is maintained.

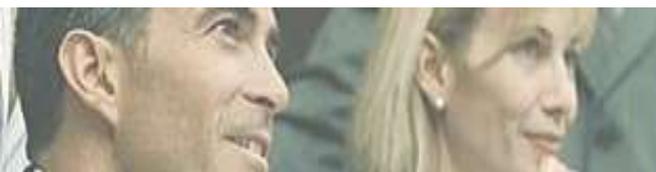
**Industries Served:** Over the years our partners have developed expertise in certain industries representative of a cross section of the Georgia economy, including:

- Governmental Entities (state entities, cities, counties, school systems, business type operations, libraries, and other special purpose entities)
- Agri-Businesses
- Professional Services
- Financial Institutions (community banks, savings & loans, thrifts, credit unions, mortgage companies, and finance companies)
- Long-term Healthcare
- Individuals, Estates and Trusts
- SEC Registrants
- Wholesale Distribution
- Manufacturing
- Employee Benefit Plans
- Non-Profit Organizations
- Retail Businesses
- Construction & Development
- Real Estate Management



## Results of December 31, 2020 Audit

- **Our Responsibility Under Auditing Standards Generally Accepted in the United States of America (GAAS)**
  - We considered the internal control structure for the purpose of expressing our opinion on the City’s basic financial statements and not providing assurance on the internal control structure.
  - Our audit was performed in accordance with GAAS.
  - Our objective is to provide reasonable—not absolute—assurance that the basic financial statements are free of material misstatement.
  - The basic financial statements are the responsibility of the City’s management.
  
- **Report on 2020 Basic Financial Statements**
  - Unmodified (“clean”) opinion on basic financial statements. Audit report date of June 27, 2022.
  - Presented fairly in accordance with accounting principles generally accepted in the United States of America.
  - Our responsibility does not extend beyond financial information contained in our report.
  
- **Report in accordance with *Government Auditing Standards* for 2020**
  - Four (4) material weaknesses (i.e. findings) reported. Audit report date of June 27, 2022.



## Results of December 31, 2020 Audit (Continued)

### ■ Significant Accounting Policies

- The significant accounting policies used by the City are described in Note 1 to the basic financial statements.
- Implemented in the current fiscal year.
- In considering the policies used by the City are in accordance with generally accepted accounting principles and similar government organizations, with no significant new policies. In considering the qualitative aspects of its policies, the City is not involved in any controversial or emerging issues for which guidance is not available.

### ■ Management Judgment/Accounting Estimates

- The City uses various estimates as part of its financial reporting process – including valuation of useful lives of capital assets.
- Management's estimates used in preparation of financial statements were deemed reasonable in relation to the financial statements taken as a whole. We considered this information and the qualitative aspects of management's calculations in evaluating the City's significant accounting estimates.

### ■ Financial Statement Disclosures

- The footnote disclosures to the financial statements are also an integral part of the financial statements and the process used by management to accumulate the information included in the disclosures was the same process used in accumulating the statements. The overall neutrality, consistency, and clarity of the disclosures was considered as part our audit.



## Results of December 31, 2020 Audit (Continued)

### ■ Relationship with Management

- We received full cooperation from the City's management, staff, and others.
- There were no disagreements with management on accounting issues or financial reporting matters.

### ■ Audit Adjustments

- Adjustments were proposed to the records of the City and have been recorded in the City's financial statements. The City's management has copies of these audit entries and will have them available with this presentation. There were no passed audit adjustments for the fiscal year ended December 31, 2020.

### ■ Representation from Management

- We requested written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us, during the audit. Management provided those written representations without a problem.



## Results of December 31, 2020 Audit (Continued)

### ■ Consultation with Other Accountants

- To the best of our knowledge, management has not consulted with, or obtained opinions from, other independent accountants during the year, nor did we face any issues requiring outside consultation.

### ■ Significant Issues Discussed with Management

- There were no significant issues discussed with management related to business conditions, plans, or strategies that may have affected the risk of material misstatement of the financial statements.

### ■ Information in Documents Containing Audited Financial Statements

- Our responsibility for other information in documents containing the City's basic financial statements and our report thereon does not extend beyond the information identified in our report. If the City intends to publish or otherwise reproduce the financial statements and make reference to our firm, we must be provided with printers' proof for our review and approval before printing. The City must also provide us with a copy of the final reproduced material for our approval before it is distributed.

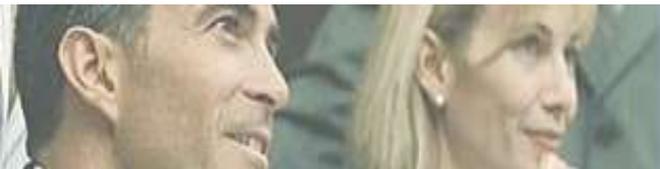
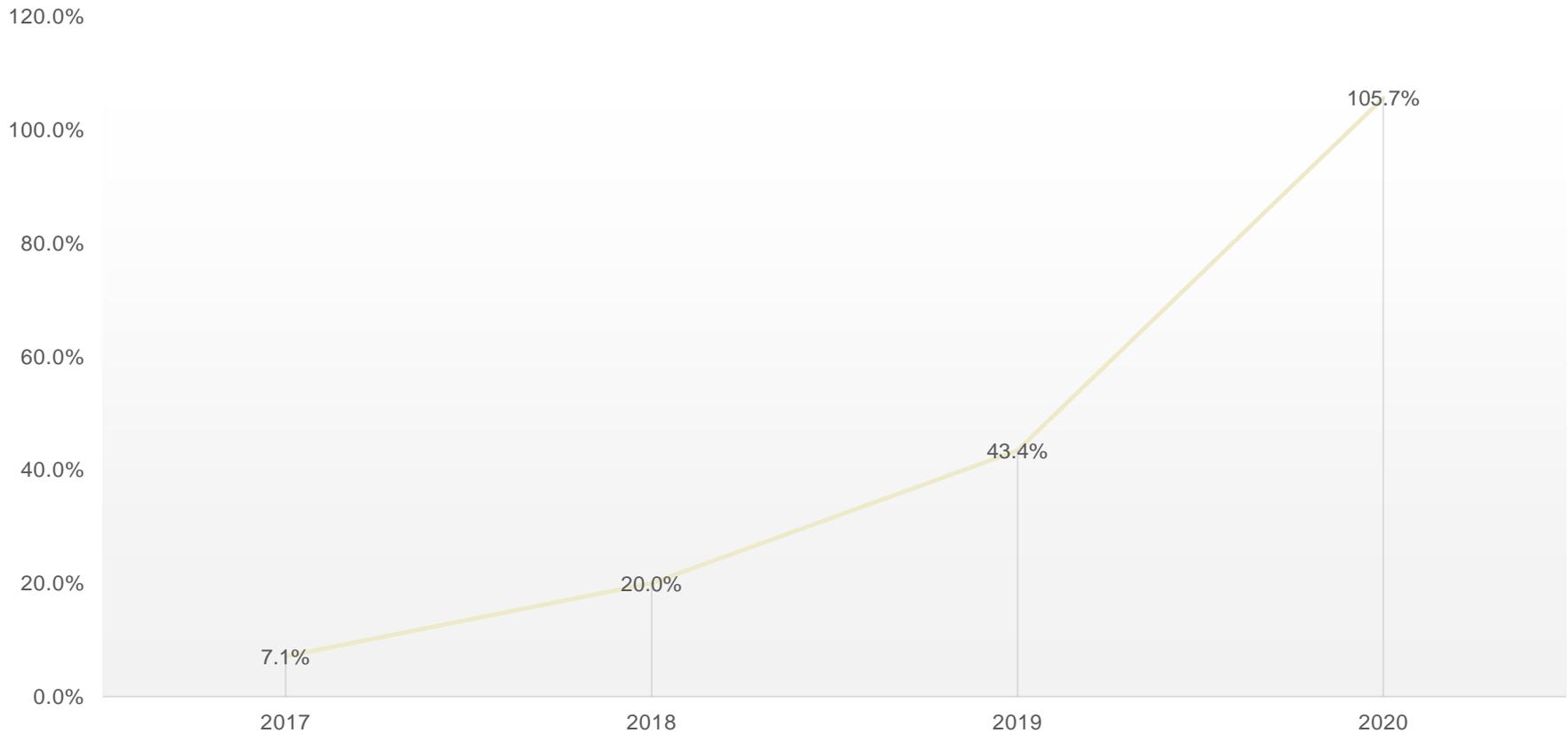
### ■ Auditor Independence

- In accordance with AICPA professional standards, M&J is independent with regard to the City and its financial reporting process.
- There were no fees paid to M&J for management advisory services during fiscal year 2020 that might affect our independence as auditors.

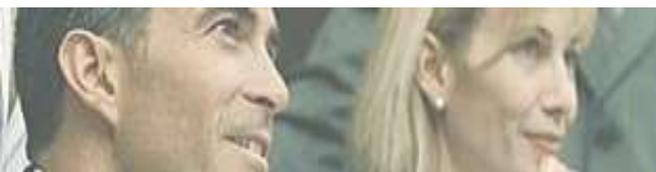
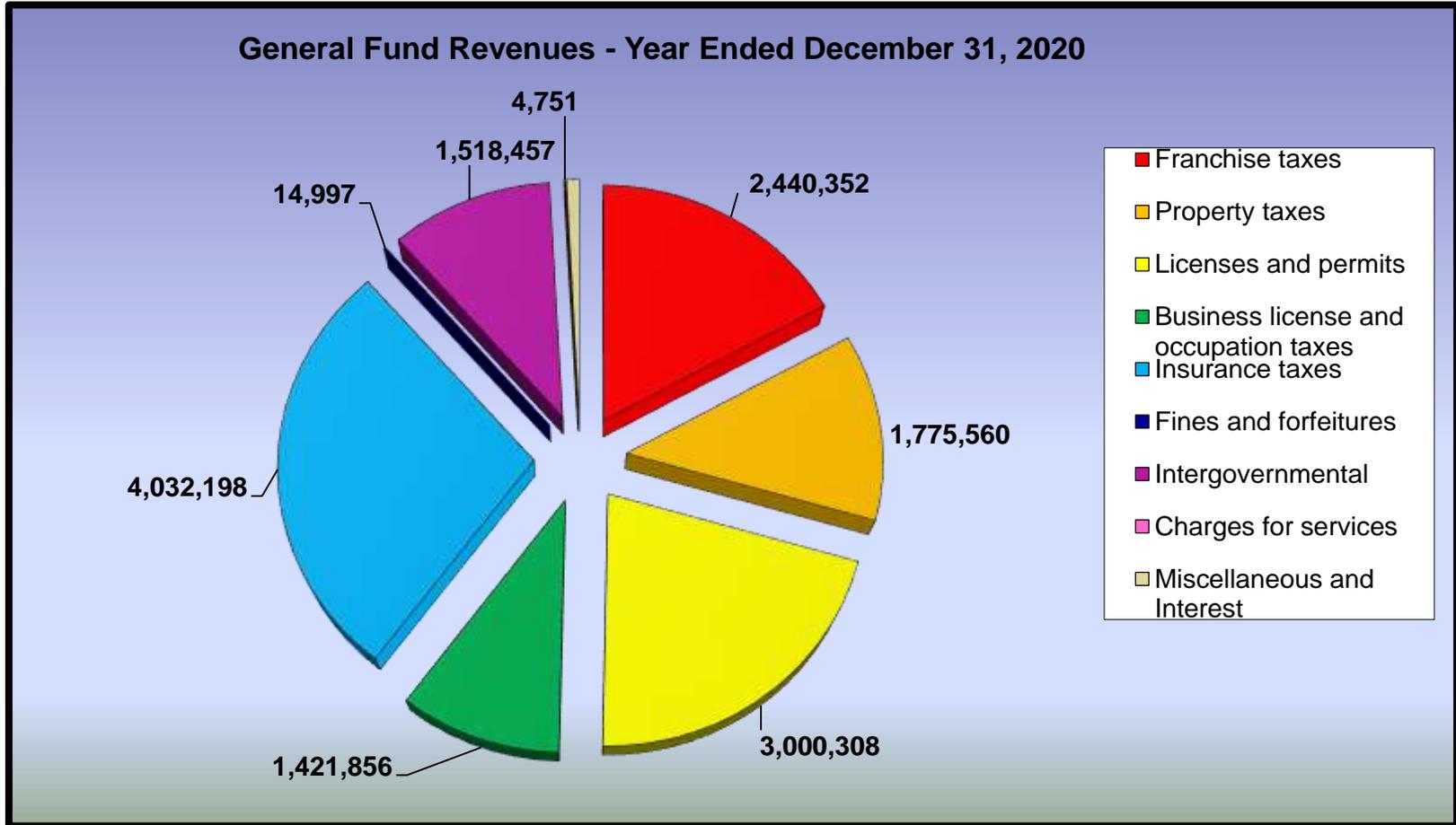


## Fund Balance as a Percentage of Total Expenditures – 4 Year Comparison

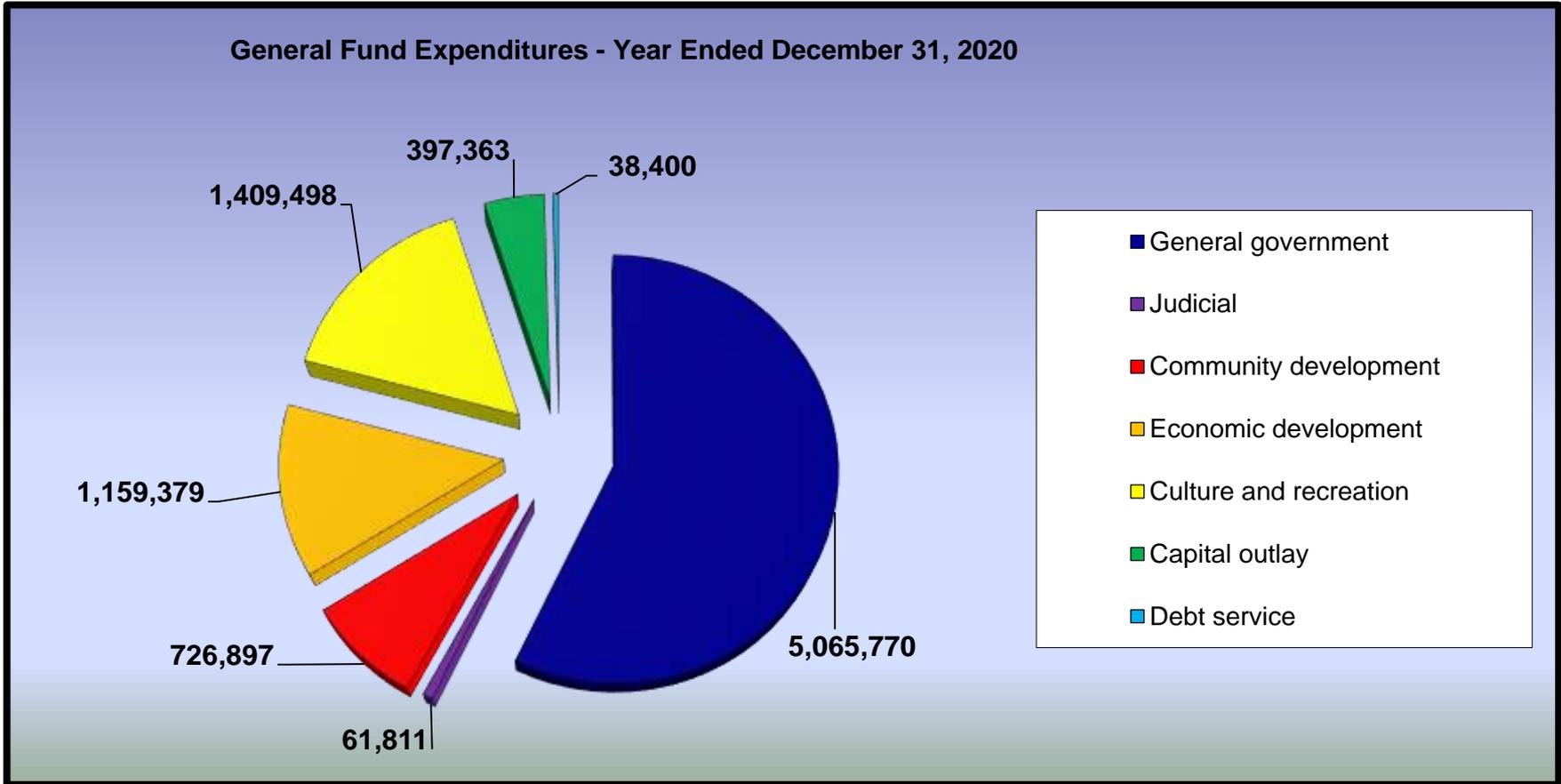
General Fund - Fund Balance as a Percentage of Expenditures and Transfers Out



**General Fund Revenues – Fiscal Year Ended  
December 31, 2020**



**General Fund Expenditures – Fiscal Year Ended December 31, 2020 (Continued)**



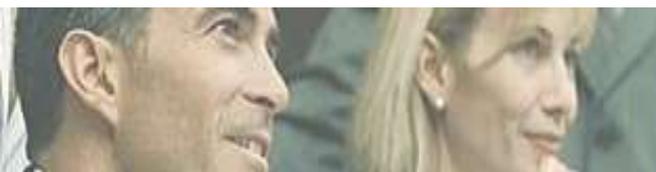
## Comments, Recommendations, & Other Issues

### ❖ Management Recommendations for Improvement

**Policy Adoption** – During our walkthroughs, review of the City Council minutes, and examination of the City's Internal Control Questionnaires we noted the City has yet to formally adopt the following policies and/or procedures:

- a. Information Technology policy, which formalizes the procedures and policies related to set-up, user access, testing of back-up procedures, and emergency changes to the City's software applications.
- b. A record retention policy for the legal, fiscal, and administrative needs of the City.
- c. Purchasing – the City should implement and systemize the use of purchase orders within its operations; management and/or governing body approval should be required for purchase orders that exceed established limits per the City's purchasing policy and there should be an adequate segregation of duties for those employees that initiate, approve and record purchase orders within the purchasing cycle.
- d. Management should establish a well-defined process for financial reporting that includes the following: formal documentation for approval and review of new accounting policies, a system to monitor changes in authoritative guidance and implement necessary changes on a timely basis, and an independent review and supporting analysis for all significant judgements, estimates and non-routine transactions that documents compliance with relevant GAAP framework.

**Capital Asset Software** – During our testing of the City's capital assets, we noted the assets are maintained in Microsoft Excel. While the City is still new and developing many of the accounting systems and processes, we strongly recommend the City consider purchasing a system for capital asset maintenance. The schedules and detail listings are much more susceptible to errors with having all of the calculations being based on manually created formulas, as opposed to system generated reports.



## Comments, Recommendations, & Other Issues (Continued)

### ❖ Management Recommendations for Improvement (Continued)

**IT Cybersecurity** – During our audit, we communicated certain recommendations to management related to internal controls surrounding cybersecurity.

**Whistleblower Hotline Policy** – We noted through discussions with management the City does not have a whistleblower hotline in place for the City employees to report instances of potential fraudulent activity happening at the City. We recommend the City implement a whistleblower hotline to mitigate its risks related to fraud.

**Conflict of Interest Policy** – We noted through discussions with management the City does not require conflict of interest statements to be signed by all employees, whether contracted employee or not, and City officials. We recommend the City implement such a policy going forward.

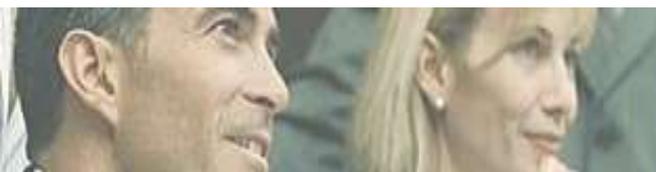


❖ **Material Weaknesses**

**Purchase Card Policies and Procedures** – Internal controls should be in place at the City to ensure that payments and disbursements made with purchase cards maintain proper documentation and support. During our testing of P-card transactions, we noted the following issues surrounding the use and procedures encompassing the City's purchase cards:

- As of year-end, the City lacked oversight, documentation and prior approvals necessary for employees to make purchases on their purchase cards within City policy.
- During our testing of purchase card transactions throughout the year, we noted sixty-four (64) instances of purchases that lacked evidence of proper review and approval.
- During our testing of purchase card transactions throughout the year, we noted forty (40) instances in which receipts and/or support were not attached to the original statement(s).
- During our testing of purchase card transactions throughout the year, we noted fifty-four (54) instances in which it could not be verified that the purchase was made for allowable or city-related purpose within the purchase card policies outlined by the City.
- We noted that, for the employees that are issued cards, the cards are maintained by employees and kept in their possession, even when not in use. When not in use, purchase cards should be maintained in the finance department for safekeeping and control purposes.

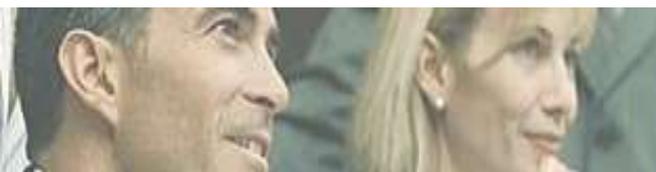
Due to the issues mentioned above, there were numerous transactions that resulted in unverified, unapproved and potentially unallowable purchases made with City issued purchase cards in violation of City policy. We recommend that the City review and readdress its purchase card policy with City Council, implement a dual review process over the statements and purchases made, and maintain original support for all purchases made with City issued purchase cards.



❖ **Material Weaknesses (Continued)**

**Manual Journal Entry Review and Approval** – Internal controls should be in place that provide reasonable assurance that an individual cannot misappropriate funds without such action being detected during the normal course of business, and that evidence of journal entry review is maintained. During our review of manual journal entries that are posted to the City's general ledger throughout the year, we noted twenty (20) instances in which the entry was lacking proper support and it could not be verified that the entry was reviewed and approved by someone other than the preparer. Failure to have a functioning control structure surrounding the journal entry process can facilitate misappropriation of funds as well as possible transactional errors being posted within the City's general ledger. We recommend that the City maintain, either in paper or electronic format, supporting calculations and evidence of the required journal entry, as well as the documented review, and approval of the entry by a knowledgeable independent individual, prior to the entry being posted to the general ledger.

**Accounting for Grants Subject to Eligibility Requirements** – Internal controls should be in place at the City to ensure that accounting for grants and eligibility requirements conform to accounting standards within the Governmental Accounting Standards Board (GASB), the Uniform Guidance and are in accordance with generally accepted accounting principles (GAAP). During our testing of intergovernmental cash receipts related to the City's Coronavirus Aid, Relief and Economic Security Act (CARES) funding, it was determined that, as a result of the incurrence of ineligible expenditures, the City improperly recognized revenue in the amount of approximately \$6.2 million in its special revenue fund and general ledger. CARES Act funding is subject to eligibility requirements, specifically incurrence of eligible expenditures, in order for a governmental entity to recognize intergovernmental revenue. This is not limited or equal to cash received. Cash received should be recorded as unearned revenue, or a liability, until the incurrence of eligible expenditures as outlined by the grantor agency, in accordance with the Uniform Guidance, and in accordance with GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*. As a result of improper recognition of intergovernmental revenue in the amount of approximately \$6.2 million in the City's general ledger, an adjustment was made to reclassify the amount as unearned revenue for financial reporting. We recommend that the City review all intergovernmental receipts and grants received for specific grantor agency required terms, conditions and provisions of funding to ensure there is proper accounting treatment applied within the City's funds and general ledger in accordance with GASB, the Uniform Guidance, and GAAP.



❖ **Material Weaknesses (Continued)**

**Vendor Procurement and City Purchasing Policy** – Internal controls should be in place to ensure that the City is able to effectively procure and contract with vendors and third parties within the City’s Purchasing Policy. In addition, implementing controls surrounding these procedures would provide effective safeguards against possible contractual liability, as a matter of law. Internal controls related to City purchasing and contractual procurement were not sufficient to prevent, detect, and/or correct various issues related to the City’s CARES Program, which resulted in general mismanagement. During our inquiries and discussions with management, we were made aware of internal control deficiencies pertaining to general vendor and contractual procurement pertaining to the City’s CARES Program. The following issues were noted:

- There were three (3) consultant contracts executed by either the Deputy City Manager or the Senior Director of Economic Development using emergency procurement provision, which was not appropriate given the time that was available to act on the funding provided by the County. In addition, this procurement method necessitates contractual review and approval by the City Council and the City Attorney, neither of which were obtained.
- There were twelve (12) noted contracts entered into by the Deputy City Manager, Senior Director of Economic Development, and Chief of Staff, all third party sourced City employees, which were not authorized in accordance with the City’s Charter and its Purchasing Policy, thus making them void as a matter of law.
- Payments totaling \$160,000 were authorized by the Deputy City Manager to a local church to assist with a food program that were not made pursuant to a contract executed in accordance with the City’s Charter and its Purchasing Policy, thus making such contractual payments void.

As a result of the issues listed above, the City incurred, at a minimum, approximately \$6.2 million in voided contractual expenditures as a result of the lack of a functioning internal control structure to detect and correct such action. This does not include potential future liabilities that could arise as well. We recommend that the City implement policies and procedures designed to ensure that employees adhere to City purchasing policy and to monitor ongoing projects for continued internal compliance.



## Comments, Recommendations, & Other Issues (Continued)

### ■ New GASB Pronouncements

**Statement No. 87, Leases**, was issued in June 2017 and is effective for the first reporting period beginning after December 15, 2019. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the principle that a lease is the financing of the right to use an underlying asset.

Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

**Definition of a Lease:** A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this statement.



## Comments, Recommendations, & Other Issues (Continued)

### ■ New GASB Pronouncements (Continued)

#### Statement No. 87, Leases (Continued)

**Lease Term:** The lease term is defined as the period during which a lessee has a non-cancelable right to use an underlying asset, plus the following periods, if applicable:

Periods covered by a lessee's option to extend the lease if it is reasonably certain, based on all relevant factors, that the lessee will exercise that option;

Periods covered by a lessee's option to terminate the lease if it is reasonably certain, based on all relevant factors, that the lessee will not exercise that option;

Periods covered by a lessor's option to extend the lease if it is reasonably certain, based on all relevant factors, that the lessor will exercise that option; and

Periods covered by a lessor's option to terminate the lease if it is reasonably certain, based on all relevant factors, that the lessor will not exercise that option.



## Comments, Recommendations, & Other Issues (Continued)

### ■ New GASB Pronouncements (Continued)

#### Statement No. 87, Leases (Continued)

A fiscal funding or cancellation clause should affect the lease term only when it is reasonably certain that the clause will be exercised. Lessees and lessors should reassess the lease term only if one or more of the following occur:

The lessee or lessor elects to exercise an option even though it was previously determined that it was reasonably certain that the lessee or lessor would not exercise that option;

The lessee or lessor elects not to exercise an option even though it was previously determined that it was reasonably certain that the lessee or lessor would exercise that option; and/or

An event specified in the lease contract that requires an extension or termination of the lease takes place.

**Short-Term Leases:** A short-term lease is defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Lessees and lessors should recognize short-term lease payments as outflows of resources or inflows of resources, respectively, based on the payment provisions of the lease contract.



## Comments, Recommendations, & Other Issues (Continued)

### ■ New GASB Pronouncements (Continued)

#### Statement No. 87, Leases (Continued)

**Lessee Accounting:** A lessee should recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

A lessee should reduce the lease liability as payments are made and recognize an outflow of resources (for example, expense) for interest on the liability. The lessee should amortize the lease asset in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The notes to financial statements should include a description of leasing arrangements, the amount of lease assets recognized, and a schedule of future lease payments to be made.

**Lessor Accounting:** A lessor should recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions for leases of assets held as investments, certain regulated leases, short-term leases, and leases that transfer ownership of the underlying asset. A lessor should not derecognize the asset underlying the lease. The lease receivable should be measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources should be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods.



## Comments, Recommendations, & Other Issues (Continued)

### ■ New GASB Pronouncements (Continued)

#### Statement No. 87, Leases (Continued)

A lessor should recognize interest revenue on the lease receivable and an inflow of resources (for example, revenue) from the deferred inflows of resources in a systematic and rational manner over the term of the lease. The notes to financial statements should include a description of leasing arrangements and the total amount of inflows of resources recognized from leases.

**Contracts with Multiple Components and Contract Combinations:** Generally, a government should account for the lease and non-lease components of a lease as separate contracts. If a lease involves multiple underlying assets, lessees and lessors in certain cases should account for each underlying asset as a separate lease contract. To allocate the contract price to different components, lessees and lessors should use contract prices for individual components as long as they do not appear to be unreasonable based on professional judgment, or use professional judgment to determine their best estimate if there are no stated prices or if stated prices appear to be unreasonable. If determining a best estimate is not practicable, multiple components in a lease contract should be accounted for as a single lease unit. Contracts that are entered into at or near the same time with the same counterparty and that meet certain criteria should be considered part of the same lease contract and should be evaluated in accordance with the guidance for contracts with multiple components.

**Lease Modifications and Terminations:** An *amendment* to a lease contract should be considered a lease modification, unless the lessee's right to use the underlying asset decreases, in which case it would be a partial or full lease termination. A lease termination should be accounted for by reducing the carrying values of the lease liability and lease asset by a lessee, or the lease receivable and deferred inflows of resources by the lessor, with any difference being recognized as a gain or loss. A lease modification that does not qualify as a separate lease should be accounted for by re-measuring the lease liability and adjusting the related lease asset by a lessee and re-measuring the lease receivable and adjusting the related deferred inflows of resources by a lessor.



## Comments, Recommendations, & Other Issues (Continued)

### ■ New GASB Pronouncements (Continued)

#### Statement No. 87, *Leases* (Continued)

***Subleases and Leaseback Transactions:*** Subleases should be treated as transactions separate from the original lease. The original lessee that becomes the lessor in a sublease should account for the original lease and the sublease as separate transactions, as a lessee and lessor, respectively.

A transaction qualifies for sale-leaseback accounting only if it includes a sale. Otherwise, it is a borrowing. The sale and lease portions of a transaction should be accounted for as separate sale and lease transactions, except that any difference between the carrying value of the capital asset that was sold and the net proceeds from the sale should be reported as a deferred inflow of resources or a deferred outflow of resources and recognized over the term of the lease.

A lease-leaseback transaction should be accounted for as a net transaction. The gross amounts of each portion of the transaction should be disclosed.



## Comments, Recommendations, & Other Issues (Continued)

### ■ New GASB Pronouncements (Continued)

**Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*** was issued in June 2018 and is effective for reporting periods beginning after December 15, 2019 (meaning June 30, 2021). However, in light of the COVID-19 Pandemic, in May 2020 the GASB issued Statement No. 95 (Postponement of the Effective Dates of Certain Authoritative Guidance) which changed the effective date of Statement No. 89 to reporting periods beginning after December 15, 2020. This standard eliminates the requirement/ability to capitalize construction period interest costs as part of the cost of a capital asset in enterprise funds. This standard should be applied prospectively with no restatement.

**Statement No. 91, *Conduit Debt*** was issued in May 2019 and is effective for the first reporting period beginning after December 15, 2020, meaning for those with year ends of December 31, 2021 and beyond. However, in light of the COVID-19 Pandemic, in May 2020 the GASB issued Statement No. 95 (Postponement of the Effective Dates of Certain Authoritative Guidance) which changed the effective date of Statement No. 91 to reporting periods beginning after December 15, 2021. The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

All conduit debt obligations involve the issuer making a limited commitment. Some issuers extend additional commitments or voluntary commitments to support debt service in the event the third party is, or will be, unable to do so. An issuer should not recognize a conduit debt obligation as a liability. However, an issuer should recognize a liability associated with an additional commitment or a voluntary commitment to support debt service if certain recognition criteria are met. As long as a conduit debt obligation is outstanding, an issuer that has made an additional commitment should evaluate at least annually whether those criteria are met. An issuer that has made only a limited commitment should evaluate whether those criteria are met when an event occurs that causes the issuer to reevaluate its willingness or ability to support the obligor's debt service through a voluntary commitment.

## Comments, Recommendations, & Other Issues (Continued)

### ■ New GASB Pronouncements (Continued)

**Statement No. 92, *Omnibus 2020*** was issued in January 2020 and is effective as follows: upon the effective date of Statement No. 87 and implementation Guide No. 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance. For fiscal years beginning after June 15, 2020, relative to the requirements related to intra-entity transfers of assets and those related to the applicability of Statements No. 73 and 74. For reporting periods beginning after June 15, 2020, relative to the requirements related to application of Statement No. 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities. For government acquisitions occurring in reporting periods beginning after June 15, 2020. The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition.

The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics and includes specific provisions about the following: The effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reports; reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan; the applicability of Statements No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements No. 67 and 68, as amended, and No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended, to reporting assets accumulated for postemployment benefits; the applicability of certain requirements of Statement No. 84, Fiduciary Activities, to postemployment benefit arrangements; measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition; reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers; reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature; terminology used to refer to derivative instruments.



## Comments, Recommendations, & Other Issues (Continued)

### ■ New GASB Pronouncements (Continued)

**Statement No. 93, *Replacement of Interbank Offered Rates*** was issued in March 2020 and is effective for reporting periods ending after December 31, 2021, meaning December 31, 2022 for the Authority. However, in light of the COVID-19 Pandemic, on April 15, 2020 the GASB has proposed to postpone the effective date of this pronouncement for one additional year. As a result of global reference rate reform, the London Interbank Offered Rate (“LIBOR”) is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate.

**Statement No. 96, *Subscription-Based Information Technology Arrangements*** was issued in May 2020 and is effective for reporting periods ending after June 15, 2022. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government and end users. This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset as an intangible asset and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

**Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*** was issued in June 2020 and is effective for fiscal years beginning after June 15, 2021 (year ends of June 30, 2022 and following). The primary objectives of this statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

## Comments, Recommendations, & Other Issues (Continued)

- **Other Pending or Current GASB Projects** - As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:
  - *Re-examination of the Financial Reporting Model* - GASB has added this project to its technical agenda to make improvements to the existing financial reporting model (established via GASB 34). Improvements are meant to enhance the effectiveness of the model in providing information for decision-making and assessing a government's accountability.
  - *Conceptual Framework* - A constant matter being looked at by GASB. Current measurement focus statements (for governmental funds) to change to near-term financial resources measurement. May dictate a period (such as 60 days) for revenue and expenditure recognition. May expense things such as supplies and prepaid assets at acquisition. Will look into which balances (at all statement levels) are measured at acquisition and which need to be re-measured at year-end. Project placed on hold for now.
  - *Revenue and Expense Recognition* - Another long-term project where the GASB is working to develop a comprehensive application model for recognition of revenues and expenses from non-exchange, exchange, and exchange-like transactions.
  - *Compensated Absences* - is technical topic being examined by the GASB currently due to significant changes in benefits offered by governmental employers. Current GAAP does not address certain items such as paid time off (PTO) and there is a wide divergence in practice. A final standard on this topic is expected towards the end of 2021.

**FREE QUARTERLY CONTINUING EDUCATION AND NEWSLETTERS**  
**FOR GOVERNMENTAL CLIENTS**

**Free Continuing Education.** We provide free quarterly continuing education for all of our governmental clients. Each quarter we pick a couple of significant topics tailored to be of interest to governmental entities. In an effort to accommodate our entire governmental client base, we offer the sessions several times per quarter at a variety of client provided locations resulting in greater networking among our governmental clients. Examples of subjects addressed in the past few quarters include:

- ACFR Preparation - GASB Updates - Grant Accounting Processes and Controls - GASB 68 (Pensions)
- Internal controls over revenue and cash receipting and accounts payable, payroll, and cash disbursements
- American Recovery & Reinvestment Act (ARRA) information, issues and updates - Single audits for auditees
- Collateralization of Deposits and Investments - Internal Controls over Accounts Payable, Payroll and Controls
- Policies and Procedures Manuals - Segregation of Duties – GASB 75 (OPEB) – GASB 87 (Leases)
- Data Security and General Information Technology Controls and Best Practices

**Communication.** In an effort to better communicate our free continuing education plans and newsletters, please email Paige Vercoe at [pvercoe@mjcpa.com](mailto:pvercoe@mjcpa.com) (send corresponding copy to [dmoses@mjcpa.com](mailto:dmoses@mjcpa.com)), and provide to her individual names, mailing addresses, email addresses and phone numbers of anyone you wish to participate and be included in our database.



## Comments & Questions?

We appreciate the opportunity to serve the City of Stonecrest and look forward to continuing to work with the City in upcoming years!



**CITY OF STONECREST, GEORGIA**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**Prepared by:**  
**City of Stonecrest Finance Department**

**INTRODUCTORY SECTION**

---

# CITY OF STONECREST, GEORGIA

## ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2020

### TABLE OF CONTENTS

	<u>Page Number</u>
<b>INTRODUCTORY SECTION</b>	
Table of Contents .....	i and ii
Letter of Transmittal .....	iii-vii
Certificate of Achievement .....	viii
Principal Officials .....	ix
Organizational Chart .....	x
<b>FINANCIAL SECTION</b>	
Independent Auditor’s Report.....	1-3
Management’s Discussion and Analysis .....	4-13
<b>Basic Financial Statements:</b>	
<b>Government-wide Financial Statements</b>	
Statement of Net Position.....	14
Statement of Activities.....	15
<b>Fund Financial Statements</b>	
Balance Sheet – Governmental Funds.....	16
Reconciliation of the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position .....	17
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds .....	18
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	19
Notes to Financial Statements .....	20-33
<b>Required Supplementary Information:</b>	
General Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual (GAAP Basis) .....	34
COVID-19 Relief Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual (GAAP Basis) .....	35
<b>Supplementary Information:</b>	
Hotel/Motel Tax Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual (GAAP Basis) .....	36
Schedule of Expenditures of Special Purpose Local Option Sales Tax.....	37
<b>STATISTICAL SECTION</b>	
Net Position by Component .....	38
Changes in Net Position .....	39
Fund Balances of Governmental Funds .....	40
Changes in Fund Balances of Governmental Funds.....	41

CITY OF STONECREST, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2020

TABLE OF CONTENTS

	<u>Page Number</u>
<b>STATISTICAL SECTION (CONTINUED)</b>	
Principal Franchise Tax Payers .....	42
Franchise Tax Rates.....	43
Ratios of Outstanding Debt by Type .....	44
Direct and Overlapping Governmental Activities Debt .....	45
Demographic and Economic Statistics.....	46
Principal Employers .....	47
Full-time Equivalent City Government Employees by Function .....	48
Operating Indicators by Function.....	49
Capital Asset Statistics by Function .....	50
<b>COMPLIANCE SECTION</b>	
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	51 and 52
Schedule of Findings and Responses .....	53-60



June 27, 2022

Honorable Jazzmin Cobble, Mayor,  
Members of the City Council, and  
Citizens of Stonecrest, Georgia

Ladies and Gentlemen:

Enclosed please find the Annual Comprehensive Financial Report of the City of Stonecrest, Georgia, for the year ended December 31, 2020. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation including all disclosures, rests with City management. To the best of our knowledge and belief, the enclosed data are accurate in all material respects, and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the City of Stonecrest. The report has been prepared in accordance with generally accepted accounting principles. All disclosures necessary to enable an interested reader to gain an understanding of the government's financial activities have been included.

The City's financial statements have been audited by Mauldin & Jenkins, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Stonecrest for the year ended December 31, 2020, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Stonecrest's financial statements for the year ended December 31, 2020 are fairly presented in conformity with Generally Accepted Accounting Principles (GAAP). The independent auditor's report is presented as the first component of the financial section of the report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditors report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.



## PROFILE OF THE GOVERNMENT

Stonecrest was incorporated in January of 2017. Positioned in the metropolitan area, just east of Atlanta, Stonecrest is a resource rich community, which covers a 29 square mile area in southeast DeKalb County, Georgia. Stonecrest is the sixteenth largest city in the State of Georgia, serving a population of 54,194 (U.S. Census estimate for 2020). The City boasts a strong commercial and retail presence with the Mall at Stonecrest serving as the hub, with surrounding parcels consisting of medical, office and hotels. The DeKalb Medical Center at Hillandale is the City's principal medical facility. The City also has two designated industrial areas, which are home to some of the City's top employers, Dart Container Organization and Home Chef. The crown jewel of the City is the Arabia Mountain National Heritage Area which consists of 2,550 acres of exposed granite formations, wetlands, streams, lakes, and forest, all accessible by a vast trail network. The presence of the Davidson-Arabia Mountain Nature Park and the Panola Mountain State Park creates a unique recreational opportunity within a metropolitan setting.

Policymaking and legislative authority of the government is vested in the Mayor and five Council members, who are elected for four-year terms. Council members are elected by district, and the Mayor is elected at-large by popular vote. The Mayor and Council members serve until their successors are qualified and certified. Terms of office begin after the certification of the election and swearing into office. Elections are held every two years for three of the Council members, utilizing staggered terms.

The City legislative authority of the government of the City of Stonecrest, except as otherwise specifically provided in the charter, shall be vested in the City Council of which the Mayor is a voting member and possesses all the executive powers granted to the government under the constitution and laws of the State of Georgia and the City of Stonecrest charter. The City Manager maintains all administrative powers granted to the government under the constitution and laws the State of Georgia and the City's charter.

The City is empowered to levy a property tax on both real and personal property located within its boundaries and is qualified to levy all other taxes granted to municipalities within the State of Georgia.

Deploying a non-traditional approach to government services, the City operates through a public-private partnership. The City provides a full range of services including Planning and Zoning, Code Enforcement, Business Licenses and Building and Development permitting and inspections. During the initial transition period, services such as police and fire protection, the maintenance of highways, streets, general public works, and other infrastructure, and sanitation services continue to be provided by DeKalb County.



The annual budget serves as the foundation for the City's financial plan and assists in the control of the financial stability and health of the government. The budget is prepared by fund, function, and department. From day one, the budgeting process has included performance management initiatives as established by the City Council.

### **LOCAL ECONOMY**

Stonecrest, the newest and largest city in DeKalb County, is the best place to do business in metropolitan Atlanta. Stonecrest is a young urban community where residents enjoy a growing dining and retail scene in the Stonecrest Mall area. Others indulge in the beautiful views on top of Arabia Mountain or experience a piece of African American culture in the historic Flatrock community.

Stonecrest is primarily a bedroom community with a population of 54,194 in approximately 29 square miles. Stonecrest is home to two major industrial parks that include large corporations such as Dart Container Corporation, Home Chef, Trojan Battery Company and more. The largest industries in Stonecrest include government, medical, retail services and manufacturing. Stonecrest also has a large entrepreneurial and small business population.

Stonecrest is conveniently located near Interstate 20, State Routes 124 and 278 which offer quick and easy access to the downtown Atlanta and Hartsfield-Jackson International Airport. The City's diverse housing market continues to grow according to U.S. Census estimates.

### **LONG TERM FINANCIAL PLANNING**

The initial City budget was established utilizing the Feasibility Study from the Carl Vincent Institute of Government (CVIOG) as a guide to derive initial revenue and expenditure estimates. With the first year of operations being compressed down to six months, financials were tracked very closely to ensure balance levels remained at a reasonable level. With the completion of our third complete year, we will look to continue to strengthen our financial position. Excess fund balances over reserve requirements will be used in subsequent periods for pay-as-you-go capital projects and one-time non-recurring expenditures.

To facilitate the provision of City services, the government is committed to a consistent fee structure for business taxes and permitting. The City first assessed a millage rate in 2020. The rate adopted was based on a proposed DeKalb County special services millage rate for Parks and Recreation activities. The City relies on franchise taxes, business taxes, and permitting fees to fund the remainder of City services not covered by property taxes.



## MAJOR INITIATIVES FOR THE YEAR

### **SPLOST Program**

The DeKalb County Special Purpose Local Option Sales Tax (SPLOST), an optional 1 percent county sales tax used to fund capital outlay projects proposed by the county government and qualified participating municipal governments, was passed by a 76% referendum vote in the City of Stonecrest. The tax is collected on items subject to the state sales tax and use tax within the County and is estimated to bring in over \$600 million over 6 years into DeKalb County. Each municipality in DeKalb County will receive a pro-rated share of SPLOST revenue based on its population (2016 US Census estimate); with an estimated population of 53,500 residents, the share for the City of Stonecrest is 7.5%. It is estimated that SPLOST revenues of approximately \$45 million over 6 years will be available for infrastructure and capital improvements to the City of Stonecrest.

### **Parks Assessment**

With funding set aside through SPLOST, specifically for Park improvements and upgrades, the City will conduct a comprehensive park facilities assessment to identify and prioritize the greatest areas of need. Once the assessment is completed, the focus will then turn towards the crafting of a long-term Parks Master Plan.

## INITIATIVES FOR FUTURE YEARS

### **FINANCIAL POLICIES**

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: 1) the safety of assets against loss from unauthorized use or disposition; and 2) the reliability of financial records for preparing financial statements in conformity with generally accepted accounting principles. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework.

**Budgetary Controls** - The City maintains budgetary controls to ensure compliance with legal provisions of the annual appropriated budget approved by the City Council. Activities of the General Fund and any special revenue funds are included in the annual appropriated budget. A project length budget will be utilized for capital project funds. The



official level of City budget control (the level on which expenditures may not legally exceed appropriations) for each legally adopted annual operating budget is the department level within each fund.

Administrative transfers of appropriations within a fund may be authorized by the City Manager to meet unforeseen needs, as long as the total budgeted amounts do not exceed these appropriations by fund. The City's budget procedures, together with such procedures for discretely presented component units, are more fully explained in the accompanying notes to the financial statements.

**OTHER INFORMATION**

**Awards and Achievements** - The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Stonecrest for its annual comprehensive financial report for the fiscal period ended December 31, 2019. The City received this award in its initial period of operations. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report will meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

**Acknowledgments** - The preparation of the report could not have been accomplished without the efficient and dedicated efforts of the entire City Hall staff and the auditors for the City. Our sincere appreciation is extended to each individual for the contributions made in the preparation of this report, and the Mayor and City Council for their unwavering support of the staff and our collective efforts to consistently maintain the highest levels of professionalism and fiscal responsibility and management.

Respectfully Submitted,

*Gia Scruggs*  
Gia Scruggs

*Janice Allen Jackson*  
Janice Allen Jackson



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**City of Stonecrest  
Georgia**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2019

*Christopher P. Morrill*

Executive Director/CEO

CITY OF STONECREST, GEORGIA  
PRINCIPAL OFFICIALS  
DECEMBER 31, 2020

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**City Council**

Jason Lary	Mayor
George Turner	Mayor Pro Tem
Jimmy Clanton	Council Member
Rob Turner	Council Member
Jazzmin Cobble	Council Member
Tammy Grimes	Council Member

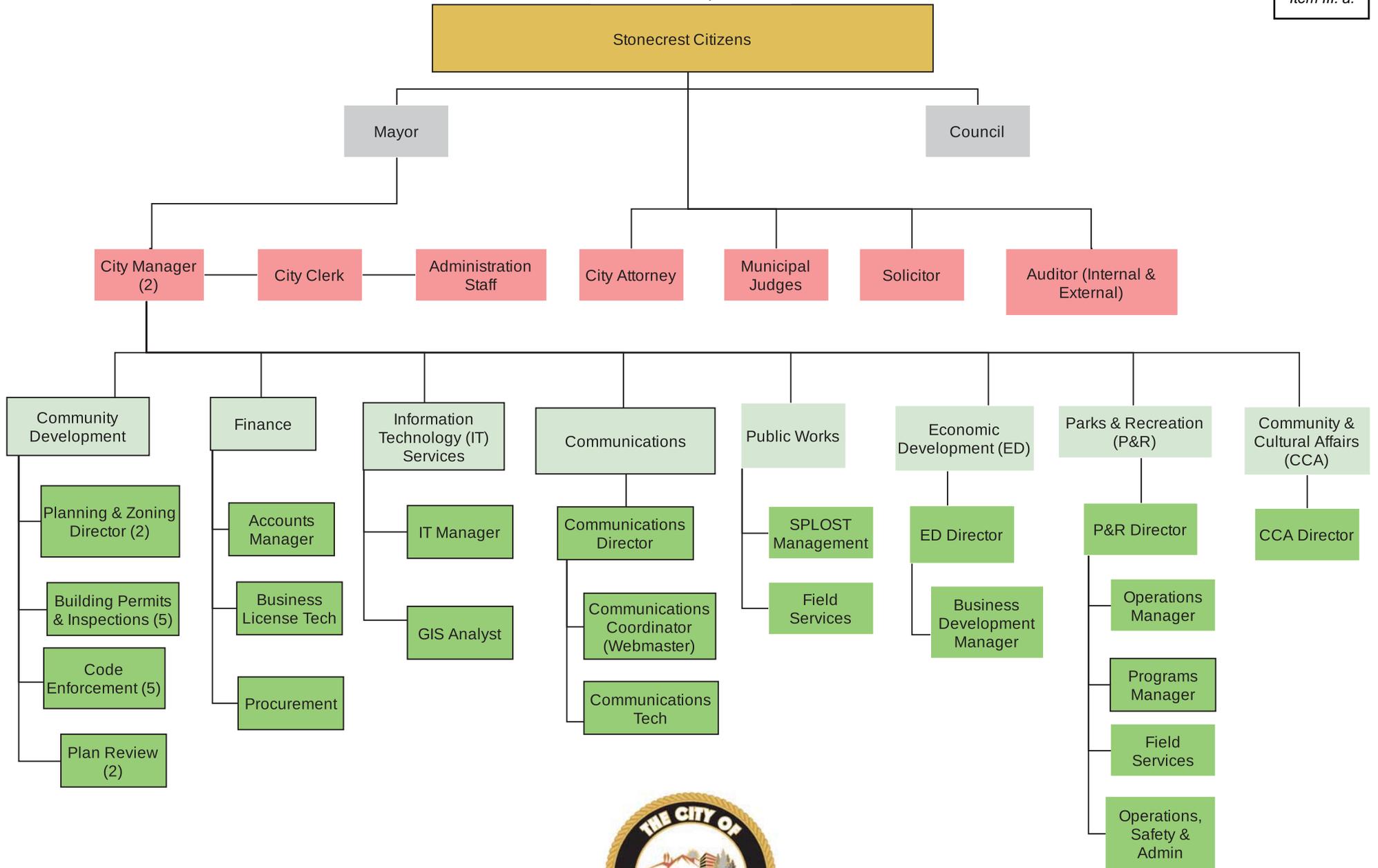
**Appointed Administrative Officials**

Plez Joyner	Deputy City Manager
Megan Reid	City Clerk
Thompson Kurrie	City Attorney
Emily Macheski-Preston	Asst. City Attorney

# City of Stonecrest's Organizational Chart

December 31, 2020

Item III. a.



**FINANCIAL SECTION**

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## INDEPENDENT AUDITOR'S REPORT

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**The Honorable Mayor and Members  
of the City Council of the  
City of Stonecrest, Georgia**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the **City of Stonecrest, Georgia** (the "City"), as of and for year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Stonecrest, Georgia as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters***Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the General Fund and the COVID-19 Relief Fund – Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (GAAP Basis), as listed in the table of contents, be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The individual nonmajor fund budgetary comparison schedule and the schedule of expenditures of special purpose local option sales tax are presented for purposes of additional analysis and are not a required part of the basic financial statements. The introductory section and statistical section are also presented for purposes of additional analysis and are not a required part of the basic financial statements.

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*Other Information (Continued)*

The individual nonmajor fund budgetary comparison schedule and the schedule of expenditures of special purpose local option sales tax (the “supplementary information”) is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2022 on our consideration of the City’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control over financial reporting and compliance.

*Mauldin & Jenkins, LLC*

Atlanta, Georgia  
June 27, 2022

# City of Stonecrest, Georgia

## MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2020

The following discussion and analysis of the City of Stonecrest, Georgia (the "City" of "Government") introduces the basic financial statements for the fiscal year ended December 31, 2020. Management prepared this discussion that should be read in conjunction with the basic financial statements, footnotes, and supplementary information found in this report. This information taken collectively is designed to provide readers with an understanding of the City's finances.

### CITY ACTIVITY HIGHLIGHTS

The City, which was incorporated by a voter approved referendum on November 8, 2016, commenced operations on July 10, 2017 pursuant to the election of a mayor and council on April 18, 2017. The City is located 11 miles east of Atlanta with a population of 59,194. The City is home to major commercial and industrial establishments such as DeKalb Medical Center, Dart Container Corporation, Home Chef and the 1.2 million square foot Mall at Stonecrest.

Policymaking and legislative authority of the government is vested in the Mayor and five Council Members, who are elected for four-year terms. Council members are elected by district, and the Mayor is elected at-large by popular vote. Terms of office begin after the certification of the election and swearing into office. The legislative authority of the government of the City of Stonecrest, except as otherwise specifically provided in the charter, shall be vested in the City Council of which the Mayor is a voting member and possesses all the executive powers granted to the government under the constitution and laws of the State of Georgia and the City of Stonecrest charter. The City Manager maintains all the administrative powers granted to the government under the constitution and laws of the State of Georgia and the City's charter. The City is empowered to levy a property tax on both real and personal property located within its boundaries and is qualified to levy all other taxes granted to municipalities within the State of Georgia.

### FINANCIAL HIGHLIGHTS

- The assets of the City exceeded its liabilities at the close of the fiscal year by \$32,191,420 (total net position), which represents an increase of \$3,016,970 or 10.34% from the prior year ending balance. Of the total net position, \$4,977,704 (unrestricted net position) is available to meet the ongoing obligations of the City.
- As of December 31, 2020, the City's governmental funds reported combined ending fund balances of \$17,454,570 which represents an increase of \$4,826,572 over the prior year.
- The City expended \$4,381,843 of SPLOST funds primarily for street resurfacing.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner like a private-sector business.

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

## City of Stonecrest, Georgia

# MANAGEMENT'S DISCUSSION AND ANALYSIS

## December 31, 2020

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both government-wide financial statements report only governmental activities of the City which are principally supported by taxes and intergovernmental revenues. The governmental activities of the City include general government, judicial, public works, public safety, culture and recreation, economic development and community development.

The government-wide financial statements include financial information presented for the primary government itself. The government-wide financial statements can be found on pages 14 and 15 of this report.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

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

The City maintains five individual governmental funds: the General Fund, the Special Purpose Local Option Sales Tax (SPLOST) Fund, the Hotel/Motel Tax Fund, the Urban Redevelopment Agency (URA), and the COVID-19 Relief Fund. The General Fund, the SPLOST Fund, the URA and the COVID-19 Relief Fund are considered to be major funds. Data from the other fund is reported as a single column presentation alongside the major funds.

The basic governmental fund financial statements can be found on pages 16 through 19 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 20 through 33 of this report.

# City of Stonecrest, Georgia

## MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2020

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information such as the budgetary comparison schedules for the General Fund and the COVID-19 Relief Fund, as presented on a generally accepted accounting principal basis. These schedules are intended to demonstrate the City's compliance with the legally adopted and amended budgets. Required supplementary information can be found on pages 34 and 35 of this report.

### OVERVIEW OF THE GOVERNMENT-WIDE FINANCIAL STATEMENTS

Net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$32,191,420, representing a 3,016,970 or 10.34% increase over the prior fiscal year.

The City's net position is comprised of net investment in capital assets of \$13,068,380, amounts restricted for promotion of trade and tourism of \$65,712, and capital projects of \$14,079,624. The remaining portion of the City's net position represents unrestricted net position of \$4,977,704, which is available to meet the ongoing obligations of the Government.

CITY OF STONECREST, GEORGIA				
Net Position				
Fiscal Years 2020 and 2019				
Governmental				
Activities				
	2020	2019	Increase (Decrease)	Percent
<b>ASSETS</b>				
Current assets	\$ 28,884,492	\$ 17,134,091	\$ 11,750,401	68.58%
Capital assets	16,143,608	12,835,372	3,308,236	25.77%
Total assets	45,028,100	29,969,463	15,058,637	50.25%
<b>LIABILITIES &amp; DEFERRED INFLOWS OF RESOURCES</b>				
Current liabilities	6,873,758	709,293	6,164,465	869.10%
Financed purchases payable	55,447	85,720	(30,273)	-35.32%
Revenue bonds payable	5,410,000	-	5,410,000	100.00%
Total liabilities	12,339,205	795,013	11,544,192	1452.08%
Deferred inflows of resources	497,475	-	497,475	100.00%
<b>NET POSITION</b>				
Net investment in capital assets	13,068,380	12,749,652	318,728	2.50%
Restricted	14,145,336	9,092,572	5,052,764	55.57%
Unrestricted	4,977,704	7,332,226	(2,354,522)	-32.11%
Total net position	\$ 32,191,420	\$ 29,174,450	\$ 3,016,970	10.34%

**City of Stonecrest, Georgia**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**December 31, 2020**

The largest portion of the City's current assets, \$20,048,641 reflects its cash holdings at December 31, 2020, an increase from the prior year of \$9,163,220 or 84.18%. Capital assets increased \$3,308,236 from the prior year, or 25.77%. Current liabilities increased \$6,164,465 or 869.10% due to an increase in unearned revenue.

**Governmental activities:** The table on the following page reflects changes in the net position for fiscal years 2020 and 2019.

**Revenues:** Government-wide revenues decreased \$11,755,122, or (34.14)%. Charges for services increased \$1,762,294 or 140.11% because of increases in building and development permits. Capital grants and contributions of \$7,426,163 are comprised of SPLOST revenues. SPLOST revenues decrease slightly the prior year. The City received \$4,032,198 of insurance premium taxes through the State of Georgia and accrued an additional \$232,000 for a total of \$4,264,198. Other taxes are comprised of Hotel/Motel, business and occupation, and alcoholic beverage taxes. Business and occupation taxes decreased \$180,440 or -11.26%. Franchise tax revenues decreased but remained consistent with prior years.

**Expenses:** General government expenses increased \$6,960,175 or 158.22%. Community development expenses decreased \$43,099 as certain costs were reallocated to economic development and public works. Culture and recreation expenses increased \$932,144 or 148.20% primarily from increases in contractual services for general operations provided by the City's prime contractor, Jacobs Engineering as well as other increase in services as the City took over parks from DeKalb County in the prior year.

**City of Stonecrest, Georgia**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**December 31, 2020**

**CITY OF STONECREST, GEORGIA**  
**Changes in Net Position**  
**Fiscal Years 2020 and 2019**

	<b>Governmental</b>		<b>Total</b>	
	<b>Activities</b>		<b>Primary Government</b>	
	<b>2020</b>	<b>2019</b>	<b>Increase (Decrease)</b>	<b>Percent</b>
<b>Revenues:</b>				
Program revenues:				
Charges for services	\$ 3,020,056	\$ 1,257,762	\$ 1,762,294	140.11%
Operating grants	1,518,457	822,440	696,017	84.63%
Capital grants	7,426,163	19,694,570	(12,268,407)	-62.29%
General revenues:				
Property taxes	1,878,327	-	1,878,327	100.00%
Franchise taxes	2,440,352	2,550,882	(110,530)	-4.33%
Insurance taxes	4,264,198	7,621,203	(3,357,005)	-44.05%
Other taxes	2,129,349	2,473,951	(344,602)	-13.93%
Unrestricted investment earnings	635	14,351	(13,716)	-95.58%
Miscellaneous	3,978	1,478	2,500	169.15%
Total revenues	<u>22,681,515</u>	<u>34,436,637</u>	<u>(11,755,122)</u>	<u>-34.14%</u>
<b>Expenses:</b>				
General government	11,359,290	4,399,115	6,960,175	158.22%
Judicial	61,811	86,476	(24,665)	-28.52%
Economic development	1,159,612	1,065,973	93,639	8.78%
Public Works	4,268,541	4,777,717	(509,176)	-10.66%
Community development	962,677	1,005,776	(43,099)	-4.29%
Culture and recreation	1,561,104	628,960	932,144	148.20%
Interest on long-term debt	291,510	11,339	280,171	2470.86%
Total expenses	<u>19,664,545</u>	<u>11,975,356</u>	<u>7,689,189</u>	<u>64.21%</u>
Increase (decrease) in net position	3,016,970	22,461,281	(19,444,311)	-86.57%
<b>Net position, beginning of year</b>	<u>29,174,450</u>	<u>6,713,169</u>		
<b>Net position, ending</b>	<u>\$ 32,191,420</u>	<u>\$ 29,174,450</u>		

**City of Stonecrest, Georgia**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**December 31, 2020**

**FINANCIAL ANALYSIS OF GOVERNMENT'S FUNDS**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. Unassigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

**General Fund.** The General Fund is the chief operating fund of the City. At the end of the current fiscal year the total fund balance was \$9,361,113, an increase in fund balance of \$5,825,687 or 164.78%. The fund balance includes \$49,437 of nonspendable fund balance, and the remainder of \$9,311,676 is unassigned and can be used to meet any General Fund obligations.

**City of Stonecrest, Georgia**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**December 31, 2020**

**CITY OF STONECREST, GEORGIA**  
**General Fund - Revenues, Expenditures and Changes in Fund Balance**  
**Fiscal Years 2020 and 2019**

	<b>2020</b>	<b>2019</b>	<b>Increase (Decrease)</b>	<b>Percent</b>
<b>Revenues:</b>				
Property taxes	\$ 1,775,560	\$ -	\$ 1,775,560	100.00%
Franchise taxes	2,440,352	2,550,882	(110,530)	-4.33%
Insurance taxes	4,032,198	3,821,203	210,995	5.52%
Business taxes	1,421,856	1,602,296	(180,440)	-11.26%
Alcoholic beverage excise taxes	118,044	165,705	(47,661)	-28.76%
Licenses and permits	3,000,308	1,227,680	1,772,628	144.39%
Intergovernmental	1,518,457	822,440	696,017	84.63%
Charges for services	4,751	4,660	91	1.95%
Fines and forfeitures	14,997	25,422	(10,425)	-41.01%
Interest earned	635	-	635	100.00%
Miscellaneous	3,978	1,478	2,500	169.15%
<b>Total revenues</b>	<b>14,331,136</b>	<b>10,221,766</b>	<b>4,109,370</b>	<b>40.20%</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	5,065,770	4,356,422	709,348	16.28%
Judicial	61,811	86,476	(24,665)	-28.52%
Public works	-	536,511	(536,511)	-100.00%
Economic development	1,159,379	1,065,973	93,406	8.76%
Community development	726,897	723,781	3,116	0.43%
Culture and recreation	1,409,498	1,270,901	138,597	10.91%
Capital outlay	397,363	58,994	338,369	573.57%
<b>Debt service:</b>				
Principal	29,991	26,810	3,181	11.86%
Interest	8,409	11,590	(3,181)	-27.45%
<b>Total expenses</b>	<b>8,859,118</b>	<b>8,137,458</b>	<b>721,660</b>	<b>8.87%</b>
<b>Other financing sources:</b>				
Transfers in	353,669	426,758	(2,546)	-0.60%
<b>Net change in fund balance</b>	<b>5,825,687</b>	<b>2,511,066</b>	<b>3,387,710</b>	<b>134.91%</b>
<b>Fund balance, beginning of year</b>	<b>3,535,426</b>	<b>1,024,360</b>		
<b>Fund balance, end of year</b>	<b>\$ 9,361,113</b>	<b>\$ 3,535,426</b>		

## City of Stonecrest, Georgia

# MANAGEMENT'S DISCUSSION AND ANALYSIS

## December 31, 2020

Total General Fund revenues increased \$4,109,370 or 40.20%. Franchise taxes decreased slightly from the prior year. Insurance premium taxes totaled \$4,032,198. Business taxes decreased \$180,440, as the local economy slowed due to the coronavirus pandemic. Licenses and permits increased \$1,772,628 or 144.39% due to several large new commercial projects commencing in 2020.

Total General Fund expenditures increased \$721,660 or 8.87%. General government expenditures increased \$709,348 or 16.28% primarily from increases in contractual services for general operations provided by the City's prime contractor, Jacobs Engineering. Increases in economic development and culture and recreation expenditures amounted to \$93,406 and \$138,597, respectively.

**COVID Relief Fund.** In 2020, the City received \$6,227,098 from DeKalb County for the Coronavirus Aid, Relief, and Economic Security (CARES) Act for the federal relief funds. The City partnered with local churches, non-profit organizations and local businesses to lessen COVID-19's impact on citizens, businesses and public health. Through the City's agreement with DeKalb County, these funds were required to be disbursed by December 31. Due to the incurrence of ineligible federal expenditures, no intergovernmental revenue was recognized in 2020, and the City reports a liability equal to the allotment received from the County.

**SPLOST Fund.** In 2018, the City began receiving proceeds of a sales tax levied in DeKalb County, which will be used by the City for the exclusive purpose of capital outlay projects in accordance with a voter approved sales tax referendum. For fiscal years 2020 and 2019, the City received SPLOST revenue of \$7,423,163 and \$7,639,992, respectively. In 2020 and 2019, the City expended \$4,381,843 and \$4,182,212, respectively. These expenditures of SPLOST funds were primarily for resurfacing projects.

**Urban Redevelopment Agency (URA).** The Urban Redevelopment Agency was created to exercise the City's *urban redevelopment powers*. Under Georgia's Urban Redevelopment Act (O.C.G.A 36-61-1), cities are given broad powers to redevelop blighted or threatened areas of the community. These powers include (1) the use of eminent domain to buy and assemble property for revitalization and resale; (2) encouragement of private-public partnerships to redevelop neglected areas; (3) permit the use of tax exempt bonds for redevelopment purposes, that can be secured by loans or grant; (4) allow the City to negotiate variances and wave many requirements of its existing zoning and development requirements in order to achieve the optimum economic and aesthetic results in the blighted or threatened area. In 2020, the URA issued Series 2020 A and B revenue bonds to finance the purchase of land and buildings for city use or listed as land held for development. The URA reported a change in fund balance of \$2,183,663 for 2020.

### GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund budget versus actual comparison can be found on page 34. Total revenues were \$4,234,236 in excess of budget. Property taxes and franchise taxes were \$1,775,560 and \$345,952, in excess of budget, respectively, as budgeted revenues in 2020 were more conservative than in 2019, in part due to lack of history for such revenue types. Insurance taxes were \$212,198 in excess of budget, which was also due to a conservative budget. Intergovernmental revenues were \$208,457 in excess of budget as the City did not anticipate receiving these revenue streams when the budget was adopted.

Total expenditures were \$1,599,782 less than the final budgets. General government expenditures were \$536,030 less than budgeted as this category included a \$550,000 contingency that could have been allocated to other expenditure line items. The City has used a conservative budgeting approach based on the limited information available at the time the budget was prepared.

**City of Stonecrest, Georgia**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**December 31, 2020**

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital assets.** The City's net investment in capital assets for its governmental activities as of December 31, 2020, was to \$16,143,608, an increase of \$3,308,36 from the prior year.

**Capital Assets (net of accumulated depreciation)**  
**Fiscal Years 2020 and 2019**

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
Land	\$ 9,231,633	\$ 5,916,147
Construction in progress	160,365	-
Furniture and equipment	163,358	126,398
Improvements	6,003,481	6,180,075
Buildings	584,771	612,752
Total	\$ 16,143,608	\$ 12,835,372

Additional information on the City's capital assets can be found in Note 4 on page 28 of this report.

**Financed purchases.** At the end of fiscal year December 31, 2020, the City had total borrowings outstanding of \$58,101 in the form of financed purchases from direct borrowings used to purchase office equipment. All borrowings are backed by the full faith and credit of the City.

**Revenue bonds – Direct Placement.** On June 24, 2020 the City of Stonecrest URA voted unanimously to pass a bond resolution to address pockets of blight identified within city limits. Two revenue bonds were issued, Series 2020A and Series 2020B, totaling \$5,410,000. These funds were used to finance the costs of acquiring and renovating the Sears Department Store and Automotive Center and the Sam's Club building. The Series 2020A, with the principal amount of \$3,195,000, will be paid for in 20 years at an interest rate of 2.92 percent per annum. The Series 2020B bond for \$2,215,000, will be paid for in 10 years at a rate of 3.04 percent per annum.

**Long Term Debt**  
**Fiscal Years 2020 and 2019**

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
Financed purchas	\$ 55,447	\$ 85,720
Revenue bonds	5,410,000	-
Total	\$ 5,465,447	\$ 85,720

**City of Stonecrest, Georgia**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**December 31, 2020**

Additional information on the City's long-term debt can be found in Note 5 on page 29 of this report.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

These factors were considered in preparing the City's budget for the 2021 fiscal year.

- Sustainability of existing services – The City will implement a philosophy of budgetary evaluation which reviews the needs of the City to the standard which realizes that services and associated costs should not be appropriated if they are not justified as long-term goals and priority of the City. This philosophy will be discussed during the budget process, with a financial outlook that provides opportunity to evaluate Government priorities, realign and diversify revenue sources, and provide clear information for decision making for continued financial success.
- Cost of government – The first operating millage rate for the City was set at 1.438 mills. As the scope of city services continues to expand, the government will continue to explore all viable options to ensure that the services provided remain at the highest level possible.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the City of Stonecrest finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Department of Finance, City of Stonecrest, 3120 Stonecrest Blvd, Stonecrest, GA 30038.

City of Stonecrest, Georgia  
3120 Stonecrest Blvd.  
Stonecrest, Georgia 30038

**CITY OF STONECREST, GEORGIA**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2020**

Item III. a.

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 20,048,641
Taxes receivable	5,902,262
Intergovernmental receivable	777,468
Prepaid items	46,237
Land held for development	2,109,884
Capital assets:	
Nondepreciable	9,391,998
Depreciable, net of accumulated depreciation	6,751,610
Total assets	45,028,100
<b>LIABILITIES</b>	
Accounts payable	462,746
Accrued liabilities	166,691
Unearned revenue	6,227,098
Intergovernmental payable	17,223
Financed purchase payable, due within one year	30,896
Financed purchase payable, due in more than one year	24,551
Direct placement revenue bonds, due within one year	200,000
Direct placement revenue bonds, due in more than one year	5,210,000
Total liabilities	12,339,205
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unearned revenue - intergovernmental	497,475
<b>NET POSITION</b>	
Net investment in capital assets	13,068,380
Restricted for:	
Promotion of trade and tourism	65,712
Capital projects	14,079,624
Unrestricted	4,977,704
Total net position	\$ 32,191,420

The accompanying notes are an integral part of these financial statements.

# CITY OF STONECREST, GEORGIA

Item III. a.

## STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and Changes in Net Position Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
<b>Primary government:</b>					
Governmental activities:					
General government	\$ 11,359,290	\$ 280,493	\$ -	\$ -	\$ (11,078,797)
Judicial	61,811	-	-	-	(61,811)
Economic development	1,159,612	-	-	-	(1,159,612)
Public safety	-	-	-	1,113,458	1,113,458
Public works	4,268,541	-	562,496	5,535,259	1,829,214
Community development	962,677	2,734,812	-	-	1,772,135
Culture and recreation	1,561,104	4,751	955,961	777,446	177,054
Interest and issuance costs on long-term debt	291,510	-	-	-	(291,510)
Total governmental activities	\$ 19,664,545	\$ 3,020,056	\$ 1,518,457	\$ 7,426,163	(7,699,869)
General revenues:					
					1,878,327
					4,264,198
					589,449
					2,440,352
					1,421,856
					118,044
					635
					3,978
					10,716,839
					3,016,970
					29,174,450
					\$ 32,191,420

The accompanying notes are an integral part of these financial statements.

**CITY OF STONECREST, GEORGIA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2020**

ASSETS	General Fund	SPLOST Fund	Urban Redevelopment Agency	COVID-19 Relief Fund	Nonmajor Governmental Fund	Total Governmental Funds
					Hotel/Motel Tax Fund	
Cash and cash equivalents	\$ 6,677,640	\$ 10,831,093	\$ 175,219	\$ 2,086,025	\$ 278,664	\$ 20,048,641
Taxes receivable	5,842,948	-	-	-	59,314	5,902,262
Intergovernmental receivable	-	777,468	-	-	-	777,468
Due from other funds	2,187,465	487,293	-	-	187	2,674,945
Prepaid items	49,437	-	-	-	-	49,437
Land held for development	-	-	2,109,884	-	-	2,109,884
<b>Total assets</b>	<b>\$ 14,757,490</b>	<b>\$ 12,095,854</b>	<b>\$ 2,285,103</b>	<b>\$ 2,086,025</b>	<b>\$ 338,165</b>	<b>\$ 31,562,637</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 190,139	\$ 154	\$ -	\$ -	\$ 272,453	\$ 462,746
Accrued liabilities	69,293	24,520	-	-	-	93,813
Unearned revenue	-	-	-	6,227,098	-	6,227,098
Due to other governments	17,223	-	-	-	-	17,223
Due to other funds	487,480	-	101,440	2,086,025	-	2,674,945
<b>Total liabilities</b>	<b>764,135</b>	<b>24,674</b>	<b>101,440</b>	<b>8,313,123</b>	<b>272,453</b>	<b>9,475,825</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - taxes	4,134,767	-	-	-	-	4,134,767
Unearned revenue - intergovernmental	497,475	-	-	-	-	497,475
<b>Total deferred inflows of resources</b>	<b>4,632,242</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,632,242</b>
<b>FUND BALANCE</b>						
Nonspendable:						
Prepaid items	49,437	-	-	-	-	49,437
Restricted:						
Capital projects	-	12,071,180	2,183,663	-	-	14,254,843
Promotion of trade and tourism	-	-	-	-	65,712	65,712
Unassigned	9,311,676	-	-	(6,227,098)	-	3,084,578
<b>Total fund balance</b>	<b>9,361,113</b>	<b>12,071,180</b>	<b>2,183,663</b>	<b>(6,227,098)</b>	<b>65,712</b>	<b>17,454,570</b>
<b>Total liabilities, deferred inflows of resources, and fund balance</b>	<b>\$ 14,757,490</b>	<b>\$ 12,095,854</b>	<b>\$ 2,285,103</b>	<b>\$ 2,086,025</b>	<b>\$ 338,165</b>	<b>\$ 31,562,637</b>

The accompanying notes are an integral part of these financial statements.

**CITY OF STONECREST, GEORGIA**

Item III. a.

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION  
DECEMBER 31, 2020**

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<b>Total Governmental Fund Balances</b>		\$ 17,454,570
Amounts reported for governmental activities in the Government-wide Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.		
Cost	16,568,485	
Less accumulated depreciation	<u>(424,877)</u>	16,143,608
In the governmental funds, debt service expenditures prepaid by year-end are not recognized as expenditures until they are due and payable; however, in the governmental activities those payments are recognized as reductions of the long-term liabilities when paid.		
		(3,200)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds' balance sheet but are reported on the government-wide statement of net position.		
Accrued interest payable	(72,878)	
Financed purchases	(55,447)	
Direct placement revenue bonds	<u>(5,410,000)</u>	(5,538,325)
Receivables not collected within 60 days of fiscal year-end are not considered available and are deferred inflows of resources on the government funds' balance sheet but are recognized as revenue on the government-wide statement of net position.		
		<u>4,134,767</u>
<b>Net Position of Governmental Activities</b>		<u>\$ 32,191,420</u>

**The accompanying notes are an integral part of these financial statements**

**CITY OF STONECREST, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	General Fund	SPLOST Fund	Urban Redevelopment Agency	COVID 19 Relief Fund	Nonmajor Governmental Fund Hotel/Motel Tax Fund	Total Governmental Funds
<b>Revenues:</b>						
Property taxes	\$ 1,775,560	\$ -	\$ -	\$ -	\$ -	\$ 1,775,560
Franchise taxes	2,440,352	-	-	-	-	2,440,352
Hotel/Motel taxes	-	-	-	-	589,449	589,449
Insurance taxes	4,032,198	-	-	-	-	4,032,198
Business taxes	1,421,856	-	-	-	-	1,421,856
Alcoholic beverage excise taxes	118,044	-	-	-	-	118,044
Licenses and permits	3,000,308	-	-	-	-	3,000,308
Intergovernmental	1,518,457	7,423,276	-	-	-	8,941,733
Charges for services	4,751	-	-	-	-	4,751
Fines and forfeitures	14,997	-	-	-	-	14,997
Interest earned	635	2,887	-	-	-	3,522
Miscellaneous	3,978	-	-	-	-	3,978
Total revenues	<u>14,331,136</u>	<u>7,426,163</u>	<u>-</u>	<u>-</u>	<u>589,449</u>	<u>22,346,748</u>
<b>Expenditures:</b>						
Current:						
General government	5,065,770	-	-	6,192,450	-	11,258,220
Judicial	61,811	-	-	-	-	61,811
Economic development	1,159,379	-	233	-	-	1,159,612
Community development	726,897	-	-	-	235,780	962,677
Culture and recreation	1,409,498	-	-	-	-	1,409,498
Capital outlay	397,363	4,381,843	3,015,599	34,648	-	7,829,453
Debt service:						
Principal	29,991	-	-	-	-	29,991
Interest	8,409	-	23,740	-	-	32,149
Issuance costs	-	-	186,765	-	-	186,765
Total expenditures	<u>8,859,118</u>	<u>4,381,843</u>	<u>3,226,337</u>	<u>6,227,098</u>	<u>235,780</u>	<u>22,930,176</u>
Excess (deficiency) of revenues over (under) expenditures	5,472,018	3,044,320	(3,226,337)	(6,227,098)	353,669	(583,428)
<b>Other financing sources (uses):</b>						
Transfers in	353,669	-	-	-	-	353,669
Transfers out	-	-	-	-	(353,669)	(353,669)
Issuance of revenue bonds	-	-	5,410,000	-	-	5,410,000
Total other financing sources (uses)	<u>353,669</u>	<u>-</u>	<u>5,410,000</u>	<u>-</u>	<u>(353,669)</u>	<u>5,410,000</u>
Net change in fund balances	5,825,687	3,044,320	2,183,663	(6,227,098)	-	4,826,572
<b>Fund balances, beginning of year</b>	<u>3,535,426</u>	<u>9,026,860</u>	<u>-</u>	<u>-</u>	<u>65,712</u>	<u>12,627,998</u>
<b>Fund balances (deficit), end of year</b>	<u>\$ 9,361,113</u>	<u>\$ 12,071,180</u>	<u>\$ 2,183,663</u>	<u>\$ (6,227,098)</u>	<u>\$ 65,712</u>	<u>\$ 17,454,570</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF STONECREST, GEORGIA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

Item III. a.

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	4,826,572
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.

Capital outlay	3,560,912	
Depreciation expense	<u>(252,676)</u>	3,308,236

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the principal payments on the long-term debt in the current year.

Principal retirement:		
Financed purchases	30,273	
Accrued interest	(72,878)	
Issuance of direct placement revenue bonds	<u>(5,410,000)</u>	(5,452,605)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

		<u>334,767</u>
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Change in net position - governmental activities

	\$	<u><u>3,016,970</u></u>
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**The accompanying notes are an integral part of these financial statements.**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020****NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the City of Stonecrest, Georgia (the “City”) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City’s accounting policies are described below.

**A. Reporting Entity**

The City, which was incorporated by a voter approved referendum on November 8, 2016, commenced operations on July 10, 2017 pursuant to the election of a mayor and council on April 18, 2017. Policy-making and legislative authority are vested in the Mayor and City Council which consists of five council members and the Mayor. The government provides such services as general government administration, judicial services through its municipal court, code enforcement, building and zoning, and housing and development. DeKalb County, Georgia provides public safety related services to the City.

The Urban Redevelopment Agency (“URA” or “Agency”) was activated by resolution in 2020 to promote and further develop trade and tourism opportunities within the City. The Agency operates under a six-member board appointed by the Mayor and approved by the City Council. Any debt issued by the URA is expected to be repaid with City resources. The Agency does not issue separate financial statements and is included as a blended component unit in the City’s financial report.

**B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. Government-wide financial statements do not provide information by fund, but by the City’s governmental activities. The statement of net position will include non-current assets and non-current liabilities. In addition, the government-wide statement of activities reflects depreciation expense on the City’s capital assets. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers property taxes to be available if they are collected within 60 days of the end of the current fiscal period for which they are levied. Other revenues susceptible to accrual are considered available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to long-term liabilities, such as compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, hotel/motel occupancy taxes, business taxes, insurance premium taxes, excise taxes, and licenses and permits associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period if availability criteria are met. All other revenue items are considered to be measurable and available only when cash is received by the City.

In accordance with GASB Statement No. 33, "Accounting and Financial Reporting for Non-exchange Transactions," the corresponding assets (receivables) in non-exchange transactions are recognized in the period in which the underlying exchange occurs, when an enforceable legal claim has arisen, when all eligibility requirements have been met, or when resources are received, depending on the revenue source.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

In accordance with GASB Statement No. 34, major individual governmental funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

The **General Fund** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Special Purpose Local Option Sales Tax (SPLOST) Fund** is used to account for the proceeds of a sales tax levied in DeKalb County, which will be used by the City for the exclusive purpose of capital outlay projects in accordance with the voter approved sales tax referendum.

The **Urban Redevelopment Agency (URA)** is used to account for the proceeds of the Series 2020 A & B revenue bonds issuances.

The **COVID-19 Relief Fund** is a special revenue fund used to account for the Coronavirus Relief Fund grant revenue and expenditures of the City.

Additionally, the City reports the following fund type:

The **Special Revenue Funds** are used to account for specific revenues which are either legally restricted or committed to expenditures for particular purposes.

#### D. Budgets

Formal budgetary accounting is employed as a management control device for the funds of the City. The governmental fund budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. An annual operating budget is adopted each fiscal year through passage of an annual budget ordinance and amended as required for the general fund. Any changes from the original budget are reflected in the budgetary comparison schedule. All appropriations lapse at fiscal year-end. The City does not use encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### E. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the City.

#### F. Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

#### G. Interfund Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year as well as all other outstanding balances between funds are reported as "due to/from other funds."

#### H. Capital Assets

Capital assets, which include vehicles and machinery and equipment, are reported in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives is not capitalized.

Capital assets of the City are depreciated using the straight line method over the following useful lives:

<u>Category</u>	<u>Useful Life</u>
Land	N/A
Buildings and improvements	20-50 years
Equipment	5-10 years
Intangible assets	10 years

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2020, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reported as nonspendable as this amount is not available for general appropriation.

#### J. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

In the fund financial statements, governmental fund types recognize the face amount of the debt issued as other financing sources and the repayment of debt as debt service expenditures.

#### K. Deferred Inflows of Resources

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenues) until that time. The City has one type of item that arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item, *unavailable revenue* is only reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from insurance premium taxes and property taxes as these amounts are deferred and will be recognized as inflows of resources in the period in which the amounts become available.

#### L. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund equity for all other reporting is classified as “net position.”

**Fund Balance** – Generally, fund balance represents the difference between the assets and liabilities and deferred inflows of resources under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### L. Fund Equity (Continued)

Fund balances are classified as follows:

- **Nonspendable** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.
- **Restricted** – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.
- **Committed** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council through the adoption of a resolution. Only the City Council may modify or rescind the commitment, also through a resolution.
- **Assigned** – Fund balances are reported as assigned when amounts are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. The authority to assign fund balances remains with the City Council.
- **Unassigned** – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds. The City, by resolution, has created a minimum fund balance policy to be no less than 6% of current year revenues of the General Fund, in order to cover unforeseen emergencies and/or revenue shortfalls.

**Flow Assumptions** – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the City's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the City's policy to use fund balance in the following order: (1) Committed, (2) Assigned, and (3) Unassigned.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### L. Fund Equity (Continued)

**Net Position** – Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources, in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the City has spent) for the acquisition, construction or improvement of those assets.

Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

#### M. Use of Estimates

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

### NOTE 2. LEGAL COMPLIANCE – BUDGETS

#### A. Budgets and Budgetary Accounting

The budget is officially adopted by the governing body prior to the beginning of its fiscal year, or a resolution authorizing the continuation of necessary and essential expenditures to operate the City will be adopted. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

Transfers of appropriations within a department budget or within a non-departmental expenditure category may be made without the approval of the City Council, but expenditures or expense may not exceed the amount appropriated for a department without an amendment approved by the City Council. The final budget amounts shown in these financial statements reflect amendments approved by the City Council.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 2. LEGAL COMPLIANCE – BUDGETS (CONTINUED)

#### B. Excess Expenditures Over Appropriations

For the year ended December 31, 2020 the following funds had actual expenditures in excess of their appropriations:

General Fund	
General government:	
Legal services department	\$ 8,134
Facilities and building department	306,358
Communications	7,187
General operations	18,101
Capital outlay	199,863
Debt service:	
Principal	29,991
Interest	8,409
COVID-19 Relief Fund	
Capital outlay	34,648

These expenditures in excess of appropriations were primarily funded by lower than budgeted expenditures in other areas, greater than anticipated revenues or will require future appropriation from another fund.

#### C. Deficit Fund Balance

At the end of fiscal year 2020, the COVID-19 Relief Fund is reporting a deficit fund balance of \$6,227,098 as a result of expenditures deemed ineligible for revenue recognition. This deficit will be funded with future appropriations from the General Fund.

### NOTE 3. DEPOSITS AND INVESTMENTS

**Custodial Credit Risk – Deposits.** Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes and City policy require all deposits to be collateralized by depository insurance or pledged securities. Amounts that exceed standard depository insurance limits are required to be collateralized either (1) individually by the financial institutions through pledged obligations of the U.S. Government, obligations backed by the full faith and credit of the U.S. Government, obligations of the State of Georgia or other states, or obligations of counties, municipalities, or public authorities of the State of Georgia, or (2) participation in the State of Georgia Secure Deposit Program. As of December 31, 2020, the City had deposits with one (1) financial institution collateralized by the State of Georgia Secure Deposit Program, which is administered by the Office of the State Treasurer, and requires participating banks holding deposits of public funds to pledge collateral at varying rates depending on tier assigned by the State. Additionally, the City had deposits with two (2) financial institutions that were collateralized by pledged securities, as defined above, such that all of the City's bank balances were insured and/or collateralized as defined by GASB and required by State Statutes.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 4. CAPITAL ASSETS

Capital asset activity for the City for the year ended December 31, 2020 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>				
Nondepreciable capital assets:				
Land	\$ 5,916,147	\$ 3,315,486	\$ -	\$ 9,231,633
CIP	-	160,365	-	160,365
Total	<u>5,916,147</u>	<u>3,475,851</u>	<u>-</u>	<u>9,391,998</u>
Capital assets, being depreciated:				
Furniture, equipment and vehicles	223,857	85,061	-	308,918
Improvements	6,245,490	-	-	6,245,490
Buildings	622,079	-	-	622,079
Total	<u>7,091,426</u>	<u>85,061</u>	<u>-</u>	<u>7,176,487</u>
Less accumulated depreciation for:				
Furniture and equipment	(97,459)	(48,101)	-	(145,560)
Improvements	(65,415)	(176,594)	-	(242,009)
Buildings	(9,327)	(27,981)	-	(37,308)
Total	<u>(172,201)</u>	<u>(252,676)</u>	<u>-</u>	<u>(424,877)</u>
Total capital assets being depreciated, net	<u>6,919,225</u>	<u>(167,615)</u>	<u>-</u>	<u>6,751,610</u>
Governmental activities capital assets, net	<u>\$ 12,835,372</u>	<u>\$ 3,308,236</u>	<u>\$ -</u>	<u>\$ 16,143,608</u>

Depreciation expense was charged to functions/programs of the City as follows:

Governmental activities:		
General government		\$ 101,070
Culture and recreation		151,606
Total depreciation expense - governmental activities		<u>\$ 252,676</u>

## NOTES TO FINANCIAL STATEMENTS

### NOTE 5. LONG TERM DEBT

The following is a summary of long-term debt activity of the City for the year ended December 31, 2020:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
<b>Governmental activities:</b>					
Financed purchase	\$ 85,720	\$ -	\$ (30,273)	\$ 55,447	\$ 30,896
Direct placement revenue bonds	-	5,410,000	-	5,410,000	200,000
Governmental activity long-term liabilities	<u>\$ 85,720</u>	<u>\$ 5,410,000</u>	<u>\$ (30,273)</u>	<u>\$ 5,465,447</u>	<u>\$ 230,896</u>

#### Financed Purchase from Direct Borrowings

On July 1, 2017, the City entered into a financed purchase to acquire computer equipment through Government Leasing, LLC for \$146,278. Monthly payments of \$3,200, including interest at a rate of 11.27% began September 1, 2017 and will continue through August 1, 2022. The outstanding balance at December 31, 2020 is \$55,447.

As of December 31, 2020, the cost and accumulated depreciation on the assets acquired under the financed purchase is \$146,278 and \$92,644, respectively. The annual depreciation is included in the capital asset depreciation total in Note 4. The total debt service requirements to maturity for the City's financed purchase is as follows:

Year Ending December 31,	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2021	\$ 30,896	\$ 4,849	\$ 35,745
2022	24,551	1,049	25,600
Total	<u>\$ 55,447</u>	<u>\$ 5,898</u>	<u>\$ 61,345</u>

## NOTES TO FINANCIAL STATEMENTS

### NOTE 5. LONG TERM DEBT (CONTINUED)

#### Direct Placement Revenue Bonds

In July 2020, the City issued \$3,195,000 of Series 2020A tax-exempt revenue bonds and \$2,215,000 of Series 2020B taxable revenue bonds, for a total bond issuance of \$5,410,000. The Series 2020B taxable bonds were issued for the purpose of purchasing and renovating a former Sears building, which is classified as land held for development as of fiscal year end. The Series 2020A tax-exempt bonds were issued for the purpose of purchasing, renovating and paying of the tax anticipation note issued for a former Sam's building, which is reported within the City's capital assets. Annual interest payments at 2.92% for Series 2020A and 3.04% for Series 2020B are due on February 1 and principal payments are due annually on February 1 until the bonds mature in February 2040. In the event the City is unable to make payments as they become due and payable, or is rendered incapable of fulfilling its obligations under the bond resolution, the outstanding amounts owed on the bonds become due and payable immediately.

The City's debt service requirements to maturity on the total revenue bonds are as follows:

<u>Year ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 200,000	\$ 87,454	\$ 287,454
2022	205,000	154,550	359,550
2023	215,000	148,318	363,318
2024	220,000	141,782	361,782
2025	225,000	135,094	360,094
2026-2030	1,245,000	568,854	1,813,854
2031-2035	1,435,000	371,278	1,806,278
2036-2040	1,665,000	148,336	1,813,336
Total	<u>\$ 5,410,000</u>	<u>\$ 1,755,666</u>	<u>\$ 7,165,666</u>

## NOTES TO FINANCIAL STATEMENTS

### NOTE 6. SHORT-TERM BORROWING

The City paid off a tax anticipation note of \$3,060,000 with a local financial institution. The tax anticipation note was issued for purposes of obtaining initial capital to acquire a former Sam's building. The borrowing, with an interest rate of 2.10%, was paid off in conjunction with the Series 2020A and Series 2020B bond issuance. The following is a summary of the tax anticipation note payable for the year ended December 31, 2020:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Tax anticipation note	\$ -	\$ 3,060,000	\$ (3,060,000)	\$ -

### NOTE 7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of due to/from other funds as of December 31, 2020 is as follows:

<u>Receivable Entity</u>	<u>Payable Entity</u>	<u>Amount</u>
Nonmajor governmental fund	General Fund	\$ 187
SPLOST Fund	General Fund	487,293
General Fund	COVID-19 Relief Fund	2,086,025
General Fund	Urban Redevelopment Agency	101,440

The interfund balance between the nonmajor governmental fund and the General Fund is a result of residual hotel/motel tax collections that have not yet been transferred to the Hotel/Motel Tax Fund. The interfund balance between the SPLOST Fund and the General Fund is due to the City matching state grant expenditures initially recorded in the SPLOST Fund to be paid out of the General Fund, where the state grant revenue is recorded. The year-end balance is a result of timing difference between the funds. The interfund balance between the General Fund and the COVID-19 Relief Fund is the result of some expenditures being initially paid for out of the General Fund, not yet reimbursed to General Fund from the COVID-19 Relief Fund. The year-end balance is a result of timing difference between the funds. Lastly, the interfund balance between the General Fund and the Urban Redevelopment Agency is the result of issuance costs being borne out of General Fund and owed by the Urban Redevelopment Agency at year end.

The composition of interfund transfers as of December 31, 2020 is as follows:

<u>Transfers in</u>	<u>Transfers out</u>	<u>Amount</u>
General Fund	Nonmajor governmental fund	\$ 353,669

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 8. HOTEL/MOTEL LODGING TAX

The City has levied an occupancy tax of 8% for the rent of a guest room at a hotel or motel in the City as authorized by the Official Code of Georgia Annotated (O.C.G.A.) §48-13-51(a)(3). For the year ended December 31, 2020, the City collected \$589,449 in hotel/motel tax revenues. Of this amount, \$235,780, or 40% was used for the promotion of tourism in accordance with the provisions of O.C.G.A §48-13-51(a)(3).

### NOTE 9. OPERATING LEASES

The government leases the city hall office facilities under a non-cancelable operating lease. The City accrues rent expense in an amount such that the total rent expense under the lease is recognized ratably over the lease term. The lease expense on the city hall facility was \$215,893 for the year ended December 31, 2020.

The future minimum lease payments for these leases are as follows:

<b>Year Ending December 31,</b>	<b>City Hall</b>
2021	\$ 235,581
2022	239,745
2023	60,198
Total lease payments	\$ 535,524

### NOTE 10. RISK MANAGEMENT

The City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has joined together with other municipalities in the state as part of the Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund, a public entity risk pool currently operating as common risk management and insurance programs for member local governments.

As part of this risk pool, the City is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The City is also to allow the pool's agents and attorneys to represent the City in investigation, settlement discussions and all levels of litigation arising out of any claim made against the City within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract. The fund is to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 10. RISK MANAGEMENT (CONTINUED)

The City carries commercial insurance for other risks of losses. For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage in the last three years of operations.

### NOTE 11. COMMITMENTS AND CONTINGENT LIABILITIES

#### Litigation:

The City is subject to legal actions in the ordinary course of business. In the opinion of management and legal counsel, the City has adequate legal defenses and insurance coverage with respect to such actions and the liability, if any, which might result from these proceedings, would not have a material adverse effect on the financial position of the City.

#### Grant Contingencies:

The City has received Federal and State grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to the disallowance of certain expenditures previously reimbursed by those agencies. Based upon the issues contained within the City's CARES Program, City management believes such disallowances could be significant, and that the City would be required to reimburse DeKalb County for the City's allotment of CARES funding. In addition, per an intergovernmental agreement with DeKalb County, the County has the ability to withhold City property tax remittances in response to the issues cited with the CARES Program.

#### Contractual Commitments:

The City has entered into a private contractual partnership for outsourced services and operations. Through this contract with private companies, an array of operational services are provided via outsourcing. This contract is an operating contract for which the City is continually monitoring its outsourcing needs as compared to providing services in-house. Currently, these contracts are approximately \$5.1 million annually. The contracts were bid for five annual service periods and run through the year ending 2022.

### NOTE 12. JOINT VENTURE

Under Georgia law, the City, in conjunction with other cities around the Metropolitan Atlanta Georgia area, is a member of the Atlanta Regional Commission (ARC) and is required to pay annual dues thereto, which DeKalb County has paid on behalf of the City of Stonecrest. Membership in ARC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organization structure of ARC. ARC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of the ARC. Separate financial statements may be obtained from Atlanta Regional Commission, 229 Peachtree Street NE, STE 100, Atlanta, Georgia 30303 or online at <https://atlantaregional.org/about-arc/comprehensive-annual-financial-report>.

**REQUIRED SUPPLEMENTARY INFORMATION**

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**CITY OF STONECREST, GEORGIA**

Item III. a.

**GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
<b>Revenues:</b>				
Property taxes	\$ -	\$ -	\$ 1,775,560	\$ 1,775,560
Franchise taxes	2,094,400	2,094,400	2,440,352	345,952
Business license and occupational taxes	1,555,000	1,555,000	1,421,856	(133,144)
Insurance taxes	3,820,000	3,820,000	4,032,198	212,198
Alcoholic beverage excise taxes	145,000	145,000	118,044	(26,956)
Intergovernmental	1,310,000	1,310,000	1,518,457	208,457
Licenses and permits	1,153,500	1,153,500	3,000,308	1,846,808
Charges for services	-	-	4,751	4,751
Fines and forfeitures	19,000	19,000	14,997	(4,003)
Interest income	-	-	635	635
Miscellaneous	-	-	3,978	3,978
Total revenues	<u>10,096,900</u>	<u>10,096,900</u>	<u>14,331,136</u>	<u>4,234,236</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General government:</b>				
City council	224,700	224,700	163,816	60,884
City manager	211,950	211,950	208,643	3,307
City clerk	145,000	145,000	144,638	362
Financial administration	611,250	611,250	496,185	115,065
Legal services department	620,000	620,000	628,134	(8,134)
Economic development	1,160,150	1,205,150	715,741	489,409
Facilities and building department	299,500	299,500	605,858	(306,358)
Communications	377,550	377,550	384,737	(7,187)
IT/GIS	426,500	426,500	326,629	99,871
General operations	447,350	447,350	465,451	(18,101)
Building	962,500	962,500	925,938	36,562
Contingency	70,350	70,350	-	70,350
Total general government	<u>5,556,800</u>	<u>5,601,800</u>	<u>5,065,770</u>	<u>536,030</u>
<b>Public works</b>	<u>560,000</u>	<u>485,000</u>	<u>-</u>	<u>485,000</u>
<b>Judicial:</b>				
Court services	<u>92,750</u>	<u>92,750</u>	<u>61,811</u>	<u>30,939</u>
<b>Economic development:</b>				
Code enforcement	1,003,450	1,003,450	950,210	53,240
Business development	260,100	260,100	209,169	50,931
Total economic development	<u>1,263,550</u>	<u>1,263,550</u>	<u>1,159,379</u>	<u>104,171</u>
<b>Community development</b>	<u>775,650</u>	<u>775,650</u>	<u>726,897</u>	<u>48,753</u>
<b>Culture and recreation</b>	<u>2,042,650</u>	<u>2,042,650</u>	<u>1,409,498</u>	<u>633,152</u>
<b>Capital outlay</b>	<u>167,500</u>	<u>197,500</u>	<u>397,363</u>	<u>(199,863)</u>
<b>Debt service:</b>				
Principal	-	-	29,991	(29,991)
Interest	-	-	8,409	(8,409)
Total debt service	<u>-</u>	<u>-</u>	<u>38,400</u>	<u>(38,400)</u>
Total expenditures	<u>10,458,900</u>	<u>10,458,900</u>	<u>8,859,118</u>	<u>1,599,782</u>
Excess of revenues over expenditures	(362,000)	(362,000)	5,472,018	5,834,018
<b>Other financing sources:</b>				
Transfers in	360,000	360,000	353,669	(6,331)
Total other financing sources	<u>360,000</u>	<u>360,000</u>	<u>353,669</u>	<u>(6,331)</u>
Net change in fund balance	(2,000)	(2,000)	5,825,687	5,827,687
<b>Fund balance, beginning of year</b>	<u>3,535,426</u>	<u>3,535,426</u>	<u>3,535,426</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 3,533,426</u>	<u>\$ 3,533,426</u>	<u>\$ 9,361,113</u>	<u>\$ 5,827,687</u>

**CITY OF STONECREST, GEORGIA**

Item III. a.

**COVID-19 RELIEF FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budget		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 6,227,016	\$ 6,227,016	\$ -	\$ (6,227,016)
Total revenues	<u>6,227,016</u>	<u>6,227,016</u>	<u>-</u>	<u>(6,227,016)</u>
<b>Expenditures</b>				
General government	6,227,016	6,227,016	6,192,450	34,566
Capital outlay	-	-	34,648	(34,648)
Total expenditures	<u>6,227,016</u>	<u>6,227,016</u>	<u>6,227,098</u>	<u>(82)</u>
Net change in fund balances	-	-	(6,227,098)	(6,227,098)
<b>Fund balances, beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances (deficits), end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,227,098)</u>	<u>\$ (6,227,098)</u>

## NONMAJOR GOVERNMENTAL FUND

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**Hotel/Motel Tax Fund** – To account for the collection of the 8% tax levied by the City on all hotel/motel lodgings and accommodations within the City and for the expenditures made distributing these collections to the appropriate entities as required by §OCGA 48-13-51.

**CITY OF STONECREST, GEORGIA**

Item III. a.

**HOTEL/MOTEL TAX FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budget		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 600,000	\$ 600,000	\$ 589,449	\$ (10,551)
Total revenues	600,000	600,000	589,449	(10,551)
<b>Expenditures:</b>				
Community development	240,000	240,000	235,780	4,220
Total expenditures	240,000	240,000	235,780	4,220
Excess of revenues over expenditures	360,000	360,000	353,669	(6,331)
<b>Other financing uses:</b>				
Transfers out	(360,000)	(360,000)	(353,669)	6,331
Total other financing uses	(360,000)	(360,000)	(353,669)	6,331
Net change in fund balances	-	-	-	-
<b>Fund balances, beginning of year</b>	65,712	65,712	65,712	-
<b>Fund balances, end of year</b>	\$ 65,712	\$ 65,712	\$ 65,712	\$ -

**CITY OF STONECREST, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF**  
**SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

<u>Project</u>	Original and Current Estimated Cost	Prior Year	Current Year	Total
<b>SPLOST - 2017 SERIES</b>				
Resurfacing and street paving	\$ 10,000,000	\$ 3,186,794	\$ 4,264,083	\$ 7,450,877
Transportation improvements, design, and planning	18,539,000	286,631	-	286,631
Parks and recreation	5,000,000	708,787	93,241	802,028
Multi-modal transportation consisting of, sidewalks, paths and bikeways projects	3,240,000	-	-	-
Capital improvements on public safety facilities and City Hall	7,161,000	-	24,519	24,519
Construction and program management	3,820,000	-	-	-
	<u>\$ 47,760,000</u>	<u>\$ 4,182,212</u>	<u>\$ 4,381,843</u>	<u>\$ 8,564,055</u>

## STATISTICAL SECTION

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This part of the City of Stonecrest’s annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City’s overall financial health.

**Page**

**Financial Trends..... 38**

These schedules contain trend information to help the reader understand how the City’s financial performance and well-being have changed over time.

**Revenue Capacity ..... 42**

These schedules contain information to help the reader assess the City’s most significant local revenue source, franchise taxes.

The City notes that while insurance premium tax revenues are the largest reported within the City’s annual comprehensive financial report, these revenues are not own-source, but rather state driven and thus would not be appropriate for revenue capacity statistics within this section.

**Debt Capacity ..... 44**

These schedules present information to help the reader assess the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.

**Demographic and Economic Information..... 46**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place.

**Operating Information ..... 49**

These schedules contain service and infrastructure data to help the reader understand how the information in the City’s financial report relates to the services the City provides and the activities it performs.

**The City contracted out most of its services during the fiscal year 2020.**

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial report for the relevant year.

# CITY OF STONECREST, GEORGIA

## NET POSITION BY COMPONENT LAST FOUR FISCAL YEARS (accrual basis of accounting)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Governmental activities:				
Net investment in capital assets	\$ 13,068,380	\$ 12,749,652 (1)	\$ 68,765	\$ 72,664
Restricted	14,145,336 (2)	9,092,572	5,810,225	-
Unrestricted	4,977,704	7,332,226	834,179	199,300
Total governmental activities net position	<u>\$ 32,191,420</u>	<u>\$ 29,174,450</u>	<u>\$ 6,713,169</u>	<u>\$ 271,964</u>

(1) The City took over parks land and improvements from DeKalb County in 2019.

(2) Increase relates to increased SPLOST collections and revenue bond issuance in 2020.

Note: Fiscal period 2017 was the City's first period of operation and consisted of only six months of activity.

**CITY OF STONECREST, GEORGIA**  
**CHANGES IN NET POSITION**  
**LAST FOUR FISCAL YEARS**  
**(accrual basis of accounting)**

	2020	2019	2018	2017
<b>Expenses</b>				
Governmental activities:				
General government	\$ 11,359,290 (3)	\$ 4,399,115	\$ 3,357,065	\$ 2,008,160
Judicial	61,811	86,476	94,947	1,615
Economic development	1,159,612	1,065,973 (1)	-	-
Public works	4,268,541	4,777,717 (1)	-	-
Community development	962,677	1,005,776	1,785,857	718,246
Culture and recreation	1,561,104	628,960	98,440	-
Interest on long-term debt	291,510	11,339	14,210	6,694
Total governmental activities expenses	<u>19,664,545</u>	<u>11,975,356</u>	<u>5,350,519</u>	<u>2,734,715</u>
<b>Program revenues</b>				
Governmental activities:				
Charges for services:				
General government	\$ 280,493	\$ 220,273	\$ 292,305	\$ 198,509
Community development	2,734,812	1,032,829	1,355,942	668,234
Culture and recreation	4,751	4,660	-	-
Operating grants and contributions	1,518,457	822,440	-	-
Capital grants and contributions	7,426,163	19,694,570 (2)	5,547,695	-
Total governmental activities program revenues	<u>11,964,676</u>	<u>21,774,772</u>	<u>7,195,942</u>	<u>866,743</u>
Total program revenues	<u>\$ 11,964,676</u>	<u>\$ 21,774,772</u>	<u>\$ 7,195,942</u>	<u>\$ 866,743</u>
Net (expense)/revenue				
Governmental activities	<u>\$ (7,699,869)</u>	<u>\$ 9,799,416</u>	<u>\$ 1,845,423</u>	<u>\$ (1,867,972)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental activities:				
Taxes				
Property taxes	\$ 1,878,327	\$ -	\$ -	\$ -
Insurance taxes	4,264,198	7,621,203	-	-
Sales and use taxes	-	-	186,981	-
Hotel/Motel taxes	589,449	704,989	656,874	275,412
Franchise taxes	2,440,352	2,550,882	2,431,266	604,257
Business taxes	1,421,856	1,602,296	1,158,721	1,208,500
Motor vehicle excise taxes	-	961	2,803	7,356
Alcoholic beverage excise taxes	118,044	165,705	144,585	44,411
Unrestricted investment earnings	635	14,351	7,034	-
Miscellaneous revenues	3,978	1,478	7,518	-
Total governmental activities	<u>10,716,839</u>	<u>12,661,865</u>	<u>4,595,782</u>	<u>2,139,936</u>
Total primary government	<u>\$ 10,716,839</u>	<u>\$ 12,661,865</u>	<u>\$ 4,595,782</u>	<u>\$ 2,139,936</u>
<b>Change in Net Position</b>				
Governmental activities	<u>\$ 3,016,970</u>	<u>\$ 22,461,281</u>	<u>\$ 6,441,205</u>	<u>\$ 271,964</u>

(1) City functions expanded in 2019 due to general growth and for road/streets re-surfacing.

(2) The City took over parks land and improvements capital assets from DeKalb County in 2019.

(3) The City incurred significant expenses related to its COVID-19 funding from DeKalb County in 2020.

Note: Fiscal period 2017 was the City's first period of operation and consisted of only six months of activity.

**CITY OF STONECREST, GEORGIA**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST FOUR FISCAL YEARS**  
**(modified accrual basis of accounting)**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Fund:				
Restricted	\$ -	\$ -	\$ 186,981	\$ -
Nonspendable	49,437	354,760	44,670	3,200
Assigned	-	-	-	100,000
Unassigned	9,311,676 (1)	3,180,666	792,709	99,300
Total General fund	<u>\$ 9,361,113</u>	<u>\$ 3,535,426</u>	<u>\$ 1,024,360</u>	<u>\$ 202,500</u>
All other governmental funds:				
Restricted	\$ 14,320,555	\$ 9,092,572	\$ 5,623,244	\$ -
Unassigned	(6,227,098) (2)	-	-	-
Total other governmental funds	<u>\$ 8,093,457</u>	<u>\$ 9,092,572</u>	<u>\$ 5,623,244</u>	<u>\$ -</u>

(1) General increase in revenues in 2020, which included the first year of property tax collections resulted in a large increase in fund balance in 2020.

(2) Expenditure of ineligible federal grant funds resulted in large, unassigned fund deficit in 2020.

Note: Fiscal period 2017 was the City's first period of operation and consisted of only six months of activity.

**CITY OF STONECREST, GEORGIA**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST FOUR FISCAL YEARS**  
**(modified accrual basis of accounting)**

	2020	2019	2018	2017
<b>Revenues</b>				
Taxes	\$ 10,377,459 (4)	\$ 8,846,036	\$ 4,581,230	\$ 2,139,936
Licenses and permits	3,000,308	1,227,680	1,631,999	866,743
Fines and forfeitures	14,997	25,422	16,248	-
Intergovernmental	8,941,733	8,462,432	5,547,695	-
Charges for services	4,751	4,660	-	-
Interest earned	3,522	14,351	7,034	-
Miscellaneous	3,978	1,478	7,518	-
Total revenues	<u>22,346,748</u>	<u>18,582,059</u>	<u>11,791,724</u>	<u>3,006,679</u>
<b>Expenditures</b>				
Current:				
General government	11,258,220 (5)	4,356,422	3,299,608	2,217,795
Public works	-	536,511 (2)	-	-
Judicial	61,811	86,476	92,909	1,615
Economic development	1,159,612	1,065,973 (1)	-	-
Community development	962,677	1,005,776	1,780,229	718,246
Culture and recreation	1,409,498	1,270,901 (1)	98,440	-
Capital outlay	7,829,453	4,241,206 (3)	37,034	-
Debt service:				
Principal	29,991	26,810	23,965	7,410
Interest	32,149	11,590	14,435	5,391
Issuance costs	186,765	-	-	-
Total expenditures	<u>22,930,176</u>	<u>12,601,665</u>	<u>5,346,620</u>	<u>2,950,457</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(583,428)</u>	<u>5,980,394</u>	<u>6,445,104</u>	<u>56,222</u>
<b>Other Financing Sources (Uses)</b>				
Issuance of long term debt	5,410,000 (6)	-	-	146,278
Transfers in	353,669	426,758	359,877	172,609
Transfers out	(353,669)	(426,758)	(359,877)	(172,609)
Total other financing sources (uses)	<u>5,410,000</u>	<u>-</u>	<u>-</u>	<u>146,278</u>
Net change in fund balances	<u>\$ 4,826,572</u>	<u>\$ 5,980,394</u>	<u>\$ 6,445,104</u>	<u>\$ 202,500</u>
Debt service as a percentage of noncapital expenditures	1.3%	0.3%	0.7%	0.5%

(1) City functions expanded in 2019 due to general growth.

(2) The City spent LMIG state grant funds on a resurfacing project in 2019.

(3) The City began spending SPLIT funds on a paving project in 2019.

(4) The City started collecting property tax revenues from the County in 2020.

(5) The City incurred significant expenses related to its COVID-19 funding from DeKalb County in 2020.

(6) The City issued Series 2020A and Series 2020B Revenue Bonds in 2020.

Note: Fiscal period 2017 was the City's first period of operation and consisted of only six months of activity.

# CITY OF STONECREST, GEORGIA

## PRINCIPAL FRANCHISE TAXPAYERS CURRENT YEAR AND TWO YEARS AGO

Franchise Taxpayer	2020			2018		
	Revenue	Rank	Percentage of Total Revenue	Revenue	Rank	Percentage of Total Revenue
Georgia Power Company	\$ 978,811	1	40.11 %	\$ 872,427	1	34.20 %
Comcast	519,268	2	21.28	551,669	2	21.63
Snapping Shoals EMC	422,038	3	17.29	427,605	3	16.76
Southern Company Gas	341,035	4	13.97	308,649	4	12.10
AT&T/ BellSouth & Uverse	179,200	5	7.34	270,915	5	10.62
Totals	<u>\$ 2,440,352</u>		<u>100.00 %</u>	<u>\$ 2,431,266</u>		<u>95.31 %</u>

Source: City of Stonecrest Finance Department

Note 1: 2018 is the second year in which the City has a full year of franchise agreements.

Note 2: The City only collected franchise taxes from five entities.

# CITY OF STONECREST, GEORGIA

## FRANCHISE TAX RATES LAST THREE FISCAL YEARS

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<b>Calendar Year</b>	<b>Telecommunication</b>	<b>Cable</b>	<b>Electric</b>	<b>Gas</b>
2020	3%	5%	4%	4%
2019	3%	5%	4%	4%
2018	3%	5%	4%	4%

Source: Stonecrest Finance Department

Note: All rates are charged on the gross revenue collected by the franchisee.

**CITY OF STONECREST, GEORGIA**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST FOUR FISCAL YEARS**

Fiscal Year Ended December 31,	Governmental Activities			Percentage of Personal Income (1)	Per Capita (1)
	Revenue Bonds Payable	Financed Purchase Payable	Total		
2020	\$ 5,410,000	\$ 55,447	\$ 5,465,447	0.40097 %	\$ 92.33
2019	-	85,720	85,720	0.00678	1.56
2018	-	112,781	112,781	0.00870	2.07
2017	-	136,971	136,971	0.01099	2.61

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

# CITY OF STONECREST, GEORGIA

## DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT AS OF DECEMBER 31, 2020

Governmental Unit	Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Government
Overlapping debt			
DeKalb County Bonds, Leases & Financed Purchases Payable (1)	\$ 195,118,000	4.54 %	\$ 8,850,552
DeKalb County Board of Education GO and QSCB Bonds Payable (2)	112,855,715	4.54 %	5,119,135
Total overlapping debt	307,973,715		13,969,688
City of Stonecrest direct debt	5,465,447	100 %	5,465,447
Total direct and overlapping debt	\$ 313,439,162		\$ 19,435,135

(1) DeKalb County Annual Comprehensive Financial Report for December 31, 2020.

(2) DeKalb County Board of Education Annual Financial Report for Fiscal Year 2020.

Assessed value data used to estimate applicable percentages provided by the State Department of Revenue.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and, therefore, responsible for repaying the debt, of each overlapping government.

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the City's taxable assessed value that is within the government's boundaries and dividing it by the City's total taxable assessed value.

**CITY OF STONECREST, GEORGIA**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST FOUR FISCAL YEARS**

<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Personal Income (amounts expressed in thousands) (1)</b>	<b>Per Capita Personal Income (1)</b>	<b>Median Age (1)</b>	<b>School Enrollment (2)</b>	<b>Unemployment Rate (3)</b>
2020	59,194	\$ 1,363,060	\$ 23,027	32.9	10,432	4.2 %
2019	54,903	1,264,251	23,027	32.9	10,432	4.2
2018	54,522	1,296,642	23,782	32.9	10,432	4.2
2017	52,393	1,246,010	23,782	32.9	10,432	8.8

- (1) Source: U. S. Bureau of Labor Statistics
- (2) Source: DeKalb County Board of Education
- (3) Bureau of Labor Statistics July, 2019

Note: 2020 population, per capita, and personal income are estimates based on past regional trends.  
 Note: School enrollment is based on beginning of school year.

**CITY OF STONECREST, GEORGIA  
PRINCIPAL EMPLOYERS  
CURRENT YEAR AND THREE YEARS AGO**

Employer	Description	2020			2017		
		Employees (1)	Rank	Percentage of Total City Employment (2)	Employees (1)	Rank	Percentage of Total City Employment (2)
Home Chef	Catalog Mall Order Houses	653	1	5.53 %	500	3	6.07 %
American Structural Concrete, LLC	Turnkey Frame Construction	392	2	3.32			
Dart Container Corporation	Plastics Foam Products	375	3	3.18	500	1	6.07
Walmart Supercenter #4472	Department Store	308	4	2.61			
Walmart Supercenter #1340	Department Store	304	5	2.57	250	5	3.04
Plaid Enterprise Inc	Paint, Varnishes, Lacquers, Enamels	300	6	2.54	143	10	1.74
Trojan Battery Company	Manufacturing/Distribution of Batteries	234	7	1.98	250	4	3.04
Traditions Health & Rehabilitation	Intermediate Care Facilities	200	8	1.69	190	6	2.31
Macys	Department Store	198	9	1.68	180	7	2.19
Griffith Foods Inc.	Food Manufacturing	177	10	1.50			
DeKalb Medical Center at Hillandale	Hospitals, General Medical & Surgical				500	2	6.07
Kliklok-Woodman	Packaging Machinery				178	8	2.16
Sears	Department Store				150	9	1.82
<b>Totals</b>		<b>3,141</b>		<b>26.6 %</b>	<b>2,841</b>		<b>34.5 %</b>

(1) Source: 2020 individual employer's business license filing

# CITY OF STONECREST, GEORGIA

## FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION LAST FOUR FISCAL YEARS

Function	2020	2019	2018	2017
General Government (City Council)	5	5	5	5
Mayor's Office	1	1	1	1
City Manager/Assistant City Manager	2	2	2	2
City Clerk/Receptionist	3	3	2	2
Finance/Licensing	2	2	2	2
IT/GIS	2	2	2	2
Economic Development	2	2	1	1
Communications	4	4	3	3
Community Development/Planning-Zoning	5	5	5	5
Code Enforcement	5	5	4	4
Building/Land Development	5	5	4	4
Municipal Court	1	1	-	-
Parks and Recreation	5	5	-	-
Total	<u>42</u>	<u>42</u>	<u>31</u>	<u>31</u>

Source: City of Stonecrest Human Resources Department

**NOTE:**

\* All full-time employees work for CH2M Hill/Jacobs (25 total), either directly or through sub-contracts, with the exception of the Mayor and City Council (6 total).  
All full-time employees are scheduled to work 2,080 hours per year (including vacation and sick).

# CITY OF STONECREST, GEORGIA

## OPERATING INDICATORS BY FUNCTION LAST THREE FISCAL YEARS

Function	2020	2019	2018
General government			
Ordinances approved	3	16	45
Special events held	5	2	N/A
Court cases	58	427	N/A
Bond rating	N/A	N/A	N/A
Software applications supported	5	5	2
Grants managed	2	-	N/A
Police			
Calls for Service	N/A	N/A	N/A
Part 1 Crimes Reported	N/A	N/A	N/A
Traffic citation issued	N/A	N/A	N/A
Physical Arrest	N/A	N/A	N/A
Fire			
Incident responses	N/A	N/A	N/A
Average response time	N/A	N/A	N/A
Fire Safety programs conducted	N/A	N/A	N/A
Inspection Conducted	N/A	N/A	N/A
Public works			
Average days to repair pothole	N/A	N/A	N/A
Community Development			
New building permits issued		361	285
Commercial (1)	24	N/A	N/A
Residential (1)	588	N/A	N/A
Parcels annexed	N/A	N/A	N/A
Parcels annexed	N/A	N/A	N/A
Culture and Recreation			
Annual program registrants	20	20	N/A

Sources: Various City and County departments  
 N/A - Not applicable to City of Stonecrest operations

(1) In 2020, the City began reporting a breakdown of building permits issued by Residential and Commercial.

The Operating Indicators by Function for 2017 were omitted as the City did not provide services during fiscal year 2017 for which relevant operating indicators were available.

# CITY OF STONECREST, GEORGIA

## CAPITAL ASSET STATISTICS BY FUNCTION LAST THREE FISCAL YEARS

Function/Program	2020	2019	2018
General Government			
Land (acres)	1	N/A	N/A
Buildings			
Owned	N/A	N/A	N/A
Leased	1	1	N/A
Machinery & Equipment			
Owned	10	N/A	N/A
Leased	N/A	N/A	N/A
Vehicles			
Owned	1	N/A	N/A
Leased	N/A	N/A	N/A
Parks - active and passive			
Park acreage	740	502	N/A
Greenway and walking trails (miles)	4	4	N/A
Adaptive athletic fields	13	13	N/A
Athletic fields	20	20	N/A
Swimming pools	1	1	N/A
Tennis courts	2	2	N/A
Recreation buildings	1	1	N/A
Playgrounds	2	2	N/A
Picnic shelters/restrooms	11	11	N/A
Machinery & Equipment			
Owned	1	N/A	N/A

Source - City finance department  
 N/A - Not applicable to City of Stonecrest operations

**COMPLIANCE SECTION**

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

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**The Honorable Mayor and Members  
of the City Council of the  
City of Stonecrest, Georgia**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Stonecrest, Georgia (the "City") as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 27, 2022.

**Internal Control Over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charges with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-001, 2020-002, 2020-003, and 2020-004 that we consider to be material weaknesses.

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### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### The City's Responses to Findings

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mauldin & Jenkins, LLC*

Atlanta, Georgia  
June 27, 2022

SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2020

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SECTION I  
SUMMARY OF AUDITOR'S RESULTS

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?  yes  no

Significant deficiency(ies) identified?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

**Federal Awards**

There was not an audit of major federal award programs for the fiscal year ended December 31, 2020 due to the total eligible amount expended being less than \$750,000.

SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2020

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SECTION II  
FINANCIAL STATEMENT FINDINGS AND RESPONSES

2020-001 Purchase Card Policies and Procedures

**Criteria:** Internal controls should be in place at the City to ensure that payments and disbursements made with purchase cards maintain proper documentation and support.

**Condition:** During our testing of P-card transactions, we noted the following issues surrounding the use and procedures encompassing the City’s purchase cards:

- As of year-end, the City lacked oversight, documentation and prior approvals necessary for employees to make purchases on their purchase cards within City policy.
- During our testing of purchase card transactions throughout the year, we noted sixty-four (64) instances of purchases that lacked evidence of proper review and approval.
- During our testing of purchase card transactions throughout the year, we noted forty (40) instances in which receipts and/or support were not attached to the original statement(s).
- During our testing of purchase card transactions throughout the year, we noted fifty-four (54) instances in which it could not be verified that the purchase was made for allowable or city-related purpose within the purchase card policies outlined by the City.
- We noted that, for the employees that are issued cards, the cards are maintained by employees and kept in their possession, even when not in use. When not in use, purchase cards should be maintained in the finance department for safekeeping and control purposes.

**Context/Cause:** Due to the issues mentioned above, there were numerous transactions that resulted in unverified, unapproved and potentially unallowable purchases made with City issued purchase cards in violation of City policy.

**Effects:** Failure to have implementation of a purchase card policy, proper oversight and internal controls over the use and review of purchase cards can facilitate employee misuse.

**Recommendation:** We recommend that the City review and readdress its purchase card policy with City Council, implement a dual review process over the statements and purchases made, and maintain original support for all purchases made with City issued purchase cards.

**Auditee’s Response:** The City of Stonecrest’s Finance Department contends that as of year-end, December 31, 2020, established internal controls to ensure proper oversight, use and review of P-card transactions were not being followed by employees of the third-party contractor engaged to provide City government management and operations services.

SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2020

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SECTION II  
FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2020-001 Purchase Card Policies and Procedures (Continued)

*Auditee's Response (Continued):*

Actions to correct deficiencies:

The City of Stonecrest published a request for proposal on November 30, 2020, in response to the City Council's request to have an external audit of purchasing card use by the third-party staff and elected officials. The City executed a contract with a CPA firm on March 8, 2021, to perform a procurement card audit. As a result of the audit, the City has reviewed and readdressed the concerns with City Council with an update to the purchasing policy that included an appendix that referenced the purchasing card. The Finance Department cancelled all outstanding credit cards. A review was completed, and the City Council approved a revised policy that limited authorized users to the City Manager or designee and Chief Financial Officer or designee.

The Finance Department has subsequently implemented a multi-step review/handling process as follows:

1. The cardholder submits the monthly P-card statement to the Finance Department for review. The submittal by the cardholder includes the statement, receipts, and credit card reconciliation report.
2. Senior Accountant or Revenue Manager reviews the cardholder's submittal for completeness, ensures all transactions are supported by a receipt and general ledger account accuracy.
3. Senior Accountant or Revenue Manager generates a journal entry with monthly submittal report as supporting documentation and submits to the Chief Financial Officer.
4. The Chief Financial Officer makes final review including that the appropriate purchasing policy was followed and initiates payment.
5. Monthly payment and journal entry accuracy is confirmed through the bank reconciliation process.

SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2020

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SECTION II  
FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2020-002 Manual Journal Entry Review and Approval

**Criteria:** Internal controls should be in place that provide reasonable assurance that an individual cannot misappropriate funds without such action being detected during the normal course of business, and that evidence of journal entry review is maintained.

**Condition:** During our review of manual journal entries that are posted to the City's general ledger throughout the year, we noted twenty (20) instances in which the entry was lacking proper support and it could not be verified that the entry was reviewed and approved by someone other than the preparer.

**Context/Cause:** Due to the issue mentioned above, there were numerous transactions that resulted in unapproved transactions being posted to the City's general ledger.

**Effects:** Failure to have a functioning control structure surrounding the journal entry process can facilitate misappropriation of funds as well as possible transactional errors being posted within the City's general ledger.

**Recommendation:** We recommend that the City maintain, either in paper or electronic format, supporting calculations and evidence of the required journal entry, as well as the documented review, and approval of the entry by a knowledgeable independent individual, prior to the entry being posted to the general ledger.

**Auditee's Response:** The City of Stonecrest's Finance Department concurs internal controls were needed to ensure journal entries were processed and maintained with proper supporting documentation and evidence of documented review.

Actions to correct deficiencies:

In 2021, the Finance department implemented a control process for the entry, review, tracking and approval, and filing of journal entries. The process includes the following:

1. Prior to entry, supporting documentation is received and gathered. Supporting documentation includes statements, receipts, email confirmations, etc. The Revenue Manager reviews and creates the appropriate journal entry form.
2. Revenue Manager attaches supporting documentation to the journal entry form and creates an electronic file that is routed via Adobe Sign to the Chief Financial Officer for approval.

SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2020

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SECTION II  
FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2020-002 Manual Journal Entry Review and Approval (Continued)

*Auditee's Response (Continued):*

3. Once approval of the Chief Financial Officer is received via Adobe Sign, the Revenue Manager saves the electronic file to the Finance Drive for the Senior Accountant's review and entry into the general ledger.
4. The Chief Financial Officer makes final review of entries to the general ledger through monthly budget to actual reporting and various balance sheet account reconciliations.

2020-003 Accounting for Grants Subject to Eligibility Requirements

**Criteria:** Internal controls should be in place at the City to ensure that accounting for grants and eligibility requirements conform to accounting standards within the Governmental Accounting Standards Board (GASB), the Uniform Guidance and are in accordance with generally accepted accounting principles (GAAP).

**Condition:** During our testing of intergovernmental cash receipts related to the City's Coronavirus Aid, Relief and Economic Security Act (CARES) funding, it was determined that, as a result of the incurrence of ineligible expenditures, the City improperly recognized revenue in the amount of approximately \$6.2 million in its special revenue fund and general ledger.

**Context/Cause:** CARES Act funding is subject to eligibility requirements, specifically incurrence of eligible expenditures, in order for a governmental entity to recognize intergovernmental revenue. This is not limited or equal to cash received. Cash received should be recorded as unearned revenue, or a liability, until the incurrence of eligible expenditures as outlined by the grantor agency, in accordance with the Uniform Guidance, and in accordance with GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

**Effects:** As a result of improper recognition of intergovernmental revenue in the amount of approximately \$6.2 million in the City's general ledger, an adjustment was made to reclassify the amount as unearned revenue for financial reporting.

**Recommendation:** We recommend that the City review all intergovernmental receipts and grants received for specific grantor agency required terms, conditions and provisions of funding to ensure there is proper accounting treatment applied within the City's funds and general ledger in accordance with GASB, the Uniform Guidance, and GAAP.

SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2020

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SECTION II  
FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2020-003 Accounting for Grants Subject to Eligibility Requirements (Continued)

**Auditee’s Response:** The City of Stonecrest’s Finance Department contends that employees of the third-party contractor engaged to provide governmental financial management and operations services failed to follow established procurement policies resulting in the incurrence of ineligible CARES Act Program expenditures and consequently improper recognition of CARES Act Program revenues.

Actions to correct deficiencies:

The City is in the process of transitioning from the private contractor management and operations model to utilizing the more traditional City staff model. In addition, the City’s action to address this matter is in two parts.

First, the City updated the purchasing policy in June 2021 and at the time of this response the purchasing policy is pending additional recommendations to City Council. The City has implemented procedures to ensure all contracts are reviewed by the Finance Department and City Attorney’s office prior to being submitted to the City Council. The City has also implemented additional internal controls to ensure compliance with purchasing policies by providing employees with training on existing and updated policies.

Secondly, the Chief Financial Officer created a revenue division within the Finance Department to ensure among other things that revenue is properly accounted for and reported according to GASB, GAAP and specific federal and state grant reporting requirements.

2020-004 Vendor Procurement and City Purchasing Policy

**Criteria:** Internal controls should be in place to ensure that the City is able to effectively procure and contract with vendors and third parties within the City’s Purchasing Policy. In addition, implementing controls surrounding these procedures would provide effective safeguards against possible contractual liability, as a matter of law.

**Condition:** Internal controls related to City purchasing and contractual procurement were not sufficient to prevent, detect, and/or correct various issues related to the City’s CARES Program, which resulted in general mismanagement.

SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2020

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SECTION II  
FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2020-004 Vendor Procurement and City Purchasing Policy (Continued)

**Context/Cause:** During our inquiries and discussions with management, we were made aware of internal control deficiencies pertaining to general vendor and contractual procurement pertaining to the City’s CARES Program. The following issues were noted:

- There were three (3) consultant contracts executed by either the Deputy City Manager or the Senior Director of Economic Development using emergency procurement provision, which was not appropriate given the time that was available to act on the funding provided by the County. In addition, this procurement method necessitates contractual review and approval by the City Council and the City Attorney, neither of which were obtained.
- There were twelve (12) noted contracts entered into by the Deputy City Manager, Senior Director of Economic Development, and Chief of Staff, all third party sourced City employees, which were not authorized in accordance with the City’s Charter and its Purchasing Policy, thus making them void as a matter of law.
- Payments totaling \$160,000 were authorized by the Deputy City Manager to a local church to assist with a food program that were not made pursuant to a contract executed in accordance with the City’s Charter and its Purchasing Policy, thus making such contractual payments void.

**Effects:** As a result of the issues listed above, the City incurred, at a minimum, approximately \$6.2 million in voided contractual expenditures as a result of the lack of a functioning internal control structure to detect and correct such action. This does not include potential future liabilities that could arise as well.

**Recommendation:** We recommend that the City implement policies and procedures designed to ensure that employees adhere to City purchasing policy and to monitor ongoing projects for continued internal compliance.

**Auditee’s Response:** The City of Stonecrest’s Finance Department contends that established internal control procedures were not followed by employees assigned by the private government services contractor retained to provide management and operations services in a manner sufficient to prevent, detect, and/or correct various issues related to the City’s CARES Program.

SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2020

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SECTION II  
FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2020-004 Vendor Procurement and City Purchasing Policy (Continued)

*Auditee's Response (Continued):*

Actions to correct deficiencies:

The City is in the process of transitioning from the private contractor management and operations model to utilizing the more traditional City staff model. In addition, the City has reviewed, updated and revised the purchasing policy and made recommendations for policy changes to the City Council. The purchasing policy was updated June 2021 and at the time of this response is pending additional recommendations to City Council. The City has implemented procedures to ensure that all contracts are reviewed by the Purchasing Department, Finance Department and City Attorney's office prior to being submitted to the City Council for final approval consideration. The City has also implemented additional internal controls to ensure internal compliance with the policies to include providing employees with the updated policies and providing training to employees that utilize the procurement process.



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: ARPA Update**

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**AGENDA SECTION:** *(check all that apply)*

- PRESENTATION**     **PUBLIC HEARING**     **CONSENT AGENDA**     **OLD BUSINESS**  
 **NEW BUSINESS**     **OTHER, PLEASE STATE:** Click or tap here to enter text.
- 

**CATEGORY:** *(check all that apply)*

- ORDINANCE**    **RESOLUTION**    **CONTRACT**    **POLICY**    **STATUS REPORT**  
 **OTHER, PLEASE STATE: Update**
- 

**ACTION REQUESTED:**  **DECISION**    **DISCUSSION,**    **REVIEW,**   or    **UPDATE ONLY**

---

**Previously Heard Date(s):** Click or tap to enter a date. & Click or tap to enter a date.

**Current Work Session:** Monday, November 14, 2022

**Current Council Meeting:** Click or tap to enter a date.

---

**SUBMITTED BY:** Gia Scruggs, Finance Director

**PRESENTER:** Gia Scruggs and Steven Whitney – Berry Dunn

**PURPOSE:** Staff would like to present Council with an update from Berry Dunn on ARPA

**FACTS:** City staff would like to present Council with a status update from Berry Dunn. Since the last update in September 2022, staff has continued to work with Berry Dunn to implement the programs that were approved by Council. The team would like to provide an update and seek response from Council regarding the remaining unallocated funds.

**OPTIONS:** Discussion only Click or tap here to enter text.

**RECOMMENDED ACTION:** Discussion only Click or tap here to enter text.

**ATTACHMENTS:**

- (1) Attachment 1 - Click or tap here to enter text.
- (2) Attachment 2 - Click or tap here to enter text.
- (3) Attachment 3 - Click or tap here to enter text.



## CITY COUNCIL AGENDA ITEM

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- (4) Attachment 4 - Click or tap here to enter text.
- (5) Attachment 5 - Click or tap here to enter text.



**CITY COUNCIL AGENDA ITEM**

**SUBJECT: Professional Probation Services Inc. (PPS) Renewal Contract**

**AGENDA SECTION:** *(check all that apply)*

- PRESENTATION     PUBLIC HEARING     CONSENT AGENDA     OLD BUSINESS
- NEW BUSINESS     OTHER, PLEASE STATE: PUBLIC NOTICE

**CATEGORY:** *(check all that apply)*

- ORDINANCE     RESOLUTION     CONTRACT     POLICY     STATUS REPORT
- OTHER, PLEASE STATE: Click or tap here to enter text.

**ACTION REQUESTED:**  DECISION     DISCUSSION,     REVIEW, or     UPDATE ONLY

**Previously Heard Date(s):** Click or tap to enter a date. & Click or tap to enter a date.

**Current Work Session:** Monday, November 14, 2022

**Current Council Meeting:** Click or tap to enter a date.

**SUBMITTED BY:** Mallory Minor, Court Administrator

**PRESENTER:** Hon. Chief Judge Curtis W. Miller

**PURPOSE:** PPS Renewal Contract

**FACTS:** The current Contract for Probation Supervision between the City of Stonecrest and Professional Probation Services, Inc. (PPS) will expire on 12/31/2022. PPS would like to execute a new contract with the City to continue to provide services to the Court and community. The Municipal Court supports the PPS Renewal Contract. The proposed contract is very similar to the current contract. The biggest material change is the request to increase supervision fees. As you know, the Pay-Only, Basic, and Pre-Trial fees have been at \$40.00 per month since 2018. In light of inflation, the significant increase in wages, and the other increased costs of providing our services, PPS proposes to increase these fees to \$45.00 in 2023. As a reminder, the supervision fees are paid by the offenders, and not the City.

**OPTIONS:** Discussion only Click or tap here to enter text.



## CITY COUNCIL AGENDA ITEM

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**RECOMMENDED ACTION:** N/A

**ATTACHMENTS:**

- (1) Attachment 1 - Municipal Court - 2022 Contract for Probation Supervision
- (2) Attachment 2 - 42-8-101 Agreements for probation services; termination of contract for probation services.
- (3) Attachment 3 - Click or tap here to enter text.
- (4) Attachment 4 - Click or tap here to enter text.
- (5) Attachment 5 - Click or tap here to enter text.

**Document:** O.C.G.A. § 42-8-101**O.C.G.A. § 42-8-101****Copy Citation**

Current through the 2021 Regular and Special Sessions of the General Assembly.

**Official Code of Georgia Annotated    TITLE 42 Penal Institutions (Chs. 1 – 13)    CHAPTER 8  
Probation (Arts. 1 – 9)    Article 6 County and Municipal Probation (§§ 42-8-100 – 42-8-  
109.5)**

42-8-101. Agreements for probation services; termination of contract for probation services.

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**(a)**

**(1)** Upon the request of the chief judge of any court within a county and with the express written consent of such judge, the governing authority of such county shall be authorized to enter into written contracts with corporations, enterprises, or agencies to provide probation supervision, counseling, collection services for all moneys to be paid by a defendant according to the terms of the sentence imposed on the defendant as well as any moneys which by operation of law are to be paid by the defendant in consequence of the conviction, and other probation services for persons convicted in such court and placed on probation in such county. In no case shall a private probation corporation or enterprise be charged with the responsibility for supervising a felony sentence. The final contract negotiated by the governing authority of the county with the private probation entity shall be attached to the approval by the governing authority of the county to privatize probation services as an exhibit thereto. The termination of a contract for probation services as provided for in this subsection may be initiated by the chief judge of the court which is subject to such contract and shall be subject to approval by the governing authority of the county which entered into the contract and in accordance with the agreed upon, written provisions of such contract.

**(2)** Upon the request of the chief judge of any court within a county and with the express written consent of such judge, the governing authority of such county shall be authorized to establish a county probation system to provide probation supervision, counseling, collection services for all moneys to be paid by a defendant according to the terms of the sentence imposed on the defendant as well as any

moneys which by operation of law are to be paid by the defendant in consequence of the conviction, and other probation services for persons convicted in such court and placed on probation in such county.

Item III. c.

**(b)**

**(1)** Upon the request of the judge of the municipal court of any municipality or consolidated government of a municipality and county of this state and with the express written consent of such judge, the governing authority of such municipality or consolidated government shall be authorized to enter into written contracts with private corporations, enterprises, or agencies to provide probation supervision, counseling, collection services for all moneys to be paid by a defendant according to the terms of the sentence imposed on the defendant as well as any moneys which by operation of law are to be paid by the defendant in consequence of the conviction, and other probation services for persons convicted in such court and placed on probation. The final contract negotiated by the governing authority of the municipality or consolidated government with the private probation entity shall be attached to the approval by the governing authority of the municipality or consolidated government to privatize probation services as an exhibit thereto. The termination of a contract for probation services as provided for in this subsection may be initiated by the chief judge of the court which is subject to such contract and shall be subject to approval by the governing authority of the municipality or consolidated government which entered into the contract and in accordance with the agreed upon, written provisions of such contract.

**(2)** Upon the request of the judge of the municipal court of any municipality or consolidated government of a municipality and county of this state and with the express written consent of such judge, the governing authority of such municipality or consolidated government shall be authorized to establish a probation system to provide probation supervision, counseling, collection services for all moneys to be paid by a defendant according to the terms of the sentence imposed on the defendant as well as any moneys which by operation of law are to be paid by the defendant in consequence of the conviction, and other probation services for persons convicted in such court and placed on probation.

## History

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Code 1981, § **42-8-100**, enacted by Ga. L. 1991, p. 1135, § 2; Ga. L. 1992, p. 3221, § 7; Ga. L. 1995, p. 396, § 2; Ga. L. 1996, p. 1107, § 2; Ga. L. 2000, p. 1554, § 2; Ga. L. 2001, p. 813, § 2; Ga. L. 2006, p. 727, § 2/SB 44; Code 1981, § 42-8-101, as redesignated by Ga. L. 2015, p. 422, § 3-2/HB 310; Ga. L. 2016, p. 443, § 7-2/SB 367.

▼ Annotations

## Notes

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**The 2015 amendment**, effective July 1, 2015, redesignated former subsections (g) and (h) of Code Section **42-8-100** as present subsections (a) and (b) of Code Section 42-8-101; and rewrote the section. See Editor's notes for applicability.

**The 2016 amendment**, effective July 1, 2016, rewrote this Code section.

### Editor's notes.

Ga. L. 1995, p. 396, § 4, not codified by the General Assembly, provides in subsection (b): "No local funds shall be used to implement Sections 1 and 2 of this Act without the consent of the local governing authority."

Ga. L. 2015, p. 422, § 6-1/HB 310, not codified by the General Assembly, provides that: "This Act shall become effective July 1, 2015, and shall apply to sentences entered on or after such date."

## JUDICIAL DECISIONS

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### Constitutionality. —

In a suit brought by misdemeanor defendants challenging the privatization of probation services under O.C.G.A. § **42-8-100**(g)(1), the Georgia Supreme Court agreed with the trial court that § **42-8-100**(g)(1) was not unconstitutional on the statute's face and did not offend due process or equal protection nor condone imprisonment for debt. *Sentinel Offender Services, LLC v. Glover*, 296 Ga. 315, 766 S.E.2d 456, 2014 Ga. LEXIS 940 (2014).

Requirement for payment of probation supervision fees by probationers to private probation services company did not violate the separation of powers since the imposition of the fees pursuant to contract constituted a civil fee for services, not a criminal punishment. Furthermore, the mere act of privatizing probation services did not violate the Georgia Constitution since a probation services company was not authorized to deprive probationers of property or liberty without due process, the private probation services were not fundamentally unfair, and the sentencing court continued to oversee the probation process. *Keen v. Judicial Alternatives of Ga., Inc.*, 124 F. Supp. 3d 1334, 2015 U.S. Dist. LEXIS 110957 (S.D. Ga.), *aff'd in part, vacated in part*, 637 Fed. Appx. 546, 2015 U.S. App. LEXIS 21961 (11th Cir. 2015).

### Collection of electronic monitoring fees by private probation service. —

Trial court erred by finding that electronic monitoring fees imposed by the sentencing court and collected by a private probation service for monitoring services rendered during a probationer's original term of sentence were prohibited because only when electronic monitoring was unlawfully imposed by the court on a misdemeanor probationer after the expiration of the probationers' original sentence would such fees potentially be recoverable. *Sentinel Offender Services, LLC v. Glover*, 296 Ga. 315, 766 S.E.2d 456, 2014 Ga. LEXIS 967 (2014).

Under current Georgia statutes, the tolling of a misdemeanor probationer's sentence is not permitted and courts utilizing probation systems established pursuant to O.C.G.A. § **42-8-100**(g)(1) are specifically precluded from applying the provisions of the State-wide Probation Act, O.C.G.A. § 42-8-20 et seq., including those pertaining to tolling, to the defendants the courts sentence. *Sentinel Offender Services, LLC v. Glover*, 296 Ga. 315, 766 S.E.2d 456, 2014 Ga. LEXIS 967 (2014).

### Validity of private probation services. —

Under Georgia law, a private probation company can act as a probation provider and the company's employees may serve as probation officers only if the company complies with the terms and provisions of O.C.G.A. § **42-8-100**(g)(1). *Sentinel Offender Services, LLC v. Glover*, 296 Ga. 315, 766 S.E.2d 456, 2014 Ga. LEXIS 967 (2014).

Contract between a court and a probation services company was valid since the contract was not formally terminated and was thus automatically renewed year to year regardless of the lack of

express approval by the governing authority of the county. *Keen v. Judicial Alternatives of Ga., Inc.*, 124 F. Supp. 3d 1334, 2015 U.S. Dist. LEXIS 110957 (S.D. Ga.), *aff'd in part, vacated in part*, 637 Fed. Appx. 546, 2015 U.S. App. LEXIS 21961 (11th Cir. 2015).

**Class certification in suit challenging private probation services. —**

In a suit challenging private probation services, the trial court's orders conditionally certifying class actions on behalf of misdemeanor probationers were reversed and the cases remanded to the trial court for reconsideration of the class certification issues in light of the Georgia Supreme Court's opinion and its requirement that the trial court carefully consider issues of justiciability with respect to the scope of any class certified and the relief available to potential class members. *Sentinel Offender Services, LLC v. Glover*, 296 Ga. 315, 766 S.E.2d 456, 2014 Ga. LEXIS 967 (2014).

**Tolling of probationer's sentence prohibited. —**

Georgia Supreme Court held that the private probation statutory framework did not allow for the tolling of misdemeanor probationers' sentences and to the extent Georgia courts have recognized O.C.G.A. § 42-8-36 as a basis for allowing courts utilizing probation systems established pursuant to O.C.G.A. § **42-8-100**(g)(1) to toll a probationer's sentence, such analysis was in error and was disapproved. *Sentinel Offender Services, LLC v. Glover*, 296 Ga. 315, 766 S.E.2d 456, 2014 Ga. LEXIS 940 (2014).

## Opinion Notes

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### OPINIONS OF THE ATTORNEY GENERAL

#### **Intergovernmental agreements for probation services are legal**

in instances in which the contracting parties are authorized by law to provide probation services. Also, when providing probation services for a judicial circuit, a probation entity must be authorized to provide the service and must enter into separate agreements with the court of each county that composes that judicial circuit. 2012 Op. Att'y Gen. No. 12-7.

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## Research References & Practice Aids

### **Law reviews.**

For annual survey of local government law, see 56 Mercer L. Rev. 351 (2004).

For article on the 2014 amendment of this Code section, see 31 Ga. St. U.L. Rev. 159 (2014).

For article on the 2015 amendment of this Code section, see 32 Ga. St. U.L. Rev. 231 (2015).

For article on the 2016 amendment of this Code section, see 33 Ga. St. U. L. Rev. 139 (2016).

For note, "Safe Haven No Longer: The Role of Georgia Courts and Private Probation Companies in Sustaining a De Facto Debtors' Prison System," see 48 Ga. L. Rev. 227 (2013).

### **Hierarchy Notes:**

O.C.G.A. Title 42

Official Code of Georgia Annotated

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**CONTRACT FOR PROBATION SUPERVISION  
AND REHABILITATION SERVICES**

THIS CONTRACT made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2022, by and between the City of Stonecrest, Georgia (hereinafter referred to as the "City") and Professional Probation Services, Inc. (hereinafter referred to as "PPSI"), upon the request and consent of the Chief Judge of the Stonecrest Municipal Court (hereinafter referred to as the "Court").

**WITNESSETH:**

WHEREAS, the City, authorized by O.C.G.A. §42-8-101, wishes to enter into this agreement with PPSI with the consent of the Court, and recognizes its responsibility to provide professional and effective sentencing alternatives for citizenry and offenders of the community; and

WHEREAS, PPSI is uniquely qualified and experienced in providing such comprehensive professional services and is willing to contract with the City with the approval of the Court; and

WHEREAS, the parties hereto deem it in their respective best interests and each will best be served by entering into said Contract for the provision by PPSI of such probation services as ordered by the Court.

NOW THEREFORE, in consideration of the premises and the mutual benefits and covenants provided under the terms and conditions of this Contract, the parties hereto agree as follows:

**DESIGNATION BY THE CITY**

The City shall designate PPSI as the sole private entity to coordinate, provide, and direct probation and pre-trial programs and services to offenders sentenced by and under the jurisdiction of the Court.

**SCOPE OF SERVICES**

PPSI shall provide the services and programs for the misdemeanor offenders placed on probation by the Court which shall include the following particulars:

- A. Comply with the rules, standards, and qualifications as set forth by the Department of Community Supervision (DCS), and any subsequent changes, thereto, and the Laws of the State of Georgia.
- B. Operate under the conditions as agreed to by and between PPSI and the City, as more fully set forth in the Specifications for Probation Services attached hereto and incorporated herein by reference.
- C. Provide such services as specifically set forth in the Specifications for Probation Services for the provisions of services to offenders under the jurisdiction of the Court.
- D. Meet, maintain, and comply with all rehabilitation program offerings as specified in the Specifications for Probation Services.

- E. Maintain individual files for each offender participating in PPSI's programs in accordance with Board Rule 105-2-.14. The files will be maintained in a secured area, in a secure file cabinet, or electronically. PPSI shall maintain the confidentiality of all files, records, and papers relative to the supervision of probationers under this agreement.
- F. Provide timely and prompt reports as are, or may be required by the Court during the period of the Contract, which include, but are not limited to, statistical reports, caseload data, and other records documenting the types of program services provided and the identity of the offenders receiving such services in accordance with O.C.G.A. §42-8-108 and DCS Board Rule 105-2-.13.
- G. Provide counseling and supervision services for all persons ordered by the Court to participate in such programs during the period of the Contract and assure that PPSI is providing program services and maintaining records reflective of good business practice.
- H. Make fiscal and program records available within ten (10) working days for review and maintain financial records reflective of good business practice. Records shall be maintained in accordance with O.C.G.A. §42-8-109.2 and DCS Board Rule 105-2-.14.
- I. Bill the offender for program services provided on such forms and in such manner to conform to acceptable business practice in accordance with DCS Board Rule 105-2-.14 and 105-2-.15. The accuracy of billing is to be confirmed by providing a copy of the services and attending cost to the offender.
- J. Charge each offender participating in rehabilitation programs the reasonable cost of the program as reflected in the Specifications for Probation Services attached hereto and incorporated herein by reference. Each offender shall be charged a maximum not to exceed the program costs as specified in the Specifications for Probation Services unless it is approved in advance by the Court. Those offenders the Court shall determine to be indigent shall be ordered as such and shall be supervised at no cost in accordance with O.C.G.A. §42-8-102.
- K. Collect restitution, fines, court costs and fees, program fees, and probation fees as ordered by the Court. PPSI shall prioritize the collection of restitution before the collection of fines and probation fees pursuant to O.C.G.A. §17-14-8. PPSI shall collect funds for the Georgia Crime Victims Emergency Fund, as applicable, and forward them directly to the Georgia Crime Victims Compensation Board by the end of each month along with a corresponding remittance report pursuant to O.C.G.A. §17-15-13(f).
- L. Submit a written report to the Court as frequently as the Court requires on the amount of Court fines, costs, fees, and restitution Court ordered and collected from each offender. The report shall include the total dollar amount applied to Court ordered fines, fees, restitution, and other conviction related costs.
- M. Tender all Court fines and costs ordered and collected from offenders to the Court as frequently as the Court requires.
- N. Comply with all laws regarding confidentiality of offender records in accordance with O.C.G.A. §42-8-109.2 and DCS Board Rule 105-2-.09.
- O. Furnish a crime policy, fidelity bond, or letter of credit in the amount of not less than twenty-five thousand (\$25,000.00) dollars as surety for the satisfactory performance of the Contract.

- P. Not profit or attempt to profit from any fines, restitution, or Court cost collected from the offender.
- Q. The Court shall assist PPSI in obtaining access to criminal histories in the Georgia Crime Information Center and National Crime Information Center through local law enforcement in order for PPSI to conduct pre-sentence or probationer investigations as may be requested. PPSI may obtain a Georgia Crime Information Center (GCIC) Originating Agency Identifier (ORI) number. The Federal Bureau of Investigation (FBI) CJIS Security Addendum is, therefore, attached hereto and incorporated herein by reference.
- R. PPSI shall employ competent and able personnel to provide services rendered hereunder and to appropriately administer this caseload. All staff shall meet qualifications as prescribed by O.C.G.A. §42-8-107 and DCS Board Rule 105-2-.09.
- S. PPSI shall have a criminal history records check made of all staff in accordance with O.C.G.A. §42-8-106.1, O.C.G.A. §42-8-107, and DCS Board Rule 105-2-.10.
- T. PPSI staff shall comply with the orientation and continuing education training required per annum as prescribed by O.C.G.A. §42-8-107, DCS Board Rule 105-2-.09, and DCS Board Rule 105-2-.12.
- U. PPSI shall make a supervision assessment of each offender and determine the reporting schedule, type of contact(s), and frequency of contact(s) pursuant to the direction of the Court. There are no minimally required contacts for pay-only cases. Probation officers shall supervise no more than 250 probationers under Basic Supervision and no more than 50 probationers under Intensive Supervision. There are no caseload size limitations regarding pay-only cases.
- V. PPSI shall coordinate and ensure compliance with community service by each probationer as ordered by the Court. PPSI will maintain records of community service participation and completion.
- W. PPSI shall coordinate with certified vendors the evaluation and assessment of probationers for drug/alcohol rehabilitation, mental health, psychological counseling, or educational programs mandated by the Court and shall require probationer's compliance. PPSI shall not specify, directly or indirectly, a particular DUI Alcohol or Drug Use Risk Reduction Program, which a probationer may or shall attend. PPSI shall conduct on-site drug and alcohol screens as determined necessary by the Court, the costs for which shall be paid by the offender as fully set forth in the Specifications for Services, attached hereto.
- X. The term "pay-only probation" means a defendant has been placed under probation supervision solely because such defendant is unable to pay the court imposed fine and statutory surcharges when such defendant's sentence is imposed. Such term shall not include circumstances when restitution has been imposed or other probation services are deemed appropriate by the court. When pay-only probation is imposed, the probation supervision fees shall be capped in accordance with O.C.G.A. §42-8-103.
- Y. Consecutive misdemeanor sentences shall be supervised in accordance with O.C.G.A. §42-8-103 and §42-8-103.1.

- Z. PPSI shall prepare probation violation warrants, orders, and petitions for modification/revocation for submission to the Court. PPSI shall recommend the modification or revocation of probation whenever the probationer fails to substantially comply with the terms and conditions of probation. The Court shall determine what constitutes a substantial failure to comply with probation terms and conditions. Modification/Revocation proceedings shall be conducted in accordance with O.C.G.A. §42-8-102 and the Court’s Judicial Procedures.

**PRETRIAL INTERVENTION AND DIVERSION PROGRAM**

In accordance with O.C.G.A. §15-18-80, the prosecuting attorney of the Stonecrest Municipal Court is authorized to create and administer a Pretrial Intervention and Diversion Program for offenses within the jurisdiction of the Court. The purpose of such program is to provide an alternative to prosecuting offenders in the criminal justice system. Upon the request of the prosecuting attorney and with the advice and express written consent of the prosecuting attorney, which is now given, the City designates PPSI as the private entity to be used for the purpose of monitoring program participants’ compliance with the Pretrial Intervention and Diversion Program. Fees for monitoring services are payable not by the City, but by the program participants. Entry into the Pretrial Intervention and Diversion Program shall be at the discretion of the prosecuting attorney.

**PERIOD OF SERVICE**

The performance of the aforementioned services shall commence on the 1st day of January, 2023, and shall continue with a specific expiration date of the 31<sup>st</sup> day of December, 2023. The contract shall automatically renew for specific one-year terms on January 1<sup>st</sup> each year, thereafter, under the same terms and conditions as provided herein, unless written notice to the contrary is directed to the other party not less than sixty (60) days prior to the current term’s expiration, in accordance with O.C.G.A. §36-60-13. Said automatic renewals shall continue for a maximum period of four (4) years. The contract shall absolutely terminate on December 31<sup>st</sup>, 2027. Notwithstanding anything herein, this contract may be terminated by either party without cause upon giving a sixty (60) day written notice to the other of its intention to do so.

**PAYMENTS FOR SERVICES**

Fees for basic services are set out in the Specifications for Probation Services, which fees are payable not by the City, but by sentenced offenders. No fees accrued pursuant to the Specifications for Probation Services shall be obligations of the City.

**DEFICIENCIES IN SERVICE, TERMINATION**

In the event the City determines there are deficiencies in the service and work provided by PPSI, the City shall notify PPSI in writing as to the precise nature of any such deficiencies. Within ten (10) working days of receipt of such notice, PPSI shall correct or take reasonable steps to correct the deficiencies complained of, including, if necessary, increasing the work force and/or equipment, or modifying the policies and procedures used by PPSI in performing services pursuant to this Contract. If PPSI fails to correct or take reasonable steps to correct the deficiencies within ten (10) working days, the City may declare PPSI in default and this Contract shall be declared terminated upon receipt by PPSI of notice thereof. PPSI agrees that in the event it disputes the City’s right to invoke the provisions of this paragraph, it will not seek injunctive or other similar relief, but will either negotiate a settlement of the matter with the City or seek, as its remedy, monetary damages in a Court of competent jurisdiction.

**DISPUTES**

In the event of any controversy, claim or dispute as to the services and work performed or to be performed by PPSI, or the construction or operation of or rights and liabilities of the parties under this Contract, where the City is the complaining party, each such question shall be submitted to the Chief Judge of the Stonecrest Municipal Court for resolution; provided, however, in the event either party disagrees with the decisions of the Judge, that party shall have the right to litigate the matter in its entirety in a Court of competent jurisdiction. The party wishing to submit a matter to the Judge shall do so by written notice to the other party and to the Judge, which shall specify the nature of the controversy, claim or dispute. The Judge shall schedule a hearing within fifteen (15) days of such notice, at which time both parties shall present their positions. The Judge shall render a decision within seven (7) days after the date of the hearing. In the event the Judge is the complaining party, the Chief Judge of the Dekalb County Superior Court, or his/her designee, shall be asked to resolve the issues presented.

**TRANSFER OF OPERATIONS**

In the event PPSI defaults for any reason in the service provided for by this Contract, the City may, at its election and upon five (5) working days' prior written notice to PPSI, take possession of all records and other documents generated by PPSI in connection with this Contract, and the City may use the same in the performance of the services described herein. PPSI agrees to surrender peacefully said records and documents. The City shall provide PPSI with a written receipt of those items over which the City assumes exclusive control. PPSI agrees that in the event it disputes the City's right to invoke the provisions of this paragraph, it will not seek injunctive or other similar relief, but will either negotiate a settlement of the matter with the City, or seek monetary damages as its remedy in a court of competent jurisdiction.

**RIGHT TO REQUIRE PERFORMANCE**

The failure of the City at any time to require performance by PPSI of any provisions hereof shall in no way affect the right of the City thereafter to enforce same. Nor shall waiver by the City of any breach of any provision hereof be taken or held to be a waiver of any succeeding breach of such provision or as a waiver of any provision itself.

**ACCESS TO BOOKS AND RECORDS**

The City's representatives shall have access on a weekday, other than a legal State holiday, upon forty-eight (48) hours prior written notice to PPSI's representative, to all PPSI's books, records, correspondence, instructions, receipts, vouchers, and memoranda of every description pertaining to work under this Contract, for the purpose of conducting a complete independent fiscal audit for any fiscal year within the immediately preceding two (2) years, in accordance with O.C.G.A. §42-8-108, DCS Board Rule 105-2-.14, and DCS Board Rule 105-2-.19.

**INSURANCE**

PPSI shall provide and maintain during the life of this Contract, workers' compensation insurance and general liability with the following limits of liability:

- Workers' Compensation - Statutory
- Bodily Injury Liability - \$ 100,000 each accident
- \$ 500,000 each occurrence
- General Liability - \$1,000,000 each occurrence
- Personal & Advertising Injury - \$1,000,000 each occurrence
- Professional Liability - \$1,000,000 each occurrence



**ENTIRE AGREEMENT**

This Contract, including all exhibits attached hereto and incorporated herein by reference, constitutes the entire understanding and agreement between the parties hereto and supersedes any and all agreements, whether written or oral, that may exist between the parties regarding the same. No representations, inducements, promises, or agreements between the parties not embodied herein shall be of any force and effect. No amendment or modification to this Contract or any waiver of any provisions hereof shall be effective unless in writing and signed by the City and PPSI.

In witness whereof, the parties here to have executed this agreement on the day first above written.

**THE CITY OF STONECREST**

**PROFESSIONAL PROBATION SERVICES, INC.**

\_\_\_\_\_  
Jazzmin R. Cobble, Mayor

\_\_\_\_\_  
Keith Ward, CEO

**APPROVED AS TO FORM:**

\_\_\_\_\_  
City Attorney

**APPROVED BY THE STONECREST MUNICIPAL COURT**

\_\_\_\_\_  
Curtis W. Miller, Chief Judge

\_\_\_\_\_  
Solicitor



## Specifications for Services

Pay-Only Probation Supervision	\$45.00 per month. The pay-only probation supervision fees shall be capped per O.C.G.A. §42-8-103.
Basic Probation Supervision	\$45.00 per month
Intensive Probation Supervision	\$45.00 per month
Indigent Supervision	\$0.00 – As determined and ordered by the Court
Pre-Trial/Diversion Supervision	\$45.00 per month
Electronic Monitoring	<u>\$75.00 Installation Fee +</u> RF House Arrest: \$6.00 per day Active GPS: \$10.00 per day SCRAM – Remote Breath: \$7.25 per day SCRAM – with landline: \$10.00 per day SCRAM – Alcohol Monitoring with Cellular Connector: \$12.00 per day SCRAM – Alcohol Monitoring plus House Arrest: \$15.00 per day
Alternative GPS Monitoring with Victim Notification	Shepherd System (or similar) Smart Phone Application \$55.00/\$85.00 Enrollment Fee + \$5.00 - \$6.00 per day
On-Site, Multi-Panel Drug Screen	\$25.00
Alcohol Test – Breathalyzer	\$25.00
On-Site EtG Test	\$25.00
Laboratory Confirmation Test	\$25.00
Termination Letter Administrative Fee	\$10.00 (If applicable)
Community Service Work Coordination	No Cost
Restitution Collection - Direct Disbursement to Victim	No Cost
On-Line Access for the Court to the PPSI Probation Tracker 2.0 Computer Program	No Cost For 24/7 Internet Access to all Offender Data and Activity
Transfer of Supervision	No Cost to any of our more than 40 locations nationwide
Resume and Interview Skills Development with Job Placement Assistance	No Cost
Indemnification of the City, and Naming the City as an Additional Insured	No Cost – Professional and General Liability

**STATE OF GEORGIA  
COUNTY OF DEKALB**

**CONTRACT FOR PROBATION SUPERVISION  
AND REHABILITATION SERVICES**

THIS CONTRACT made and entered into this 13<sup>th</sup> day of March, 2018, by and between the City of Stonecrest, Georgia (hereinafter referred to as the "City") and Professional Probation Services, Inc. (hereinafter referred to as "PPSI"), upon the request and consent of the Chief Judge of the Stonecrest Municipal Court (hereinafter referred to as the "Court").

**WITNESSETH:**

WHEREAS, the City, authorized by O.C.G.A. §42-8-101, wishes to enter into this agreement with PPSI with the consent of the Court, and recognizes its responsibility to provide professional and effective sentencing alternatives for citizenry and offenders of the community; and

WHEREAS, PPSI is uniquely qualified and experienced in providing such comprehensive professional services and is willing to contract with the City with the approval of the Court; and

WHEREAS, the parties hereto deem it in their respective best interests and each will best be served by entering into said Contract for the provision by PPSI of such probation services as ordered by the Court.

NOW THEREFORE, in consideration of the premises and the mutual benefits and covenants provided under the terms and conditions of this Contract, the parties hereto agree as follows:

**DESIGNATION BY THE CITY**

The City shall designate PPSI as the sole private entity to coordinate, provide and direct probation programs and services to offenders sentenced by and under the jurisdiction of the Court.

**SCOPE OF SERVICES**

PPSI shall provide the services and programs for the misdemeanor offenders placed on probation by the Court which shall include the following particulars:

- A. Comply with the rules, standards, and qualifications as set forth by the Department of Community Supervision (DCS), and any subsequent changes, thereto, and the Laws of the State of Georgia.
- B. Operate under the conditions as agreed to by and between PPSI and the City, as more fully set forth in the Specifications for Probation Services attached hereto and incorporated herein by reference.
- C. Provide such services as specifically set forth in the Specifications for Probation Services for the provisions of services to offenders under the jurisdiction of the Court.
- D. Meet, maintain, and comply with all rehabilitation program offerings as specified in the Specifications for Probation Services.

- E. Maintain individual files for each offender participating in PPSI's programs in accordance with DCS Board Rule 105-2-.14. The files will be maintained in a secured area, in a secure file cabinet, or electronically. PPSI shall maintain the confidentiality of all files, records, and papers relative to the supervision of probationers under this agreement.
- F. Provide timely and prompt reports as are, or may be required by the Court during the period of the Contract, which include, but are not limited to, statistical reports, caseload data, and other records documenting the types of program services provided and the identity of the offenders receiving such services in accordance with O.C.G.A. §42-8-108 and DCS Board Rule 105-2-.13.
- G. Provide counseling and supervision services for all persons ordered by the Court to participate in such programs during the period of the Contract and assure that PPSI is providing program services and maintaining records reflective of good business practice.
- H. Make fiscal and program records available within ten (10) working days for review and maintain financial records reflective of good business practice. Records shall be maintained in accordance with O.C.G.A. §42-8-109.2 and DCS Board Rule 105-2-.14.
- I. Bill the offender for program services provided on such forms and in such manner to conform to acceptable business practice in accordance with DCS Board Rule 105-2-.14 and 105-2-.15. The accuracy of billing is to be confirmed by providing a copy of the services and attending cost to the offender.
- J. Charge each offender participating in rehabilitation programs the reasonable cost of the program as reflected in the Specifications for Probation Services attached hereto and incorporated herein by reference. Each offender shall be charged a maximum not to exceed the program costs as specified in the Specifications for Probation Services unless it is approved in advance by the Court. Those offenders the Court shall determine to be indigent shall be ordered as such and shall be supervised at no cost in accordance with O.C.G.A. §42-8-102.
- K. Collect restitution, fines, court costs and fees, program fees, and probation fees as ordered by the Court. PPSI shall prioritize the collection of restitution before the collection of fines and probation fees pursuant to O.C.G.A. §17-14-8. PPSI shall collect funds for the Georgia Crime Victims Emergency Fund, as applicable, and forward them directly to the Georgia Crime Victims Compensation Board by the end of each month along with a corresponding remittance report pursuant to O.C.G.A. §17-15-13(f).
- L. Submit a written report to the Court as frequently as the Court requires on the amount of Court fines, costs, fees, and restitution Court ordered and collected from each offender. The report shall include the total dollar amount applied to Court ordered fines, fees, restitution, and other conviction related costs.
- M. Tender all Court fines and costs ordered and collected from offenders to the Court as frequently as the Court requires.
- N. Comply with all laws regarding confidentiality of offender records in accordance with O.C.G.A. §42-8-109.2 and DCS Board Rule 105-2-.09.

- O. Furnish a fidelity bond or letter of credit in the amount of not less than one hundred thousand (\$100,000.00) dollars as surety for the satisfactory performance of the Contract.
- P. Not profit or attempt to profit from any fines, restitution, or Court cost collected from the offenders.
- Q. The Court shall assist PPSI in obtaining access to criminal histories in the Georgia Crime Information Center and National Crime Information Center through local law enforcement in order for PPSI to conduct pre-sentence or probationer investigations as may be requested. PPSI may obtain a Georgia Crime Information Center (GCIC) Originating Agency Identifier (ORI) number. The Federal Bureau of Investigation (FBI) CJIS Security Addendum is, therefore, attached hereto and incorporated herein by reference.
- R. PPSI shall employ competent and able personnel to provide services rendered hereunder and to appropriately administer this caseload. All staff shall meet qualifications as prescribed by O.C.G.A. §42-8-107 and DCS Board Rule 105-2-.09.
- S. PPSI shall have a criminal history records check made of all staff in accordance with O.C.G.A. §42-8-106.1, O.C.G.A. §42-8-107, and DCS Board Rule 105-2-.10.
- T. PPSI staff shall comply with the orientation and continuing education training required per annum as prescribed by O.C.G.A. §42-8-107, DCS Board Rule 105-2-.09, and DCS Board Rule 105-2-.12.
- U. PPSI shall make a supervision assessment of each offender and determine the reporting schedule, type of contact(s), and frequency of contact(s) pursuant to the direction of the Court. There are no minimally required contacts for pay-only cases. Probation officers shall supervise no more than 250 probationers under Basic Supervision and no more than 50 probationers under Intensive Supervision. There are no caseload size limitations regarding pay-only cases.
- V. PPSI shall coordinate and ensure compliance with community service by each probationer as ordered by the Court. PPSI will maintain records of community service participation and completion.
- W. PPSI shall coordinate with certified vendors the evaluation and assessment of probationers for drug/alcohol rehabilitation, mental health, psychological counseling, or educational programs mandated by the Court and shall require probationer's compliance. PPSI shall not specify, directly or indirectly, a particular DUI Alcohol or Drug Use Risk Reduction Program, which a probationer may or shall attend. PPSI shall conduct on-site drug and alcohol screens as determined necessary by the Court, the costs for which shall be paid by the offender as fully set forth in the Specifications for Services, attached hereto.
- X. The term "pay-only probation" means a defendant has been placed under probation supervision solely because such defendant is unable to pay the court imposed fine and statutory surcharges when such defendant's sentence is imposed. Such term shall not include circumstances when restitution has been imposed or other probation services are deemed appropriate by the court. When pay-only probation is imposed, the probation supervision fees shall be capped so as not to exceed three months of ordinary probation supervision fees.
- Y. Consecutive misdemeanor sentences shall be supervised in accordance with O.C.G.A. §42-8-103 and §42-8-103.1.

Z. PPSI shall prepare probation violation warrants, orders, and petitions for modification/revocation of probation for submission to the Court. PPSI shall recommend the modification or revocation of probation whenever the probationer fails to substantially comply with the terms and conditions of probation. The Court shall determine what constitutes a substantial failure to comply with probation terms and conditions. Modification/Revocation proceedings shall be conducted in accordance with O.C.G.A. §42-8-102 and the Court’s Judicial Procedures.

**PRETRIAL INTERVENTION AND DIVERSION PROGRAM**

In accordance with O.C.G.A. §15-18-80, the prosecuting attorney of the Stonecrest Municipal Court is authorized to create and administer a Pretrial Intervention and Diversion Program for offenses within the jurisdiction of the Court. The purpose of such program is to provide an alternative to prosecuting offenders in the criminal justice system. Upon the request of the solicitor and with the advice and express written consent of the solicitor, which is now given, the City designates PPSI as the sole private entity to be used for the purpose of monitoring program participants’ compliance with a Pretrial Intervention and Diversion Program. Fees for monitoring services are payable not by the City, but by sentenced offenders at the rate of \$40.00 per month. Entry into the Pretrial Intervention and Diversion Program shall be at the discretion of the solicitor.

**PERIOD OF SERVICE**

The performance of the aforementioned services shall commence on the 1st day of March, 2018 and shall continue with a specific expiration date of December 31, 2018, which shall be the anniversary date of this contract. The contract shall automatically renew for specific one-year terms each year, thereafter, under the same terms and conditions as provided herein, unless written notice to the contrary is directed to the other party not less than thirty (30) days prior to the current term’s expiration, in accordance with O.C.G.A. §36-60-13. Said automatic renewals shall continue for a maximum period of four (4) years. Notwithstanding anything herein, either party may terminate this Contract upon thirty (30) days written notice. The City may terminate this Contract immediately for cause, including without limitation material breach of this Contract, insolvency of PPSI, or filing of a voluntary or involuntary case in bankruptcy.

The City shall have the option to renew the contract for five (5) additional one-year intervals provided that the service is satisfactory, both parties are willing to renew, and the renewal is approved with the written consent of the City.

**PAYMENTS FOR SERVICES**

Fees for basic services are set out in the Specifications for Probation Services, which fees are payable not by the City, but by sentenced offenders. No fees accrued pursuant to the Specifications for Probation Services shall be obligations of the City. The City shall have no obligation for fees incurred during this contract term and none in subsequent renewals in accordance with O.C.G.A. §36-60-13.

**DEFICIENCIES IN SERVICE, TERMINATION**

In the event the City determines there are deficiencies in the service and work provided by PPSI, the City shall notify PPSI in writing as to the precise nature of any such deficiencies. Within ten (10) working days of receipt of such notice, PPSI shall correct or take reasonable steps to correct the deficiencies complained of, including, if necessary, increasing the work force and/or equipment, or modifying the policies and procedures used by PPSI in performing services pursuant to this Contract. If PPSI fails to correct or take reasonable steps to correct the deficiencies within ten (10) working days, the City may declare PPSI in default and this Contract shall be declared

terminated upon receipt by PPSI of notice thereof. PPSI agrees that in the event it disputes the City's right to invoke the provisions of this paragraph, it will not seek injunctive or other similar relief, but will either negotiate a settlement of the matter with the City or seek, as its remedy, monetary damages in a Court of competent jurisdiction.

### **DISPUTES**

In the event of any controversy, claim or dispute as to the services and work performed or to be performed by PPSI, or the construction or operation of or rights and liabilities of the parties under this Contract, where the City is the complaining party, each such question shall be submitted to the Chief Judge of the Stonecrest Municipal Court for resolution; provided, however, in the event either party disagrees with the decisions of the Judge, that party shall have the right to litigate the matter in its entirety in a Court of competent jurisdiction. The party wishing to submit a matter to the Judge shall do so by written notice to the other party and to the Judge, which shall specify the nature of the controversy, claim or dispute. The Judge shall schedule a hearing within fifteen (15) days of such notice, at which time both parties shall present their positions. The Judge shall render a decision within seven (7) days after the date of the hearing. In the event the Judge is the complaining party, the Presiding Judge of the Dekalb County Superior Court, or his/her designee, shall be asked to resolve the issues presented.

### **TRANSFER OF OPERATIONS**

In the event PPSI defaults for any reason in the service provided for by this Contract, the City may, at its election and upon five (5) working days' prior written notice to PPSI, take possession of all records and other documents generated by PPSI in connection with this Contract, and the City may use the same in the performance of the services described herein. PPSI agrees to surrender peacefully said records and documents. The City shall provide PPSI with a written receipt of those items over which the City assumes exclusive control. PPSI agrees that in the event it disputes the City's right to invoke the provisions of this paragraph, it will not seek injunctive or other similar relief, but will either negotiate a settlement of the matter with the City or seek monetary damages as its remedy in a court of competent jurisdiction.

### **RIGHT TO REQUIRE PERFORMANCE**

The failure of the City at any time to require performance by PPSI of any provisions hereof shall in no way affect the right of the City thereafter to enforce same. Nor shall waiver by the City of any breach of any provision hereof be taken or held to be a waiver of any succeeding breach of such provision or as a waiver of any provision itself.

### **ACCESS TO BOOKS AND RECORDS**

The City's representatives shall have access on a weekday, other than a legal State holiday, upon forty-eight (48) hours prior written notice to PPSI's representative, to all PPSI's books, records, correspondence, instructions, receipts, vouchers, and memoranda of every description pertaining to work under this Contract, for the purpose of conducting a complete independent fiscal audit for any fiscal year within the immediately preceding two (2) years, in accordance with O.C.G.A. §42-8-108, DCS Board Rule 105-2-.14, and DCS Board Rule 105-2-.19.

### **INSURANCE**

PPSI shall provide and maintain during the life of this Contract, workers' compensation insurance and

general liability with the following limits of liability:

- Workers' Compensation - Statutory
- Bodily Injury Liability - \$ 100,000 each accident
- \$ 500,000 each occurrence
- General Liability - \$1,000,000 each occurrence
- Personal & Advertising Injury - \$1,000,000 each occurrence
- Professional Liability - \$1,000,000 each occurrence

**INDEMNIFICATION/HOLD HARMLESS**

With regard to the work to be performed by PPSI, neither the Court nor the City shall be liable to PPSI, or to anyone who may claim a right resulting from any relationship with PPSI, for any negligent act or omission of PPSI, its employees, agents, or participants in the performance of services conducted on behalf of the City. In addition, PPSI agrees to indemnify and hold harmless the Court and the City, their officials, employees, agents, or participants with the Court and the Probation Services described herein, from any and all claims, actions, proceedings, expenses, damages, liabilities or losses (including, but not limited to, attorney's fees and court costs) arising out of or in connection with any negligent act or omission of PPSI, including wrongful criminal acts of PPSI, or PPSI's employees, agents, or representatives. Further, the City is to be named as an additional named insured on PPSI's liability insurance policies.

**ASSIGNMENT**

The duties and obligations assumed by PPSI are professional services unique to PPSI and are therefore not transferable or assignable without prior consent of the Court and City. Consent, however, shall not be unreasonably withheld.

**VALIDITY**

This Contract shall be binding on any successor to the undersigned official of the City or Court. The provisions enumerated in this Contract shall be deemed valid insofar as they do not violate any City, State, or Federal laws. In the event any provision of this Contract should be declared invalid, the remainder of this Contract shall remain in full force and effect.

**NOTICE**

Any notice provided for in this Contract shall be in writing and served by personal delivery or by registered or certified mail addressed to:

As to the City:                   The City of Stonecrest  
3120 Stonecrest Boulevard  
Stonecrest, GA 30038

As to PPSI:                       Professional Probation Services, Inc.  
1770 Indian Trail Road, Suite 350  
Norcross, Georgia 30093  
Attn: John C. Cox, President

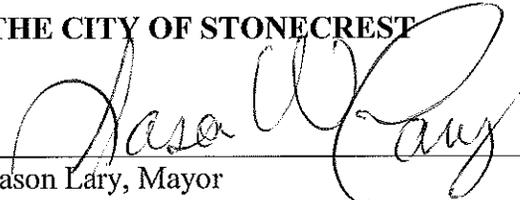
Notices sent by registered or certified mail shall be deemed delivered/received upon actual receipt or three (3) days from mailing, whichever is shorter. The above addresses may be modified by written notice to the other party.

**ENTIRE AGREEMENT**

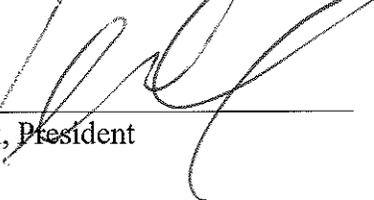
This Contract, including all exhibits attached hereto and incorporated herein by reference, constitutes the entire understanding and agreement between the parties hereto and supersedes any and all agreements, whether written or oral, that may exist between the parties regarding the same. No representations, inducements, promises, or agreements between the parties not embodied herein shall be of any force and effect. No amendment or modification to this Contract or any waiver of any provisions hereof shall be effective unless in writing and signed by the City and PPSI.

In witness whereof, the parties here to have executed this agreement on the 13<sup>th</sup> day of March, 2018.

**THE CITY OF STONECREST**

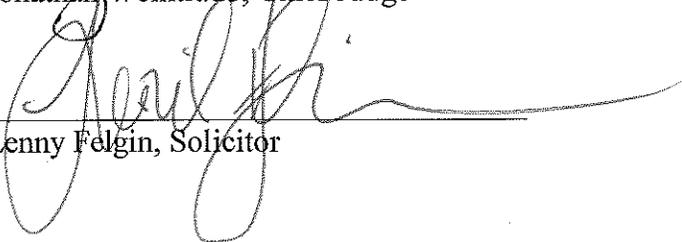
  
\_\_\_\_\_  
Jason Lary, Mayor

**PROFESSIONAL PROBATION SERVICES, INC.**

  
\_\_\_\_\_  
John C. Cox, President

**APPROVED BY THE STONECREST MUNICIPAL COURT**

  
\_\_\_\_\_  
Jonathan Weintraub, Chief Judge

  
\_\_\_\_\_  
Lenny Felgin, Solicitor



## Specifications for Probation Services

Pay-Only Probation Supervision	\$0.00 – First Month, then \$40.00 per month for months two, three, and four. The probation supervision fees shall be capped so as not to exceed three months of ordinary probation supervision fees, unless otherwise ordered by the Court.
Basic Probation Supervision	\$40.00 per month
Intensive Probation Supervision	\$40.00 per month with field visits
Indigent Supervision	\$0.00 – As determined and ordered by the Court
Pre-Trial/Diversion Supervision	\$40.00 per month
Electronic Monitoring	<p>Electronic Monitoring Installation Fee of \$50.00 and (see options below):</p> <p>Portable Alcohol Wireless Monitoring with GPS and BAC level sampling (\$5.50 per day)</p> <p>Active GPS Monitoring (\$7.00 per day)</p> <p>Anklet Monitoring with Curfew Enforcement and Voice Verification (\$7.00 per day)</p> <p>Anklet Monitoring with Curfew Enforcement, Voice Verification, and Remote Breath Alcohol Testing (\$9.25 per day)</p> <p>Active GPS Monitoring with Exclusionary Zone and Trans-Dermal Alcohol Testing (\$11.00 per day)</p>
On-Site, Multi-Panel Drug Screen	\$15.00
Termination Letter Administrative Fee	\$10.00 (If applicable)
Community Service Work Coordination	No Cost
Restitution Collection - Direct Disbursement to Victim	No Cost
Court and On-Line Access to the PPSI Offender Management Computer Program	No Cost
Transfer of Supervision	For 24/7 Internet Access to all Offender Data and Activity No Cost to any of our more than 40 locations nationwide
Resume and Interview Skills Development with Job Placement Assistance	No Cost
Indemnification of the Court, and Naming the Court as an Additional Insured	No Cost – Professional and General Liability



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: Leisure Services Athletic Association Manual**

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**AGENDA SECTION:** *(check all that apply)*

**PRESENTATION**     **PUBLIC HEARING**     **CONSENT AGENDA**     **OLD BUSINESS**  
 **NEW BUSINESS**     **OTHER, PLEASE STATE:** Click or tap here to enter text.

---

**CATEGORY:** *(check all that apply)*

**ORDINANCE**    **RESOLUTION**    **CONTRACT**    **POLICY**    **STATUS REPORT**  
 **OTHER, PLEASE STATE:** Click or tap here to enter text.

---

**ACTION REQUESTED:**  **DECISION**    **DISCUSSION**,  **REVIEW**, or  **UPDATE ONLY**

---

**Previously Heard Date(s):** Click or tap to enter a date. & Click or tap to enter a date.

**Current Work Session:** Monday, November 14, 2022

**Current Council Meeting:** Click or tap to enter a date.

---

**SUBMITTED BY:** Benjamin Dillard, Leisure Services Director

**PRESENTER:** Benjamin Dillard, Leisure Services Director

**PURPOSE:** To inform Mayor and Council about the new Leisure Services Athletic Association Manual

**FACTS:** Leisure Services will give a brief overview of the manual.

**OPTIONS:** Choose an item. Click or tap here to enter text.

**RECOMMENDED ACTION:** None

**ATTACHMENTS:**

- (1) Attachment 1 - Athletic Association Highlights
- (2) Attachment 2 - Click or tap here to enter text.
- (3) Attachment 3 - Click or tap here to enter text.
- (4) Attachment 4 - Click or tap here to enter text.
- (5) Attachment 5 - Click or tap here to enter text.



# Memo

To: Mayor and Stonecrest City Council  
From: Ben Dillard, Director  
CC: N/A  
Date: 11/3/2022  
Re: Leisure Services Association Manual

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The Leisure Services Department currently rents field space to no less than twelve (12) organized youth and adult athletic organizations. Collectively, these groups represent approximately 2,000 participants and together with extended family, friends, officials, coaches and other participants, are responsible for tens of thousands of visitors to our facilities and make up the bulk of our current athletic programming. As “renters”, these organizations have no affiliation with the City, nor are they entitled to support or promotion.

Our goal is to build a long-term relationship with organizations that provide programming that benefit the citizens of Stonecrest and demonstrate our commitment to helping them grow. Supporting groups to provide services in this manner is common industry practice and the majority of our neighboring agencies currently have rules and policies in place to align themselves with such groups. That process includes creating a quality standard for every partner so everyone understands what is expected in order to operate in Stonecrest. This also defines the level of service and quality we want for our community and provides a consistent guide so that everyone knows what can be expected from the City as well.

Moving forward, we want to meet with each group in December to review our Athletic Association Manual and sign a Facility Use Agreement to secure their space for the following year. We will make this an annual meeting to ensure rules are followed, our relationship is up to date and assess the community and Department needs on a regular basis. Our Athletic Association Manual was developed by reviewing neighboring agency manuals and assessing the needs of our participants. We have already met with each group and they are excited to see this happen.

We cannot possibly operate every activity available to our community. Developing partnerships like this allows us to increase programs and variety offered and allows us to do more with less. However, we also want to ensure that every activity is provided and monitored with the same level of quality, care and customer service as if we provided the program ourselves. By committing to follow the



Stonecrest Athletic Association Manual, organizations are promising to provide the highest quality program possible in the safest environment available and extend this opportunity and fairness to anyone who wishes to participate.

Listing of the major groups we currently rent field space to.

League	Sport	Coach	Contact Number	Email	Park
Lithonia Lions	Football	Dennis Allen	404.630.1595	<a href="mailto:Dennisallen05@comcast.net">Dennisallen05@comcast.net</a>	Southeast
404 Bulls	Football	Kennard Turner	404.978.5403	<a href="mailto:404bulls@gmail.com">404bulls@gmail.com</a>	Southeast
Stonecrest Spartans	Football	Bert Miller Antius Wilson	678.851.2255 404.915.1755	<a href="mailto:Bertmiller25@gmail.com">Bertmiller25@gmail.com</a> <a href="mailto:Antius.wilson@gmail.com">Antius.wilson@gmail.com</a>	Browns Mill
Attach Soccer	Soccer	Louis Vinson	404.630.1231	<a href="mailto:ibvinson@yahoo.com">ibvinson@yahoo.com</a>	Southeast
I9 Sports (30058)	Various	Sharad Johnson	678.250.3380	<a href="mailto:Sharad.johnson@i9sports.com">Sharad.johnson@i9sports.com</a>	Southeast
I9 Sports (30038)	Various	Janet Williams	404.418.6626	<a href="mailto:Janet.williams@i9sports.com">Janet.williams@i9sports.com</a>	Browns Mill Park and Rec Center
Branch Outreach	Kickball	Pastor Shelley Kendra Thomas	678.334.7834	<a href="mailto:pastor.yaquis.shelley@gmail.com">pastor.yaquis.shelley@gmail.com</a> <a href="mailto:administrators@branchoutreach.org">administrators@branchoutreach.org</a>	Southeast
A-Town Sports	Football	Brandon Marsh	404.643.6673	<a href="mailto:Bmarsh07@gmail.com">Bmarsh07@gmail.com</a>	Southeast
Dekalb Lions Baseball	Baseball	Marius Nolden	404.290.5626	<a href="mailto:Noldenmarius1@gmail.com">Noldenmarius1@gmail.com</a>	Browns Mill
United Cleats	Kickball	Tiny Archer	678.481.1878	<a href="mailto:tinycher@gmail.com">tinycher@gmail.com</a>	Southeast
Liga Hermanos Unidos de Atlanta	Softball	Onesimo Nunez	404.542.4432	<a href="mailto:nunezhvacplusmore@gmail.com">nunezhvacplusmore@gmail.com</a>	Played at Browns Mill but having tournament at SE
Sweet Lady Kickers	Kickball	Kassandra Domineck	678.732.5688	<a href="mailto:Kassdesignbiz10@att.net">Kassdesignbiz10@att.net</a>	Southeast

I have also included the following from our proposed manual:

- Cover Page
- Table of Contents (for topic discussion)
- Introduction Page (snapshot of purpose)

Ben/Tam 10/11/22  
Ben 11/3/22



**Athletic Association Manual**  
**Policies and Procedures**

# Table of Contents

## Contents

- City of Stonecrest Leisure Services Contact Information..... 3
- I. SAA Association Requirements ..... 4
  - 1. Non-Profit Organization Status ..... 4
  - 2. Liability Insurance Coverage ..... 4
  - 3. Bylaws ..... 5
  - 4. Financial Report..... 5
  - 5. City of Stonecrest Meeting Requirements ..... 5
  - 6. Non-Discrimination Requirement ..... 5
  - 7. Facility Usage Agreement..... 6
  - 8. Cancellations ..... 6
- II. Facility Use Operations ..... 7
  - 1. Roll of the City ..... 7
  - 2. SAA Responsibilities ..... 7
  - 3. Field Scheduling ..... 9
  - 4. Games and Practice Schedules..... 9
  - 5. Tournaments ..... 9
  - 6. Camps and Clinics ..... 10
  - 7. Criminal Background Check Requirements..... 10
  - 8. Securing Equipment..... 10
  - 9. Security ..... 10
- III. Fees and Charges ..... 10
  - 1. Facility Usage Fees ..... 11
  - 2. Tournament Fees..... 11
  - 3. Fundraising ..... 11
  - 4. Park Admission Fees..... 11
  - 5. Commercial Activity Vendor..... 11
  - 6. Clean Up Fees ..... 12
- IV. Safety and Security ..... 15
  - 1. Vandalism and Accident Injury ..... 12
  - 2. Park Rules and City Ordinances ..... 12
  - 3. Procedures for Closing Fields or Parks ..... 12

- V. Parking
- VI. Travel Teams
- VII. Websites
- VIII. Signage
- IX. Registration
- X. Maintenance
- XI. Special Requirements
- XII. Forms Index

Stonecrest Leisure Services was created and operates for the health, wellness and enjoyment for all of our citizens. All Stonecrest Athletic Associations (SAA) will consider casual recreation first when it comes to their scheduling of practices and games. Travel and Select Teams, Special Events and Tournaments serve a purpose as well, but the needs of the casual recreation teams should always take precedence in scheduling. This manual is a document which is continuously reviewed throughout the year. The Director of Leisure Services has the right to change the wording of this manual at any time. Any changes will be sent to the proper designee of each SAA in a timely manner.

In order to qualify to operate on the City of Stonecrest property, each Stonecrest Athletic Association (SAA) must adhere to certain minimum organizational requirements. These requirements are necessary to ensure the protection of all SAA members, park users and the citizens of Stonecrest. A violation of any requirement shall constitute cause for revocation of the facility use permit. Facility Use Permit approval and violations and consequences shall be subject to Department Director review.

A Facility Use Agreement is required for a SAA to acquire a Facility Use Permit. Facility Use Agreements will run from January 1 and terminate on December 31, with the term of years subject to each Agreement. Notwithstanding any changes, and notwithstanding any extension clauses to the contrary, if a new Agreement is not signed by both parties prior to January 1, then the Agreement and relationship between Stonecrest Leisure Services and the SAA are considered terminated and no Agreement exists. However, an Agreement may be signed any time for use, extension or renewal. But, if no Agreement exists on January 1, then the opportunity for renewal for a standing SAA, is open and subject to a new organization's readiness.



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: Film Permit Ordinance**

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**AGENDA SECTION:** *(check all that apply)*

- PRESENTATION**     **PUBLIC HEARING**     **CONSENT AGENDA**     **OLD BUSINESS**  
 **NEW BUSINESS**     **OTHER, PLEASE STATE:** Click or tap here to enter text.
- 

**CATEGORY:** *(check all that apply)*

- ORDINANCE**    **RESOLUTION**    **CONTRACT**    **POLICY**    **STATUS REPORT**  
 **OTHER, PLEASE STATE:** Click or tap here to enter text.
- 

**ACTION REQUESTED:**  **DECISION**  **DISCUSSION**,  **REVIEW**, or  **UPDATE ONLY**

---

**Previously Heard Date(s):** Click or tap to enter a date. & Click or tap to enter a date.

**Current Work Session:** Monday, November 14, 2022

**Current Council Meeting:** Click or tap to enter a date.

---

**SUBMITTED BY:** William Smith, Economic Development Director

**PRESENTER:** William Smith, Economic Development Director

**PURPOSE:** Discussion of Film Permit Ordinance.

**FACTS:** Click or tap here to enter text.

**OPTIONS:** Choose an item. Click or tap here to enter text.

**RECOMMENDED ACTION:** Click or tap here to enter text.

**ATTACHMENTS:**

- (1) Attachment 1 - Presentation
- (2) Attachment 2 - Click or tap here to enter text.
- (3) Attachment 3 - Click or tap here to enter text.
- (4) Attachment 4 - Click or tap here to enter text.
- (5) Attachment 5 - Click or tap here to enter text.

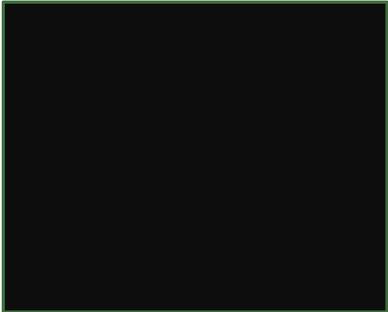


# Update of Stonecrest Film Ordinance

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# Currently

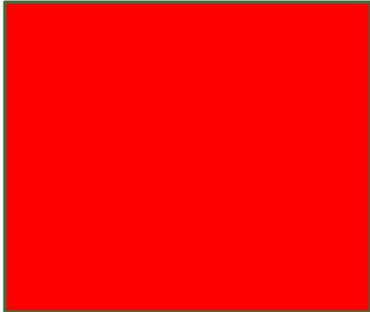
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**Dekalb Film Commission organizes, issues, and collects fees for all film permits in Stonecrest.**



**Film Permits for all properties (public and private) in the city was being charged the monthly standard of \$200**



**Film Productions have been paying the film permit fee without issue for both private and public property. However....**

# Currently

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## Sec. 15.14.4. - Permits for filming.



- (1) Any producer that wishes to perform filming must first obtain a filming permit. No filming permit is required unless the entertainment industry work is performed on public property.
- (2) Filming permits shall be issued by the Department of Economic Development. Permits shall be issued to the producer.
- (3) A permit will specify the filming that may occur at a particular location at a particular time. The permit will authorize elements to be performed as part of the filming, provided that the elements have been approved by the Department of Economic Development. After receiving a permit, a producer may request modifications to the permit as described in subsection [15.14.8\(1\)](#) below.
- (4) Where the filming application includes a request to close a city street, lane and/or sidewalk during the transition period for the City of Stonecrest, the request will be processed by DeKalb County in accordance with DeKalb County's ordinances, guidelines, and regulations.
- (5) A producer that receives a permit is responsible for knowing and complying with all other laws, including other ordinances and regulations, that establish prerequisites, authorizations and other required permissions applicable to the filming.
- (6) Where permitted filming includes signs or other displays of speech which would require a permit under [chapter 21](#) or otherwise be prohibited under the Code, the signs and/or displays must be removed upon the expiration of the permit.
- (7) Notwithstanding any other part of this Code, any producer that performs filming without receiving a permit, violates the material terms of a permit, or is otherwise in violation of this entertainment filming ordinance, shall be subject to the provisions of [section 1-11](#) of the Code.
- (8) While it is the intent of the city to honor each permit, the issuance of such permit shall not grant the producer a constitutionally protected property interest.

(Ord. No. 2017-10-03, § 1(15.14.4), 10-16-2017)

# Issues

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**Film permits allows for the disclosure of items such as Pyrotechnics or other explosives, Smoke effects, water effects, or flame effects, Display of real or artificial firearms, Dangerous stunts, any equipment that may cause damage, Use of wild animals regulated by law, and large gatherings.**



**While all of these things may take place on private property, cities have consistently felt the need to regulate these items and uses separately. Not only are the application and disclosure of these items important but pose a cost administratively and we should have a record of activity to assist our code enforcement of the projects.**

# Resolution

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**Staff recommends change of the Film Ordinance 15.14.4 to require film permits on private property.**



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: Committee Structure and Membership**

---

**AGENDA SECTION:** *(check all that apply)*

- PRESENTATION     PUBLIC HEARING     CONSENT AGENDA     OLD BUSINESS  
 NEW BUSINESS     **OTHER, PLEASE STATE:** Click or tap here to enter text.
- 

**CATEGORY:** *(check all that apply)*

- ORDINANCE     RESOLUTION     CONTRACT     POLICY     STATUS REPORT  
 **OTHER, PLEASE STATE: Discussion**
- 

**ACTION REQUESTED:**  DECISION  DISCUSSION,  REVIEW, or  UPDATE ONLY

---

**Previously Heard Date(s):** Click or tap to enter a date. & Click or tap to enter a date.

**Current Work Session:** Monday, November 14, 2022

**Current Council Meeting:** Click or tap to enter a date.

---

**SUBMITTED BY:** George Turner, Mayor Pro Tem

**PRESENTER:** George Turner, Mayor Pro Tem

**PURPOSE:** Discussion of Committee Structure and Membership

**FACTS:** Click or tap here to enter text.

**OPTIONS:** Choose an item. Click or tap here to enter text.

**RECOMMENDED ACTION:** Click or tap here to enter text.

**ATTACHMENTS:**

- (1) Attachment 1 - Click or tap here to enter text.
- (2) Attachment 2 - Click or tap here to enter text.
- (3) Attachment 3 - Click or tap here to enter text.
- (4) Attachment 4 - Click or tap here to enter text.
- (5) Attachment 5 - Click or tap here to enter text.

## City Committees

- Arabia Mountain Overlay Committee ("AMCOD")
- Community Improvement District (CID) Advisory Committee
- East Metro CID Cooperation Agreement Steering Committee
- Economic Development Steering Committee
- Finance Oversight Committee
- Parks & Recreation Advisory Committee
- SPLOST Oversight Committee
- Transportation Advisory Committee



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: Ethics Ordinance Review**

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**AGENDA SECTION:** *(check all that apply)*

- PRESENTATION     PUBLIC HEARING     CONSENT AGENDA     OLD BUSINESS  
 NEW BUSINESS     OTHER, PLEASE STATE: Click or tap here to enter text.
- 

**CATEGORY:** *(check all that apply)*

- ORDINANCE     RESOLUTION     CONTRACT     POLICY     STATUS REPORT  
 OTHER, PLEASE STATE: Click or tap here to enter text.
- 

**ACTION REQUESTED:**  DECISION     DISCUSSION,     REVIEW, or     UPDATE ONLY

---

**Previously Heard Date(s):** 10/10/22 & Click or tap to enter a date.

**Current Work Session:** Monday, November 14, 2022

**Current Council Meeting:** Click or tap to enter a date.

---

**SUBMITTED BY:** Jazzmin Cobble , Mayor

**PRESENTER:** Jazzmin Cobble, Mayor & Alicia Thompson, City Attorney team

**PURPOSE:** To review and discuss various models of how ethics board membership is structured and to decide which model is preferred for Stonecrest. Once the model is decided, the legal team can draft an ordinance to be voted on by the city council and submitted to GMA (along with all other required documents) to be considered for the GMA City of Ethics designation either by the November 30<sup>th</sup> deadline for the April 30<sup>th</sup> deadline.

**FACTS:**

**OPTIONS:** Choose an item. Click or tap here to enter text.

**RECOMMENDED ACTION:** Click or tap here to enter text.

**ATTACHMENTS:**

- (1) Attachment 1 - Chart outlining options for ethics board membership structures
- (2) Attachment 2 - Click or tap here to enter text.



## CITY COUNCIL AGENDA ITEM

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- (3) Attachment 3 - Click or tap here to enter text.
- (4) Attachment 4 - Click or tap here to enter text.
- (5) Attachment 5 - Click or tap here to enter text.



# Ethics Administration

## City of College Park

- Applicable against all members of the city council, planning and zoning commission, board of zoning appeals, all advisory commissions, and committee members and appointed city officials.
- Penalties - (1) Public reprimand and/or censure by the mayor and council; (2) A fine greater than one hundred dollars (\$100.00) but less than five hundred dollars (\$500.00); and (3) Request for resignation by the mayor and council.
- Only residents of the city of College Park may file an ethics complaint.
- All ethics complaints shall be filed with the city clerk.
- The city clerk shall appoint a hearing officer according to the qualifications detailed herein within thirty (30) days of the filing of the complaint and shall transmit the contact information of said hearing officer to the complainant and respondent.
- All ethics complaints shall be heard before a hearing officer who: (i) shall be a competent attorney at law of good standing with the State of Georgia Bar, (ii) shall have at least five (5) years' experience in the practice of law, and (iii) shall not reside or maintain an office within the City of College Park.
- City Council can vote to accept or dismiss findings. Accept or dismiss recommended discipline.

## Oconee County

- Applicable against county commissioner.
- Any person may initiate a complaint of a violation of this ethics ordinance.
- All ethics complaints shall be filed with the county clerk.
- A special master shall be designated by board of commissioners. The special master shall be an attorney other than the county attorney.
- Special master is there to determine that the complaint contains material facts for which a remedy can be granted.
- If the special master determines that the complaint provides material facts for which a remedy can be given, the ad hoc board of ethics shall schedule a formal hearing to consider the complaint.
- The board of ethics shall notify all involved parties in writing of the time and place of the hearing, which hearing shall not be held sooner than ten days following notice of same.

## City of Atlanta

- The City of Atlanta has a Board of Ethics.
- The Board consists of seven (7) members and all are City residents.
- The residents are appointed to be members of the Board and are on the Board for a 3-year term.
- They are selected by legal, business, civic, and educational groups to serve a three-year term of office.
- While serving on the board, members are prohibited from making campaign contributions to candidates in city elections and from engaging in other city election political activities.

## Henry County

- In Henry County Members of the ethics board, serve three-year terms.
- The board members are tasked with electing a hearing officer and administrator.
- Complaints may be filed by the ethics hearing officer, a henry county resident, or a group of henry county residents against a henry county official or employee.
- Based on findings the board will have the power to censure, issue a fine of no more than 1,000 dollars and issue a public reprimand.
- The complaint can also be elevated to the henry county solicitor's office if necessary.



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: New Agenda Packet Distribution Schedule**

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**AGENDA SECTION:** *(check all that apply)*

- PRESENTATION     PUBLIC HEARING     CONSENT AGENDA     OLD BUSINESS  
 NEW BUSINESS     **OTHER, PLEASE STATE:** Click or tap here to enter text.
- 

**CATEGORY:** *(check all that apply)*

- ORDINANCE     RESOLUTION     CONTRACT     POLICY     STATUS REPORT  
 **OTHER, PLEASE STATE: Discussion**
- 

**ACTION REQUESTED:**  DECISION  DISCUSSION,  REVIEW, or  UPDATE ONLY

---

**Previously Heard Date(s):** Click or tap to enter a date. & Click or tap to enter a date.

**Current Work Session:** Monday, November 14, 2022

**Current Council Meeting:** Click or tap to enter a date.

---

**SUBMITTED BY:** Mayor Jazzmin Cobble, Mayor Pro Tem George Turner, and the City Clerk's Office

**PRESENTER:** Jazzmin Cobble, Mayor

**PURPOSE:** Discuss changing the dates and deadlines of Agendas and Packets for City Council Work Sessions and Meetings.

**FACTS:** Mayor, City Council and the City Clerk's office are working to pilot and implement a new agenda pack distribution schedule to allow more time for the city staff to put the agenda packet together; for the city council to do adequate meeting prep; and for the public to review and submit comments ahead of the work session and council meetings. The proposed pilot schedule would put the distribution of the agenda packet 2 weeks before the scheduled meeting. Other internal dates will be adjusted to accommodate for the two week schedule as well. As an example, the agenda packet for the December 12<sup>th</sup> Work Session would be distributed to the public via the website on November 28<sup>th</sup>. The agenda packet for the December 27<sup>th</sup> Council Meeting would be distributed to the public via the website on December 12<sup>th</sup>. This 2 week schedule will create the scenario where 2 agenda packets are posted on the website concurrently (ex. the agenda packet for the Nov. 28<sup>th</sup> council meeting will be on the website as well as the agenda packet for the December 12<sup>th</sup>) however the agenda packet for the 28<sup>th</sup> would have arrived first. This new schedule will



## CITY COUNCIL AGENDA ITEM

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take a few months to pilot & perfect but we are confident that a better process for agenda packet distribution will arise as a result. We are going to attempt the first distribution cycle to begin with the December 12<sup>th</sup> work session so the agenda packet would be on the website by November 28<sup>th</sup>.

**OPTIONS:** Choose an item. Click or tap here to enter text.

**RECOMMENDED ACTION:** Click or tap here to enter text.

### ATTACHMENTS:

- (1) Attachment 1 - November and December Calendars
- (2) Attachment 2 - Click or tap here to enter text.
- (3) Attachment 3 - Click or tap here to enter text.
- (4) Attachment 4 - Click or tap here to enter text.
- (5) Attachment 5 - Click or tap here to enter text.

# November 2022

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
	1	2 Agenda to MPT for 11/28 CCM	3	4 Agenda Meeting @ 11:30 am for 11/28 CCM	5	6
7	8	9	10	11 <b>HOLIDAY</b>	12	13
14 Distribution 11/28 CCM items due 12/12 WS <b>WORK SESSION</b>	15	16 Agenda to MPT for 12/12 WS	17	18 Agenda Meeting @ 11:30 am for 12/12 WS	19	20
21	22	23	24 <b>HOLIDAY</b>	25 <b>HOLIDAY</b>	26	27
28 Distribution 12/12 WS items due 12/27 CCM <b>City Council Meeting</b>	29	30 Agenda to MPT for 12/27 CCM				

## EVENTS

### November City Council Meeting

- 11/28 Agenda sent to MPT
- 11/28 Agenda Meeting
- 11/28 Agenda & Packet distribution to Council and Public

### December Work Session

- Items due to Municode for 12/12 WS
- 12/12 Agenda to MPT
- 12/12 Agenda Meeting

### December City Council Meeting

- Items due to Municode for 12/27 CCM
- 12/27 Agenda to MPT

# December 2022

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
			1	2 Agenda Meeting @ 11:30 am for 12/27 CCM	3	4
5	6	7	8	9	10	11
12 Distribution 12/27 CCM Items due 1/9 WS <b>WORK SESSION</b>	13	14 Agenda to MPT for 1/9 WS	15	16 Agenda Meeting @ 11:30 am for 1/9 WS	17	18
19	20	21	22	23 <b>HOLIDAY</b>	24	25
26 <b>HOLIDAY</b>	27 Distribution 1/9 WS Items due 1/23 CCM <b>City Council Meeting</b>	28	29	30	31	

## EVENTS

**December City Council Meeting**  
 - 12/27 Agenda Meeting  
 - 12/27 Agenda & Packet distribution to Council and Public

**January Work Session**  
 - Items due to Municode for 1/9 WS  
 - 1/9 Agenda to MPT  
 - 1/9 Agenda Meeting

**January City Council Meeting**  
 - Items due to Municode for 1/23 CCM



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: City Hall Hours & Council Chamber Capacity**

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**AGENDA SECTION:** *(check all that apply)*

- PRESENTATION     PUBLIC HEARING     CONSENT AGENDA     OLD BUSINESS  
 NEW BUSINESS     **OTHER, PLEASE STATE:** Click or tap here to enter text.
- 

**CATEGORY:** *(check all that apply)*

- ORDINANCE     RESOLUTION     CONTRACT     POLICY     STATUS REPORT  
 **OTHER, PLEASE STATE: Discussion**
- 

**ACTION REQUESTED:**  DECISION  DISCUSSION,  REVIEW, or  UPDATE ONLY

---

**Previously Heard Date(s):** Click or tap to enter a date. & Click or tap to enter a date.

**Current Work Session:** Monday, November 14, 2022

**Current Council Meeting:** Click or tap to enter a date.

---

**SUBMITTED BY:** Jazzmin Cobble, Mayor

**PRESENTER:** Jazzmin Cobble, Mayor

**PURPOSE:** Discussion of City Hall Hours; Council Chambers Capacity; Remote work schedule

**FACTS:** Click or tap here to enter text.

**OPTIONS:** Choose an item. Click or tap here to enter text.

**RECOMMENDED ACTION:** City Hall operating hours 8am-5pm Monday-Friday; Council Chamber capacity returned to full capacity (still encouraging masks and requiring temperature checks upon entry); Remote work schedule for city employees no more than 2 days a week (with medical condition considerations needed).

**ATTACHMENTS:**

- (1) Attachment 1 - Click or tap here to enter text.
- (2) Attachment 2 - Click or tap here to enter text.
- (3) Attachment 3 - Click or tap here to enter text.
- (4) Attachment 4 - Click or tap here to enter text.



## CITY COUNCIL AGENDA ITEM

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(5) Attachment 5 - Click or tap here to enter text.



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: Planning & Zoning Monthly Report**

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**AGENDA SECTION:** *(check all that apply)*

- PRESENTATION**     **PUBLIC HEARING**     **CONSENT AGENDA**     **OLD BUSINESS**  
 **NEW BUSINESS**     **OTHER, PLEASE STATE:** Click or tap here to enter text.
- 

**CATEGORY:** *(check all that apply)*

- ORDINANCE**     **RESOLUTION**     **CONTRACT**     **POLICY**     **STATUS REPORT**  
 **OTHER, PLEASE STATE:** Click or tap here to enter text.
- 

**ACTION REQUESTED:**  **DECISION**     **DISCUSSION,**     **REVIEW,** or  **UPDATE ONLY**

---

**Previously Heard Date(s):** Click or tap to enter a date. & Click or tap to enter a date.

**Current Work Session:** Monday, November 14, 2022

**Current Council Meeting:** Click or tap to enter a date.

---

**SUBMITTED BY:** Keedra T. Jackson, Deputy Director of Planning & Zoning

**PRESENTER:** Ray White, Director of Planning & Zoning

**PURPOSE:** To inform and update the City Council on the various types of applications and submittals in Planning & Zoning for the month of October.

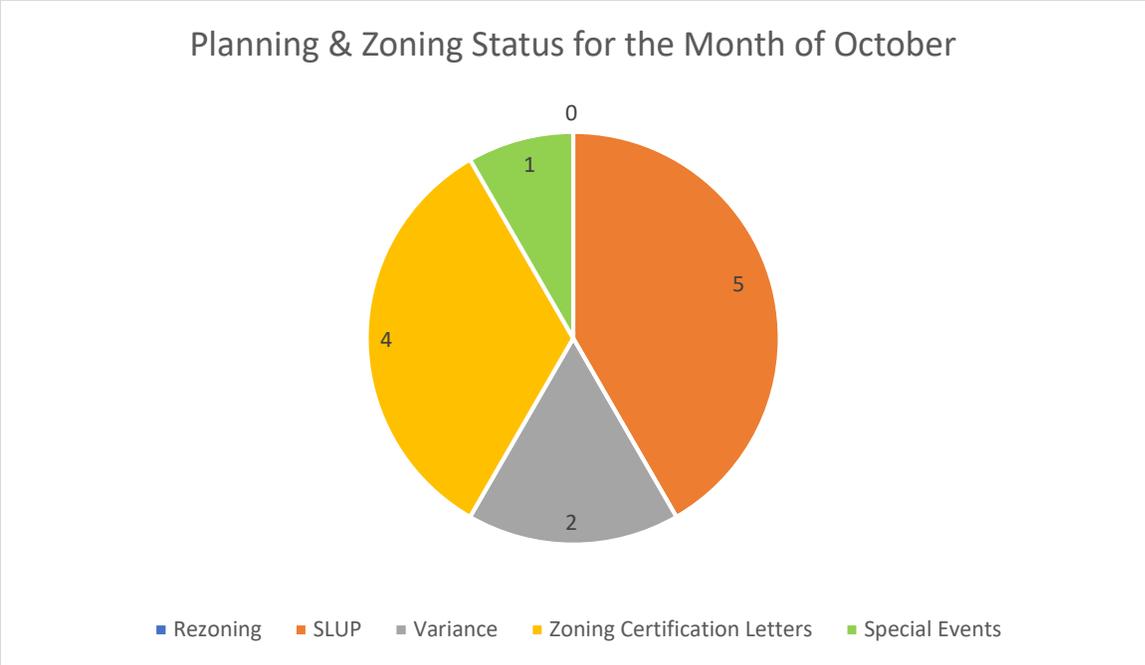
**FACTS:** Data regarding planning & zoning submittals

**OPTIONS:** Choose an item. Click or tap here to enter text.

**RECOMMENDED ACTION:** Discussion Only

**ATTACHMENTS:**

- (1) Attachment 1 - Planning Report
- (2) Attachment 2 - Click or tap here to enter text.
- (3) Attachment 3 - Click or tap here to enter text.
- (4) Attachment 4 - Click or tap here to enter text.
- (5) Attachment 5 - Click or tap here to enter text.



**Special Event Permits:**

- 1. 7273 South Goddard Rd      Zoned R-85      Timothy Starks

**Rezoning: None**

**Variances:**

- 1. 4460 Panola Rd      Zoned R-100      CD 4      Stream Buffer Variance
- 2. 8424 Mall PARKWAY      Zoned C-2           Signage

**Preliminary Plats: N/A**

**Special Land Use Permits:**

- 1. 5376 Terrytown LANE      Zoned R-100      Modular or Mobile Home
- 2. 7173 Covington Highway Booth K6      Zoned M      Outside Gatherings
- 3. 7173 Covington Highway Ste E      Zoned M      Event Space
- 4. 2898 Evans Mill Road      Zoned C-1      Storage and Parking Facility
- 5. 5139 Miller Woods TRAIL      Zoned R-100      Short-term Rental

**Zoning Certification Letters**

- 1. 6792 Tribble Street 82      Zoned M      Auto Auction Training
- 2. 2265 Lithonia Industrial BOULEVARD      Zoned M      Flat Rock Property Management
- 3. 6792 Tribble Street 25 Stonecrest      Zoned M      Auto Auction Training
- 4. 6792 Tribble STREET 9      Zoned M      Auto Auction Training

**Upcoming Text Amendments:**

1. Sign Ordinance
2. Food Trucks
3. Evaluate Truck Parking
4. EV Parking
5. Bill boards
6. Stonecrest Overlay (Hotels/Motels)



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: Finance Monthly Update**

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**AGENDA SECTION:** *(check all that apply)*

**PRESENTATION**     **PUBLIC HEARING**     **CONSENT AGENDA**     **OLD BUSINESS**  
 **NEW BUSINESS**     **OTHER, PLEASE STATE:** Click or tap here to enter text.

---

**CATEGORY:** *(check all that apply)*

**ORDINANCE**    **RESOLUTION**    **CONTRACT**    **POLICY**    **STATUS REPORT**  
 **OTHER, PLEASE STATE:** Click or tap here to enter text.

---

**ACTION REQUESTED:**  **DECISION**    **DISCUSSION**,  **REVIEW**, or  **UPDATE ONLY**

---

**Previously Heard Date(s):** Click or tap to enter a date. & Click or tap to enter a date.

**Current Work Session:** Monday, November 14, 2022

**Current Council Meeting:** Click or tap to enter a date.

---

**SUBMITTED BY:** Gia Scruggs, Finance Director

**PRESENTER:** Gia Scruggs, Finance Director

**PURPOSE:** The Finance Director will present the September 2022 Financial Report.

**FACTS:** .

**OPTIONS:** Discussion only Click or tap here to enter text.

**RECOMMENDED ACTION:** Discussion only

**ATTACHMENTS:**

- (1) Attachment 1 - September 2022 Financial Report
- (2) Attachment 2 - November 2022 Contract Status Report
- (3) Attachment 3 - Click or tap here to enter text.
- (4) Attachment 4 - Click or tap here to enter text.
- (5) Attachment 5 - Click or tap here to enter text.

# September 2022 Financial Report



Unaudited Financial Report

# ALL Funds Summary



As of Month End - September 30, 2022		FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Approved
<b>100 GENERAL FUND SUMMARY</b>					
031	TAXES	11,149,325	2,218,416	4,339,803	9,804,250
032	LICENSES & FEES	1,976,900	2,811,922	910,616	3,360,000
033	INTERGOVERNMENTAL REVENUES	497,500	0	0	0
034	GENERAL GOVERNMENT	12,100	43,607	91,265	30,000
035	FINES AND FORFEITURES	0	18,733	34,080	0
036	INTEREST REVENUES	400	506	761	500
037	CONTRIBUTION/DONATIONS	0	306	0	0
038	MISC REVENUE	0	0	69,085	0
039	OTHER FINANCING SOURCES	339,000	0	326,403	551,250
<b>Total General Fund Revenues</b>		<b>13,975,225</b>	<b>5,093,489</b>	<b>5,772,012</b>	<b>13,746,000</b>
010	ADMINISTRATIVE SERVICE	6,547,819	3,080,422	4,289,773	8,313,175
034	GENERAL GOVERNMENT	0	0	0	0
050	COURT	0	61,410	130,236	364,801
060	PARKS/LEISURE SERVICES	3,164,205	1,109,573	1,062,377	2,707,214
070	COMMUNITY DEVELOPMENT/PLANNING &	653,013	378,496	141,873	658,659
072	BUSINESS DEVELOPMENT	289,980	77,083	0	0
073	COMMUNITY & CULTURAL AFFAIRS	203,000	95,504	0	0
080	CODE ENFORCEMENT	1,102,463	666,284	353,813	750,033
090	BUILDING	1,018,745	641,150	262,948	952,118
093	OTHER FINANCING USES	990,800	215,000	93,294	0
<b>Total General Fund Expenditures</b>		<b>13,970,025</b>	<b>6,324,921</b>	<b>6,334,312</b>	<b>13,746,000</b>
<b>230 ARPA AMERICAN RESCUE PLAN ACT SUMMARY</b>					
		FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Approved
033	INTERGOVERNMENTAL REVENUES	0	0	0	4,865,023
<b>Total APRA Revenues</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>4,865,023</b>
010	ADMINISTRATIVE SERVICE	0	0	27,159	0
<b>Total APRA Expenditures</b>		<b>0</b>	<b>0</b>	<b>27,159</b>	<b>0</b>
<b>275 HOTEL MOTEL FUND SUMMARY</b>					
		FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Approved
031	TAXES	565,000	632,571	717,524	980,000
<b>Total Hotel Motel Revenues</b>		<b>565,000</b>	<b>632,571</b>	<b>717,524</b>	<b>980,000</b>
075	75400 DISCOVER DEKALB	565,000	213,081	506,599	980,000
<b>Total Hotel Motel Expenditures</b>		<b>565,000</b>	<b>213,081</b>	<b>506,599</b>	<b>980,000</b>
<b>300 SPLOST FUND SUMMARY</b>					
		FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Approved
33710	SPLOST REVENUES	6,980,000	5,789,498	6,329,916	8,548,000
36100	INTEREST REVENUES	2,800	2,622	8,094	2,500
37100	OTHER SOURCES REVENUE/GENERAL CITY	497,500	0	190,663	0
39101	OTHER SOURCES REVENUE/TRANS FM	0	0	0	0
<b>Total SPLOST Revenues</b>		<b>7,480,300</b>	<b>5,792,120</b>	<b>6,528,673</b>	<b>8,550,500</b>
05135	PUBLIC WORKS/ENGINEERING	8,000,000	373,551	915,983	7,350,000
05136	FACILITIES & BLDG/CITY HALL	1,000,000	2,024,520	0	150,000
05159	GENERAL OPERATIONS	0	25	0	0
06210	PARKS ADMINISTRATION	1,750,000	0	192,784	1,050,500
<b>Total SPLOST Expenditures</b>		<b>10,750,000</b>	<b>2,398,096</b>	<b>1,108,767</b>	<b>8,550,500</b>
<b>310 URA SUMMARY</b>					
		FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Approved
03910	OTHER FINANCING SOURCES REVENUE	0	215,000	0	0
<b>Total URA Revenues</b>		<b>0</b>	<b>215,000</b>	<b>0</b>	<b>0</b>
09300	OTHER FINANCING USES	0	287,454	1,325	0

<b>Total URA Expenditures</b>				
	0	287,454	1,325	0
<b>745 MUNICIPAL COURT FUND SUMMARY</b>				
	FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Approved
035 FINES AND FORFEITURES	12,400	0	0	28,000
390 OTHER FINANCING SOURCES REVENUE	85,700	0	0	0
<b>Total Municipal Court Revenues</b>	<b>98,100</b>	<b>0</b>	<b>0</b>	<b>28,000</b>
050 MUNICIPAL COURT	98,100	0	0	28,000
<b>Total Municipal Court Expenditures</b>	<b>98,100</b>	<b>0</b>	<b>0</b>	<b>28,000</b>
<b>801 DEVELOPMENT AUTHORITY SUMMARY</b>				
	FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Approved
034 GENERAL GOVERNMENT	0	0	0	0
<b>Total DA Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
010 ADMINISTRATIVE SERVICES	0	28	0	0
<b>Total DA Expenditures</b>	<b>0</b>	<b>28</b>	<b>0</b>	<b>0</b>
<b>802 HOUSING AUTHORITY SUMMARY</b>				
	FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Approved
034 GENERAL GOVERNMENT	0	0	0	0
039 OTHER FINANCING SOURCES	0	0	0	0
<b>Total HA Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
010 ADMINISTRATIVE SERVICES	0	46	0	0
034 GENERAL GOVERNMENT	0	31,527	0	0
<b>Total HA Expenditures</b>	<b>0</b>	<b>31,573</b>	<b>0</b>	<b>0</b>
<b>Total ALL Funds Revenue</b>	<b>22,118,625</b>	<b>11,733,180</b>	<b>13,018,209</b>	<b>28,169,523</b>
<b>Total ALL Funds Expenditures</b>	<b>25,383,125</b>	<b>9,255,154</b>	<b>7,978,163</b>	<b>23,304,500</b>

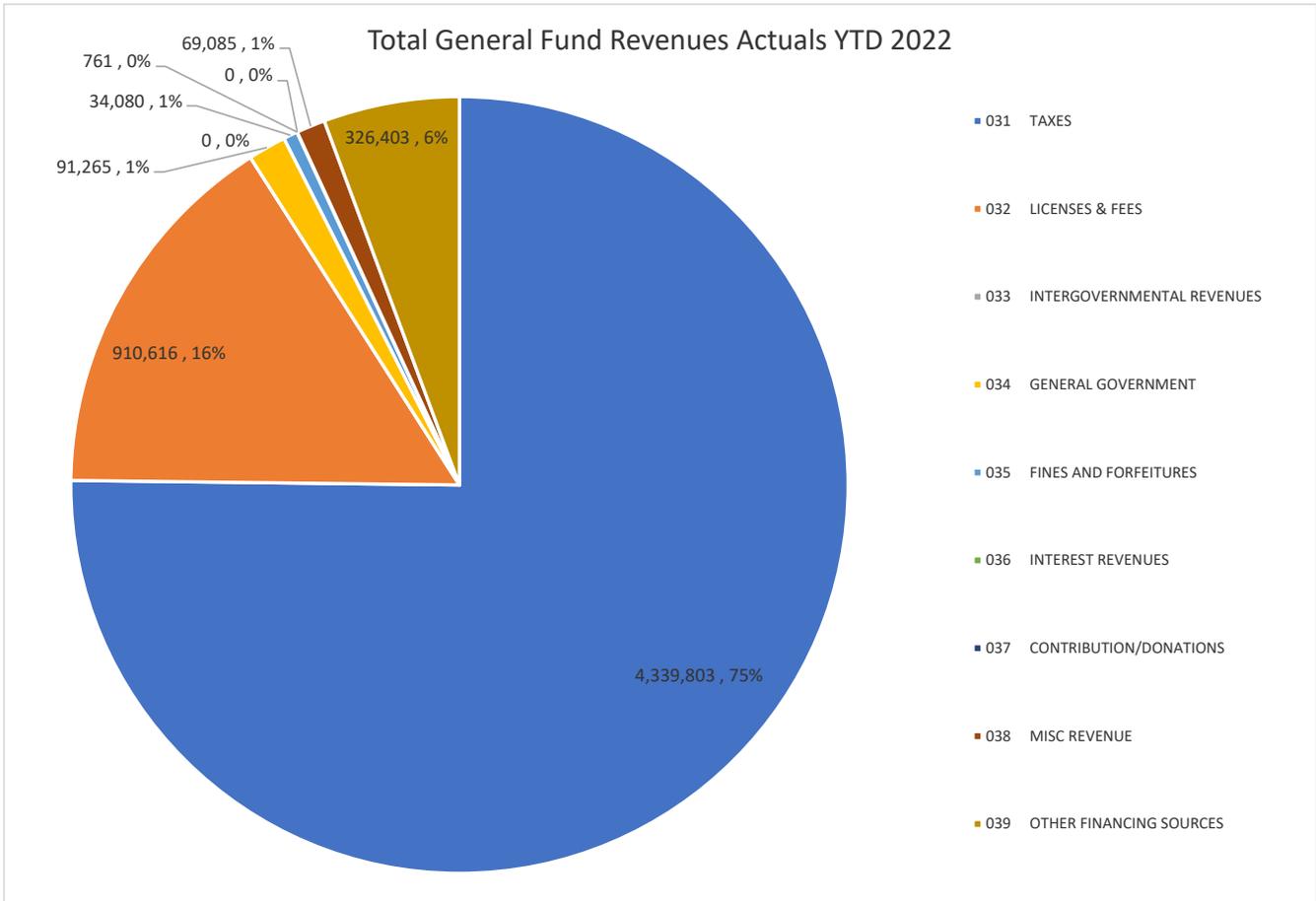
# General Fund Revenue Detail Summary



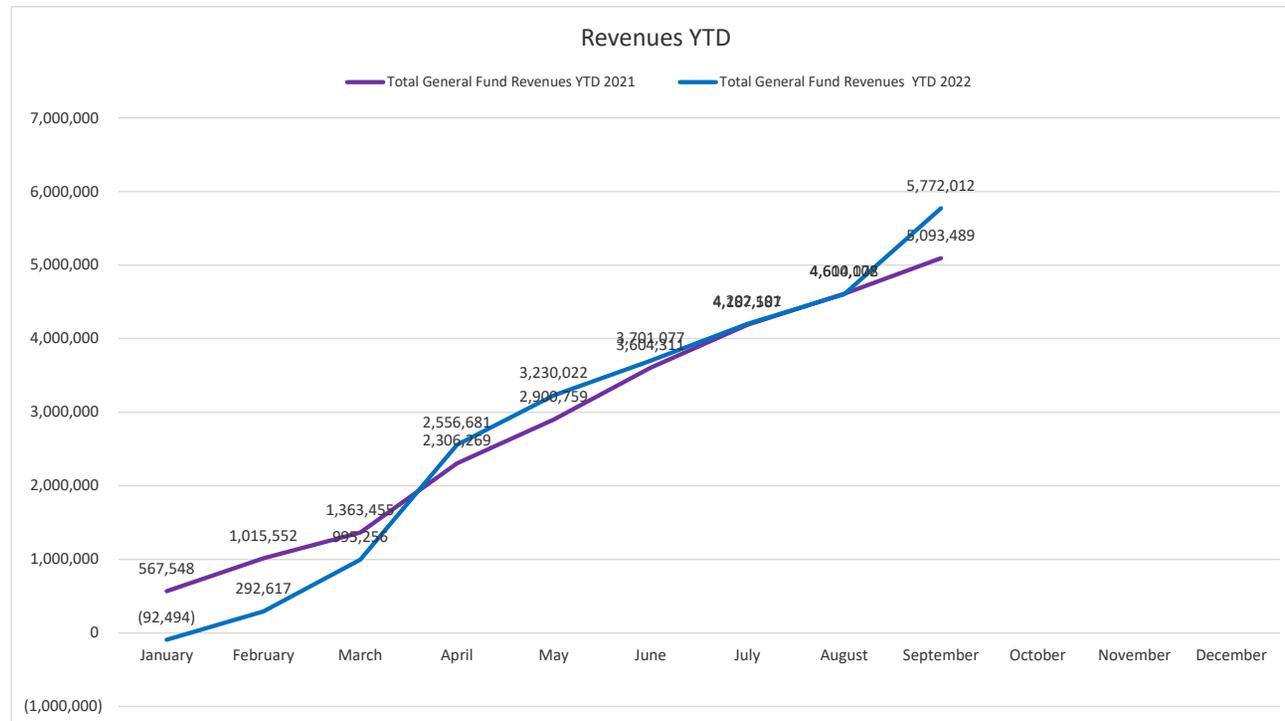
As of Month End - September 30, 2022	FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	Approved
<b>100 - General Fund Revenue Detail</b>				
<b>031 TAXES</b>				
<b>03110 GENERAL PROPERTY TAX</b>				
31100 REAL PROPERTY-CURRENT YEAR	2,111,225	259,178	425,140	1,873,000
31110 PUBLIC UTILITY TAX	30,400	0	3	0
31200 REAL PROPERTY-PRIOR YEAR	120,000	37,169	43,751	50,000
31301 PERSONAL PROPERTY-CURRENT YEAR	357,100	23,577	72,987	300,000
31310 MOTOR VEHICLE TAX	12,400	866,837	23,389	12,400
31315 TITLE AD VALOREM TAX	887,300	151,478	935,399	975,000
31325 HEAVY EQUIPMENT TAX	100	0	0	0
31340 INTANGIBLE TAX REVENUE	0	1,504	1,902	2,500
31360 REAL ESTATE TRANSFER TAX	0	83	834	250
31400 PERSONAL PROPERTY- PRIOR YEAR	26,000	46,069	(3,311)	50,000
32451 PEN & INT ON DELINQ PROP TAX	0	3,290	1,929	10,000
<b>03110 TOTAL GENERAL PROPERTY TAX</b>	<b>3,544,525</b>	<b>1,389,184</b>	<b>1,502,022</b>	<b>3,273,150</b>
<b>03111 FRANCHISE FEES</b>				
31371 ATL GAS LIGHT (SOUTHERN CO.)	300,000	278,089	299,777	300,000
31372 SSEMCC	324,800	0	0	350,000
31373 COMCAST	509,300	370,754	284,844	500,000
31374 AT&T	183,700	77,151	13,530	150,000
31375 GEORGIA POWER	1,000,000	0	0	975,000
31376 FUEL GEORGIA/CENNAT	0	9	0	100
<b>03111 TOTAL FRANCHISE FEES</b>	<b>2,317,800</b>	<b>726,004</b>	<b>598,152</b>	<b>2,275,100</b>
<b>03140 SELECTIVE SALES AND USE TAX</b>				
34200 ALCOHOLIC BEVERAGE EXCISE TAX	32,400	31,102	51,575	46,000
34300 LOCAL OPTION MIXED DRINK	76,800	72,001	100,761	100,000
<b>03140 TOTAL SELECTIVE SALES AND USE TAX</b>	<b>109,200</b>	<b>103,103</b>	<b>152,335</b>	<b>146,000</b>
<b>03160 BUSINESS TAXES</b>				
31610 BUSINESS & OCCUPATION TAXES	1,387,800	125	1,818,244	
31620 INSURANCE PREMIUM TAX	3,790,000	0	0	4,100,000
31630 FINANCIAL INSTITUTIONS TAXES	0	0	269,050	10,000
32410 BUSINESS LICENSE PENALTY	0	0	0	0
32440 INTEREST ON BUSINESS LICENSES	0	0	0	0
<b>03160 TOTAL BUSINESS TAXES</b>	<b>5,177,800</b>	<b>125</b>	<b>2,087,293</b>	<b>4,110,000</b>
<b>031 TOTAL TAXES</b>	<b>11,149,325</b>	<b>2,218,416</b>	<b>4,339,802</b>	<b>9,804,250</b>
<b>032 LICENSES &amp; FEES</b>				
<b>03210 BUSINESS LICENSE</b>				
32110 ALCOHOLIC BEVERAGES CY	127,100	80,875	208,627	125,000
32111 ALCOHOLIC BEVERAGES CY FUTURE	0	0	0	0
32120 GEN BUSINESS LICENSE CY	0	1,364,979	0	1,500,000
32190 OTHER LICENSE/PERMITS	0	0	26,575	0
<b>03210 TOTAL BUSINESS LICENSE</b>	<b>127,100</b>	<b>1,445,854</b>	<b>235,202</b>	<b>1,625,000</b>
<b>03220 LICENSES &amp; PERMITS</b>				
32200 BUILDING PERMITS	1,800,000	1,344,035	634,974	1,700,000
32202 DEVELOPMENT PERMITS	44,100	14,263	25,905	25,000
32205 ZONING APPLICATIONS	5,700	7,770	13,830	10,000
32299 OTHER	0	0	705	0
<b>03220 TOTAL LICENSES &amp; PERMITS</b>	<b>1,849,800</b>	<b>1,366,068</b>	<b>675,414</b>	<b>1,735,000</b>
<b>032 TOTAL LICENSES &amp; FEES</b>	<b>1,976,900</b>	<b>2,811,922</b>	<b>910,616</b>	<b>3,360,000</b>
<b>033 INTERGOVERNMENTAL REVENUES</b>				
<b>03430 STATE GOVERNMENT GRANTS</b>				
33430 STATE GRANT CAPITAL-LMIG	497,500	0	0	0
<b>033 TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>497,500</b>	<b>0</b>	<b>0</b>	<b>0</b>

As of Month End - September 30, 2022	FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	Approved
<b>100 - General Fund Revenue Detail</b>				
<b>034 GENERAL GOVERNMENT</b>				
<b>03400 GENERAL GOVERNMENT</b>				
34110 COURT COSTS, FEES, CHARGES	0	0	6,789	0
34118 NOTARY FEE	0	0	0	0
34119 OTHER FEES	0	7,000	0	10,000
34120 FILM PERMITTING	7,500	21,452	17,153	10,000
34130 PLANNING AND DEVELOPMENT FEES	0	0	8,720	0
34720 ACTIVITY FEES	0	10,655	56,928	10,000
34750 PROGRAM FEES	4,600	0	0	0
<b>03400 TOTAL GENERAL GOVERNMENT</b>	<b>12,100</b>	<b>39,107</b>	<b>89,590</b>	<b>30,000</b>
<b>03900 OTHER CHARGES FOR SVCS</b>				
31910 ELECTION QUALIFYING FEE	0	4,500	1,650	0
34930 BAD CHECK FEES	0	0	25	0
<b>03900 TOTAL OTHER CHARGES FOR SVCS</b>	<b>0</b>	<b>4,500</b>	<b>1,675</b>	<b>0</b>
<b>034 TOTAL GENERAL GOVERNMENT</b>	<b>12,100</b>	<b>43,607</b>	<b>91,265</b>	<b>30,000</b>
<b>035 FINES AND FORFEITURES</b>				
<b>03510 FINES AND FORFEITURES</b>				
35100 MUNICIPAL COURT	0	18,733	34,080	0
<b>035 TOTAL FINES AND FORFEITURES</b>	<b>0</b>	<b>18,733</b>	<b>34,080</b>	<b>0</b>
<b>036 INTEREST REVENUES</b>				
<b>03610 INTEREST REVENUES</b>				
36100 INTEREST	400	506	761	500
<b>036 TOTAL INTEREST REVENUES</b>	<b>400</b>	<b>506</b>	<b>761</b>	<b>500</b>
<b>037 CON/DON FROM PRIVATE SOURCES</b>				
<b>03710 CONTRIBUTIONS/DONATIONS</b>				
37100 GENERAL CITY	0	306	0	0
<b>037 TOTAL CON/DON FROM PRIVATE SOURCES</b>	<b>0</b>	<b>306</b>	<b>0</b>	<b>0</b>
<b>038 MISC REVENUE</b>				
<b>03800 MISC REVENUE</b>				
38300 REIMBURSEMENT FOR DAMAGED	0	0	2,425	0
38900 OTHER MISC REVENUE	0	0	66,660	0
<b>038 TOTAL MISC REVENUE</b>	<b>0</b>	<b>0</b>	<b>69,085</b>	<b>0</b>
<b>039 OTHER FINANCING SOURCES</b>				
<b>03910 OTHER FINANCING SOURCES</b>				
39120 TRANSFER FROM HOTEL	339,000	0	236,403	551,250
39124 PARKS & REC ACTIVITY FEES	0	0	0	0
39210 SALE OF ASSETS	0	0	90,000	0
58100 DEBT-PRINCIPAL	0	0	0	0
58200 DEBT-INTEREST	0	0	0	0
<b>039 TOTAL OTHER FINANCING SOURCES</b>	<b>339,000</b>	<b>0</b>	<b>326,403</b>	<b>551,250</b>
<b>Total ALL General Fund Revenues</b>	<b>13,975,225</b>	<b>5,093,489</b>	<b>5,772,012</b>	<b>13,746,000</b>

As of Month End - September 30, 2022	FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Approved
<b>100 GENERAL FUND SUMMARY</b>				
031 TAXES	11,149,325	2,218,416	4,339,803	9,804,250
032 LICENSES & FEES	1,976,900	2,811,922	910,616	3,360,000
033 INTERGOVERNMENTAL REVENUES	497,500	0	0	0
034 GENERAL GOVERNMENT	12,100	43,607	91,265	30,000
035 FINES AND FORFEITURES	0	18,733	34,080	0
036 INTEREST REVENUES	400	506	761	500
037 CONTRIBUTION/DONATIONS	0	306	0	0
038 MISC REVENUE	0	0	69,085	0
039 OTHER FINANCING SOURCES	339,000	0	326,403	551,250
<b>Total General Fund Revenues</b>	<b>13,975,225</b>	<b>5,093,489</b>	<b>5,772,012</b>	<b>13,746,000</b>



As of Month End - September 30, 2022		
Total General Fund Revenues		
Months	YTD 2021	YTD 2022
January	567,548	(92,494)
February	1,015,552	292,617
March	1,363,455	995,256
April	2,306,269	2,556,681
May	2,900,759	3,230,022
June	3,604,311	3,701,077
July	4,187,587	4,202,101
August	4,610,108	4,604,072
September	5,093,489	5,772,012
October		
November		
December		



# General Fund Expenditure

## Detail Summary



**100 - General Fund Expenditures Detail****010 ADMINISTRATIVE SERVICE****05110 MAYOR & CITY COUNCIL**

51110	REGULAR SALARIES	95,000	71,250	59,892	95,000
51200	FICA/MEDICARE	8,275	5,451	4,672	7,268
51210	GROUP INSURANCE	30,000	0	417	79,378
51240	RETIREMENT	3,000	0	7,553	14,250
51260	UNEMPLOYMENT EXPENSE	0	0	0	2,565
51270	WORKERS COMP	2,000	0	1,026	1,026
52105	UNIFORMS	1,000	0	0	1,000
52120	PROFESSIONAL SERVICES	135,000	10,475	0	25,000
52134	FILM MARKETING	30,000	0	0	0
52136	FILM PERMITTING	5,000	0	0	0
52137	FILM PROGRAMS	20,000	0	0	0
52352	TRAVEL-DISTRICT 1	1,000	1,186	202	3,000
52353	TRAVEL-DISTRICT 2	1,000	1,057	601	3,000
52354	TRAVEL-DISTRICT 3	1,000	731	0	3,000
52355	TRAVEL-DISTRICT 4	1,000	838	1,195	3,000
52356	TRAVEL-DISTRICT 5	1,000	1,138	2,055	3,000
52359	MAYOR TRAVEL EXPENSES	3,000	1,882	1,171	4,000
52362	LATE FEES	2,000	2,943	0	0
52370	EDUCATION & TRAINING	0	5,269	0	0
52374	EDUCATION & TRAINING-D 1	1,000	760	1,015	2,000
52375	EDUCATION & TRAINING-D 2	1,000	875	855	2,000
52376	EDUCATION & TRAINING-D 3	1,000	0	675	2,000
52377	EDUCATION & TRAINING- D 4	1,000	1,035	595	2,000
52378	EDUCATION & TRAINING-D 5	1,000	1,319	0	2,000
52379	EDUCATION & TRAINING-MAYOR	1,000	1,275	0	2,000
53100	OPERATING SUPPLIES	6,000	1,687	1,446	3,000
53160	MAYOR EXPENSE	0	79	0	0
53169	MAYOR VEHICLE ALLOWANCES	7,800	8,789	0	0
53171	DISTRICT EXPENSES - D1	1,000	0	1,772	3,000
53172	DISTRICT EXPENSES - D2	1,000	151	54	3,000
53173	DISTRICT EXPENSES - D3	1,000	0	0	3,000
53174	DISTRICT EXPENSES - D4	1,000	0	0	3,000
53176	DISTRICT EXPENSES D5	1,000	0	171	3,000
53177	CITYWIDE MAYOR EXPENSE	1,000	0	0	5,000
53178	COUNCIL INITIATIVES	25,000	0	8,720	25,000
53180	MAYOR INITIATIVES	50,000	2,500	32,658	50,000
<b>05110</b>	<b>TOTAL MAYOR &amp; CITY COUNCIL</b>	<b>440,075</b>	<b>120,691</b>	<b>126,745</b>	<b>354,487</b>

As of Month End - September 30, 2022		FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Actuals (YTD)
<b>100 - General Fund Expenditures Detail</b>					
<b>05130 CITY MANAGER</b>					
51110	REGULAR SALARIES	0	0	76,698	462,500
51130	OVERTIME	0	0	0	10,000
51200	FICA/MEDICARE	0	0	5,867	30,849
51210	GROUP INSURANCE	0	0	6,217	87,157
51240	RETIREMENT	0	0	7,911	57,863
51260	UNEMPLOYMENT EXPENSE	0	0	0	10,888
51270	WORKERS COMP	0	0	5,472	4,355
51280	RELOCATION EXPENSE	0	0	0	10,000
52120	PROFESSIONAL SERVICES	210,000	113,073	159,958	120,000
52121	CONTRACTUAL SVCS JACOBS	219,398	140,068	724,765	460,000
52135	SOFTWARE/SERVICE CONTRACTS	0	0	0	25,000
52350	TRAVEL EXPENSE	1,000	(2,561)	39	16,000
52360	DUES & FEES	500	1,625	875	2,000
52370	EDUCATION & TRAINING	1,000	0	0	8,000
53100	OPERATING SUPPLIES	2,000	162	899	1,000
53130	FOOD	0	0	179	0
53175	CITY EVENTS	0	0	5,445	0
53181	HOSPITALITY SUPPLIES	0	0	39	5,000
<b>05130</b>	<b>TOTAL CITY MANAGER</b>	<b>433,898</b>	<b>252,366</b>	<b>994,363</b>	<b>1,310,612</b>
<b>05131 CITY CLERK</b>					
51110	REGULAR SALARIES	0	0	108,211	200,083
51130	OVERTIME	0	0	2,645	10,000
51200	FICA/MEDICARE	0	0	8,480	15,306
51210	GROUP INSURANCE	0	0	18,126	87,763
51240	RETIREMENT	0	0	12,145	30,012
51260	UNEMPLOYMENT EXPENSE	0	0	0	5,402
51270	WORKERS COMP	0	0	2,715	2,161
52112	ELECTION SERVICES	50,000	0	10	0
52120	PROFESSIONAL SERVICES	0	0	345	0
52121	CONTRACTUAL SVCS JACOBS	135,608	87,542	0	0
52135	SOFTWARE/SERVICE CONTRACTS	46,000	140	0	46,000
52330	ADVERTISING	10,000	18,116	15,917	25,000
52350	TRAVEL EXPENSE	250	0	0	4,000
52360	DUES & FEES	400	0	0	1,000
52370	EDUCATION & TRAINING	1,000	0	2,182	4,000
53100	OPERATING SUPPLIES	3,000	895	543	1,500
53101	POSTAGE	200	0	0	0
54240	COMPUTER/SOFTWARE	0	4,646	550	4,500
<b>05131</b>	<b>TOTAL CITY CLERK</b>	<b>246,458</b>	<b>111,339</b>	<b>171,870</b>	<b>436,727</b>
<b>05135 PUBLIC WORKS/ENGINEERING</b>					
33430	STATE GRANT CAPITAL-LMIG DIRECT	0	0	0	0
51110	REGULAR SALARIES	0	0	0	0
51130	OVERTIME	0	0	0	0
51200	FICA/MEDICARE	0	0	0	0
51210	GROUP INSURANCE	0	0	0	0
51240	RETIREMENT	0	0	0	0
51260	UNEMPLOYMENT EXPENSE	0	0	0	0
51270	WORKERS COMP	0	0	0	0
51280	RELOCATION EXPENSE	0	0	0	0
51290	OTHER EMP BENEFITS	0	0	0	0
51300	TECHNICAL SERVICES	150,000	0	0	0
52120	PROFESSIONAL SERVICES	542,000	4,000	345,995	800,000
52121	CONTRACTUAL SVCS JACOBS	317,363	217,105	0	0
52200	REPAIR AND MAINTENANCE	60,000	0	4,600	0
52330	ADVERTISING	0	0	0	0
52350	TRAVEL EXPENSE	4,000	0	0	0

As of Month End - September 30, 2022		FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Actuals (YTD)
<b>100 - General Fund Expenditures Detail</b>					
52360	DUES & FEES	0	0	0	0
52370	EDUCATION & TRAINING	5,000	0	0	0
53100	OPERATING SUPPLIES	4,250	0	0	0
53101	POSTAGE	0	0	0	0
54140	TRANS INFRASTRUCTURE IMPROVEMENT	0	0	0	0
<b>05135</b>	<b>PUBLIC WORKS/ENGINEERING</b>	<b>1,082,613</b>	<b>221,105</b>	<b>350,595</b>	<b>800,000</b>
<b>05136</b>	<b>PUBLIC SAFETY</b>				
52120	PROFESSIONAL SERVICES	24,000	0	0	25,000
52370	EDUCATION & TRAINING	500	0	0	0
53100	OPERATING SUPPLIES	500	0	0	0
<b>05136</b>	<b>TOTAL PUBLIC SAFETY</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>25,000</b>

FY 2022  
Item IV. b.

As of Month End - September 30, 2022		FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Actuals (YTD)
<b>100 - General Fund Expenditures Detail</b>					
<b>05151 FINANCE ADMINISTRATION</b>					
51110	REGULAR SALARIES	0	0	328,742	527,915
51130	OVERTIME	0	0	0	15,000
51200	FICA/MEDICARE	0	0	25,149	40,386
51210	GROUP INSURANCE	0	0	30,764	99,222
51240	RETIREMENT	0	0	45,993	79,187
51260	UNEMPLOYMENT EXPENSE	0	0	0	14,254
51270	WORKERS COMP	0	0	7,163	5,701
52110	AUDIT SERVICES	110,000	35,150	12,500	60,000
52120	PROFESSIONAL SERVICES	220,000	113,162	22,134	220,000
52121	CONTRACTUAL SVCS JACOBS	424,463	273,132	0	0
52135	SOFTWARE/SERVICE CONTRACTS	20,000	3,672	17,092	20,000
52350	TRAVEL EXPENSE	2,000	0	4,570	10,000
52360	DUES & FEES	1,500	595	2,795	4,000
52370	EDUCATION & TRAINING	3,000	0	2,080	5,000
53100	OPERATING SUPPLIES	500	1,759	3,403	1,500
54240	COMPUTER/SOFTWARE	230,000	0	0	120,000
<b>05151</b>	<b>TOTAL FINANCE ADMINISTRATION</b>	<b>1,011,463</b>	<b>427,470</b>	<b>502,384</b>	<b>1,222,165</b>
<b>05152 HUMAN RESOURCES</b>					
51110	REGULAR SALARIES	0	0	115,987	190,000
51200	FICA/MEDICARE	0	0	8,873	14,535
51210	GROUP INSURANCE	0	0	8,929	39,766
51240	RETIREMENT	0	0	14,407	28,500
51260	UNEMPLOYMENT EXPENSE	0	0	0	5,130
51270	WORKERS COMP	0	0	2,579	2,052
52120	PROFESSIONAL SERVICES	0	0	133,871	10,000
52135	SOFTWARE/SERVICE CONTRACTS	0	0	1,789	0
52330	ADVERTISING	0	0	0	500
52350	TRAVEL EXPENSE	0	0	0	5,000
52360	DUES & FEES	0	0	0	2,000
52370	EDUCATION & TRAINING	0	0	0	3,000
53100	OPERATING SUPPLIES	0	0	1,242	6,000
<b>05152</b>	<b>TOTAL HUMAN RESOURCES</b>	<b>0</b>	<b>0</b>	<b>287,677</b>	<b>306,483</b>
<b>05153 LEGAL SERVICES DEPARTMENT</b>					
52120	PROFESSIONAL SERVICES	20,000	5,643	(4,015)	0
52122	ATTORNEY FEES	550,000	493,687	422,287	450,000
52130	ATTORNEY FEES/OTHER	50,000	0	0	100,000
<b>05153</b>	<b>TOTAL LEGAL SERVICES DEPARTMENT</b>	<b>620,000</b>	<b>499,330</b>	<b>418,272</b>	<b>550,000</b>
<b>05154 INTERNAL AUDIT DEPARTMENT</b>					
52120	PROFESSIONAL SERVICES	0	0	9,304	80,000
<b>05154</b>	<b>TOTAL INTERNAL AUDIT DEPARTMENT</b>	<b>0</b>	<b>0</b>	<b>9,304</b>	<b>80,000</b>

As of Month End - September 30, 2022		FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Actuals (YTD)
<b>100 - General Fund Expenditures Detail</b>					
<b>05155 ECONOMIC DEVELOPMENT</b>					
51110	REGULAR SALARIES	0	0	15,625	155,000
51130	OVERTIME	0	0	0	5,000
51200	FICA/MEDICARE	0	0	1,195	11,858
51210	GROUP INSURANCE	0	0	2,504	58,256
51240	RETIREMENT	0	0	2,344	23,250
51260	UNEMPLOYMENT EXPENSE	0	0	0	4,185
51270	WORKERS COMP	0	0	2,103	1,674
52120	PROFESSIONAL SERVICES	120,000	32,950	29,500	100,000
52121	CONTRACTUAL SVCS JACOBS	141,120	91,044	0	0
52131	CONTRACTUAL SERVICES	0	348	0	0
52132	MARKETING	45,000	1,750	0	20,000
52133	TRAINING TRAVEL	21,000	775	0	0
52134	FILM MARKETING	0	0	1,814	30,000
52136	FILM PERMITTING	0	0	0	5,000
52137	FILM PROGRAMS	0	0	0	20,000
52350	TRAVEL EXPENSE	0	0	0	10,000
52360	DUES & FEES	4,000	0	0	4,000
52370	EDUCATION & TRAINING	10,000	0	0	5,000
52371	DEVELOPMENT AUTHORITY	15,000	0	0	0
52372	LEGAL SVCS (DEVELOPMENT AUTH)	20,000	0	0	0
52373	ECONOMIC DEVELOPMENT PLAN	0	0	0	100,000
53100	OPERATING SUPPLIES	3,500	100	46	1,500
<b>05155</b>	<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>379,620</b>	<b>126,967</b>	<b>55,130</b>	<b>554,723</b>
<b>05156 FACILITIES &amp; BLDG/ CITY HALL</b>					
51300	TECHNICAL SERVICES	0	(674)	0	0
52120	PROFESSIONAL SERVICES	0	8,993	10,467	75,000
52180	SECURITY	0	0	34,179	0
52200	REPAIRS & MAINTENANCE	75,000	89,155	28,055	75,000
52210	RECYCLE/SHREDDING	0	359	531	1,000
52301	REAL ESTATE RENTS/LEASES	280,000	207,207	287,546	421,000
52302	EQUIPMENT RENTAL	0	12,700	38,004	15,000
53102	PEST CONTROL	5,000	2,370	1,836	5,000
53105	INTERNET/PHONES	0	0	1,389	0
53120	STORMWATER UTILITY CHARGES	0	17,834	0	6,500
53121	WATER/SEWER	500	315	308	1,000
53122	NATURAL GAS	44,500	1,994	0	10,000
53123	ELECTRICITY	200,000	96,597	35,596	50,000
53161	SMALL EQUIPMENT	2,500	0	0	0
54130	BUILDINGS & IMPROVEMENTS	120,000	3,916	11,593	25,000
54230	FURNITURE AND FIXTURES	10,000	810	44,258	25,000
54250	OTHER EQUIPMENT	5,000	0	19,458	75,000
<b>05156</b>	<b>TOTAL FACILITIES &amp; BLDG/ CITY HALL</b>	<b>742,500</b>	<b>441,577</b>	<b>513,219</b>	<b>784,500</b>

As of Month End - September 30, 2022		FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Actuals (YTD)
<b>100 - General Fund Expenditures Detail</b>					A Item IV. b.
<b>05157 COMMUNICATIONS</b>					
51110	REGULAR SALARIES	0	0	106,226	309,852
51130	OVERTIME	0	0	0	20,000
51200	FICA/MEDICARE	0	0	8,126	5,858
51210	GROUP INSURANCE	0	0	14,117	121,739
51240	RETIREMENT	0	0	13,755	42,165
51260	UNEMPLOYMENT EXPENSE	0	0	0	7,590
51270	WORKERS COMP	0	0	3,814	3,036
52120	PROFESSIONAL SERVICES	28,000	580	13,032	15,000
52121	CONTRACTUAL SVCS JACOBS	358,313	231,112	0	0
52135	SOFTWARE/SERVICE CONTRACTS	0	7,822	2,542	32,000
52340	PRINTING	500	0	0	500
52350	TRAVEL EXPENSE	0	0	0	2,000
52360	DUES & FEES	0	400	502	1,500
52370	EDUCATION & TRAINING	1,800	0	0	2,000
53100	OPERATING SUPPLIES	1,000	1,246	1,024	1,500
53161	SMALL EQUIPMENT	5,000	1,240	0	0
54250	OTHER EQUIPMENT	2,000	0	1,044	10,000
<b>05157</b>	<b>TOTAL COMMUNICATIONS</b>	<b>396,613</b>	<b>242,399</b>	<b>164,182</b>	<b>574,740</b>
<b>05158 IT/GIS</b>					
52120	PROFESSIONAL SERVICES	10,000	0	218,093	475,000
52121	CONTRACTUAL SVCS JACOBS	367,500	245,119	0	0
52135	SOFTWARE/SERVICE CONTRACTS	31,000	37,509	32,359	31,000
53100	OPERATING SUPPLIES	6,000	2,668	4,290	5,000
53161	SMALL EQUIPMENT	18,000	6,950	0	0
54240	COMPUTER/SOFTWARE	25,500	0	0	10,000
54250	OTHER EQUIPMENT	4,000	0	16,014	22,000
<b>05158</b>	<b>TOTAL IT/GIS</b>	<b>462,000</b>	<b>292,245</b>	<b>270,756</b>	<b>543,000</b>
<b>05159 GENERAL OPERATIONS</b>					
52105	UNIFORMS	20,000	367	1,542	7,500
52120	PROFESSIONAL SERVICES		5,401	37,115	35,000
52121	CONTRACTUAL SVCS JACOBS	116,820	73,535	0	0
52132	MARKETING	0	0	0	0
52135	SOFTWARE/SERVICE CONTRACTS	0	838	60,649	0
52200	REPAIRS & MAINTENANCE	2,000	0	1,645	0
52210	RECYCLE/SHREDDING	2,000	0	0	0
52232	EQUIPMENT LEASE	25,000	20,081	10,317	25,000
52310	GENERAL LIABILITY INSURANCE	25,000	43,395	82,953	75,000
52340	PRINTING	2,500	1,046	1,133	2,000
52360	DUES & FEES	70,000	16,354	58,570	70,000
52361	BANK FEES	50,000	38,962	10,181	50,000
53100	OPERATING SUPPLIES	35,000	8,884	28,109	20,000
53101	POSTAGE	5,000	3,083	2,690	3,000
53103	OFFICE SUPPLIES	0	1,808	2,525	1,000
53104	SERVICE FEES	0	0	0	250
53105	INTERNET/PHONES	100,000	86,091	64,036	100,000
53115	VEHICLE FUEL	0	0	12,582	36,000
54240	COMPUTER/SOFTWARE	0	(114)	0	0
54250	OTHER EQUIPMENT	0	0	0	10,000
57101	TAX BILL PROCESSING	30,000	26,000	26,000	30,000
58210	CAPITAL LEASE-PRINCIPAL	0	16,848	24,612	20,000
58220	CAPITAL LEASE-INTEREST	0	2,352	616	5,000
<b>05159</b>	<b>TOTAL GENERAL OPERATIONS</b>	<b>483,320</b>	<b>344,931</b>	<b>425,275</b>	<b>489,750</b>
<b>05900 DESIGNATED RESERVE</b>					
57902	RESERVE CONTINGENCY	224,259	0	0	280,988
<b>05900</b>	<b>TOTAL DESIGNATED RESERVE</b>	<b>224,259</b>	<b>0</b>	<b>0</b>	<b>280,988</b>
<b>010</b>	<b>TOTAL ADMINISTRATIVE SERVICE</b>	<b>6,547,819</b>	<b>3,080,422</b>	<b>4,289,773</b>	<b>8,311,179</b>

As of Month End - September 30, 2022		FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Actuals (YTD)
<b>100 - General Fund Expenditures Detail</b>					
<b>03400 GENERAL GOVERNMENT</b>					
34130 PLANNING AND DEVELOPMENT FEES		0	0	0	0
<b>03400 TOTAL GENERAL GOVERNMENT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>050 MUNICIPAL COURT</b>					
<b>05160 MUNICIPAL COURT</b>					
51110 REGULAR SALARIES		0	0	44,476	190,640
51130 OVERTIME		0	0	9,092	10,000
51200 FICA/MEDICARE		0	0	4,098	14,584
51210 GROUP INSURANCE		0	0	11,077	31,914
51240 RETIREMENT		0	0	5,893	26,957
51260 UNEMPLOYMENT EXPENSE		0	0	0	5,147
51270 WORKERS COMP		0	0	2,587	2,059
52120 PROFESSIONAL SERVICES		0	11,950	18,601	25,000
52121 CONTRACTUAL SVCS JACOBS		0	17,508	0	0
52135 SOFTWARE/SERVICE CONTRACTS		0	40	40	2,000
52140 SOLICITOR		0	21,940	21,101	30,000
52150 PUBLIC DEFENDER		0	0	0	2,500
52160 PROBATION SERVICES		0	(100)	0	2,500
52180 SECURITY		0	5,160	1,440	12,000
52351 ADMINISTRATION EXPENSES		0	4,912	943	0
52360 DUES & FEES		0	0	1,735	0
52370 EDUCATION & TRAINING		0	0	1,166	7,500
53100 OPERATING SUPPLIES		0	0	1,825	0
54240 COMPUTER/SOFTWARE		0	0	749	2,000
57200 PAYMENTS TO OTHER AGENCIES		0	0	5,412	0
<b>050 TOTAL MUNICIPAL COURT</b>		<b>0</b>	<b>61,410</b>	<b>130,236</b>	<b>364,801</b>
<b>060 LEISURE SERVICES/ PARKS</b>					
<b>06210 PARKS ADMINISTRATION</b>					
51110 REGULAR SALARIES		0	0	151,448	418,421
51130 OVERTIME		0	0	0	25,000
51200 FICA/MEDICARE		0	0	11,586	32,000
51210 GROUP INSURANCE		0	0	29,477	116,214
51240 RETIREMENT		0	0	18,460	62,763
51260 UNEMPLOYMENT EXPENSE		0	0	0	11,297
51270 WORKERS COMP		0	0	5,678	4,519
51300 TECHNICAL SERVICES		217,000	0	0	40,000
52105 UNIFORMS		4,000	552	331	4,000
52120 PROFESSIONAL SERVICES		1,001,760	320,258	368,753	975,000
52121 CONTRACTUAL SVCS JACOBS		496,125	315,152	0	0
52135 SOFTWARE/SERVICE CONTRACTS		10,620	61	4,375	35,000
52180 SECURITY		42,000	23,045	16,820	42,000
52200 REPAIRS & MAINTENANCE		305,000	252,685	181,898	300,000
52232 EQUIPMENT LEASE		21,000	4,685	10,984	20,000
52320 INTERNET/PHONES		1,700	2,662	5,060	5,000
52330 ADVERTISING		10,000	2,724	300	10,000
52360 DUES & FEES		3,300	738	892	3,000
52370 EDUCATION & TRAINING		9,300	1,135	0	9,000
52385 CONTRACT LABOR		17,400	0	0	0
53100 OPERATING SUPPLIES		50,000	48,030	5,407	50,000
53102 PEST CONTROL		0	0	7,204	0
53120 STORMWATER UTILITY CHARGES		0	13,498	0	14,000
53124 UTILITIES		225,000	54,281	90,834	150,000
53125 PARKS ACQUISITION		300,000	500	23,250	0
53126 SUMMER PROGRAMS		100,000	0	0	0
53175 CITY EVENTS		200,000	12,548	85,849	250,000
54110 SITES		0	0	0	0
54130 BUILDINGS & IMPROVEMENTS		100,000	57,018	43,371	100,000

FY 2022  
Item IV. b.

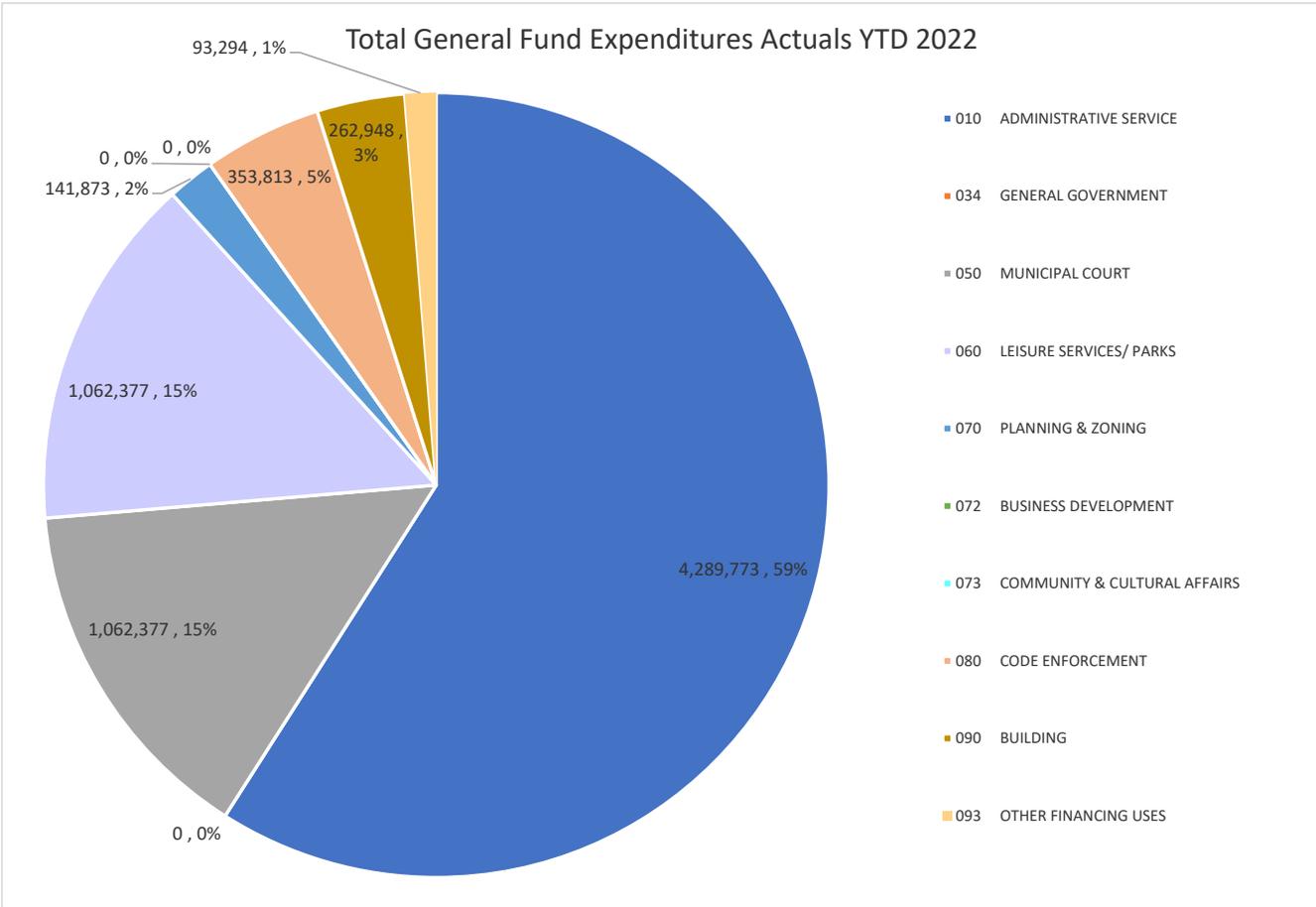
As of Month End - September 30, 2022		FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Actuals (YTD)
<b>100 - General Fund Expenditures Detail</b>					
54240	COMPUTER/SOFTWARE	50,000	0	401	30,000
<b>060</b>	<b>TOTAL LEISURE SERVICES/ PARKS</b>	<b>3,164,205</b>	<b>1,109,573</b>	<b>1,062,377</b>	<b>2,707,214</b>

FY 2022  
Item IV. b.

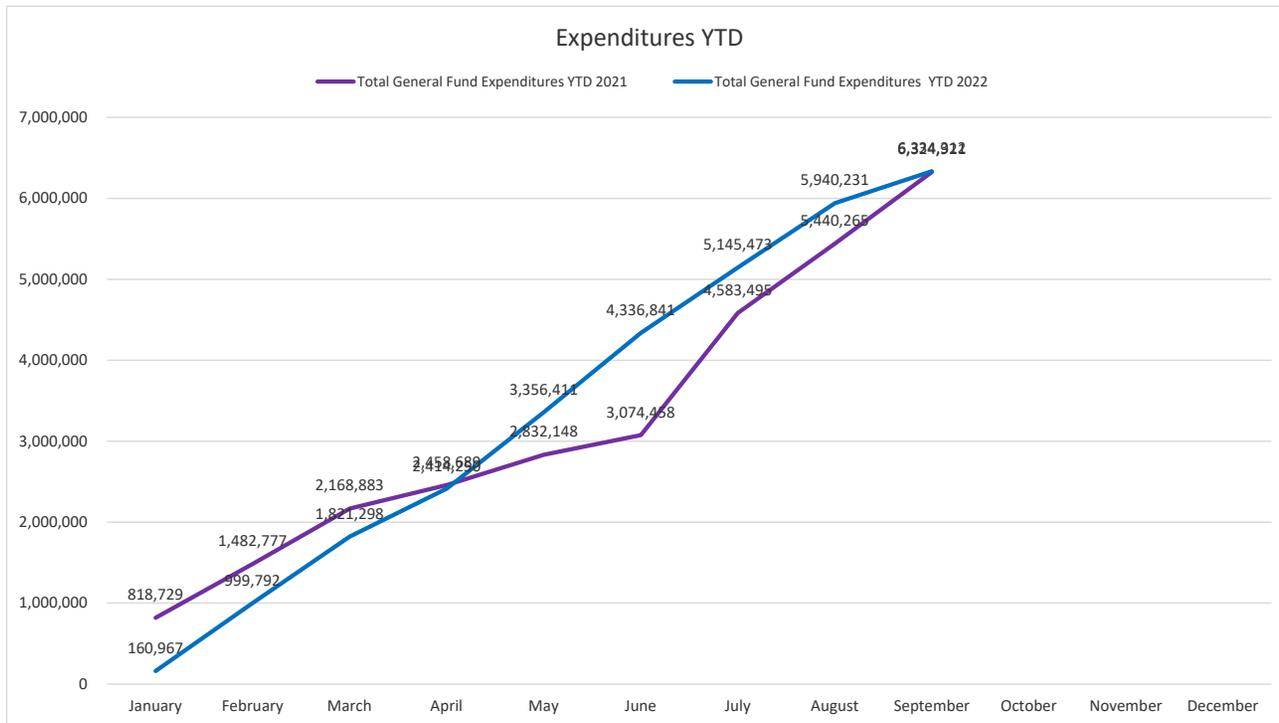
As of Month End - September 30, 2022		FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 A
<b>100 - General Fund Expenditures Detail</b>					Item IV. b.
<b>070 PLANNING &amp; ZONING</b>					
<b>07210 PLANNING &amp; ZONING</b>					
51110	REGULAR SALARIES	0	0	102,071	290,000
51130	OVERTIME	0	0	0	5,000
51200	FICA/MEDICARE	0	0	7,809	22,185
51210	GROUP INSURANCE	0	0	14,131	116,512
51240	RETIREMENT	0	0	10,592	43,500
51260	UNEMPLOYMENT EXPENSE	0	0	0	7,830
51270	WORKERS COMP	0	0	3,935	3,132
52105	UNIFORMS	500	0	0	0
52120	PROFESSIONAL SERVICES	20,000	0	0	125,000
52121	CONTRACTUAL SVCS JACOBS	578,813	374,681	0	
52135	SOFTWARE/SERVICE CONTRACTS	8,000	3,354	0	6,000
52180	SECURITY	3,000	0	180	3,000
52320	INTERNET/PHONES	0	287	0	0
52330	ADVERTISING	20,000	70	0	10,000
52340	PRINTING	2,000	90	2,718	2,000
52350	TRAVEL EXPENSE	0	0	0	5,000
52360	DUES & FEES	200	0	0	2,000
52370	EDUCATION & TRAINING	7,000	0	207	7,000
53100	OPERATING SUPPLIES	2,000	13	230	2,000
53161	SMALL EQUIPMENT	2,000	0	0	0
54240	COMPUTER/SOFTWARE	8,000	0	0	5,000
54250	OTHER EQUIPMENT	1,500	0	0	3,500
<b>070</b>	<b>TOTAL PLANNING &amp; ZONING</b>	<b>653,013</b>	<b>378,496</b>	<b>141,873</b>	<b>658,659</b>
<b>072 BUSINESS DEVELOPMENT</b>					
<b>07220 BUSINESS DEVELOPMENT</b>					
52120	PROFESSIONAL SERVICES	95,000	0	0	0
52121	CONTRACTUAL SVCS JACOBS	123,480	77,037	0	0
52132	MARKETING	40,000	0	0	0
52340	PRINTING	1,000	0	0	0
52350	TRAVEL EXPENSE	15,000	0	0	0
52360	DUES & FEES	2,000	0	0	0
52370	EDUCATION & TRAINING	3,000	0	0	0
53100	OPERATING SUPPLIES	2,500	45	0	0
58210	CAPITAL LEASE-PRINCIPAL	8,000	0	0	0
<b>072</b>	<b>TOTAL BUSINESS DEVELOPMENT</b>	<b>289,980</b>	<b>77,083</b>	<b>0</b>	<b>0</b>
<b>073 COMMUNITY &amp; CULTURAL AFFAIRS</b>					
<b>07330 COMMUNITY &amp; CULTURAL AFFAIRS</b>					
52121	CONTRACTUAL SVCS JACOBS	132,300	84,041	0	0
52135	SOFTWARE/SERVICE CONTRACTS	2,300	0	0	0
52330	ADVERTISING	25,000	251	0	0
52340	PRINTING	2,000	0	0	0
52350	TRAVEL EXPENSE	4,300	325	0	0
52370	EDUCATION & TRAINING	600	0	0	0
53100	OPERATING SUPPLIES	1,500	1,507	0	0
53175	CITY EVENTS	35,000	2,692	0	0
53178	COUNCIL INITIATIVES	0	4,188	0	0
53179	INITIATIVES	0	2,500	0	0
<b>073</b>	<b>TOTAL COMMUNITY &amp; CULTURAL AFFAIRS</b>	<b>203,000</b>	<b>95,504</b>	<b>0</b>	<b>0</b>

As of Month End - September 30, 2022		FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 A
<b>100 - General Fund Expenditures Detail</b>					Item IV. b.
<b>080 CODE ENFORCEMENT</b>					
<b>08210 CODE ENFORCEMENT</b>					
51110	REGULAR SALARIES	0	0	228,835	363,304
51130	OVERTIME	0	0	301	25,000
51200	FICA/MEDICARE	0	0	17,529	27,793
51210	GROUP INSURANCE	0	0	31,403	164,507
51240	RETIREMENT	0	0	28,971	54,496
51260	UNEMPLOYMENT EXPENSE	0	0	0	9,809
51270	WORKERS COMP	0	0	4,930	3,924
52105	UNIFORMS	2,500	2,800	633	6,000
52121	CONTRACTUAL SVCS JACOBS	997,763	644,312	0	0
52135	SOFTWARE/SERVICE CONTRACTS	30,000	17,886	8,188	30,000
52180	SECURITY	2,000	0	0	0
52330	ADVERTISING	0	0	0	2,000
52340	PRINTING	2,000	688	1,953	3,000
52350	TRAVEL EXPENSE	0	0	3,232	0
52360	DUES & FEES	1,000	430	1,419	4,000
52370	EDUCATION & TRAINING	2,000	0	9,246	20,000
53100	OPERATING SUPPLIES	3,000	169	2,224	3,000
53101	POSTAGE	0	0	0	1,000
53161	SMALL EQUIPMENT	2,200	0	0	0
54240	COMPUTER/SOFTWARE	20,000	0	14,350	20,000
54250	OTHER EQUIPMENT	40,000	0	600	12,200
<b>080</b>	<b>TOTAL CODE ENFORCEMENT</b>	<b>1,102,463</b>	<b>666,284</b>	<b>353,813</b>	<b>750,033</b>
<b>090 BUILDING</b>					
<b>09210 BUILDING</b>					
51110	REGULAR SALARIES	0	0	158,419	595,882
51130	OVERTIME	0	0	0	35,000
51200	FICA/MEDICARE	0	0	12,119	45,585
51210	GROUP INSURANCE	0	0	22,373	120,744
51240	RETIREMENT	0	0	22,704	89,382
51260	UNEMPLOYMENT EXPENSE	0	0	0	16,089
51270	WORKERS COMP	0	0	8,086	6,436
52105	UNIFORMS	3,500	0	240	3,500
52120	PROFESSIONAL SERVICES	500	0	22,000	10,000
52121	CONTRACTUAL SVCS JACOBS	981,225	630,305	0	0
52135	SOFTWARE/SERVICE CONTRACTS	5,000	10,000	0	5,000
52340	PRINTING	2,000	240	45	2,000
52350	TRAVEL EXPENSE	0	0	660	0
52360	DUES & FEES	1,000	0	0	1,000
52370	EDUCATION & TRAINING	4,000	45	3,702	10,000
53100	OPERATING SUPPLIES	3,500	560	985	1,500
54240	COMPUTER/SOFTWARE	2,500	0	11,615	5,000
54250	OTHER EQUIPMENT	15,520	0	0	5,000
<b>090</b>	<b>TOTAL BUILDING</b>	<b>1,018,745</b>	<b>641,150</b>	<b>262,948</b>	<b>952,118</b>
<b>093 OTHER FINANCING USES</b>					
<b>09300 OTHER FINANCING USES</b>					
57200	PAYMENTS TO OTHER AGENCIES	357,600	215,000	0	0
58201	DEBT - INTEREST PAYMENT		0	93,294	0
61103	TRANSFER TO SPLOST	497,500	0	0	0
61104	TRANSFER TO MUNICIPAL COURT	85,700	0	0	0
61105	TRANSFER TO HOUSING AUTHORITY	50,000	0	0	0
<b>093</b>	<b>TOTAL OTHER FINANCING USES</b>	<b>990,800</b>	<b>215,000</b>	<b>93,294</b>	<b>0</b>
<b>Total ALL General Fund Expenditures</b>		<b>13,970,025</b>	<b>6,324,921</b>	<b>6,334,312</b>	<b>13,746,000</b>

As of Month End - September 30, 2022	FY 2021 Approved	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Approved
<b>100 GENERAL FUND SUMMARY</b>				
010 ADMINISTRATIVE SERVICE	6,547,819	3,080,422	4,289,773	8,313,175
034 GENERAL GOVERNMENT	0	0	0	0
050 MUNICIPAL COURT	3,164,205	1,109,573	1,062,377	2,707,214
060 LEISURE SERVICES/ PARKS	3,164,205	1,109,573	1,062,377	2,707,214
070 PLANNING & ZONING	653,013	378,496	141,873	658,659
072 BUSINESS DEVELOPMENT	289,980	77,083	0	0
073 COMMUNITY & CULTURAL AFFAIRS	203,000	95,504	0	0
080 CODE ENFORCEMENT	1,102,463	666,284	353,813	750,033
090 BUILDING	1,018,745	641,150	262,948	952,118
093 OTHER FINANCING USES	990,800	215,000	93,294	0
<b>Total General Fund Expenditures</b>	<b>13,970,025</b>	<b>6,324,921</b>	<b>6,334,312</b>	<b>13,746,000</b>



As of Month End - September 30, 2022		
Total General Fund Expenditures		
Months	YTD 2021	YTD 2022
January	818,729	160,967
February	1,482,777	999,792
March	2,168,883	1,821,298
April	2,458,689	2,414,250
May	2,832,148	3,356,411
June	3,074,458	4,336,841
July	4,583,495	5,145,473
August	5,440,265	5,940,231
September	6,324,921	6,334,312
October		
November		
December		



# Other Funds

## Detail Summary



As of Month End - September 30, 2022	FY 2021 Actuals	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Approved
<b>230 - ARPA/ American Rescue Plan Act Revenues</b>				
<b>033 INTERGOVERNMENTAL REVENUES</b>				
03320 FEDERAL GOV	0	0	0	0
33210 ARPA LOCAL RECOVERY FUNDS	0	0	0	4,865,023
<b>Total ARPA Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,865,023</b>
<b>230 - ARPA/ American Rescue Plan Act Expenditures</b>				
52120 PROFESSONAL SERVICES	0	0	21,420	0
53100 OPERATING SUPPLIES	0	0	5,739	0
<b>Total ARPA Expenditures</b>	<b>0</b>	<b>0</b>	<b>27,159</b>	<b>0</b>
<b>275 Hotel Motel</b>				

	FY 2021 Actuals	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Approved
<b>275 - Hotel Motel Fund Revenues</b>				
<b>031 TAXES</b>				
03140 SELECTIVE SALES AND USE TAX				
31410 HOTEL/MOTEL EXCISE TAX	565,000	632,571	717,524	980,000
39100 PEN & INT ON DELINQ TAX	0	0	0	0
<b>Total Hotel Motel Fund Revenues</b>	<b>565,000</b>	<b>632,571</b>	<b>717,524</b>	<b>980,000</b>
<b>275 - Hotel Motel Fund Expenditures</b>				
<b>075 ECONOMIC DEVELOPMENT</b>				
07500 ECONOMIC DEVELOPMENT				
57200 PAYMENTS TO OTHER AGENCIES	226,000	213,081	270,196	428,750
61100 TRANSFER TO GENERAL FUND	339,000	0	236,403	551,250
61101 TRANSFER TO GENERAL FUND PA	0	0	0	0
75400 DISCOVER DEKALB	0	0	0	0
<b>Total Hotel Motel Fund Expenditures</b>	<b>565,000</b>	<b>213,081</b>	<b>506,599</b>	<b>980,000</b>
<b>300 SPLOST</b>				
	FY 2021 Actuals	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Approved
<b>300 - SPLOST Fund Revenues</b>				
33430 STATE GRANT CAPITAL-LMIG DIRE	0	0	0	548,000
33710 SPLOST REVENUE	6,980,000	5,789,498	6,327,916	8,000,000
36100 INTEREST	2,800	2,622	8,094	2,500
37100 GENERAL CITY	0	0	190,663	0
39101 TRANSFER FROM GENERAL FUND	497,500	0	0	0
<b>Total SPLOST Fund Revenues</b>	<b>7,480,300</b>	<b>5,792,120</b>	<b>6,526,673</b>	<b>8,550,500</b>
<b>300 - SPLOST Fund Expenditures</b>				
<b>05135 ENGINEERING/PUBLIC WORKS</b>				
52120 PROFESSIONAL SERVICES	500,000	0	32,145	500,000
54140 TRANS INFRASTRUCTURE IMPROVEME	6,000,000	373,551	883,838	6,850,000
54141 TRANS INFRA IMPROVEMENT SIDEWA	750,000	0	0	0
54142 TRANS INFRA IMPROVEMENT BIKE P	750,000	0	0	0
<b>05135 TOTAL ENGINEERING/PUBLIC WORKS</b>	<b>8,000,000</b>	<b>373,551</b>	<b>915,983</b>	<b>7,350,000</b>
<b>05156 FACILITIES &amp; BLDG/ CITY HALL</b>				
52120 PROFESSIONAL SERVICES	250,000	24,520	0	100,000
54130 BUILDINGS & IMPROVEMENTS	750,000	0	0	50,000
54140 TRANS INFRASTRUCTURE IMPROVEME	0	2,000,000	0	0
<b>05156 TOTAL FACILITIES &amp; BLDG/ CITY HALL</b>	<b>1,000,000</b>	<b>2,024,520</b>	<b>0</b>	<b>150,000</b>
<b>05159 GENERAL OPERATIONS</b>				
52361 BANK FEES	0	25	0	0
<b>05159 TOTAL GENERAL OPERATIONS</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>0</b>
<b>06210 PARKS ADMINISTRATION</b>				
52120 PROFESSIONAL SERVICES	250,000	0	42,065	125,000
54120 SITE IMPROVEMENTS	750,000	0	0	925,500
54130 BUILDINGS & IMPROVEMENTS		0	8,650	0
54140 TRANS INFRA IMPROVEMENT		0	0	0
54142 TRANS INFRA IMPROVEMENT BIKE P	750,000	0	0	0
54250 OTHER EQUIPMENT	0	0	142,069	0
<b>06210 TOTAL PARKS ADMINISTRATION</b>	<b>1,750,000</b>	<b>0</b>	<b>192,784</b>	<b>1,050,500</b>
<b>Total SPLOST Fund Expenditures</b>	<b>10,750,000</b>	<b>2,398,096</b>	<b>1,108,767</b>	<b>8,550,500</b>

<b>310 URA</b>				
	FY 2021 Actuals	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Approved
<b>310 - URA Revenues</b>				
<b>03910 OTHER FINANCING SOURCES REVENUES</b>				
39101 TRANSFER FROM GENERAL FUND	0	215,000	0	0
39310 PROCEED FROM BOND ISSUE	0	0	0	0
<b>310 TOTAL URA Fund Revenue</b>	<b>0</b>	<b>215,000</b>	<b>0</b>	<b>0</b>
<b>310 - URA Expenditures</b>				
<b>09300 OTHER FINANCING USES</b>				
58400 CLOSING COST	0	0	0	0
54130 BUILDING & IMPROVEMENTS	0	0	0	0
58100 DEPT-PRINCIPAL	0	200,000	0	0
58200 DEPT-INTEREST	0	87,454	0	0
61100 TRANSFER TO GENERAL FUND	0	0	1,325	0
<b>310 TOTAL URA Fund Expenditures</b>	<b>0</b>	<b>287,454</b>	<b>1,325</b>	<b>0</b>
<b>745 Municipal Court</b>				
	FY 2021 Actuals	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Approved
<b>745 - Municipal Court Fund Revenues</b>				
<b>035 FINES AND FORFEITURES</b>				
03510 FINES AND FORFEITURES	0	0	0	0
35100 MUNICIPAL COURT	12,400	0	0	28,000
39101 TRANSFER FROM GENERAL FUND	85,700	0	0	0
<b>Total Municipal Court Fund Revenues</b>	<b>98,100</b>	<b>0</b>	<b>0</b>	<b>28,000</b>
<b>745 - Municipal Court Fund Expenditures</b>				
<b>050 COURT</b>				
05160 MUNICIPAL COURT	0	0	0	0
52120 PROFESSIONAL SERVICES	20,000	0	0	0
52121 CONTRACTUAL SVCS JACOBS	27,600	0	0	0
52135 SOFTWARE/SERVICE CONTRACTS	2,000	0	0	0
52140 SOLICITOR	30,000	0	0	0
52150 PUBLIC DEFENDER	1,000	0	0	0
52160 PROBATION SERVICES	2,500	0	0	0
52170 COURT CLERK	1,000	0	0	0
52180 SECURITY	5,000	0	0	0
52351 ADMINISTRATION EXPENSES	3,000	0	0	0
52360 DUES & FEES	0	0	0	1,460
52370 EDUCATION & TRAINING	4,000	0	0	0
54240 COMPUTER/SOFTWARE	2,000	0	0	0
57200 PAYMENTS TO OTHER AGENCIES	0	0	0	6,540
61100 TRANSFER TO GENERAL FUND	0	0	0	20,000
<b>Total Municipal Court Fund Expenditures</b>	<b>98,100</b>	<b>0</b>	<b>0</b>	<b>28,000</b>
<b>801 DEVELOPMENT AUTHORITY</b>				
	FY 2021 Actuals	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Approved
<b>801 - DA Revenues</b>				
<b>034 GENERAL GOVERNMENT</b>				
34139 PLANN & DEVELOP FEES-OTHER	0	0	0	0
34990 CHARGES FOR SERVICES-OTHER	0	0	0	0
<b>Total DA Fund Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>801 - DA Expenditures</b>				
<b>010 ADMINISTRATIVE SERVICES</b>				
58100 DEPT-PRINCIPAL	0	0	0	0
58200 DEBT-INTEREST	0	0	0	0
52361 BANK FEES	0	28	0	0
<b>072 BUSINESS DEVELOPMENT</b>				
52120 PROFESSIONAL SERVICES	0	0	0	0
<b>Total DA Fund Expenditures</b>	<b>0</b>	<b>28</b>	<b>0</b>	<b>0</b>
<b>802 HOUSING AUTHORITY</b>				
	FY 2021 Actuals	FY 2021 Actuals (YTD)	FY 2022 Actuals (YTD)	FY 2022 Approved
<b>802 - HA Revenues</b>				
<b>034 GENERAL GOVERNMENT</b>				

34119	OTHER FEES	0	0	0	0
34990	CHARGES FOR SERVICES-OTHER	0	0	0	0
<b>Total HA Fund Revenues</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>802 - HA Expenditures</b>					
<b>010 ADMINISTRATIVE SERVICES</b>					
52120	PROFESSIONAL SERVICES	0	0	0	0
52361	BANK FEES	0	46	0	0
<b>034 GENERAL GOVERNMENT</b>					
52120	PROFESSIONAL SERVICES	0	5,150	0	0
52200	REPAIR & MAINTENANCE	0	1,320	0	0
52301	REAL ESTATE RENT/LEASE	0	24,500	0	0
53123	ELECTRICITY	0	557	0	0
<b>Total HA Fund Expenditures</b>		<b>0</b>	<b>31,573</b>	<b>0</b>	<b>0</b>
<b>Total ALL OTHER Funds Revenue</b>		<b>8,143,400</b>	<b>6,639,691</b>	<b>7,244,197</b>	<b>14,423,523</b>
<b>Total ALL OTHER Funds Expenditures</b>		<b>11,413,100</b>	<b>2,930,233</b>	<b>1,643,850</b>	<b>9,558,500</b>

Vendor Name/Procurement need	Department	Service	CONTRACT AMOUNT	Type of Contract	BID DUE DATE	Status
TOWN HALL STUDY		PROFESSIONAL SERVICES	TBD	PROFESSIONAL SERVICES	TBD	SOLICIATION DRAFT UNDER REVIEW
ECONOMIC DEVELOPMENT PLAN	ECONOMIC DEVELOPMENT	PROFESSIONAL SERVICES	TBD	PROFESSIONAL SERVICES	8/22/2022	EVALUATION COMPLETE - RECOMMENDATION TO COUNCIL NOVEMBER 28, 2022
SECURITY STUDY	FINANCE	PROFESSIONAL SERVICES	TBD	PROFESSIONAL SERVICES	INFORMAL SOLICITATION	PO CREATED; STUDY IN PROGRESS
PUBLIC WORKS STUDY	ENGINEERING	PROFESSIONAL SERVICES	TBD	PROFESSIONAL SERVICES	INFORMAL SOLICITATION	SOLICITATION IN PROGRESS
LOBBYISTS - STATE/FEDERAL	CITY MANAGER	PROFESSIONAL SERVICES	TBD	PROFESSIONAL SERVICES	TBD	SOLICITATION IN DEVELOPMENT; TO BE PUBLISHED WEEK ENDING 11.11.22
SALEM PLAYGROUND EQUIPMENT	LEISURE SERVICES	EQUIPMENT	\$284,138.15	SOURCEWELL PURCHASING #010521-BUR	NA	AWAITING DELIVERY OF EQUIPMENT
PARKS BLEACHERS	LEISURE SERVICES	EQUIPMENT			INFORMAL SOLICITATION	RECOMMENDATION TO COUNCIL NOVEMBER 14, 2022
FREIGHT CLUSTER STUDY	ENGINEERING	PROFESSIONAL SERVICES	TBD	TBD	TBD	AWAITING APPROVAL OF SOLICITATION FROM ATLANTA REGIONAL COMMISSION
SALEM PARK PARKING	SPLOST - LEISURE SERVICES	DESIGN OF PARKING LOT	TBD	PROFESSIONAL SERVICES	TBD	SCOPE RECEIVED FROM ENGINEERING
SIDEWALK DESIGN SURVEYS	SPLOST- LEISURE SERVICES	VARIOUS SIDEWALK DESIGNS	TBD	PROFESSIONAL SERVICES	TBD	SCOPE RECEIVED FROM ENGINEERING
Stonecrest Bicycle Pedestrian Trail	SPLOST		TBD	PROFESSIONAL SERVICES	11/17/2022	SOLICITATION IN PROGRESS
PROFESSIONAL AUDIT SERVICES	FINANCE	ANNUAL AUDIT SERVICES	TBD	PROFESSIONAL SERVICES	11/17/2022	SOLICITATION IN PROGRESS
CALL CENTER SERVICES	GENERAL OPERATIONS	CALL CENTER SERVICES	TBD	PROFESSIONAL SERVICES	12/9/2022	DRAFT SOLICITATION IN PROGRESS



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: City Engineer Monthly Update**

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**AGENDA SECTION:** *(check all that apply)*

**PRESENTATION**     **PUBLIC HEARING**     **CONSENT AGENDA**     **OLD BUSINESS**  
 **NEW BUSINESS**     **OTHER, PLEASE STATE:** Click or tap here to enter text.

---

**CATEGORY:** *(check all that apply)*

**ORDINANCE**     **RESOLUTION**     **CONTRACT**     **POLICY**     **STATUS REPORT**  
 **OTHER, PLEASE STATE: Monthly Department Update**

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**ACTION REQUESTED:**  **DECISION**     **DISCUSSION,**     **REVIEW,**    or     **UPDATE ONLY**

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**Previously Heard Date(s):** Click or tap to enter a date. & Click or tap to enter a date.

**Current Work Session:** Monday, November 14, 2022

**Current Council Meeting:** Click or tap to enter a date.

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**SUBMITTED BY:** Hari Karikaran, City Engineer

**PRESENTER:** Hari Karikaran, City Engineer

**PURPOSE:** Provide Departmental updates to the City Council

**FACTS:** Click or tap here to enter text.

**OPTIONS:** Discussion only Click or tap here to enter text.

**RECOMMENDED ACTION:** No Action Recommended

**ATTACHMENTS:**

- (1) Attachment 1 - Click or tap here to enter text.
- (2) Attachment 2 - Click or tap here to enter text.
- (3) Attachment 3 - Click or tap here to enter text.
- (4) Attachment 4 - Click or tap here to enter text.
- (5) Attachment 5 - Click or tap here to enter text.



# **Council Work Session City Engineer Update**

**November 14, 2022**

# Street Paving Update

- **2022 Paving**
  - **Three Crews started paving work on 09/06/22**
  - **Signs placed at the subdivision entrances seven days before milling starts**
  - **Flyers placed outside mailboxes 72 hours before start**
  - **Website updated to provide schedule weekly**

# Street Paving Update



## NOTICE OF STREET RESURFACING

**City of Stonecrest** is pleased to announce the start of street resurfacing in your neighborhood!

Please move your vehicle to an off-street parking area or a side street prior to the resurfacing activities to avoid having your vehicle towed.



Georgia Code 44-1-13

Resurfacing is scheduled to begin within 48 to 72 hours, pending weather or unforeseen circumstances. Local traffic access will be maintained for the duration.

For questions, concerning the resurfacing work, please contact:

City of Stonecrest  
City Engineer's Office  
3120 Stonecrest Blvd  
Stonecrest, GA 30038  
(404) 615-6684  
[CityEngineer@Stonecrestga.gov](mailto:CityEngineer@Stonecrestga.gov)

# 2022 Street Paving Update

- **Streets paved in October**
- Winchester Place, E. Saddleridge Dr., E. Saddleridge Lane,
- E. Saddleridge Court, Sandstone Shores Drive
- Sandy Shores Court, Sandy LK E.
- Miners Creek Rd, Minors Creek Way
- Phillips Creek Dr., Laurel Post Dr., Laurel Post Court
- East Brier Dr. Longwood Court

# 2022 Street Paving Update

- **09/23/22:** Charter Lane, Idlewood Gate, Idlewood Manor, Idlewood Park
- **09/27/22:** Highland Park Circle, Stablewood Cove
- **09/28/22:** Flat Rock Road
- **09/29/22:** Heritage Point, Stablewood Way
- **09/30/22:** Big Branch Court
- **10/03/22:** Longwood Court

# 2022 Street Paving Update

- Milling 1.5 inches
- Patching where there is no base
- Overlay 1.5 inches



# 2022 Street Paving Update



No base found after 1.5 inches of milling

# Panola Road Study Update

## ■ Project Summary

- Browns Mill Road to Fairington Road
- Study cost: \$290,000
- Stonecrest cost (50%): \$145,000 (2022 SPLOST)

## ■ Status Update:

- Kick off meeting held on 06/13/22
- Traffic Counts, volume development completed
- Safety/Crash: 95% complete
- Existing traffic model completed
- Compiling intersection LOS and delay data

# Panola Shoals Riverbank Restoration

- CERM is under contract for Engineering design
- Weekly progress meetings held on Wednesdays
  
- No Permit letter received from USACE on 07/19/22
- Land Disturbance permit submitted to the City: 07/07/22
- Purchasing Division working on Bid documents
  
- Trail will be temporarily re-routed during construction
- Engineers Construction cost estimate: \$1.33M (05/12/22)

# Transportation Master Plan Update

- **Freight Cluster Study**
  - Approval Received from ARC to proceed
  - ARC reviewed RFP and made comments
- **Bicycle Pedestrian & Trail Study**
  - Released on 08/02/22, Due on 10/17/22
- **Salem Park Updates**
  - Roof Replaced on 08/07/22
  - Proposal received for Parking lot design
  - Play equipment ordered, being fabricated

# POTHOLE REQUESTS THROUGH CITY WEBSITE

MONTH	# OF REQUESTS	REQUERST SENT TO R&D	WORK ORDER # ASSIGNED	ADDRESS PROVIDED	NEED ADDRESS
January 22	12	11	0	11	1
February 22	26	24	0	24	2
March 22	11	7	2	9	2
April 22	8	5	3	6	2
May 22	4	1	0	1	3
June 22	11	9	6	9	2
July 22	13	12	12	12	0
August 22	10	8	6	8	2
September 22	15	8	8	15	0

# Other Updates

- **Land Development activities**

- Pre-Application Meetings**

<b>February</b>	<b>–</b>	<b>6</b>	<b>September</b>	<b>-</b>	<b>1</b>
<b>March</b>	<b>-</b>	<b>11</b>	<b>October</b>	<b>-</b>	<b>4</b>
<b>April</b>	<b>-</b>	<b>2</b>			
<b>May</b>	<b>-</b>	<b>6</b>			
<b>June</b>	<b>-</b>	<b>7</b>			
<b>July</b>	<b>-</b>	<b>3</b>			
<b>August</b>	<b>-</b>	<b>3</b>			

# Questions:

**Hari Karikaran, PE**  
**City Engineer**  
**(770) 316-1076**



## CITY COUNCIL AGENDA ITEM

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**SUBJECT: Leisure Services Quarterly Update**

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**AGENDA SECTION:** *(check all that apply)*

- PRESENTATION**     **PUBLIC HEARING**     **CONSENT AGENDA**     **OLD BUSINESS**  
 **NEW BUSINESS**     **OTHER, PLEASE STATE:** Click or tap here to enter text.
- 

**CATEGORY:** *(check all that apply)*

- ORDINANCE**    **RESOLUTION**    **CONTRACT**    **POLICY**    **STATUS REPORT**  
 **OTHER, PLEASE STATE:** Click or tap here to enter text.
- 

**ACTION REQUESTED:**  **DECISION**    **DISCUSSION,**    **REVIEW,**   or    **UPDATE ONLY**

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**Previously Heard Date(s):** 08/8/22 & Click or tap to enter a date.

**Current Work Session:** Monday, November 14, 2022

**Current Council Meeting:** Click or tap to enter a date.

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**SUBMITTED BY:** Benjamin Dillard, Leisure Services Director

**PRESENTER:** Benjamin Dillard, Leisure Services Director

**PURPOSE:** Present departmental updates to Mayor and Council

**FACTS:** Leisure Services will give a brief overview of the third quarter.

**OPTIONS:** Choose an item. Click or tap here to enter text.

**RECOMMENDED ACTION:** None

**ATTACHMENTS:**

- (1) Attachment 1 - Leisure Services Quarterly Review Power Point Presentation
- (2) Attachment 2 - Click or tap here to enter text.
- (3) Attachment 3 - Click or tap here to enter text.
- (4) Attachment 4 - Click or tap here to enter text.
- (5) Attachment 5 - Click or tap here to enter text.



# City Council Work Session

November 14, 2022



## **Leisure Services Quarterly Review**

# STAFF UPDATES

## CURRENT POSTINGS:

Administrative Assistant

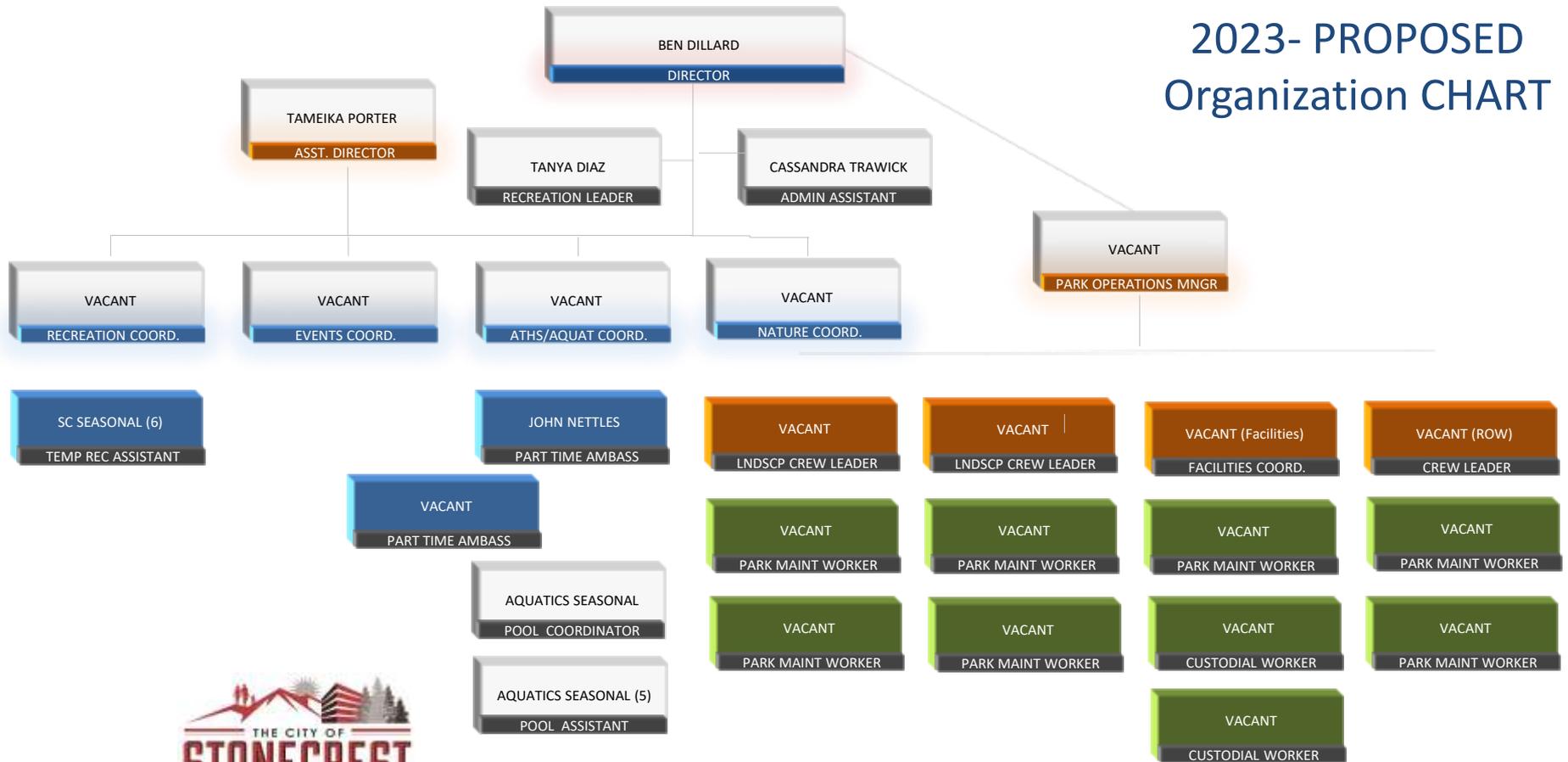
Operations Manager

Facilities Coordinator

## STAFF CHANGE:

Naturalist Coordinator – Sheldon Fleming

# 2023- PROPOSED Organization CHART



## STONECREST LEISURE SERVICES

# PROGRAMS

Program Name
Open Gym
Pickleball
Athletic Programs
Yoga
Drones Take Flight STEM Program with Insight Drones Solution
Stonecrest Garden Club (New )
Soul Line Dance Class

Partnerships for Athletics: Soccer, Football & Cheerleading, Kickball, Flag Football, Basketball. Baseball and Softball

Planning stages: After school visits, Winter Break Camp, E-Sports League, Theater and Art Camps and Programming, Chess, Drones

*Master Plan Reference: Goal 1- Continue to improve events, programs, and service delivery.  
Objective 1.1 Develop additional recreation programs and services.*

# EVENTS

Event Name	Date Held	Number of Participants
Screen on the Green	Sept. 24 <sup>th</sup> , 2022	250
Fall Festival	Oct. 29 <sup>th</sup> , 2002	300

Fall Festival: Multiple partner engagement –  
Line Dancing, I-9 Sports, City Clerk’s Office

The next event will be our Holiday Tree Lighting on December 10<sup>th</sup> at Browns Mill Gymnasium. Browns Mill Park will be converted into the North Pole – complete with *REAL* Snow!

*Master Plan Reference: Goal 1- Continue to improve events, programs, and service delivery.  
Objective 1.2 Explore and expand opportunities for additional community events.*

# EVENTS



# REVENUE

## Parks & Recreation Center

### Facility Revenue - Summary Report

Receipt Dates: 5/23/2022 - 7/22/2022

07/22/2022 11:33 AM

Facility Category Browns Mill Park

Facility	Room	Use Type	Revenue	Refund	Total
Ballfield 4	Ballfield 4	League Park rentals	\$240.00		\$240.00
Ballfield 5	Ballfield 5	League Park rentals	\$240.00		\$240.00
<b>Totals For Browns Mill Park</b>			<b>\$480.00</b>		<b>\$480.00</b>

Facility Category Browns Mill Recreation

Facility	Room	Use Type	Revenue	Refund	Total
Browns Mill Recreation	Big Gymnasium	Rentals	\$320.00		\$320.00
Browns Mill Recreation	Little Gymnasium	League Park rentals	\$500.00		\$500.00
Browns Mill Recreation	Classroom 1	Class/Programs	\$140.00		\$140.00
Browns Mill Recreation	Classroom 1	Rentals	\$360.00		\$360.00
Browns Mill Recreation	Multipurpose Room (1&2)	Rentals	\$210.00	(\$105.00)	\$105.00
<b>Totals For Browns Mill Recreation</b>			<b>\$1,530.00</b>	<b>(\$105.00)</b>	<b>\$1,425.00</b>

Facility Category Park

Facility	Room	Use Type	Revenue	Refund	Total
Southeast Athletic Complex	Diamond 1	Rentals	\$625.00		\$625.00
Southeast Athletic Complex	Diamond 2	Rentals	\$1,325.00		\$1,325.00
Southeast Athletic Complex	Diamond 3	Rentals	\$700.00		\$700.00
Southeast Athletic Complex	Diamond 5	Rentals	\$1,325.00		\$1,325.00
Southeast Athletic Complex	Southeast Complex	Special Event	\$560.00		\$560.00
Browns Mill Park	Football 1	League Park rentals	\$1,200.00		\$1,200.00
Browns Mill Park	Football 1	Rentals	\$40.00		\$40.00
Browns Mill Park	Football 2	League Park rentals	\$1,900.00		\$1,900.00
Southeast Athletic Complex	Multipurpose field 1	League Park rentals	\$240.00		\$240.00
Southeast Athletic Complex	Multipurpose field 7	League Park rentals	\$280.00		\$280.00
Southeast Athletic Complex	Multipurpose field 8	League Park rentals	\$540.00		\$540.00
Browns Mill	Pavilion	Rentals	\$220.00		\$220.00
<b>Totals For Park</b>			<b>\$8,955.00</b>		<b>\$8,955.00</b>
<b>Grand Totals</b>			<b>\$10,965.00</b>	<b>(\$105.00)</b>	<b>\$10,860.00</b>

# A.R.P.A. IMPACT

Bleachers: Ordered for Southeast and BMP Football

Fence: Repair and replacing all broken fence at Southeast, Browns Mill and Fairington

Shade: Installing shade pavilions at Aquatic Center, Fairington Playground and all open-air bleachers

LED Lighting: Adding LED sports lighting to Browns Mill Tennis and Southeast Soccer (Additional fields at Southeast if available)

Start Smart and I-9 programs for youth ages 3-6

Theater, Art, Outdoor programming

E-Sports and E-Opportunities

Computer Lab, Adult Literacy, Silver Sneakers, Walking Club and more – staff and partnerships continue to grow.



# OPERATIONS & FACILITIES

## Align Partnerships:

Arabia Mountain Alliance

Bouie Elementary

Stoneview Elementary

Arabia Mtn Elementary

Flat Rock Elementary

Leadership Academy

Other Schools

## Policy Updates:

Athletic Manual

Operations Manual (Maintenance)

Employee Manual

Program Guide

Event Permit Guide

Salem Park Playground: Next week (11/12)

Fencing

Irrigation

Aquatic Center

Trash & Litter

Lighting

Elevations

# MASTER PLANNING FOR 2023

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> <li>• Ties to the community</li> <li>• Relationship building with stakeholders</li> <li>• Community building</li> <li>• Events</li> <li>• Rec Pro</li> </ul>	<ul style="list-style-type: none"> <li>• Aging facilities</li> <li>• Lighting, scoreboards, and signage</li> <li>• Need a work order CRMS</li> <li>• Need diverse programs</li> <li>• Low threshold for purchases</li> </ul>
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> <li>• Aftercare/summer camp</li> <li>• Diverse programs</li> <li>• Improve marketing efforts</li> <li>• Volunteer opportunities</li> </ul>	<ul style="list-style-type: none"> <li>• Signage and lighting</li> <li>• Shortage of officers</li> <li>• External circumstances that can affect vendors</li> </ul>

MOVING  
FORWARD

QUESTIONS?