

**REGULAR COUNCIL MEETING
CITY OF SKY VALLEY, GEORGIA
MARCH 22, 2016
THURSDAY, 10:00 AM
FELLOWSHIP HALL, 817 SKY VALLEY WAY**

AGENDA

CALL TO ORDER

INVOCATION/PLEDGE OF ALLEGIANCE

APPROVAL OF MINUTES

January 15, 2016 Organizational & Regular Council Meeting

ADOPTION OF AGENDA

MAYOR'S REMARKS

COUNCIL REMARKS

SPECIAL PRESENTATION OF PLAQUES

CITY MANAGER & DEPARTMENT REPORTS – EXCEPTIONS AND QUESTIONS

NEW BUSINESS

- Mayor's Proclamation – Georgia Arbor Day
- Ratify purchase approval of spreader and brine maker
- Statewide Mutual Aid and Assistance Agreement
- Street Lighting
- Appointment to Marketing Committee to fill vacancy
- LUCAS 2 Proposal
- Selection of Auditor for FY2015
- Equipment Shed
- Visitor Center Staffing
- April & June Regular Meeting Dates

PUBLIC FORUM AND GENERAL COMMENTS

EXECUTIVE SESSION

Meetings when discussing or deliberating upon the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a public officer. O.C.G.A. § 50-14-3(6). (Except when receiving evidence or hearing argument on charges filed to determine disciplinary action or dismissal of a public officer or employee.)

ADJOURNMENT

**ORGANIZATIONAL & REGULAR COUNCIL MEETING
CITY OF SKY VALLEY, GEORGIA
JANUARY 14, 2016
THURSDAY, 10:00 AM
FELLOWSHIP HALL, 817 SKY VALLEY WAY**

MINUTES

Mayor Goodgame called the meeting to order.

Those present: Mayor Goodgame, Councilors Carr, Howard, Lively, MacNair, and Steil, City Manager Lapeyrouse, Chief Dills, and City Clerk Cantrell.

ORGANIZATIONAL MEETING

- Swearing in of Newly Elected Officials

City Clerk Cantrell administered the Oath of Office to Mayor Goodgame, Councilors Lively, MacNair, and Steil.

Cathy Turner gave the invocation. Mayor Goodgame led the Pledge of Allegiance.

- Nomination and Selection of 2016 Council President

Councilor Carr made a motion to nominate Milner Lively as Council President, 2nd Councilor Howard, unanimously approved.

- Set 2016 Regular Meeting Dates

Some discussion was held regarding the best dates for the meetings. Regular meetings will be the fourth Tuesday of the month for March, April, May, July, August, September, and October. June's meeting will be Thursday, June 23. November and December meetings will be the third Tuesday. All meetings will be at 10:00 AM at the Fellowship Hall. Councilor Lively made a motion to approve these dates for the 2016 regular meetings, 2nd Carr, unanimously approved.

REGULAR MEETING

APPROVAL OF MINUTES

Councilor Howard made a motion to approve the minutes of the December 15, 2015, Regular Council Meeting, 2nd Council President Lively, unanimously approved.

ADOPTION OF AGENDA

Council President Lively made a motion to adopt the agenda, 2nd Councilor Carr, unanimously approved.

MAYOR'S REMARKS

Mayor Goodgame recognized the spouses of the elected officials who were in attendance, and led a round of applause thanking them for all of their support.

Mayor Goodgame welcomed new Council members and encouraged them to read the Charter, paying special attention to the chain of command and the Rules of Procedure Ordinance.

We had a great year in 2015. The Council, committees, and employees worked hard and accomplished quite a lot in one year. The cell tower is under construction. The building is in place and the tower materials are on-site. This has been a multi-year effort. Beautification projects included city hall, the visitor center, and several road entrances. We are continuing to work on beautification, especially right-of-way maintenance. Drainage is a big concern.

We had a great Fallfest event and fall decorations. We are continuing to work on signage for marketing. We now have two billboards, one on Hwy 441 just North of Tallulah Falls, and one at 441 and 246. Other ongoing work includes improvements to the visitor center. We removed the old individual tenant signs and installed a new sign that includes all tenants. We also have rockwork to be done around the sign, and have a new, functional flagpole. The Chapel of Sky Valley is also getting a new flag, as well as the post office. We are working on separating the entrances to the visitor center and our tenants.

The paving project in 2015 went really well. We used SPLOST funding and local funds to be able to pave so much. The County is going to work with us to build the shoulders on Alpine this spring.

We have also been working with the County on a huge need of the city, getting sewer. Mayor Goodgame said that as he understands, the County is planning to move forward with a lawsuit with the City of Clayton to resolve the service delivery strategy agreement so that the County and all Cities in the County will be eligible for grant funding.

Our number one project for 2016 will be sewer. Ray Becker has worked diligently on this project and serves on the Rabun County Water Sewer Authority.

This afternoon, we will start a project reviewing City Ordinances with the Regional Commission. After we get their recommendations, the Planning and Zoning Commission will also be working on this.

We also plan to update our marketing plan to better suit what we want to do and to reflect a long-range plan. Last year, we appointed a community activities committee to develop a plan for what the community needs for activities for all ages. We do have some funds budgeted this year specifically for this purpose.

We will continue to expand the services offered by the visitor center and have additional staffing. We have some hiking materials available there, and we will continue to improve what we have.

We have recently implemented a GPS program on six vehicles. This was recommended to us by the Georgia Municipal Association and are widely used by many governments.

He is meeting with the Rabun County Development Authority at 12:00 and the Region Commission at 2:00 today.

Jackie Bell asked if when the snowflake lights are taken down, other lights can be placed on the poles so that Sky Valley Way is still well lit. City Manager Lapeyrouse said that we do have street lights on the power poles, and that she will research additional lighting options.

COUNCIL REMARKS

Councilor Steil thanked everyone for voting for him and electing him to office. He said that people around the county asked why he would want to be in office here where everyone fusses and fights. He said he hopes to change that as he believes the elected officials and residents should be the best ambassadors for this city.

Councilor MacNair thanked everyone that voted. He said he will try to do his best in his service to the city.

Councilor Howard thanked everyone for attending the meeting. He said he greatly appreciated community input.

Councilor Lively thanked people for re-electing him. He said the biggest topics during the election were the cell tower, sewer service, home prices/values, and the old lodge. He said the Community Bible Church is starting a satellite church in Sky Valley. He said he thinks that will help bring more people to Sky Valley as their first service in the Timeshare office brought many people that are not from Sky Valley.

Councilor Carr said that a new city, Smokerise, GA is forming their first Council and their son is running for office. She asked if we could include something about the cell tower in our marketing efforts so that everyone will know we will soon have cell service. She asked about the white truck on Bald Mountain. Chief Dills said that he had contacted Macon County regarding the truck.

SPECIAL GUESTS

Mark Wiles – Presentation of Tree City USA Program

Mr. Wiles said that he worked with the city on the Firewise program. He mentioned that there are grants available through participating in the Firewise and Tree City USA Programs.

There are four requirements to participate: Proclamation for Arbor Day, having a tree board, spending at least \$2 per capita on tree programs which can include our chipping service, and having a tree ordinance. A team of arborists will come to Sky Valley to evaluate trees on the right-of-way and help develop a storm mitigation plan. Helen Kleiber asked about the hemlock trees. Mr. Wiles said that would need to be an effort between the City and the Forest Service. Options include control burn and a special chipping method that helps the trees decompose faster.

Mayor Goodgame said he would like us to pursue becoming a Tree City and authorize the City Manager to move forward with this program. Councilor Steil made a motion to move forward, 2nd Councilor Carr, unanimously approved. Councilor Howard recommended including replacing trees cut. Mayor Goodgame said that one of the problems we have in monitoring tree cutting is that our building inspector is only here three days a week.

Mr. Wiles said that the third Friday in February is Arbor Day, and asked the City to let him know if we would like to plant a tree.

Mayor Goodgame thanked Martin Greene and Robert Larsen for their service on the City Council. He said they are both serving on committees this year.

CITY MANAGER & DEPARTMENT REPORTS – EXCEPTIONS AND QUESTIONS

City Manager Lapeyrouse said that City Hall is closed Monday in observance of Martin Luther King Jr. Day and garbage will be collected on Tuesday.

Tax bills are now past due. Please contact Alyssa if you did not receive a bill.

If you are not on our email list, please let us know. She also encouraged everyone to “like” the city’s Facebook page and share pictures and stories of Sky Valley.

NEW BUSINESS

- 2016 Agreement with SV/Scaly Fire Department

Councilor Howard made a motion to approve the annual agreement, 2nd Councilor Steil, unanimously approved.

- Set Qualifying Fees for the 2016 General Election

Councilor MacNair made a motion to set the fee at \$15, 2nd Howard, unanimously approved.

- Nomination & Selection of one P & Z member

Council President Lively made a motion to nominate Helen Kleiber, 2nd Carr, unanimously approved.

- Creation of 2016 Committees

Councilor Steil made a motion to approve the 2016 committees as read, 2nd Councilor Carr, unanimously approved.

- Discussion of waiving building permit fees for new construction in 2016

Mayor Goodgame said that we have waived the fees for new home construction the past few years as an incentive to encourage building. Councilor Howard made a motion to approve waiving the fee, 2nd Councilor Carr, unanimously approved. For clarification, Mayor Goodgame added that this waives the fee for new homes only and does not include additions.

- Agreement with Rabun County TDA – Hotel/Motel Tax Funds

City Clerk Cantrell presented the agreement explaining that to collect the tax, we are required to contract with an organization that promotes tourism and give a percentage to that organization and the rest is used within the city. Councilor Steil made a motion to approve the agreement, 2nd Councilor Carr, unanimously approved. Mayor Goodgame said that Sky Valley resident Laura Gurley is the incoming president of the TDA Board.

- Authorized signatures on bank accounts

Mayor Goodgame explained the dual-signature requirements and recommended having him, along with Councilors Lively and Steil on the account. City Manager Lapeyrouse added she and City Clerk Cantrell are also on the account, and that our financial policy requires one staff member and one elected official to sign checks. Councilor Carr made a motion to approve Goodgame, Lively, Steil, Lapeyrouse, and Cantrell on the signature cards, 2nd Councilor Howard, unanimously approved.

- Appointment of representative to the RCWSA

Mayor Goodgame said that Ray Becker has been serving in this position, and he recommends him to continue to serve as our representative. Council President Lively made a motion to approve, 2nd Councilor Howard, unanimously approved.

PUBLIC FORUM AND GENERAL COMMENTS

Robert Larsen said that he would like the city to look at the erosion at the creek side. We also need to address the dead hemlocks on the rights of way. Mayor Goodgame said that there are a lot of very time-consuming maintenance issues that we need to address and it might include needing additional temporary help.

Councilor Howard made a motion to adjourn, 2nd Councilor Steil, unanimously approved.

Respectfully submitted:

Hughel Goodgame, Mayor

Attested:

Mandi Cantrell, City Clerk



*Departmental Report
by the City Manager*

March, 2016

Announcements –

2016 Keep America Beautiful

Sky Valley will participate in the 2016 Keep America Beautiful Campaign by having a Spring Clean-up Day. This is the day when we divide the city into sections and resident volunteers, elected officials and city staff join together to canvass the city collecting debris. There will be a heavy focus this year on GA 246/NC 106. More information will be sent out as soon as a date is set.

Tree City and Firewise

At the last meeting, I was asked to pursue a Tree City designation for the City. We will be completing that process with a Proclamation at the meeting. The City has been approved as an official Tree City. I was also asked to pursue a grant through the Firewise program. That grant was submitted and we are awaiting the announcement of awards.

Website, E-mail and Social Media

The City's e-mail distribution and Facebook page are used frequently to keep everyone informed during inclement weather and current events. These are two of the ways the City tries to stay connected with its residents. If you are not on the e-mail list for the City, please contact City Hall or visit our web site and submit the information through our home page at www.skyvalleyga.com.

Our website is full of a variety of information for visitors and citizens. We have a visitor's guide with information on the area, and we also have the business side including meeting minutes, ordinances, forms, permitting requirement, event information, contact information, etc. Last year we had over 32,000 unique visitors to our website. This year, we had 3,960 unique visitors in January and 2,823 unique visitors in February.

The City's Facebook page has increased in popularity by 66% over the last year. As of the end of February, we had 1,250 people that have like our official page. If you have not "liked" us on Facebook yet, please visit us at www.facebook.com/skyvalleyga. We share information, links and many pictures on Facebook. We would love to have you share your favorite Sky Valley experiences and pictures on our page.

Homestead exemption

If you are not currently claiming the homestead exemption in the city and the county separately, you must file in person between January 2 and April 1. Qualification requires that you must own and occupy the property as of January 1 as your primary domicile and legal residence for all purposes, which includes the registration of your vehicles and filing of your state income taxes. Exemptions are not automatically granted. Special exemptions are available if you are 100% military service connected disabled or their un-remarried spouse, or the un-remarried spouse of a peace officer or firefighter killed in the line of duty. Once approved, the exemption remains in effect as long as you own and reside in your home subject to periodic audits to verify continuing eligibility.

House/Condo Rentals

It is mandatory that every person engaging in short-term home rentals of 10 days or less must register with the city clerk. If you have not done this yet, I urge you to contact City Hall immediately. Each rental within the City limits of Sky Valley is required to submit a monthly tax return by the 20th of the month for rentals during the previous month. An operator who fails to make any return or to pay the amount of tax will be assessed penalties and interest.

Public Works

Now that bad weather is hopefully behind us, we will be working diligently to get our right-of-ways trimmed and making improvements to our drainage ditches throughout the city.

Our police department will be working closely with the other departments to identify hazards and other maintenance issues.

Visitor Center

New combined tenant signage and a new flagpole have been installed at the Visitor Center property. The Visitor Center has not been officially manned since the last of November, however visitors have continued to stop by when Patty or Denise have been there requesting information. Visitor Center staffing will be on the agenda for council discussion.

Water

A significant number of you are now using our automated bank draft system for water/garbage billings. If you would like to participate and have not yet signed up, please contact Alyssa Mullins at City Hall. Remember, your account will automatically be drafted for the total amount due each month. If you ever need to stop the automatic deduction, contact Alyssa as quickly as possible. You will still receive a paper bill so that you can continue to audit the water usage and billing amount each month.

City Ordinance requires that all residences vacated during winter months shall be winterized to protect the plumbing from freezing. Under no circumstances may a water tap be left open to prevent freezing while you are away. Any vacated residence detected using water by the City will be assumed to have faulty plumbing internally. Upon this assumption the City will turn off the water to prevent additional damage to the property and attempt to contact the property owner. We cannot emphasize enough that you should have your homeowner valve adjacent to the meter shut off when you are going to be away. If you are unable to turn off/on the valve by yourself, the City offers this service for \$10.00 per trip.

Recycling/Solid Waste

The compactor is back in place on Knob Drive and the outside dumpsters have been removed. Household garbage will continue to be picked up at the street on Mondays and recycling will be picked up on Thursdays. The compactor is available 24/7.

On days of inclement weather, we may be unable to run the garbage route. Automated phone calls will be utilized to keep you informed of these circumstances. Don't forget that garbage should not be placed out for pick-up any earlier than the morning of the service. Trash must be out by 8 AM on the day of pick-up. Animals scatter garbage even when put in the underground cans. The dumpster at the tractor barn on Knob Drive can be utilized when you need to take your garbage somewhere prior to a garbage collection day. This is especially important when your garbage contains food items.

With the nation becoming more environmentally conscious, we need to recognize the importance of recycling. We are confident that with the addition of curbside recycling pick-up, we can divert a significant amount of our garbage from the landfill. It is essential that we encourage ourselves and our neighbors to recycle.



Reduce... Reuse... Recycle...

Reduce the amount and toxicity of trash you throw away

Reuse containers and products

Recycle as much as possible and buy products with recycled content

**Totals Report For 2014 Taxes
February 2016
Tax Commissioner**

	Billed	Collected	Adjustments	Outstanding
2014 Ad Valorem Tax	953,344.25	946,023.22	4,782.31-	2538.72
Interest	1714.29	1421.10	0	293.19
Penalty	1396.58	1156.89	0	239.69
Costs	962.00	764.00	0	198.00
Totals	957,417.12	949,365.21	4,782.31	3269.60

Collected: 99.73%

**Totals Report For 2015 Taxes
February 2016
Tax Commissioner**

	Billed	Collected	Adjustments	Outstanding
2015 Ad Valorem Tax	945,099.76	907,896.25	594.67+	37798.18
Interest	1440.87	327.31	0	1113.56
Penalty	0	0	0	0
Costs	0	0	0	0
Totals	946,540.63	908223.56	594.67+	38911.74

Collected: 96%

Ratify purchase approvals

Salt/Gravel Spreader

8' V-Box Spreader

Salt Dogg Stainless Steel	\$4,073.75	***
Buyers Carbon Steel	\$4,488.00	
Buyers Stainless Steel	\$4,569.74	
Buyers Poly	\$5,591.00	
Fisher Poly	\$5,955.32	
Hi-Way Mode P Carbon Steel	\$7,135.00	

Salt Brine Maker for De-Icing

Barr Plastics SBS750	\$9,219.00	***
Cargill AccuBatch	\$24,900.00	
SnowEx Brine Pro 2000	\$25,250.00	
Dultmeier DUBPS3000-SS	\$29,655.00	

STATEWIDE MUTUAL AID AND ASSISTANCE AGREEMENT

County/Municipality: Rabun / Sky Valley

The State of Georgia is vulnerable to a wide range of natural and man-made disasters and emergencies. The Georgia Emergency Management Act, as amended (The Act) gives the local governments of the State the authority to make agreements for mutual aid assistance in emergencies. Pre-existing agreements for mutual aid assistance in emergencies help to ensure the timely provision of mutual aid assistance and the reimbursement of costs incurred by those parties who render such assistance.

This mutual aid agreement is entered pursuant to on authorities contained in Articles I through III, Chapter 3, Title 38, Official Code of Georgia Annotated.

ARTICLE I STATEMENT OF AGREEMENT, DEFINITIONS AND AUTHORITIES

This Agreement is made and entered into between the participating political subdivisions, which approve and execute this Agreement, hereinafter called "Participating Parties" and the Georgia Emergency Management Agency/Homeland Security (GEMA/HS). For purposes of this Agreement, the following terms and expressions shall apply:

- (1) "Agreement" means this agreement, generally referred to as the "Statewide Mutual Aid Agreement" (SWMAA).
- (2) "Assistance" includes personnel, equipment, facilities, services, supplies and other resources furnished to a Requesting Party pursuant to this Agreement during an emergency or disaster.
- (3) "Assisting Party" means a party that provides assistance pursuant to this Agreement during an emergency or disaster.
- (4) "Authorized Representative" means a Participating Party's elected or appointed official or employee who has been authorized in writing by that party to request, to offer, or otherwise to provide mutual aid assistance.
- (5) "Participating Party" means a county or municipality of the State of Georgia that has become party to this Agreement by its approval and execution of this agreement.
- (6) "Participating Parties" means the combination of counties and municipalities that have become parties to this Agreement by their approval and execution of this Agreement.
- (7) "Requesting Party" means a party that requests assistance pursuant to this Agreement during an emergency or disaster.

Any term or expression not defined in this Agreement shall have the meaning specified in the Georgia Emergency Management Act, (the Act) as amended and rules promulgated thereunder, unless used in a context that clearly suggests a different meaning.

ARTICLE II
GENERAL PURPOSE

The purpose of this Agreement is to:

1. Provide the agreement framework to support mutual assistance in managing an emergency or disaster occurring within any political subdivision that is a Participating Party, whether arising from natural disaster, technological hazard, human caused disaster, civil emergency aspects of resource shortages, community disorders, insurgency, enemy attack, acts of terrorism, other significant events or a national security activity; and,
2. Identify those persons who are authorized to act on behalf of the Participating Party signing this Agreement as their Authorized Representative(s) concerning the provision of mutual aid resources and requests for mutual aid resources related to any mutual aid assistance sought from another Participating Party, or from or through the State of Georgia. Appendix A of this Agreement shall contain the name(s) of the Participating Party's Authorized Representative for purposes of this Agreement. Appendix A can be amended by the authorizing Participating Party as needed with no effect on the entire Agreement. All such amendments to Appendix A shall be done in writing and the Participating Party shall notify GEMA/HS and all other Participating Parties of such amendment within thirty (30) days.

ARTICLE III
ACKNOWLEDGEMENT OF PRINCIPLES

The prompt, full and effective utilization of resources of the Participating Parties, including any resources on hand or available from the State or Federal Government or any other source, that are essential to the safety, care and welfare of the people shall be the underlying principle on which all articles of this Agreement shall be understood.

In the event of a conflict between any provision of this Agreement and any existing intrastate mutual aid agreement affecting a Participating Party, the provisions of this Agreement shall be controlling.

On behalf of the governing authority of each political subdivision of this State participating in the Agreement, the director of emergency management of such political subdivision will be responsible for formulation of the appropriate mutual aid plans and procedures necessary to implement this Agreement.

ARTICLE IV
PARTICIPATING PARTY RESPONSIBILITIES

(a) It shall be the responsibility of each Participating Party to formulate procedures and programs for intergovernmental cooperation in the performance of the responsibilities listed in this Article. In formulating such plans, and in carrying them out, each Participating Party, insofar as practical, shall:

- (1) Protect and assure uninterrupted delivery of services, medicines, water, food, energy and fuel, search and rescue, and critical lifeline equipment, services, and resources, both human and material; and

(2) Inventory and set procedures for the loan and delivery of human and material resources, together with procedures for reimbursement.

(b) Whenever a Participating Party requires mutual aid assistance from another Participating Party and/or the State of Georgia, the Requesting Party may request assistance by:

(1) Contacting the Participating Party who is the owner/operator/employer of the supplies, equipment and/or personnel being sought for mutual aid assistance (the Assisting Party); or

(2) Contacting GEMA/HS to serve as the facilitator of such request for those resources being sought for mutual aid that are owned/operated/employed by Participating Parties (where such Participating Parties have submitted a record of those resources to GEMA/HS for such use); and/or, when such resources being sought for mutual aid are owned/operated/employed directly by the State of Georgia.

The provisions of this Agreement shall only apply to requests for assistance made by an Authorized Representative. Requests may be verbal or in writing. If verbal, the request must be confirmed in writing within 30 days of the verbal request. Requests shall provide the following information:

(1) A description of the emergency service function for which assistance is needed, such as but not limited to fire services, law enforcement, emergency medical, transportation, communications, public works and engineering, building inspection, planning and information assistance, mass care, resource support, health and medical services, damage assessment, volunteer and donated goods and search and rescue; and

(2) The amount and type of personnel, equipment, materials and supplies needed, and a reasonable estimate of the length of time they will be needed; and

(3) The specific place and time for staging of the Assisting Party's response and a point of contact at that location.

The Assisting Party will (a) maintain daily personnel time records, material records and a log of equipment hours (or miles, if appropriate) and (b) report work progress to the Requesting Party at mutually agreed upon intervals.

ARTICLE V LIMITATIONS

Any Participating Party requested to render mutual aid shall take such action as is necessary to provide and make available the resources covered by this Agreement in accordance with the terms hereof; provided that it is understood that the Participating Party who is asked to render aid may withhold resources to the extent necessary to meet the current or anticipated needs of the Participating Party's own political subdivision to remain in compliance with such Participating Party's policy, rule or law.

The Assisting Party's mutual aid resources will continue under the command and control of their own

supervisors, but the organizational units will be under the operational control of the emergency services authorities of the Requesting Party unless the Assisting Party approves an alternative.

In the event the Governor should declare a State of Emergency, any and all provisions of this Agreement which may conflict with the declared State of Emergency shall be superseded by the terms and conditions contained within the State of Emergency.

ARTICLE VI LIABILITY AND IMMUNITY

(a) In accordance with O.C.G.A. § 38-3-35(a), no political subdivision of the state, nor the agents or representatives of the state or any political subdivision thereof, shall be liable for personal injury or property damage sustained by any person appointed or acting as a volunteer emergency management worker or member of any agency engaged in emergency management activity. The foregoing shall not affect the right of any person to receive benefits or compensation to which he might otherwise be entitled under Chapter 9 of Title 34, Code Section 38-3-30, any pension law, or any act of Congress.

(b) In accordance with O.C.G.A. § 38-3-35(b), no political subdivision of the state nor, except in cases of willful misconduct, gross negligence, or bad faith, the employees, agents, or representatives of the state or any political subdivision thereof, nor any volunteer or auxiliary emergency management worker or member of any agency engaged in any emergency management activity complying with or reasonably attempting to comply with Articles 1 through 3, Chapter 3, Title 38, Official Code of Georgia Annotated; or any order, rule, or regulation promulgated pursuant to Articles 1 through 3 of title, or pursuant to any ordinance relating to precautionary measures enacted by any political provisions of Articles 1 through 3 of said chapter and title, or pursuant to any ordinance relating to precautionary measures enacted by any political subdivision of the state shall be liable for the death of or the injury to person or for damage to property as a result of any such activity.

(c) It is the express intent of the parties that the immunities specified in accordance with O.C.G.A. § 38-3-35 shall apply in addition to any other immunity provided by statutory or case law.

ARTICLE VII RIGHTS AND PRIVILEGES

In accordance with O.C.G.A. § 38-3-30(a), whenever the employees of any Assisting Party or political subdivision are rendering outside aid pursuant to this agreement and the authority contained in Code Section 38-3-27, the employees shall have the same powers, duties, rights, privileges and immunities as if they were performing their duties in the political subdivisions in which they are normally employed.

ARTICLE VII REIMBURSEMENT

In accordance with O.C.G.A. § 38-3-30(b), The Requesting Party shall be liable for any loss of or damage to equipment used or placed within the jurisdiction of the Requesting Party and shall pay any expense incurred in the operation and maintenance thereof. No claim for the loss, damage or expense shall be allowed unless, within 60 days after the same is sustained or incurred, an itemized notice of

the claim under oath is served by mail or otherwise upon the designated fiscal officer of the Requesting Party. Appendix B of this Agreement shall contain the name(s) of the Participating Party's designated fiscal officer for purposes of this Agreement. Appendix B can be amended by the authorizing Participating Party as needed with no effect on the entire Agreement. Appendix B can be amended by the authorizing Participating Party as needed with no effect on the entire Agreement. All such amendments to Appendix B shall be done in writing and the Participating Party shall notify GEMA/HS and all other Participating Parties of such amendment within thirty (30) days.

The Requesting Party shall also pay and reimburse the Assisting Party for the compensation paid to employees furnished by the Assisting Party during the time of the rendition of the aid, as well as the actual travel and per diem expenses of such employees while they are rendering the aid. The reimbursement shall include any amounts paid or due for compensation due to personal injury or death while the employees are engaged in rendering the aid. The term "employee," as used herein, shall mean, and this provision shall apply with equal effect to, paid, volunteer and auxiliary employees and emergency management workers. Expenses that are to be reimbursed by the Requesting Party shall include the following:

- (1) Labor costs, which shall include all usual wages, salaries, compensation for hours worked, mobilization and demobilization, the Assisting Party's portion of payroll taxes (as employer), insurance, accrued paid leave and other fringe benefits, but not those amounts paid or due as a benefit to the Assisting Parties personnel under the terms of the Georgia Workers Compensation Act; and
- (2) Equipment costs, which shall include the fair rental value, the cost of fuel and other consumable supplies, service and repairs. If the equipment is damaged while in use under this Agreement and the Assisting Party receives payment for such damage under any contract for insurance, the Requesting Party may deduct such payment from any item or items invoiced; and
- (3) Material costs, which shall include the total reasonable cost for the use and consumption of any and all consumable supplies delivered by the Assisting Party for the benefit of the Requesting Party; and
- (4) Meals, lodging and other related expenses, which shall include charges for meals, lodging and other expenses relating to the provision of assistance pursuant to this Agreement shall be the actual and reasonable costs incurred by the Assisting Party.

The Assisting Party shall maintain records and submit invoices within 60 days for reimbursement as specified hereinabove and the Requesting Party shall pay the invoice no later than 30 days following the invoice date.

ARTICLE VIII IMPLEMENTATION

This Agreement shall become operative immediately upon its approval and execution by GEMA/HS and any two political subdivisions of this State; thereafter, this Agreement shall become effective as to any other political subdivision of this State upon its approval and execution by such political subdivision.

Any Participating Party may withdraw from this Agreement by mailing notice of withdrawal, approved by the governing authority of such political subdivision, but no such withdrawal shall take effect until 30 days after the governing authority of the withdrawing political subdivision has given notice in writing of such withdrawal to the governing authorities of all other Participating Parties. Such action shall not relieve the withdrawing political subdivision from obligations assumed hereunder prior to the effective date of withdrawal.

Copies of this Agreement shall, at the time of their approval, be deposited with each of the respective Participating Parties and with GEMA/HS.

ARTICLE IX
TERM OF AGREEMENT

This Agreement, once executed, is valid until March 1, 2020. Agreement of the Participating Parties to extend the term of this agreement at any time during the last year of its original term or the last year of any subsequent four-year term shall extend the term of this agreement for four years. Each four-year extension shall constitute a separate agreement.

ARTICLE X
VALIDITY

If any provision of this Agreement is declared unconstitutional, or the applicability thereof to any person or circumstances is held invalid, the constitutionality of the remainder of this Agreement and the applicability thereof to other persons and circumstances shall not be affected thereby.

Agreed:

Chief Executive Officer - Signature

Chief Executive Officer – Print Name

County/Municipality: _____

Date: ____/____/____

GEMA/HS Director – Signature

GEMA/HS Director – Print Name

Date: ____/____/____

APPENDIX A
AUTHORIZED REPRESENTATIVE

The below named individual(s), in addition to the chief executive officer, is/are the “Authorized Representative(s)” for _____ (county/municipality), and are authorized to request, offer, or otherwise provide and coordinate mutual aid assistance on behalf of the above-named county/municipality:

Print Name

Job Title/Position

Signature of Above Individual

Print Name

Job Title/Position

Signature of Above Individual

Print Name

Job Title/Position

Signature of Above Individual

Chief Executive Officer - Signature

Date: ____ / ____ / ____

Chief Executive Officer – Print Name

APPENDIX B
DESIGNATED FISCAL OFFICER(S)

The below named individual(s) is/are the “designated fiscal officer(s)” for

_____ (county/municipality) for the purpose of reimbursement sought for mutual aid:

Print Name

Job Title/Position

Signature of Above Individual

Print Name

Job Title/Position

Signature of Above Individual

Print Name

Job Title/Position

Signature of Above Individual

Chief Executive Officer - Signature

Date: ____/____/____

Chief Executive Officer – Print Name

March 01, 2016

Dear Sky Valley Mayor and Council,

As you may know by the time you see this letter, the Sky Valley Police Department, Sky Valley-Scaly Mountain Volunteer Fire Department, and Rabun County EMS responded today to a cardiac arrest in the city. At the time of our arrival, the patient was receiving CPR by the staff of the Sky Valley Club and a SVSMVFD first responder. Although care was given by emergency personnel, the patient did not survive and our community suffered the loss of a wonderful person.

Subsequent to this incident, I made a trip to Mountain Lakes Medical Center to retrieve our equipment which was used on the scene and transported with the patient. While waiting for the equipment to be released, I spoke with Trampes Stancil who is our emergency medical instructor and Assistant Director of RCEMS, about the care the patient received prior to EMS arrival. It was during this conversation that Trampes explained to me that the second ambulance at the scene was there from the Clayton station and had been sent for the purpose of delivering ONE piece of equipment. The LUCAS 2 chest compression system. I was allowed to witness the operation of this equipment which, until now, I'd never known existed. I was impressed. LUCAS 2 performed the exhausting task of CPR chest compressions while freeing up personnel to perform other duties and allows for less physical and mental stress for those administering care.

Why am I writing this letter, you ask? There is one, only one, LUCAS 2 in Rabun County. It stays in the Clayton EMS Station at all times. It was purchased by the City of Clayton for RCEMS. The cost of LUCAS 2 makes it fiscally impossible to equip every ambulance in the fleet and therefore, it must remain located in the center of the county. When there is a need for it, it must be retrieved and carried to the scene, specifically, from it's home in Clayton. I'm writing this letter in hopes that the City of Sky Valley can follow the example of the City of Clayton. If we had a LUCAS 2 at the EMS North station in Dillard (by law it would have to be housed at the EMS station), we would have the ability to provide more efficient, life-saving care in North Rabun County without the delay of the machine coming from Clayton. Would this have changed the outcome today? Only God knows. Maybe! Probably not. Will it save a life in the future? I have no doubt.

What is the cost? \$12,000-\$15,000. I spoke with Mayor Goodgame at the hospital and he seemed to be in favor. Maybe Dillard could help? Maybe some private donations? If one life is saved then that's a small price. I humbly ask you to consider this proposal to elevate the level of care to the citizens of Sky Valley and Rabun County.

Sincerely,



David Edwards, Sky Valley Police

Jack P. Green, Jr.

CERTIFIED PUBLIC ACCOUNTANT

37 WEST DOYLE STREET
POST OFFICE BOX 342
TOGCOA, GEORGIA 30577
PHONE: 706-886-7143
EMAIL: jaycpa@windstream.net

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
GEORGIA SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

February 5, 2016

City of Sky Valley
SR 1 Box 25
Dillard, Georgia 30537

I am pleased to confirm our understanding of the services I am to provide City of Sky Valley for the year ended December 31, 2015. I will audit the financial statements of City of Sky Valley as of and for the year ended December 31, 2015. I understand that the financial statements will be presented in accordance with the financial reporting model in effect described in GASB Statement No. 34.

AUDIT OBJECTIVE

The objective of my audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the financial statements taken as a whole. My audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures I consider necessary to enable me to express such an opinion. If my opinion on the financial statements is other than unqualified, I will fully discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or are unable to form or have not formed an opinion, I may decline to express an opinion or to issue a report as a result of this engagement.

MANAGEMENT RESPONSIBILITIES

Management is responsible for making all financial records and related information available to me. I understand that you will provide me with such information required for my audit and that you are responsible for the accuracy and completeness of that information. I will advise you about appropriate accounting principles and their application and will assist in the preparation of your financial statements, but the responsibility for the financial statements remains with you. That responsibility includes the establishment and maintenance of adequate records

and effective internal control over financial reporting, the selection and application of accounting principles, and the safeguarding of assets. Management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

AUDIT PROCEDURES-GENERAL

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. I will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Because an audit is designed to provide reasonable, but not absolute, assurance and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements (whether caused by errors or fraud) or illegal acts may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements, immaterial illegal acts, or illegal acts that do not have a direct effect on the financial statements. However, I will inform you of any material errors that come to our attention and any fraud that comes to our attention. I will also inform you of any illegal acts that come to our attention, unless clearly inconsequential. My responsibility as auditor is limited to the period covered by my audit and does not extend to matters that might arise during any later periods for which I am not engaged as auditor.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. I will request written representations from your attorneys as part of the engagement. At the conclusion of my audit, I will also require certain written representations from you about the financial statements and related matters.

Identifying and ensuring that City of Sky Valley complies with laws, regulations, contracts, and agreements is the responsibility of management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of City of Sky Valley's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of my audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

AUDIT PROCEDURES-INTERNAL CONTROL

In planning and performing my audits, I will consider the internal control sufficient to plan the audit in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing my opinion on City of Sky Valley's financial statements.

An audit is not designed to provide assurance on internal control or to identify reportable conditions. However, I will inform the governing body or audit committee or any matters involving internal control and its operation that consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in my judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

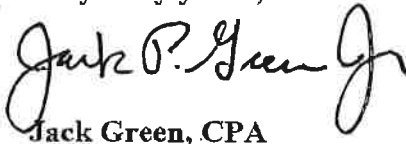
Included in our audit proposal are calculations and disclosures in implementing the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. We will also assist your staff in posting audit adjustments and other recommendations once the audit is complete.

Based on my initial review that there are no significant changes in the operations and controls for the City of Sky Valley, your staff and I do not believe a Single Audit will be required this year so we propose to complete this year's audit for \$ 7,000.00. If there are significant changes or problems or the state or federal grant agencies require a Single Audit, I will discuss any changes with the City before continuing with the work.

Accounting standards now require that we include a copy of our most current peer review with this proposal which we are very pleased to do.

I appreciate the opportunity to be of service to City of Sky Valley and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign copy and return it to me. This letter will continue in effect until canceled by either party

Very truly yours,



Jack Green, CPA

RESPONSE:

This letter correctly sets forth the understanding of City of Sky Valley.

By: _____

Title: _____ **Date:** _____



January 21, 2016

Mayor and City Council
CITY OF SKY VALLEY, GEORGIA
3444 Highway 246
Sky Valley, Georgia 30537

We are pleased to confirm our understanding of the services we are to provide for the CITY OF SKY VALLEY, GEORGIA for the year ended December 31, 2015. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the CITY OF SKY VALLEY, GEORGIA as of and for the year ended December 31, 2015. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), and Budgetary Comparison Schedule - General Fund, to supplement the CITY OF SKY VALLEY, GEORGIA's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the CITY OF SKY VALLEY, GEORGIA's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's discussion and analysis.

In the past, the CITY OF SKY VALLEY, GEORGIA has decided not to present this MD&A. Should you decide so again, our report will be modified to include the following statement: the CITY OF SKY VALLEY, GEORGIA did not present the management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

- 2) Schedule of the Net Pension Liability - City of Sky Valley Retirement Plan
- 3) Schedule of Contributions - City of Sky Valley Retirement Plan

- 4) Schedule of Notes to Required Supplementary Information - City of Sky Valley Retirement Plan
- 5) Schedule of Other Post Retirement Benefits Funding Progress
- 6) Budgetary Comparison Schedule - General Fund

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

- 1) Schedule of Revenues and Expenses - Water and Garbage Fund
- 2) Schedule of Projects Constructed with Special Purpose Local Option Sales Taxes

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the CITY OF SKY VALLEY, GEORGIA and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the CITY OF SKY VALLEY, GEORGIA's financial statements. Our report will be addressed to the Mayor and City Council of the CITY OF SKY VALLEY, GEORGIA. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the CITY OF SKY VALLEY, GEORGIA's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

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

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

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

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

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

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

The audit documentation for this engagement is the property of Bates, Carter & Co., LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to state regulatory agencies or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Bates, Carter & Co. LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

We expect to begin our audit on approximately February 17, 2016, and to issue our reports no later than June 30, 2016. Elizabeth B. Grimes, C.P.A. is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc) except that we agree that our gross fee, including expenses, will not exceed \$9,000. Additionally, the fee for the implementation of GASB 68 "Accounting and Financial Reporting for Pension Plans" is \$1,500.

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. A service charge will be added to past due accounts. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You have requested that we provide you with a copy of our most recent external peer review report, accordingly, our most recent peer review report accompanies this letter.

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

Very truly yours,



BATES, CARTER & CO., LLP
Enclosure

RESPONSE:

This letter correctly sets forth the understanding of the CITY OF SKY VALLEY, GEORGIA.

By: _____

Title: _____

Date: _____

Enclosure



OFFICE LOCATION
510 OFFICE PARK DRIVE • SUITE 100
BIRMINGHAM, AL 35223
T 205.871.9973
F 205.871.9983

MAILING ADDRESS
P.O. Box 530095
BIRMINGHAM, AL 35253-0095

MEMBERS
AICPA
ALABAMA SOCIETY OF CPAS
CENTER FOR AUDIT QUALITY
GAQC
EBPAQC

WWW.DLHCPA.COM

System Review Report

To the Partners of Bates, Carter & Co., LLP
and the Peer Review Committee of the
Georgia Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Bates, Carter & Co., LLP (the firm) in effect for the year ended June 30, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Bates, Carter & Co., LLP in effect for the year ended June 30, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Bates, Carter & Co., LLP has received a peer review rating of *pass*.

D. Piazza LaRocca Hester & Co., LLC

November 14, 2014



FACTORY DIRECT TO YOUR DOOR

Name: Linda Lapeyrouse Date: 706-746-2204
 Company: _____ County: Rabun
 Address: _____ Email: svcitymanager@windstream.net
 City: _____ State: GA Zip: 30537
 Phone: 706-746-2204 Fax: _____ Other: _____

YOUR STEEL BUILDING SPECIFICATIONS

Width: 24 Bay Spacing: 3@25 Wall Color: Your Choice SP Bldg Code: GSBC 14
 Length: 75 Frame Type: I-Beam Trim Color: Your Choice SP Wind Load: 105.0
 Eave Ht: 16 Symmetry: Single Slope Roof Coating: Galvalume Ground Snow: 20
 Roof Pitch: 2:12 Roof Type: PBR 26 ga Wall Type: PBR 26 ga Live Load: 20
 Left Endwall: Post & Beam Rod to Frame P&B Full Load Rigid Frame 1/2 Load Rigid Frame Collateral: 1
 Right Endwall: Post & Beam Rod to Frame P&B Full Load Rigid Frame 1/2 Load Rigid Frame Wind Exposure: C
 FSW Bracing: Rod BSW Bracing: Rod Base Condition: None
 Framed Openings: (3)25 - Vents: None
 Overhead Doors: _____ Wall Lights: None
 Personnel Doors: _____ Sky Lights: None
 Insulation: _____ IBC Occupancy: II : Normal
 Gutters & Downs: None IBC Thermal Condition: Buyer will not insulate or heat building
 Notes: _____ IBC Snow Exposure: Partially Exposed

ALL BUILDINGS INCLUDE:

- 25 YEAR STEEL MILL RUST PERFORATION WARRANTY ON 26 GAUGE PBR PANEL AZ55 GALVALUME® ROOF
- MANUFACTURER WARRANTY ON LONG LIFE STEEL CAPPED SCREWS (NO RUST)
- 25 YEAR PAINT MANUFACTURER WARRANTY AGAINST CRACKING, CHIPPING OR PEELING ON SILICONIZED POLYESTER PAINTED WALL
- RED OXIDE Z-GIRTS AND Z-PURLINS ● WASHERS ON FASTENERS (SIDES AND ROOF)
- 26 GAUGE COLOR WALL SHEETING (8 SILICONIZED POLYESTER COLORS AVAILABLE)
- STEEL I-BEAM PRIMARY FRAMING ● ENDWALL POSTS ● RAFTERS ● NUTS ● BOLTS ● X-BRACING ● COLOR TRIM
- 1" MASTIC TAPE FOR SIDE LAPS ON ROOF ● 7/8" DOUBLE BEAD MASTIC FOR END LAPS ON ROOF
- 3 SETS OF ENGINEER STAMPED STRUCTURAL PERMIT DRAWINGS (ELEVATIONS, AB PLANS)

Building Price: \$13,950.00
 Delivery: _____ Included
 Sales Tax: _____ Not Collected
 Accessories: \$0.00
 Total Price: \$13,950.00
 Deposit(s): \$4,950.00
 Balance on Delivery: \$9,000.00

Price Quote is valid until: 3/31/2016



Atlas Manufacturing, Inc.

Proposal for Linda Lapeyrouse

Date: February 24, 2016

To: Linda Lapeyrouse

344 Hwy 246

Sky Valley, Ga. 30537

County: Rabun

e-mail: svcitymanager@windstream.net

Ph: 706-746-2204

Cell:

Fax:

Ship to:

same

Atlas Manufacturing, Inc. will fabricate the following metal building.

" 3- Sides Enclosed " 1 - Gable Endwall Full Open

1 24 Foot Wide x 84 Foot Long Admiral Series Enclosed Metal building
With 14 Foot Eave Height
And 90 MPH Nominal Wind Loading / 115 MPH Ultimate Wind Loading

Roof Slope: 4:12 Sloped from Center Ridge to Eave

Bay Spacing: 12' - 0"

Endwall Framing: Expandable

Building Code: IBC - 2012

GSBC - 2014

If Applicable

**** Florida ONLY - FBC - 2010**

**** Risk Category 1**

**** Agricultural Structure**

NOTE : It is the responsibility of the customer/purchaser of this building to confirm with the local building authorities of the accuracy and correctness of these loads prior to acceptance.

Sidewall Panel Color:

? To be determined

Building Trim Color:

? To be determined

Roof Panel Color:

? To be determined

This Building will be constructed on:

Concrete Pad

The Lean-To will be constructed on:

Accessories Included:

GABLE ENDS

QTY

1 24 Ft. Gable End Package: Complete with Paneling, Trim, Fasteners, Secondary Framing and engineered "Strut Bracing" for High Wind conditions.

Choice of Full - Partial or Rafter Sheted only - customer to advise - ??

Exclusions:

Building Erection, Permits, Electrical, Mechanical (HVAC), Plumbing Sitework, Concrete Slab and any other items not specifically described above.

Sealed Engineered Drawings and Calculations if applicable for additional \$1,000.00 charge.

	Sub-Total	\$	15,050.00
Gooseneck - Pierce	* SHIPPING*	\$	553.55
Rabun	7.00% SALES TAX	\$	1,092.25

This Price is good for 30 days after date of Quote on 2/24/16

Atlas Manufacturing

will furnish the building and accessories as described above for the sum of: \$16,695.80

The Building described in this order is designed for and limited to the wind and snow loads identified and described above. These loads are based in part on data provided by the American Society of Civil Engineers ASCE 7-02 Manual, Figure 7-1 and the IBC-2012 Manual, Figure 1608.2 for snow and ASCE 7-02 Manual, Figure 6-1 and the IBC-2012 Manual, Figure 1609 for wind. It is the responsibility of the customer/purchaser of this building to confirm with the local building authorities of the accuracy and correctness of these loads prior to the order acceptance. Atlas Manufacturing, Inc. cannot and will not be held liable or responsible for any and all damages and /or structural failures caused by prevailing load conditions at the Buildings erected location that exceeds the aforementioned Wind and Snow loads defined above.

I, Linda Lapeyrouse have read and understand the above order and disclaimer and agree to this order and disclaimer in their entirety. (This order is not valid unless accepted by Atlas Manufacturing, Inc.

Accepted,

Company / Individual

Name (Please Print)

Signature & Date

Accepted,

Atlas Manufacturing, Inc.

Jeff Wade
Name (Please Print)

Jeff Wade
Signature

Please note:

Customer is responsible for unloading product from truck upon delivery. If other than by Contractor

*** DUE TO THE VOLATILITY OF FUEL PRICES, FREIGHT CHARGES WILL BE DETERMINED AT TIME OF SHIPMENT AND ADJUSTED ACCORDINGLY.**



Scroggs & Grizzel
Contracting, Inc.
PO Box 316
Gainesville, Ga. 30503

Phone 770-532-5000
 Fax 770-532-0640

Estimate

Customer

Name Linda Lapeyrouse, City Manager, City of Sky Valley
 Address 3444 Highway 246
 City Sky Valley State GA ZIP 30537
 Phone 706-746-2204

Date 3/16/2016
 Order No. _____
 Rep _____
 FOB _____

Qty	Description	Unit Price	TOTAL
1	Sky Valley Maintenance Bldg w/All Walls Open Scope of Work: - Column Footings - Butler Pre-Engineered Building, 25' x 75' x 15'* - Butler Rib Roof - No Wall Panels* - Material, Erection, Supervision, Insurance for Above - Gutters & Down Spouts Does Not Include: - Any Electrical, Plumbing, HVAC, Site Work, Concrete Slab, Doors, Painting, Insulation, Interior Finish To encase column in concrete: Add \$1,540.00	\$36,384.00	\$36,384.00

Payment Details

- Cash
- Check
- Credit Card

Name _____
 CC # _____
 Expires _____

SubTotal	\$36,384.00
Shipping & Handling	
Taxes State	
TOTAL	\$36,384.00

Office Use Only

**There is a Six (6) Week Lead Time for Delivery of Butler Material After Order is Placed.*

Thank you!

Building 22,384
Labor 14,000



Scroggs & Grizzel
Contracting, Inc.
 PO Box 316
 Gainesville, Ga. 30503

Phone 770-532-5000
 Fax 770-532-0640

Estimate

Customer

Name Linda Lapeyrouse, City Manager, City of Sky Valley
 Address 3444 Highway 246
 City Sky Valley State GA ZIP 30537
 Phone 706-746-2204

Date 3/16/2016
 Order No. _____
 Rep _____
 FOB _____

Qty	Description	Unit Price	TOTAL
1	Sky Valley Maintenance Bldg w/3 Walls Scope of Work: - Column Footings - Butler Pre-Engineered Building, 25' x 75' x 15** - Butler Rib Roof & Wall Panels* - Material, Erection, Supervision, Insurance for Above - Gutters & Down Spouts Does Not Include: - Any Electrical, Plumbing, HVAC, Site Work, Concrete Slab, Doors, Painting, Insulation, Interior Finish To encase column in concrete: Add \$770.00	\$41,721.00	\$41,721.00

Payment Details

- Cash
- Check
- Credit Card

Name _____
 CC # _____
 Expires _____

SubTotal	\$41,721.00
Shipping & Handling	
Taxes State	
TOTAL	\$41,721.00

Office Use Only

**There is a Six (6) Week Lead Time for Delivery of Butler Material After Order is Placed.*

Thank you!

Building 25,721
 Labor 16,000



ARMSTRONG STEEL CORPORATION

ARMSTRONGSTEELBUILDINGS.COM | 503 Armstrong Plaza (West Sacramento, CA) 95771 | PH: 800.345.4610 | 720.230.2266

Shane Solvie
(720) 550-4618
shane.s@armstrongsteel.com

Building Specifications

QUOTE #

lapeyrouse21016b

DATE

Feb 11, 2016

CUSTOMER DETAILS

Attention Linda Lapeyrouse	Phone (706) 746-2204	
Building Address TBD	County Rabun	
City Dillard	State GA	Zip 30537

BUILDING DETAILS

Width 25'	Length 75'	Eave Height 14'	Pitch 3:12
Doors N/A	Windows N/A	Insulation N/A	
Wall Color SMP - (TBD)	Trim Color SMP - (TBD)	Roof Color Galvalume Plus	

CODES & LOADS

Ground Snow 15	Roof Snow 15	Wind 115
Exposure C	Building Code IBC_15	Collateral Load 1

INCLUDED

- Roof Z Purlin & Wall Z Girt Galvanized Secondary Framing
- Galvanized Endwall Framing
- Structural Steel I-Beams
- **50 Year Warranty** On All Structural Members
- 26 Gauge PBR Color Wall Sheeting (**40 Year Warranty**)
- 26 Gauge Galvalume PBR Roof (**35 Year Warranty**)
- All Fasteners and Hardware
- **Lifetime Warranty** against rust on all fasteners.
- Premium Sculpted Trim
- Premium Base Trim
- Dedicated Professional Project Manager
- **Certified, Stamped & Engineered Drawings** specific to your state.
- **ALL AMERICAN** – Armstrong is proud to be an American company that uses only American made materials.
- **State of the Art Manufacturing Facilities** - Every Armstrong building is **IAS Certified** and stands for quality controlled fabrication with fast turnaround.
- **Precision Engineering** – Our structures are faultless. State of the art technology ensures that every building is made to the highest standards.
- **On Time Delivery** – Confirmed delivery times mean more efficient crew scheduling, saving you time and money.

ENGINEERING AND DRAWINGS

INCLUDED

PROJECT MANAGER

INCLUDED

BUILDING PRICE

\$21,600.00

800.345.4610

50 YEAR FACTORY WARRANTY



ARMSTRONG STEEL CORPORATION

ARMSTRONGSTEELBUILDINGS.COM | 5001 Greenwood Plaza Blvd Greenwood Village, CO 80111 | 800.345.4610 | 720.250.7205

Shane Solvie
(720) 550-4618
shane.s@armstrongsteel.com

Building Specifications

QUOTE #

lapeyrouse020816A

DATE

Feb 08, 2016

CUSTOMER DETAILS

Attention **Linda Lapeyrouse**

Phone **(706) 746-2204**

Building Address **TBD**

County **Rabun**

City **Dillard**

State **GA**

Zip **30537**

BUILDING DETAILS

Width **25'**

Length **100'**

Eave Height **14'**

Pitch **3:12**

Doors **N/A**

Windows **N/A**

Insulation **N/A**

Wall Color **SMP - (TBD)**

Trim Color **SMP - (TBD)**

Roof Color **Galvalume Plus**

CODES & LOADS

Ground Snow **15**

Roof Snow **15**

Wind **115**

Exposure **C**

Building Code **IBC-15**

Collateral Load **1**

INCLUDED

- Roof Z Purlin & Wall Z Girt Galvanized Secondary Framing
- Galvanized Endwall Framing
- Structural Steel I-Beams
- **50 Year Warranty** On All Structural Members
- 26 Gauge PBR Color Wall Sheeting (**40 Year Warranty**)
- 26 Gauge Galvalume PBR Roof (**35 Year Warranty**)

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- **Precision Engineering** – Our structures are faultless. State of the art technology ensures that every building is made to the highest standards.
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ENGINEERING AND DRAWINGS

INCLUDED

PROJECT MANAGER

INCLUDED

BUILDING PRICE

\$26,780.00

800.345.4610

50 YEAR FACTORY WARRANTY

VISITOR CENTER STAFFING

Busiest times are 10:00 AM – 3:00 PM

Busiest days are Tuesday, Wednesday, Friday and Saturday

We have budgeted \$8,000 for staffing

We can staff the center Monday, Tuesday, Wednesday, Friday & Saturday from 10 AM – 3 PM at \$9/hr. from now until the end of November and stay under budget.

April 4 – November 26 (34 weeks x 5 days/week x 5 hrs/day) = \$7,650

If needed, we can use two PT employees, but preferably one.