LUMPKIN COUNTY
Board of Commissioners
Work Session II Agenda
Commissioners Boardroom

June 15, 2021
5:30 P.M.

- **CALL TO ORDER** Chairman Dockery

- **PRESENTATIONS**

1. DLC Chamber Leadership Lumpkin County Update *(Chamber of Commerce Director Robb Nichols)* ***Regular Meeting***
2. 2020 Audit Presentation *(Mauldin & Jenkins)* ***Regular Meeting***
3. Classification and Compensation Study Implementation *(Community & Employee Services Director Alicia Davis)*

- **CONSIDERATION OF MINUTES**

4. Board of Commissioners - Work Session - May 4, 2021 4:00 PM
5. Board of Commissioners - Special Called Meeting - May 4, 2021 4:30 PM
6. Board of Commissioners - SLUA Public Hearing - May 6, 2021 5:00 PM
7. Board of Commissioners - Special Called Meeting - May 12, 2021 4:00 PM
8. Board of Commissioners - Public Hearing - May 18, 2021 5:15 PM
9. Board of Commissioners - Work Session II - May 18, 2021 5:30 PM
10. Board of Commissioners - Regular Meeting - May 18, 2021 6:00 PM
11. Board of Commissioners - BOC Retreat - May 24, 2021 9:00 AM
12. Board of Commissioners - SLUA Public Hearing - May 27, 2021 5:00 PM

- **RESOLUTIONS**

13. 2021 - 35 - Amend ACCG 457(b) Deferred Compensation Plan & Adopt ACCG 401(a) Senior Management Plan *(Community & Employee Services Director Alicia Davis)*
14. 2021 - 37 - Consideration of Update to the Fixed Asset Policy *(Special Projects Director Ashley Peck)*

- **CONTRACTS/AGREEMENTS**

15. 2021-035 - Medical Director - EMS - Jack Freeman *(EMA Director David Wimpy)*
16. 2021-036 - ACCG-IRMA Property & Liability Insurance Renewal *(Community & Employee Services Director Alicia Davis)*
17. 2021-037 - Consideration of Renewal of State Properties Commission Lease - Technical College System of GA *(Special Projects Director Ashley Peck)*
18. 2021-038 - GDOC Inmate Work Detail Contract *(Special Projects Director Ashley Peck)*
19. 2021-040 - Consideration of a Fuel Contract *(Finance Director Abby Branan)*

20. 2021-041 - Amend Kelley Building GMP *(Special Projects Director Ashley Peck)*

- **OTHER ITEMS**

21. Water Authority Request for Planning Inspector's Ford Ranger Pickup *(Water & Sewerage Authority Director Sean Phipps)*
22. Consideration of New Animal Shelter Facility Location *(Special Projects Director Ashley Peck)*
23. Kelley Building Dedication Plaque and Lettering *(Special Projects Director Ashley Peck)*
24. Special Event Permit Request – R-Ranch in the Mountains *(County Clerk Melissa Witcher)*
25. Road Acceptance Request – Whelchel Valley Subdivision (1.949 miles total) *(Public Works Director Larry Reiter)*
26. Consideration of 326 Fred Burns Road Abandonment *(Public Works Director Larry Reiter)*
27. Consideration of Transfer of Property to Development Authority *(Chairman Dockery)*
28. Naming of Commissioners Boardroom in Honor of Dr. David J. Miller *(Special Projects Director Ashley Peck)*
29. Consideration of Fencing for Yahoola Creek Park Basketball Court *(Finance Director Abby Branan)*
30. Set Time for Appeal to Planning Commission's Decision Regarding Jeffery Patterson Variance

- **COUNTY MANAGER**
- **COUNTY ATTORNEY**
- **COMMISSIONERS**
- **PUBLIC COMMENT (Agenda Specific)**
- **ADJOURNMENT**

Lumpkin County, Georgia

Board of Commissioners Department

Date: June 15, 2021

Agenda Item: DLC Chamber Leadership Lumpkin County Update

Item Description: DLC Chamber Leadership Lumpkin County Update

Lumpkin County, Georgia

Finance Department

Date: June 15, 2021

Agenda Item: 2020 Audit Presentation

Item Description: 2020 Audit Presentation

Attachments:
Lumpkin County, Georgia 2020 Management Letter
Lumpkin County, Georgia 2020 AD&A
Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report

MAULDIN & JENKINS
CPAs & ADVISORS

To the Board of Commissioners
of Lumpkin County, Georgia
Dahlonega, Georgia

In planning and performing our audit of the financial statements of Lumpkin County, Georgia as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing auditing 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

However, during our audit we became aware of some matters that are opportunities for strengthening internal controls and operating efficiency. This letter includes comments and suggestions with respect to matters that came to our attention in connection with our audit of the financial statements of the County as of and for the year ended December 31, 2020. A separate report dated June 8, 2021, contains our report on the County's internal control. This letter does not affect our report dated June 8, 2021, on the financial statements of the County.

The following items are offered as constructive suggestions to be considered part of the ongoing process of modifying and improving the County's practices and procedures:

1) IT Cybersecurity

The Information Technology environment is characterized by rapid change and there has been no shortage of headlines about cybersecurity attacks. While breaches of large organizations have been very high profile and have received a lot of press coverage, organizations of all sizes face the same types of threats and are experiencing similar breaches. Many organizations are still struggling to effectively address cybersecurity issues; however, they are no longer ignoring them. During the performance of our audit of the financial statements of the County, we noted that the organization is lacking some elements of a Cybersecurity Framework or Cybersecurity Risk Management Program (CRMP). A functioning CRMP will assist the County with comprehensively identifying cybersecurity weaknesses, potential threats and risks, and controls used to safeguard information and systems. We recommend that the County investigate and consider implementation of a Cybersecurity Risk Management Program covering: selection of a particular framework and general cybersecurity training for employees. We also recommend that once a framework is selected, the County add a monitoring component as new IT risks can emerge, controls and other mitigations can lose effectiveness, and new procedures can be deployed to address changing risk. A regular review or monitoring component to an IT framework is a key part of an effective internal control framework and risk management process.

Attachment: Lumpkin County, Georgia 2020 Management Letter (2108 : 2020 Audit Presentation)

We have already discussed many of these comments and suggestions with various County personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, the County Commissioners, and others within the County, and is not intended to be, and should not be, used by anyone other than those specified parties.

We appreciate serving Lumpkin County, Georgia and again, would be happy to assist you in addressing and implementing any of the suggestions in this letter.

Mauldin & Jenkins, LLC

Atlanta, Georgia
June 8, 2021

Attachment: Lumpkin County, Georgia 2020 Management Letter (2108 : 2020 Audit Presentation)

Lumpkin County, Georgia

Auditor's Discussion & Analysis

Financial & Compliance Audit Summary

December 31, 2020



Presented by:

MAULDIN & JENKINS
CPAs & ADVISORS

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Lumpkin County, Georgia

Auditor's Discussion & Analysis (AD&A)

December 31, 2020

PURPOSE OF THE AUDITOR'S DISCUSSION & ANALYSIS

- Engagement Team and Firm Information.

- Overview of:
  - Audit Opinion;
  - Financial Statements, Footnotes and Supplementary Information; and
  - Compliance Reports.

- Required Communications under Government Auditing Standards.

- Accounting Recommendations and Other Matters.

- Other Items and Closing Thoughts.

- Answer Questions.

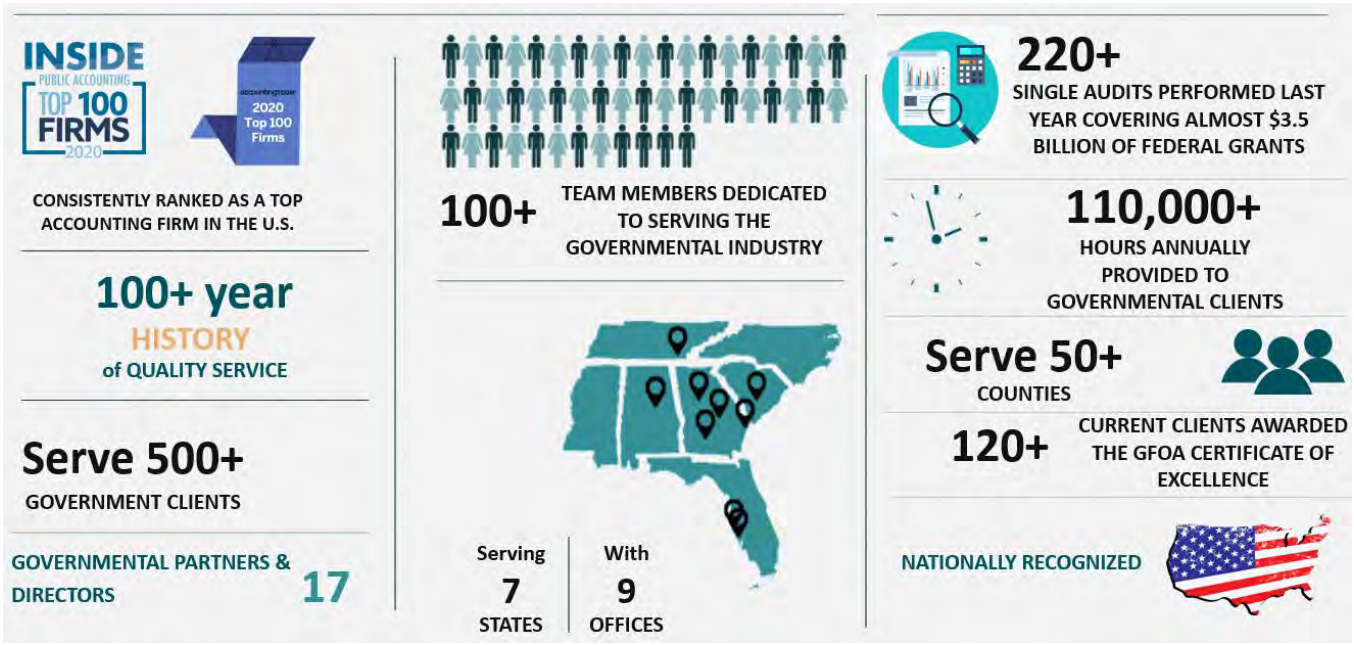
Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Lumpkin County, Georgia

Auditor's Discussion & Analysis (AD&A)

December 31, 2020

MAULDIN & JENKINS – GOVERNMENTAL PRACTICE



Engagement Team Leaders for Lumpkin County, Georgia Include:

- Adam Fraley – Engagement Lead Partner – over 20 years' experience
- Christopher McKellar – Director – 16 years' experience
- Will Derzis – Manager – 5 years' experience

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Lumpkin County, Georgia

Auditor's Discussion & Analysis (AD&A)

December 31, 2020

MAULDIN & JENKINS – ADDITIONAL INFOMATION

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)
- SEC Registrants
- Wholesale Distribution
- Agri-Businesses
- Manufacturing
- Professional Services
- Employee Benefit Plans
- Financial Institutions (community banks, savings & loans, thrifts, credit unions, mortgage companies, and finance companies)
- Non-Profit Organizations
- Retail Businesses
- Long-term Healthcare
- Construction & Development
- Individuals, Estates and Trusts
- Real Estate Management

Services Provided: This diversity of practice enables our personnel to experience a wide variety of business, accounting and tax situations. We provide the traditional and not-so-traditional services such as:

- Financial Audit/Review/Compilation
- Compliance Audits & Single Audits
- Agreed-Upon Procedures
- Forensic Audits
- Bond Issuance Services
- Performance Audits
- State Sales Tax Matters
- International Tax Matters
- Business & Strategic Planning
- Profitability Consulting
- Budgeting
- Buy-Sell Agreements & Business Valuation Issues
- Income Tax Planning & Preparation
- Multi-State Income Tax Issues
- Information Systems Consulting
- Cost Accounting Analysis
- Healthcare Cost Reimbursement
- Outsourced Billing Services
- Fixed Asset Inventories
- Succession & Exit Strategy Consulting
- Estate Planning
- Management Information Systems
- Employee Benefit Plan Administration
- Merger/Acquisition & Expansion Financing

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Lumpkin County, Georgia

Auditor's Discussion & Analysis (AD&A)

December 31, 2020

INDEPENDENT AUDITOR'S REPORT

The independent auditor's report has specific significance to readers of the financial report.

Management's Responsibility for the Financial Statements

The financial statements are the responsibility of management.

Auditor's Responsibility

Our responsibility, as external auditors, is to express an opinion 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. We planned and performed our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. We did not audit the financial statements of the Lumpkin County Department of Public Health (a component unit of Lumpkin County). Those financial statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the Lumpkin County Department of Public Health is based solely on the report of another auditor.

Opinion

We have issued an unmodified audit report (i.e., "clean opinion"). The respective financial statements are considered to present fairly the financial position and results of operations as of, and for the year ended December 31, 2020.

Other Matters

Certain required supplementary information and other information is included in the financial report, and as directed by relevant auditing standards, we have not expressed an opinion or provided any assurance on the respective information.

Other Reporting

Government Auditing Standards require auditors to issue a report on our consideration of internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. We have issued such a report and reference to this report is included in the independent auditor's report.

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Lumpkin County, Georgia

Auditor's Discussion & Analysis (AD&A)

December 31, 2020

REVIEW OF COMPREHENSIVE ANNUAL FINANCIAL REPORT

General Information about the Comprehensive Annual Financial Report

A Comprehensive Annual Financial Report goes beyond the normal financial reporting required by accounting principles generally accepted in the United States. A Comprehensive Annual Financial Report includes at a minimum the following elements/sections:

- **Introductory Section:** general information on the County's structure and the services it provides.
  - Letter of Transmittal
  - Organizational Chart
  - Directory of Officials
  - Certificate of Achievement for Excellence in Financial Reporting

- **Financial Section:** basic financial statements, footnotes and required supplementary information along with the auditor's report.
  - Independent Auditor's Report
  - Management Discussion & Analysis (MD&A)
  - Financial Statements and Footnotes

- **Statistical Section:** broad range of financial, demographic information useful in assessing the County's economic condition, and this information covers multiple years.
  - Financial Trends Information
  - Revenue Capacity Information
  - Debt Capacity Information
  - Operating Information

A Comprehensive Annual Financial Report goes far beyond the basic requirements of annual financial reporting, and the County should be commended for going beyond the minimum and providing such a report.

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Lumpkin County, Georgia

Auditor's Discussion & Analysis (AD&A)

December 31, 2020

OVERVIEW OF FINANCIAL STATEMENTS

The County's basic financial statements include three components:

1) Government-wide financial statements;
2) Fund financial statements; and
3) Notes to the financial statements.

The **government-wide financial statements** provide a broad overview of all of the County's funds, as well as its discretely presented component units – the Lumpkin County Department of Public Health, the Lumpkin County Hospital Authority, the Lumpkin County Water and Sewerage Authority, the Development Authority of Lumpkin County, the Lumpkin County Airport Authority and the Lumpkin County Public Building Authority. The *Statement of Net Position* presents information on all assets (and deferred outflows) and liabilities (and deferred inflows) of the County, with the resulting difference reported as net position. The *Statement of Activities* presents information showing how the County's net position changed during the most recent fiscal year. Revenues are categorized as program revenues or general revenues. Expenses are categorized by function.

The **fund financial statements** more closely resemble the financial statements as presented prior to the adoption of GASB Statement No. 34. All of the funds of the County can be divided into three (3) categories: governmental funds (includes the General Fund), business-type funds, and fiduciary funds.

Government-Wide (Full-Accrual) Financial Statements

As noted above, the financial report of the County includes two (2) entity-wide financial statements: a *Statement of Net Position*; and a *Statement of Activities*.

Highlights of the government-wide statements notes total assets (and deferred outflows of resources) of approximately $138,000,000 offset by liabilities (and deferred inflows of resources) of approximately $42,000,000. This results in the County reported net position (or equity) of approximately $96,000,000. Also, a substantial element of the net position is composed of a net investment in capital assets in the approximate amount of $75,000,000. Restricted net position amounts to approximately $13,000,000 leaving unrestricted net position of approximately $8,000,000.

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Lumpkin County, Georgia

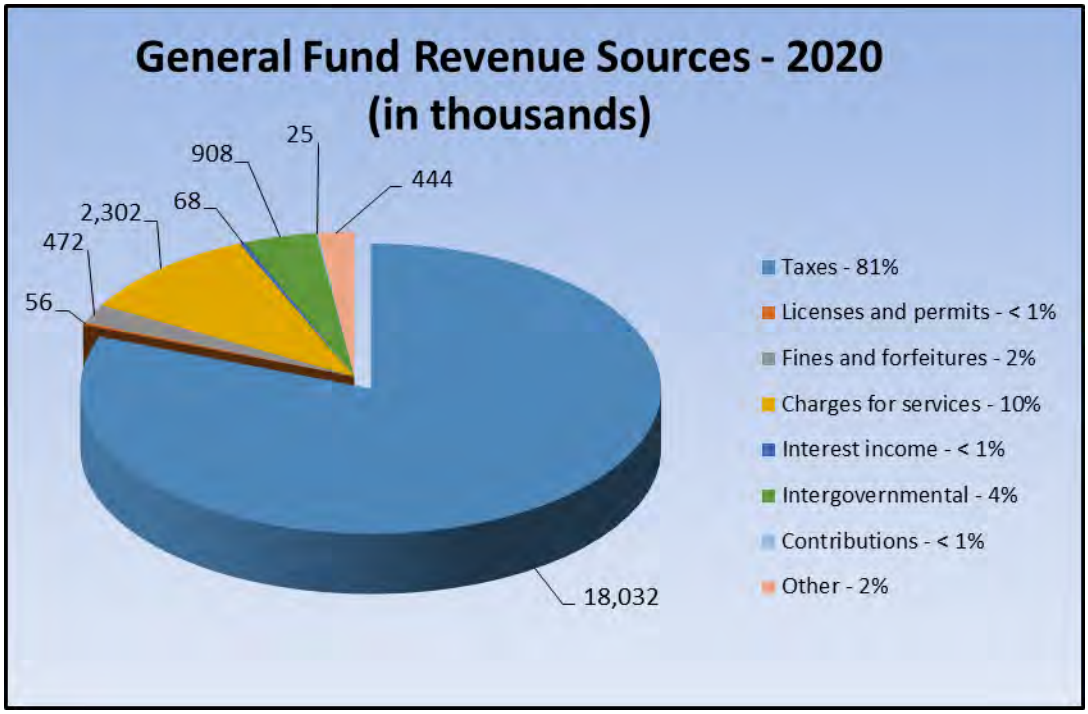
Auditor's Discussion & Analysis (AD&A)

December 31, 2020

The *Statement of Activities* attempts to report expenses in the first column with direct offsetting program revenues to the adjacent columns to arrive a net cost of the functional areas of operation. General revenues (primarily property taxes and sales taxes) come to the rescue of the net cost functional areas resulting in the County reporting a change in net position of approximately $4,300,000 for the fiscal year ended December 31, 2020.

General Fund

Of primary interest to the County is the **General Fund**, which accounts for the majority of revenues received and funds expended in the operations of the County, including general government activities, judicial, public safety, public works, health and welfare, culture and recreation, and housing and development. Additionally, the County reports capital outlays and debt service as separate line items in the financial statements. The following charts present the sources of revenues and the expenditures of the General Fund for the year ended December 31, 2020:



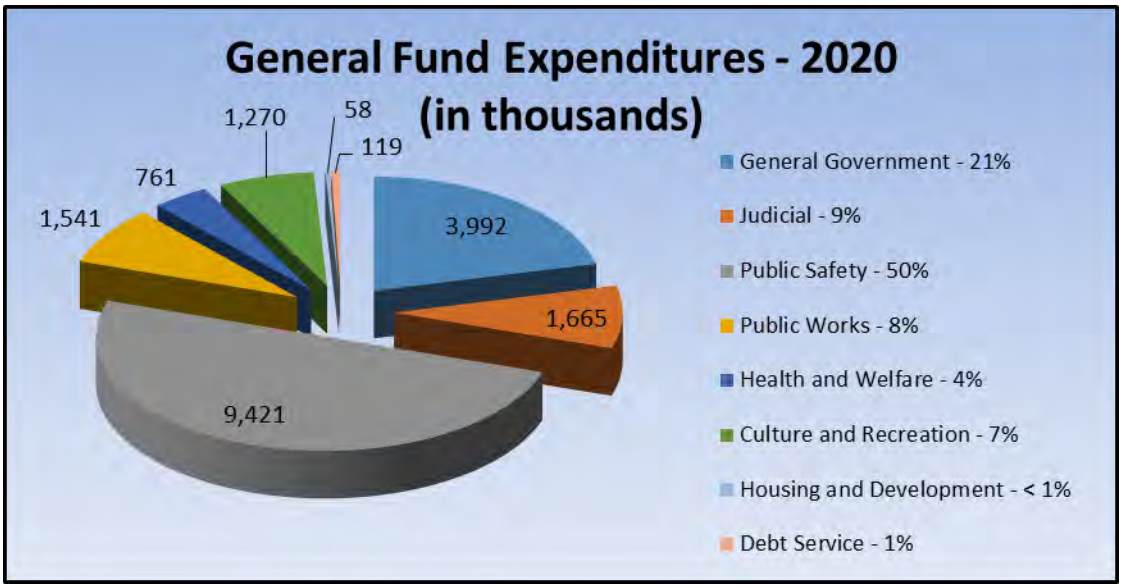
Total General Fund revenues for the year ended December 31, 2020 were approximately $22,300,000. Revenues of the prior year were $22,500,000.

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Lumpkin County, Georgia

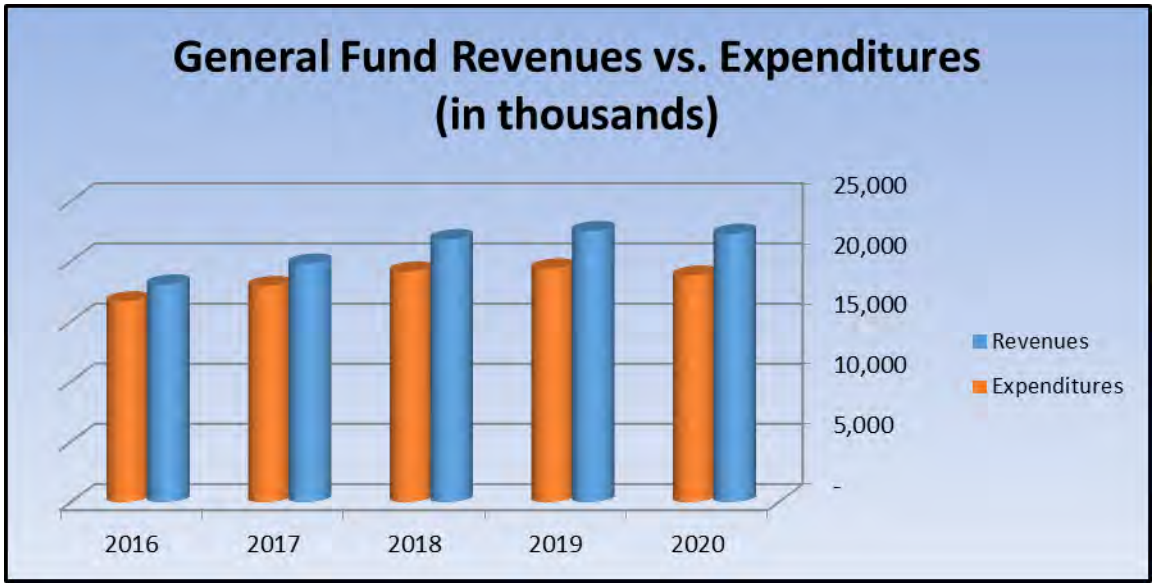
Auditor's Discussion & Analysis (AD&A)

December 31, 2020



Total expenditures during the year ended December 31, 2020 were $18,800,000. Expenditures of the prior year were $19,400,000. The most significant variance was a decrease in public safety expenditures of approximately $880,000 as well as an increase in general government expenditures of approximately $400,000.

More detailed explanations of variances can be found in the Management's Discussion and Analysis section of the financial statements. An analysis of General Fund revenues and expenditures for each of the last five fiscal years is as follows. It should be noted that other financing sources, such as transfers in and proceeds of debt, are included with the revenues. Other financing uses, such as transfers out, are included with the expenditures.



Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Fund balance of the General Fund at December 31, 2020 was approximately $10,700,000, an increase from the prior year of approximately $1,300,000. It is important to note that fund balance does not necessarily equate to funds on hand available to spend. Fund balance is the difference between assets and liabilities and deferred inflows of resources, only some of which is cash and investments. The County reports certain amounts of fund balance as nonspendable (7%) and assigned (19%) leaving the remaining 74% of the County's fund balance at December 31, 2020 as unassigned and, therefore, available for spending.

Other Governmental Funds

The County also maintains twelve (12) *special revenue funds.* These funds account for revenues derived from specific sources which are legally restricted to finance particular functions or activities. *Debt service funds* are used to account for the accumulation of resources for payment of the County's long-term debt. The County maintains one (1) debt service fund. *Capital projects funds* are used to account for revenues and expenditures related to the renovation and/or construction of major capital assets. Three (3) capital projects funds are maintained by the County.

Business-Type Funds

The County maintains one (1) *proprietary fund* – the Solid Waste Management Fund. This fund accounts for the activities of the County's solid waste disposal program.

Fiduciary Funds

The County maintains five (5) *custodial funds* – the Tax Commissioner, the Sheriff, the Clerk of Courts, the Probate Court, and the Magistrate Court. These funds are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals, such as cash bonds, traffic fines, support payments, and ad valorem and property taxes.

Footnotes

Note 1 – Accounting Policies: This footnote discusses the overall organization of the County and the nature of its operations. This note also discloses pertinent information regarding the governing body of the County.

This footnote continues by sharing with a reader of the financial statements the significant accounting policies and principles utilized in the preparation of the financial statements.

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Lumpkin County, Georgia

Auditor's Discussion & Analysis (AD&A)

December 31, 2020

Footnotes (continued)

Note 2 – Reconciliation of Government-wide Financial Statements and Fund Financial Statements: This footnote provides additional detailed information that is not already shown within the financial statements themselves, on the differences between the County's fund level financial statements and its government-wide financial statements.

Note 3 – Legal Compliance – Budgets: This footnote discloses the County's procedures in establishing its annual budget and discloses excesses of actual expenditures over appropriations for the year, if any.

Note 4 – Deposits and Investments: This disclosure addresses common deposit and investment risks related to credit risk, custodial credit risk, and interest rate risk.

Note 5 – Receivables: This footnote discloses the County's property tax calendar and detailed information on various receivable (and allowances for doubtful receivables) balances.

Note 6 – Capital Assets: This footnote discloses the County's capital asset activity and its related accumulated depreciation for the year.

Note 7 – Interfund Receivables, Payables, and Transfers: This footnote discloses detailed information on the County's interfund balances and transfers and the purpose of these balances and transactions.

Note 8 – Long-Term Debt: This footnote discloses the County's long-term debt activity for the year, and other information and maturities for this long-term debt.

Notes 9 & 10 – Pension Plans: These footnotes disclose the details of the County's Defined Benefit Pension Plan and Defined Contribution Plan.

Note 11 – Risk Management: This footnote discloses the County's various risks of loss and the measures the County has taken to mitigate those potential losses.

Note 12 – Commitments and Contingencies: This footnote discloses the contingencies from potential litigation, claims, and assessments filed against the County and significant contractual and financial commitments and guarantees.

Note 13 – Joint Venture: This footnote discloses the County's relationship with the Georgia Mountain Regional Commission and the North Georgia Waste Management Authority.

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Lumpkin County, Georgia

Auditor's Discussion & Analysis (AD&A)

December 31, 2020

Footnotes (continued)

Note 14 – Hotel/Motel Lodging Tax: This footnote discloses the County's tax rate for hotel/motel taxes, along with the amounts and nature of these revenues and expenditures.

Note 15 – Tax Abatements: This footnote discloses the various tax abatement agreements granted to businesses located within the County.

COMPLIANCE REPORTS

The financial report package contains one (2) compliance reports.

Yellow Book Report: This compliance report is a report on our tests of the County's internal controls and compliance with laws, regulations, etc. The tests of internal controls were those we determined to be required as a basis for designing our financial statement auditing procedures. Such tests also considered the County's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. In accordance with the respective standards, the report is **not** intended to provide an opinion, but to provide a form of negative assurance as to the County's internal controls and compliance with applicable rules and regulations.

Single Audit Report: The second compliance report is a report on our tests of the County's internal controls and compliance with laws, regulations, etc. relative to certain federal grant programs and the respective expenditures. Our tests were performed on the Government's major programs (as defined by the relevant federal guidelines), and were not applied to each and every federal grant expended by the Government. In accordance with the respective standards, we did provide an unmodified (or positive) opinion on the County's compliance based on our audit. However, we were not required to provide an opinion on the relevant internal controls, but to provide a form of negative assurance on such controls.

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Lumpkin County, Georgia

Auditor's Discussion & Analysis (AD&A)

December 31, 2020

REQUIRED COMMUNICATIONS

The Auditor's Responsibility Under *Government Auditing Standards* and Auditing Standards Generally Accepted in the United States of America

Our audit of the financial statements of Lumpkin, Georgia (the "County") for the year ended December 31, 2020 was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Accordingly, the audit was designed to obtain reasonable, rather than absolute, assurance about the financial statements. We believe our audit accomplishes that objective.

In accordance with *Government Auditing* Standards, we have also performed tests of controls and compliance with laws and regulations that contribute to the evidence supporting our opinion on the financial statements. However, they do not provide a basis for opining on the County's internal control or compliance with laws and regulations.

Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the County. There are several new accounting standards which will be required to be implemented in the coming years. These are discussed later in this document.

In considering the qualitative aspects of the County's accounting policies, we did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. The County's policies relative to the timing of recording of transactions are consistent with GAAP and typical government organizations.

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. Management has informed us they used all the relevant facts available to them at the time to make the best judgments about accounting estimates and we considered this information

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

in the scope of our audit. We considered this information and the qualitative aspects of management's calculations in evaluating the County's significant accounting policies. Estimates significant to the financial statements include such items as: valuation estimates for donated capital assets and estimates related to the County's pension plan.

Financial Statement Disclosures

The footnote disclosures to the financial statements are also an integral part of the financial statements. The process used by management to accumulate the information included in the disclosures was the same process used in accumulating the financial statements, and the accounting policies described above are included in those disclosures. The overall neutrality, consistency, and clarity of the disclosures was considered as part of our audit and in forming our opinion on the financial statements.

Significant Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

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.

Management's Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Lumpkin County, Georgia

Auditor's Discussion & Analysis (AD&A)

December 31, 2020

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. We are not aware of any consultations management had with us or other accountants about accounting or auditing matters. No major issues were discussed with management prior to our retention to perform the aforementioned audit.

Audit Adjustments

During our audit of the County's basic financial statements as of and for the year ended December 31, 2020, there were several adjustments proposed to the funds of the County. The detail of all proposed adjustments for each fund are included with our ADA package of information for your review and discussion. All adjustments have been discussed with management.

Uncorrected Misstatements

We had no passed adjustments.

Independence

We are independent of the County, and all related organizations, in accordance with auditing standards promulgated by the American Institute of Public Accountants and *Government Auditing Standards*, issued by the Comptroller General of the United States.

Other Information in Documents Containing Audited Financial Statements

We are not aware of any other documents that contain the audited basic financial statements. If such documents were to be published, we would have a responsibility to determine that such financial information was not materially inconsistent with the audited statements of the County.

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Lumpkin County, Georgia

Auditor's Discussion & Analysis (AD&A)

December 31, 2020

ACCOUNTING RECOMMENDATIONS AND RELATED MATTERS

Recommendations for Improvement and Other Matters

During our audit of the financial statements as of and for the year ended December 31, 2020, we noted some areas within the accounting and internal control systems that we believe can be improved. We have reported several findings (2 material weaknesses and 1 significant deficiency). Additionally, we noted some items management should consider as part of its decision making process. Further, we noted other matters which we wish to communicate to you in an effort to keep the County abreast of accounting matters that could present challenges in financial reporting in future periods. Our recommendations and proactive thoughts and communications are presented in the following paragraphs.

Items Cited in the County's Financial Statements as Material Weaknesses

1) Intergovernmental Revenues (Lumpkin County Water & Sewerage Authority)

Internal controls should be in place to ensure that the amounts reported in the Authority's financial statements for intergovernmental revenues are free of material misstatement and reported in accordance with generally accepted accounting principles (GAAP). Internal controls were not sufficient to detect certain misstatements in the reporting of the Authority's intergovernmental revenues and related receivables for the year ended December 31, 2020. During our testing of intergovernmental revenue and receivables:

- An audit adjustment of $77,480 was required to report capital contributions and remove the credit balance in a receivable account as of and for the year ended December 31, 2020 in accordance with GAAP.
- An audit adjustment of $669,196 was required to report the intergovernmental receivable from GEFA and related loan balance as of and for the year ended December 31, 2020, for expenses incurred by the Authority, in accordance with GAAP.

Total misstatements related to intergovernmental revenue, receivables and notes payable were approximately $746,676. We recommend management carefully review all balance sheet and income statement accounts during the financial close-out process and update the general ledger to ensure amounts are being properly calculated and recorded in the general ledger in accordance with GAAP.

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Lumpkin County, Georgia

Auditor's Discussion & Analysis (AD&A)

December 31, 2020

Items Cited in the County's Financial Statements as Material Weaknesses (Continued)

2) Capital Asset Reporting

Internal controls should be in place to ensure that capital asset activity and its impact on the income statement are properly accounted for in accordance with generally accepted accounting principles (GAAP). Internal controls were not sufficient to timely detect a material misstatement related to the Solid Waste Management Fund's capital asset activity and income statement impact as well as the Development Authority's capital asset activity and reporting. During our testing of capital assets:

- An audit adjustment was required in the Solid Waste Management Fund to remove $52,000 of depreciable assets and $46,800 of accumulated depreciation that were donated to governmental activities, resulting in the fund recording a loss on disposal of $5,200.
- An audit adjustment was required in the Development Authority to remove approximately $298,000 of improperly capitalized expenditures.

The impact to net position resulted in a loss of $5,200, and the Solid Waste Management Fund's capital asset rollforward was updated to reflect the activity. The Development Authority required an adjustment to update its capital asset rollforward for $298,000. We recommend the County and Development Authority carefully review each respective capital asset ledger, activity, and additions and disposal listings to ensure that capital assets and any impact on the fund level income statement is properly accounted for in accordance with generally accepted accounting principles (GAAP).

Item Cited in the County's Financial Statements as a Significant Deficiency

3) Expenditures and Related Liabilities

Internal controls should be in place to ensure that interdepartmental reporting is performed timely and accurately. Generally, expenditures should be recognized as soon as a liability is incurred, regardless of the timing of the related cash flows in accordance with generally accepted accounting principles (GAAP). Internal controls of the Sheriff's Office were not sufficient to prevent certain misstatements in the reporting of expenditures that are remitted to the Finance department for payment for the year ended December 31, 2020. During our audit inquires with County management and testing of expenditures, we noted certain expenditures totaling approximately $23,000 incurred during the fiscal year were not accrued due to the Sheriff's Office not timely remitting expenditure documentation to the Finance department for payment. An audit adjustment in the General Fund of approximately $23,000 was required to accrue the expenditure for the year ended December 31, 2020 in accordance with GAAP. We recommend that all departments within the County implement or review policies, procedures and internal controls to ensure timely remittance of expenditure documentation to Finance in accordance with County policy and accurate financial reporting in accordance with GAAP.

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Lumpkin County, Georgia

Auditor's Discussion & Analysis (AD&A)

December 31, 2020

Recommendations for Improvement (Management Points)

1) IT Cybersecurity

The Information Technology environment is characterized by rapid change and there has been no shortage of headlines about cybersecurity attacks. While breaches of large organizations have been very high profile and have received a lot of press coverage, organizations of all sizes face the same types of threats and are experiencing similar breaches. Many organizations are still struggling to effectively address cybersecurity issues; however, they are no longer ignoring them. During the performance of our audit of the financial statements of the County, we noted that the organization is lacking some elements of a Cybersecurity Framework or Cybersecurity Risk Management Program (CRMP). A functioning CRMP will assist the County with comprehensively identifying cybersecurity weaknesses, potential threats and risks, and controls used to safeguard information and systems. We recommend that the County investigate and consider implementation of a Cybersecurity Risk Management Program covering: selection of a particular framework and general cybersecurity training for employees. We also recommend that once a framework is selected, the County add a monitoring component as new IT risks can emerge, controls and other mitigations can lose effectiveness, and new procedures can be deployed to address changing risk. A regular review or monitoring component to an IT framework is a key part of an effective internal control framework and risk management process.

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Lumpkin County, Georgia

Auditor's Discussion & Analysis (AD&A)

December 31, 2020

Other Matters for Communication to the Board and Management

During our audit of the financial statements as of and for the year ended December 31, 2020, we noted other matters which we wish to communicate to you in an effort to keep the County abreast of accounting matters that could present challenges in financial reporting in future periods.

1) New Governmental Accounting Standards Board (GASB) Pronouncements

As has been the case for the past 10 years, GASB has issued several other new pronouncements which will be effective in future years. The following is a brief summary of the new standards:

a) Statement No. 87, *Leases* was issued in June 2017 and is effective for the first reporting period beginning after December 15, 2019. 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. 87 to fiscal years beginning after June 15, 2021.

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.

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;

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

- 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.

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
- 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.

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

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

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.

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.

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

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.

b) Statement No. 91, *Conduit Debt Obligations* 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.

A conduit debt obligation is defined as a debt instrument meeting **all** of the following characteristics:

- There are at least three parties involved: (1) an issuer, (2) a third-party obligor, and (3) a debt holder (or a debt trustee);
- The issuer and the third-party obligor are not within the same financial reporting entity;
- The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer;

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

- The third-party obligor (or its agent), not the issuer, ultimately receives the proceeds from the debt issuance; and
- The third-party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments).

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.

This statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

Issuers should not report those arrangements as leases, nor should they recognize a liability for the related conduit debt obligations or a receivable for the payments related to those arrangements. In addition, the following provisions apply:

- If the title passes to the third-party obligor at the end of the arrangement, an issuer should **not** recognize a capital asset.
- If the title does not pass to the third-party obligor and the third party has exclusive use of the entire capital asset during the arrangement, the issuer should **not** recognize a capital asset until the arrangement ends.
- If the title does not pass to the third-party obligor and the third party has exclusive use of only portions of the capital asset during the arrangement, the issuer should recognize the entire capital asset and a deferred inflow of resources at the inception of the arrangement. The deferred inflow of resources should be reduced, and an inflow recognized, in a systematic and rational manner over the term of the arrangement.

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This statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

c) **Statement No. 92, *Omnibus 2020*** was issued in January 2020 and because it is an omnibus standard, contains several different effective dates as follows (as amended by Statement No. 95 issued in May 2020):

- For fiscal years beginning after June 15, 2021 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, 2021 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, 2021. The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition.
- Other items addressed by this omnibus statement (requirements related to Statement No. 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments) were effective upon issuance.

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 Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No.

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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.

d) Statement No. 93, *Replacement of Interbank Offered Rates* was issued in March 2020 and contains two (2) different effective dates. The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. All other requirements of this statement are effective for reporting periods beginning after June 15, 2020.

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.

The objective of this statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. This statement achieves that objective by:

- Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment.
- Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate.

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- Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable.
- Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap.
- Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap.
- Clarifying the definition of reference rate, as it is used in Statement No. 53, as amended.

e) Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* was issued in March 2020 and is effective for fiscal years beginning after June 15, 2022 which means year ends of June 30, 2023 and following.

This statement was issued by the GASB to address a gap in generally accepted accounting principles: how do we account for these type arrangements that do not meet the definition of a service concession arrangement (SCA) covered by GASB Statement No. 60?

Statement No. 94 requires that Public-Private Partnerships and Public-Public Partnerships ("PPPs") that meet the definition of a lease apply the guidance in Statement No. 87, *Leases* if (a) existing assets of the transferor are the only underlying PPP assets, (b) improvements are not required to be made by the operator to those existing assets as part of the PPP arrangement, and (c) the PPP does not meet the definition of an SCA. All other PPPs that will not apply the guidance in Statement No. 87 will generally use the accounting guidance contained in Statement No. 60 which was superseded by this new Standard.

Statement No. 94 also establishes accounting and financial reporting requirements for availability payment arrangements (APAs). As defined in this statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. An APA that is related to designing, constructing, and financing a nonfinancial asset in which ownership of the asset transfers by the end of the contract should be accounted for by the government as a financed purchase of the underlying asset.

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

f) **Statement No. 96, *Subscription-Based Information Technology Arrangements*** was issued in May 2020 and is effective for fiscal years beginning after June 15, 2022 which means year ends of June 30, 2023 and following.

This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—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.

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

The subscription term includes the period during which a government has a noncancellable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend (if it is reasonably certain that the government or SBITA vendor will exercise that option) or to terminate (if it is reasonably certain that the government or SBITA vendor will not exercise that option).

Under this statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term, which is when the subscription asset is placed into service. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

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The subscription asset should be initially measured as the sum of (1) the initial subscription liability amount, (2) payments made to the SBITA vendor before commencement of the subscription term, and (3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. A government should recognize amortization of the subscription asset as an outflow of resources over the subscription term.

Activities associated with a SBITA, other than making subscription payments, should be grouped into the following three stages, and their costs should be accounted for accordingly:

- Preliminary Project Stage, including activities such as evaluating alternatives, determining needed technology, and selecting a SBITA vendor. Outlays in this stage should be expensed as incurred.
- Initial Implementation Stage, including all ancillary charges necessary to place the subscription asset into service. Outlays in this stage generally should be capitalized as an addition to the subscription asset.
- Operation and Additional Implementation Stage, including activities such as subsequent implementation activities, maintenance, and other activities for a government's ongoing operations related to a SBITA. Outlays in this stage should be expensed as incurred unless they meet specific capitalization criteria.

In classifying certain outlays into the appropriate stage, the nature of the activity should be the determining factor. Training costs should be expensed as incurred, regardless of the stage in which they are incurred.

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g) **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.

This statement requires that for purposes of determining whether a primary government is financially accountable for a potential component unit, except for a potential component unit that is a defined contribution pension plan, a defined contribution OPEB plan, or an other employee benefit plan (for example, certain Section 457 plans), the absence of a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform. This statement also requires that the financial burden criterion in paragraph 7 of Statement No. 84, *Fiduciary Activities*, be applicable to only defined benefit pension plans and defined benefit OPEB plans that are administered through trusts.

This statement (1) requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan and (2) clarifies that Statement No. 84, as amended, should be applied to all arrangements organized under IRC Section 457 to determine whether those arrangements should be reported as fiduciary activities.

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

h) 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 Statement No. 34). Improvements are meant to enhance the effectiveness of the model in providing information for decision-making and assessing a government's accountability. GASB anticipates a final standard expected in early 2022.
- **Conceptual Framework** is 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. Final standard is expected in 2022.
- **Revenue and Expense Recognition** is 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. The final standard is expected in 2023.
- **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.
- **Prior-Period Adjustments, Accounting Changes, and Error Corrections** is a technical topic being examined by the GASB due to a wide diversity in practice regarding required presentation on the face of the financial statements, disclosures, etc. A final standard on this topic is expected in early 2022.

Summations of Thoughts Noted Above

We believe the implementation of these suggestions will enhance both the control environment and the financial reporting process, making both more effective. We also believe these recommendations can be easily implemented, and all problems resolved quite timely should management elect to employ the corrective measures.

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Lumpkin County, Georgia

Auditor's Discussion & Analysis (AD&A)

December 31, 2020

FREE QUARTERLY CONTINUING EDUCATION AND NEWSLETTERS FOR GOVERNMENTAL CLIENTS

Free Continuing Education. We provide free continuing education (quarterly is the goal and objective) 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. We normally see approximately 100 people per quarter. We obtain the input and services of experienced outside speakers along with providing the instruction utilizing our in-house professionals. We hope County staff and officials have been able to participate in this opportunity, and that it has been beneficial to you. Examples of subjects addressed in the past few quarters include:

- Accounting for Debt Issuances
- American Recovery & Reinvestment Act (ARRA) Updates
- Best Budgeting Practices, Policies and Processes
- Comprehensive Annual Financial Report Preparation (several times including a two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Collateralization of Deposits and Investments
- Evaluating Financial and Non-Financial Health of a Local Government
- GASB No. 51, Intangible Assets
- GASB No. 54, Governmental Fund Balance (subject addressed twice)
- GASB No. 60, Service Concession Arrangements (webcast)
- GASB No. 61, the Financial Reporting Entity (webcast)
- GASB No.'s 63 & 65, Deferred Inflows and Outflows (webcast)
- GASB No.'s 67 & 68, New Pension Stds. (presented several occasions)
- GASB Updates (ongoing and several sessions)
- Grant Accounting Processes and Controls
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Internal Revenue Service (IRS) Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Policies and Procedures Manuals
- Segregation of Duties
- Single Audits for Auditees
- Special Purpose Local Option Sales Tax (SPLOST) Accounting, Reporting & Compliance
- Uniform Grant Reporting Requirements and the New Single Audit

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Lumpkin County, Georgia

Auditor's Discussion & Analysis (AD&A)

December 31, 2020

Governmental Newsletters. We periodically produce newsletters tailored to meet the needs of governments. The newsletters have addressed a variety of subjects and are intended to be timely in their subject matter. The newsletters are authored by Mauldin & Jenkins partners and managers, and are not purchased from an outside agency. The newsletters are intended to keep you informed of current developments in the government finance environment.

Communication. In an effort to better communicate our free continuing education plans and newsletters, please email Paige Vercoe at pvercoe@mjcpa.com (send corresponding copy to afraley@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.

CLOSING

We believe the implementation of these suggestions will enhance both the control environment and the financial reporting process, making both more effective. We also believe these recommendations can be easily implemented, and all problems resolved quite timely should management elect to employ the corrective measures. If you have any questions regarding any comments, suggestions or recommendations set forth in this memorandum, we will be pleased to discuss it with you at your convenience.

This information is intended solely for the use of the County's management, and others within the County's organization and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the opportunity to serve Lumpkin County, Georgia and look forward to serving the County in the future. Thank you.

100 years
MAULDIN & JENKINS
a century of success

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Client: ***03002199 - Lumpkin County***
Engagement: ***0302199 - Lumpkin County, Georgia & Component Units***
Period Ending: ***12/31/2020***
Trial Balance: ***0200.100 - General Fund Database***
Workpaper: ***0204.100 - Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		**PBC**		
PBC closing entry to correct due from Federal Government				
100-004-36100-00033-334116	EMPG		4,384.29	
100-001-00000-00011-112702	Due from Federal Government			4,384.29
Total			**4,384.29**	**4,384.29**
Adjusting Journal Entries JE # 2		**PBC**		
PBC closing entry to reclass A/R				
100-001-00000-00011-111900	Accounts Receivable		2,445.69	
100-001-00000-00011-112701	Due from State Government			2,445.69
Total			**2,445.69**	**2,445.69**
Adjusting Journal Entries JE # 3		**PBC**		
PBC closing entry to reclass A/R balance				
100-001-00000-00011-111900	Accounts Receivable		5,529.60	
100-001-00000-00011-112700	Due from Local Government			5,529.60
Total			**5,529.60**	**5,529.60**
Adjusting Journal Entries JE # 4		**PBC**		
Closing entry to accrue invoices.				
100-005-22010-00057-572001	NOA's Ark		666.27	
100-005-22010-00057-572003	CASA		666.27	
100-005-22010-00057-572007	Rape Response		666.27	
100-005-22010-00057-572008	S Enotah Child Advocacy Center		666.27	
100-002-00000-00012-121104	Accrued Payables			2,665.08
Total			**2,665.08**	**2,665.08**
Adjusting Journal Entries JE # 5		**PBC**		
To correct F301 interfund balance				
100-001-00000-00011-113207	Interfund from Capital Project		22,452.71	
100-005-90000-00061-611001	OT out - Capital Projects Fund			22,452.71
Total			**22,452.71**	**22,452.71**
Adjusting Journal Entries JE # 6		**PBC**		
Entry to Record business occupational taxes				
100-001-00000-00011-113201	Due from Tax Commissioner		44,484.99	
100-004-15450-00031-316100	Tax - Business Occupation			44,484.99
Total			**44,484.99**	**44,484.99**
Adjusting Journal Entries JE # 7		**PBC**		
To correct Payroll Accrual and record FICA portion of payroll				
100-002-00000-00012-121200	Accrued Payroll		30,130.10	
100-002-00000-00012-121200	Accrued Payroll		64,693.97	
100-001-00000-00011-113207	Interfund from Capital Project			922.71
100-001-00000-00011-113211	Interfund from E911 System			26,841.47
100-001-00000-00011-113215	Due from Development Authority			3,454.24
100-001-00000-00011-113222	Interfund from Multiple Grant Fund			20,384.62
100-002-00000-00012-121201	Accrued FICA Payable			30,130.10
100-002-00000-00012-121917	Due to Planning Spec Unincorp			13,090.93
Total			**94,824.07**	**94,824.07**
Adjusting Journal Entries JE # 8		**PBC**		
To correct interfunds after salary accrual				
100-001-00000-00011-113211	Interfund from E911 System		26,841.47	
100-005-90000-00061-611003	OT out - E911 Fund			26,841.47
Total			**26,841.47**	**26,841.47**
Adjusting Journal Entries JE # 9		**PBC**		
To correct interfunds after payroll accrual				
100-001-00000-00011-113222	Interfund from Multiple Grant Fund		20,384.62	

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Client: ***03002199 - Lumpkin County***
Engagement: ***0302199 - Lumpkin County, Georgia & Component Units***
Period Ending: ***12/31/2020***
Trial Balance: ***0200.100 - General Fund Database***
Workpaper: ***0204.100 - Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
100-005-90000-00061-611008	OT to Multiple Grant Fund			20,384.62
Total			**20,384.62**	**20,384.62**
Adjusting Journal Entries JE # 10		**PBC**		
To correct interfunds after payroll accrual				
100-001-00000-00011-113207	Interfund from Capital Project		922.71	
100-005-90000-00061-611001	OT out - Capital Projects Fund			922.71
Total			**922.71**	**922.71**
Adjusting Journal Entries JE # 11		**PBC**		
Prepaid correction				
100-005-33260-00052-522201	Repair/Maint - Equipment		297.33	
100-001-00000-00011-113800	Prepaid Expense			297.33
Total			**297.33**	**297.33**
Adjusting Journal Entries JE # 12		**PBC**		
To record property tax entries for FYE				
100-002-00000-00012-122503	Deferred Rev - Property Taxes		9,059,955.73	
100-002-00000-00012-122504	Deferred Rev - Penalties & Int		47,566.51	
100-004-15450-00031-311100	Ad Valorem - Real Property		1,287,638.81	
100-004-15450-00031-311120	Sale of Timber		523.69	
100-004-15450-00031-311310	Ad Valorem - Motor Vehicle		9,841.85	
100-004-15450-00031-311320	Ad Valorem - Mobile Home		1,718.47	
100-004-15450-00031-311500	Heavy Duty Equip Current Year		243.31	
100-004-15450-00034-341940	Commission - School & City		399.76	
100-004-15450-00036-361000	Interest		4,324.32	
100-004-15450-00038-389003	Miscellaneous		140.00	
100-001-00000-00011-111500	Property Taxes Receivable			4,561.05
100-001-00000-00011-111501	PT A/R -Penalties & Interest			47,566.51
100-001-00000-00011-111502	Property Tax Rec PY			52,582.00
100-002-00000-00012-122505	Def Rev PT CY			9,559,092.52
100-004-15450-00031-311200	Tax - Prior Years			745,268.01
100-004-15450-00031-319101	Tax - Penalties			1,064.48
100-004-15450-00034-341600	Commission - Motor Vehicle			2,217.88
Total			**10,412,352.45**	**10,412,352.45**
Adjusting Journal Entries JE # 13		**5500**		
To record two bills from NGMC from December 2020 service dates that had not been presented to finance timely.				
100-002-00000-00012-121100	Accounts Payable		63,109.21	
100-005-33260-00057-571007	Inmate Medical Services		86,559.33	
100-002-00000-00012-121100	Accounts Payable			86,559.33
100-005-33260-00057-571007	Inmate Medical Services			63,109.21
Total			**149,668.54**	**149,668.54**
Adjusting Journal Entries JE # 14		**PBC**		
To record Aug-Dec parks and recreation scholarship usage				
100-005-61200-00057-573012	Scholarship Expenditures		20.00	
100-005-61200-00057-573012	Scholarship Expenditures		55.50	
100-005-61200-00057-573012	Scholarship Expenditures		114.00	
100-005-61200-00057-573012	Scholarship Expenditures		276.50	
100-005-61200-00057-573012	Scholarship Expenditures		571.50	
100-004-61200-00034-347201	Fees - Youth Athletics			55.50
100-004-61200-00034-347201	Fees - Youth Athletics			73.50
100-004-61200-00034-347201	Fees - Youth Athletics			84.00
100-004-61200-00034-347201	Fees - Youth Athletics			174.15
100-004-61200-00034-347500	Fees - After School Programs			178.00
100-004-61200-00034-347500	Fees - After School Programs			263.60
100-004-61200-00034-347503	Programming			5.00
100-004-61200-00034-347503	Programming			20.00
100-004-61200-00034-347503	Programming			30.00
100-004-61200-00034-347503	Programming			37.50
100-004-61200-00034-347702	Fees - Summer/Break Camps			20.00
100-004-61200-00034-347702	Fees - Summer/Break Camps			96.25
Total			**1,037.50**	**1,037.50**
Adjusting Journal Entries JE # 15		**PBC**		

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Client: ***03002199 - Lumpkin County***
Engagement: ***0302199 - Lumpkin County, Georgia & Component Units***
Period Ending: ***12/31/2020***
Trial Balance: ***0200.100 - General Fund Database***
Workpaper: ***0204.100 - Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Accrue additional payables at FYE				
100-005-33000-00052-522320	Equipment Lease		127.01	
100-005-33000-00053-531122	Add'l Copies		26.34	
100-005-33600-00052-522203	Repair/Maint - Vehicles		100.00	
100-002-00000-00012-121104	Accrued Payables			253.35
Total			**253.35**	**253.35**
Adjusting Journal Entries JE # 16		**PBC**		
To correct over-payment from September from Magistrate				
100-004-22010-00035-351901	Victim - Lumpkin County		20.93	
100-004-24000-00034-341190	Administrative Fees		60.00	
100-004-24000-00035-351130	Fines - Magistrate Court		41.85	
100-004-24000-00035-351130	Fines - Magistrate Court		395.59	
100-001-00000-00011-113200	Due from Magistrate Court			518.37
Total			**518.37**	**518.37**
Adjusting Journal Entries JE # 18		**PBC**		
To reclassify check payment				
100-005-49700-00052-523852	Contract Services		1,500.00	
100-005-49000-00052-523852	Contract Services			1,500.00
Total			**1,500.00**	**1,500.00**
Adjusting Journal Entries JE # 19		**PBC**		
To correct interfund and cash FYE balance				
100-001-00000-00011-111110	Cash - Operating Account		32,346.55	
100-001-00000-00011-113214	Due from Hotel/Motel Tax			32,346.55
Total			**32,346.55**	**32,346.55**
Adjusting Journal Entries JE # 20		**PBC**		
To reconcile due to / from Development Authority and General Fund				
100-001-00000-00011-113215	Due from Development Authority		40.32	
100-005-15900-00052-523903	Contingency Expense			40.32
Total			**40.32**	**40.32**
Adjusting Journal Entries JE # 21		**PBC**		
To reclass collections as accounts receivable				
100-001-00000-00011-111900	Accounts Receivable		20,821.50	
100-001-00000-00011-113205	Due from Sheriff			20,821.50
Total			**20,821.50**	**20,821.50**
Adjusting Journal Entries JE # 22		**PBC**		
To record Elected Officials activity for FYE				
100-001-00000-00011-113200	Due from Magistrate Court		425.21	
100-001-00000-00011-113202	Due from Clerk of Court		43,732.15	
100-001-00000-00011-111110	Cash - Operating Account			44,157.36
Total			**44,157.36**	**44,157.36**
Adjusting Journal Entries JE # 23		**1505**		
To correct interfund with Grant Fund for financial reporting				
100-005-90000-00061-611008	OT to Multiple Grant Fund		54,321.00	
100-001-00000-00011-113222	Interfund from Multiple Grant Fund			54,321.00
Total			**54,321.00**	**54,321.00**

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Client: ***03002199 - Lumpkin County***
Engagement: ***0302199 - Lumpkin County, Georgia & Component Units***
Period Ending: ***12/31/2020***
Trial Balance: ***0200.205 - Law Library Database***
Workpaper: ***0204.205 - Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		**PBC**		
To adjust Elected Officials activity at FYE				
205-001-00000-00011-111110	Cash - Operating Account		70.00	
205-002-00000-00012-121914	Due to Magistrate Court		45.00	
205-004-27500-00035-351100	Fines - Superior Court		62.00	
205-002-00000-00012-121913	Due to Probate Court			70.00
205-002-00000-00012-121915	Due to Clerk of Court			62.00
205-004-27500-00035-351130	Fines - Magistrate Court			45.00
Total			**177.00**	**177.00**

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Client: *03002199 - Lumpkin County*
Engagement: *0302199 - Lumpkin County, Georgia & Component Units*
Period Ending: *12/31/2020*
Trial Balance: *0200.206 - Special Programs Database*
Workpaper: *0204.206 - Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		**PBC**		
To reclass funds received as A/R				
206-001-00000-00011-111900	Accounts Receivable		3,791.06	
206-001-00000-00011-113205	Due from Sheriff			3,791.06
Total			**3,791.06**	**3,791.06**
	Total Adjusting Journal Entries		**3,791.06**	**3,791.06**
	Total All Journal Entries		**3,791.06**	**3,791.06**

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

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Client: *03002199 - Lumpkin County*
Engagement: *0302199 - Lumpkin County, Georgia & Component Units*
Period Ending: *12/31/2020*
Trial Balance: *0200.207 - Public Defender Database*
Workpaper: *0204.207 - Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
	Total All Journal Entries		**0.00**	**0.00**

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Client: ***03002199 - Lumpkin County***
Engagement: ***0302199 - Lumpkin County, Georgia & Component Units***
Period Ending: ***12/31/2020***
Trial Balance: ***0200.215 - 911 System Database***
Workpaper: ***0204.215 - Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		**PBC**		
To correct payroll accrual and book FICA portion of accrual				
215-002-00000-00012-121200	Salary Accrual		1,790.21	
215-002-00000-00012-122100	Interfund Payable		26,841.47	
215-002-00000-00012-121200	Salary Accrual			26,841.47
215-002-00000-00012-121201	FICA Accrual			1,790.21
Total			**28,631.68**	**28,631.68**
Adjusting Journal Entries JE # 2		**PBC**		
To correct interfunds after salary accrual				
215-004-90000-00039-391200	Transfer from General Fund		26,841.47	
215-002-00000-00012-122100	Interfund Payable			26,841.47
Total			**26,841.47**	**26,841.47**

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Client: ***03002199 - Lumpkin County***
Engagement: ***0302199 - Lumpkin County, Georgia & Component Units***
Period Ending: ***12/31/2020***
Trial Balance: ***0200.250 - Multiple Grant Database***
Workpaper: ***0204.250 - Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		**PBC**		
To correct Payroll accrual and post FICA portion of accrual				
250-002-00000-00012-121200	Salary Accrual		1,359.57	
250-002-00000-00012-122100	Interfund Payable		20,384.62	
250-002-00000-00012-121200	Salary Accrual			20,384.62
250-002-00000-00012-121201	FICA Accrual			1,359.57
Total			**21,744.19**	**21,744.19**
Adjusting Journal Entries JE # 2		**PBC**		
To correct interfunds after salary accrual				
250-004-35013-00039-391200	Transfer from General Fund		20,384.62	
250-002-00000-00012-122100	Interfund Payable			20,384.62
Total			**20,384.62**	**20,384.62**
Adjusting Journal Entries JE # 3		**PBC**		
To record adjustment for grant receivables not received by 3/31/21				
250-004-14011-00033-334322	Grant - GA - Sec of State		1,350.90	
250-004-33234-00033-331312	Grant - Fed - BJA - BPV		1,147.50	
250-002-00000-00012-122500	Deferred Revenue			2,498.40
Total			**2,498.40**	**2,498.40**
Adjusting Journal Entries JE # 4		**1505**		
To correct interfund with General Fund for financial reporting				
250-002-00000-00012-122100	Interfund Payable		54,321.00	
250-004-35013-00039-391200	Transfer from General Fund			54,321.00
Total			**54,321.00**	**54,321.00**
	Total Adjusting Journal Entries		**98,948.21**	**98,948.21**
	Total All Journal Entries		**98,948.21**	**98,948.21**

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Client: ***03002199 - Lumpkin County***
Engagement: ***0302199 - Lumpkin County, Georgia & Component Units***
Period Ending: ***12/31/2020***
Trial Balance: ***0200.271 - Planning Fund Database***
Workpaper: ***0204.271 - Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		**PBC**		
PBC closing entry to correct Planning Revenue				
271-004-74000-00032-321200	Fees - Business License		375.00	
271-004-74000-00032-323900	Fees - Mobile Home Permits			375.00
Total			**375.00**	**375.00**
Adjusting Journal Entries JE # 2		**PBC**		
To correct payroll accrual and record FICA portion of accrual				
271-002-00000-00012-121200	Salary Accrual		829.96	
271-002-00000-00012-121905	Due to General Fund		13,090.93	
271-002-00000-00012-121200	Salary Accrual			13,090.93
271-002-00000-00012-121201	FICA Accrual			829.96
Total			**13,920.89**	**13,920.89**
Adjusting Journal Entries JE # 3		**PBC**		
To record property tax entries for FYE				
271-001-00000-00011-111500	Property Taxes Receivable		1,772.28	
271-002-00000-00012-122503	Deferred Rev - Property Taxes		614.46	
271-002-00000-00012-122504	Deferred Rev - Penalties		104.95	
271-004-15450-00031-311100	Ad Valorem - Real Property		169,036.52	
271-001-00000-00011-111501	PT A/R - Penalties & Interest			104.95
271-001-00000-00011-111502	Property Tax Rec PY			831.56
271-002-00000-00012-122505	Def Rev PT CY			149,106.23
271-004-15450-00031-311200	Tax - Prior Years			12,424.65
271-004-15450-00031-311200	Tax - Prior Years			5,523.42
271-004-15450-00031-311310	Ad Valorem - Motor Vehicle			2,707.13
271-004-15450-00031-319100	Tax - Interest			830.27
Total			**171,528.21**	**171,528.21**
	Total Adjusting Journal Entries		**185,824.10**	**185,824.10**
	Total All Journal Entries		**185,824.10**	**185,824.10**

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Client: ***03002199 - Lumpkin County***
Engagement: ***0302199 - Lumpkin County, Georgia & Component Units***
Period Ending: ***12/31/2020***
Trial Balance: ***0200.275 - Hotel Motel Database***
Workpaper: ***0204.275 - Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		**PBC**		
To record miscellaneous payable accruals at FYE				
275-002-00000-00012-121101	Accrued Payables - Audito		1,009.22	
275-002-00000-00012-121101	Accrued Payables - Audito		268.15	
275-002-00000-00012-121101	Accrued Payables - Audito		18.40	
275-005-75400-00052-523852	Contract Services		1.70	
275-005-75400-00057-572006	Tourism Industry		33,640.62	
275-002-00000-00012-121101	Accrued Payables - Audito			33,640.62
275-002-00000-00012-121101	Accrued Payables - Audito			1.70
275-005-75400-00057-572006	Tourism Industry			1,009.22
275-005-75400-00057-572006	Tourism Industry			268.15
275-005-75400-00057-572006	Tourism Industry			18.40
Total			**34,938.09**	**34,938.09**
Adjusting Journal Entries JE # 2		**PBC**		
To record mgmt corrections at FYE				
275-002-00000-00012-121101	Accrued Payables - Audito		32,346.55	
275-002-00000-00012-121905	Due to General Fund		32,346.55	
275-002-00000-00012-121100	Accounts Payable			32,346.55
275-005-75400-00057-572006	Tourism Industry			32,346.55
Total			**64,693.10**	**64,693.10**
	Total Adjusting Journal Entries		**99,631.19**	**99,631.19**
	Total All Journal Entries		**99,631.19**	**99,631.19**

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Client: ***03002199 - Lumpkin County***
Engagement: ***0302199 - Lumpkin County, Georgia & Component Units***
Period Ending: ***12/31/2020***
Trial Balance: ***0200.301 - Capital Projects Fund Database***
Workpaper: ***0204.301 - Capital Projects Journal Entry Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		**PBC**		
To correct F301 interfund balance				
301-004-90000-00039-391200	Transfer from General Fund		22,452.71	
301-002-00000-00012-122100	Interfund Payable			22,452.71
Total			**22,452.71**	**22,452.71**
Adjusting Journal Entries JE # 2		**PBC**		
To correct payroll accrual				
301-002-00000-00012-122100	Interfund Payable		922.71	
301-002-00000-00012-121200	Salary Accrual			922.71
Total			**922.71**	**922.71**
Adjusting Journal Entries JE # 3		**PBC**		
To correct interfunds after payroll accrual				
301-004-90000-00039-391200	Transfer from General Fund		922.71	
301-002-00000-00012-122100	Interfund Payable			922.71
Total			**922.71**	**922.71**
	Total Adjusting Journal Entries		**24,298.13**	**24,298.13**
	Total All Journal Entries		**24,298.13**	**24,298.13**

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Client: ***03002199 - Lumpkin County***
Engagement: ***0302199 - Lumpkin County, Georgia & Component Units***
Period Ending: ***12/31/2020***
Trial Balance: ***0200.320 - SPLOST Fund Database***
Workpaper: ***0204.320 - Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		**PBC**		
To correct accounts charged for 2019 TSPLOST expenditures				
320-002-00000-00012-1221MJ	Interfund Receivable - TSPLOST		1,280,558.46	
320-005-42000-00054-541400	Road Paving			1,280,558.46
Total			**1,280,558.46**	**1,280,558.46**
Adjusting Journal Entries JE # 2		**5001**		
To reclassify proceeds of debt and escrow payment				
321-005-99994-00061-613000	Refunding Bond Escrow Agent Payment		531,849.94	
321-004-99994-00039-393300	Refunding Bond Proceeds			531,849.94
Total			**531,849.94**	**531,849.94**

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Client: ***03002199 - Lumpkin County***
Engagement: ***0302199 - Lumpkin County, Georgia & Component Units***
Period Ending: ***12/31/2020***
Trial Balance: ***0200.335 - Local Roads Fund Database***
Workpaper: ***0204.335 - Local Roads Journal Entry Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		**PBC**		
To record LMIG recognized and deferred revenue for FY 20				
335-002-00000-00012-122506	Deferred Revenue - LMIG		614,346.59	
335-004-42000-00033-334311	GA D.O.T./County Contracts		530,979.03	
335-002-00000-00012-122506	Deferred Revenue - LMIG			530,979.03
335-004-42000-00033-334311	GA D.O.T./County Contracts			614,346.59
Total			**1,145,325.62**	**1,145,325.62**
Adjusting Journal Entries JE # 2		**PBC**		
To correct accounts charged for 2019 TSPLOST expenditures				
335-005-42000-00054-541400	Road Paving		1,280,558.46	
335-002-00000-00012-1219MJ	Interfund SPLOST			1,280,558.46
Total			**1,280,558.46**	**1,280,558.46**
Adjusting Journal Entries JE # 3		**1711.000**		
To reclassify revenue not received within County's recogntion window as unavailable for fund and financial reporting				
335-004-42000-00033-334311	GA D.O.T./County Contracts		240,000.00	
335-002-00000-00012-122507	Unavailable Revenue			240,000.00
Total			**240,000.00**	**240,000.00**
	Total Adjusting Journal Entries		**2,665,884.08**	**2,665,884.08**
	Total All Journal Entries		**2,665,884.08**	**2,665,884.08**

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Client: ***03002199 - Lumpkin County***
Engagement: ***0302199 - Lumpkin County, Georgia & Component Units***
Period Ending: ***12/31/2020***
Trial Balance: ***0200.270 - Special Tax District Database***
Workpaper: ***0204.270 - Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		**PBC**		
To record property tax entries for FYE				
270-001-00000-00011-111500	Property Taxes Receivable		2,037.82	
270-002-00000-00012-122503	Deferred Rev - Property Taxes		1,081.10	
270-002-00000-00012-122504	Deferred Rev - Penalties & Int		170.55	
270-004-15450-00031-311101	Ad Valorem - Reservoir		210,722.40	
270-001-00000-00011-111501	PT A/R - Penalties & Interest			170.55
270-001-00000-00011-111502	Property Tax Rec PY			907.45
270-002-00000-00012-122505	Def Rev PT CY			184,097.92
270-004-15450-00031-311200	Tax - Prior Years			15,769.95
270-004-15450-00031-311200	Tax - Prior Years			8,663.07
270-004-15450-00031-311310	Ad Valorem - Motor Vehicle			3,369.20
270-004-15450-00031-319100	Tax - Interest			1,033.73
Total			**214,011.87**	**214,011.87**
	Total Adjusting Journal Entries		**214,011.87**	**214,011.87**
	Total All Journal Entries		**214,011.87**	**214,011.87**

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Client: ***03002199 - Lumpkin County***
Engagement: ***0302199 - Lumpkin County, Georgia & Component Units***
Period Ending: ***12/31/2020***
Trial Balance: ***0200.540 - Solid Waste Fund Database***
Workpaper: ***0204.540 - Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		**PBC**		
To record FY 20 depreciation expense				
540-005-45300-00056-561000	Depreciation Expense		24,968.93	
540-001-00000-00011-117410	Accum Depr - Buildings			12,969.51
540-001-00000-00011-117510	Accum Depr - Machinery/Equip			11,999.42
Total			**24,968.93**	**24,968.93**
Adjusting Journal Entries JE # 2		**5004.000**		
To adjust Compensated Absences				
540-002-00000-00012-121202	Accrued Vacation Payable		2,915.30	
540-005-45500-00051-511100	Salaries & Wages			2,915.30
Total			**2,915.30**	**2,915.30**
Adjusting Journal Entries JE # 3		**4002**		
To record Soild Waste disposal of assets				
540-001-00000-00011-117560	Accum Depr - Vehicles		46,800.00	
540-005-45500-00057-5710MJ	Loss on Sale		5,200.00	
540-001-00000-00011-117550	Vehicles			52,000.00
Total			**52,000.00**	**52,000.00**

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Client: ***03002199 - Lumpkin County***
Engagement: ***0302199 - Lumpkin County, Georgia & Component Units***
Period Ending: ***12/31/2020***
Trial Balance: ***0200.805 - Hospital Authority Database***
Workpaper: ***0204.805 - Hospital Authority Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		**3001**		
To reclass money market cash equivalent portion of investments for financial reporting				
530-001-00000-00011-1111MJ	Edward Jones - Money Market		85,041.17	
530-001-00000-00011-115201	Gov't Securities			85,041.17
Total			**85,041.17**	**85,041.17**

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Client: *03002199 - Lumpkin County*
Engagement: *0302199 - Lumpkin County, Georgia & Component Units*
Period Ending: *12/31/2020*
Trial Balance: *0200.810 - Airport Authority Database*
Workpaper: *0204.810 - Airport Authority Adjusting Journal Entry Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		**PBC**		
To record FY 2020 Depreciation				
550-005-75630-00056-561000	Depreciation		6,821.62	
550-001-00000-00011-117410	Accum Depr - Buildings			6,821.62
Total			**6,821.62**	**6,821.62**
	Total Adjusting Journal Entries		**6,821.62**	**6,821.62**
	Total All Journal Entries		**6,821.62**	**6,821.62**

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Client: ***03002199 - Lumpkin County***
Engagement: ***0302199 - Lumpkin County, Georgia & Component Units***
Period Ending: ***12/31/2020***
Trial Balance: ***0200.815 - Public Building Authority Database***
Workpaper: ***0204.815 - Combined Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		**5001**		
To reclassify proceeds of debt issuance and record Series 2020B issuance				
815-004-15181-00033-331113	Intergovernmental Revenue		8,165,000.00	
815-005-15181-00057-571006	Intergovernmental Expense		5,810,000.00	
815-004-15180-00039-393300	Bond Proceeds			8,165,000.00
815-004-15180-00039-393300	Bond Proceeds			5,810,000.00
Total			**13,975,000.00**	**13,975,000.00**
Adjusting Journal Entries JE # 2		**5001**		
To record debt service payments and intergovernmental revenues on County debt and the payment to escrow for the refunding transaction				
815-005-15181-00058-5840MJ	Payment to escrow		5,711,849.94	
815-005-80000-00058-581101	Principal - Bonds - Series 2020B		683,492.00	
815-005-80000-00058-581103	Principal - Bonds - Series 2020A		114,282.00	
815-005-80000-00058-582101	Interest - Bonds - Series 2020B		32,503.72	
815-005-80000-00058-582102	Interest - Bonds - Series 2013		58,713.75	
815-005-80000-00058-582103	Interest - Bonds - Series 2020A		127,124.51	
815-004-15180-00033-331113	Intergovernmental Revenue			6,727,965.92
Total			**6,727,965.92**	**6,727,965.92**
	Total Adjusting Journal Entries		**20,702,965.92**	**20,702,965.92**
	Total All Journal Entries		**20,702,965.92**	**20,702,965.92**

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

Client: ***03002199 - Lumpkin County***
Engagement: ***0302199 - Lumpkin County, Georgia & Component Units***
Period Ending: ***12/31/2020***
Trial Balance: ***0200.820 - Development Authority Database***
Workpaper: ***0204.820 - Combined Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		**PBC**		
To correct salary accrual				
501-002-00000-00012-122100	Due to General Fund		3,454.24	
501-002-00000-00012-121200	Salary Accrual			3,454.24
Total			**3,454.24**	**3,454.24**
Adjusting Journal Entries JE # 2		**PBC**		
To record depreciation expense				
501-005-75000-00056-561000	Depreciation Expense		18,146.66	
501-001-00000-00011-117410	Accum Depr - Buildings			12,370.26
501-001-00000-00011-117506	Accumulated Depr F & F			5,060.40
501-001-00000-00011-117510	Accum Depr - Machinery/Equip			716.00
Total			**18,146.66**	**18,146.66**
Adjusting Journal Entries JE # 3		**PBC**		
To reclass revenue and expense to correct accounts				
501-001-00000-00011-113801	Prepaid Insurance		1,097.00	
501-004-75000-00038-389003	Miscellaneous		2,106.00	
501-004-75000-00038-389003	Miscellaneous		235.00	
501-005-75000-00052-523107	Insurance- Director Liability		2,375.63	
501-005-75000-00052-523107	Insurance- Director Liability		2,375.63	
501-005-75001-00054-541000	Property		10,000.00	
501-005-75001-00054-541000	Property		689,925.30	
501-005-75001-00054-541000	Property		29,666.83	
501-001-00000-00011-113801	Prepaid Insurance			2,375.63
501-001-00000-00011-113801	Prepaid Insurance			2,375.63
501-005-75000-00052-523107	Insurance- Director Liability			1,097.00
501-005-75000-00052-523107	Insurance- Director Liability			2,106.00
501-005-75000-00052-523107	Insurance- Director Liability			235.00
501-005-75000-00053-531591	Cost of Land Sales			10,000.00
501-005-75000-00053-531591	Cost of Land Sales			689,925.30
501-005-75000-00053-531591	Cost of Land Sales			29,666.83
Total			**737,781.39**	**737,781.39**
Adjusting Journal Entries JE # 4		**PBC**		
To reclass various expenditures and assets for financial reporting				
501-005-75000-00052-521204	Contract Professional Services		1,250.00	
501-005-75000-00052-522140	Lawn care		700.00	
501-005-75000-00052-523700	Meetings/Training		20.00	
501-005-75001-00052-521223	Fees		2.00	
501-005-75001-00052-522140	Lawn care		225.00	
501-005-75001-00052-522140	Lawn care		200.00	
501-005-75001-00054-541000	Property		3,000.00	
501-005-75001-00054-541000	Property		320.00	
501-005-75001-00054-541000	Property		183.44	
501-005-75001-00054-541000	Property		183.44	
501-005-75001-00054-541000	Property		131,055.07	
501-005-75001-00054-541000	Property		565.00	
501-005-75001-00054-541000	Property		3,700.00	
501-005-75001-00054-541000	Property		30,700.00	
501-005-75001-00054-541000	Property		153.36	
501-005-75001-00054-541000	Property		5,000.00	
501-005-75002-00054-541000	Property		39,500.00	
501-005-75000-00052-521200	Professional Services			3,000.00
501-005-75000-00052-521200	Professional Services			225.00
501-005-75000-00052-521200	Professional Services			320.00
501-005-75000-00052-521325	Miscellaneous Expenses			20.00
501-005-75000-00052-521325	Miscellaneous Expenses			2.00
501-005-75000-00054-541200	Improvement Grounds			183.44
501-005-75000-00054-541200	Improvement Grounds			183.44
501-005-75000-00054-541200	Improvement Grounds			200.00
501-005-75000-00054-541200	Improvement Grounds			700.00
501-005-75000-00054-541300	Buildings and building improvements			39,500.00
501-005-75000-00054-541300	Buildings and building improvements			131,055.07
501-005-75000-00054-541300	Buildings and building improvements			565.00
501-005-75000-00054-541300	Buildings and building improvements			3,700.00
501-005-75000-00054-541300	Buildings and building improvements			30,700.00
501-005-75000-00054-541300	Buildings and building improvements			153.36
501-005-75000-00054-541300	Buildings and building improvements			5,000.00
501-005-75001-00054-541000	Property			1,250.00
Total			**216,757.31**	**216,757.31**
Adjusting Journal Entries JE # 5		**4008.000**		
To remove improperly capitalized additions				
501-001-00000-00011-115100	Capital lease receivable noncurrent		298,432.22	
501-005-75002-00054-541000	Property			298,432.22

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Total			**298,432.22**	**298,432.22**
Adjusting Journal Entries JE # 6		**5001.000**		
To record receivable for advance interest paid by DA.				
501-001-00000-00011-115100	Capital lease receivable noncurrent		62,220.00	
501-005-75002-00058-582000	Interest Expense			62,220.00
Total			**62,220.00**	**62,220.00**
Adjusting Journal Entries JE # 7		**5001.000**		
To adjust the current portion of installment sales agreement receivable.				
501-001-00000-00011-112900	Capital Lease Rent		9,621.00	
501-001-00000-00011-115100	Capital lease receivable noncurrent			9,621.00
Total			**9,621.00**	**9,621.00**
Adjusting Journal Entries JE # 8		**5001.000**		
To record interest revenue from Struxure and interest expense on bonds.				
501-004-75000-00038-389003	Miscellaneous		803.00	
501-005-75002-00058-582000	Interest Expense		30,932.00	
501-004-75000-00036-361000	Interest			31,735.00
Total			**31,735.00**	**31,735.00**
	Total Adjusting Journal Entries		**1,378,147.82**	**1,378,147.82**
	Total All Journal Entries		**1,378,147.82**	**1,378,147.82**

Attachment: Lumpkin County, Georgia 2020 AD&A (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2020

Prepared By:
The Lumpkin County Office of Financial Administration

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

INTRODUCTORY SECTION

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

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

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

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LUMPKIN COUNTY, GEORGIA

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FOR THE YEAR ENDED DECEMBER 31, 2020

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LUMPKIN COUNTY, GEORGIA

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Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

June 8, 2021

To the Citizens of Lumpkin County, Georgia:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we are pleased to present to you the Comprehensive Annual Financial Report of Lumpkin County, Georgia for the fiscal year ended December 31, 2020.

This report consists of management's representations concerning the finances of Lumpkin County and was prepared by the Office of Financial Administration. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. The County's comprehensive framework of internal controls is designed to provide reasonable, rather than absolute assurance that the financial statements will be free from material misstatements. We believe the data is presented in a manner which fairly sets forth the financial position and results of operations of the County as measured by the financial activity of its various funds, and that all disclosures necessary to enable the reader to gain a comprehensive understanding of the County's financial activity have been included.

The County'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 County for the fiscal year ended December 31, 2020, are free from 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 auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Lumpkin County, Georgia's financial statements for the fiscal year ended December 31, 2020, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

As a recipient of federal and state financial assistance, the County is also responsible for ensuring that adequate internal controls are in place to assure compliance with applicable laws and regulations related to those programs. Thus, internal controls are subject to periodic evaluation by management.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

General Information on Lumpkin County

Lumpkin County was officially established on December 3, 1832. Named in honor of Wilson Lumpkin, who served in both state houses, as governor, and in the U.S. House of Representatives and Senate. The County was carved out of what were then Cherokee, Hall and Habersham Counties.

Resting in the foothills of the Appalachian Mountains, Lumpkin County is 285 square miles in area, approximately 44% of which is located within the Chattahoochee National Forest. The population of the County has grown by 14% over the past ten years with a current 2020 census population estimate of 34,186.

In 1836, the Old Courthouse was built in the center of Dahlonega and is today the oldest public building in North Georgia. Also, in 1836 the U.S. Government opened one of the first Federal Branch Mints in Dahlonega. More than $6 million in gold coins were minted at the site that was later to become University of North Georgia's Price Memorial Hall (the original mint building was burned to the foundation in 1878). The University was one of the first Federal Land Grant colleges and is to this day one of the premier military institutions in the nation.

Government Structure

Prior to January 1, 2005, Lumpkin County's Charter set forth a Sole Commissioner form of government under which the Commissioner was elected to serve as the executive and legislative body for the County.

The form of government was changed to a five-person Board of Commissioners, effective January 1, 2005. The Board is comprised of four members that live in a specific district but are elected by voters countywide. Terms for the Board of Commissioners are staggered, so as to provide some continuity on the board. The Chairman is elected by voters countywide to serve a four-year term. Each year, the members of the Board elect one of their own to serve as vice-chairman for the coming year. A County Manager, appointed by the Board of Commissioners, serves as the administrative head of Lumpkin County Government.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

The County Manager provides direction to department heads and managers to implement policies set forth by the Board of Commissioners.

The citizens also elect other officials, such as the Tax Commissioner, Sheriff, Magistrate Court Judge, Probate Court Judge, Superior Court Judges, Clerk of Courts, Coroner and County Surveyor.

The County provides a full range of services, including police and fire protection, the construction and maintenance of highways, streets and other infrastructure, and recreational facilities.

The County maintains budgetary controls to ensure compliance with the annual appropriated budget approved by the Lumpkin County Board of Commissioners and State law. Annual appropriated budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, debt service fund, and all special revenue funds. Project-length budgets are adopted for all capital projects funds. Annual operating budgets are not legally required for enterprise funds, but are prepared for use in planning, control and evaluation purposes. Budgetary control is essential to good financial management and the County has established a legacy of balanced budgets and good budgetary control. For each fund, financing sources are identified for all expenditures/expenses. The level of budgetary control (the level at which expenditures cannot legally exceed the approved budget) is established at the department level. The County does not currently use an encumbrance system under which purchase orders, contracts or other commitments for goods and services not yet received would be recorded as a reservation of fund balance. Instead, such commitments are re-budgeted each year.

Prior to January 1, 2005, the Sole Commissioner, the Director of Finance, and the Budget Officer acted as a Budget Committee. Subsequent to January 1, 2005, Georgia Senate Bill 58, the Act creating the Board of Commissioners, places the duty of budget preparation upon the County Manager.

Revenue and expenditure estimates are prepared by the responsible department and presented to the Budget Committee/County Manager in hearings open to the public. The Budget Committee/County Manager reviews the budget requests and makes decisions regarding the proposed budget. The proposed budget is presented to interested citizens during a public hearing. The Board of Commissioners then adopts the final budget at an official meeting.

Unforeseen situations may arise during the year that might require budget amendments. Department heads may request line-item budget amendments through the Finance Department, provided that the budget amendment does not increase or decrease the overall budget for that department. Any changes in department totals require approval at an official meeting by the Board of Commissioners.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

Economic Condition and Outlook

Lumpkin County lies just 40 miles north of the perimeter highway that circles Atlanta, Georgia. It is also adjacent to Dawson County, which is one of the fastest growing counties in the nation. The busy State Route 400 crosses the southern portion of Lumpkin County, providing easy access for Atlanta area commuters. As the metropolitan Atlanta growth moves northward, Lumpkin County is now on the fringes of dense development creating a demand for residential properties. This growth also increases the demand for police and fire protection and water and sewer services.

The County's economy is based largely on a mix of tourism and related services, manufacturing, and agriculture. While the County has experienced a slight reduction in the rate of economic growth, its location and broad mix of industries has lessened the impact felt in other counties in the State. We believe that the County is poised to rebound to the growth rates experienced in prior years, as the state and national economies continue to improve.

Major Initiatives & Accomplishments

During 2020, Lumpkin County was awarded five grants for equipment totaling $35,154.

Other accomplishments during the year include:

- Opened the newly built Lumpkin County Library, which was built with State money and local sales tax dollars
- Completed living quarters in Fire Station #7
- Resurfaced 45 lane miles of County roads, using a combination of Federal, State, and local money
- Revised and updated numerous County ordinances
- Continued planning for an aquatic center
- Began renovations to the old library to be used as a planning & development building.
- Improved the Historic Jail with new windows and various interior improvements
- Rehabilitated three sports fields at Yahoola Creek Park

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

Financial Policies

The Finance Department strives to keep current with recommendations on financial policies and procedures. The policies and procedures adopted by the Lumpkin County Board of Commissioners are published in the codification of county ordinances and distributed to all departments as needed. There was no significant impact to the current financial statements based on adopted policies or procedures.

Acknowledgements

The preparation, design and publication of this Comprehensive Annual Financial Report could not have been accomplished without the efficient and dedicated service of the entire finance office staff. We would also like to express our appreciation and thanks to the firm of Mauldin & Jenkins, LLC. The firm's dedication to the highest standard of governmental accounting and auditing and strong support of the finance office staff throughout the year has proven to be extremely beneficial.

Sincere appreciation also goes to the various elected officials, and county department directors for their assistance and positive attitude throughout the year in matters pertaining to the financial affairs of the County.

We would also like to thank local photographer Jack Anthony for generously allowing us to use his photographs in this document.

Finally, we thank the Board of Commissioners for their support and direction in conducting the financial affairs of the County in a responsible manner.

Respectfully submitted,

Stanley J. Kelley
County Manager

Abby C. Branan
Director of Finance and Purchasing

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LIST OF OFFICIALS
LUMPKIN COUNTY, GEORGIA

COMMISSIONER'S OFFICE

Chris Dockery	**Chairman**
David Miller	**District 1**
Bobby Mayfield	**District 2**
Rhett Stringer	**District 3**
Jeff Moran	**District 4**
Stanley J. Kelley	**County Manager**
Melissa Witcher	**County Clerk**

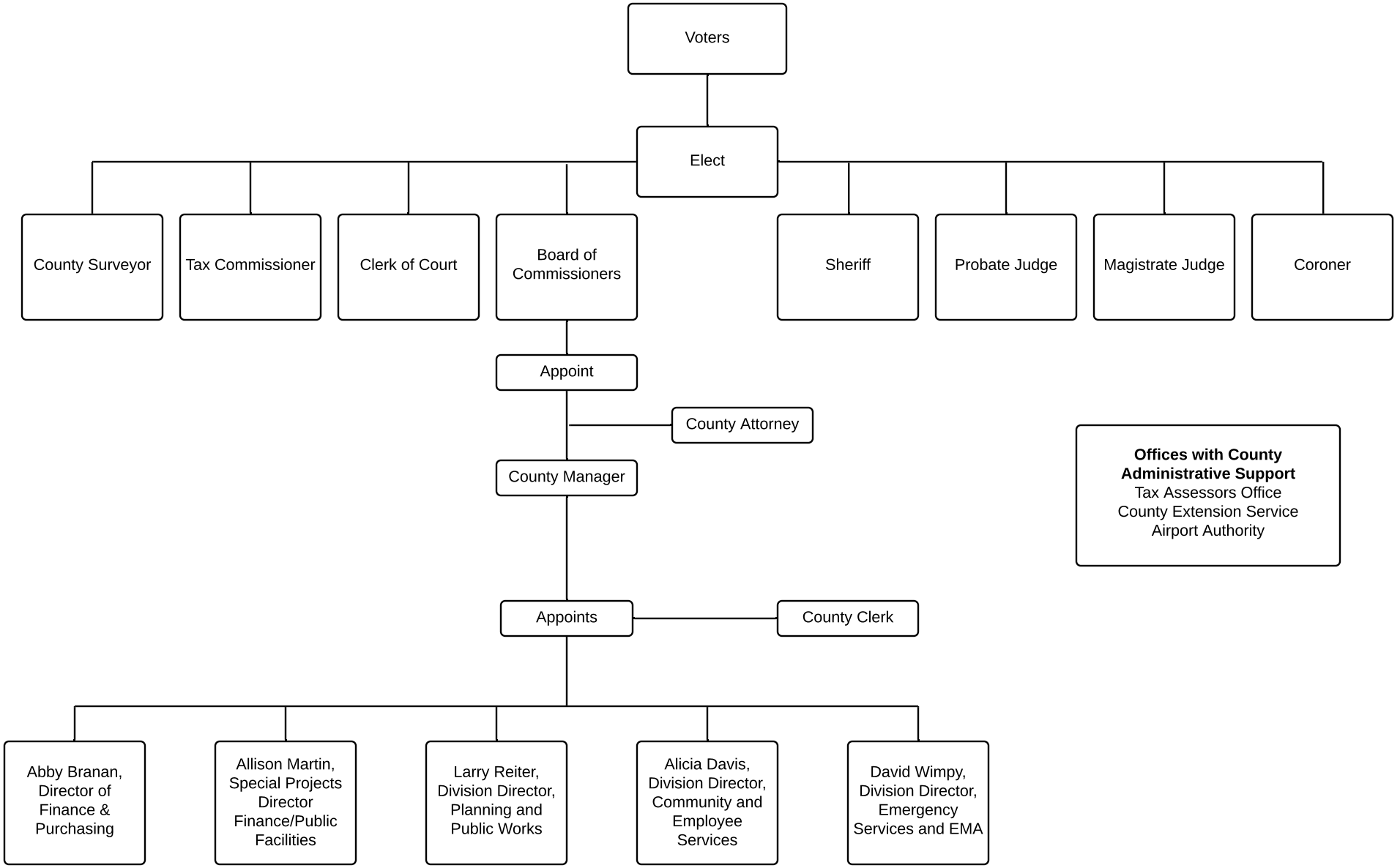
DEPARTMENT DIRECTORS

Abby C. Branan	**Finance**
Alicia Davis	**Human Resources**
Wade Chandler	**Parks & Recreation**
Larry Reiter	**Public Works/County Engineer**
Bruce Georgia	**Planning**
Linda Kirkpatrick	**Senior Center**
Danny Ziemer	**Chief Appraiser**
Ashley Peck	**Registrar**
Wayne Marshall	**Animal Shelter**
David Wimpy	**Emergency Management**
C. Allison Martin	**Special Projects**

JUDICIAL & OTHER ELECTED OFFICIALS

Rita Harkins	**Clerk of Cou**
Michael Chastain	**Probate Juc**
Randy Pruitt	**Magistrate Juc**
Jeff Langley	**District Attorı**
Raymond George	**Chief Superior Court Ju**
Joy Parks	**Superior Court Ju**
Buckley Levins	**Superior Court Ju**
Jeremy Clough	**Juvenile Court Ju**
Rachel Pruitt	**Tax Commissioı**
Stacy Jarrard	**Sheı**
Jim Sheppard	**Coroı**
John Gaston	**County Survey**

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)



Offices with County Administrative Support
Tax Assessors Office
County Extension Service
Airport Authority

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit

FINANCIAL SECTION

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MAULDIN & JENKINS
CPAs & ADVISORS

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
of Lumpkin County, Georgia
Dahlonega, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Lumpkin County, Georgia** (the "County"), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Lumpkin County, Georgia'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 did not audit the financial statements of the Lumpkin County Department of Public Health, which represents 4 percent, 3 percent, and 21 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Lumpkin County Department of Public Health, is based solely on the reports of the other auditor. 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.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

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.

Opinions

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lumpkin County, Georgia as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof 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 budgetary comparison schedule, the schedule of changes in the County's net pension liability and related ratios and the schedule of County contributions, 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 Lumpkin County, Georgia's basic financial statements. The combining and individual fund financial statements and schedules, the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200*, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, the schedule of expenditures of transportation special purpose local option sales tax proceeds, as required by the Official Code of Georgia 48-8-249, and the schedule of expenditures of special purpose local option sales tax proceeds, as required by the Official Code of Georgia 48-8-121, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The introductory and statistical sections are also presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules, schedule of expenditures of federal awards, schedule of expenditures of transportation special purpose local option sales tax proceeds and schedule of expenditures of special purpose local option sales tax proceeds (collectively "the supplementary information") are the responsibility of management and were derived from and relate 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.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 8, 2021, on our consideration of Lumpkin County, Georgia'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 County'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 County's internal control over financial reporting and compliance.



Atlanta, Georgia
June 8, 2021

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Lumpkin County's Comprehensive Annual Financial Report provides readers with a narrative overview and analysis of the County's financial performance during the fiscal year that ended on December 31, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal at the front of this report, the County's basic financial statements, and notes to the financial statements to enhance their understanding of the activities and financial health of Lumpkin County.

The County is required to present a discussion and analysis of our financial condition and performance for the year ended December 31, 2020.

Financial Highlights

- Lumpkin County's governmental activities assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at December 31, 2020 by approximately $95.5 million (*net position*). Of this amount, approximately $8.3 million (*unrestricted*) may be used to meet the government's ongoing obligations to citizens and creditors.
- As of December 31, 2020, the governmental funds of Lumpkin County reported combined ending fund balances of approximately $31.2 million, an increase of approximately $16.5 million in comparison with the prior year ending fund balances. $7.7 million is in the Capital Projects Fund for construction of an aquatic facility, and $9.1 million is in the Local Roads Fund for transportation projects. Approximately 25% of the combined ending fund balances, $7.9 million, is *available for spending* at the government's discretion (*unassigned fund balance*).
- At the end of 2020, unassigned fund balance for the general fund was approximately $7.9 million, or 37.3% of total general fund expenditures, including transfers out to other funds.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's *Basic Financial Statements*. The Basic Financial Statements contain three components: government-wide financial statements (including component unit statements), fund financial statements, and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County's overall financial status.

- The remaining statements are *fund financial statements* that focus on *individual parts* of the County government, reporting the County's operations in more detail than the government-wide statements.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

- ***Governmental Fund Statements*** tell how *general government* services like general government, public safety, judicial system, public works, health and welfare, cultural and recreation, and housing and development were financed in the short-term as well as what remains for future spending.

- ***Proprietary Fund Statements*** offer *short-term* and *long-term* financial information about the activities the County government operates similar to a private business. The Solid Waste Fund is reported as an enterprise fund.

- ***Fiduciary Fund Statements*** provides information about *Custodial Fund* assets held by the County, which is acting solely as a *trustee or agent* for the benefit of others, to whom the resources belong.

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. In addition to these required components, a section is included with combining statements that provide further detail about our non-major governmental funds, each of which are added together and presented in a single column in each of the basic financial statements.

Table A on the following page summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

TABLE A

Major Features of Lumpkin County's Government-wide and Fund Financial Statements

	Government-wide Statements	Fund Statements		
		Governmental Funds	Proprietary Funds	Custodial Funds
Scope	Entire County government (except fiduciary funds). The County's Component Units are shown in separate columns on the required financial statements	The activities of the County that are not proprietary or fiduciary, such as general government, public safety, judicial system, public works, health and welfare, culture and recreation and housing and development	Activities the County operates similar to private business, including the Solid Waste Fund.	Instances in which the County is the trustee or agent for someone else's resources.
Required financial statements	❑ Statement of Net Position ❑ Statement of Activities	❑ Balance Sheet ❑ Statement of Revenues, Expenditures and Changes in Fund Balance	❑ Statement of Net Position ❑ Statement of Revenues, Expenses and Changes in Net Position ❑ Statement of Cash Flows	❑ Statement of Fiduciary Net Position ❑ Statement of Changes in Fiduciary Net Position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; the County's funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid	All receipts and disbursements during year, regardless of when cash is received or paid

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

Government-wide Statements

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes *all* of the government's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid. The two government-wide statements report the County's *net position* and how they have changed. Net position, the difference between the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, is one way to measure the County's financial health or current position.

- Over time, increases or decreases in the County's net position is an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, consideration should be given to additional non-financial factors such as changes in the County's property tax base and the condition of the County's roads.

The government-wide financial statements of the County are divided into three categories:

- *Governmental activities*: Most of the County's basic services are included here, such as general government, public safety, judicial system, public works, health and welfare, culture and recreation and housing and development. Property taxes, local option sales taxes, and state and federal grants finance most of these activities.
- *Business-type activities*: The County charges fees to customers to help cover the costs of certain services it provides. The County's only Enterprise Fund, the Solid Waste Fund is included.
- *Component units*: The County includes six other entities in its report: the Lumpkin County Health Department, the Lumpkin County Water & Sewerage Authority, Development Authority of Lumpkin County, the Lumpkin County Hospital Authority, the Lumpkin County Public Building Authority, and the Lumpkin County Airport Authority. Although legally separate, these "component units" are important because the County is financially accountable for them.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant *funds*, not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by state law and by bond covenants.
- The County establishes other funds to control and manage resources for particular purposes (i.e. Debt Service and Capital Projects Funds) or show that certain revenues are used appropriately (i.e. Special Revenue Funds).

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

The County has three kinds of funds:

- *Governmental funds:* Most of the County's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided on the subsequent page of the governmental funds statement that explains the relationship (or differences) between the two types of statements.
- *Proprietary funds:* Services for which the County charges customers a fee and are expected to be largely self-supporting, are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information. The County's Enterprise Fund is classified as a business-type activity on the government-wide statements, but more detailed information is provided in the Proprietary Fund Statements, such as its cash flows.
- *Custodial funds:* Custodial funds are used to account for resources held for the benefit of parties outside the government. These balances are excluded from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

Financial Analysis of the County as a Whole

Net position. As discussed earlier, net position may serve as a useful indicator of a government's financial position. As of December 31, 2020, the County's net position was approximately $95.9 million, which is an increase of approximately $4.3 million from the prior year. Table B on the following page provides a summary of the County's Governmental and Business-type net positions for 2020 and 2019.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

TABLE B

LUMPKIN COUNTY, GEORGIA'S NET POSITION
December 31, 2020 and 2019
($ in thousands)

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
	2020	2019	2020	2019	2020	2019
CURRENT AND OTHER ASSETS*	$45,411	$29,892	$1	$5	$45,412	$29,897
CAPITAL ASSETS (net of depreciation)	91,928	89,172	622	652	92,550	89,824
TOTAL ASSETS	137,339	119,064	623	657	137,962	119,721
LONG-TERM LIABILITIES	27,595	13,807	252	297	27,847	14,104
OTHER LIABILITIES*	14,215	14,028	34	21	14,249	14,048
TOTAL LIABILITIES	41,810	27,835	286	318	42,096	28,152
NET POSITION:						
NET INVESTMENT IN CAPITAL ASSETS	74,656	77,698	622	652	75,278	78,350
RESTRICTED FOR DEBT SERVICE	61	67	0	0	61	67
RESTRICTED FOR CAPITAL PROJECTS	11,722	4,548	0	0	11,722	4,548
RESTRICTED FOR PUBLIC SAFETY ACTIVITIES	222	272	0	0	222	272
RESTRICTED FOR PLANNING	408	450	0	0	408	450
RESTRICTED FOR LAW LIBRARY OPERATIONS	37	53	0	0	37	53
RESTRICTED FOR JUDICIAL ACTIVITIES	135	136	0	0	135	136
RESTRICTED FOR TOURISM	5	4	0	0	5	5
UNRESTRICTED	8,283	8,001	(285)	(313)	7,998	8,488
TOTAL NET POSITION	$95,529	$91,229	$337	$339	$95,866	$91,568

**Current and other assets include deferred outflows of resources and other liabilities includes deferred inflows of resources*

A significant portion (78.5%) of the net position represents the *net investment in capital assets*. This includes land, buildings, machinery and equipment, and infrastructure assets, offset with associated long-term debt liabilities. Capital assets are restricted for the purpose of providing services to the citizens of Lumpkin County; consequently, they are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

Other restricted net position components represent resources that are subject to external restrictions on how they may be used and total 13.13% of the total. Included in this category are unspent SPLOST proceeds for Debt Service Reserves (0.06% of the total), funds restricted for capital projects (12.23% of the total), public safety activities (0.23% of the total), planning (0.43% of the total), law library activities (0.04% of the total), judicial activities (0.14% of the total), and tourism (.005% of the total). The remaining 8.34% of net position represent the unrestricted portion available for the County's ongoing obligations to its citizens.

Changes in Revenues and Expenses. Table C presents the County's 2020 and 2019 revenues and expenses for Governmental and Business-type activities as they are reported in the Entity Wide Statements.

TABLE C

LUMPKIN COUNTY, GEORGIA'S CHANGES IN NET POSITION
Year Ended December 31, 2020 and 2019
($ in thousands)

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
	2020	2019	2020	2019	2020	2019
REVENUES:						
PROGRAM REVENUES:						
CHARGES FOR SERVICES	$4,429	$5,767	$15	$23	$4,444	$5,790
OPERATING GRANTS & CONTRIBUTIONS	3,242	1,697	0	0	3,242	1,697
CAPITAL GRANTS & CONTRIBUTIONS	924	3,655	0	0	924	3,655
GENERAL REVENUES:						
PROPERTY TAXES	12,828	12,687	0	0	12,828	12,687
SALES TAXES	12,425	8,876	0	0	12,425	8,876
OTHER TAXES	1,992	1,907	0	0	1,992	1,907
UNRESTRICTED INVESTMENT EARNINGS	105	280	0	0	105	280
TOTAL REVENUES	35,945	34,869	15	23	35,960	34,892
EXPENSES:						
GENERAL GOVERNMENT	6,308	4,423	0	0	6,308	4,423
PUBLIC SAFETY	12,062	12,746	0	0	12,062	12,746
JUDICIAL SYSTEM	2,434	2,595	0	0	2,434	2,595
PUBLIC WORKS	6,096	3,708	0	0	6,096	3,708
HEALTH & WELFARE	824	793	0	0	824	793
CULTURE & RECREATION	1,546	1,518	0	0	1,546	1,518
HOUSING & DEVELOPMENT	988	815	0	0	988	815
INTEREST	1,297	356	0	0	1,297	355
SOLID WASTE	0	0	107	104	107	104
TOTAL EXPENSES	31,555	26,954	107	104	31,662	27,058
INCREASE IN NET POSITION BEFORE TRANSFERS AND GAIN ON SALE	4,390	7,915	(92)	(81)	4,298	7,834
TRANSFERS	(90)	(164)	90	164	0	0
GAIN ON SALE OF CAPITAL ASSET	0	10	0	0	0	10
INCREASE (DECREASE) IN NET POSITION	4,300	7,761	(2)	83	4,298	7,844
NET POSITION, BEGINNING OF YEAR	91,229	83,468	339	257	91,568	83,724
NET POSITION, END OF YEAR	$95,529	$91,229	$337	$339	$95,866	$91,568

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

Governmental Activities: Governmental activities accounted for approximately $4.3 million of the excess in the County's net revenues over expenses for 2020 primarily due to the collection of Coronavirus Relief Funds, back property taxes, interest and penalties, increase in sales tax revenues, capital grants and contributions.

Business-type Activities: The County's only business-type activity, the Solid Waste Fund, is privately leased and the only revenue from this activity will be rental income.

Financial Analysis of the County's Funds

Governmental Funds Overview: Lumpkin County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. As described earlier, the County's governmental funds provide information on short-term inflows and outflows, as well as what remains for future spending. Such information is useful in assessing the County's financing requirements. For example, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of 2020, Lumpkin County Governmental Funds reported a combined fund balance of approximately $31.2 million. This amount was up approximately $16.5 million from 2019 ending fund balance. Of the total combined fund balance, approximately 25.2% consists of *unassigned fund balance*, the portion of fund balance, which serves as a measure of current available financial resources.

The *restricted fund balance* represents resources not available for spending or those on which legal restrictions have been placed. The County's restricted fund balance makes up 65.6% of the combined total.

The General Fund, SPLOST Fund, Capital Projects Fund, and Local Roads Fund are the County's major governmental funds.

General Fund. The General Fund of Lumpkin County accounts for all transactions not accounted for in other funds. As the County's major operating fund, the General Fund accounts for ordinary operating expenditures financed primarily by property taxes and charges for services. The General Fund completed the year with a fund balance of $10.65 million. This was an increase from the previous year of approximately $1.26 million. Of the $10.65 million, 74.0% is unassigned while the remaining 26.0% is non-spendable or assigned.

SPLOST. This fund accounts for the 2014 and 2020 SPLOST money, including earned interest, which is to be used for various capital projects as provided in Title 48, Chapter 8 of the Official Code of Georgia Annotated. At December 31, 2020, the fund balance of this fund was $3.10 million.

Capital Projects Fund. This fund accounts for the money to be used for aquatic facility construction. At December 31, 2020, the fund balance of this fund was $7.68 million.

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Local Roads Fund. This fund accounts for the LMIG and 2019 TSPLOST money, including earned interest, which is to be used for various transportation projects as provided in Title 48, Chapter 8 of the Official Code of Georgia Annotated. At December 31, 2020, the fund balance of this fund was $9.13 million.

Proprietary Funds Overview. The Proprietary fund is used to account for activities similar to those found in the private sector where determination of net income is necessary or useful to sound financial administration. Lumpkin County has one type of Proprietary Fund, The Enterprise Fund. The County's Proprietary Fund Statements provide the same type of information found in the government-wide statements, but in more detail.

Enterprise Fund. The Enterprise Fund accounts for operations that are financed and operated in a manner similar to private business enterprises - where the costs (expenses, including depreciation) of providing goods or services to the general public are being financed or recovered primarily through user charges on a continuing basis. The Solid Waste Management Fund is the County's single enterprise fund. Total net position of the enterprise fund at the end of 2020 was approximately $337 thousand, representing a decrease of approximately $2 thousand.

General Fund Budgetary Highlights

Over the course of the year, the governing authority revised the County's budget several times. The three primary reasons for amending the budget are:

- Carry forwards from the prior year's capital improvement projects that were not completed in the prior year and continued into the current year.
- Supplemental appropriations to increase revenue and expenditure accounts due to receipt of unanticipated grant revenue.
- Increases in appropriations due to unexpected needs.

Capital Assets and Debt Administration

Capital Assets

At the end of 2020, the County had acquired $92.6 million (net of accumulated depreciation) in a broad range of capital assets for its governmental and business-type activities including land, buildings, park facilities, roads, bridges, heavy machinery, vehicles and equipment, and infrastructure.

- All infrastructure assets acquired to date are included in capital assets in accordance with GASB 34 requirements.
- Additional information on the County's capital assets can be found in Note 6 of the Notes to Financial Statements.

Debt Administration

Georgia Statutes provide for a general obligation debt limit of 10.0% of assessed valuation. The County had a general obligation debt capacity of $118.0 million in 2020. The County currently has $6.8 million in general obligation debt subject to this limit.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

At December 31, 2020, Lumpkin County had the following approximate amounts of outstanding long-term debt:

- $5.8 million in notes payable
- $13.2 million in intergovernmental payable to Public Building Authority, discretely presented component unit
- $6.9 million in bonds payable
- $524 thousand in compensated absences
- $273 thousand in landfill postclosure costs
- $2.9 million in net pension liability
- Additional information on the County's long-term debt can be found in Note 8 of the Notes to Financial Statements

Economic Factors and Next Year's Budgets and Rates

Economic conditions remained stable in the County during 2020, in spite of a global pandemic. New housing starts were up in the County during 2020, with no real impact to the tax base and increasing demands for services. In an effort to stimulate growth of light industry and shift more of the tax burden from homeowners, a project to extend water and sewerage service began during 2003 and was completed during 2006 in the southern part of the County. This project has been completed and the County is beginning to see some retail growth in that area of the County.

The 2021 budget planned for a slight increase over 2020 while lowering the millage rate. The County has also implemented a number of cost saving measures and is currently looking at joint ventures within the community to ease the burden placed on the operating budget.

The beginning of 2021 has presented continued concerns of the long-term economic impact of the COVID-19 pandemic and potential budget challenges. The County continues to monitor potential economic impacts of the pandemic in the 2021 and 2022 budgets.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Department, 99 Courthouse Hill, Suite D, Dahlonega, GA 30533.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

STATEMENT OF NET POSITION
DECEMBER 31, 2020

ASSETS	Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units
Cash and cash equivalents	$ 39,687,555	$ -	$ 39,687,555	$ 2,756,778
Investments	-	-	-	1,172,914
Due from Lumpkin County Board of Education	-	-	-	2,475,000
Due from primary government	-	-	-	13,177,226
Due from other governments	638,368	-	638,368	669,196
Accrued interest receivable	-	-	-	24,320
Installment sales agreement receivable	-	-	-	2,036,883
Receivables (net of allowance for uncollectibles)	2,631,507	-	2,631,507	228,185
Prepaid items	688,415	685	689,100	23,865
Inventories	186,542	-	186,542	38,056
Due from component units	4,547	-	4,547	-
Capital assets, nondepreciable	37,742,092	192,103	37,934,195	2,243,292
Capital assets, depreciable, net of accumulated depreciation	54,186,106	430,170	54,616,276	6,903,099
Total assets	135,765,132	622,958	136,388,090	31,748,814
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges on refunding	-	-	-	17,918
OPEB related items	-	-	-	42,137
Pension related items	1,573,575	-	1,573,575	162,619
Total deferred outflows of resources	1,573,575	-	1,573,575	222,674
LIABILITIES				
Accounts payable	838,416	12,913	851,329	602,195
Retainage payable	-	-	-	103,327
Accrued liabilities	601,233	-	601,233	45,699
Customer deposits	-	-	-	127,275
Due to primary government	-	-	-	4,547
Noncurrent liabilities due within one year				
Compensated absences	524,172	-	524,172	53,462
Landfill closure and postclosure	-	21,000	21,000	-
Notes payable	329,142	-	329,142	87,527
Intergovernmental payable, Public Building Authority	932,361	-	932,361	-
Bonds payable	-	-	-	1,666,594
Noncurrent liabilities due in more than one year				
Compensated absences	-	-	-	8,509
Landfill closure and postclosure	-	252,000	252,000	-
Notes payable	5,507,729	-	5,507,729	2,148,372
Intergovernmental payable, Public Building Authority	12,244,865	-	12,244,865	-
Bonds payable	6,905,000	-	6,905,000	16,003,035
Net OPEB liability	-	-	-	108,337
Net pension liability	2,937,157	-	2,937,157	587,205
Total liabilities	30,820,075	285,913	31,105,988	21,546,084
DEFERRED INFLOWS OF RESOURCES				
Unearned revenues - property taxes	10,204,226	-	10,204,226	-
Unearned revenues - intergovernmental	530,979	-	530,979	-
OPEB related items	-	-	-	244,631
Pension related items	254,466	-	254,466	36,756
Total deferred inflows of resources	10,989,671	-	10,989,671	281,387
NET POSITION				
Net investment in capital assets	74,655,917	622,273	75,278,190	6,762,881
Restricted for:				
Debt service	60,592	-	60,592	-
Capital projects	11,722,468	-	11,722,468	-
Public safety activities	222,203	-	222,203	-
Planning department operations	407,539	-	407,539	-
Law library operations	36,762	-	36,762	-
Judicial activities	135,128	-	135,128	-
Tourism	4,716	-	4,716	-
Unrestricted	8,283,636	(285,228)	7,998,408	3,381,136
Total net position	$ 95,528,961	$ 337,045	$ 95,866,006	$ 10,144,017

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

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	$ 6,307,712	$ 1,045,633	$ 1,864,734	$ -
Judicial	2,434,321	839,450	389,390	-
Public safety	12,061,881	2,015,893	625,023	-
Public works	6,096,243	1,900	7,841	923,857
Health and welfare	823,928	12,745	355,050	-
Culture and recreation	1,545,546	106,603	-	-
Housing and development	988,433	406,280	-	-
Interest on long-term debt	1,296,780	-	-	-
Total governmental activities	31,554,843	4,428,504	3,242,038	923,857
Business-type activities:				
Solid waste management	107,440	15,082	-	-
Total business-type activities	107,440	15,082	-	-
Total primary government	$ 31,662,283	$ 4,443,586	$ 3,242,038	$ 923,857
Component units	$ 3,216,549	$ 1,715,343	$ 1,432,664	$ 1,469,251

General revenues:
- Property taxes
- Sales taxes
- Insurance premium taxes
- Other taxes
- Unrestricted net investment earnings
- Miscellaneous

Transfers

Total general revenues and transfers

Change in net position

Net position, beginning of year

Net position, end of year

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

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

Net (Expenses) Revenues and Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
$ (3,397,345)	$ -	$ (3,397,345)	$ -
(1,205,481)	-	(1,205,481)	-
(9,420,965)	-	(9,420,965)	-
(5,162,645)	-	(5,162,645)	-
(456,133)	-	(456,133)	-
(1,438,943)	-	(1,438,943)	-
(582,153)	-	(582,153)	-
(1,296,780)	-	(1,296,780)	-
(22,960,444)	-	(22,960,444)	-
-	(92,358)	(92,358)	-
-	(92,358)	(92,358)	-
(22,960,444)	(92,358)	(23,052,802)	-
-	-	-	1,400,709
12,828,593	-	12,828,593	-
12,424,581	-	12,424,581	-
1,812,693	-	1,812,693	-
178,862	-	178,862	-
105,227	-	105,227	142,873
-	-	-	96,817
(89,912)	89,912	-	-
27,260,044	89,912	27,349,956	239,690
4,299,600	(2,446)	4,297,154	1,640,399
91,229,361	339,491	91,568,852	8,503,618
$ 95,528,961	$ 337,045	$ 95,866,006	$ 10,144,017

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2020

ASSETS	General	SPLOST	Capital Projects Fund	Local Roads Fund	Nonmajor Governmental Funds	Total
Cash and cash equivalents	$ 18,556,599	$ 1,413,542	$ 8,008,448	$ 10,725,196	$ 983,770	$ 39,687,555
Receivables (net of allowance for uncollectibles)	1,346,656	404,468	14,263	634,627	231,493	2,631,507
Inventories	186,542	-	-	-	-	186,542
Due from other governments	420,748	-	-	-	217,620	638,368
Due from other funds	450,300	1,280,835	-	-	53,854	1,784,989
Due from component units	4,547	-	-	-	-	4,547
Prepaid items	596,441	-	-	-	91,974	688,415
Total assets	$ 21,561,833	$ 3,098,845	$ 8,022,711	$ 11,359,823	$ 1,578,711	$ 45,621,923
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 222,382	$ 180,288	$ 75,137	$ 158,287	$ 202,322	$ 838,416
Other accrued liabilities	534,057	-	923	-	-	534,980
Due to other funds	54,131	-	267,968	1,296,881	166,009	1,784,989
Total liabilities	810,570	180,288	344,028	1,455,168	368,331	3,158,385
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	245,214	-	-	-	8,101	253,315
Unearned revenue - property taxes	9,860,786	-	-	-	343,440	10,204,226
Unavailable revenue - intergovernmental	-	-	-	240,000	2,498	242,498
Unearned revenue - intergovernmental	-	-	-	530,979	-	530,979
Total deferred inflows of resources	10,106,000	-	-	770,979	354,039	11,231,018
FUND BALANCES						
Fund balances:						
Nonspendable:						
Prepaid items	596,441	-	-	-	91,974	688,415
Inventories	186,542	-	-	-	-	186,542
Restricted for:						
Debt service	-	-	-	-	56,360	56,360
Capital projects	-	2,918,557	7,678,683	9,133,676	-	19,730,916
Public safety activities	-	-	-	-	197,302	197,302
Planning department operations	-	-	-	-	367,756	367,756
Law library operations	-	-	-	-	36,762	36,762
Judicial activities	-	-	-	-	101,471	101,471
Tourism	-	-	-	-	4,716	4,716
Assigned for:						
Use of reserves in subsequent budget	660,000	-	-	-	-	660,000
Capital projects	1,325,075	-	-	-	-	1,325,075
Unassigned	7,877,205	-	-	-	-	7,877,205
Total fund balances	10,645,263	2,918,557	7,678,683	9,133,676	856,341	31,232,520
Total liabilities, deferred inflows of resources and fund balances	$ 21,561,833	$ 3,098,845	$ 8,022,711	$ 11,359,823	$ 1,578,711	

Amounts reported for governmental activities in the 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.	91,928,198
Other long-term assets are not available to pay for current-period expenditures and, therefore, are unavailable in the governmental funds.	495,813
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(26,509,522)
The deferred outflows of resources, deferred inflows of resources, and the net pension liability related to the County's pension plan are not expected to be liquidated with expendable available financial resources and, therefore, are not reported in the governmental funds.	(1,618,048)
Net position of governmental activities	$ 95,528,961

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

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

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

	General	SPLOST	Capital Projects Fund	Local Roads Fund	Nonmajor Governmental Funds	Total
Revenues:						
Taxes	$ 18,032,410	$ 4,646,401	$ -	$ 3,998,181	$ 662,042	$ 27,339,034
Licenses and permits	56,003	-	-	-	373,395	429,398
Fines and forfeitures	471,566	-	-	-	83,397	554,963
Charges for services	2,302,242	-	-	-	683,523	2,985,765
Interest income	68,150	12,549	11,021	21,823	4,233	117,776
Intergovernmental	907,878	-	-	619,308	2,383,516	3,910,702
Contributions and donations	24,614	-	7,841	-	38,217	70,672
Other	443,773	-	-	-	14,605	458,378
Total revenues	22,306,636	4,658,950	18,862	4,639,312	4,242,928	35,866,688
Expenditures:						
Current:						
General government	3,991,697	5,896	128,315	-	1,408,695	5,534,603
Judicial	1,665,124	-	15,496	-	720,299	2,400,919
Public safety	9,421,366	20,942	-	-	1,551,615	10,993,923
Public works	1,541,467	-	-	3,455	-	1,544,922
Health and welfare	761,405	-	-	-	-	761,405
Culture and recreation	1,269,506	-	22,453	-	-	1,291,959
Housing and development	57,773	-	-	-	911,234	969,007
Intergovernmental	-	1,579,381		839,618	-	2,418,999
Capital outlay	-	2,691,875	1,351,984	2,574,074	14,857	6,632,790
Debt service:						
Principal	58,418	683,492	280,784	-	96,886	1,119,580
Interest and fees	60,622	91,217	134,707	18,690	108,278	413,514
Issuance costs	-	98,849	160,960	199,573	-	459,382
Total expenditures	18,827,378	5,171,652	2,094,699	3,635,410	4,811,864	34,541,003
Excess (deficiency) of revenues over expenditures	3,479,258	(512,702)	(2,075,837)	1,003,902	(568,936)	1,325,685
Other financing sources (uses):						
Bond issuance	-	-	-	6,905,000	-	6,905,000
Intergovernmental contract payable issuance	-	5,810,000	8,165,000	-	-	13,975,000
Refinancing of intergovernmental contract payable	-	(5,711,850)	-	-	-	(5,711,850)
Proceeds from the sale of capital assets	71,027	-	-	-	-	71,027
Transfers in	1,999	-	1,599,755	-	603,290	2,205,044
Transfers out	(2,290,457)	-	-	-	(4,499)	(2,294,956)
Total other financing sources (uses)	(2,217,431)	98,150	9,764,755	6,905,000	598,791	15,149,265
Net change in fund balances	1,261,827	(414,552)	7,688,918	7,908,902	29,855	16,474,950
Fund balances (deficits), beginning of year	9,383,436	3,333,109	(10,235)	1,224,774	826,486	14,757,570
Fund balances, end of year	$ 10,645,263	$ 2,918,557	$ 7,678,683	$ 9,133,676	$ 856,341	$ 31,232,520

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

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LUMPKIN COUNTY, 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

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds	$	16,474,950
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 in the current period.		2,802,525
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net position.		(45,902)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		25,667
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 net effect of these differences in the treatment of long-term debt and related items.		(14,055,420)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(902,220)
Change in net position - governmental activities	$	4,299,600

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

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

STATEMENT OF NET POSITION
PROPRIETARY FUND
DECEMBER 31, 2020

	Solid Waste Management Fund
ASSETS	
Current assets:	
Prepaid items	$ 685
Total current assets	685
Noncurrent assets:	
Capital assets:	
Capital assets, not being depreciated	192,103
Capital assets, being depreciated	1,073,911
Less accumulated depreciation	(643,741)
Total capital assets, net of accumulated depreciation	622,273
Total assets	622,958
LIABILITIES	
Current liabilities:	
Accounts payable	12,913
Landfill postclosure, current	21,000
Total current liabilities	33,913
Long-term liabilities:	
Landfill postclosure	252,000
Total long-term liabilities	252,000
Total liabilities	285,913
NET POSITION	
Investment in capital assets	622,273
Unrestricted	(285,228)
Total net position	$ 337,045

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

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	Solid Waste Management Fund
OPERATING REVENUES	
Charges for services	$ 15,082
Total operating revenues	15,082
OPERATING EXPENSES	
Salaries and benefits	27,176
Supplies and maintenance	50,095
Depreciation expense	24,969
Total operating expenses	102,240
Operating loss	(87,158)
NONOPERATING EXPENSES	
Loss on disposal of property	(5,200)
Total nonoperating expenses	(5,200)
Loss before transfers	(92,358)
Transfers in	89,912
Change in net position	(2,446)
NET POSITION, beginning of year	339,491
NET POSITION, end of year	$ 337,045

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

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	Solid Waste Management Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	$ 17,782
Payments to suppliers and service providers	(76,492)
Payments to employees	(31,202)
Net cash used in operating activities	(89,912)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfer in from other funds	89,912
Net cash provided by noncapital financing activities	89,912
Net increase in cash and cash equivalents	-
Cash and cash equivalents:	
Beginning of year	-
End of year	$ -
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	$ (87,158)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	24,969
Decrease in receivables	2,700
Decrease in prepaids	1,632
Decrease in accounts payable	(7,029)
Decrease in other accrued liabilities	(1,111)
Decrease in compensated absences	(2,915)
Decrease in landfill postclosure care costs	(21,000)
Net cash used in operating activities	$ (89,912)

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

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2020

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 4,088,882
Taxes receivable	1,656,989
Total assets	5,745,871
LIABILITIES	
Due to others	3,488,383
Uncollected taxes	1,656,989
Total liabilities	5,145,372
NET POSITION	
Restricted:	
Individuals, organizations, and other governments	600,499
Total net position	$ 600,499

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

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2020

	Custodial Funds
ADDITIONS	
Property taxes collected for other governments	$ 33,229,322
Fines and fees collected	1,065,262
Criminal and civil bonds	1,667,336
Total additions	35,961,920
DEDUCTIONS	
Property taxes distributed to other governments	33,250,471
Fines and fees disbursed	707,226
Other custodial disbursements	1,900,513
Total deductions	35,858,210
Change in fiduciary net position	103,710
NET POSITION, beginning of year	496,789
NET POSITION, end of year	$ 600,499

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

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
DECEMBER 31, 2020

ASSETS	Component Units		
	Health Department	Development Authority	Hospital Authority
Cash and cash equivalents	$ 1,061,146	$ 881,765	$ 254,260
Investments	-	-	1,172,914
Due from Lumpkin County Board of Education	-	-	-
Due from primary government	-	-	-
Due from other governments	-	-	-
Accrued interest receivable	-	-	-
Installment sales agreement receivable	-	2,036,883	-
Receivables (net of allowance for uncollectibles)	51,394	11,339	8,234
Prepaid items	-	78	-
Inventories	-	-	-
Capital assets, nondepreciable	-	15,600	-
Capital assets, depreciable, net of accumulated depreciation	5,580	789,750	-
Total assets	1,118,120	3,735,415	1,435,408
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges on refunding	-	-	-
OPEB related items	42,137	-	-
Pension related items	162,619	-	-
Total deferred outflows of resources	204,756	-	-
LIABILITIES			
Accounts payable	12,363	-	-
Retainage payable	-	-	-
Accrued liabilities	-	4,044	-
Customer deposits	-	-	-
Due to primary government	-	2,179	-
Noncurrent liabilities due within one year			
Compensated absences	40,600	-	-
Notes payable	-	-	-
Bonds payable	-	95,921	-
Noncurrent liabilities due in more than one year			
Compensated absences	8,509	-	-
Notes payable	-	-	-
Bonds payable	-	1,873,170	-
Net OPEB liability	108,337	-	-
Net pension liability	587,205	-	-
Total liabilities	757,014	1,975,314	-
DEFERRED INFLOWS OF RESOURCES			
OPEB related items	244,631	-	-
Pension related items	36,756	-	-
Total deferred inflows of resources	281,387	-	-
NET POSITION			
Net investment in capital assets	5,580	805,350	-
Unrestricted	278,895	954,751	1,435,408
Total net position	$ 284,475	$ 1,760,101	$ 1,435,408

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

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

Component Units			
Airport Authority	Public Building Authority	Water and Sewerage Authority	Total
$ 10,582	$ -	$ 549,025	$ 2,756,778
-	-	-	1,172,914
-	2,475,000	-	2,475,000
-	13,177,226	-	13,177,226
-	-	669,196	669,196
-	24,320	-	24,320
-	-	-	2,036,883
494	-	156,724	228,185
-	-	23,787	23,865
8,750	-	29,306	38,056
420,587	-	1,807,105	2,243,292
279,144	-	5,828,625	6,903,099
719,557	15,676,546	9,063,768	31,748,814
-	13,890	4,028	17,918
-	-	-	42,137
-	-	-	162,619
-	13,890	4,028	222,674
167	-	589,665	602,195
-	-	103,327	103,327
-	24,320	17,335	45,699
-	-	127,275	127,275
-	-	2,368	4,547
-	-	12,862	53,462
-	-	87,527	87,527
-	1,522,361	48,312	1,666,594
-	-	-	8,509
-	-	2,148,372	2,148,372
-	14,129,865	-	16,003,035
-	-	-	108,337
-	-	-	587,205
167	15,676,546	3,137,043	21,546,084
-	-	-	244,631
-	-	-	36,756
-	-	-	281,387
699,731	-	5,252,220	6,762,881
19,659	13,890	678,533	3,381,136
$ 719,390	$ 13,890	$ 5,930,753	$ 10,144,017

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2020

Component units	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Health Department	$ 786,619	$ 298,238	$ 647,639	$ -
Development Authority	178,080	6,108	785,025	-
Hospital Authority	45,944	-	-	-
Airport Authority	46,370	30,241	-	-
Public Building Authority	555,107	-	-	584,440
Water and Sewerage Authority	1,604,429	1,380,756	-	884,811
Total component units	$ 3,216,549	$ 1,715,343	$ 1,432,664	$ 1,469,251
General revenues:				
Unrestricted net investment earnings				
Miscellaneous				
Total general revenues				
Change in net position				
Net position, beginning of year				
Net position, end of year				

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

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

Component Units						
Health Department	Development Authority	Hospital Authority	Airport Authority	Public Building Authority	Water and Sewerage Authority	Total
$ 159,258	$ -	$ -	$ -	$ -	$ -	$ 159,258
-	613,053	-	-	-	-	613,053
-	-	(45,944)	-	-	-	(45,944)
-	-	-	(16,129)	-	-	(16,129)
-	-	-	-	29,333	-	29,333
-	-	-	-	-	661,138	661,138
159,258	613,053	(45,944)	(16,129)	29,333	661,138	1,400,709
-	51,035	85,110	76	-	6,652	142,873
87,390	9,427	-	-	-	-	96,817
87,390	60,462	85,110	76	-	6,652	239,690
246,648	673,515	39,166	(16,053)	29,333	667,790	1,640,399
37,827	1,086,586	1,396,242	735,443	(15,443)	5,262,963	8,503,618
$ 284,475	$ 1,760,101	$ 1,435,408	$ 719,390	$ 13,890	$ 5,930,753	$ 10,144,017

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Lumpkin County, Georgia (the "County") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government 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 County's accounting policies are described below.

A. Reporting Entity

Lumpkin County operates under a commissioner-manager form of government under which a five member Board of Commissioners is elected to serve as the legislative body for the County. The commission chairman is elected at large, while the remaining four commissioners are elected by geographical districts in which they reside by voters county-wide. The County provides the following services: public safety, judicial, public works, health and welfare, culture and recreation, housing and development, and general administrative services.

As required by accounting principles generally accepted in the United States of America, the financial statements of the reporting entity include those of the County and its component units. The component units discussed below are included in the County's reporting entity because of the significance of their operational or financial relationship with the County. Blended component units, although legally separate entities are, in substance, part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

Discretely Presented Component Units

The Lumpkin County Public Building Authority (the "Building Authority"), which provides financing for County buildings and Lumpkin County Board of Education buildings, is governed by a five member board appointed by the Lumpkin County Board of Commissioners. Separate financial statements are not prepared for the Building Authority. The Authority is reported as a governmental type component unit. The Building Authority does not have any amounts that would be reported on a balance sheet under the modified accrual basis of accounting.

The Lumpkin County Department of Public Health (the "Health Department") is governed by a seven member board consisting of one member of the Board of Commissioners and two members as appointed by the Board of Commissioners. The County has the authority to modify and approve the Health Department's budget and the ability to approve environmental health service fees. The Health Department has a June 30th year-end and is presented as a governmental type component unit.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Discretely Presented Component Units (Continued)

The Health Department's financial statements can be obtained by writing to the Lumpkin County Health Department, 60 Mechanicsville Road, Dahlonega, GA 30533.

The Development Authority of Lumpkin County (the "Development Authority") is governed by a nine member board appointed by the Board of Commissioners. The Authority is responsible for promoting economic development within Lumpkin County. The Development Authority provides a financial benefit to the County. The Authority is reported as a proprietary type component unit.

Financial information with regard to the Development Authority can be obtained by writing to the Development Authority of Lumpkin County, 194 Courthouse Hill, Annex A, Dahlonega, GA 30533. Separate financial statements for the Development Authority are not prepared.

The Lumpkin County Water and Sewerage Authority (the "Water Authority") is governed by a seven member board appointed by the Board of Commissioners. The County has the ability to impose its will upon the Water Authority in addition to its appointment of a voting majority of the Water Authority's governing body. The Water Authority is reported as a proprietary type component unit.

The Water Authority's financial statements can be obtained by writing to the Lumpkin County Water & Sewerage Authority, 194 Courthouse Hill, Annex A, Dahlonega, GA 30533.

The Lumpkin County Hospital Authority (the "Hospital Authority") is governed by a nine member board appointed by the Board of Commissioners. The County has the authority to approve or modify the budget of the Hospital Authority and has the ability to impose its will upon the Hospital Authority. The Authority provides medical services for indigent citizens of the County and is reported as a proprietary type component unit. The Hospital Authority does not issue separate financial statements.

The Lumpkin County Airport Authority (the "Airport Authority") is governed by a five member board appointed by the Board of Commissioners. The County has the authority to approve or modify the budget of the Airport Authority and has the ability to impose its will upon the Airport Authority in addition to its appointment of all five members of the Authority's governing body. The Airport Authority is reported as a proprietary type component unit.

Financial information with regard to the Airport Authority can be obtained from the Authority's administrative offices at 99 Courthouse Hill, Suite H, Dahlonega, GA 30533. Separate financial statements for the Airport Authority are not prepared.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 and its component units. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants 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, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and the fiduciary fund financial statements. Property 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 County considers property taxes to be available if they are collected within 60 days of the end of the current fiscal period. 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 compensated absences and claims and judgments, are recorded only when payment is due.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Property taxes, sales taxes, intergovernmental grants, and investment income 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 have been met. All other revenue items are considered to be measurable and available only when cash is received by the County. The County reports the following major governmental funds:

The ***General Fund*** is the County'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 Fund (SPLOST)*** is used to account for the revenues and expenditures relating to the County's 1% Special Purpose Local Option Sales Tax issues.

The ***Capital Projects Fund*** is used to account for the resources accumulated and used for the acquisition and construction of major capital projects.

The ***Local Roads Fund*** is used to account for Local Maintenance and Improvement Grant (LMIG) funds received from the Georgia Department of Transportation to fund maintenance of and improvements to the County's roads as well as to account for the proceeds of the Transportation Special Purpose Local Option Sales Tax (TSPLOST) for the various improvement projects as approved by the voter referendum.

The County reports the following major proprietary fund:

The ***Solid Waste Management Fund*** is used to account for the activities of the County's solid waste disposal program.

Additionally, the County reports the following fund types:

The ***special revenue funds*** account for revenue sources that are either legally restricted or committed to expenditure for specific purposes.

The ***capital projects funds*** account for large capital outlay projects funded locally, with state funding and federal funding.

The ***debt service fund*** accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The ***custodial funds*** are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals, such as cash bonds, traffic fines, support payments, and ad valorem and property taxes.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

In accounting and reporting for its proprietary operations, the County applies all Governmental Accounting Standards Board (GASB) pronouncements.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the enterprise fund are charges to customers for sales and services provided. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. However, interfund services provided and used have not been eliminated in this process.

D. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are recorded at fair value. Increases or decreases in the fair value during the year are recognized as a component of interest income.

E. Receivables and Payables

Activity between funds that are 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." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. These items are accounted for using the consumption method.

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of $5,000 and an estimated useful life in excess of two years. Intangible assets, such as internally generated or purchased software, are defined as having an initial cost of $25,000 and an estimated useful life in excess of two years, and all remaining intangible assets are defined as having an initial cost in excess of $100,000 and an estimated 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 County has elected to capitalize all general infrastructure assets regardless of the acquisition date and has used the estimated historical cost to value these assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend useful lives are expensed as incurred.

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

Asset Category	Years
Buildings and improvements	20 - 50
Machinery and equipment	5 - 20
Vehicles	3 - 10
Infrastructure	19 - 50

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. One item that qualifies for reporting in this category is the deferred charge on refunding which is reported in the component units statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or the refunding debt.

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 net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County reports deferred inflows of resources in both its governmental funds balance sheet and statement of net position.

The County also has deferred inflows and outflows related to the recording of changes in its net pension liability. Certain changes in the net pension liability are recognized as pension expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the County's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. Changes in actuarial assumptions which adjust the net pension liability are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five year period. Additionally, any contributions made by the County to the pension plan before year end but subsequent to the measurement date of the County's net pension liability are reported as deferred outflows of resources.

Unavailable revenues, which arise only under a modified accrual basis of accounting, qualify for reporting in this category. The governmental funds balance sheet will report unavailable revenues from property taxes, intergovernmental sources, and other sources as these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available in accordance with the County's revenue recognition policy.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Deferred Outflows/Inflows of Resources (Continued)

The governmental funds balance sheet and the government wide statement of net position will report deferred inflows of resources for unearned revenues. The County reports unearned revenues from property taxes which are received or reported as a receivable before the period for which the taxes have been levied. Additionally, the County reports unearned intergovernmental revenues from voluntary exchange transactions for resources received before time requirements are met but after all other eligibility requirements have been met.

I. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the County does not have a policy to pay any amount when employees separate from service with the County. All vacation and annual leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

J. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. 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 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 County is bound to honor constraints on the specific purpose for which amounts in those funds can be spent.

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 they include amounts that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.

Committed – Fund balances are reported as committed when they include amounts that can be used only for the specific purposes determined by a formal action (passage of a resolution) of the Board of Commissioners. The same formal action is required to subsequently remove a commitment of fund balance.

Assigned – Fund balances are reported as assigned when they include amounts intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. By passage of a resolution establishing the County's fund balance policy, the Board of Commissioners has delegated the County Manager the authority to assign amounts to be used for specific purposes.

Unassigned – Fund balances are reported as unassigned as the residual classification for the County's general fund and includes all spendable amounts not contained in the other classifications. In addition, any remaining deficits in the County's governmental funds which remain after all other fund balances have been exhausted are classified as unassigned. The County reports positive unassigned fund balance only in the general fund.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Fund Equity (Continued)

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

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

L. 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 or resources, liabilities and deferred inflows of resources and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from these estimates.

M. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Lumpkin County Defined Benefit Plan (the "Plan") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that "long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds." The details of this $26,509,522 difference are as follows:

Notes payable	$	(5,836,871)
Intergovernmental contract payable		(13,177,226)
General obligation bonds payable		(6,905,000)
Accrued interest payable		(66,253)
Compensated absences		(524,172)
Net adjustment to reduce *fund balance - total governmental funds* to arrive at *net position - governmental activities*	$	(26,509,522)

Another element of that reconciliation states that "deferred outflows of resources, deferred inflows of resources and the net pension liability related to the County's pension plan are not expected to be liquidated with expendable available resources and, therefore, are not reported in the funds." The details of this $1,618,048 difference are as follows:

Net pension liability	$	(2,937,157)
Deferred outflows of resources - pension related items		1,573,575
Deferred inflows of resources - pension related items		(254,466)
Net adjustment to reduce *fund balance - total governmental funds* to arrive at *net position - governmental activities*	$	(1,618,048)

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS (CONTINUED)

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that "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." The details of this $2,802,525 difference are as follows:

Capital outlay	$	5,788,565
Depreciation expense		(2,986,040)
Net adjustment to increase *net changes in fund balances - total governmental funds* to arrive at *changes in net position - governmental activities*	$	2,802,525

Another element of the reconciliation states that "The net effect of various miscellaneous transactions involving capital assets (i.e. sales and donations) is to decrease net position." The details of this $45,902 difference are as follows:

In the statement of activities, only the *loss* on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the capital assets sold.	$	(97,902)
Donations of capital assets increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources.		52,000
Net adjustment to decrease *net changes in fund balances - total governmental funds* to arrive at *changes in net position - governmental activities*	$	(45,902)

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS (CONTINUED)

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities (Continued)

Another element of the reconciliation states that "The issuance of long-term debt (e.g., bonds, notes) 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." The details of this $14,055,420 difference are as follows:

Intergovernmental payable issuance	$	(13,975,000)
Principal payments on refinanced intergovernmental payable		5,705,000
Revenue bond payable issuance		(6,905,000)
Principal repayments of intergovernmental payable		797,774
Principal repayments of notes payable		321,806
Net adjustment to decrease *net changes in fund balances - total governmental funds* to arrive at *changes in net position - governmental activities*	$	(14,055,420)

Another element of that reconciliation states that "Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds." The details of this $902,220 difference are as follows:

Compensated absences	$	(137,081)
Accrued interest		(27,375)
Amortization of deferred charges on refunding		(389,659)
Net pension liability and related deferred outflows and inflows of resources		(348,105)
Net adjustment to decrease *net changes in fund balances - total governmental funds* to arrive at *changes in net position - governmental activities*	$	(902,220)

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 3. LEGAL COMPLIANCE – BUDGETS

A. Budgets and Budgetary Accounting

The County follows the following procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to July 1, the County Manager submits to the Board of Commissioners a proposed operating budget for each department for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments, giving notice thereof at least seven days in advance by publication in the official organ of the County.
3. The budget is then adopted by the Board of Commissioners at a public meeting.
4. Budget amounts can be transferred between line items within any department (the legal level of budgetary control); however, any revisions of the budget must be amended by formal action of the Board of Commissioners in a regular meeting.
5. The budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Annual budgets are adopted for the General Fund, Debt Service Fund, and special revenue funds. Project length budgets are adopted for the capital projects funds.
6. Formal budgetary integration is employed as a measurement control device during the year for the General Fund, Debt Service Fund, and the special revenue funds. An annual operating budget is prepared for the Solid Waste Fund for planning, control, cost allocation, and evaluation purposes. All appropriations lapse at year end.

Budgeted amounts are as originally adopted, or as amended by the Board of Commissioners. The supplementary budgetary appropriations made are reflected in the final budget amounts.

B. Excess Expenditures Over Appropriations

For the year ended December 31, 2020 expenditures exceeded the budget in General Fund departments as follows:

Fund/Department	Excess
General Fund:	
Judicial administration	$ 479
Magistrate court	1,785
Police	106,886
Sheriff	2,927

The excess of expenditures over budget that are noted above were primarily funded by budgetary savings in other departments.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 4. DEPOSITS AND INVESTMENTS

A. Primary Government

Custodial credit risk. 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 County policy require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. Government, or bonds of public authorities, counties, or municipalities of the State of Georgia. 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 County's deposits were insured and/or collateralized as defined by state statutes and GASB pronouncements. Additionally, as of December 31, 2020, the County had deposits with two (2) financial institutions 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 the tier assigned by the State. As of December 31, 2020, all of the County's deposits with financial institutions were insured and/or collateralized as required by State statutes.

Credit risk. State statutes authorize the Authority to invest in U.S. Government obligations; U.S. Government agency obligations; obligations of the State of Georgia; obligations of other counties; municipal corporations and political subdivisions of the State of Georgia which are rated "AA" or better by Moody's Investors Service, Inc.; negotiable certificates of deposit issued by any bank or trust company organized under the laws of any state of the United States of America or any national banking association; repurchase agreements when collateralized by the U.S. Government or agency obligations; and pooled investment programs sponsored by the State of Georgia for the investment of local government funds. Investments are stated at fair value, based on quoted market prices.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 4. DEPOSITS AND INVESTMENTS (CONTINUED)

B. Component Unit – Hospital Authority

Credit risk. State statutes authorize the Authority to invest in U.S. Government obligations; U.S. Government agency obligations; obligations of the State of Georgia; obligations of other counties; municipal corporations and political subdivisions of the State of Georgia which are rated "AA" or better by Moody's Investors Service, Inc.; negotiable certificates of deposit issued by any bank or trust company organized under the laws of any state of the United States of America or any national banking association; repurchase agreements when collateralized by the U.S. Government or agency obligations; and pooled investment programs sponsored by the State of Georgia for the investment of local government funds. Investments are stated at fair value, based on quoted market prices.

Categorization of investments. As of December 31, 2020, the Hospital Authority had the following investments:

Investment	Maturity	Rating (S&P)	Fair Value
GA Municipal Association COP	December 1, 2023	AA+	$ 103,283
Tennessee Valley Authority	July 15, 2033	AA+	136,956
Decatur GA School System COP	May 1, 2044	AA-	216,254
GA State Revenue Bonds	December 1, 2041	AAA	212,212
Fulton County GA Water and Sewerage Authority Revenue Bonds	January 1, 2043	AA	255,993
Federal Farm Credit Bank	June 8, 2037	AA+	142,521
Fulton County GA Development Authority	July 1, 2044	AA-	105,695
	Total		$ 1,172,914

Interest rate risk. The Hospital Authority does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 4. DEPOSITS AND INVESTMENTS (CONTINUED)

B. Component Unit – Hospital Authority (Continued)

Fair Value Measurements. The Hospital Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The Hospital Authority has the following recurring fair value measurements as of December 31, 2020:

Investment	Level 2	Fair Value
GA Municipal Association COP	$ 103,283	$ 103,283
Tennessee Valley Authority	136,956	136,956
Decatur GA School System COP	216,254	216,254
GA State Revenue Bonds	212,212	212,212
Fulton County GA Water and Sewerage Authority Revenue Bonds	255,993	255,993
Federal Farm Credit Bank	142,521	142,521
Fulton County GA Development Authority	105,695	105,695
Total investments measured at fair value	$ 1,172,914	$ 1,172,914

The investments in Georgia Municipal Association, Tennessee Valley Authority, Decatur Georgia School System COP, Georgia State Revenue Bonds, Fulton County, Georgia Water and Sewerage Authority Revenue Bonds, Federal Farm Credit Bank, and Fulton County, Georgia Development Authority classified as Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Custodial credit risk. As of December 31, 2020, all of the Hospital Authority's deposits were collateralized with the depository financial institution.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 5. RECEIVABLES

A. Primary Government

Receivables at December 31, 2020, for the County's individual major funds and nonmajor funds in the aggregate are as follows:

	General Fund	SPLOST Fund	Capital Projects Fund	Local Roads Fund
Receivables:				
Taxes	$ 1,071,568	$ 404,468	$ -	$ 625,372
Other governments	420,748	-	-	-
Accounts	808,204	-	14,263	9,255
Gross receivables	2,300,520	404,468	14,263	634,627
Less allowance for uncollectibles	(533,116)	-	-	-
Net receivables	$ 1,767,404	$ 404,468	$ 14,263	$ 634,627

	Nonmajor Governmental Funds
Receivables:	
Taxes	$ 40,049
Other governments	217,620
Accounts	191,444
Gross receivables	449,113
Less allowance for uncollectibles	-
Net receivables	$ 449,113

Property taxes for the 2020 fiscal year were levied on September 17, 2019, with property values assessed as of January 1, 2019. Bills are payable on or before December 16, 2019, after which the applicable property is subject to lien and penalties and interest as assessed. Property taxes attached as an enforceable lien on property as of January 1. Property taxes levied during 2020 are to fund operations for the County's fiscal year beginning January 1, 2021. Amounts recorded as a receivable as well as amounts collected as of December 31, 2020 related to these taxes are recorded as deferred inflows of resources – unearned property taxes in the fund financial statements and in the government-wide statement of net position.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 5. RECEIVABLES (CONTINUED)

B. Discretely Presented Component Unit – Public Building Authority

In May 2020, Lumpkin County Public Building Authority issued revenue bonds and entered into an intergovernmental agreement with the County, for the Series 2020A and 2020B Revenue Bonds. The Series 2020B bonds refunded previously outstanding certificates of participation, which were redeemed. The proceeds from the bonds were deposited into an escrow fund, which provided sufficient money to pay, when due, the principal and interest on the certificates up to and including May 22, 2020 when the certificates were fully redeemed.

The County will be responsible for paying the Authority amounts equal to the debt service requirements on the Revenue Bonds, Series 2020A, in the amount of $8,165,000 and on the Revenue Bonds, Series 2020B, in the amount of $5,810,000. The outstanding balance of the amount due to Public Building Authority at December 31, 2020 is $13,177,226.

Future payments to be received by the Authority under the debt service schedule are as follows:

Fiscal Year Ending December 31,	
2021	$ 932,361
2022	945,276
2023	956,906
2024	972,563
2025	991,798
2026-2030	2,863,997
2031-2035	1,575,487
2036-2040	1,823,933
2041-2045	2,114,905
	$ 13,177,226

In December 2018, the Public Building Facilities Authority issued revenue bonds and entered into an intergovernmental agreement to sell a project to Lumpkin County Schools. Lumpkin County Schools will be responsible for paying the Authority amounts equal to the debt service requirements on the Revenue Bonds, Series 2018, in the amount of $3,600,000. The outstanding balance of the amount due to Public Building Authority at December 31, 2020 is $2,475,000.

Future payments to be received by the Authority under the debt service schedule are as follows:

Fiscal Year Ending December 31,	
2021	$ 590,000
2022	355,000
2023	365,000
2024	375,000
2025	390,000
2026	400,000
	$ 2,475,000

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 5. RECEIVABLES (CONTINUED)

C. Discretely Presented Component Unit – Development Authority

In 2019, the Development Authority issued taxable industrial development revenue bonds and entered into an installment sales agreement to sell land and an industrial building, contained thereon, to a private sector company for $1,707,140, with an expectation for the agreement to increase to $2,077,265 pending leasehold improvements made by the Authority. The Development Authority will be responsible for payment on the debt service requirement of the bonds, and the bonds are secured by an installment sales agreement between the Development Authority and the private sector company. The outstanding balance of the amount due to the Development Authority at December 31, 2020 is $2,036,883.

Future payments to be received by the Authority under the debt service schedule are as follows:

Fiscal Year Ending December 31,	
2021	$ 99,224
2022	103,940
2023	108,882
2024	113,840
2025	119,470
2026-2030	687,975
2031-2035	803,552
	$ 2,036,883

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Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 6. CAPITAL ASSETS

A. Primary Government

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

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land and improvements	$ 20,762,205	$ 432,910	$ -	$ -	$ 21,195,115
Infrastructure land improvements	16,099,485	97,219	(19,938)	-	16,176,766
Construction in progress	4,030,314	370,211	-	(4,030,314)	370,211
Total capital assets, not being depreciated	40,892,004	900,340	(19,938)	(4,030,314)	37,742,092
Capital assets, being depreciated:					
Buildings and improvements	45,424,320	1,719,762	-	4,030,314	51,174,396
Machinery and equipment	7,880,720	389,829	(91,780)	-	8,178,769
Vehicles	7,232,087	638,895	(239,797)	-	7,631,185
Infrastructure	25,199,293	2,191,739	(30,087)	-	27,360,945
Total capital assets, being depreciated	85,736,420	4,940,225	(361,664)	4,030,314	94,345,295
Less accumulated depreciation for:					
Buildings and improvements	12,649,290	1,045,180	-	-	13,694,470
Machinery and equipment	4,737,503	477,870	(48,931)	-	5,166,442
Vehicles	4,123,424	481,092	(204,682)	-	4,399,834
Infrastructure	15,946,632	981,898	(30,087)	-	16,898,443
Total accumulated depreciation	37,456,849	2,986,040	(283,700)	-	40,159,189
Total capital assets, being depreciated, net	48,279,571	1,954,185	(77,964)	4,030,314	54,186,106
Governmental activities capital assets, net	$ 89,171,575	$ 2,854,525	$ (97,902)	$ -	$ 91,928,198

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 6. CAPITAL ASSETS (CONTINUED)

A. Primary Government (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities:				
Capital assets, not being depreciated:				
Land	$ 192,103	$ -	$ -	$ 192,103
Total capital assets, not being depreciated	192,103	-	-	192,103
Capital assets, being depreciated:				
Land improvements	291,585	-	-	291,585
Buildings and improvements	551,470	-	-	551,470
Machinery and equipment	230,856	-	-	230,856
Vehicles	52,000	-	(52,000)	-
Total capital assets, being depreciated	1,125,911	-	(52,000)	1,073,911
Less accumulated depreciation for:				
Land improvements	291,585	-	-	291,585
Buildings and improvements	208,056	12,970	-	221,026
Machinery and equipment	119,131	11,999	-	131,130
Vehicles	46,800	-	(46,800)	-
Total accumulated depreciation	665,572	24,969	(46,800)	643,741
Total capital assets, being depreciated, net	460,339	(24,969)	(5,200)	430,170
Business-type activities capital assets, net	$ 652,442	$ (24,969)	$ (5,200)	$ 622,273

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 6. CAPITAL ASSETS (CONTINUED)

A. Primary Government (Continued)

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

Governmental activities:	
General government	$ 654,197
Judicial	1,400
Public safety	785,681
Public works	1,239,526
Health and welfare	54,096
Culture and recreation	241,680
Housing and development	9,460
Total depreciation expense - governmental activities	$ 2,986,040

B. Discretely Presented Component Unit – Water Authority

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

	Beginning Balance	Increases	Decreases and Transfers	Ending Balance
Capital assets, not being depreciated:				
Land	$ 52,074	$ 601,225	$ -	$ 653,299
Construction in progress	-	1,153,806	-	1,153,806
Total	52,074	1,755,031	-	1,807,105
Capital assets, being depreciated:				
Infrastructure	9,242,626	154,903	-	9,397,529
Machinery and equipment	189,024	2,582	-	191,606
Vehicles	71,002	-	-	71,002
Total	9,502,652	157,485	-	9,660,137
Less accumulated depreciation for:				
Infrastructure	(3,250,628)	(392,991)	-	(3,643,619)
Machinery and equipment	(104,581)	(19,101)	-	(123,682)
Vehicles	(60,823)	(3,388)	-	(64,211)
Total	(3,416,032)	(415,480)	-	(3,831,512)
Total capital assets, being depreciated, net	6,086,620	(257,995)	-	5,828,625
Total capital assets, net	$ 6,138,694	$ 1,497,036	$ -	$ 7,635,730

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 6. CAPITAL ASSETS (CONTINUED)

C. Discretely Presented Component Unit – Airport Authority

	Beginning Balance	Increases	Decreases and Transfers	Ending Balance
Capital assets, not being depreciated:				
Land	$ 109,542	$ -	$ -	$ 109,542
Land improvements	311,045	-	-	311,045
Total	420,587	-	-	420,587
Capital assets, being depreciated:				
Buildings and improvements	384,152	-	-	384,152
Machinery and equipment	57,476	-	-	57,476
Total	441,628	-	-	441,628
Less accumulated depreciation for:				
Buildings and improvements	(103,934)	(6,822)	-	(110,756)
Machinery and equipment	(51,728)	-	-	(51,728)
Total	(155,662)	(6,822)	-	(162,484)
Total capital assets, being depreciated, net	285,966	(6,822)	-	279,144
Total capital assets, net	$ 706,553	$ (6,822)	$ -	$ 699,731

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 6. CAPITAL ASSETS (CONTINUED)

D. Discretely Presented Component Unit – Development Authority

	Beginning Balance	Increases	Decreases and Transfers	Ending Balance
Capital assets, not being depreciated:				
Land	$ 15,600	$ -	$ -	$ 15,600
Total	15,600	-	-	15,600
Capital assets, being depreciated:				
Buildings and improvements	-	787,510	-	787,510
Furniture and fixtures	25,300	-	-	25,300
Machinery and equipment	3,287	-	-	3,287
Total	28,587	787,510	-	816,097
Less accumulated depreciation for:				
Buildings and improvements	-	(12,370)	-	(12,370)
Furniture and fixtures	(5,630)	(5,060)	-	(10,690)
Machinery and equipment	(2,570)	(717)	-	(3,287)
Total	(8,200)	(18,147)	-	(26,347)
Total capital assets, being depreciated, net	20,387	769,363	-	789,750
Total capital assets, net	$ 35,987	$ 769,363	$ -	$ 805,350

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

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

Due to/from other funds:

Receivable fund	Payable fund	Amount
General Fund	Capital Projects Fund	$ 267,968
General Fund	Local Roads Fund	16,323
General Fund	Nonmajor governmental funds	166,009
SPLOST Fund	Local Roads Fund	1,280,558
SPLOST Fund	General Fund	277
Nonmajor governmental funds	General Fund	53,854

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The balance between the SPLOST fund and Local Roads fund resulted from a project initially funded by the SPLOST fund and later the County decided to fund the project with TSPLOST. The project was allowable under both referendums.

Interfund transfers for the year ended December 31, 2020 were as follows:

Transfers In	Transfers Out	Amount
General Fund	Nonmajor governmental funds	$ 1,999
Capital Projects Fund	General Fund	1,599,755
Solid Waste Fund	General Fund	89,912
Nonmajor governmental funds	General Fund	600,790
Nonmajor governmental funds	Nonmajor governmental funds	2,500

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that the statute or budget requires to expend them, and (2) provide unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Due from/to primary government and component units:

Receivable entity	Payable entity	Amount
Lumpkin County General Fund	Water & Sewerage Authority	$ 2,368
Lumpkin County General Fund	Development Authority	2,179

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 8. LONG-TERM DEBT

A. Primary Government

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Intergovernmental payable	$ 5,705,000	$ 13,975,000	$ (6,502,774)	$ 13,177,226	$ 932,36
Bonds payable	-	6,905,000	-	6,905,000	
Notes payable	6,158,677	-	(321,806)	5,836,871	329,14
Net pension liability	2,935,619	1,252,412	(1,250,874)	2,937,157	
Compensated absences	387,091	468,444	(331,363)	524,172	524,17
Governmental activities long-term liabilities	$ 15,186,387	$ 22,600,856	$ (8,406,817)	$ 29,380,426	$ 1,785,67
Business-type Activities:					
Landfill postclosure costs	$ 294,000	$ -	$ (21,000)	$ 273,000	$ 21,00
Compensated absences	2,915	983	(3,898)	-	
Business-type activities long-term liabilities	$ 296,915	$ 983	$ (24,898)	$ 273,000	$ 21,00

For governmental activities, compensated absences and the net pension liability are liquidated by the General Fund. The County reports the entire balance of compensated absences as a current liability due to the fact that the County expects the ending liability to be used within one (1) year.

Notes Payable from Direct Borrowings. In September 1999, Lumpkin County and the City of Dahlonega borrowed $4,475,000 from the Georgia Environmental Finance Authority (GEFA) to develop a reservoir. During 2001, the City and County entered into an agreement to increase the loan amount to $14,000,000. During 2006, the reservoir was completed and the loan finalized. The County's share of the obligation as of December 31, 2020, was $5,545,438 which is 46% of the total debt outstanding. The note carries an interest rate of 3%.

In April 2016, the County entered into a 5-year and 10-year note payable agreement with the Association of County Commissioners of Georgia (ACCG) to purchase various equipment and vehicles in the amount of $606,542 and $428,563 respectively. Due to the County receiving proceeds subsequent to the agreement, the debt issuance is recorded as two notes payable. The notes carry an interest rate of 1.44% for the 5-year agreement and 1.91% for the 10-year agreement.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 8. LONG-TERM DEBT (CONTINUED)

A. Primary Government (Continued)

The County's debt service requirements to maturity on the GEFA and ACCG notes payables from direct borrowings are as follows:

Year ending December 31,	Principal	Interest	Total
2021	$ 329,142	$ 169,140	$ 498,282
2022	210,051	161,644	371,695
2023	215,929	155,766	371,695
2024	206,219	149,719	355,938
2025	180,403	143,799	324,202
2026-2030	987,735	633,272	1,621,007
2031-2035	1,147,370	473,638	1,621,008
2036-2040	1,332,804	288,204	1,621,008
2041-2045	1,227,218	78,947	1,306,165
Total	$ 5,836,871	$ 2,254,129	$ 8,091,000

General Obligation Transportation Sales Tax Bonds Payable from Direct Borrowings. In March 2020 the County issued $6,905,000 of Series 2020 General Obligation Transportation Sales Tax bonds. The proceeds of the bonds are to be used to finance a portion of certain transportation projects of the County, and finance all of the costs of a joint transportation project between the County and the City of Dahlonega, as well as pay the costs of issuance of the bonds. Debt service requirements on the bonds will be funded through a one percent transportation SPLOST tax for a period of up to five years. If the transportation SPLOST tax revenues are insufficient to meet debt service requirements, the County may fund payment through an ad valorem property tax. The bonds bear interest at a rate of 0.87% and payments are made semiannually on February 1 and August 1. Principal payments begin in 2022 and conclude when the bonds are retired on August 1, 2024.

The County's debt service requirements to maturity on its bonds payable from direct borrowings are as follows:

Year ending December 31,	Principal	Interest	Total
2021	$ -	$ 60,074	$ 60,074
2022	2,280,000	90,111	2,370,111
2023	2,300,000	60,357	2,360,357
2024	2,325,000	20,228	2,345,228
Total	$ 6,905,000	$ 230,770	$ 7,135,770

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 8. LONG-TERM DEBT (CONTINUED)

A. Primary Government (Continued)

Intergovernmental Payable from Direct Borrowings. In May 2020, the County completed its purchase of a judicial facility from the Association of County Commissioners of Georgia by entering into an intergovernmental agreement with the Lumpkin County Public Building Authority to issue the Lumpkin County Public Building Authority Revenue Bonds, Series 2020B, which refunded previously outstanding certificates of participation. The proceeds from the bonds, together with certain other moneys, were deposited into an escrow fund which provided sufficient money to pay, when due, the principal and interest on the certificates up to and including May 22, 2020 when the certificates were fully redeemed. In addition, in May 2020, the County entered into an intergovernmental agreement with the Lumpkin County Public Building Authority to also issue the Lumpkin County Public Building Authority Revenue Bonds, Series 2020A for the purpose of financing the acquisition, construction, and equipping of certain recreation projects of the County and paying the costs of bond issuance.

The Series 2020A revenue bonds bear interest at a rate of 1.06%, and the Series 2020B revenue bonds bear interest at a rate of 2.95%. Payments on both bonds are made semiannually on June 1 and December 1. Payments on the Series 2020A revenue bonds began in 2020 and conclude when the bonds are retired on June 1, 2045. Payments on the Series 2020B revenue bonds began in 2020 and conclude when the bonds are retired on December 1, 2027.

The County makes a portion of the payments with monies derived from local option sales and use tax, but has not created a lien or pledged the local option sales and use tax as security for payment on the Bonds. In the event that the proceeds of the sales and use tax are insufficient to make the payments, the County has agreed to levy an ad valorem property tax for purposes of making payment. The County's outstanding amounts on its intergovernmental payable contain a provision that if the County 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 are due and payable immediately.

The County's debt service requirements to maturity on its intergovernmental payable is as follows:

Year ending December 31,	Principal	Interest	Total
2021	$ 932,361	$ 288,320	$ 1,220,681
2022	945,276	274,184	1,219,460
2023	956,906	259,790	1,216,696
2024	972,563	245,133	1,217,696
2025	991,798	230,167	1,221,965
2026-2030	2,863,997	946,058	3,810,055
2031-2035	1,575,487	711,511	2,286,998
2036-2040	1,823,933	463,065	2,286,998
2041-2045	2,114,905	172,092	2,286,997
Total	$ 13,177,226	$ 3,590,320	$ 16,767,546

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 8. LONG-TERM DEBT (CONTINUED)

A. Primary Government (Continued)

Landfill postclosure costs. Effective June 17, 2003, the Lumpkin County Landfill was closed and no additional waste has been accepted. According to state and federal laws and regulations, the County must perform certain maintenance and monitoring functions at the site for a minimum of 30 years. As of December 31, 2020, the County has 13 years of monitoring remaining. Engineering studies estimate postclosure costs of approximately $273,000 over the 13 year period. These costs are based on what it would cost to perform all postclosure care in 2020, adjusted annually for inflation. Actual costs may be higher due to changes in inflation, changes in technology, or changes in regulations. Should any problems occur during this postclosure period, the costs and time period required for the maintenance and monitoring functions may substantially increase.

B. Discretely Presented Component Unit – Water Authority

Long-term debt activity for the year ended December 31, 2020 for the Water Authority is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable	$ 337,851	$ -	$ (289,539)	$ 48,312	$ 48,312
Notes payable	1,216,151	1,063,046	(43,298)	2,235,899	87,527
Compensated absences	11,232	22,584	(20,954)	12,862	12,862
Total long-term liabilities	$ 1,565,234	$ 1,085,630	$ (353,791)	$ 2,297,073	$ 148,701

Bonds Payable from Direct Placement. On May 1, 2013, the Water Authority issued the direct placement Lumpkin County Water and Sewerage Authority Revenue Refunding Bond, Series 2013. The bond was issued for the purpose of refunding and paying off the outstanding principal amount, premium and accrued interest on the Lumpkin County Water and Sewerage Authority Water Revenue Bond, Series 2010. The Series 2013 bonds bear interest at 1.910% and is payable in monthly installments of $24,456 which includes principal and interest. As a result of this transaction, the Water Authority reports a deferred charge on refunding which is reported as a deferred outflow of resources. This item is being recognized as an expense (amortized) over the life of the bonds and has a balance of $4,028 as of December 31, 2020.

The Series 2013 Revenue Refunding Bonds contain a provision that in any event of default, the principal amount of all bonds then outstanding shall become due and payable immediately, together with the interest accrued to the date of such acceleration, and interest on the bonds shall cease to accrue after the date of such acceleration. An event of default is defined in the bond resolution as an event in which payment of the principal or interest of any of the bonds shall not be made when it becomes due and payable, either at maturity or by proceedings optional or scheduled mandatory redemption.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 8. LONG-TERM DEBT (CONTINUED)

B. Discretely Presented Component Unit – Water Authority (Continued)

The debt service requirements to maturity on the direct placement Series 2013 bonds are as follows:

Year ending December 31,	Principal	Interest	Total
2021	$ 48,312	$ 117	$ 48,429
Total	$ 48,312	$ 117	$ 48,429

Notes Payable from Direct Borrowings. On March 23, 2011, the Authority issued a note payable to borrow a total of $408,000 from the Georgia Environmental Finance Authority (GEFA) for the purpose of funding the Copper Ridge well improvement project. Additionally, the agreement with GEFA included a principal forgiveness component equal to 30% of the face value of the note, or $122,400. Monthly principal and interest payments are paid each month beginning June 1, 2012 through December 1, 2032 at an interest rate of 3.0%.

On February 24, 2015, the Authority executed a promissory note to GEFA to borrow up to $1 million from the Drinking Water State Revolving Fund for the construction of a 500,000 gallon elevated water storage tank. Additionally, the agreement with GEFA included a principal forgiveness component equal to 25% of the face value of the note, or $250,000. Monthly principal and interest payments are paid each month beginning April 1, 2018 through September 1, 2038 at an interest rate of 2.03%.

On March 15, 2016, the Authority executed a promissory note to GEFA to borrow up to $750,000 from the Drinking Water State Revolving Fund to finance the costs of acquiring, constructing, and installing water mains and appurtenances. Additionally, the agreement with GEFA included a principal forgiveness component equal to 40% of the face value of the note, or $300,000. Monthly principal and interest payments are paid each month beginning January 1, 2018 through June 1, 2028 at an interest rate of .52%.

On August 18, 2020, the Authority executed a promissory note to GEFA to borrow up to $2,500,000 from the Drinking Water State Revolving Fund to finance the costs of acquiring, constructing, and installing environmental facilities. The unpaid principal balance of the note will bear interest at 1.71% annually and will be payable monthly until the project is completed or November 1, 2022 (whichever is earlier). At that time, the note will be finalized and will enter into its repayment phase whereby principal and interest will be due in two hundred thirty-nine (239) equal monthly installments until the note is fully repaid. As of December 31, 2020, the Authority had made draws totaling $1,063,046 on this note payable to GEFA. As the project is still in the construction phase, an amortization schedule has not been determined for this note and thus the entire payable is reported as due in more than one year.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 8. LONG-TERM DEBT (CONTINUED)

B. Discretely Presented Component Unit – Water Authority (Continued)

The Authority's debt service requirements to maturity on its notes payable from direct borrowings are as follows:

Year ending December 31,	Principal	Interest	Total
2021	$ 87,527	$ 20,107	$ 107,634
2022	88,793	18,841	107,634
2023	90,085	17,549	107,634
2024	91,406	16,229	107,635
2025	92,752	14,882	107,634
2026-2030	372,058	53,886	425,944
2031-2035	233,354	23,332	256,686
2036-2038	116,878	3,392	120,270
Total	$ 1,172,853	$ 168,218	$ 1,341,071

C. Discretely Presented Component Unit – Public Building Authority

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Revenue Bonds, Series 2013	$ 5,705,000	$ -	$ (5,705,000)	$ -	$ -
Plus: Premium	15,443	-	(15,443)	-	-
Direct Placement Revenue Bonds, Series 2018	3,045,000	-	(570,000)	2,475,000	590,000
Direct Placement Revenue Bonds, Series 2020	-	13,975,000	(797,774)	13,177,226	932,361
Total revenue bonds	$ 8,765,443	$ 13,975,000	$ (7,088,217)	$ 15,652,226	$ 1,522,361

Revenue Bonds. In May 2013, Lumpkin County Public Building Authority issued revenue bonds and entered into an intergovernmental agreement with the County, for the Series 2013 Revenue Bonds which refunded previously outstanding certificates of participation. The proceeds from the bonds, together with certain other moneys, were deposited into an escrow fund which provided sufficient money to pay, when due, the principal and interest on the certificates up to and including November 1, 2014 when the certificates were fully redeemed. The revenue bonds bear interest at rates ranging from 1.25 – 2.00% and payments are made semiannually on May 1 and November 1 beginning in 2013 and concluding when the bonds are retired on November 1, 2027.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 8. LONG-TERM DEBT (CONTINUED)

C. Discretely Presented Component Unit – Public Building Authority (Continued)

In December 2018, the Public Building Authority issued direct placement revenue bonds and entered into an intergovernmental agreement to sell a project to Lumpkin County Schools. Lumpkin County Schools will be responsible for paying the County amounts equal to the debt service requirements on the Revenue Bonds, Series 2018, in the amount of $3,600,000. The revenue bonds bear interest at a rate of 3.16% and payments are made semiannually on June 1 and December 1 beginning in 2019 and concluding when the bonds are retired on December 1, 2026.

In May 2020, the Public Building Authority issued $8,165,000 of Series 2020A revenue bonds. The proceeds of the Series 2020A bonds will be used to finance the acquisition, construction and equipping of certain recreation projects. The bonds were issued with an interest rate of 2.95% and mature in June 2045. An intergovernmental agreement between the County and Public Building Authority stipulates that the County levy an ad valorem property tax sufficient to pay the Authority to make debt service payments.

In addition, in May 2020 the Public Building Authority issued $5,810,000 of Series 2020B revenue bonds. The proceeds of the Series 2020B bonds were issued to refund all of the outstanding Series 2013 revenue bonds, the proceeds of which were used to refinance the County's Justice Center. The bonds were issued with an interest rate of 2.95% and mature in June 2045. An intergovernmental agreement between the County and Public Building Authority stipulates that the County levy an ad valorem property tax sufficient to pay the Authority to make debt service payments

The Authority's debt service requirements to maturity on its direct placement revenue bonds are as follows:

Year ending December 31,	Principal	Interest	Total
2021	$ 1,522,361	$ 366,530	$ 1,888,891
2022	1,300,276	333,750	1,634,026
2023	1,321,906	308,138	1,630,044
2024	1,347,563	281,947	1,629,510
2025	1,381,798	255,131	1,636,929
2026-2030	3,263,997	958,698	4,222,695
2031-2035	1,575,487	711,511	2,286,998
2036-2040	1,823,933	463,065	2,286,998
2041-2045	2,114,905	172,092	2,286,997
Total	$ 15,652,226	$ 3,850,862	$ 19,503,088

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 8. LONG-TERM DEBT (CONTINUED)

D. Discretely Presented Component Unit – Development Authority

Long-term debt activity for the year ended December 31, 2020 for the Development Authority is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Direct Placement Revenue Bonds, Series 2019	2,000,000	-	30,909	1,969,091	95,921
Total revenue bonds	$ 2,000,000	$ -	$ 30,909	$ 1,969,091	$ 95,921

In June 2019, the Development Authority issued direct placement taxable industrial development revenue bonds in the amount of $2,000,000 to finance the acquisition, rehabilitation and expansion of an industrial building within the County. The revenue bonds bear interest at a rate of 4.59%. Monthly principal and interest payments began in September 2020 and terminate when the bonds mature in July 2035. The bonds are secured by an installment sales agreement between the Development Authority and the private sector company. Upon an event of default, all outstanding principal and interest due on the bonds may become due immediately.

The Authority's debt service requirements to maturity on its revenue bonds are as follows:

Year ending December 31,	Principal	Interest	Total
2021	$ 95,921	$ 89,603	$ 185,524
2022	100,481	85,042	185,523
2023	105,258	80,265	185,523
2024	110,044	75,479	185,523
2025	115,494	70,029	185,523
2026-2030	665,076	262,540	927,616
2031-2035	776,817	88,958	865,775
Total	$ 1,969,091	$ 751,916	$ 2,721,007

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 9. DEFINED BENEFIT PLAN

Plan Description

The County, as authorized by the County Commission, has established a non-contributory defined benefit pension plan, The Lumpkin County Defined Benefit Plan (the "Plan"), covering substantially all of the County's employees. The County's pension plan is administered through the Association of County Commissioners of Georgia Third Restated Defined Benefit Plan (the "ACCG Plan"), an agent multiple-employer pension plan administered by GEBCorp and affiliated with the Association of County Commissioners of Georgia (ACCG). The Plan provides retirement, disability, and death benefits to plan members and beneficiaries. Plan benefits are provided for Plan participants who were participants in the Plan before January 1, 2004 whereby retirees receive between 1% and 1.75% multiplied by the average of the highest five consecutive years of earnings multiplied by the total credited years of service. Plan benefits are provided for Plan participants who were participants in the Plan on or after January 1, 2004 whereby retirees receive 1% multiplied by the average of the highest five consecutive years of earnings multiplied by the total credited years of service. The ACCG, in its role as the Plan sponsor, has the sole authority to establish and amend the benefit provisions and the contribution rates of the County related to the Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan document. The County Commission retains this authority. The ACCG Plan issues a publicly available financial report that includes financial statements and required supplementary information for the pension trust. That report may be obtained at www.gebcorp.com or by writing to the Association County Commissioners of Georgia, Retirement Services, 191 Peachtree Street, NE, Atlanta, Georgia 30303 or by calling (800) 736-7166.

Plan membership. As of January 1, 2020, the date of the most recent actuarial valuation, pension plan membership consisted of the following:

Retireees, Beneficiaries and Disabled receiving benefits	52
Terminated plan participants entitled to but not yet receiving benefits	159
Active employees participating in the Plan	176
Total number of Plan participants	387

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 9. DEFINED BENEFIT PLAN (CONTINUED)

Contributions. The Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The Board of Trustees of the ACCG Plan has adopted a recommended actuarial funding policy for the plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the plan. The funding policy for the Plan, as adopted by the County Commission, is to contribute an amount equal to or greater than the actuarially recommended contribution rate. This rate is based on the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. No contributions are made by plan participants. For the year ended December 31, 2020, the County's contribution rate was 8.3% of annual payroll. County contributions to the Plan were $584,400 for the year ended December 31, 2020.

Net Pension Liability of the County

The County's net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2019 with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2019.

Actuarial assumptions. The total pension liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.00%
Salary increases	2.5% - 5.5%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 GE (50%) & PS (50%) Amount-Weighted with Scale AA projection to year 2020. This was a change from the RP-2000 Combined Healthy Mortality Table with Scale AA projection to year 2018 rate that was previously used. The table was changed to adopt the mortality tables developed specifically for governmental employees by the Society of Actuaries, which were released in 2018.

The actuarial assumptions used in the January 1, 2019 valuation were based on the results of an actuarial experience study through February 2019.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 9. DEFINED BENEFIT PLAN (CONTINUED)

Net Pension Liability of the County (Continued)

The long-term expected rate of return on pension plan investments was determined through a blend of using a building-block method based on 20-year benchmarks (33.33%) and 30-year benchmarks (33.33%), as well as forward-looking capital market assumptions for a moderate asset allocation (33.34%), as determined by UBS. Expected future rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2019 are summarized in the following table:

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30%	6.08%
Large Cap equity	30%	9.07
International equity	15%	5.01
Other equity	20%	8.62
Real estate	5%	10.62
Total	100%	

* Rates shown are net of the 2.00% assumed rate of inflation

Discount rate. The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made based on the average County contribution made to the Plan over the prior five years. Based on this assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability. As of December 31, 2019 the expected long-term rate of return remained the same at 7.00%.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 9. DEFINED BENEFIT PLAN (CONTINUED)

Changes in the Net Pension Liability of the County. The changes in the components of the net pension liability of the County for the year ended December 31, 2020, were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 12/31/19	$ 6,523,578	$ 3,587,959	$ 2,935,619
Changes for the year:			
Service cost	241,712	-	241,712
Interest	450,303	-	450,303
Differences between expected and actual experience	121,211	-	121,211
Assumption changes	382,661	-	382,661
Contributions—employer	-	494,650	(494,650)
Net investment income	-	756,224	(756,224)
Benefit payments, including refunds of employee contributions	(181,344)	(191,337)	9,993
Administrative expense	-	(46,532)	46,532
Net changes	1,014,543	1,013,005	1,538
Balances at 12/31/20	$ 7,538,121	$ 4,600,964	$ 2,937,157

The required schedule of changes in the County's net pension liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the County, calculated using the discount rate of 7.00 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's net pension liability	$ 4,144,977	$ 2,937,157	$ 1,953,628

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 9. DEFINED BENEFIT PLAN (CONTINUED)

Sensitivity of the net pension liability to changes in the discount rate. **(Continued)**

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of December 31, 2019 and the current sharing pattern of costs between employer and employee.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2020, the County recognized pension expense of $932,505. At December 31, 2020, the County reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Plan contributions made subsequent to the measurement period	$ 584,400	$ -
Assumption changes	603,332	-
Experience differences	385,843	41,489
Net difference between projected and actual earnings on pension plan investments	-	212,977
Total	$ 1,573,575	$ 254,466

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 9. DEFINED BENEFIT PLAN (CONTINUED)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

County contributions subsequent to the measurement date of $584,400 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the fiscal year ending December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending December 31:		
2021	$	382,085
2022		342,913
2023		109,737
2024		(100,026)
Total	$	734,709

NOTE 10. DEFINED CONTRIBUTION PLAN

The County, by resolution, adopted the ACCG 401(a), a defined contribution retirement plan, administered by GEBCorp. The plan provisions and contribution rates may also be amended by resolution. Current full-time employees are eligible to participate, beginning on their date of hire. The County shall make a matching contribution on behalf of each participant to the plan equal to 4% of the participant's compensation for each participant who contributes 2% of their compensation.

For the year ended December 31, 2020, the County's covered payroll for employees participating in this plan was $6,861,072 and total payroll was $11,817,423. The County's contribution was $276,624 and employee contributions were $132,984.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 11. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; natural disasters; injuries to employees; and losses resulting from providing accident and health benefits to employees and their dependents.

The County participates in the Georgia Interlocal Risk Management Agency Fund and the Association of County Commissioners of Georgia Group Self-Insurance Workers' Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

As part of the risk pool, the County is obligated to pay all contributions and assessments as prescribed by the pool, 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 County is also to allow the pool's agents and attorneys to represent the County in investigation, settlement discussions, and all levels of litigation arising out of any claim made against the County 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 and in accordance with the workers' compensation law of Georgia. The funds are 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.

The County also carries insurance for all other risks of loss, including general liability and errors and omission coverage through a private insurance company. Settled claims have not exceeded insurance coverage in any of the past three years. There have been no significant reductions of insurance coverage from coverage in the prior year.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 12. COMMITMENTS AND CONTINGENCIES

Litigation

The County is involved in several pending lawsuits. Liability, if any, which might result from these proceedings, would not, in the opinion of management and legal counsel, have a material adverse effect on the financial position of the County.

Grant Contingencies

The County 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 prior experience, County management believes such disallowances, if any, will not be significant.

Financial Guarantees

In March 2016, the Lumpkin County Water and Sewerage Authority entered into an intergovernmental contract relating to $750,000 the Authority borrowed from the Drinking Water State Revolving fund administered by Georgia Environmental Finance Authority (GEFA). Subsequently, the County guaranteed these notes in accordance with an intergovernmental contract signed between the Water and Sewerage Authority and the County dated March 15, 2016. Payments on the loan are due in monthly installments of principal and interest for a term of 119 monthly payments. As of December 31, 2020, the outstanding balance of this note is $330,149. In the event that the Water and Sewerage Authority has insufficient funds on deposit to enable the Water and Sewerage Authority to pay the principal and interest on the loan, the County will be required to transfer funds to the Water and Sewerage Authority such that payments from the County, when added to amounts available in the Water and Sewerage Authority's accounts, will be sufficient to pay principal and interest currently due.

In June 2019, the Development Authority of Lumpkin County, Georgia issued $2,000,000 Taxable Industrial Development Revenue Bonds, Series 2019 in order to finance a portion of the costs of the acquisition, construction and equipping of an existing industrial building. Subsequently, the County guaranteed these bonds in accordance with an intergovernmental contract signed between the Development Authority and the County dated June 18, 2019. Payments on the bonds are due in monthly installments of principal and interest for a term of 15 years. As of December 31, 2020, the outstanding balance of these bonds is $1,969,091. In the event that the Development Authority has insufficient funds on deposit to enable the Development Authority to pay the principal and interest on the loan, the County will be required to transfer funds to the Development Authority such that payments from the County, when added to amounts available in the Development Authority's accounts, will be sufficient to pay principal and interest currently due.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 12. COMMITMENTS AND CONTINGENCIES (CONTINUED)

Contractual Commitments

For the year ended December 31, 2020, contractual commitments on uncompleted contracts were $20,577,043.

NOTE 13. JOINT VENTURE

Under Georgia law, the County, in conjunction with other cities and counties in the area, is a member of the Georgia Mountains Regional Commission (RC) and is required to pay annual dues thereto. During the year ended December 31, 2020, the County paid $28,565 in such dues. Membership in the RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of regional development commissions in Georgia.

The RC 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 a regional development commission. Separate financial statements may be obtained from:

Georgia Mountains Regional Commission
P.O. Box 1720
Gainesville, GA 30501

The County participates with Union, Banks and Towns Counties in the North Georgia Resource Management Authority. The Authority studied solid waste disposal issues, developed a plan to recycle waste paper and has leased those facilities to private entities. Lumpkin County has an ongoing financial interest and obligation for funding debt service requirements. The participating counties are annually assessed varying amounts to cover the Authority's inability to service its debt. During the year ended December 31, 2020, the County made no payments to the Authority. As of December 31, 2020, the Authority does not have any debt outstanding. Separate financial statements can be obtained from their office at:

North Georgia Resource Management Authority
150 Hudson Ridge, Suite 1
Homer, GA 30547

NOTE 14. HOTEL/MOTEL TAX

The County has levied a 5% lodging tax. During the year ended December 31, 2020, the County collected $299,033 in hotel/motel taxes. For the same year then ended, the hotel/motel tax fund reported expenditures of $299,033 for the promotion of tourism in accordance with the provisions of O.C.G.A. 48-13-51.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NOTE 15. TAX ABATEMENTS

The County enters into property tax abatement agreements with the Development Authority of Lumpkin County and local businesses under the state law O.C.G.A Section 36-62-1. Under the Act, and in accordance with Lumpkin County Resolution 2006-18, localities may grant property tax abatements of up to 100 percent of a business' property tax bill in year one, through a property tax credit, with the amount reducing 10% each subsequent year, for the purpose of attracting or retaining businesses within their jurisdictions. The abatements may be granted to any business located within or promising to relocate to the County and meeting certain investment targets.

For the fiscal year ended December 31, 2020, the County abated property taxes totaling $15,882 under this program, including the following tax abatement agreement:

- A 20 percent property tax reduction for a local business expanding its existing manufacturing capabilities and increasing employment. The local business is in year 9 of tax abatement. The abatement amounted to $15,882. If the local business does not meet the community jobs goals and community investment goals, 100% of the ad valorem property taxes saved for that year will be recaptured pro rata by each taxing authority.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

REQUIRED SUPPLEMENTARY INFORMATION

LUMPKIN COUNTY, GEORGIA

BUDGETARY COMPARISON SCHEDULE - GAAP BASIS
GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues:				
Taxes	$ 16,965,229	$ 17,972,240	$ 18,032,410	$ 60,170
Licenses and permits	48,000	56,003	56,003	-
Fines and forfeitures	594,700	594,700	471,566	(123,134)
Charges for services	3,014,003	2,347,694	2,302,242	(45,452)
Interest income	115,907	68,238	68,150	(88)
Intergovernmental	701,853	706,976	907,878	200,902
Contributions and donations	33,000	28,663	24,614	(4,049)
Other	244,161	566,264	443,773	(122,491)
Total revenues	21,716,853	22,340,778	22,306,636	(34,142)
Expenditures:				
Current:				
General government:				
Legislative	191,774	192,956	126,102	66,854
Executive	411,400	431,488	430,919	569
Board of elections	270,373	258,890	238,478	20,412
Human resources	271,501	272,451	261,957	10,494
Financial administration	475,013	476,813	467,365	9,448
Data processing	169,374	182,356	156,046	26,310
Tax commissioner	396,915	416,076	415,787	289
Public/General buildings	935,057	964,636	955,763	8,873
Customer service	971,097	789,984	422,712	367,272
Tax assessor	555,109	546,830	513,845	32,985
Risk management	23,000	3,963	2,723	1,240
Total general government	4,670,613	4,536,443	3,991,697	544,746
Judicial:				
Judicial administration	214,557	214,557	215,036	(479)
Superior court	307,770	307,770	202,004	105,766
Clerk superior court	616,678	676,363	674,446	1,917
District attorney	30,800	30,800	25,414	5,386
Magistrate court	237,383	237,383	239,168	(1,785)
Probate court	311,683	322,725	309,056	13,669
Total judicial	1,718,871	1,789,598	1,665,124	124,474
Public safety:				
Police	78,765	78,136	185,022	(106,886)
Fire	3,457,753	3,070,154	2,584,154	486,000
Sheriff	5,687,493	6,146,221	6,149,148	(2,927)
Emergency medical services	119,493	124,293	118,093	6,200
Coroner	46,770	46,770	45,552	1,218
Other protection	343,584	346,784	339,397	7,387
Total public safety	9,733,858	9,812,358	9,421,366	390,992
Public works:				
Public works administration	172,423	185,289	185,282	7
Highways and streets	1,141,986	1,200,156	1,127,252	72,904
Sanitation and wastewater	242,695	246,395	228,933	17,462
Total public works	1,557,104	1,631,840	1,541,467	90,373

(Continued)

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

BUDGETARY COMPARISON SCHEDULE - GAAP BASIS
GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Expenditures: (Continued)				
Health and welfare:				
Health	$ 209,199	$ 209,199	$ 209,199	$ -
Welfare	15,000	15,000	15,000	-
Community services	505,279	572,747	537,206	35,541
Total health and welfare	729,478	796,946	761,405	35,541
Culture and recreation:				
Participant recreation	969,120	958,782	849,506	109,276
Library	420,000	420,000	420,000	-
Total culture and recreation	1,389,120	1,378,782	1,269,506	109,276
Housing and development:				
Conservation	66,630	66,930	57,773	9,157
Total housing and development	66,630	66,930	57,773	9,157
Debt service:				
Principal	58,418	58,418	58,418	-
Interest	60,622	60,622	60,622	-
Total debt service	119,040	119,040	119,040	-
Total expenditures	19,984,714	20,131,937	18,827,378	1,304,559
Excess of revenues over expenditures	1,732,139	2,208,841	3,479,258	1,270,417
Other financing sources (uses):				
Proceeds from the sale of capital assets	10,000	71,025	71,027	2
Transfers in	-	-	1,999	1,999
Transfers out	(2,229,062)	(2,279,866)	(2,290,457)	(10,591)
Total other financing sources (uses)	(2,219,062)	(2,208,841)	(2,217,431)	(8,590)
Net change in fund balances	(486,923)	-	1,261,827	1,261,827
Fund balances, beginning of year	9,383,436	9,383,436	9,383,436	-
Fund balances, end of year	$ 8,896,513	$ 9,383,436	$ 10,645,263	$ 1,261,827

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31,

	2020	2019	2018	2017	2016
Total pension liability					
Service cost	$ 241,712	$ 203,574	$ 182,798	$ 178,104	$ 155,942
Interest on total pension liability	450,303	360,478	351,063	328,874	283,967
Differences between expected and actual experience	121,211	551,950	(137,228)	42,009	88,048
Changes of assumptions	382,661	510,833	10,986	175,216	159,350
Benefit payments, including refunds of employee contributions	(181,344)	(150,713)	(142,810)	(146,542)	(114,386)
Net change in total pension liability	1,014,543	1,476,122	264,809	577,661	572,921
Total pension liability - beginning	6,523,578	5,047,456	4,782,647	4,204,986	3,632,065
Total pension liability - ending (a)	$ 7,538,121	$ 6,523,578	$ 5,047,456	$ 4,782,647	$ 4,204,986
Plan fiduciary net position					
Contributions - employer	494,650	401,622	317,767	277,885	289,822
Net investment income	756,224	(201,255)	453,981	180,124	(3,783)
Benefit payments, including refunds of employee contributions	(191,337)	(150,713)	(142,810)	(146,542)	(114,386)
Administrative expenses	(46,532)	(34,818)	(30,148)	(31,535)	(28,468)
Other	-	-	-	-	(9,103)
Net change in plan fiduciary net position	1,013,005	14,836	598,790	279,932	134,082
Plan fiduciary net position - beginning	3,587,959	3,573,123	2,974,333	2,694,401	2,560,319
Plan fiduciary net position - ending (b)	$ 4,600,964	$ 3,587,959	$ 3,573,123	$ 2,974,333	$ 2,694,401
County's net pension liability - ending (a) - (b)	$ 2,937,157	$ 2,935,619	$ 1,474,333	$ 1,808,314	$ 1,510,585
Plan fiduciary net position as a percentage of the total pension liability	61.0%	55.0%	70.8%	62.2%	64.1%
Covered payroll	$ 6,563,526	$ 6,387,811	$ 5,526,657	$ 5,493,661	$ 5,319,203
County's net pension liability as a percentage of covered payroll	44.7%	46.0%	26.7%	32.9%	28.4%

	2015
Total pension liability	
Service cost	$ 148,305
Interest on total pension liability	246,481
Differences between expected and actual experience	-
Changes of assumptions	-
Benefit payments, including refunds of employee contributions	(98,269)
Net change in total pension liability	296,517
Total pension liability - beginning	3,335,548
Total pension liability - ending (a)	$ 3,632,065
Plan fiduciary net position	
Contributions - employer	247,977
Net investment income	149,298
Benefit payments, including refunds of employee contributions	(98,269)
Administrative expenses	(26,949)
Other	2
Net change in plan fiduciary net position	272,059
Plan fiduciary net position - beginning	2,288,260
Plan fiduciary net position - ending (b)	$ 2,560,319
County's net pension liability - ending (a) - (b)	$ 1,071,746
Plan fiduciary net position as a percentage of the total pension liability	70.5%
Covered payroll	$ 5,086,023
County's net pension liability as a percentage of covered payroll	21.1%

Notes to the Schedule

The schedule will present 10 years of information once it is accumulated.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31,

	2020	2019	2018	2017	2016
Actuarially determined contribution	$ 584,400	$ 494,650	$ 401,622	$ 317,767	$ 277,885
Contributions in relation to the actuarially determined contribution	584,400	494,650	401,622	317,767	277,885
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	7,008,565	6,563,526	6,387,811	5,526,657	5,493,661
Contributions as a percentage of covered payroll	8.3%	7.5%	6.3%	5.7%	5.1%

	2015	2014
Actuarially determined contribution	$ 249,652	$ 247,977
Contributions in relation to the actuarially determined contribution	289,822	247,977
Contribution deficiency (excess)	$ (40,170)	$ -
Covered payroll	5,319,203	5,086,023
Contributions as a percentage of covered payroll	4.7%	4.9%

Notes to the Schedule

Valuation Date	January 1, 2019
Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	Smoothed market value with a 5-year smoothing period.
Assumed Rate of Return On Investments	7.00%
Projected Salary Increases	2.5% - 5.5% (including 2.0% for inflation)
Cost-of-living Adjustment	2.0%
Amortization Method	Closed level dollar for unfunded liability
Remaining Amortization Period	None remaining

The schedule will present 10 years of information once it is accumulated.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted or committed to expenditure for particular purposes, as described below.

Drug Rehabilitation Fund - to account for funds collected from fines and forfeitures to be used to create and maintain a Drug Abuse Treatment and Education Fund; these funds are restricted by the Official Code of Georgia Annotated (OCGA) 15-21-100.

Law Library Fund - to account for the revenues and related expenditures of operating the County's Law Library; these funds are restricted by OCGA 36-15.

Emergency Telephone System Fund - to account for the monthly 911 charge to help fund the cost of providing emergency 911 services; these funds are restricted by OCGA 46-5-134.

Juvenile Services Fund - to account for funds collected to be used for law enforcement activities; these funds are restricted by OCGA 15-11-71.

Confiscated Assets Fund - to account for the use of confiscated assets by the Sheriff's Department; these funds are restricted by the applicable State of Georgia confiscation and seizure laws.

Special Programs Fund - to account for fines, confiscated monies, and donations received that are to be expended within the guidelines of each program as established by the external resource providers.

Public Defender Fund - to account for funds from contributing counties to be used to maintain a circuit public defender's office as established by the external resource providers.

Technology Fee Fund - to account for funds collected from fines to be used by Magistrate and Probate courts for technology related expenditures in accordance with State of Georgia laws.

Multiple Grant Fund - to account for governmental grants received and the related expenditures.

Hotel/Motel Tax Fund - to account for the collection of hotel/motel taxes within the County and for the expenditures made distributing the collections to the appropriate entities as required by OCGA 48-13-51.

Planning Fund - to account for the revenues from the designated property tax levy and related expenditures for the operations of the County's Planning Department.

CARES Fund - to account for the revenues and expenditures related to the Coronavirus Aid, Relief, and Economic Security Act grant provided to the County from the State of Georgia.

Debt Service Funds

Debt Service Fund - to account for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	Special Revenue Funds						
ASSETS	**Drug Rehabilitation Fund**	**Law Library Fund**	**Emergency Telephone System Fund**	**Juvenile Services Fund**	**Confiscated Assets Fund**	**Special Programs Fund**	**Public Defender Fund**
Cash and cash equivalents	$ 1,177	$ 36,762	$ -	$ -	$ 62,296	$ 42,967	$ 34,313
Receivables (net of allowance for uncollectibles)	614	-	102,215	-	50	3,828	38,204
Due from other funds	14,797	-	-	9,622	-	1,290	-
Due from other governments	-	-	-	-	-	-	-
Prepaid items	-	-	13,613	-	-	-	33,657
Total assets	$ 16,588	$ 36,762	$ 115,828	$ 9,622	$ 62,346	$ 48,085	$ 106,174
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts payable	$ -	$ -	$ 28,408	$ -	$ -	$ 3,524	$ 591
Due to other funds	-	-	-	-	-	-	-
Total liabilities	-	-	28,408	-	-	3,524	591
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unearned revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - intergovernmental	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)							
Nonspendable:							
Prepaid items	-	-	13,613	-	-	-	33,657
Restricted for:							
Debt service	-	-	-	-	-	-	-
Public safety activities	16,588	-	73,807	-	62,346	44,561	-
Planning department operations	-	-	-	-	-	-	-
Law library operations	-	36,762	-	-	-	-	-
Judicial activities	-	-	-	9,622	-	-	71,926
Tourism	-	-	-	-	-	-	-
Total fund balances	16,588	36,762	87,420	9,622	62,346	44,561	105,583
Total liabilities, deferred inflows of resources, and fund balances	$ 16,588	$ 36,762	$ 115,828	$ 9,622	$ 62,346	$ 48,085	$ 106,174

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

Technology Fee Fund	Multiple Grant Fund	Hotel/Motel Tax Fund	Planning Fund	CARES Fund	Debt Service Fund	Total Nonmajor Governmental Funds
$ 18,822	$ -	$ 40,053	$ 519,232	$ -	$ 228,148	$ 983,770
-	-	40,465	23,893	-	22,224	231,493
1,454	-	26,691	-	-	-	53,854
-	217,620	-	-	-	-	217,620
-	8,790	-	35,914	-	-	91,974
$ 20,276	$ 226,410	$ 107,209	$ 579,039	$ -	$ 250,372	$ 1,578,711
$ 353	$ 51,823	$ 102,493	$ 15,130	$ -	$ -	$ 202,322
-	163,299	-	2,710	-	-	166,009
353	215,122	102,493	17,840	-	-	368,331
-	-	-	3,869	-	4,232	8,101
-	-	-	153,660	-	189,780	343,440
-	2,498	-	-	-	-	2,498
-	2,498	-	157,529	-	194,012	354,039
-	8,790	-	35,914	-	-	91,974
-	-	-	-	-	56,360	56,360
-	-	-	-	-	-	197,302
-	-	-	367,756	-	-	367,756
-	-	-	-	-	-	36,762
19,923	-	-	-	-	-	101,471
-	-	4,716	-	-	-	4,716
19,923	8,790	4,716	403,670	-	56,360	856,341
$ 20,276	$ 226,410	$ 107,209	$ 579,039	$ -	$ 250,372	$ 1,578,711

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2020

	Special Revenue Funds						
	Drug Rehabilitation Fund	Law Library Fund	Emergency Telephone System Fund	Juvenile Services Fund	Confiscated Assets Fund	Special Programs Fund	Public Defender Fund
Revenues:							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-	-
Fines and forfeitures	37,641	15,745	-	-	30,011	-	-
Charges for services	-	-	592,252	-	-	40,032	-
Interest income	-	-	-	-	190	107	382
Intergovernmental	-	-	-	-	-	-	320,445
Contributions and donations	-	-	-	-	-	38,217	-
Other revenues	-	-	-	-	-	-	-
Total revenues	37,641	15,745	592,252	-	30,201	78,356	320,827
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Judicial	41,999	32,337	-	-	-	-	471,266
Public safety	12,913	-	873,334	-	5,396	80,579	-
Housing and development	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total expenditures	54,912	32,337	873,334	-	5,396	80,579	471,266
Excess (deficiency) of revenues over expenditures	(17,271)	(16,592)	(281,082)	-	24,805	(2,223)	(150,439)
Other financing sources (uses):							
Transfers in	-	-	320,336	-	-	2,500	146,583
Transfers out	-	-	-	-	(2,500)	-	-
Total other financing sources (uses)	-	-	320,336	-	(2,500)	2,500	146,583
Net change in fund balances	(17,271)	(16,592)	39,254	-	22,305	277	(3,856)
Fund balances (deficits), beginning of year	33,859	53,354	48,166	9,622	40,041	44,284	109,439
Fund balances, end of year	$ 16,588	$ 36,762	$ 87,420	$ 9,622	$ 62,346	$ 44,561	$ 105,583

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

Technology Fee Fund	Multiple Grant Fund	Hotel/Motel Tax Fund	Planning Fund	CARES Fund	Debt Service Fund	Total Nonmajor Governmental Funds
$ -	$ -	$ 299,033	$ 161,387	$ -	$ 201,622	$ 662,042
-	-	-	373,395	-	-	373,395
-	-	-	-	-	-	83,397
18,354	-	-	32,885	-	-	683,523
-	-	210	2,541	-	803	4,233
-	643,666	-	-	1,419,405	-	2,383,516
-	-	-	-	-	-	38,217
-	14,605	-	-	-	-	14,605
18,354	658,271	299,243	570,208	1,419,405	202,425	4,242,928
-	4,029	-	-	1,404,666	-	1,408,695
15,459	159,238	-	-	-	-	720,299
-	579,393	-	-	-	-	1,551,615
-	-	299,052	612,182	-	-	911,234
-	-	-	-	14,857	-	14,857
-	-	-	-	-	96,886	96,886
-	-	-	-	-	108,278	108,278
15,459	742,660	299,052	612,182	1,419,523	205,164	4,811,864
2,895	(84,389)	191	(41,974)	(118)	(2,739)	(568,936)
-	133,753	-	-	118	-	603,290
-	-	-	-		(1,999)	(4,499)
-	133,753	-	-	118	(1,999)	598,791
2,895	49,364	191	(41,974)	-	(4,738)	29,855
17,028	(40,574)	4,525	445,644	-	61,098	826,486
$ 19,923	$ 8,790	$ 4,716	$ 403,670	$ -	$ 56,360	$ 856,341

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA
DRUG REHABILITATION FUND

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

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Fines and forfeitures	$ 60,000	$ 60,000	$ 37,641	$ (22,359)
Total revenues	60,000	60,000	37,641	(22,359)
Expenditures:				
Current:				
Judicial	50,000	50,000	41,999	8,001
Public safety	15,000	15,000	12,913	2,087
Total expenditures	65,000	65,000	54,912	10,088
Net changes in fund balances	(5,000)	(5,000)	(17,271)	(12,271)
Fund balances, beginning of year	33,859	33,859	33,859	-
Fund balances, end of year	$ 28,859	$ 28,859	$ 16,588	$ (12,271)

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA
LAW LIBRARY FUND

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

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Fines and forfeitures	$ 16,000	$ 32,337	$ 15,745	$ (16,592)
Total revenues	16,000	32,337	15,745	(16,592)
Expenditures:				
Current:				
Judicial	16,000	32,337	32,337	-
Total expenditures	16,000	32,337	32,337	-
Net changes in fund balances	-	-	(16,592)	(16,592)
Fund balances, beginning of year	53,354	53,354	53,354	-
Fund balances, end of year	$ 53,354	$ 53,354	$ 36,762	$ (16,592)

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA
EMERGENCY TELEPHONE SYSTEM FUND

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

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	$ 649,802	$ 609,802	$ 592,252	$ (17,550)
Total revenues	649,802	609,802	592,252	(17,550)
Expenditures:				
Current:				
Public safety	939,268	899,768	873,334	26,434
Total expenditures	939,268	899,768	873,334	26,434
Deficiency of revenues over expenditures	(289,466)	(289,966)	(281,082)	8,884
Other financing sources:				
Transfers in	289,966	289,966	320,336	30,370
Total other financing sources	289,966	289,966	320,336	30,370
Net changes in fund balances	500	-	39,254	39,254
Fund balances, beginning of year	48,166	48,166	48,166	-
Fund balances, end of year	$ 48,666	$ 48,166	$ 87,420	$ 39,254

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA
JUVENILE SERVICES FUND

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

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	$ 900	$ 900	$ -	$ (900)
Total revenues	900	900	-	(900)
Expenditures:				
Current:				
Judicial	900	900	-	900
Total expenditures	900	900	-	900
Net changes in fund balances	-	-	-	-
Fund balances, beginning of year	9,622	9,622	9,622	-
Fund balances, end of year	$ 9,622	$ 9,622	$ 9,622	$ -

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA
CONFISCATED ASSETS FUND

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

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Fines and forfeitures	$ 1,500	$ 30,011	$ 30,011	$ -
Interest income	-	191	190	(1)
Total revenues	1,500	30,202	30,201	(1)
Expenditures:				
Current:				
Public safety	1,500	30,202	5,396	24,806
Total expenditures	1,500	30,202	5,396	24,806
Excess of revenues over expenditures	-	-	24,805	24,805
Other financing uses:				
Transfers out	-	-	(2,500)	(2,500)
Total other financing uses	-	-	(2,500)	(2,500)
Net changes in fund balances	-	-	22,305	22,305
Fund balances, beginning of year	40,041	40,041	40,041	-
Fund balances, end of year	$ 40,041	$ 40,041	$ 62,346	$ 22,305

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA
SPECIAL PROGRAMS FUND

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

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	$ 25,000	$ 51,504	$ 40,032	$ (11,472)
Interest income	60	695	107	(588)
Contributions and donations	28,550	40,216	38,217	(1,999)
Total revenues	53,610	92,415	78,356	(14,059)
Expenditures:				
Current:				
Public safety	54,855	93,876	80,579	13,297
Total expenditures	54,855	93,876	80,579	13,297
Deficiency of revenues over expenditures	(1,245)	(1,461)	(2,223)	(762)
Other financing sources (uses):				
Transfers in	995	5,511	2,500	(3,011)
Transfers out	-	(4,050)	-	4,050
Total other financing sources (uses)	995	1,461	2,500	1,039
Net changes in fund balances	(250)	-	277	277
Fund balances, beginning of year	44,284	44,284	44,284	-
Fund balances, end of year	$ 44,034	$ 44,284	$ 44,561	$ 277

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA
PUBLIC DEFENDER FUND

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

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental	$ 319,446	$ 320,446	$ 320,445	$ (1)
Interest income	1,000	1,000	382	(618)
Total revenues	320,446	321,446	320,827	(619)
Expenditures:				
Current:				
Judicial	469,013	471,613	471,266	347
Total expenditures	469,013	471,613	471,266	347
Deficiency of revenues over expenditures	(148,567)	(150,167)	(150,439)	(272)
Other financing sources:				
Transfers in	146,583	146,583	146,583	-
Total other financing sources	146,583	146,583	146,583	-
Net changes in fund balances	(1,984)	(3,584)	(3,856)	(272)
Fund balances, beginning of year	109,439	109,439	109,439	-
Fund balances, end of year	$ 107,455	$ 105,855	$ 105,583	$ (272)

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA
TECHNOLOGY FEE FUND

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

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Charges for services	$ 22,330	$ 19,330	$ 18,354	$ (976)
Total revenues	22,330	19,330	18,354	(976)
Expenditures:				
Current:				
Judicial	22,330	19,330	15,459	3,871
Total expenditures	22,330	19,330	15,459	3,871
Net changes in fund balances	-	-	2,895	2,895
Fund balances, beginning of year	17,028	17,028	17,028	-
Fund balances, end of year	$ 17,028	$ 17,028	$ 19,923	$ 2,895

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA
MULTIPLE GRANT FUND

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

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental	$ 664,192	$ 737,119	$ 643,666	$ (93,453)
Contributions and donations	-	14,605	14,605	-
Total revenues	664,192	751,724	658,271	(93,453)
Expenditures:				
Current:				
General government	54,248	58,277	4,029	54,248
Judicial	211,856	211,856	159,238	52,618
Public safety	584,261	710,712	579,393	131,319
Total expenditures	850,365	980,845	742,660	238,185
Deficiency of revenues over expenditures	(186,173)	(229,121)	(84,389)	144,732
Other financing sources:				
Transfers in	55,007	229,121	133,753	(95,368)
Total other financing sources	55,007	229,121	133,753	(95,368)
Net changes in fund balances	(131,166)	-	49,364	49,364
Fund deficits, beginning of year	(40,574)	(40,574)	(40,574)	-
Fund deficits, end of year	$ (171,740)	$ (40,574)	$ 8,790	$ 49,364

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA
HOTEL/MOTEL TAX FUND

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

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Hotel/Motel taxes	$ 225,000	$ 299,033	$ 299,033	$ -
Interest	200	210	210	-
Total revenues	225,200	299,243	299,243	-
Expenditures:				
Current:				
Housing and development	225,200	299,243	299,052	191
Total expenditures	225,200	299,243	299,052	191
Net changes in fund balances	-	-	191	191
Fund balances, beginning of year	4,525	4,525	4,525	-
Fund balances, end of year	$ 4,525	$ 4,525	$ 4,716	$ 191

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA
PLANNING FUND

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

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	$ 155,000	$ 155,000	$ 161,387	$ 6,387
Licenses and permits	322,100	373,392	373,395	3
Charges for services	5,000	32,885	32,885	-
Interest income	8,000	2,500	2,541	41
Total revenues	490,100	563,777	570,208	6,431
Expenditures:				
Current:				
Housing and development	632,849	637,628	612,182	25,446
Total expenditures	632,849	637,628	612,182	25,446
Net changes in fund balances	(142,749)	(73,851)	(41,974)	31,877
Fund balances, beginning of year	445,644	445,644	445,644	-
Fund balances, end of year	$ 302,895	$ 371,793	$ 403,670	$ 31,877

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA
CARES FUND

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

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Intergovernmental	$ 1,419,526	$ 1,419,526	$ 1,419,405	$ (121)
Total revenues	1,419,526	1,419,526	1,419,405	(121)
Expenditures:				
Current:				
General government	1,404,669	1,404,669	1,404,666	3
Capital outlay	14,857	14,857	14,857	-
Total expenditures	1,419,526	1,419,526	1,419,523	3
Deficiency of revenues over expenditures	-	-	(118)	(118)
Other financing sources:				
Transfers in	-	-	118	118
Total other financing sources	-	-	118	118
Net changes in fund balances	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	$ -	$ -	$ -	$ -

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA
DEBT SERVICE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	$ 194,700	$ 194,700	$ 201,622	$ 6,922
Interest income	1,500	1,500	803	(697)
Total revenues	196,200	196,200	202,425	6,225
Expenditures:				
Debt service:				
Principal	108,278	96,886	96,886	-
Interest	96,886	108,278	108,278	-
Total expenditures	205,164	205,164	205,164	-
Deficiency of revenues over expenditures	(8,964)	(8,964)	(2,739)	6,225
Other financing uses:				
Transfers out	(1,999)	(1,999)	(1,999)	-
Total other financing uses	(1,999)	(1,999)	(1,999)	-
Net change in fund balances	(10,963)	(10,963)	(4,738)	6,225
Fund balances, beginning of year	61,098	61,098	61,098	-
Fund balances, end of year	$ 50,135	$ 50,135	$ 56,360	$ 6,225

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE YEAR ENDED DECEMBER 31, 2020

Project	Estimated Cost		Expenditures		
	Original	Current	Prior Years	Current Year	Total
2014 SPLOST					
Lease Payments	$ 5,100,000	$ 4,780,916	$ 4,721,503	$ 59,413	$ 4,780,916
Administration Facility Improvements	1,200,000	2,485,025	530,329	143,175	673,504
Public Facility Renovations/Vehicles	300,000	300,000	118,981	-	118,981
Animal Shelter Equipment/Facilities, and Vehicles	75,000	79,187	73,374	-	73,374
Clerk of Court Archives Upgrade	20,000	20,000	20,000	-	20,000
Economic Development	500,000	500,000	500,000	-	500,000
Board of Elections Upgrades	40,000	40,000	-	-	-
Emergency Services Equipment/Vehicles, Facility Renovations/Additions	1,485,000	1,788,352	1,541,755	246,597	1,788,352
Roads and Bridges Equipment, Vehicles, Resurfacing, Improvements	4,270,000	4,070,644	3,876,207	194,437	4,070,644
Lumpkin Co. Library	1,000,000	1,331,916	977,412	354,504	1,331,916
Recreation Equipment/Vehicles/Facilities	1,000,000	1,000,000	777,104	-	777,104
Senior Center Facilities	50,000	53,054	53,054	-	53,054
Sheriff's Department Equipment and Vehicles	360,000	361,667	361,667	-	361,667
Water Authority System Improvements	500,000	500,000	124,541	284,811	409,352
City of Dahlonega	3,000,000	3,000,000	2,999,999	-	2,999,999
Total 2014 SPLOST	$ 18,900,000	$ 20,310,761	$ 16,675,926	$ 1,282,937	$ 17,958,863
2020 SPLOST					
Judicial Acquisition Contract Payments	$ 4,717,410	$ 4,717,410	$ -	$ 814,145	$ 814,145
Economic Development	2,000,000	2,000,000	-	780,000	780,000
Roads & Bridges Equipment, Vehicles, Resurfacing, Improvements	1,953,590	1,953,590	-	-	-
Lumpkin County Library	1,000,000	1,000,000	-	1,000,000	1,000,000
Sheriff's Department Equipment and Vehicles	1,260,000	1,260,000	-	-	-
Water Authority System Improvements	4,000,000	4,000,000	-	600,000	600,000
City of Dahlonega	3,969,000	3,969,000	-	694,570	694,570
Total 2020 SPLOST	$ 18,900,000	$ 18,900,000	$ -	$ 3,888,715	$ 3,888,715
			Total SPLOST Fund Expenditures	$ 5,171,652	

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE YEAR ENDED DECEMBER 31, 2020

Project	Estimated Cost		Expenditures		
	Original	Current	Prior Years	Current Year	Total
2019 TSPLOST					
Joint project	$ 4,000,000	$ 4,000,000	$ -	$ 218,263	$ 218,263
Roads and Bridges - Paving, Striping, Maintenance, Construction and Improvements	6,844,300	6,844,300	-	2,318,412	2,318,412
Road Maintenance Equipment	1,845,700	1,845,700	294,092	259,117	553,209
City of Dahlonega	2,310,000	2,310,000	403,238	839,618	1,242,856
Total 2019 TSPLOST	$ 15,000,000	$ 15,000,000	$ 697,330	$ 3,635,410	$ 4,332,740

Note: The TSPLOST referendum stipulates that debt service payments on the joint project shall be expended first. In 2020, the County has issued TSPLOST bonded debt and began making expenditures on the joint project. There are no other tiers or assignments of priority on project expenditures.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2020

ASSETS	Tax Commissioner	Sheriff	Clerk of Superior Court	Probate Court	Magistrate Court	Total
Cash and cash equivalents	$ 3,663,134	$ 17,242	$ 345,238	$ 62,805	$ 463	$ 4,088,882
Taxes receivable	1,656,989	-	-	-	-	1,656,989
Total assets	5,320,123	17,242	345,238	62,805	463	5,745,871
LIABILITIES						
Due to others	3,477,828	1,634	1,636	6,822	463	3,488,383
Uncollected taxes	1,656,989	-	-	-	-	1,656,989
Total liabilities	5,134,817	1,634	1,636	6,822	463	5,145,372
NET POSITION						
Restricted:						
Individuals, organizations, and other governments	185,306	15,608	343,602	55,983	-	600,499
Total net position	$ 185,306	$ 15,608	$ 343,602	$ 55,983	$ -	$ 600,499

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2020

	Tax Commissioner	Sheriff	Clerk of Superior Court	Probate Court	Magistrate Court	Total
ADDITIONS						
Property taxes collected for other governments	$ 33,229,322	$ -	$ -	$ -	$ -	$ 33,229,322
Fines and fees collected	-	233,996	329,427	467,548	34,291	1,065,262
Criminal and civil bonds	-	-	1,617,326	50,010	-	1,667,336
Total additions	33,229,322	233,996	1,946,753	517,558	34,291	35,961,920
DEDUCTIONS						
Property taxes distributed to other governments	33,250,471	-	-	-	-	33,250,471
Fines and fees disbursed	-	-	354,091	316,444	36,691	707,226
Other custodial disbursements	-	231,314	1,483,445	185,754	-	1,900,513
Total deductions	33,250,471	231,314	1,837,536	502,198	36,691	35,858,210
Net increase (decrease) in custodial net position	(21,149)	2,682	109,217	15,360	(2,400)	103,710
Net position, beginning of year	206,455	12,926	234,385	40,623	2,400	496,789
Net position, end of year	$ 185,306	$ 15,608	$ 343,602	$ 55,983	$ -	$ 600,499

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

COMPONENT UNIT – HOSPITAL AUTHORITY

LUMPKIN COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
COMPONENT UNIT - HOSPITAL AUTHORITY
FOR THE YEAR ENDED DECEMBER 31, 2020

	Hospital Authority
CASH FLOWS FROM OPERATING ACTIVITIES	
Payments to suppliers and service providers	$ (45,944)
Net cash used in operating activities	(45,944)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of investments	(246,231)
Proceeds from sale of investment	327,775
Interest received	44,819
Net cash provided by investing activities	126,363
Net increase in cash and cash equivalents	80,419
Cash and cash equivalents:	
Beginning of year	173,841
End of year	$ 254,260
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	$ (45,944)
Net cash used in operating activities	$ (45,944)
NON-CASH INVESTING ACTIVITIES	
Unrealized gain on investments	$ 43,791

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

COMPONENT UNIT – AIRPORT AUTHORITY

LUMPKIN COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
COMPONENT UNIT - AIRPORT AUTHORITY
FOR THE YEAR ENDED DECEMBER 31, 2020

	Airport Authority
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	$ 29,747
Payments to suppliers and service providers	(45,311)
Net cash used in operating activities	(15,564)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	76
Net cash provided by investing activities	76
Net decrease in cash and cash equivalents	(15,488)
Cash and cash equivalents:	
Beginning of year	26,070
End of year	$ 10,582
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	$ (16,129)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	6,822
Increase in receivables	(494)
Increase in inventory	(5,795)
Increase in accounts payable	32
Net cash used in operating activities	$ (15,564)

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

COMPONENT UNIT – DEVELOPMENT AUTHORITY

LUMPKIN COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
COMPONENT UNIT - DEVELOPMENT AUTHORITY
FOR THE YEAR ENDED DECEMBER 31, 2020

	Development Authority
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	$ 13,358
Payments to suppliers and employees	(131,031)
Net cash used in operating activities	(117,673)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating grants received	775,864
Net cash provided by noncapital financing activities	775,864
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES	
Acquisition of capital assets	(787,510)
Installment sales agreement receivable issued	(360,652)
Receipts - installment sales agreement receivable	30,909
Principal paid on bonds payable	(30,909)
Interest paid on bonds payable	(30,932)
Net cash used in capital financing activities	(1,179,094)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	51,035
Net cash provided by investing activities	51,035
Net decrease in cash and cash equivalents	(469,868)
Cash and cash equivalents:	
Beginning of year	1,351,633
End of year	$ 881,765
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	$ (122,452)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	18,147
Increase in receivables	(11,339)
Decrease in inventory	2,298
Decrease in accounts payable	(6,506)
Increase in due to primary government	2,179
Net cash used in operating activities	$ (117,673)

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

COMPONENT UNIT – PUBLIC BUILDING AUTHORITY

LUMPKIN COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
PUBLIC BUILDING AUTHORITY
FOR THE YEAR ENDED DECEMBER 31, 2020

Revenues:	
Intergovernmental	$ 7,652,465
Total revenues	7,652,465
Expenditures:	
Intergovernmental	13,975,000
Debt service:	
Principal	1,367,774
Interest	314,272
Issuance costs	258,569
Total expenditures	15,915,615
Deficiency of revenues over expenditures	(8,263,150)
Other financing sources (uses)	
Bond issuance	13,975,000
Refunding payment to escrow agent	(5,711,850)
Total other financing sources (uses)	8,263,150
Net change in fund balance	-
Fund balances, beginning of year	-
Fund balances, end of year	$ -

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

STATISTICAL SECTION

This part of Lumpkin County's comprehensive annual 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 government's overall financial health.

Page

Financial Trends **103-109**

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

Revenue Capacity **110-114**

These schedules contain information to help the reader assess the government's most significant local revenue source, property tax.

Debt Capacity **115-118**

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

Demographic and Economic Information ..... **119 and 120**

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

Operating Information **121-123**

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

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

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(amounts expressed in thousands)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Governmental activities										
Net investment in capital assets	**$ 74,656**	$ 77,698	$ 71,483	$ 69,680	$ 66,028	$ 64,707	$ 62,155	$ 60,580	$ 59,032	$ 56,295
Restricted	**12,589**	5,531	5,703	5,034	6,605	6,103	6,115	6,628	7,765	9,352
Unrestricted	**8,284**	8,001	6,282	6,524	5,670	5,824	7,350	7,889	6,853	7,226
Total governmental activities net position	**$ 95,529**	$ 91,230	$ 83,468	$ 81,238	$ 78,303	$ 76,633	$ 75,620	$ 75,097	$ 73,650	$ 72,873
Business-type activities										
Net investment in capital assets	**$ 622**	$ 652	$ 575	$ 590	$ 607	$ 625	$ 648	$ 694	$ 694	$ 709
Unrestricted	**(285)**	(313)	(318)	(334)	(366)	(400)	(416)	(457)	(457)	(492)
Total business-type activities net position	**$ 337**	$ 339	$ 257	$ 256	$ 241	$ 225	$ 232	$ 237	$ 237	$ 217
Primary government										
Net investment in capital assets	**$ 75,278**	$ 78,350	$ 72,058	$ 70,271	$ 66,635	$ 65,332	$ 62,803	$ 61,274	$ 59,726	$ 57,004
Restricted	**12,589**	5,531	5,702	5,034	6,605	6,103	6,115	6,628	7,765	9,352
Unrestricted	**7,998**	7,688	5,964	6,189	5,304	5,424	6,934	7,432	6,396	6,734
Total primary government net position	**$ 95,866**	$ 91,569	$ 83,724	$ 81,494	$ 78,544	$ 76,858	$ 75,852	$ 75,334	$ 73,887	$ 73,090
Restatements	**$ -**	$ -	$ -	$ 22	$ -	$ -	$ (1,039)	$ -	$ -	$ -
Total primary government net position, after restatements	**$ 95,866**	$ 91,569	$ 83,724	$ 81,516	$ 78,544	$ 76,858	$ 74,813	$ 75,334	$ 73,887	$ 73,090

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(amounts expressed in thousands)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Expenses										
Governmental activities:										
General government	**$ 6,308**	$ 4,423	$ 5,420	$ 4,614	$ 4,270	$ 4,358	$ 3,900	$ 3,964	$ 3,714	$ 3,144
Judicial system	**2,434**	2,595	2,412	2,317	2,348	2,262	2,372	2,119	2,375	2,673
Public safety	**12,062**	12,746	11,310	10,764	9,918	9,474	9,691	9,151	9,235	8,965
Public works	**6,096**	3,708	2,979	3,055	3,162	2,723	2,960	2,688	2,472	2,614
Health and welfare	**824**	793	745	734	690	723	666	628	589	595
Culture and recreation	**1,546**	1,518	1,545	1,511	1,405	1,363	1,336	1,235	955	1,014
Housing and development	**988**	815	782	668	511	962	412	432	426	421
Interest on long-term debt	**1,297**	355	375	394	477	470	519	473	863	917
Total governmental activities expenses	**31,555**	26,954	25,569	24,058	22,781	22,336	21,857	20,690	20,629	20,343
Business-type activities:										
Solid Waste	**107**	104	167	112	110	123	100	109	134	94
Total business-type activities expenses	**107**	104	167	112	110	123	100	109	134	94
Total primary government expenses	**$ 31,662**	$ 27,058	$ 25,736	$ 24,170	$ 22,891	$ 22,459	$ 21,957	$ 20,799	$ 20,763	$ 20,437
Program Revenues										
Governmental activities:										
Charges for services:										
General government	**$ 1,046**	$ 1,026	$ 960	$ 891	$ 971	$ 781	$ 764	$ 778	$ 1,072	$ 1,018
Judicial system	**839**	984	936	1,003	932	1,026	1,000	1,001	619	675
Public safety	**2,016**	3,138	2,157	1,928	1,776	2,234	2,184	2,013	1,974	2,423
Public works	**2**	3	1	1	1	2	1	1	30	51
Health and welfare	**13**	32	27	25	30	23	27	40	58	42
Culture and recreation	**107**	224	267	250	245	234	232	231	-	22
Housing and development	**406**	360	367	237	203	140	126	122	109	77
Operating grants and contributions	**3,242**	1,697	1,740	1,175	1,146	1,296	1,147	977	1,287	1,555
Capital grants and contributions	**924**	3,655	929	1,409	1,296	1,830	426	748	583	17
Total governmental activities program revenues	**8,594**	11,119	7,384	6,920	6,600	7,568	5,907	5,911	5,732	5,880
Business-type activities:										
Charges for services:										
Solid waste	**15**	23	26	131	34	35	32	45	115	15
Capital grants and contributions	**-**	-	-	-	-	-	-	-	13	-
Total business-type activities program revenues	**15**	23	26	131	34	35	32	45	128	15
Total primary government program revenues	**$ 8,609**	$ 11,142	$ 7,410	$ 7,051	$ 6,633	$ 7,603	$ 5,939	$ 5,956	$ 5,860	$ 5,895
Net (expense)/revenue										
Governmental activities	**$ (22,960)**	$ (15,835)	$ (18,185)	$ (17,138)	$ (16,181)	$ (14,768)	$ (15,949)	$ (14,779)	$ (14,897)	$ (14,463)
Business-type activities	**(92)**	(81)	(141)	19	(76)	(88)	(68)	(64)	(19)	(79)
Total primary government net expense	**$ (23,053)**	$ (15,916)	$ (18,326)	$ (17,119)	$ (16,257)	$ (14,856)	$ (16,018)	$ (14,843)	$ (14,916)	$ (14,542)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	**$ 12,829**	$ 12,687	$ 12,271	$ 12,191	$ 10,626	$ 9,334	$ 9,595	$ 9,553	$ 8,818	$ 9,047
Sales taxes	**12,425**	8,876	6,326	6,130	5,681	5,756	5,468	5,191	5,471	5,358
Insurance premium taxes	**1,813**	1,711	1,597	1,479	1,381	1,298	1,212	1,148	1,105	1,034
Other taxes	**179**	196	197	193	203	229	230	222	188	227
Unrestricted investment earnings	**105**	280	143	76	52	35	45	161	318	394
Gain on sale of capital assets	**-**	10	-	-	-	-	-	-	-	-
Transfers	**(90)**	(164)	(142)	4	(92)	(81)	(79)	(48)	(26)	(66)
Total governmental activities	**27,260**	23,596	20,392	20,074	17,851	16,571	16,471	16,227	15,874	15,994
Business-type activities:										
Transfers	**90**	164	142	(4)	92	81	79	48	26	66
Total business-type activities	**90**	164	142	(4)	92	81	79	48	26	66
Total primary government	**$ 27,350**	$ 23,760	$ 20,534	$ 20,070	$ 17,943	$ 16,652	$ 16,550	$ 16,275	$ 15,900	$ 16,060
Change in Net Position										
Governmental activities	**$ 4,300**	$ 7,761	$ 2,207	$ 2,935	$ 1,670	$ 1,803	$ 522	$ 1,448	$ 977	$ 1,531
Business-type activities	**(2)**	83	1	15	16	(7)	11	(16)	7	(13)
Total primary government	**$ 4,297**	$ 7,844	$ 2,208	$ 2,950	$ 1,686	$ 1,796	$ 533	$ 1,432	$ 984	$ 1,518

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2020	2019	2018	2017	2016
General fund					
Nonspendable:					
Prepaid items	**$ 596**	$ 477	$ 550	$ 570	$ 567
Inventory	**187**	186	172	156	106
Assigned:					
Fire station construction	**-**	-	-	102	375
Use of reserves for subsequent budget	**660**	660	660	500	482
Capital projects	**1,325**	-	-	-	-
Unassigned	**7,877**	8,060	6,121	5,722	4,802
Total general fund	**$ 10,645**	$ 9,383	$ 7,504	$ 7,050	$ 6,332
All other governmental funds					
Nonspendable:					
Prepaid items	**$ 92**	$ 76	$ 80	$ 44	$ 44
Restricted for:					
Debt service	**56**	61	2,028	1,995	2,691
Capital projects	**19,731**	4,558	2,891	2,317	3,472
Public safety activities	**197**	151	98	154	190
Planning department operations	**368**	435	383	285	48
Law library operations	**37**	53	56	65	62
Judicial activities	**101**	102	116	130	111
Tourism	**5**	5	7	18	7
Assigned:					
Capital projects	**-**	-	-	-	-
Unassigned	**-**	(67)	(110)	-	-
Total all other governmental funds	**$ 20,587**	$ 5,374	$ 5,549	$ 5,008	$ 6,625

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2015	2014	2013	2012	2011
$ 481	$ 678	$ 355	$ 265	$ 255
144	129	114	117	86
375	375	-	-	-
135	621	-	-	-
-	-	-	-	-
5,294	5,066	7,178	6,464	6,516
$ 6,429	$ 6,869	$ 7,647	$ 6,846	$ 6,857
$ 40	$ 80	$ 47	$ 41	$ 35
3,320	3,928	5,441	6,837	8,073
2,273	1,873	825	432	549
203	133	148	115	290
-	-	-	-	-
59	56	77	114	134
176	110	119	180	165
2	1	1	8	6
-	11	-	-	-
(31)	(25)	(116)	(204)	(128)
$ 6,042	$ 6,167	$ 6,542	$ 7,523	$ 9,124

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2020	2019	2018	2017	2016
Revenues					
Taxes	**$ 27,339**	$ 23,421	$ 20,705	$ 19,948	$ 17,869
Licenses and permits	**429**	395	389	273	231
Fines and forfeitures	**555**	776	655	690	640
Charges for services	**2,986**	4,191	3,322	3,044	2,840
Interest income	**118**	336	166	89	62
Intergovernmental	**3,911**	4,849	2,801	1,852	2,256
Contributions and donations	**71**	88	75	120	108
Miscellaneous	**458**	405	348	329	447
Total revenues	**35,867**	34,461	28,462	26,344	24,452
Expenditures					
General government	**5,535**	3,721	4,390	3,671	3,478
Judicial	**2,401**	2,593	2,411	2,309	2,337
Public safety	**10,994**	11,951	10,554	10,074	9,271
Public works	**1,545**	1,554	1,377	1,480	1,417
Health and welfare	**761**	752	711	699	651
Culture and recreation	**1,292**	1,279	1,307	1,281	1,188
Housing and development	**969**	803	777	664	500
Intergovernmental	**2,419**	932	575	638	500
Capital outlay (1)	**6,633**	7,743	3,855	4,628	3,815
Debt service					
Principal	**1,120**	975	1,047	1,544	1,343
Interest	**414**	310	332	367	396
Other charges	**459**	-	-	-	40
Total expenditures	**34,541**	32,612	27,335	27,356	24,937
Excess (deficiency) of revenues over (under) expenditures	**1,326**	1,849	1,127	(1,012)	(483)
Other financing sources (uses)					
Transfers in	**2,205**	4,725	2,657	1,839	1,822
Transfers out	**(2,295)**	(4,889)	(2,799)	(1,835)	(1,914)
Issuance of debt	**20,880**	-	-	-	1,035
Premium/discount on issuance of debt	**-**	-	-	-	-
Refinancing of intergovernmental payable	**(5,712)**				
Refunding payment to escrow agent	**-**	-	-	-	-
Proceeds from sale of capital assets	**71**	20	9	109	26
Total other financing sources (uses)	**15,149**	(144)	(133)	113	969
Net change in fund balances	**$ 16,475**	$ 1,705	$ 994	$ (899)	$ 486
Debt service as a percentage of noncapital expenditures	**6.9%**	5.2%	5.9%	8.5%	8.2%
Total debt service expenditures	**1,992**	1,285	1,379	1,911	1,779
Total non-capital expenditures	**28,752**	24,661	23,316	22,404	21,595

(1) Capital outlay varies from year to year depending on the capital projects being conducted by the County at a particular time.

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2015	2014	2013	2012	2011
$ 16,845	$ 16,440	$ 16,123	$ 15,655	$ 15,557
177	163	164	131	112
657	597	528	577	608
3,362	3,384	3,292	3,026	3,489
38	50	163	321	397
2,472	1,480	1,492	1,587	1,635
64	85	35	85	69
289	186	189	118	90
23,902	22,384	21,985	21,499	21,956
3,463	3,374	3,181	3,175	2,958
2,292	2,374	2,117	2,374	2,252
9,145	9,184	8,673	8,844	9,013
1,326	1,281	1,338	1,128	1,194
696	633	595	554	565
1,153	1,124	1,033	760	826
962	415	418	429	409
515	775	640	467	574
3,155	1,651	1,611	2,994	1,115
1,294	2,135	1,796	1,502	1,440
440	515	524	856	942
-	-	237	-	-
24,443	23,462	22,164	23,084	21,289
(539)	(1,076)	(177)	(1,583)	669
2,178	2,100	1,173	966	898
(2,258)	(2,179)	(1,221)	(992)	(964)
-	-	9,835	-	-
-	-	43	-	-
-	-	(9,835)	-	-
55	2	-	-	-
(26)	(77)	(5)	(26)	(66)
$ (565)	$ (1,153)	$ (182)	$ (1,609)	$ 603
8.1%	12.2%	12.6%	11.8%	12.1%
1,734	2,650	2,557	2,358	2,382
21,275	21,724	20,306	19,997	19,638

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LUMPKIN COUNTY, GEORGIA

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Property Tax	Sales Tax	Insurance Premium Tax	Alcoholic Beverage Tax	Other Taxes	Total
2011	$ 8,927	$ 5,370	$ 1,034	$ 152	$ 74	$ 15,556
2012	8,891	5,471	1,105	148	40	15,655
2013	9,562	5,191	1,148	157	65	16,123
2014	9,530	5,468	1,212	163	67	16,440
2015	9,562	5,756	1,298	164	66	16,845
2016	10,604	5,681	1,381	169	34	17,869
2017	12,146	6,130	1,479	160	33	19,948
2018	12,585	6,326	1,597	163	34	20,705
2019	12,687	8,876 (1)	1,711	166	30	23,470
2020	12,829	12,425 (2)	1,813	169	10	27,245

(1) The County began collecting Transportation Special Purpose Local Option Sales Tax in 2019.

(2) First full year of Transportation Special Purpose Local Option Sales Tax collections and increase in other sales tax collections.

Note: Other taxes include business & occupation and franchise taxes.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE - ALL TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Tax Year	Real Property				Personal Property			
		Residential	Commercial	Agricultural	Public Utilities	Motor Vehicles	Mobile Homes	Equipment	Other (1)
2012	2011	$ 674,182,867	$ 154,868,006	$ 396,482,139	$ 22,117,043	$ 62,934,700	$ 7,673,414	$ 25,035,446	$ 32,936
2013	2012	577,710,655	146,825,500	342,372,210	21,836,730	65,738,040	6,874,280	21,184,034	94,477
2014	2013	570,339,673	141,351,639	340,723,449	23,516,594	69,311,340	6,391,829	22,416,738	254,363
2015	2014	568,141,543	146,902,932	339,058,076	22,366,787	58,347,370	5,710,634	24,653,386	829,628
2016	2015	564,759,204	141,624,453	336,794,733	22,335,968	42,005,610	5,284,439	27,199,054	98,287
2017	2016	569,800,102	149,482,473	338,916,963	22,475,945	33,244,030	5,022,406	27,792,737	683,882
2018	2017	618,554,666	149,134,668	347,291,541	22,473,313	25,240,560	4,981,782	28,310,397	255,393
2019	2018	652,718,240	153,091,751	353,727,091	22,922,735	19,841,270	4,814,291	30,680,352	134,363
2020	2019	730,874,163	159,644,713	369,994,574	24,272,945	16,938,790	4,762,057	31,037,422	764,112
2021	2020	745,230,741	162,123,354	371,953,694	25,311,246	15,137,210	4,345,323	32,838,632	551,446

Source: Georgia Department of Revenue, Property Tax Division

Note: Property in the County is assessed annually. The County assesses property at approximately 40 percent of actual value for all types of real and personal property. Estimated actual value is calculated by dividing assessed value by those percentages. Tax rates are per $1,000 of assessed value.

(1) Includes timber and heavy equipment.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

Less: Exemptions		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
Real	Personal				
$ 215,892,161	$ 113,055,175	$ 1,014,379,215	$ 7.852	$ 2,535,948,038	40.00%
184,407,536	113,687,442	884,540,948	8.962	2,211,352,370	40.00%
186,227,302	123,313,100	864,765,223	9.121	2,161,913,058	40.00%
189,156,111	128,159,260	848,694,985	9.160	2,121,737,463	40.00%
190,928,919	132,110,874	817,061,955	10.662	2,042,654,888	40.00%
193,433,964	138,581,869	815,402,705	12.180	2,038,506,763	40.00%
191,164,650	149,829,990	855,247,680	11.531	2,138,119,200	40.00%
193,048,417	156,737,371	888,144,305	11.053	2,220,360,763	40.00%
195,869,186	167,948,300	974,471,290	10.053	2,436,178,225	40.00%
194,538,280	176,767,890	986,185,476	9.757	2,465,463,690	40.00%

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

DIRECT AND OVERLAPPING PROPERTY TAX RATES
(Per $1,000 of Assessed Value)
LAST TEN FISCAL YEARS

Tax Year	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Lumpkin County rates										
Unincorporated	9.757	10.053	11.053	11.531	12.180	10.662	9.160	9.121	8.962	7.852
Incorporated	11.940	12.132	13.186	13.604	14.232	12.566	10.877	10.743	10.436	8.881
Special services (reservoir)	0.247	0.252	0.280	0.293	0.310	0.310	0.295	0.294	0.289	0.253
Special services (planning)	0.200	0.202	0.219	0.285	0.597	0.171	0.157	0.187	0.184	0.161
Municipal rates										
Dahlonega	5.776	5.814	6.392	6.589	6.781	5.781	4.739	4.739	4.656	4.212
Board of Education										
Maintenance & Operations	16.176	16.116	16.819	16.819	16.819	16.829	16.651	16.540	16.239	14.259
State of Georgia	0.000	0.000	0.000	0.000	0.000	0.050	0.100	0.150	0.200	0.250
Total Unincorporated	26.380	26.623	28.371	28.928	29.906	27.972	26.363	26.292	25.875	22.775
Total Incorporated	33.892	34.062	36.397	37.012	37.832	35.226	32.367	32.163	31.531	27.602

Source: Georgia Department of Revenue, Property Tax Division

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS
CURRENT AND NINE YEARS AGO

Taxpayer	2020 Original Billed Amount	2020 Rank	2020 Percentage of Total Billed Amount	2011 Original Billed Amount	2011 Rank	2011 Percentage of Total Billed Amount
KOYO Bearings North America LLC	$ 396,412	1	4.02 %	$ 143,515	3	1.81 %
Georgia Power Company	254,082	2	2.58	138,020	4	1.75
Roberta A Green, As Trustee of the Robe	183,664	3	1.86			
Amicalola EMC	157,263	4	1.59	105,693	7	
Dahlonega Student Housing Partners LLC	137,264	5	1.39			0.00
Dunn Betty L Trustee	102,262	6	1.04			0.00
Windstream Standard Inc.	101,083	7	1.02	137,371	5	
Dahlonega Group LLC	94,013	8	0.95	96,600	9	1.22
Dahlonega Properties and Investments	92,290	9	0.94			
R Ranch in the Mtn	88,226	10	0.89			
HD Development of Maryland Inc.				101,307	8	1.28
Forestar (USA) Real Estate Group Inc.				202,703	2	2.56
Montaluce LLC				244,822	1	3.10
Birch River Chestatee Company LLC				114,497	6	
Edna A Noblin Estate						0.00
Sherman & Roberta Green				91,318	10	1.15
	$ 1,606,560		16.28 %	$ 1,375,847		12.88 %

Source: Lumpkin County Tax Commissioner

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LUMPKIN COUNTY, GEORGIA

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

Fiscal Year	Tax Year	Total Tax Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Pct. of Levy		Amount	Percentage of Levy
2012	2011	$ 7,674	$ 6,600	86.00 %	$ 1,095	$ 7,673	99.99 %
2013	2012	7,527	6,698	88.99	872	7,526	99.99
2014	2013	7,493	6,475	86.41	1,017	7,492	99.99
2015	2014	7,487	6,739	90.01	737	7,476	99.85
2016	2015	8,558	7,573	88.49	985	8,558	100.00
2017	2016	9,838	8,769	89.13	1,069	9,838	100.00
2018	2017	9,906	9,077	91.63	829	9,906	100.00
2019	2018	9,962	9,278	93.13	634	9,912	99.50
2020	2019	9,997	9,197	92.00	642	9,839	98.42
2021	2020	9,867	9,197	93.21	-	9,197	93.21

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LUMPKIN COUNTY, GEORGIA

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

Fiscal Year	Certificates of Participation	General Obligation Bonds	Intergovernmental Payables	Notes Payable	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2011	$ 9,242	$ -	$ -	$ 12,484	$ 21,726	2.71 %	$ 723
2012	9,104	-	-	11,127	20,231	2.44	661
2013	-	-	9,520	9,686	19,206	2.26	621
2014	-	-	8,915	8,151	17,066	1.90	547
2015	-	-	8,301	7,467	15,768	1.66	502
2016	-	-	7,671	7,785	15,456	1.58	492
2017	-	-	7,032	6,876	13,908	1.34	423
2018	-	-	6,365	6,473	12,838	1.11	391
2019	-	-	5,705	6,159	11,864	0.96	353
2020	-	6,905	13,177	5,837	25,919	1.97	758

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

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

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LUMPKIN COUNTY, GEORGIA

RATIOS OF GENERAL OBLIGATION DEBT OUTSTANDING
LAST TEN YEARS
(amounts expressed in thousands)

Fiscal Year	General Obligation Debt	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property (1)	Per Capita (2)
2011	$ 5,695	$ 5,695	$ -	- %	$ -
2012	4,460	4,460	-	-	-
2013	3,145	3,145	-	-	-
2014	1,740	1,740	-	-	-
2015	1,190	1,190	-	-	-
2016	610	610	-	-	-
2017	-	-	-	-	-
2018	-	-	-	-	-
2019	-	-	-	-	-
2020	6,905	61	6,844	0.28	200

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

(1) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.
(2) Population data can be found in the Schedule of Demographic and Economic Statistics.

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LUMPKIN COUNTY, GEORGIA

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

	2020	2019	2018	2017
Debt limit	**$ 118,072**	$ 117,034	$ 108,119	$ 104,641
Total net debt applicable to limit	**6,844**	-	-	-
Legal debt margin	**$ 111,228**	$ 117,034	$ 108,119	$ 104,641
Total net debt applicable to the limit as a percentage of debt limit	**6%**	0%	0%	0%

Legal Debt Margin Calculation for Fiscal Year 2020

Assessed value	$ 986,185
Add back: exempt real property	194,538
Total assessed value	1,180,724
Debt limit (10% of total assessed value)	118,072
Debt applicable to limit:	
General obligation debt	6,905
Less: Amount set aside for repayment of general obligation debt	(61)
Total net debt applicable to limit	6,844
Legal debt margin	$ 111,228

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

2016	2015	2014	2013	2012	2011
$ 100,884	$ 100,807	$ 103,785	$ 105,099	$ 106,895	$ 123,027
-	-	-	-	-	-
$ 100,884	$ 100,807	$ 103,785	$ 105,099	$ 106,895	$ 123,027
0%	0%	0%	0%	0%	0%

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income	Median Age	School Enrollment (3)	Unemployment Rate (4)
2011	30,031	$ 801,577	$ 26,692	35.0	3,879	8.8 %
2012	30,611	828,043	27,051	36.0	4,248	9.1
2013	30,918	850,317	27,502	36.0	3,706	7.3
2014	31,176	898,545	28,822	36.1	3,652	6.6
2015	31,408	947,647	30,172	36.6	3,714	5.1
2016	31,445	980,941	31,195	36.8	3,808	4.4
2017	32,873	1,036,806	31,540	N/A	3,837	3.6
2018	32,873	1,154,180	35,110	N/A	3,849	3.3
2019	33,610	1,233,408	36,698	N/A	3,854	3.1
2020	34,186	1,314,452	38,450	36.8	3,740	3.9

Data sources:
(1) Bureau of the Census
(2) Federal Bureau of Economic Analysis (amounts expressed in thousands)
(3) School District
(4) State Department of Labor

N/A - Not available.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

PRINCIPAL EMPLOYERS
CURRENT AND EIGHT YEARS AGO

	2020			2012		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of North Georgia	1,350	1	8.07 %	699	1	5.90 %
Lumpkin Co. Board of Education	560	2	3.35	612	2	5.17
Lumpkin Co. Board of Commissioners	290	3	1.73	283	3	2.39
Wal-Mart	270	4	1.61	265	4	2.24
KOYO	200	5	1.20	243	5	2.05
Mount Sinai Wellness Center	180	6	1.08			
US Army Ranger Camp Frank D. Merrill	160	7	0.96			
RefrigiWear, Inc.	150	8	0.90	112	8	0.95
Wahoo Docks & Wahoo Decks	130	9	0.78			
Northeast Georgia Medical Center - Lumpkin	100	10	0.60			
Chestatee Regional Hospital				220	6	1.86
Southern Switches				135	7	1.14
The Home Depot				100	9	0.84
The Louver Shop				100	10	0.84
	3,390		20.28 %	2,769		23.38 %

Sources: Lumpkin County Business Licenses & Development Authority of Lumpkin County.

Note: Information prior to 2012 is not available.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Function	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General government	**43**	42	40	40	39	38	38	34	36	31
Public safety										
Sheriff										
Officers	**59**	59	59	59	59	59	59	69	62	80
Civilians	**11**	11	10	10	10	10	10	10	10	20
Emergency	**12**	12	10	10	10	10	10	9	2	2
Fire										
Firefighters and officers	**45**	45	45	36	36	36	36	31	36	30
Civilians	**1**	1	1	1	1	1	1	1	1	11
Judicial	**20**	20	20	20	19	19	19	19	21	15
Public works	**31**	31	25	20	19	18	18	18	19	23
Culture and recreation	**16**	16	16	16	16	16	16	12	4	5
Housing and development	**-**	-	-	-	-	-	-	-	-	-
Total	**238**	237	226	212	209	207	207	203	191	217

Source: County Budget Office

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Function										
Sheriff										
Traffic violations	**1,050**	1,121	1,760	1,792	1,526	958	1,257 (1)	2,842	2,534	2,857
Fire										
Number of calls answered	**4,622**	4,927	4,578	4,715	4,387	4,308	4,409	4,292	4,055	3,800
Inspections conducted	**132**	210	141	204	192	204	168	192	30*	12*
Highways and streets										
Street resurfacing (miles)	**26** (3)	11	10	13	13	14	12	13	15	10
Sanitation										
Refuse collected (tons/day)	**-** (2)	36	42	45	44	47	40	35	47	42
Recyclables collected (tons/day)	**-** (2)	1	1	1	1	1	1	1	1.5	1

Source: County departments

Note: Indicators are not available for any functions other than those listed above.

N/A - Information is not available.

(1) - The decrease in citations is noted to be the result of increased citizen education.

(2) - The decrease in refuse collection is due to the County discontinuing its Recycling and Refuse Collection Programs in 2020.

(3) - The increase in miles resurfaced is the result of increase in expenditures of TSPLOST funds on various projects.

*Prevention provision- full fledge inspections (Late April-Dec. 31st)

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

Function	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General government										
Buildings	**21**	15	15	16	16	16	16	16	16	13
Vehicles	**7**	6	6	6	5	5	6	6	5	5
Small equipment	**34**	32	30	29	29	29	27	26	26	25
Public safety										
Buildings	**11**	9	9	8	8	8	7	7	7	7
Vehicles										
Fire/pumper trucks	**15**	16	16	15	14	13	14	14	14	13
Other Fire Dept. vehicles	**15**	14	13	13	13	12	10	9	6	6
Ambulance/rescue	**8**	7	6	6	7	7	6	6	6	5
Sheriffs vehicles	**73**	72	67	64	67	60	63	61	48	53
Other public safety vehicles	**1**	1	2	2	3	3	4	4	4	3
Equipment	**153**	149	133	130	114	89	83	82	81	79
Judicial										
Small equipment	**6**	6	6	6	6	6	6	6	6	6
Public works										
Buildings	**4**	4	4	3	3	3	3	3	3	3
Vehicles										
Road Department	**14**	13	10	12	11	11	11	11	11	11
Building Inspector	**7**	7	7	7	7	7	6	6	6	6
Other	**4**	4	4	4	3	3	3	3	3	3
Small equipment	**13**	13	11	11	11	11	6	5	5	5
Heavy equipment	**49**	44	40	39	38	39	37	34	34	35
Health and welfare										
Buildings	**4**	3	3	3	3	3	3	3	3	3
Culture and recreation										
Buildings	**8**	5	5	5	5	5	5	5	5	5
Vehicles	**2**	3	4	5	5	3	5	4	3	4
Equipment	**23**	23	21	21	19	17	14	13	13	13

Source: Various County departments

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

COMPLIANCE SECTION

MAULDIN & JENKINS
CPAs & ADVISORS

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

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*

Board of Commissioners
of Lumpkin County, Georgia
Dahlonega, 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, the business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lumpkin County, Georgia (the "County") as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 8, 2021. Our report includes a reference to an other auditor who audited the financial statements of the Lumpkin County Department of Public Health, as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by that auditor.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County'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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and a significant deficiency.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002 to be material weaknesses

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 charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2020-003 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County'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 County's Responses to the Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs and management's corrective action plan. The County'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 8, 2021

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

MAULDIN & JENKINS
CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Commissioners
of Lumpkin County, Georgia
Dahlonega, Georgia

Report on Compliance for Each Major Federal Program

We have audited Lumpkin County, Georgia's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Atlanta, Georgia
June 8, 2021

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Contract or Project Number	Total Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
COVID-19-CARES Act Relief	93.489	N/A	$ 40,760
Total U.S. Department of Health and Human Services			40,760
U.S. ELECTION ASSISTANCE COMMISSION			
Passed through Georgia Secretary of State:			
Help America Vote Act	93.618	N/A	1,351
Total U.S. Election Assistance Commission			1,351
U.S. DEPARTMENT OF THE TREASURY			
Passed through State of Georgia:			
COVID-19-Coronavirus Relief Fund	21.019	N/A	1,377,582
Total U.S. Department of the Treasury			1,377,582
U.S. DEPARTMENT OF AGRICULTURE			
Title I Public Roads	10.665	P.L. 114-10	29,820
Title III Firewise Community Programs	10.665	P.L. 114-10	10,525
Total U.S. Department of Agriculture			40,345
U.S. DEPARTMENT OF THE INTERIOR			
Payments in Lieu of Taxes	15.226	P.L. 115-31	118,323
Total U.S. Department of the Interior			118,323
U.S. DEPARTMENT OF JUSTICE			
Passed through Criminal Justice Coordinating Council:			
Victims of Crime Act - Victims' Assistance Program	16.575	C19-8-103 / C19-8-102	34,901
Victims of Crime Act - Victims' Assistance Program	16.575	C18-8-264 / C18-8-263	128,049
			162,950
Equitable Sharing Program - Asset Forfeiture Program	16.922	N/A	7,896
Passed through Bureau of Justice Assistance:			
Bulletproof Vest Partnership	16.607	V11109093	2,668
Total U.S. Department of Justice			173,514
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed through Georgia Emergency Management Agency:			
Disaster Grants - Public Assistance (Presidential Declared Disasters)	97.036	4338-AZ-1	221,115
Staffing for Adequate Firefighters and Emergency Response	97.083	EMW-2017-FH-00625	332,902
Total U.S. Department of Homeland Security			554,017
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through Georgia Department of Transportation			
Section 5311 Rural Public Transportation	20.509	T006179	35,581
Section 5311 Rural Public Transportation	20.509	T006179	112,946
Total U.S. Department of Transportation			148,527
Total Expenditures of Federal Awards			$ 2,454,419

See accompanying note to schedule of expenditures of federal awards.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Lumpkin County, Georgia and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements. The County did not utilize the 10% de minimis indirect cost rate.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

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

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 weaknesses identified?	__X__ yes _____ no
Significant deficiencies identified?	__X__ yes _____ none reported
Noncompliance material to financial statements noted?	_____ yes __X__ no

Federal Awards

Internal Control over major federal programs: Material weaknesses identified?	_____ yes __X__ no
Significant deficiencies identified?	_____ yes __X__ none reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ yes __X__ no

Identification of major federal program:

CFDA Number	Name of Federal Program or Cluster
21.019	COVID-19-Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	_____ yes __X__ no

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

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

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES

2020-001 Intergovernmental Revenue and Receivable
(Lumpkin County Water & Sewerage Authority)

Criteria: Internal controls should be in place to ensure that the amounts reported in the Authority's financial statements for intergovernmental revenues are free of material misstatement and reported in accordance with generally accepted accounting principles (GAAP).

Condition: Internal controls were not sufficient to detect certain misstatements in the reporting of the Authority's intergovernmental revenues and related receivables for the year ended December 31, 2020.

Context/Cause: During our testing of intergovernmental revenue and receivables:

- An audit adjustment of $77,480 was required to report capital contributions and remove the credit balance in a receivable account as of and for the year ended December 31, 2020 in accordance with GAAP.
- An audit adjustment of $669,196 was required to report the intergovernmental receivable from GEFA and related loan balance as of and for the year ended December 31, 2020, for expenses incurred by the Authority, in accordance with GAAP.

Effects: Total misstatements related to intergovernmental revenue, receivables and notes payable were approximately $746,676.

Recommendation: We recommend management carefully review all balance sheet and income statement accounts during the financial close-out process and update the general ledger to ensure amounts are being properly calculated and recorded in the general ledger in accordance with GAAP.

Auditee's Response: We concur with the finding. We will be more diligent in reviewing accounts and transactions that involve intergovernmental revenue to ensure they are properly recorded.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

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

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES

2020-002 Capital Asset Reporting – County and Development Authority

Criteria: Internal controls should be in place to ensure that capital asset activity and its impact on the income statement are properly accounted for in accordance with generally accepted accounting principles (GAAP).

Condition: Internal controls were not sufficient to timely detect a material misstatement related to the Solid Waste Management Fund's capital asset activity and income statement impact as well as the Development Authority's capital asset activity and reporting.

Context/Cause: During our testing of capital assets:

- An audit adjustment was required in the Solid Waste Management Fund to remove $52,000 of depreciable assets and $46,800 of accumulated depreciation that were donated to governmental activities, resulting in the fund recording a loss on disposal of $5,200.
- An audit adjustment was required in the Development Authority to remove approximately $298,000 of improperly capitalized expenditures.

Effects: The impact to net position resulted in a loss of $5,200, and the Solid Waste Management Fund's capital asset rollforward was updated to reflect the activity. The Development Authority required an adjustment to update its capital asset rollforward for $298,000.

Recommendations: We recommend the County and Development Authority carefully review each respective capital asset ledger, activity, and additions and disposal listings to ensure that capital assets and any impact on the fund level income statement is properly accounted for in accordance with generally accepted accounting principles (GAAP).

Auditee's Response: We agree with the findings. The vehicle that was not reported as a disposal in the Solid Waste Fund was a transfer within the County to governmental assets and was overlooked by staff. Finance staff will be diligent going forward in regards to transfers in the County to ensure proper recording is completed. The property that was reported as a Development Authority asset is currently owned by the Development Authority, but is part of a lease purchase agreement with the occupants of the property. Finance staff will fully evaluate each property owned and acquired by the Development Authority to ensure that only properties that meet the definition of a capital asset are reported.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

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

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES

2020-003 Expenditures and Related Liabilities

Criteria: Internal controls should be in place to ensure that interdepartmental reporting is performed timely and accurately. Generally, expenditures should be recognized as soon as a liability is incurred, regardless of the timing of the related cash flows in accordance generally accepted accounting principles (GAAP).

Condition: Internal controls of the Sheriff's Office were not sufficient to prevent certain misstatements in the reporting of expenditures that are remitted to the Finance department for payment for the year ended December 31, 2020.

Context/Cause: During our audit inquires with County management and testing of expenditures, we noted certain expenditures totaling approximately $23,000 incurred during the fiscal year were not accrued due to the Sheriff's Office not timely remitting expenditure documentation to the Finance department for payment.

Effects: An audit adjustment in the General Fund of approximately $23,000 was required to accrue the expenditures for the year ended December 31, 2020 in accordance with GAAP.

Recommendation: We recommend that all departments within the County implement or review policies, procedures and internal controls to ensure timely remittance of expenditure documentation to Finance in accordance with County policy and accurate financial reporting in accordance with GAAP.

Auditee's Response: We agree with the finding. The statements in question were for inmate medical services at a nearby medical facility. These billing statements are remitted to our inmate medical insurance company for proper adjustments, then billed to the County for payment, which lengthens the amount of processing time for services rendered. Going forward, inmate medical liability estimates will be provided by the Sheriff's Office to the Finance Department for proper recording at year end.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

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

SECTION III
FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY, GEORGIA

STATUS OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2020

2019-001 Intergovernmental Revenue
(Lumpkin County Water & Sewerage Authority)

Condition: Internal controls were not sufficient to detect certain misstatements in the reporting of the Authority's intergovernmental revenues for the year ended December 21, 2019. The nature of the adjustment was as follows:

- An adjustment of approximately $38,000 was required to report capital contributions and remove the negative receivable balance as of and for the year ended December 31, 2019 in accordance with GAAP.

Status: Repeat finding – see 2020-001.

2019-002 Interfund Balances

Condition: County interfund activity was not being evaluated to determine the ability of the borrowing fund to repay the amounts owed. The nature of the adjustment was as follows:

- The CDBG Fund required an adjustment of approximately $290,000 to reduce the interfund payable owed to the General Fund, and increase transfers in from the General Fund, which represented the County's local grant contributions to the CDBG Fund.

Status: Corrected.

2019-003 Expenditures and Related Liabilities

Condition: Internal controls of the Sheriff's Office were not sufficient to prevent certain misstatements in the reporting of expenses that are remitted to the Finance department for payment for the year ended December 31, 2019. The nature of the adjustment was as follows:

- An audit adjustment of approximately $66,000 in the General Fund was required to accrue Sheriff Office related expenditures for the year ended December 31, 2019 in accordance with GAAP.

Status: Repeat finding – see 2020-003.

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

LUMPKIN COUNTY BOARD OF COMMISSIONERS

David Miller
District 1

Chris Dockery
Chairman

Rhett Stringer
District 3

Bobby Mayfield
District 2

Jeff Moran
District 4

MANAGEMENT'S CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED DECEMBER 31, 2020

2020-001 Intergovernmental Revenues
(Lumpkin County Water & Sewerage Authority)

***Name of the Contact Person Responsible for the Corrective Action Plan*:** Sean Phipps, Water and Sewerage Authority Director

Corrective Action Plan: Our corrective action plan for the issue of intergovernmental revenue transactions is to incorporate the use of worksheets and check off notes to ensure balances are verified before end of year close out.

Anticipated Completion Date: Our anticipated completion date to have these checks and balances in place is June 15, 2021.

2020-002 Capital Asset Reporting

***Name of the Contact Person Responsible for the Corrective Action Plan*:** Abby Branan, Director of Finance and Purchasing.

Corrective Action Plan: The vehicle that was not reported as a disposal in the Solid Waste Fund was a transfer within the County to governmental assets and was overlooked by staff. Finance staff will be diligent going forward in regards to transfers in the County to ensure proper recording is completed. The property that was reported as a Development Authority asset is currently owned by the Development Authority, but is part of a lease purchase agreement with the occupants of the property. Finance staff will fully evaluate each property owned and acquired by the Development Authority to ensure that only properties that meet the definition of a capital asset are reported.

Anticipated Completion Date: May 31, 2021

2020-003 Expenditures and Related Liabilities

***Name of the Contact Person Responsible for the Corrective Action Plan*:** Abby Branan, Director of Finance and Purchasing.

Corrective Action Plan: The statements in question were for inmate medical services at a nearby medical facility. These billing statements are remitted to our inmate medical insurance company for proper adjustments, then billed to the County for payment, which lengthens the amount of processing time for services rendered. Going forward, inmate medical liability estimates will be provided by the Sheriff's Office to the Finance Department for proper recording at year end.

Anticipated Completion Date: May 31, 2021

Attachment: Lumpkin County, Georgia 2020 Comprehensive Annual Financial Report (2108 : 2020 Audit Presentation)

Lumpkin County, Georgia

Community and Employee Services Department

Date: June 15, 2021

Agenda Item: Classification and Compensation Study Implementation

Item Description: Classification and Compensation Study Implementation

Facts & Historical Information:

Potential Courses Of Action:

Budget Impact:

Staff Recommendation:

Attachments:
Lumpkin - Comp and Class Results

Classification & Compensation Study for Lumpkin County, GA



Presentation of Results

Evergreen Solutions, LLC

TBD, 2021

Agenda

- Study Process
- Employee Outreach
- Current Conditions
- Classification Review
- Compensation Review
- Revised Pay Plan
- Implementation Method and Cost

Attachment: Lumpkin - Comp and Class Results (2103 : Classification and Compensation Study

Study Process

Completed Tasks:

- ü Conducted department head interviews and collected employee responses to compensation and classification questions through SurveyMonkey.
- ü Assessed conditions of the current pay system.
- ü Conducted an internal equity analysis by reviewing Job Assessment Tool (JAT) input.
- ü Conducted external equity analysis by surveying the market to determine competitive salary ranges.

Attachment: Lumpkin - Comp and Class Results (2103 : Classification and Compensation Study

Study Process *(Continued)*

- ü Revised pay plan to be competitive with the market.
- ü Individually analyzed classification pay grade assignments, and re-graded if necessary.
- ü Developed optional methods for implementing the revised plan/pay ranges.
- ü Estimated annualized salary cost for implementing the revised plan.

Study Process *(Continued)*

Remaining Tasks:

- Prepare and provide Final Report.
- Provide training in study methodology to HR.
- Prepare/provide revised draft job descriptions.

Attachment: Lumpkin - Comp and Class Results (2103 : Classification and Compensation Study

Employee Outreach

Received feedback from employees and department heads:

- Careers with the County provide the opportunity for a great work/life balance.
- The benefits package provided is a great perk.
- Some classification titles could be revised to better reflect the duties associated with the position.
- Salaries should be competitive with surrounding areas.

Current Conditions

- ***Reviewed current pay plan administered:***

  - Ø Open-range
  - Ø Pay grades: 23
  - Ø Range spread: 60 - 70%

Attachment: Lumpkin - Comp and Class Results (2103 : Classification and Compensation Study

Current Conditions *(Continued)*

Reviewed employees' salaries within pay ranges:

1st Quartile	2nd Quartile	3rd Quartile	4th Quartile
36.4%	32.4%	17.8%	13.5%



Midpoint is typically considered "market" as employees receiving pay at this point should be proficient and satisfactorily performing the duties of their classification.

Classification Review

- Reviewed employee input and supervisor review of JATs;
- Utilizing compensable factor scoring methodology, reviewed classification hierarchy/**internal equity**;
- Made minor appropriate changes to classification system.

Compensation Review

Conducted a salary survey; collected salary range data from 21 public-sector peers:

- *for 60 benchmark classifications; representing cross-section of organization and salary grades*
- *average number of matches for each classification of 7.5*
- *not all peers had matches for all benchmark classifications*

Market Peers
Cherokee County
Dawson County
Fannin County
Forsyth County
Gilmer County
Gwinnett County
Habersham County
Hall County
Pickens County
Union County
White County
City of Alpharetta
City of Cumming
City of Dahlonega
City of Dawsonville
City of Duluth
City of Dunwoody
City of Gainesville
City of Johns Creek
City of Roswell
City of Smyrna

**Bold indicates data obtained from peer*

Compensation Review *(Continued)*

Collected salary range data for 60 benchmark classifications (subset of all); conducted external equity analysis by comparing the data at the desired market positions:

Benchmarks	Survey Minimum	Survey Midpoint	Survey Maximum
Overall Average	-8.8%	-7.2%	-6.2%

** Results indicate the average of the differentials to current plan for benchmark classifications.*

Revised Pay Plan

- ***Retained the following features:***

  Ø Open-range
  Ø Pay grades: 23
  Ø Range spread: 60 - 70%

- ***Revised ranges –*** *adjusted ranges by 8% to account for market differential*

- ***Reviewed classification-slotting -*** *utilizing both internal and external equity.*

Revised Pay Plan

Grade	Minimum	Midpoint	Maximum	Range Spread
100	$ 16,286	$ 21,172	$ 26,058	60%
101	$ 22,689	$ 29,495	$ 36,302	60%
102	$ 24,072	$ 31,294	$ 38,515	60%
103	$ 25,541	$ 33,203	$ 40,865	60%
104	$ 27,099	$ 35,229	$ 43,359	60%
105	$ 28,753	$ 37,379	$ 46,005	60%
106	$ 30,507	$ 39,659	$ 48,811	60%
107	$ 32,368	$ 42,078	$ 51,788	60%
108	$ 34,342	$ 44,645	$ 54,947	60%
109	$ 36,437	$ 47,368	$ 58,299	60%
110	$ 38,660	$ 50,258	$ 61,856	60%
111	$ 41,018	$ 53,324	$ 65,629	60%
112	$ 43,521	$ 57,665	$ 71,809	65%
113	$ 46,175	$ 61,183	$ 76,190	65%
114	$ 48,992	$ 64,914	$ 80,837	65%
115	$ 51,980	$ 68,874	$ 85,768	65%
116	$ 55,151	$ 73,076	$ 91,000	65%
117	$ 58,515	$ 77,533	$ 96,551	65%
118	$ 62,085	$ 82,263	$ 102,440	65%
119	$ 65,872	$ 87,281	$ 108,689	65%
120	$ 69,891	$ 94,353	$ 118,815	70%
121	$ 74,155	$100,109	$ 126,063	70%
122	$ 106,000	$143,000	$ 180,000	70%

Attachment: Lumpkin - Comp and Class Results (2103 : Classification and Compensation Study

Implementation Method and Cost

Current Range Penetration

- Employees' salaries are brought up to the new range minimum, if needed.
- A calculation is performed to determine the percentage through the current range an employee's salary falls.
- The employee's salaries will be placed at the same percentage in the proposed pay range as the current pay range.
- Estimated annualized salary cost: $910,184.11

This methodology places salaries into the new structure at the same relative position to where they originally were in the current pay structure. As a result, it is neutral with regard to salary progression method, while allowing for adjustments due to changes in the market.

**Cost estimates are for base salary only and do not include the cost of benefits.*

Thank You!

Evergreen Solutions, LLC
2878 Remington Green Circle
Tallahassee, Florida 32308
850.383.0111 phone
850.383.1511 fax
www.ConsultEvergreen.com

LUMPKIN COUNTY
Board of Commissioners
Work Session Minutes
Commissioners Boardroom

May 4, 2021
4:00 P.M.

Minutes Acceptance: Minutes of May 4, 2021 4:00 PM (CONSIDERATION OF MINUTES)

CALL TO ORDER

The meeting was called to order at 4:00 PM by Chairman Chris Dockery

Attendee Name	Title	Status	Arrived
Chris Dockery	Chairman	Present	
David Miller	District 1 Commissioner	Absent	
Bobby Mayfield	District 2 Commissioner	Present	
Rhett Stringer	District 3 Commissioner	Present	
Jeffrey Moran	District 4 Commissioner	Present	

PRESENTATIONS

1. Historical Society Presentation *(Manny Carvalho)*

Historical Society Presentation

MINUTES

2. Board of Commissioners - Special Called Meeting - Apr 12, 2021 9:00 AM
3. Board of Commissioners - Work Session - Apr 13, 2021 4:00 PM
4. Board of Commissioners - Special Called Meeting - Apr 16, 2021 9:00 AM
5. Board of Commissioners - Public Hearing - Apr 20, 2021 5:15 PM
6. Board of Commissioners - Work Session II - Apr 20, 2021 5:30 PM
7. Board of Commissioners - Regular Meeting - Apr 20, 2021 6:00 PM
8. Board of Commissioners - Special Called Meeting - Apr 21, 2021 9:00 AM
9. Board of Commissioners - Special Called Meeting - Apr 23, 2021 9:00 AM
10. Board of Commissioners - Special Called Meeting - Apr 26, 2021 4:00 PM
11. Board of Commissioners - Special Called Meeting - Apr 27, 2021 3:30 PM

RESOLUTIONS

12. 2021 - 28 - Appoint Members to 2022 Lumpkin County Comprehensive Plan Advisory Committee

Appoint Members to 2022 Lumpkin County Comprehensive Plan Advisory Committee

13. 2021 - 29 - Appoint/Reappoint Members to LC Library Board of Trustees

Resolution to Appoint/Reappoint Members to LC Library Board of Trustees - Robin Hall to Seat 2 and Linda Davis to Seat 5 both with terms expiring 06/30/2025 and Bobbi Larson to Seat 6 of an unexpired term ending June 30, 2023.

14. 2021 - 30 - Reappoint Member to AVITA Board - Barbara Bosanko with a term expiring 06.30.2024

Reappoint Member to AVITA Board - Barbara Bosanko with a term expiring 06/30/2024

15. 2021 - 31 - Reappoint Member to DFACS Board - Lagala Fugate to Seat 3, term expiring 06.30.2026

Reappoint Member to DFACS Board - Lagala Fugate to Seat 3, term expiring 06/30/2026

16. 2021 - 32 - Appoint Member to Board of Tax Assessors - --- to Seat 4 with a term expiring 06.30.2026

Appoint Member to Board of Tax Assessors - --- to Seat 4 with a term expiring 06.30.2026

17. 2021 - 33 - Appoint Member to Tourism Board - Blaine Griffith

Appoint Member to Tourism Board - Blaine Griffith

18. 2021 - 34 - Resolution to Approve the Enotah Judicial Circuit Fiscal Year 2021-2022 Budget *(Finance Director Abby Branan)*

Resolution to Approve the Enotah Judicial Circuit Fiscal Year 2021-2022 Budget

Finance Director Abby Branan said there was a minor requested increase of $650 for juvenile court but Superior Court went down $100. There was an additional requested increase for leases that will have to be taken over by the Enotah Circuit directly, rather than having the money come directly from the County. The overall increase for the Lumpkin County contribution is about $32,000, or a 15% increase total. Ms. Branan said this was not unreasonable since it equated to about a 5% increase per year since it had last been increased.

Commissioner Stringer asked if COVID-19 had affected the court case load since last year. Ms. Branan said they currently have all of the resources they need for court cases. He said he would have guessed there would have been leftover money due to less cases, but County Manager Stan Kelley said they have been doing a lot of their work virtually. Chairman Dockery brought up some of the things that had been discussed at the Enotah Circuit meeting with the other counties, and he said the general consensus was to accept the budget.

19. 2021 - 35 - ACCG Senior Management 401A Retirement Plan *(County Manager Stan Kelley)*

ACCG Senior Management 401A Retirement Plan

CONTRACTS/AGREEMENTS

20. 2021-022 - IGA City of Dahlonega & Lumpkin County - 2021 Municipal Election *(Elections Supervisor Ashley Peck)*

The Board of Elections & Registration has been asked by the City of Dahlonega to conduct their 2021 Municipal General Election.

21. 2021-023 - Oak Grove Roundabout Construction Contract *(Public Works Director Larry Reiter)*

Award contract for the construction of the roundabout at Oak Grove and SR 60 Bus.

Minutes Acceptance: Minutes of May 4, 2021 4:00 PM (CONSIDERATION OF MINUTES)

Public Works Director Larry Reiter said the bids will be in Thursday, and we will make a recommendation for a contractor after that. The intent is to start work on May 24.

22. 2021-024 - Kelley Building Moving Contract *(Special Projects Director Allison Martin)*

Kelley Building Moving Contract

Commissioner Stringer commented on the desktop moving portion and asked if it could be removed because it seemed excessive to him. Ms. Martin said it could be removed from the contract, but they recommend using the moving company because it reduces the risk to county employees for injuries and workers comp claims. In her 16 years at the County, we have used professional services for three separate office relocations, she added. The plan is to initiate the move on Friday so it will be ready Monday morning for the public. Chairman Dockery said there may be an extra cost to use the moving company, but it would be an increased risk to use County employees and may require overtime pay.

23. GDOC Inmate Work Detail Contract *(Special Projects Director Allison Martin)*

GDOC Inmate Work Detail Contract

Special Projects Director Allison Martin said Public Buildings has picked up a lot of the grounds maintenance since the inmate crews stopped coming last year and they have not returned yet this year. They have suggested having a part time seasonal employee, which could eliminate the need for a second inmate crew. However, the BOC could choose to ask for both inmate crews if they would prefer. There has been a slight increase in the cost for this year, but we do not have to pay for the days the inmate crew does not show up.

24. 2021-025 - United Futbol Academy Soccer *(Parks & Recreation Manager Wade Chandler)*

This is a request for a renewal of the Contract for the United Futbol Academy Field Use Agreement for Soccer Programming.

Wade Chandler, the Parks & Recreation Manager, said we have been using United Futbol Academy since 2014. He has been investigating other options, but this is the best course of action he recommends for now.

25. 2021-026 - GEMA Emergency Management Performance Grant (EMPG) FY-2020 *(Emergency Services Director David Wimpy)*

This is the annual agreement renewal of the EMPG, between GEMA, (Georgia Emergency Management Agency), and Lumpkin County Emergency Management Agency.

Fire Chief David Wimpy said we have been doing this grant since 2011.

26. 2021-027 - UNG Swimming Pool Agreement *(Park & Rec Director Wade Chandler)*

This is a contract for a usage agreement between the County and UNG for usage of their pool to instruct swimming lessons and conduct swim team practice.

27. 2021-028 - Legacy Link Nutrition Program Services FY-2022 Contract *(Senior Center Manager Linda Kirkpatrick)*

CONTRACT FOR SERVICES – SFY 2022 Lumpkin County Board of Commissioners will consider entering into a contract with Legacy Link, Inc. for the Lumpkin County Senior Center to provide nutrition and wellness services, nutrition screening and support services for senior adults in Lumpkin County.

28. 2021-029 - Enotah Public Defender Indigent Defense Contract - City *(Finance Director Abby Branan)*

Enotah Public Defender Indigent Defense Contract - City

Minutes Acceptance: Minutes of May 4, 2021 4:00 PM (CONSIDERATION OF MINUTES)

29. 2021-030 - Enotah Public Defender Indigent Defense Contract - Four Counties *(Finance Director Abby Branan)*

Enotah Public Defender Indigent Defense Contract - Four Counties

Abby Branan said the Public Defender did request a small increase for administrative positions. The consensus at the budget meeting was that the four counties were fine with these increases.

OTHER ITEMS

30. Total Cost Advocates Client Report *(Special Projects Director Allison Martin)*

Total Cost Advocates Client Report

Ms. Martin said TCA went over the accounts and found a few federal charges they negotiated down. They changed rate structures on additional accounts and were able to secure us an estimated annual savings of $17,254.59. For the duration of the contract, TCA will obtain 50% of those savings, and they will continue to monitor throughout the contract period for additional savings opportunities.

31. GDOT Airport Fencing Reimbursement *(Public Works Director Larry Reiter)*

Approve the GDOT reimbursement contract for 75% of the cost of the fencing and parking project at the Lumpkin County Airport.

Mr. Reiter said he is still waiting on the contract, which will be reimbursed 75% by GDOT.

32. Alcoholic Beverage License – Convenience Stores, Inc. d/b/a JP Dahlonega *(County Clerk Melissa Witcher)*

This is for the issuance of an alcoholic beverage license for Beer & Wine Package sales located at 2030 Hwy 400, Dahlonega, GA 30533.

33. Alcoholic Beverage License –Jay Jalaramji, LLC. d/b/a Iron Mountain Mart *(County Clerk Melissa Witcher)*

This is for the issuance of an alcoholic beverage license for Beer & Wine Package sales located at 2604 Dawsonville Hwy, Dahlonega, GA 30533.

34. Consideration of Planning & Development Services Website Rebranding *(Special Projects Director Allison Martin)*

Discussion of the Kelley Building Planning & Development Services website redesign. This includes design, navigation, and customer help elements.

Commissioner Mayfield said he was not in favor of every department having their own logo. Mr. Kelley said Park & Rec has one, along with the Fire Department's patch and the Senior Center's Meals on Wheels logo. Rebecca Mincey said she has been collaborating with Ms. Martin to discuss a comprehensive approach to branding. She said it was recommended by the website consultant to develop a logo specific to the new Planning and Development Services building. She said the intent is to help visitors recognize more easily when they are on the redesigned website.

Commissioner Stringer said he doesn't think the website is the issue, it is just the logo idea. The Chairman said the website redesign will be good, he just thinks the County needs to stay consistent as far as logos. He said it could be possible to convey the same information with a banner or something similar on the webpage, and Commissioner Moran agreed. Commissioner Stringer suggested using the Lumpkin County Seal and simply putting the department name around the outside border.

Minutes Acceptance: Minutes of May 4, 2021 4:00 PM (CONSIDERATION OF MINUTES)

35. Consideration of Water & Sewerage Authority Employees Move to County Health Insurance *(Water & Sewerage Authority Director Sean Phipps)*

Consideration of Water & Sewerage Authority Employees Move to County Health Insurance

Sean Phipps said the Lumpkin County Water & Sewerage Authority has six full time employees. Their current plan is Blue Cross Blue Shield through the ACCG group enrollment plan. The LCWSA Board budgets for around a 5-10% increase each year for increased health insurance costs, but ACCG sent a letter this year stating that premiums are increasing 31%. Mr. Phipps said the Authority's budget cannot accommodate an increase of that magnitude, so he is gathering information to see what their options are. He is looking to see if it is a possibility to include the LCWSA employees on the new self-insured County plan.

Human Resources Director Alicia Davis said ultimately it will be a BOC decision, but we will have to go to Turner, Wood, & Smith Insurance to determine how to get the LCWSA employees added. Commissioner Mayfield said he would be interested in doing so, since they are essentially a part of the organization. Chairman Dockery asked if we do this already for the Development Authority, and Rebecca Mincey (Director of the Development Authority) responded that it is part of their IGA with the County.

Commissioner Stringer said he doesn't see how this could hurt the County. Mr. Phipps said the risk is if any of their employees have expensive claims; it would drive up the County's costs since they would be in the insurance pool. Last year, the LCWSA insurance had a lot of utilization from its employees, but they were random events. That is the main reason their insurance is increasing so much for this year, though ACCG's group plan is going up 12.3% on average for everyone. Chairman Dockery said he was fine including the LCWSA employees in the County's insurance. Ms. Davis said this shouldn't affect our timeline too much, and she will continue to work with Mr. Phipps and TWS on this change.

36. Consideration of Part Time Custodial Position to Full Time *(Special Projects Director Allison Martin)*

Consideration of Part Time Custodial Position to Full Time

Special Projects Director Allison Martin said we have a part-time custodial position that has been open for some time. There is a current employee who is looking to transfer to become a custodian, but she is aware if she transfers now, she will lose her benefits since it is part time. Staff is recommending to bring the position to full time, which will mean about a $14,000 difference with fringe. Commissioner Mayfield said he was in favor of this, since he is aware of how hard custodial employees work. Mr. Kelley said he is proud of our custodial staff for how hard they work.

37. Dahlonega Lions Club Special Request to Honor Larry Odom *(Myke Seabolt)*

Dahlonega Lions Club Special Request to Honor Larry Odom

Ms. Seabolt presented a request on behalf of the Dahlonega Lions Club to honor the late Larry Odom by installing benches near the Veterans Memorial Park at the Administration Building and at Lake Zwerner. They are also planning to do three others within the City limits. Chairman Dockery suggested that they work together with County staff to pick appropriate metal benches which will be durable, and the County can help with their installation.

COUNTY MANAGER

COUNTY ATTORNEY

COMMISSIONERS

PUBLIC COMMENT (Agenda Specific)

Sheriff Jarrard asked the Board if the LCSO was going to get any office space in the old Planning Department building, but Chairman Dockery said they have not yet discussed plans for the building's future.

Minutes Acceptance: Minutes of May 4, 2021 4:00 PM (CONSIDERATION OF MINUTES)

ADJOURNMENT

The meeting was adjourned at 5:06 PM.

Date

Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

Melissa Witcher
County Clerk, Lumpkin County

Minutes Acceptance: Minutes of May 4, 2021 4:00 PM (CONSIDERATION OF MINUTES)

LUMPKIN COUNTY
Board of Commissioners
Special Called Meeting Minutes
Executive Conference Room

May 4, 2021
4:30 P.M.

Minutes Acceptance: Minutes of May 4, 2021 4:30 PM (CONSIDERATION OF MINUTES)

CALL TO ORDER

The meeting was called to order at 5:24 PM by Chairman Chris Dockery

Attendee Name	Title	Status	Arrived
Chris Dockery	Chairman	Present	
David Miller	District 1 Commissioner	Absent	
Bobby Mayfield	District 2 Commissioner	Present	
Rhett Stringer	District 3 Commissioner	Present	
Jeffrey Moran	District 4 Commissioner	Present	

CONSIDERATION OF AGENDA

Motion: *A motion was made by Commissioner Stringer to approve the agenda. The motion was seconded by Commissioner Moran. The motion was approved and carried.*

EXECUTIVE SESSION - PERSONNEL

Motion: *A motion was made by Commissioner Mayfield to enter executive session. The motion was seconded by Commissioner Stringer. The motion was approved and carried, and executive session began at 5:25 pm.*

Motion: *A motion was made by Commissioner Mayfield to exit executive session and re-enter regular session at 6:17 pm. The motion was seconded by Rhett Stringer. The motion was approved and carried.*

Motion: *A motion was made by Chairman Dockery to contribute $30,000 to Stan Kelley's retirement. The motion was seconded by Bobby Mayfield. The motion was approved and carried.*

Motion: *A motion was made by Commissioner Moran to approve an additional position. The motion was seconded by Bobby Mayfield. The motion was approved and carried.*

ADJOURNMENT

Motion: *A motion was made by Commissioner Mayfield to adjourn the meeting. The motion was seconded by Rhett Stringer. The motion was approved and carried.*

The meeting ended at 6:18 pm.

Date

Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

Melissa Witcher
County Clerk, Lumpkin County

Minutes Acceptance: Minutes of May 4, 2021 4:30 PM (CONSIDERATION OF MINUTES)

LUMPKIN COUNTY
Board of Commissioners
SLUA Public Hearing Minutes
Commissioners Boardroom

May 6, 2021
5:00 P.M.

Minutes Acceptance: Minutes of May 6, 2021 5:00 PM (CONSIDERATION OF MINUTES)

Call to Order

The meeting was called to order at 5:01 PM by Chairman Chris Dockery

Attendee Name	Title	Status	Arrived
Chris Dockery	Chairman	Present	
David Miller	District 1 Commissioner	Absent	
Bobby Mayfield	District 2 Commissioner	Present	
Rhett Stringer	District 3 Commissioner	Present	
Jeffrey Moran	District 4 Commissioner	Present	

Consideration of Agenda

Motion: *A motion was made by Commissioner Stringer to approve the agenda. The motion was seconded by Bobby Mayfield. The motion was approved and carried.*

SLUA Presentation (Larry Reiter)

SLUA Hearing Rules (Chairman Dockery)

There was some discussion amongst the Board of Commissioners regarding the wording of the advertisement and the wording on the SLUA application. Chairman Dockery recommended postponing any decision until the meeting could be re-advertised with the appropriate language to match the application.

Proposed Flea Market Land Use

Proposed Flea Market Land Use

Proposed Flea Market Land Use

Motion: *A motion was made by District 2 Commissioner Mayfield to readvertise for this SLUA meeting and hold it at an appropriate time according to law. The motion was seconded by District 4 Commissioner Moran. The motion was approved and carried.*

Public Comment in Support of the SLUA

Public Comment Opposed to the SLUA

Rebuttal

Commissioner Comments

It was decided to hold another SLUA Public Hearing on May 27 at 5 pm.

Adjournment

Motion: *A motion was made by Rhett Stringer to adjourn the meeting. The motion was seconded by Bobby Mayfield. The motion was approved and carried.*

The meeting was adjourned at 5:28 pm.

Date

Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

Melissa Witcher
County Clerk, Lumpkin County

Minutes Acceptance: Minutes of May 6, 2021 5:00 PM (CONSIDERATION OF MINUTES)

LUMPKIN COUNTY
Board of Commissioners
Special Called Meeting Minutes
Commissioners Boardroom

May 12, 2021
4:00 P.M.

Minutes Acceptance: Minutes of May 12, 2021 4:00 PM (CONSIDERATION OF MINUTES)

CALL TO ORDER

The meeting was called to order at 4:00 PM by Chairman Chris Dockery

Attendee Name	Title	Status	Arrived
Chris Dockery	Chairman	Present	
Bobby Mayfield	District 2 Commissioner	Present	
Rhett Stringer	District 3 Commissioner	Present	
Jeffrey Moran	District 4 Commissioner	Present	

CONSIDERATION OF AGENDA

Motion: *A motion was made by Commissioner Stringer to approve the agenda. The motion was seconded by Commissioner Mayfield. The motion was approved and carried.*

RESOLUTIONS

1. 2021 - 36 - Resolution Setting the Qualifying Fees for Candidates Seeking Election to Certain County Offices *(Elections Supervisor Ashley Peck)*

The governing authority of the county must establish the qualifying fee for a Special Election.

Motion: *A motion was made by District 2 Commissioner Mayfield to approve the resolution. The motion was seconded by District 4 Commissioner Moran. The motion was approved and carried.*

CONTRACTS/AGREEMENTS

2. 2021-023 - Oak Grove Roundabout Construction Contract *(Public Works Director Larry Reiter)*

Award contract for the construction of the roundabout at Oak Grove and SR 60 Bus.

Motion: *A motion was made by District 3 Commissioner Stringer to approve the contract. The motion was seconded by District 2 Commissioner Mayfield. The motion was approved and carried.*

3. 2021-031 - GA Power Company Utility Relocation Agreement - Oak Grove Roundabout *(Public Works Director Larry Reiter)*

Approve utility relocation agreement with Georgia Power for the construction of the roundabout at the Oak Grove and SR 60 Bus.

Motion: *A motion was made by District 3 Commissioner Stringer to approve proceeding with the agreement and to let Chairman Dockery and the staff finalize the details. The motion was seconded by District 2 Commissioner Mayfield. The motion was approved and carried.*

OTHER ITEMS

4. Special Called Election to Fill a Vacancy on the Board of Commissioners *(Elections Supervisor Ashley Peck)*

A Special Election will need to be held to fill the vacancy of District 1, Board of Commissioners. A date for that Special Election will need to be chosen so the Election Superintendent can call the Election.

Motion: *A motion was made by Chairman Dockery to approve . The motion was seconded by District 4 Commissioner Moran. The motion was approved and carried.*

ADJOURNMENT

Motion: *A motion was made by Commissioner Mayfield to adjourn the meeting. The motion was seconded by Commissioner Moran. The motion was approved and carried, and the meeting ended at 4:16 PM.*

Date

Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

Melissa Witcher
County Clerk, Lumpkin County

Minutes Acceptance: Minutes of May 12, 2021 4:00 PM (CONSIDERATION OF MINUTES)

LUMPKIN COUNTY
Board of Commissioners
Public Hearing Minutes
Commissioners Boardroom

May 18, 2021
5:15 P.M.

Minutes Acceptance: Minutes of May 18, 2021 5:15 PM (CONSIDERATION OF MINUTES)

Call to Order

The meeting was called to order at 5:17 PM by Chairman Chris Dockery

Attendee Name	Title	Status	Arrived
Chris Dockery	Chairman	Present	
Bobby Mayfield	District 2 Commissioner	Present	
Rhett Stringer	District 3 Commissioner	Present	
Jeffrey Moran	District 4 Commissioner	Present	

Public Comment

There were no comments from the public regarding the licenses.

Alcoholic Beverage License (Beer/Wine Package Sales) - Michael Davis for Convenience Stores, Inc. dba JP Dahlonega

Alcoholic Beverage License (Beer/Wine Package Sales) - Ghanshyam Patel for Jay JalaramJi LLC dba Iron Mountain Mart

Adjournment

The meeting was adjourned at 5:20 PM.

Date

Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

Melissa Witcher
County Clerk, Lumpkin County

LUMPKIN COUNTY
Board of Commissioners
Work Session II Minutes
Commissioners Boardroom

May 18, 2021
5:30 P.M.

Minutes Acceptance: Minutes of May 18, 2021 5:30 PM (CONSIDERATION OF MINUTES)

CALL TO ORDER

The meeting was called to order at 5:23 PM by Chairman Chris Dockery

Attendee Name	Title	Status	Arrived
Chris Dockery	Chairman	Present	
Bobby Mayfield	District 2 Commissioner	Present	
Rhett Stringer	District 3 Commissioner	Present	
Jeffrey Moran	District 4 Commissioner	Present	

CONSIDERATION OF MINUTES

1. Board of Commissioners - Work Session - Apr 13, 2021 4:00 PM
2. Board of Commissioners - Special Called Meeting - Apr 12, 2021 9:00 AM
3. Board of Commissioners - Special Called Meeting - Apr 16, 2021 9:00 AM
4. Board of Commissioners - Public Hearing - Apr 20, 2021 5:15 PM
5. Board of Commissioners - Work Session II - Apr 20, 2021 5:30 PM
6. Board of Commissioners - Regular Meeting - Apr 20, 2021 6:00 PM
7. Board of Commissioners - Special Called Meeting - Apr 21, 2021 9:00 AM
8. Board of Commissioners - Special Called Meeting - Apr 23, 2021 9:00 AM
9. Board of Commissioners - Special Called Meeting - Apr 26, 2021 4:00 PM
10. Board of Commissioners - Special Called Meeting - Apr 27, 2021 3:30 PM

RESOLUTIONS

11. 2021 - 28 - Appoint Members to 2022 Lumpkin County Comprehensive Plan Advisory Committee

Appoint Members to 2022 Lumpkin County Comprehensive Plan Advisory Committee

12. 2021 - 29 - Appoint/Reappoint Members to LC Library Board of Trustees

Resolution to Appoint/Reappoint Members to LC Library Board of Trustees - Robin Hall to Seat 2 and Linda Davis to Seat 5 both with terms expiring 06/30/2025 and Bobbi Larson to Seat 6 of an unexpired term ending June 30, 2023.

13. 2021 - 30 - Reappoint Member to AVITA Board - Barbara Bosanko with a term expiring 06.30.2024

Reappoint Member to AVITA Board - Barbara Bosanko with a term expiring 06/30/2024

14. 2021 - 31 - Reappoint Member to DFACS Board - Lagala Fugate to Seat 3, term expiring 06.30.2026

Reappoint Member to DFACS Board - Lagala Fugate to Seat 3, term expiring 06/30/2026

15. 2021 - 32 - Appoint Member to the Development Authority - Clarence Stowers to Seat 8, a term expiring 03.07.2025

Appoint Member to the Development Authority - Clarence Stowers to Seat 8, with a term expiring 03.07.2025

16. 2021 - 33 - Appoint Member to Tourism Board - Blaine Griffith

Appoint Member to Tourism Board - Blaine Griffith

CONTRACTS/AGREEMENTS

17. 2021-022 - IGA City of Dahlonega & Lumpkin County - 2021 Municipal Election *(Elections Supervisor Ashley Peck)*

The Board of Elections & Registration has been asked by the City of Dahlonega to conduct their 2021 Municipal General Election.

18. 2021-024 - Kelley Building Moving Contract *(Special Projects Director Allison Martin)*

Kelley Building Moving Contract

19. 2021-025 - United Futbol Academy Soccer *(Parks & Recreation Manager Wade Chandler)*

This is a request for a renewal of the Contract for the United Futbol Academy Field Use Agreement for Soccer Programming.

20. 2021-026 - GEMA Emergency Management Performance Grant (EMPG) FY-2020 *(Emergency Services Director David Wimpy)*

This is the annual agreement renewal of the EMPG, between GEMA, (Georgia Emergency Management Agency), and Lumpkin County Emergency Management Agency.

21. 2021-027 - UNG Swimming Pool Agreement *(Park & Rec Director Wade Chandler)*

This is a contract for a usage agreement between the County and UNG for usage of their pool to instruct swimming lessons and conduct swim team practice.

22. 2021-028 - Legacy Link Nutrition Program Services FY-2022 Contract *(Senior Center Manager Linda Kirkpatrick)*

CONTRACT FOR SERVICES – SFY 2022 Lumpkin County Board of Commissioners will consider entering into a contract with Legacy Link, Inc. for the Lumpkin County Senior Center to provide nutrition and wellness services, nutrition screening and support services for senior adults in Lumpkin County.

23. 2021-029 - Enotah Public Defender Indigent Defense Contract - City *(Finance Director Abby Branan)*

Enotah Public Defender Indigent Defense Contract - City

Minutes Acceptance: Minutes of May 18, 2021 5:30 PM (CONSIDERATION OF MINUTES)

24. 2021-030 - Enotah Public Defender Indigent Defense Contract - Four Counties *(Finance Director Abby Branan)*

Enotah Public Defender Indigent Defense Contract - Four Counties

25. 2021-032 - 2021 Co-op Law Enforcement Annual Operating & Financial Plan - LCSO & USDA Forest Service

2021 Co-op Law Enforcement Annual Operating & Financial Plan - LCSO & USDA Forest Service

Finance Director Abby Branan said the County shouldn't be adding any extra cost with this because the Forest Service will reimburse us. Major Doug Cochran said we didn't use all of it last year so there will be some left over. The Chairman said he recommends allowing staff to clarify any discrepancies.

26. 2021-033 - Lot Purchase and Sale Agreement for 126 Antique Way *(County Attorney Joy Edelberg)*

This is a contract for the sale of property located at 126 Antique Way, Dahlonega, GA 30533, which was seized as a part of a drug forfeiture and is being sold pursuant to a court order directing the sale of the property.

Commissioner Mayfield said a lady called him and wanted the Commissioners to know she has relatives living in the area so she intends to try to win the bid. Commissioner Stringer asked the County Attorney some questions about the closing dates and whether they were realistic. Commissioner Moran said #1 looks the best to him, and Commissioner Mayfield asked about the meaning of the "inspection period." Joy Edelberg said it allows bidders to do any land investigations they like during the 3-day period, and they can terminate the contract at that point if they find anything they don't like. Ms. Edelberg recommended accepting #1 as the primary and #2 as an alternate.

OTHER ITEMS

27. GDOC Inmate Work Detail Contract *(Special Projects Director Allison Martin)*

GDOC Inmate Work Detail Contract

Mr. Kelley said he recommends going with the one crew instead of two.

28. GDOT Airport Fencing Reimbursement *(Public Works Director Larry Reiter)*

Approve the GDOT reimbursement contract for 75% of the cost of the fencing and parking project at the Lumpkin County Airport.

29. Alcoholic Beverage License – Convenience Stores, Inc. d/b/a JP Dahlonega *(County Clerk Melissa Witcher)*

This is for the issuance of an alcoholic beverage license for Beer & Wine Package sales located at 2030 Hwy 400, Dahlonega, GA 30533.

30. Alcoholic Beverage License –Jay Jalaramji, LLC. d/b/a Iron Mountain Mart *(County Clerk Melissa Witcher)*

This is for the issuance of an alcoholic beverage license for Beer & Wine Package sales located at 2604 Dawsonville Hwy, Dahlonega, GA 30533.

31. Consideration of Water & Sewerage Authority Employees Move to County Health Insurance *(Water & Sewerage Authority Director Sean Phipps)*

Minutes Acceptance: Minutes of May 18, 2021 5:30 PM (CONSIDERATION OF MINUTES)

Consideration of Water & Sewerage Authority Employees Move to County Health Insurance

Commissioner Mayfield said he is in support of this.

32. Consideration of Part Time Custodial Position to Full Time *(Special Projects Director Allison Martin)*

Consideration of Part Time Custodial Position to Full Time

33. Dahlonega Lions Club Special Request to Honor Larry Odom *(Myke Seabolt)*

Dahlonega Lions Club Special Request to Honor Larry Odom

The Chairman said he has no issue with this as long as the benches will be durable and high-quality. Mr. Kelley said he spoke to Ms. Seabolt last week and they are choosing to go with a higher quality commercial bench. Chairman Dockery recommends approving the request and making it contingent upon staff approving the quality of the benches.

34. Enotah Judicial Circuit Fiscal Year 2021-2022 Budget *(Finance Director Abby Branan)*

Enotah Judicial Circuit Fiscal Year 2021-2022 Budget

35. American Rescue Plan Act of 2021 *(Finance Director Abby Branan)*

American Rescue Plan Act of 2021

Abby Branan said we were advised to go ahead and register on the portal in order to claim our allotment of rescue plan funds. Lumpkin County is due to receive around $6.5 million. We were advised to electronically sign the agreements and ratify this tonight, she explained. Commissioner Mayfield asked if there were any special conditions attached to this. Ms. Branan said the guidance is forthcoming, but things are still ambiguous right now.

COUNTY MANAGER

COUNTY ATTORNEY

COMMISSIONERS

PUBLIC COMMENT (Agenda Specific)

ADJOURNMENT

The meeting was adjourned at 5:50 PM.

Date

Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

Minutes Acceptance: Minutes of May 18, 2021 5:30 PM (CONSIDERATION OF MINUTES)

Melissa Witcher
County Clerk, Lumpkin County

Minutes Acceptance: Minutes of May 18, 2021 5:30 PM (CONSIDERATION OF MINUTES)

LUMPKIN COUNTY
Board of Commissioners
Regular Meeting Minutes
Commissioners Boardroom

May 18, 2021
6:00 P.M.

Minutes Acceptance: Minutes of May 18, 2021 6:00 PM (CONSIDERATION OF MINUTES)

CALL TO ORDER

The meeting was called to order at 6:01 PM by Chairman Chris Dockery

Attendee Name	Title	Status	Arrived
Chris Dockery	Chairman	Present	
Bobby Mayfield	District 2 Commissioner	Present	
Rhett Stringer	District 3 Commissioner	Present	
Jeffrey Moran	District 4 Commissioner	Present	

INVOCATION - Dr. Steve Schofield, Dahlonega United Methodist Church

CONSIDERATION OF AGENDA

Motion: *A motion was made by District 3 Commissioner Stringer to approve the agenda. The motion was seconded by District 2 Commissioner Mayfield. The motion was approved and carried.*

PUBLIC COMMENTS (Agenda Specific)

CONSIDERATION OF MINUTES

Motion: *A motion was made by District 4 Commissioner Moran to approve the minutes by acclamation. The motion was seconded by District 2 Commissioner Mayfield. The motion was approved and carried.*

1. Board of Commissioners - Special Called Meeting - Apr 12, 2021 9:00 AM
2. Board of Commissioners - Work Session - Apr 13, 2021 4:00 PM
3. Board of Commissioners - Special Called Meeting - Apr 16, 2021 9:00 AM
4. Board of Commissioners - Public Hearing - Apr 20, 2021 5:15 PM
5. Board of Commissioners - Work Session II - Apr 20, 2021 5:30 PM
6. Board of Commissioners - Regular Meeting - Apr 20, 2021 6:00 PM
7. Board of Commissioners - Special Called Meeting - Apr 21, 2021 9:00 AM
8. Board of Commissioners - Special Called Meeting - Apr 23, 2021 9:00 AM
9. Board of Commissioners - Special Called Meeting - Apr 26, 2021 4:00 PM
10. Board of Commissioners - Special Called Meeting - Apr 27, 2021 3:30 PM

RESOLUTIONS

11. 2021 - 28 - Appoint Members to 2022 Lumpkin County Comprehensive Plan Advisory Committee

Appoint Members to 2022 Lumpkin County Comprehensive Plan Advisory Committee

Motion: *A motion was made by Chairman Dockery to approve Appoint Members to 2022 Lumpkin County Comprehensive Plan Advisory Committee. The motion was seconded by District 2 Commissioner Mayfield. The motion was approved and carried.*

12. 2021 - 29 - Appoint/Reappoint Members to LC Library Board of Trustees

Resolution to Appoint/Reappoint Members to LC Library Board of Trustees - Robin Hall to Seat 2 and Linda Davis to Seat 5 both with terms expiring 06/30/2025 and Bobbi Larson to Seat 6 of an unexpired term ending June 30, 2023.

Motion: *A motion was made by Chairman Dockery to reappoint Robin Hall to Seat 2 with a term expiring 6/30/2025. The motion was seconded by District 2 Commissioner Mayfield. The motion was approved and carried.*

Motion: *A motion was made by Chairman Dockery to reappoint Linda Davis to Seat 5 with a term expiring 6/30/2025. The motion was seconded by Jeff Moran. The motion was approved and carried.*

Motion: *A motion was made by Chairman Dockery to appoint Bobbi Larson to Seat 6 with an unexpired term ending 6/30/2023. The motion was seconded by Jeff Moran. The motion was approved and carried.*

13. 2021 - 30 - Reappoint Member to AVITA Board - Barbara Bosanko with a term expiring 06.30.2024

Reappoint Member to AVITA Board - Barbara Bosanko with a term expiring 06/30/2024

Motion: *A motion was made by Chairman Dockery to reappoint Barbara Bosanko with a term expiring 6/30/2024. The motion was seconded by District 4 Commissioner Moran. The motion was approved and carried.*

14. 2021 - 31 - Reappoint Member to DFACS Board - Lagala Fugate to Seat 3, term expiring 06.30.2026

Reappoint Member to DFACS Board - Lagala Fugate to Seat 3, term expiring 06/30/2026

Motion: *A motion was made by Chairman Dockery to reappoint Lagala Fugate to Seat 3 with a term expiring 6/30/2026. The motion was seconded by District 2 Commissioner Mayfield. The motion was approved and carried.*

15. 2021 - 32 - Appoint Member to the Development Authority - Clarence Stowers to Seat 8, a term expiring 03.07.2025

Appoint Member to the Development Authority - Clarence Stowers to Seat 8, with a term expiring 03.07.2025

Motion: *A motion was made by Chairman Dockery to appoint Clarence Stowers to Seat 8 with a term expiring 3/7/2025. The motion was seconded by District 4 Commissioner Moran. The motion was approved and carried.*

16. 2021 - 33 - Appoint Member to Tourism Board - Blaine Griffith

Appoint Member to Tourism Board - Blaine Griffith

Motion: *A motion was made by Chairman Dockery to appoint Blaine Griffith to the Tourism Board. The motion was seconded by District 2 Commissioner Mayfield. The motion was approved and carried.*

REPORTS

Department reports can be viewed on the Commissioners web page at www.lumpkincounty.gov

Minutes Acceptance: Minutes of May 18, 2021 6:00 PM (CONSIDERATION OF MINUTES)

Elected Officials

CONTRACTS/AGREEMENTS

17. 2021-022 - IGA City of Dahlonega & Lumpkin County - 2021 Municipal Election *(Elections Supervisor Ashley Peck)*

The Board of Elections & Registration has been asked by the City of Dahlonega to conduct their 2021 Municipal General Election.

Motion: *A motion was made by District 2 Commissioner Mayfield to approve IGA City of Dahlonega & Lumpkin County - 2021 Municipal Election. The motion was seconded by District 3 Commissioner Stringer. The motion was approved and carried.*

18. 2021-024 - Kelley Building Moving Contract *(Special Projects Director Allison Martin)*

Kelley Building Moving Contract

Motion: *A motion was made by Chairman Dockery to approve Kelley Building Moving Contract. The motion was seconded by District 4 Commissioner Moran. The motion was approved and carried.*

19. 2021-025 - United Futbol Academy Soccer *(Parks & Recreation Manager Wade Chandler)*

This is a request for a renewal of the Contract for the United Futbol Academy Field Use Agreement for Soccer Programming.

Motion: *A motion was made by District 3 Commissioner Stringer to approve United Futbol Academy Soccer. The motion was seconded by District 2 Commissioner Mayfield. The motion was approved and carried.*

20. 2021-026 - GEMA Emergency Management Performance Grant (EMPG) FY-2020 *(Emergency Services Director David Wimpy)*

This is the annual agreement renewal of the EMPG, between GEMA, (Georgia Emergency Management Agency), and Lumpkin County Emergency Management Agency.

Motion: *A motion was made by District 2 Commissioner Mayfield to approve GEMA Emergency Management Performance Grant (EMPG) FY-2020. The motion was seconded by District 3 Commissioner Stringer. The motion was approved and carried.*

21. 2021-027 - UNG Swimming Pool Agreement *(Park & Rec Director Wade Chandler)*

This is a contract for a usage agreement between the County and UNG for usage of their pool to instruct swimming lessons and conduct swim team practice.

Motion: *A motion was made by District 4 Commissioner Moran to approve UNG Swimming Pool Agreement. The motion was seconded by District 2 Commissioner Mayfield. The motion was approved and carried.*

22. 2021-028 - Legacy Link Nutrition Program Services FY-2022 Contract *(Senior Center Manager Linda Kirkpatrick)*

CONTRACT FOR SERVICES – SFY 2022 Lumpkin County Board of Commissioners will consider entering into a contract with Legacy Link, Inc. for the Lumpkin County Senior Center to provide nutrition and wellness services, nutrition screening and support services for senior adults in Lumpkin County.

Motion: *A motion was made by District 2 Commissioner Mayfield to approve Legacy Link Nutrition Program Services FY-2022 Contract. The motion was seconded by District 3 Commissioner Stringer. The motion was approved and carried.*

Minutes Acceptance: Minutes of May 18, 2021 6:00 PM (CONSIDERATION OF MINUTES)

23. 2021-029 - Enotah Public Defender Indigent Defense Contract - City *(Finance Director Abby Branan)*

Enotah Public Defender Indigent Defense Contract - City

Motion: *A motion was made by District 4 Commissioner Moran to approve Enotah Public Defender Indigent Defense Contract - City. The motion was seconded by District 2 Commissioner Mayfield. The motion was approved and carried.*

24. 2021-030 - Enotah Public Defender Indigent Defense Contract - Four Counties *(Finance Director Abby Branan)*

Enotah Public Defender Indigent Defense Contract - Four Counties

Motion: *A motion was made by District 4 Commissioner Moran to approve Enotah Public Defender Indigent Defense Contract - Four Counties. The motion was seconded by District 2 Commissioner Mayfield. The motion was approved and carried.*

25. 2021-032 - 2021 Co-op Law Enforcement Annual Operating & Financial Plan - LCSO & USDA Forest Service

2021 Co-op Law Enforcement Annual Operating & Financial Plan - LCSO & USDA Forest Service

Motion: *A motion was made by District 2 Commissioner Mayfield to approve the contract and have staff clarify the discrepancy at a later date. The motion was seconded by District 3 Commissioner Stringer. The motion was approved and carried.*

26. 2021-033 - Lot Purchase and Sale Agreement for 126 Antique Way *(County Attorney Joy Edelberg)*

This is a contract for the sale of property located at 126 Antique Way, Dahlonega, GA 30533, which was seized as a part of a drug forfeiture and is being sold pursuant to a court order directing the sale of the property.

Motion: *A motion was made by District 4 Commissioner Moran to accept option 1 with option 2 as an alternate. The motion was seconded by District 3 Commissioner Stringer. The motion was approved and carried.*

OTHER ITEMS

27. 2021-039 - GDOC Inmate Work Detail Contract *(Special Projects Director Allison Martin)*

GDOC Inmate Work Detail Contract

Motion: *A motion was made by District 3 Commissioner Stringer to request one inmate crew and approve the part-time public buildings position. The motion was seconded by District 4 Commissioner Moran. The motion was approved and carried.*

28. GDOT Airport Fencing Reimbursement *(Public Works Director Larry Reiter)*

Approve the GDOT reimbursement contract for 75% of the cost of the fencing and parking project at the Lumpkin County Airport.

Motion: *A motion was made by District 4 Commissioner Moran to approve GDOT Airport Fencing Reimbursement. The motion was seconded by District 3 Commissioner Stringer. The motion was approved and carried.*

29. Alcoholic Beverage License – Convenience Stores, Inc. d/b/a JP Dahlonega *(County Clerk Melissa Witcher)*

Minutes Acceptance: Minutes of May 18, 2021 6:00 PM (CONSIDERATION OF MINUTES)

This is for the issuance of an alcoholic beverage license for Beer & Wine Package sales located at 2030 Hwy 400, Dahlonega, GA 30533.

Motion: *A motion was made by District 2 Commissioner Mayfield to approve Alcoholic Beverage License – Convenience Stores, Inc. d/b/a JP Dahlonega. The motion was seconded by District 4 Commissioner Moran. The motion was approved and carried.*

30. Alcoholic Beverage License –Jay Jalaramji, LLC. d/b/a Iron Mountain Mart *(County Clerk Melissa Witcher)*

This is for the issuance of an alcoholic beverage license for Beer & Wine Package sales located at 2604 Dawsonville Hwy, Dahlonega, GA 30533.

Motion: *A motion was made by District 4 Commissioner Moran to approve Alcoholic Beverage License –Jay Jalaramji, LLC. d/b/a Iron Mountain Mart. The motion was seconded by District 3 Commissioner Stringer. The motion was approved and carried.*

31. Consideration of Water & Sewerage Authority Employees Move to County Health Insurance *(Water & Sewerage Authority Director Sean Phipps)*

Consideration of Water & Sewerage Authority Employees Move to County Health Insurance

Motion: *A motion was made by District 2 Commissioner Mayfield to approve Consideration of Water & Sewerage Authority Employees Move to County Health Insurance. The motion was seconded by District 4 Commissioner Moran. The motion was approved and carried.*

32. Consideration of Part Time Custodial Position to Full Time *(Special Projects Director Allison Martin)*

Consideration of Part Time Custodial Position to Full Time

Motion: *A motion was made by District 3 Commissioner Stringer to approve Consideration of Part Time Custodial Position to Full Time. The motion was seconded by District 2 Commissioner Mayfield. The motion was approved and carried.*

33. Dahlonega Lions Club Special Request to Honor Larry Odom *(Myke Seabolt)*

Dahlonega Lions Club Special Request to Honor Larry Odom

Motion: *A motion was made by Chairman Dockery to approve the benches contingent on approval from County staff regarding the quality of the benches. The motion was seconded by District 4 Commissioner Moran. The motion was approved and carried.*

34. Enotah Judicial Circuit Fiscal Year 2021-2022 Budget *(Finance Director Abby Branan)*

Enotah Judicial Circuit Fiscal Year 2021-2022 Budget

Motion: *A motion was made by Chairman Dockery to approve Enotah Judicial Circuit Fiscal Year 2021-2022 Budget. The motion was seconded by District 2 Commissioner Mayfield. The motion was approved and carried.*

35. American Rescue Plan Act of 2021 *(Finance Director Abby Branan)*

American Rescue Plan Act of 2021

Motion: *A motion was made by District 4 Commissioner Moran to approve the agreement. The motion was seconded by District 2 Commissioner Mayfield. The motion was approved and carried.*

COUNTY MANAGER

Minutes Acceptance: Minutes of May 18, 2021 6:00 PM (CONSIDERATION OF MINUTES)

COUNTY ATTORNEY

COMMISSIONERS

Commissioner Stringer asked everyone to remember the Miller family at this time.

PUBLIC COMMENTS

EXECUTIVE SESSION - Personnel

Motion: *Commissioner Mayfield moved to enter executive session and was seconded by Commissioner Stringer. The motion was approved and executive session began at 6:23 pm.*

Motion: *Commissioner Stringer moved to exit executive session and re-enter regular session at 8:08 PM. He was seconded by Jeff Moran, and the motion was approved and carried.*

Motion: *Commissioner Mayfield moved to select Alan Ours as the next County Manager based upon the contract terms. He was seconded by Commissioner Moran, and the motion was approved and carried.*

ADJOURNMENT

Motion: *A motion was made by Commissioner Mayfield to adjourn the meeting. The motion was seconded by Commissioner Stringer. The motion was approved and carried, and the meeting was adjourned at 8:11 pm.*

Date

Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

Melissa Witcher
County Clerk, Lumpkin County

Minutes Acceptance: Minutes of May 18, 2021 6:00 PM (CONSIDERATION OF MINUTES)

LUMPKIN COUNTY
Board of Commissioners
BOC Retreat Minutes
Union County Community Center

May 24, 2021
9:00 AM

Minutes Acceptance: Minutes of May 24, 2021 9:00 AM (CONSIDERATION OF MINUTES)

Call to Order

The meeting was called to order at 9:00 AM by Chairman Chris Dockery

Attendee Name	Title	Status	Arrived
Chris Dockery	Chairman	Present	
Bobby Mayfield	District 2 Commissioner	Present	
Rhett Stringer	District 3 Commissioner	Present	
Jeffrey Moran	District 4 Commissioner	Present	

Permitting & Development

Bruce Georgia reviewed the building permits for the year compared to previous years, followed by the character area map and the areas of development in the county.

Variance ApplicationTrends

Setbacks are the number one variance request. There was discussion on whether to allow the Planning Department to have the ability to research and grant them. A letter from the HOA or all adjoining landowners may need to be required when submitting a setback variance. If the setback request is for a residential use, then that needs to be taken under consideration. The language in the variances needs to be addressed and staff will identify the issues that have become a frequent occurrence.

There was also discussion about the difference between a variance request and a character area map amendment (CAM) and what was appropriate for which procedure. If the CAM process begins to be utilized more frequently there will need to be a decision made as to how many times a year the Board will hear them.

Lumpkin County Regulation Language

Family Subdivisions were examined and what is needed to make them more enforceable. A solid definition for hardship needs to be listed, including self-imposed hardship. A sign will be posted on the property for every variance request. SLUA's need to address allowing staff the opportunity to determine if a SLUA is required for any land use, if deemed appropriate due to potential adverse effects. A process is needed to determine whether the Planning Director initiates a SLUA, and there also needs to be a clear definition for what triggers the SLUA process. Currently, the appeals process for both a variance request and a SLUA does not address allowing any aggrieved party the opportunity to appeal a Planning Department or Planning Commission decision. There needs to be some discernment of who can appeal and who can file the appeals. There will be a CUVA question added on land use request and variance request applications.

Roles & Resposibilities

If there is a question of something being a conflict of interest then the Planning Commission will read the code section that states it is allowed at the beginning of the meeting. The Planning Commission members will sign an annual conflict of interest statement paper to keep on file.

Planning Commission Appointments

The Planning Commission will receive additional training and a refresher course. They will present to the BOC semi-annually to discuss trends, issues, opportunities, and recommended Land Use/Development Regulation revisions. There was discussion of whether or not the BOC should appoint the chairman of the Planning Commission.

Next Steps

Adjourn

The meeting was adjourned at 2:50 PM.

Date

Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

Melissa Witcher
County Clerk, Lumpkin County

Minutes Acceptance: Minutes of May 24, 2021 9:00 AM (CONSIDERATION OF MINUTES)

LUMPKIN COUNTY
Board of Commissioners
SLUA Public Hearing Minutes
Commissioners Boardroom

May 27, 2021
5:00 P.M.

Minutes Acceptance: Minutes of May 27, 2021 5:00 PM (CONSIDERATION OF MINUTES)

Call to Order

The meeting was called to order at 5:00 PM by Chairman Chris Dockery

Attendee Name	Title	Status	Arrived
Chris Dockery	Chairman	Present	
Bobby Mayfield	District 2 Commissioner	Present	
Rhett Stringer	District 3 Commissioner	Present	
Jeffrey Moran	District 4 Commissioner	Present	

Consideration of Agenda

Motion: *A motion was made by Commissioner Stringer to approve the agenda. The motion was seconded by Bobby Mayfield. The motion was approved and carried.*

SLUA Presentation (Planning Director Bruce Georgia)

SLUA Hearing Rules (Chairman Dockery)

Public Comment in Support of the SLUA

Sheryl Berry spoke on behalf of applicant Tom Rainey. They are hoping to have the weekend mini market open on Fridays, Saturdays, and Sundays. She said people would be able to rent booths and bring items to sell. Chairman Dockery asked her if they intended to operate seasonally or all year long, and Ms. Berry said they will probably be seasonal to begin with, but if the weather permits they could operate during the winter as well.

Kimberly Mihok, 1063 Grindle Bridge Road, said the market is a good idea and will be beneficial for people who have been hit hard by the economy.

Public Comment Opposed to the SLUA

Mark Townsend, 172 Wild Azalea Trail, presented some pictures of the property to the Commissioners. He said they have been working on the property before the business has even received approval. He does not have an issue with the business itself, but he thinks it is in the wrong place. He extensively reviewed the Gateway Corridor Overlay district regulations, and nothing in there lends itself to this type of business. All of the language in the ordinance involving building design, setbacks, screening, and other things does not address businesses like flea markets. Mr. Townsend also expressed concern that the SLUA was denied previously when it was considered a "flea market" and he does not understand how a "weekend mini market" is any different. He commented that it seemed like it was just a flea market by a different name. He said it could be an eyesore if

materials and tents are left out all week when the market isn't open. Mr. Townsend also had concerns about parking and sanitation for the property.

Chairman Dockery said he hadn't read anything about people parking within the right-of-way; Commissioner Stringer said there had been discussions about the entrance lane, but no one would be able to park within the ROW. Mr. Townsend said he was concerned about what would happen if the parking lot filled up. He also questioned if the portable bathrooms would sit there all week long, and he said the current sign out there doesn't look like it follows the County sign regulations. Planning Director Bruce Georgia said they will have to meet the sign standards of the Code of Ordinances, and that will be addressed in the business license if this is approved. Mr. Townsend ended his comments by saying that the Commissioners spent a lot of time and effort putting together the Gateway Corridor regulations, and this seems to go against everything in the ordinance.

Tom Vincent of Porter Springs Road said he is concerned about traffic safety at the property. Chairman Dockery said GDOT inspected the entrance and it meets all of their requirements.

Rebuttal

Kimberly Mihok said if the Gateway Corridor regulations don't explicitly ban tents, then there shouldn't be a problem. She also said Mr. Rainey's signage will be controlled under the business license.

Commissioner Comments

Commissioner Moran asked Sheryl Berry and Mr. Rainey if either of them had consulted the design guidelines booklet for the Gateway Corridor district. Ms. Berry replied she had not, but they would abide by any regulations required by the BOC. Commissioner Moran told them it is a 66 page guide of things that are acceptable or not acceptable in the Gateway Corridor. He stated he has nothing against a flea market but he doesn't like the location. As Mr. Townsend discussed, we put a lot of money, effort, and time into developing these guidelines, including receiving public input. The parameters for buildings, lighting, screening, etc. have already been set. Temporary buildings are prohibited within the Gateway Corridor, and storage buildings require screening. Commissioner Moran said this market is not compatible with the overlay district guidelines.

Commissioner Mayfield read his prepared statement regarding his opinion on the SLUA. He said he has received a lot of input from citizens on both sides of the issue. This is not a business that the BOC intended for the Gateway Corridor, but he feels we need to provide citizens with ways to feed their families, especially with the construction delays brought on by COVID. He predicted eventually a rich developer will buy the land once the area starts getting developed.

Proposed Weekend Mini Market Special Land Use Request

1. Proposed Weekend Mini Market Special Land Use Request *(Tommy Rainey)*

Proposed Weekend Mini Market Special Land Use Request

Motion: *Commissioner Mayfield moved to approve the SLUA with the following conditions imposed, and was seconded for discussion by Commissioner Stringer:*

1. Operates only on Saturday and Sunday unless a Federal or State holiday creates a 3-day weekend.

2. No materials left on property other than a permanent portable bathroom and possibly wooden tables.

3. No tarps covering piles of stuff.

4. No storage buildings or tent frames.

5. No signage other than those that meet County regulations.

6. No streamers or other decorations Monday-Friday except for on a holiday weekend.

7. Hours of operation will be daylight to dark.

There was additional discussion between the Commissioners, staff, and the County Attorney for clarification on some of the points.

Minutes Acceptance: Minutes of May 27, 2021 5:00 PM (CONSIDERATION OF MINUTES)

Motion: *Commissioner Mayfield amended his motion to the following:*

1. Hours of operation will be Friday noon to Sunday at dark, except for Federal or State holiday weekends. On holiday weekends, it will start the day before at noon for setup.

2. No materials left on property other than a portable bathroom to remain on-site that is serviced weekly, or wooden tables. Materials shall not be left on site Monday-Thursday.

3. No tarps on piles of stuff Monday-Thursday.

4. No storage buildings or tent frames except for 1 pre-fabricated building to be used for an office and registration.

5. No signs other than those that meet County regulations. Any permanent signs to advertise the market must be permitted through County.

6. Only parking in designated gravel areas. No parking on right-of-way is allowed.

Commissioner Stringer seconded the motion. Commissioner Stringer, Commissioner Mayfield, and Chairman Dockery were in favor. Commissioner Moran was opposed. The motion carried 3-1.

Chairman Dockery said the proposed use that was approved tonight might not be permanent. It could go away once land prices rise and another developer wants to buy it. Looking around the County and even within the Gateway Corridor, there are other operations that are similar to this, and he gave several examples. He said over time, different uses will happen for the land.

Commissioner Moran said he isn't against flea markets; it is just that the Board spent so much time and effort developing the Gateway Corridor regulations. There was a lot of community input in the process. He told the Chairman that the businesses he mentioned were there before the guidelines were developed, so they would have been grandfathered in. He ended his comments by stating it is his opinion that the Board took a step forward with the Gateway Corridor regulations, but tonight they have taken two steps back.

Adjournment

Motion: *A motion was made by Commissioner Mayfield to adjourn the meeting. The motion was seconded by Commissioner Stringer. The motion was approved and carried.*

The meeting was adjourned at 6:06 pm.

Date

Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

Melissa Witcher
County Clerk, Lumpkin County

Lumpkin County, Georgia

County Manager Department

Date: June 15, 2021

Agenda Item: Amend ACCG 457(b) Deferred Compensation Plan & Adopt ACCG 401(a) Senior Management Plan

Item Description: Amend ACCG 457(b) Deferred Compensation Plan & Adopt ACCG 401(a) Senior Management Plan

Facts & Historical Information:

The Board of Commissioners desires to implement, for the current county manager and for future county managers, a Senior Management 401(a) Retirement Plan. This plan would be used exclusively for county managers to provide additional compensation in the form of retirement contributions. It allows the Board to determine its contribution to the Plan separate from retirement plans provided to general employees and is often used as a recruitment and retention tool.

Potential Courses of Action:

A. Approve the resolution implementing this plan.
B. Choose not to implement the plan.

Budget Impact:

This cost can be included in the county's annual budget.

Staff Recommendation:

Course of Action A.

LUMPKIN COUNTY RESOLUTION NO. 2021 -35
RESOLUTION TO AMEND THE ACCG 457(B) DEFERRED COMPENSATION PLAN FOR LUMPKIN COUNTY EMPLOYEES AND TO ADOPT THE ACCG 401(A) DEFINED CONTRIBUTION PLAN FOR SENIOR MANAGEMENT EMPLOYEES OF LUMPKIN COUNTY

WHEREAS, Lumpkin County, Georgia (the "Employer"), by and through the Lumpkin County Board of Commissioners (the "Board"), maintains the Association County Commissioners of Georgia 457(b) Deferred Compensation Plan for Lumpkin County Employees (the "Plan") for the benefit of its eligible employees;

WHEREAS, the Employer adopted the Plan through an Adoption Agreement which was most recently effective as of January 1, 2013;

WHEREAS, Section 11.01(a) of the Plan allows the Employer to amend the elective provisions of the Adoption Agreement;

WHEREAS, the Employer desires to amend its Adoption Agreement, effective as of January 1, 2021, to designate a new class of employees, "Class 2 Employees," consisting of the County Manager, who are eligible to receive Employer Discretionary Contributions; and

WHEREAS, the Employer wishes to establish the ACCG 401(a) Defined Contribution Plan for Senior Management Employees of Lumpkin County and to provide under such Plan an Employer Discretionary Contribution.

NOW THEREFORE, the Lumpkin County Board of Commissioners hereby resolves as follows:
RESOLVED, that the Board hereby approves the attached Adoption Agreement Amendment #2 to the Association County Commissioners of Georgia 457(b) Deferred Compensation Plan for Lumpkin County Employees, effective as of January 1, 2021;

FURTHR RESOLVED, that the Board hereby adopts the ACCG 401(a) Defined Contribution Plan for Senior Management Employees of Lumpkin County as of January 1, 2021.

FURTHER RESOLVED, that the Commission Chair is hereby authorized, empowered, and directed to take all further actions and to execute all documents necessary to implement these resolutions.

FURTHER RESOLVED, that any resolution in conflict with this resolution is hereby repealed.

This _____ day of _____, 2021.

LUMPKIN COUNTY BOARD OF COMMISSIONERS

By: _____
Chair, Lumpkin County Board of Commissioners

Date: _____

Attest:

By: _____
County Clerk

Date: _____

LUMPKIN COUNTY RESOLUTION NO. 2021 -35
ADOPTION AGREEMENT AMENDMENT #2 TO
ACCG 457(B) DEFERRED COMPENSATION PLAN FOR LUMPKIN COUNTY EMPLOYEES

This Amendment is made and entered into by Lumpkin County, Georgia ("the Employer"), by and through the Lumpkin County Board of Commissioners.

W I T N E S S E T H:

WHEREAS, the Employer maintains the Association County Commissioners of Georgia 457(b) Deferred Compensation Plan for Lumpkin County Employees (the "Plan") for the benefit of its eligible employees;

WHEREAS, the Employer adopted the Plan through an Adoption Agreement that was most recently effective as of January 1, 2013;

WHEREAS, Section 11.01(a) of the Plan allows the Employer to amend the elective provisions of its Adoption Agreement; and

WHEREAS, the Employer desires to amend its Adoption Agreement, effective as of May 21, 2021, to define Class 2 Employees and to provide an Employer Discretionary Contribution for Class 2 Employees.

NOW, THEREFORE, the Adoption Agreement is hereby amended effective as of January 1, 2021, as follows:

1.

The Adoption Agreement is hereby amended to designate the following classes of Eligible Employees:

Class 1 Eligible Employees as defined in Section 2.10 of the Adoption Agreement.

Class 2 An Eligible Employee who is the County Manager as of January 1, 2021.

2.

The Adoption Agreement is hereby amended by restating Section 3.04, Employer Contributions, to read as follows:

3.04 EMPLOYER CONTRIBUTIONS

Employer Basic Contributions

[X] No Basic Contributions

[--] Basic Contributions equal to _____ percent (___ %) of each Participant's Compensation

[--] Basic Contributions in a flat dollar amount equal to _____ dollars ($___) for each Participant

[--] Other formula (specify):

Basic Contributions shall be made:

[--] On a payroll basis

[--] On an annual basis

[--] Other (specify):

Employer Discretionary Contributions

[--] No Discretionary Contributions

[X] Discretionary Contributions as determined each year by the Employer using the following Allocation Formula:

[--] Pro-Rata Based on Compensation

Each Participant is credited with a portion of the Employer Contribution for the Plan

Year equal to the ratio that the Participant's Compensation for the Plan Year bears to all Participants' Compensation for the Plan Year

[X] Fixed Dollar Formula

Each Participant shall be credited with an equal dollar amount.

[--] Other Formula (specify):

Discretionary Contributions shall be made:

[--] On a payroll basis

[--] On an annual basis

[--] Other (specify):

Employer Matching Contributions

[X] No Matching Contributions

[--] Matching Contributions equal to _____ percent (___%) of the first _____ percent (____%) up to _____ percent (___%) of Compensation.

[--] Matching Contributions equal to _____ percent (___%) of the first _____ percent (____%) and _____ percent (___%) of the next _____ percent (___%) so contributed up to _____ percent (___%) of Compensation

[--] Other formula:

[--] Discretionary Matching Contributions as determined each year by the Employer

Matching Contributions shall be made:

[--] On a payroll basis

[--] On an annual basis

[--] Other (specify):

*****If the Employer makes ANY Contributions under this Plan, the amounts must be 100% vested and must be aggregated with Participant Contributions for purposes the maximum dollar amount that may be contributed to the Plan in any one year.**

Employees Affected: Class 2
Amendment Effective Date: January 1, 2021

IN WITNESS WHEREOF, the Employer has caused its duly authorized officer to execute this Amendment on the date noted below.

LUMPKIN COUNTY BOARD OF COMMISSIONERS

By: _____

Title: _____

Date: _____

_____
Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

_____
Melissa Z. Witcher
Lumpkin County Clerk

Attachments:
Senior Management Flyer
Lumpkin 401(a) Sr Mgt 5-21

ACCG Retirement Services

ACCG 401(a) Defined Contribution Plan for Senior Management

What is a 401(a) Defined Contribution Plan?

In any 401(a) Defined Contribution Plan, a "contribution" into an employee's individual account is set or "defined" by the employer. The plan may be established with a base contribution by the employer, and may allow for or require a contribution by the employee as well. In many plans established for general employees, there may also be a matching component based on the percentage of pay an employee contributes to a 457(b) Plan. The benefits received during retirement are based on the amount of contributions made to the account and the investment earnings over time.

How is a 401(a) Defined Contribution Plan for Senior Management different?

The 401(a) Plan for Senior Management is established specifically for one or more management employees for which the governing body wishes to establish a retirement plan separate from general employees. This Plan may allow for specific contributions to be made into the plan on behalf of the named management employee. Depending on provisions of the Plan, the employee may elect or may be required to contribute to the Plan.

Why would a County decide to establish a 401(a) Senior Management Plan?

In its discussions with prospective or current senior management employees, such as a county manager or administrator, the Board of Commissioners may wish to have greater flexibility in determining the level of benefits offered as part of the hiring or retention package. The 401(a) Senior Management Plan allows the Board to determine its contribution to the Plan different than that provided to general employees.

How does a County set up a 401(a) Senior Management Plan?

In order to establish a Plan, first contact ACCG Retirement Services. We will be able to answer any questions *before* an employment contract is finalized or promises made to a prospective or current management employee. ACCG Retirement Services will draft all necessary documents, which include the Resolution to establish the Plan, the Adoption Agreement with the specific criteria for the Plan, i.e., employee(s) covered under the Plan, contribution rates for the County / employee, vesting schedules, other criteria as may be required, as well as provide all Plan Documents. Upon Board approval, ACCG Retirement Services will take all necessary steps to establish the Plan. One of the Retirement Services Regional Client Managers will meet with the covered employee regarding the specifics of the Plan.

Who should the County contact to start the process or answer additional questions?

Please contact Kale Hodges, Retirement Services Director at ACCG. Kale can be reached at 770.952.5225, or 800.736.7166, or via email at khodges@accg.org.

191 Peachtree Steet, NE
Suite 700
Atlanta, GA 30303
p 770.952.5225
t 800.736.7166
f 770.563.9356

Attachment: Senior Management Flyer (2021 - 35 : Amend ACCG 457(b) Deferred Compensation Plan & Adopt ACCG 401(a) Senior Management

ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA
401(a) DEFINED CONTRIBUTION PLAN
FOR
LUMPKIN COUNTY SENIOR MANAGEMENT EMPLOYEES

ARTICLE I: PURPOSE

The undersigned Lumpkin County, Georgia, by executing this Adoption Agreement, elects to become a participating Employer in the Association County Commissioners of Georgia Defined Contribution Plan Program (the "Plan"), the Association County Commissioners of Georgia Defined Contribution Plan Program Master Trust (the "Trust"), and adopts the accompanying Plan and Trust documents in full as if the Employer were a signatory to those agreements. The Employer makes the following elections granted under the provisions of the Plan.

TYPE OF PLAN ADOPTION

[X] New Plan

[--] Amendment and Restatement of Previously Adopted Plan

[--] Frozen Plan. While the Plan is frozen, Compensation earned after the Plan is frozen shall not be taken into account. Plan assets will continue to be held on behalf of Participants and their Beneficiaries until distributed in accordance with the Plan terns.

ARTICLE II: DEFINITIONS

Any capitalized terms used in this Adoption Agreement but not defined herein shall be given the meaning set forth in the Plan and Trust.

2.09 COMPENSATION

Compensation Defined

[X] Amounts as defined in Code Section 3401(a) for purposes of income tax withholding at the source (as reported to the Employee on IRS Form W-2 for such year)

[--] Includes Differential Wage Payments

[X] Excludes Differential Wage Payments

[--] Short Plan Years use Compensation only during short year (Default provision)

[--] Short Plan Years use Compensation for entire year

[--] Other Definition of Compensation (See Additional Provisions Addendum)

Determination Period Defined for Compensation

[X] The Plan Year (Default provision)

[--] The Calendar Year

A consecutive 12-month period ending in or within the Plan year beginning _____ (day) _____ (month)

Attachment: Lumpkin 401(a) Sr Mgt 5-21 (2021 - 35 : Amend ACCG 457(b) Deferred Compensation Plan & Adopt ACCG 401(a) Senior

2.11 DISABILITY OR DISABLED

[X] Entitled to disability retirement benefits under the federal Social Security Act

[--] Entitled to benefits under long term disability plan or policy of Employer

[--] Other Definition of Disability (See Additional Provisions Addendum)

2.14 EFFECTIVE DATE

[X] New qualified Plan with an Effective Date of **January 1, 2021** (the "Original Effective Date").

[--] Amendment and restatement of a previously established qualified Plan with a previous Effective Date of _____ (the "Original Effective Date"). Except as specifically provided in the Plan, the Effective Date of this amendment and restatement is _____, 20____.

[The Effective Date for a new or amended and restated Plan can be no earlier than the first day of the Plan Year in which the Employer executes this Adoption Agreement, except that provisions permitting Employee Contributions in Section 4.01 may be prospective only.]

2.16 ELIGIBILITY COMPUTATION PERIOD

[--] The 12-consecutive–month period beginning on the Employee's Employment Commencement Date and each 12-consecutive-month period beginning on the anniversary of the Employee's Employment Commencement Date. (Default)

[--] The 12-consecutive–month period beginning on the Employee's Employment Commencement Date to the first anniversary thereof. Subsequent Eligibility Computation Periods shall be measured by the 12-consecutive month periods coinciding with the Plan Year, beginning with the Plan Year that contains the first anniversary of the Employee's Employment Commencement Date. An Employee who is credited with a Year of Service in both the initial Eligibility Computation Period and the Plan Year that includes the first anniversary of the Employee's Employment Commencement Date shall receive credit for two (2) Years of Service for purposes of eligibility to participate.

2.17 ELIGIBLE EMPLOYEE

	Employees, other than Elected Officials	**Include**	**Exclude**
[--]	All Employees	**[--]**	**[X]**
[X]	Senior Management Only (Specify Eligible Positions: **County Manager**)	**[X]**	**[--]**
[--]	Full-time Employees only	**[--]**	**[--]**
[--]	Working for the Employer at least ____ Hours of Service per week for Compensation	**[--]**	**[--]**
[--]	Other Definition of Full-time (see Additional Provisions Addendum)	**[--]**	**[--]**
[--]	Grant-funded Employees (Complete only if treated differently than other Eligible Employees other than Elected Officials; complete Additional Provisions Addendum if necessary to distinguish between different classes of grant-funded employees)	**[--]**	**[X]**

Attachment: Lumpkin 401(a) Sr Mgt 5-21 (2021 - 35 : Amend ACCG 457(b) Deferred Compensation Plan & Adopt ACCG 401(a) Senior

[--]	Other Definition of Eligible Employees other than Elected Officials (See Additional Provisions Addendum)	[--]	[--]
	Elected or Appointed Officials of the Employer (Not eligible for a State of Georgia Retirement System)	**Include**	**Exclude**
[--]	County Commissioners	[--]	[--]
[--]	Coroner	[--]	[--]
[--]	Other Elected Official (Not eligible for a State of Georgia Retirement System) (See Additional Provisions Addendum)	[--]	[--]
	Elected or Appointed Officials of the Employer (Eligible for one or more State of Georgia Retirement Systems)		
[--]	Sheriff	[--]	[--]
[--]	Tax Commissioner (elected before 7/1/2012)	[--]	[--]
[--]	Clerk of Superior Court	[--]	[--]
[--]	Chief Magistrate Judge	[--]	[--]
[--]	Assistant Magistrate Judge(s)	[--]	[--]
[--]	Probate Court Judge	[--]	[--]
[--]	Other Elected or Appointed Officials of the Employer (Eligible for one or more State of Georgia Retirement Systems) (See Additional Provisions Addendum)	[--]	[--]
	Other Elected or Appointed Officials Eligible for Limited Plan Participation (Based Solely on Allowable Compensation under Georgia law)		
[--]	State Court Judge	[--]	[--]
[--]	Superior Court Judge	[--]	[--]
[--]	Solicitor or Solicitor General	[--]	[--]
[--]	District Attorney	[--]	[--]
[--]	Other Elected or Appointed Officials Eligible for Limited Plan Participation (Based Solely on Allowable Compensation under Georgia law) (See Additional Provisions Addendum)	[--]	[--]
	Other Personnel Eligible for one or more State of Georgia Retirement Systems		
[--]	Employees of Tax Commissioners (hired before 7/1/2012)	[--]	[--]
	Tax Commissioners and Employees of Tax Commissioners (if not participating in the Employees' Retirement System of Georgia)		
[--]	Tax Commissioner (hired on or after 7/1/2012)	[--]	[--]
[--]	Employees of Tax Commissioners (hired on or after 7/1/2012)	[--]	[--]
	Other Personnel Receiving Supplemental Compensation from the Employer		
[--]	Extension Agents	[--]	[--]

Attachment: Lumpkin 401(a) Sr Mgt 5-21 (2021 - 35 : Amend ACCG 457(b) Deferred Compensation Plan & Adopt ACCG 401(a) Senior

[--]	Other Personnel Receiving Supplemental Compensation from the Employer (See Additional Provisions Addendum)	[--]	[--]
	Excluded Employees	**Include**	**Exclude**
[--]	Excluded employees as provided in section 2.17 of the ACCG Basic Plan Document	[--]	[--]
[--]	Excluded employees as provided in section 2.17 of the ACCG Basic Plan Document other than:		
[--]	Individuals electing into a retirement system sponsored by the State of Georgia are included to the extent permitted under Georgia law	[--]	[--]
[--]	Tax commissioners, collectors and receivers and their employees who took office or and after July 1 2012, who participate in a retirement system sponsored by the State of Georgia	[--]	[--]
[--]	Juvenile Court Judges	[--]	[--]
[--]	Nonresident Aliens	[--]	[--]
[--]	Other Excluded Employees (See Additional Provisions Addendum)	[--]	[--]

2.23 EMPLOYER

The term "Employer" means **Lumpkin County**

Employer EIN: **58-6000857**

Employer Fiscal Year: **January 1-December 31**

2.28 ENTRY DATE

Entry Date for Employee Contributions

[--] The first day of the first pay period beginning on or after the January 1st that the Participant first meets the eligibility requirements

[--] The first day of the first pay period beginning on or after the date the Participant first meets the eligibility requirements

[--] The first day of the first pay period of the month on or after the Participant first meets the eligibility requirements

[--] The first day of the first pay period of the calendar quarter on or after the Participant first meets the eligibility requirements

[--] Other Entry Date for Employee Contributions (See Additional Provisions Addendum)

Entry Date for Employer Basic Contributions

[--] The first day of the first pay period beginning on or after the January 1st that the Participant first meets the eligibility requirements

[--] The first day of the first pay period beginning on or after the date the Participant first meets the eligibility requirements

[--] The first day of the first pay period of the month on or after the Participant first meets the eligibility requirements

[--] The first day of the first pay period of the calendar quarter on or after the Participant first meets the

Attachment: Lumpkin 401(a) Sr Mgt 5-21 (2021 - 35 : Amend ACCG 457(b) Deferred Compensation Plan & Adopt ACCG 401(a) Senior

eligibility requirements

[--] Other Entry Date for Basic Contributions (See Additional Provisions Addendum)

Entry Date for Employer Discretionary Contributions

[--] The first day of the first pay period beginning on or after the January 1st that the Participant first meets the eligibility requirements

[X] The first day of the first pay period beginning on or after the date the Participant first meets the eligibility requirements

[--] The first day of the first pay period of the month on or after the Participant first meets the eligibility requirements

[--] The first day of the first pay period of the calendar quarter on or after the Participant first meets the eligibility requirements

[--] Other Entry Date for Discretionary Contributions (See Additional Provisions Addendum)

Entry Date for Employer Matching Contributions

[--] The first day of the first pay period beginning on or after the January 1st that the Participant first meets the eligibility requirements

[--] The first day of the first pay period beginning on or after the date the Participant first meets the eligibility requirements

[--] The first day of the first pay period of the month on or after the Participant first meets the eligibility requirements

[--] The first day of the first pay period of the calendar quarter on or after the Participant first meets the eligibility requirements

[--] Other Entry Date for Matching Contributions (See Additional Provisions Addendum)

2.31 HOURS OF SERVICE METHOD

Eligibility Service

[X] Not Applicable

[--] 1000 Hours of Service in an Eligibility Computation Period

[--] The following number of Hours of Service in an Eligibility Computation Period (not to exceed 2,080): _____

Vesting Service

[X] Not applicable

[--] 1000 Hours of Service in a Vesting Computation Period

[--] The following number of Hours of Service in an Eligibility Computation Period (not to exceed 2,080): _____

2.36 LIMITATION YEAR

[--] Calendar Year

[X] Plan Year

[--] Fiscal year

Attachment: Lumpkin 401(a) Sr Mgt 5-21 (2021 - 35 : Amend ACCG 457(b) Deferred Compensation Plan & Adopt ACCG 401(a) Senior

[--] Other: 12 month period ending on the following date: _____

2.39 NORMAL RETIREMENT AGE

The term "Normal Retirement Age" means:

[--] Age 65

[X] Age **62** (specify between 55 and 64, inclusive)

[--] Later of age _____ (not to exceed 65) or the _____ anniversary (not to exceed 5th) of the Participant's Employment Commencement Date

[--] Age: _____ (not to exceed 65) plus Years of Service _____ (specify) (Year of Service requirement shall not cause any Participant's Normal Retirement Age to exceed 65)

2.44 PLAN

The name of the Plan as adopted by the Employer is the:

[--] "**ACCG 401(a) Defined Contribution Plan for _____County Employees**"

[X] "**ACCG 401(a) Defined Contribution Plan for Senior Management Employees of Lumpkin County"**

2.61 YEAR OF SERVICE

Method of Measurement for Eligibility Purposes

[--] Hours of Service Method:

A twelve (12) consecutive month period during which the Eligible Employee completes one thousand (1000) Hours of Service or the equivalency described in Section 2.31 of the Basic Plan Document

[--] Hours of Service Method:

A twelve (12) consecutive month period during which the Eligible Employee completes one thousand (1000) Hours of Service or the equivalency described in the Hours of Service Equivalency Addendum

[--] Elapsed Time Method:

A period of twelve (12) consecutive months during which the Employee performs at least one (1) Hour of Service during the measuring period, following the Employee's first day of employment by the Employer and prior to the Employee's Severance from Employment Date

Adjustments to Years of Service for Eligibility Purposes

[--] Service Before the Original Effective Date of the Plan included

[--] Service Before the Original Effective Date of the Plan excluded

[--] Service Before the Effective Date of this amended and restated Plan included

[--] Service Before the Effective Date of this amended and restated Plan excluded

[--] Other Adjustments to Years of Service for Eligibility (See Additional Provisions Addendum)

Attachment: Lumpkin 401(a) Sr Mgt 5-21 (2021 - 35 : Amend ACCG 457(b) Deferred Compensation Plan & Adopt ACCG 401(a) Senior

[--] Exclude Service before a five-year Break in Service or Period of Severance (as applicable) for purposes of Eligibility to participate after a Reemployment Commencement Date

Method of Measurement for Vesting Purposes

[--] Hours of Service Method:
A twelve (12) consecutive month period during which the Eligible Employee completes one thousand (1000) Hours of Service or the equivalency described in Section 2.31 of the Basic Plan Document

[--] Hours of Service Method:
A twelve (12) consecutive month period during which the Eligible Employee completes one thousand (1000) Hours of Service or the equivalency described in the Hours of Service Equivalency Addendum

[X] Elapsed Time Method:
A period of twelve (12) consecutive months during which the Employee performs at least one (1) Hour of Service during the measuring period, following the Employee's first day of employment by the Employer and prior to the Employee's Severance from Employment Date

Vesting Computation Period

[X] The 12-consecutive–month period beginning on the Employee's Employment Commencement Date or Reemployment Commencement Date and each 12-consecutive-month period beginning on the anniversary of the Employee's Employment Commencement Date or Reemployment Commencement Date. (Default)

[--] The 12-consecutive–month period beginning on the Employee's Employment Commencement Date or Reemployment Commencement Date to the first anniversary thereof. Subsequent Vesting Computation Periods shall be measured by the 12-consecutive month periods coinciding with the Plan Year, beginning with the Plan Year that contains the first anniversary of the Employee's Employment Commencement Date or Reemployment Commencement Date. An Employee who is credited with a Year of Service in both the initial Vesting Computation Period and the Plan Year that includes the first anniversary of the Employee's Employment Commencement Date or Reemployment Commencement Date shall receive credit for two (2) Vesting Computation Periods.

Adjustments to Years of Service for Vesting

[X] Service Before the Original Effective Date of the Plan included

[--] Service Before the Original Effective Date of the Plan excluded

[--] Service Before the Effective Date of this amended and restated Plan included

[--] Service Before the Effective Date of this amended and restated Plan excluded

[--] Unused Sick Leave included

[--] Unused Annual Leave included

[--] Other Adjustments to Years of Service for Vesting (See Additional Provisions Addendum)

[X] Exclude Service before a five-year Break in Service or Period of Severance (as applicable) for purposes of Vesting in amounts accrued after Reemployment Commencement Date

Attachment: Lumpkin 401(a) Sr Mgt 5-21 (2021 - 35 : Amend ACCG 457(b) Deferred Compensation Plan & Adopt ACCG 401(a) Senior

ARTICLE III: PARTICIPATION AND SERVICE

3.01 PARTICIPATION ELIGIBILITY

Eligibility Date Determination for Employee Contributions

[--] The Eligible Employee's Employment Commencement Date

[--] Date on which the Eligible Employee completes _____ (___) Year(s) of Service

[--] Date on which the Eligible Employee attains age (_____) (__)

[--] The earlier of the date on which the Eligible Employee completes _____ (___) Years of Service or attains age _____ (__)

[--] Other Eligibility Date for Employee Contributions (See Additional Provisions Addendum)

Eligibility Date Determination for Employer Basic Contributions

[--] The Eligible Employee's Employment Commencement Date

[--] Date on which the Eligible Employee completes _____ (___) Year(s) of Service

[--] Date on which the Eligible Employee attains age (_____) (__)

[--] The earlier of the date on which the Eligible Employee completes _____ (___) Years of Service or attains age _____ (__)

[--] Other Eligibility Date for Basic Contributions (See Additional Provisions Addendum)

Eligibility Date Determination for Employer Discretionary Contributions

[X] The Eligible Employee's Employment Commencement Date

[--] Date on which the Eligible Employee completes _____ (___) Year(s) of Service

[--] Date on which the Eligible Employee attains age (_____) (__)

[--] The earlier of the date on which the Eligible Employee completes _____ (___) Years of Service or attains age _____ (__)

[--] Other Eligibility Date for Discretionary Contributions (See Additional Provisions Addendum)

Eligibility Date Determination for Employer Matching Contributions

[--] The Eligible Employee's Employment Commencement Date

[--] Date on which the Eligible Employee completes _____ (___) Year(s) of Service

[--] Date on which the Eligible Employee attains age (_____) (__)

[--] The earlier of the date on which the Eligible Employee completes _____ (___) Years of Service or attains age _____ (__)

[--] Other Eligibility Date for Matching Contributions (See Additional Provisions Addendum)

Attachment: Lumpkin 401(a) Sr Mgt 5-21 (2021 - 35 : Amend ACCG 457(b) Deferred Compensation Plan & Adopt ACCG 401(a) Senior

3.06 ELECTION NOT TO PARTICIPATE

[--] Employees may elect out of participating in the Plan. (Note: If the Plan provides for Mandatory Employee Contributions, the election must be provided prior to the time the Employee *first* becomes eligible to participate in any qualified Plan sponsored by the Employer.)

[X] Employees may not elect out of participating in the Plan.

ARTICLE IV: CONTRIBUTIONS

4.01 EMPLOYEE CONTRIBUTIONS

Mandatory Employee Contributions

[X] Not Required

[--] Required in the amount of _____ (____%) of Compensation per payroll period effective as of _____ [May not exceed 100%.]

Employee After Tax Contributions

[X] Not Permitted

[--] Permitted up to _____% of Compensation [May not exceed 100%.]

[--] Not currently permitted but the Employer maintains a frozen or transferred after-tax Employee Contribution Account.

4.02 EMPLOYER BASIC AND DISCRETIONARY CONTRIBUTIONS

Employer Basic Contributions (*May not exceed 100% of Compensation unless a lower maximum percentage is noted below.)*

[X] No Basic Contributions

[--] Basic Contributions equal to _____ percent (___%) of each Participant's Compensation (not to exceed 25%)

[--] Basic Contributions in a flat dollar amount equal to _____ dollars ($___) for each Participant

[--] Basic Contributions allocated based on Points equal to $_____ times number of each Participant's points.

[--] Points for each year of age (in whole numbers):_____

[--] Points for each Year of Service (in whole numbers):_____

[--] Points for each unit of Compensation:_____

[--] A unit of Compensation is _____

[--] Maximum Years of Service taken into account, if any: _____

[--] Each Participant's allocation shall bear the same relationship to the Employer Contribution as the number of his or her total point bears to all points awarded.

[--] Other Basic Contribution Formula (See Additional Provisions Addendum)

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Basic Contributions shall be made:

[--] On a payroll basis

[--] On a monthly basis

[--] On a quarterly basis

[--] On an annual basis

[--] Other Basic Contribution remittance period: _____ (must be at least annual)

[--] Basic Contributions made more frequently than on an annual basis will be recalculated ("trued-up") at the end of the year. If this box is not checked, Basic Contributions will not be recalculated at the end of the year.

Eligibility Requirements for Basic Contributions

[--] No additional requirements

[--] Participant must be employed by the Employer on the last day of the Plan Year

[--] Participant must earn at least 501 Hours of Service during the Plan Year

[--] Participant must earn at least 1000 Hours of Service during the Plan Year

[--] Participants who become disabled, or die while employed with the Employer and Participants who die while performing qualified military service, are excepted from any last day or Hours of Service requirements.

[--] Other Eligibility Requirements for Basic Contributions (See Additional Provisions Addendum)

Employer Discretionary Contributions (*May not exceed 100% of Compensation unless a lower maximum percentage is noted below.)*

[--] No Discretionary Contributions

[X] Discretionary Contributions as determined each year by the Employer using the following Allocation Formula:

[--] Pro-Rata Based on Compensation

Each Participant is credited with a portion of the Employer Contribution for the Plan Year equal to the ratio that the Participant's Compensation for the Plan Year bears to all Participants' Compensation for the Plan Year

[X] Fixed Dollar Formula

Each Participant shall be credited with an equal dollar amount

[--] Discretionary Contributions allocated based on Points

[--] Other Formula for Discretionary Contributions (See Additional Provisions Addendum)

Discretionary Contributions shall be made:

[--] On a payroll basis

[--] On a monthly

[--] On a quarterly basis

[X] On an annual basis

[--] Other remittance period for Discretionary Contributions: _____ (must be at least annual)

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[--] Discretionary Contributions made more frequently than on an annual basis will be recalculated ("trued-up") at the end of the year. If this box is not checked, Discretionary Contributions will not be recalculated at the end of the year.

Eligibility Requirements for Discretionary Contributions

[--] No additional requirements [**Must elect if made less frequently than annually]**

[--] Participant must be employed by the Employer on the last day of the Plan Year

[--] Participant must earn at least 501 Hours of Service during the Plan Year

[--] Participant must earn at least 1000 Hours of Service during the Plan Year

[--] Participants who become disabled, or die while employed with the Employer and Participants who die while performing qualified military service, are excepted from any last day or Hours of Service requirements.

[--] Other Eligibility Requirements for Discretionary Contributions (See Additional Provisions Addendum)

4.03 EMPLOYER MATCHING CONTRIBUTIONS

(Matching Contributions may not exceed 100% of Compensation.)

[X] No Matching Contributions on amounts Participants contribute to the 457(b) Eligible Deferred Compensation Plan

[--] Matching Contributions equal to _____ percent (___%) of the first _____ percent (____%) on amounts Participants contribute to the 457(b) Eligible Deferred Compensation Plan. The maximum Matching Contribution shall be no more than _____ percent (___%) of Compensation or $_____.

[--] Matching Contributions equal to _____ percent (___%) of the first _____ percent (____%) on amounts Participants contribute to the 457(b) Eligible Deferred Compensation Plan and _____ percent (___%) of the next _____ percent (___%) so contributed and _____ percent (___%) of the next _____ percent (___%) so contributed. The maximum Matching Contribution shall be no more than _____ percent (___%) of Compensation or $_____.

[--] Matching Contributions equal to _____ percent (___%) of amounts Participants contribute to the 457(b) Eligible Deferred Compensation Plan.

[--] Other Matching Contribution Formula (See Additional Provisions Addendum)

[--] Discretionary Matching Contributions as determined each year by the Employer

Matching Contributions shall be made on the following types of deferrals:

[--] Deferral Contributions the 457(b) Eligible Deferred Compensation Plan

[--] Catch-up Contributions the 457(b) Eligible Deferred Compensation Plan

[--] Roth Contributions under the 457(b) Eligible Deferred Compensation Plan

[--] Matching Contributions shall be calculated based on the lowest whole percentage of Compensation deferred by the Participant (no fractions)

Matching Contributions shall be made:

[--] On a payroll basis

[--] On a monthly basis

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[--] On a quarterly basis

[--] On an annual basis

[--] Other remittance period for Matching Contributions: _____(must be at least annual)

[--] Matching Contributions made more frequently than on an annual basis will be recalculated ("trued-up") at the end of the year. If this box is not checked, Matching Contributions will not be recalculated at the end of the year.

Employer Matching Contribution Eligibility Requirements

[--] No requirements **[Must elect if made more frequently than annually]**

[--] Participant must be employed by the Employer on the last day of the Plan Year

[--] Participant must earn at least 501 Hours of Service during the Plan Year

[--] Participant must earn at least 1000 Hours of Service during the Plan Year

[--] Participants who become disabled, or die while employed with the Employer and Participants who die while performing qualified military service, are excepted from any last day or Hours of Service requirements.

[--] Other Matching Contribution Eligibility Requirements (See Additional Provisions Addendum)

4.05 ROLLOVER CONTRIBUTIONS

[--] No rollovers permitted

[X] Eligible rollover contributions permitted to be made by:

[--] Eligible Employees, whether or not a Plan Participant

[X] Plan Participants Only

4.07 QUALIFIED MILITARY SERVICE

Employer Contributions (Other Than Matching) Upon Return to Employment

[--] Mandatory Employee Contributions required to receive Employer Contributions

Employer Matching Contributions Upon Return to Employment

[--] Elective deferrals under the Employer's 457(b) Plan must be made up to receive Employer Matching Contributions

[--] Elective deferrals under the Employer's 457(b) Plan ARE NOT required to be made up receive Employer Matching Contributions. Employee is deemed to have made maximum deferrals permitted.

Employer Contributions Upon Death

[--] Employer Contributions made for a Participant who dies during Qualified Military Service

[--] Employer Basic Contributions

[--] Employer Discretionary Contributions

[--] Employer Matching Contributions

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Employer Contributions Upon Disability

[--] Employer Contributions made for a Disabled Participant during Qualified Military Service:

[--] Employer Basic Contributions

[--] Employer Discretionary Contributions

[--] Employer Matching Contributions

Vesting Upon Disability

[--] Service for vesting purposes granted to a Disabled Participant during Qualified Military Service. (Must select if making Employer Contributions for Disabled Participants

Differential Wage Payments

[--] Differential Wage Payments treated as Compensation during Qualified Military Service

ARTICLE V: ALLOCATIONS TO PARTICIPANTS' ACCOUNTS

5.03 CODE SECTION 415 LIMITATIONS ON CONTRIBUTIONS

Maximum Permissible Amount for Participants Covered by Another Plan

[X] Reduce Annual Additions in this Plan by amounts contributed to other plans (default provision)

[--] Maximum Contributions up to Section 415 limit made to this Plan

[--] See Additional Provisions Addendum.

ARTICLE VI: RETIREMENT/SEVERANCE BENEFITS/IN-SERVICE DISTRIBUTIONS

6.02 VESTING SCHEDULE

Additional rows may be added to any option to the extent permissible under the Plan document. An Additional Provisions Addendum may be completed for purposes of providing different Vesting Schedules for different classes of Participants. Any cliff vesting schedule must be at least as favorable as 15-year cliff (20-year cliff for a class in which substantially all of the participants are qualified public safety employees as defined in Internal Revenue Code Section 72(t)(10)(B)), Any graded vesting schedule must be at least as favorable as 5-20 year graded.

Vesting for Employer Basic Contribution

[--] 100% Vesting immediately upon Entry Date

[--]

Full Years of Service With the Employer	Percent Vested in Account
Less than ____ (__) years	0 %
_____ **(__)** years or more	100 %

[--]

Full Years of Service With the Employer	Percent Vested in Account

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____ years	____%
____ years	____%
____ years	____%
____ years	____%
____ years	____%
____ years or more	____%

[--] Other Vesting Schedule for Basic Contributions (See Additional Provisions Addendum)

Vesting for Employer Discretionary Contribution

[--] 100% Vesting immediately upon Entry Date

[X]

Full Years of Service With the Employer	Percent Vested in Account
1 year	0%
2 years	50%
3 years	100%
____ years	____%
____ years	____%
____ years or more	____%

Less than ____ **(__)** years	0 %
_____ (__) years or more	100 %

[--] Other Vesting Schedule for Discretionary Contributions (See Additional Provisions Addendum)

Vesting for Employer Matching Contribution

100% Vesting immediately upon Entry Date

[--]

Full Years of Service With the Employer	Percent Vested in Account
____ years	____%
____ years	____%
____ years	____%
____ years	____%
____ years	____%
____ years or more	____%

Less than _____ **(__)** years	0 %
_____ (__) years or more	100 %

[--] Other Vesting Schedule for Employer Matching Contributions (See Additional Provisions Addendum)

6.04 IN-SERVICE WITHDRAWALS.

[X] No in-service withdrawals permitted

[--] In-Service withdrawals shall be permitted as designated below.

[--] After-tax Accounts may be withdrawn at any time

[--] Rollover Accounts may be withdrawn at any time

[--] Withdrawals from vested Accounts on and after attainment of age_____

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[--] Withdrawals from vested Accounts on and after Normal Retirement Age

[--] Active Military Distribution

[--] Withdrawal after _____ years of participation (must be at least 5) of the lesser of _____ (specify a dollar amount) or 100% of the Participant's Vested Account

[--] Other conditions for In-Service withdrawals (See In-Service Withdrawal Addendum) (Must be at least as restrictive as the options available above).

ARTICLE VII: DEATH BENEFITS

7.01 DEATH BENEFITS

[--] Death benefits paid in one lump sum

[X] Death Benefits paid in any form permitted under the Plan for Participants

[--] Other forms of Death Benefit payment (see Forms of Payment Addendum)

ARTICLE VIII: PAYMENT OF BENEFITS

8.01 NORMAL PAYMENT FORMS

[--] Distributions may be made in one lump sum only

[X] Distributions may be made in any form provided in Section 8.01(a)(i)and(ii) (Lump sums or installment)

[--] Other forms of distributions permitted (see Forms of Payment Addendum)

8.05 PARTICIPANT CONSENT TO DISTRIBUTIONS.

[X] The Employer shall not cash-out de minimis Accounts without the consent of the Participant or Beneficiary.

[--] If the vested Account balance payable to an individual is less than or equal to the cash out limit as designated below, such Account may be distributed without the consent of the Participant (or Beneficiary). (Note: Any distribution greater than $1,000 that is made to a Participant without the Participant's consent before the Participant attains Normal Retirement Age, will be rolled over to an individual retirement plan designated by the Third Party Service Provider.)

[--] $1000 or less

[--] The dollar amount specified in Code Section 411(a)(11)(A) ($5,000 or less as of January 1, 2018).

ARTICLE IX: TRUST FUND INVESTMENTS

9.03 PARTICIPANT DIRECTION OF INVESTMENTS

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Accounts Invested by Participants

[X] Participants direct investment of all Accounts

[--] Direct investment of following Accounts only:

	Participant	Employer
Employee Mandatory Contribution Account	[--]	[--]
Employee After-Tax Contribution Account	[--]	[--]
Employer Basic Contribution Account	[--]	[--]
Employer Discretionary Contribution Account	[--]	[--]
Employer Matching Contribution Account	[--]	[--]

Self-directed Brokerage

[X] Self-directed Brokerage not permitted

[--] Self-directed Brokerage permitted for all Participants' Accounts

[--] Self-directed Brokerage permitted for following Accounts only:

	Yes	No
Employee Mandatory Contribution Account	[--]	[--]
Employee After-Tax Contribution Account	[--]	[--]
Employer Basic Contribution Account	[--]	[--]
Employer Discretionary Contribution Account	[--]	[--]
Employer Matching Contribution Account	[--]	[--]

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MISCELLANEOUS

ADDITIONAL PROVISIONS AND PROTECTED BENEFITS

[--] The Employer has included certain provisions that are not delineated in this Adoption Agreement but are consistent with provisions in the ACCG Basic Plan Document and are described in the Additional Provisions Addendum.

Note: The Plan may include provisions that are protected under State law. Protected Benefits under Code Section 411(d)(6) do not apply to governmental plans.

SUPERSEDING PROVISIONS

[--] The Employer has completed the Plan Superseding Provision Addendum to show the provisions of the Plan that supersede provisions of this Adoption Agreement or the Basic Plan Document.

Note: if the Employer elects superseding provisions, the Employer may not be able to rely on ACCG's Preapproved Plan opinion letter for qualification of its Plan. In addition such superseding provision may in certain circumstances affect the Plan's status as a preapproved Plan eligible for the 6 year remedial amendment cycle.

RELIANCE ON OPINION LETTER

An adopting Employer may rely on an opinion letter issued by the Internal Revenue Service as evidence that this Plan is qualified under Code Section 401 only to the extent provided in section 7.02 of Rev. Proc. 2017-41. The Employer may not rely on the opinion letter in certain other circumstances or with respect to certain qualification requirement that are specified in the opinion letter issued with respect to this Plan and in Section 7.03 of Rev. Proc. 2017-41. In order to have reliance in such circumstances or with respect to such qualification requirements, application for a determination letter must be made to Employee Plan Determinations of the Internal Revenue Service, if eligible.

Failure to properly complete this Adoption Agreement and failure to operate the Plan in accordance with the terms of the Plan document my result in disqualification of the plan.

This Adoption Agreement may be used only in conjunction with the ACCG Basic Plan document. ACCG will inform the adopting Employer of any amendments made to the Plan or of the discontinuance or abandonment of the preapproved document.

ELECTRONIC SIGNATURE AND RECORDS

This Adoption Agreement, and any amendment thereto, may be executed or affirmed by an electronic signature or electronic record permitted under applicable law or regulation, provide the type or method of electronic signature or electronic record is acceptable to the Trustees.

ACCG BASIC PLAN DOCUMENT INFORMATION

Preapproved Plan Sponsor:

Association County Commissioners of Georgia
191 Peachtree Street #700
Atlanta, Ga 3030
(404) 522-5022

ACCG will inform the Employer of any amendments made to the Plan or if the Plan is discontinued or abandoned by ACCG.

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The ACCG Basic Plan Document and accompanying Adoption Agreement together comprise the Preapproved Defined Contribution Plan. It is the responsibility of the adopting Employer to review this preapproved plan document with its legal counsel to ensure that the preapproved plan is suitable for the Employer and that the Adoption Agreement has been properly completed prior to signing.

LUMPKIN COUNTY

By: _____

Title: _____

Date: _____

ACCEPTANCE (on behalf of the DC Board):

By: _____

Title: _____

Date: _____

Attachment: Lumpkin 401(a) Sr Mgt 5-21 (2021 - 35 : Amend ACCG 457(b) Deferred Compensation Plan & Adopt ACCG 401(a) Senior

PRIOR SERVICE ADDENDUM

Use this Prior Service Addendum to indicate prior employers or types of service that will be recognized as Vesting Service or Eligibility Service

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IN-SERVICE WITHDRAWAL ADDENDUM

(A) Other In-service Withdrawal Provisions – In service withdrawals from a Participant's Accounts specified below shall be available to Participants who satisfy the requirements also specified below (must be at least as restrictive as the options in Section 6.04 of the Adoption Agreement):

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ADDITIONAL PROVISIONS ADDENDUM

Additional Provision(s): The following provisions supplement and, to the degree described herein, supersede other provision of this Adoption Agreement and the Basic Plan Document. Each provision of the Adoption Agreement for which an Additional Provision Addendum is available may be modified (i) to the extent permitted in this Additional Provisions Addendum, to the extent permitted by the Adoption Agreement and/or to the extent permitted by the Basic Plan Document; (ii) to apply different Adoption Agreement elections to different groups of Employees or Participants, as applicable; and (iii) as described in both (i) and (ii). If different provisions apply to different groups of Employees or Participants, the provision subject to modification shall be reproduced in its entirety for each group of Employees or Participants. Any permitted election in the Adoption Agreement may be modified in an Additional Provision Addendum solely for purposes of applying different elections to different groups of Employees or Participants. Any election made in an Additional Provisions Addendum must satisfy the definite written program requirement of Treasury regulations section 1.401-1(a)(2).

2.09 COMPENSATION

Compensation Defined

The following definition of Compensation applies to:

[--] All Participants

[--] Only the following Participants: _____

[--] Amounts as defined in Code Section 3401(a) for purposes of income tax withholding at the source (as reported to the Employee on IRS Form W-2 for such year)

[--] Includes Differential Wage Payments

[--] Excludes Differential Wage Payments

[--] Short Plan Years use Compensation only during short year (Default provision)

[--] Short Plan Years use Compensation for entire year

[--] Includes the following: _____

[--] Excludes the following: _____

2.11 DISABILITY OR DISABLED

The following definition of Disability applies to:

[--] All Participants

[--] Only the following Participants: _____

[--] Entitled to disability retirement benefits under the federal Social Security Act

[--] Entitled to benefits under long term disability plan or policy of Employer

[--] Other: _____(May not permit the Employer's chosen physician to be the sole determinant of Disability.)

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2.17 ELIGIBLE EMPLOYEE

Employees may not be included or excluded by name, but only by employee classification (which may be modified to include specific dates) or job title, and only if the employee classification or job title satisfies the definitely determinable requirement under Treasury regulation 1.401-1(a)(2).

	Employees, other than Elected Officials	**Include**	**Exclude**
	The following definition of Employees, other than Elected Officials, applies to:		
[--]	All Participants		
[--]	Only the following Participants: _____		
	All Employees	**[--]**	**[--]**
	Senior Management Only (Specify eligible positions:)	**[--]**	**[--]**
	Full-time Employees only	**[--]**	**[--]**
[--]	Working for the Employer at least _____ Hours of Service per week for Compensation		
[--]	Other Definition of Full-time: _____	**[--]**	**[--]**
[--]	Grant-funded Employees (*List employee classifications and check "Include" or "Exclude" as appropriate.)*		
	_____	**[--]**	**[--]**
	_____	**[--]**	**[--]**
[--]	Other Definition of Eligible Employees other than Elected Officials: (*List employee classifications and check "Include" or "Exclude" as appropriate.)*		
	_____	**[--]**	**[--]**
	_____	**[--]**	**[--]**
	Elected or Appointed Officials of the Employer (Not eligible for a State of Georgia Retirement System)		
	County Commissioners	**[--]**	**[--]**
	Coroner	**[--]**	**[--]**
[--]	Other Elected Official (Not eligible for a State of Georgia Retirement System) (*List and check "Include" or "Exclude" as appropriate.)*		
	_____	**[--]**	**[--]**
	_____	**[--]**	**[--]**
	Elected or Appointed Officials of the Employer (Eligible for one or more State of Georgia Retirement Systems)		
	Sheriff	**[--]**	**[--]**
	Tax Commissioner (elected before 7/1/2012)	**[--]**	**[--]**
	Clerk of Superior Court	**[--]**	**[--]**
	Chief Magistrate Judge	**[--]**	**[--]**

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		Include	Exclude
	Assistant Magistrate Judge(s)	[--]	[--]
	Probate Court Judge	[--]	[--]
[--]	Other Elected or Appointed Officials of the Employer (Eligible for one or more State of Georgia Retirement Systems) (*List and check "Include" or "Exclude" as appropriate.)*		
	_____	[--]	[--]
	_____	[--]	[--]
	Other Elected or Appointed Officials Eligible for Limited Plan Participation (Based Solely on Allowable Compensation under Georgia law)		
	State Court Judge	[--]	[--]
	Superior Court Judge	[--]	[--]
	Solicitor or Solicitor General	[--]	[--]
	District Attorney	[--]	[--]
[--]	Other Elected or Appointed Officials Eligible for Limited Plan Participation (Based Solely on Allowable Compensation under Georgia law) (*List and check "Include" or "Exclude" as appropriate.)*		
	_____	[--]	[--]
	_____	[--]	[--]
	Other Personnel Receiving Supplemental Compensation from the Employer		
[--]	Other Personnel Receiving Supplemental Compensation from the Employer (*List and check "Include" or "Exclude" as appropriate.)*		
	_____	[--]	[--]
	_____	[--]	[--]
	Excluded Employees		
	Excluded employees as provided in Section 2.17 of the ACCG Basic Plan Document	[--]	[--]
	Excluded employees as provided in Section 2.17 of the ACCG Basic Plan Document other than:	[--]	[--]
	Individuals electing into a retirement system sponsored by the State of Georgia are included to the extent permitted under Georgia law	[--]	[--]
	Tax commissioners, collectors and receivers and their employees who took office or and after July 1 2012, who participate in a retirement system sponsored by the State of Georgia	[--]	[--]
	Juvenile Court Judges	[--]	[--]
	Nonresident Aliens	[--]	[--]

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[--] Other Excluded Employees (List and check "Include" or "Exclude" as appropriate.)

_____ **[--]** **[--]**

_____ **[--]** **[--]**

[--] Grant-Funded Employees (List and check "Include" or "Exclude" as appropriate.)

_____ **[--]** **[--]**

_____ **[--]** **[--]**

2.28 ENTRY DATE

Entry Date for Employee Contributions

The following Entry Date for Employee Contributions applies to:

[--] All Participants

[--] Only the following Participants: _____

[--] The first day of the first pay period beginning on or after the January 1st that the Participant first meets the eligibility requirements

[--] The first day of the first pay period beginning on or after the date the Participant first meets the eligibility requirements

[--] The first day of the first pay period of the month on or after the Participant first meets the eligibility requirements

[--] The first day of the first pay period of the calendar quarter on or after the Participant first meets the eligibility requirements

[--] Other Entry Date for Employee Contributions: *the first day of the pay period beginning on or after the following date:* _____

Entry Date for Employer Basic Contributions

The following Entry Date for Employer Basic Contributions applies to:

[--] All Participants

[--] Only the following Participants: _____

[--] The first day of the first pay period beginning on or after the January 1st that the Participant first meets the eligibility requirements

[--] The first day of the first pay period beginning on or after the date the Participant first meets the eligibility requirements

[--] The first day of the first pay period of the month on or after the Participant first meets the eligibility requirements

[--] The first day of the first pay period of the calendar quarter on or after the Participant first meets the eligibility requirements

[--] *Other Entry Date for Basic Contributions:* _____

[--] Whichever option is selected above or below, but no earlier than _____ *(insert date)*

[--] The first day of the _____ (*insert a designation other than "first")* pay period

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beginning on or after the _____ *(insert a date other than January 1st}* that the date the Participant first meets the eligibility requirement

[--] The first day of the _____ *(insert a designation other than "first")* pay period beginning on or after the date the Participant first meets the eligibility requirements

[--] The first day of the _____ pay period of the _____ month on or after the Participant first meets the eligibility requirements

[--] The first day of the _____ pay period of the _____ calendar quarter on or after the Participant first meets the eligibility requirements

Entry Date for Employer Discretionary Contributions

The following Entry Date for Employer Discretionary Contributions applies to:

[--] All Participants

[--] Only the following Participants: _____

[--] The first day of the first pay period beginning on or after the January 1st that the Participant first meets the eligibility requirements

[--] The first day of the first pay period beginning on or after the date the Participant first meets the eligibility requirements

[--] The first day of the first pay period of the month on or after the Participant first meets the eligibility requirements

[--] Whichever option is selected above or below, but no earlier than _____ *(insert date)*

[--] The first day of the _____ (*insert a designation other than "first")* pay period beginning on or after the _____ *(insert a date other than January 1st}* that the date the Participant first meets the eligibility requirement

[--] The first day of the _____ *(insert a designation other than "first")* pay period beginning on or after the date the Participant first meets the eligibility requirements

[--] The first day of the _____ pay period of the _____ month on or after the Participant first meets the eligibility requirements

[--] The first day of the _____ pay period of the _____ calendar quarter on or after the Participant first meets the eligibility requirements

Entry Date for Employer Matching Contributions

The following Entry Date for Employer Matching Contributions applies to:

[--] All Participants

[--] Only the following Participants: _____

[--] The first day of the first pay period beginning on or after the January 1st that the Participant first meets the eligibility requirements

[--] The first day of the first pay period beginning on or after the date the Participant first meets the eligibility requirements

[--] The first day of the first pay period of the month on or after the Participant first meets the eligibility requirements

[--] The first day of the first pay period of the calendar quarter on or after the Participant first meets the eligibility requirements

[--] Whichever option is selected above or below, but no earlier than _____ *(insert date)*

[--] The first day of the _____ (*insert a designation other than "first")* pay period beginning on or after the _____ *(insert a date other than January 1st}* that the date

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the Participant first meets the eligibility requirement

[--] The first day of the _____ *(insert a designation other than "first")* pay period beginning on or after the date the Participant first meets the eligibility requirements

[--] The first day of the _____ pay period of the _____ month on or after the Participant first meets the eligibility requirements

[--] The first day of the _____ pay period of the _____ calendar quarter on or after the Participant first meets the eligibility requirements

2.61 YEAR OF SERVICE

Adjustments to Years of Service for Eligibility Purposes	**Include**	**Exclude**
The following adjustments to Years of Service for Eligibility Purposes applies to:		
[--] All Participants	[--]	[--]
[--] Only the following Participants: _____	[--]	[--]
[--] Service Before the Original Effective Date of the Plan included	[--]	[--]
[--] Service Before the Original Effective Date of the Plan excluded	[--]	[--]
[--] Service Before the Effective Date of this amended and restated Plan included	[--]	[--]
[--] Service Before the Effective Date of this amended and restated Plan excluded	[--]	[--]
[--] Service before a five-year Break in Service or Period of Severance (as applicable) for purposes of Eligibility to participate after a Reemployment Commencement Date	[--]	[--]
[--] Other Adjustments to Years of Service for Eligibility:		
Include: _____	[--]	[--]
Exclude: _____	[--]	[--]

Adjustments to Years of Service for Vesting Purposes

The following adjustments to Years of Service for Vesting Purposes applies to:

[--] All Participants		
[--] Only the following Participants: _____		
[--] Service Before the Original Effective Date of the Plan included	[--]	[--]
[--] Service Before the Original Effective Date of the Plan excluded	[--]	[--]
[--] Service Before the Effective Date of this amended and restated Plan included	[--]	[--]

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[--]	Service Before the Effective Date of this amended and restated Plan excluded	**[--]**	**[--]**
[--]	Service before a five-year Break in Service or Period of Severance (as applicable) for purposes of Vesting in amounts accrued after Reemployment Commencement Date	**[--]**	**[--]**
[--]	Other Adjustments to Years of Service for Vesting:		
	Include: _____	**[--]**	**[--]**
	Exclude: _____	**[--]**	**[--]**

3.01 PARTICIPATION ELIGIBILITY

Eligibility Date Determination for Employee Contributions

The following Eligibility Date for Employee Contributions applies to:

[--] All Participants

[--] Only the following Participants: _____

[--] The Eligible Employee's Employment Commencement Date

[--] Date on which the Eligible Employee completes _____ (___) Year(s) of Service

[--] Date on which the Eligible Employee attains age (_____) (__)

[--] The earlier of the date on which the Eligible Employee completes _____ (___) Years of Service or attains age _____ (__)

[--] Other Eligibility Date for Employee Contributions: _____ (*Must be based on service, age or a combination of service and age.)*

Eligibility Date Determination for Employer Basic Contributions

The following Eligibility Date for Employer Basic Contributions applies to:

[--] All Participants

[--] Only the following Participants: _____

[--] The Eligible Employee's Employment Commencement Date

[--] Date on which the Eligible Employee completes _____ (___) Year(s) of Service

[--] Date on which the Eligible Employee attains age (_____) (__)

[--] The earlier of the date on which the Eligible Employee completes _____ (___) Years of Service or attains age _____ (__)

[--] Other Eligibility Date for Basic Contributions _____ (*Must be based on service, age or a combination of service and age.*

Eligibility Date Determination for Employer Discretionary Contributions

The following Eligibility Date for Employer Discretionary Contributions applies to:

[--] All Participants

[--] Only the following Participants: _____

[--] The Eligible Employee's Employment Commencement Date

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[--] Date on which the Eligible Employee completes _____ (___) Year(s) of Service

[--] Date on which the Eligible Employee attains age (_____) (__)

[--] The earlier of the date on which the Eligible Employee completes _____ (___) Years of Service or attains age _____ (__)

[--] Other Eligibility Date for Discretionary Contributions _____
(*Must be based on service, age or a combination of service and age.*

Eligibility Date Determination for Employer Matching Contributions

The following Eligibility Date for Employer Matching Contributions applies to:

[--] All Participants

[--] Only the following Participants: _____

[--] The Eligible Employee's Employment Commencement Date

[--] Date on which the Eligible Employee completes _____ (___) Year(s) of Service

[--] Date on which the Eligible Employee attains age (_____) (__)

[--] The earlier of the date on which the Eligible Employee completes _____ (___) Years of Service or attains age _____ (__)

[--] Other Eligibility Date for Matching Contributions _____
(*Must be based on service, age or a combination of service and age.*

3.02 PARTICIPATION UPON REEMPLOYMENT

The following special rules for Participation Upon Reemployment apply to:

[--] All Participants

[--] Only the following Participants: _____

[--] Upon the Eligible Employee's Reemployment Commencement Date, the Eligible Employee shall have the following status in the Plan based on his status as of his most recent Severance Date:

[--] (a) If the Eligible Employee was a Participant, he shall reenter the Plan as a Participant on _____ *(describe the applicable date.)*

[--] (b) If the Eligible Employee had satisfied the Plan's eligibility conditions but had not become a Participant, he shall become a Participant on the _____ *(earlier or later)* of _____ *(describe the applicable date)* or _____ *(describe the applicable date.)*

[--] (c) If the Eligible Employee had not satisfied the Plan's eligibility conditions, he _____ *(shall or shall not)* receive _____ (*all or the portion described)* previous Years of Service and shall become a Participant on _____ *(describe the date)*

4.02 EMPLOYER BASIC AND DISCRETIONARY CONTRIBUTIONS

Employer Basic Contributions

The following Employer Basic Contribution shall apply to:

[--] All Participants

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[--] Only the following Participants: _____

[--] No Basic Contributions

[--] Basic Contributions equal to _____ percent (___ %) of each Participant's Compensation (not to exceed 25%)

[--] Basic Contributions in a flat dollar amount equal to _____ dollars ($___) for each Participant

[--] Basic Contributions allocated based on Points equal to $_____ times the number of each Participant's points. *(Complete Description of Points below.)*

[--] Basic Contributions allocated based on Points (or ranges of Points) equal to the following percentage of each Participant's Compensation (not to exceed 25% or the same flat dollar amount). *(Complete Description of Points below.)*

Number of Points	$ Amount	% of Compensation
_____	$_____	_____%
_____	$_____	_____%
_____	$_____	_____%
_____	$_____	_____%
_____	$_____	_____%

[--] Points for each year of age (in whole numbers):_____

[--] Points for each Year of Service (in whole numbers):_____

[--] Points for each unit of Compensation:_____

[--] A unit of Compensation is _____

[--] Maximum Years of Service taken into account, if any: _____

[--] Each Participant's allocation shall bear the same relationship to the Employer Contribution as the number of his or her total Points bears to all Points awarded

[--] Other Basic Contribution Formula *(Must be a combination of the options above, e.g., 2% of Compensation, but not more than $1500; 2% of the first $70,000 of Compensation; or a percentage of Compensation based on Points or ranges of Points)* _____
_____

Basic Contributions shall be made:

[--] On a payroll basis

[--] On a monthly basis

[--] On a quarterly basis

[--] On an annual basis

[--] Other Basic Contribution remittance period *(Must be based on one or more of the options above, such as semi-monthly or quarterly with an annual true-up.)* _____
_____

Eligibility Requirements for Basic Contributions

[--] No additional requirements

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[--] Participant must be employed by the Employer on the last day of the Plan Year

[--] Participant must earn at least 501 Hours of Service during the Plan Year

[--] Participant must earn at least 1000 Hours of Service during the Plan Year

[--] Participants who become disabled, or die while employed with the Employer and Participants who die while performing qualified military service, are excepted from any last day or Hours of Service requirements.

[--] Other Eligibility Requirements for Basic Contributions *(Must be a combination of employment date and a minimum number of Hours of Service during a specified period of time, but no Hour of Service requirement shall, if extrapolated to a Plan Year basis, require more than 2,080 Hours of Service/Plan Year. For example, 40 Hours of Service/week or 173/month is acceptable; 42 hours/week or 175/month is not.):* _____
_____

Employer Discretionary Contributions

The following Employer Discretionary Contribution shall apply to:

[--] All Participants

[--] Only the following Participants: _____

[--] No Discretionary Contributions

[--] Discretionary Contributions as determined each year by the Employer using the following Allocation Formula:

[--] Pro-Rata Based on Compensation

[--] Each Participant is credited with a portion of the Employer Contribution for the Plan Year equal to the ratio that the Participant's Compensation for the Plan Year bears to all Participants' Compensation for the Plan Year

[--] Fixed Dollar Formula

[--] Each Participant shall be credited with an equal dollar amount

[--] Discretionary Contributions allocated based on Points

[--] Discretionary Contributions allocated based on Points equal to $_____ times the number of each Participant's points. *(Complete Description of Points below.)*

[--] Discretionary Contributions allocated based on Points (or ranges of Points) equal to the following percentage of each Participant's Compensation (not to exceed 25% or the same flat dollar amount) *(Complete Description of Points below.)*

Number of Points	$ Amount	% of Compensation
_____	$_____	_____%
_____	$_____	_____%
_____	$_____	_____%
_____	$_____	_____%
_____	$_____	_____%

[--] Points for each year of age (in whole numbers):_____

[--] Points for each Year of Service (in whole numbers):_____

[--] Points for each unit of Compensation:_____

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[--] A unit of Compensation is _____

[--] Maximum Years of Service taken into account, if any: _____

[--] Each Participant's allocation shall bear the same relationship to the Employer Contribution as the number of his or her total Points bears to all Points awarded

Discretionary Contributions shall be made:

[--] On a payroll basis

[--] On a monthly basis

[--] On a quarterly basis

[--] On an annual basis

[--] Other Discretionary Contribution remittance period *(Must be based on one or more of the options above, such as semi-monthly or quarterly with an annual true-up.)* _____
_____

Eligibility Requirements for Discretionary Contributions

[--] No additional requirements [**Must elect if paid on less than annual basis]**

[--] Participant must be employed by the Employer on the last day of the Plan Year

[--] Participant must earn at least 501 Hours of Service during the Plan Year

[--] Participant must earn at least 1000 Hours of Service during the Plan Year

[--] Participants who become disabled, or die while employed with the Employer and Participants who die while performing qualified military service, are excepted from any last day or Hours of Service requirements.

[--] Other Eligibility Requirements for Discretionary Contributions *(Must be a combination of employment date and a minimum number of Hours of Service during a specified period of time, but no Hour of Service requirement shall, if extrapolated to a Plan Year basis, require more than 2,080 Hours of Service/Plan Year. For example, 40 Hours of Service/week or 173/month is acceptable; 42 hours/week or 175/month is not.):*_____
_____

4.03 EMPLOYER MATCHING CONTRIBUTIONS

(Matching Contributions may not exceed 100% of Compensation.)

The following Employer Matching Contribution shall apply to:

[--] All Participants

[--] Only the following Participants: _____

[--] No Matching Contributions on amounts Participants contribute to the 457(b) Eligible Deferred Compensation Plan

[--] Matching Contributions equal to _____ percent (___%) of the first _____ percent (____%) on amounts Participants contribute to the 457(b) Eligible Deferred Compensation Plan. The maximum Matching Contribution shall be no more than _____ percent (___%) of Compensation or $_____.

[--] Matching Contributions equal to _____ percent (___%) of the first _____ percent (____%) on amounts Participants contribute to the 457(b) Eligible Deferred Compensation Plan and _____ percent (___%) of the next _____ percent (___%) so contributed and

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_____ percent (___%) of the next _____ percent (___%) so contributed. The maximum Matching Contribution shall be no more than _____ percent (___%) of Compensation or $_____.

[--] Matching Contributions equal to _____ percent (___%) of amounts Participants contribute to the 457(b) Eligible Deferred Compensation Plan.

[--] Discretionary Matching Contributions as determined each year by the Employer

Matching Contributions shall be made on the following types of deferrals:

[--] Deferral Contributions the 457(b) Eligible Deferred Compensation Plan

[--] Catch-up Contributions the 457(b) Eligible Deferred Compensation Plan

[--] Roth Contributions under the 457(b) Eligible Deferred Compensation Plan

[--] Matching Contributions shall be calculated based on the lowest whole percentage of Compensation deferred by the Participant (no fractions)

Matching Contributions shall be made:

[--] On a payroll basis

[--] On a monthly basis

[--] On a quarterly basis

[--] On an annual basis

[--] Other remittance period for Matching Contributions: _____(must be at least annual)

Employer Matching Contribution Eligibility Requirements

[--] No requirements **[Must elect if made more frequently than annually]**

[--] Participant must be employed by the Employer on the last day of the Plan Year

[--] Participant must earn at least 501 Hours of Service during the Plan Year

[--] Participant must earn at least 1000 Hours of Service during the Plan Year

[--] Participants who become disabled, or die while employed with the Employer and Participants who die while performing qualified military service, are excepted from any last day or Hours of Service requirements.

(Note: Matching contributions made on a payroll basis will not be recalculated at the end of the year)

5.03 MAXIMUM LIMITS WHEN EMPLOYER SPONSORS TWO DEFINED CONTRIBUTION PLANS - SPECIAL PROVISIONS

The following _____ shall apply to:

[--] All Participants

[--] Only the following Participants: _____

Describe allocation between this Plan and the other plan: _____

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6.02 VESTING SCHEDULE

Additional rows may be added to any option to the extent permissible under the Plan document. . Any cliff vesting schedule must be at least as favorable as 15-year cliff (20-year cliff for a class in which substantially all of the participants are qualified public safety employees as defined in Internal Revenue Code Section 72(t)(10)(B)), Any graded vesting schedule must be at least as favorable as 5-20 year graded.

Vesting for Employer Basic Contribution

This Vesting Schedule for Basic Contributions Additional Provisions Addendum applies to: _____ _____. (Employees may not be included or excluded by name, but only by employee classification (which may be modified to include specific dates) or job title, and only if the employee classification or job title satisfies the definitely determinable requirement under Treasury regulation 1.401-1(a)(2).

[--] 100% Vesting immediately upon Entry Date

[--]

Full Years of Service With the Employer	Percent Vested in Account
Less than ____ (__) years	0 %
_____ **(__)** years or more	100 %

[--]

Full Years of Service With the Employer	Percent Vested in Account
____ years	____%
____ years	____%
____ years	____%
____ years	____%
____ years	____%
____ years or more	____%

Vesting for Employer Discretionary Contribution

This Vesting Schedule for Employer Discretionary Contributions Additional Provisions Addendum applies to: _____(Employees may not be included or excluded by name, but only by employee classification (which may be modified to include specific dates) or job title, and only if the employee classification or job title satisfies the definitely determinable requirement under Treasury regulation 1.401-1(a)(2).

[--] 100% Vesting immediately upon Entry Date

[--]

Full Years of Service With the Employer	Percent Vested in Account
____ years	____%
____ years	____%
____ years	____%
____ years	____%
____ years	____%
____ years or more	____%

Less than ____ **(__) ye**ars	0 %
_____ **(__)** years or more	100 %

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Vesting for Employer Matching Contribution

This Vesting Schedule for Employer Matching Contributions Additional Provisions Addendum applies to: _____(Employees may not be included or excluded by name, but only by employee classification (which may be modified to include specific dates) or job title, and only if the employee classification or job title satisfies the definitely determinable requirement under Treasury regulation 1.401-1(a)(2).

100% Vesting immediately upon Entry Date

[--]

Full Years of Service With the Employer	Percent Vested in Account
____ years	____%
____ years	____%
____ years	____%
____ years	____%
____ years	____%
____ years or more	____%
Less than _____ **(__)** years	0 %
_____ (__) years or more	100 %

2.31 HOURS OF SERVICE EQUIVALENCY ADDENDUM

Per Section 2.30(g) of the Basic Plan Document, Each Employee who works _____ Hour(s) of Service during a _____ shall be credited with _____ Hours of Service for that period. (The equivalency selected must be at least as generous as the equivalencies set for forth in paragraph (e) of Department of Labor Regulation Section 2530.2006-3.)

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FORMS OF PAYMENT ADDENDUM

This Forms of Payment Addendum shall apply to the following classes of Participants or to the following sources of contributions: _____ (must satisfy the definitely determinable requirement under Treasury regulation 1.401-1(a)(2).

Per Section 8.01(a)(iv) of the Plan Document, the Employer may permit any of the following forms of payment in addition to those otherwise available under the Basic Plan Document and/or the Adoption Agreement. The Employer also may use this Addendum to provide for different elections for different classifications of employees or for different sources of contributions:

[--] Distributions may be made in one lump sum only

[--] Distributions may be made in any form provided in Section 8.01(a) (Lump sums, installments or systematic payments)

[--] Distributions may be made in any form provided in Section 8.01(a) (Lump sums, installments or systematic payments, except that:

[--] The maximum length of the installment period shall be: _____ (may not exceed the joint life expectancy of the Participant and his designated Beneficiary)

[--] The Participant or Beneficiary whose distribution is in the form of installments may not elect to receive the remainder of his Account in a single lump sum or otherwise change the installment method previously selected.

[--] In addition to the lump sum and installment options, Participants and Beneficiaries may elect partial withdrawals provided the minimum withdrawal is $_____.

[--] Annuities:

[--] 1. Any form of annuity

[--] 2. Only the following forms of annuity (select one or more):

[--] a. Straight life annuity

[--] b. Life and 5 years certain

[--] c. Life and 10 years certain

[--] d. Life and 15 years certain

[--] e. Life and 20 years certain

[--] f. Straight life with reduction upon receipt of Social Security benefits

[--] g. Joint and 50% survivor annuity

[--] h. Joint and 66 2/3% survivor annuity

[--] i. Joint and 75% survivor annuity

[--] j. Joint and 100% survivor annuity

[--] Annuity options are available only to Participants who have attained age: _____ (specify).

[--] Annuity options are available only to Participants who have completed _____ (specify) Years of Service.

[--] Joint Annuity may be:

[--] Spouse only

[--] No restrictions, subject to incidental benefit rules described in Treasury Regulation Section 1.401(a)(9)-2

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[--] Distributions may be made in:

[--] cash only (except for insurance or annuity contracts)

[--] cash or property

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SUPERSEDING PROVISIONS ADDENDUM

Unless the provisions of this Superseding Provisions Addendum are described in Section 8.03 of Revenue Procedure 2017-41 as not causing a plan to fail to be identical, e.g., changes to the administrative provisions of the Plan, such as provisions relating to investments or plan claims procedures, the Employer will not be permitted to rely on ACCG's opinion letter for qualification of its plan. In addition, such superseding provisions may, in certain circumstances, affect the plan's status as a pre-approved plan eligible for the 6-year remedial amendment cycle.

The following provisions supersede other provisions of this Adoption Agreement and the ACCG Basic Plan document in the manner described below:

Attachment: Lumpkin 401(a) Sr Mgt 5-21 (2021 - 35 : Amend ACCG 457(b) Deferred Compensation Plan & Adopt ACCG 401(a) Senior

Lumpkin County, Georgia

Special Projects Department

Date: June 15, 2021

Agenda Item: Consideration of Update to the Fixed Asset Policy

Item Description: Consideration of Update to the Fixed Asset Policy

Facts & Historical Information:

The Lumpkin County Board of Commissioners approved a Fixed Asset Policy for the county in 2017 which was based upon operational procedures. Historically, the county used metal ID tags to identify county property. When those tags became obsolete, the county moved away from tagging assets and required departments to track any asset below the policy threshold for the fixed asset system in a method of their choosing whether that be word or excel. Staff was directed by the county manager in April of 2021 to research a method by which county assets could be tagged. Staff identified a Radio-frequency identification (RFID) system with handheld scanners. This item has been requested in the ’22 budget and is incorporated into the attached draft policy. Should the RFID system not be approved in the ’22 budget, staff will explore other tags for assets in accordance with the directive. As a part of administrative functions, county policies are periodically reviewed for compliance with state/federal laws, best practices, and actual relevance to the overall operation and brought to the Board for consideration to amend the policy. After reviewing approximately five policies from different counties in Georgia, staff felt it was time to update the existing fixed asset policy as noted in the attached document. The draft policy takes into consideration audit standards and should not result in a change to the annual testing performed during field work.

Changes to the Policy Include:

- Establishes a Capitalization Policy
  - Defines a “capital asset” of $5,000 or more and an estimated useful life of 5 years. (Change from previous policy of $5,000 or more and an estimated useful life of 2 years.)
  - Establishes a capitalization threshold for buildings at $100,000 and Roads at $500,000. (This distinction was not included in the original policy)
  - Assets that meet the threshold will be recorded in the Fixed Assets Account System, maintained by the Finance Department and Department Heads and Elected Officials will review and verify their assets annually.

- Assets which do not meet the "capital asset" threshold, but which are greater than $100.00 will be maintained at the Department level and shall be marked with an inventory tag.
- Establishes a policy for testing of the physical inventory of Fixed Assets.
- Establishes obligation by the Department Heads to ensure safe keeping of all assets.

· Establishes a Missing Asset Policy.

· Establishes a Renovation/Improvement Policy for existing assets.

· Establishes a Grant Fixed Asset Policy.

· Establishes a policy for the transfer of assets.

· Establishes a policy for leased assets.

· Makes changes to and details the procedures for the disposal of assets.

- Assets will be transferred to surplus or obsolete assets.
- Other departments will be given the opportunity to examine surplus assets for possible use.
- Disposal of all surplus assets must be approved by the Board of Commissioners and reported on a Disposal of Asset form.
- Includes a detailed policy of the Disposition of Assets to include: Auction, Donation, Sale other than Auction, Dismantling and Trade-In.

Potential Courses Of Action: 1) Should the board choose to make changes to the policy, it will modernize the county's policy and make a provision for the tagging of assets.
2) Choose to not update the policy. This is the least favorable as it does not support the county's commitment to periodically review policies to keep them up to date and would not provide staff with a policy to back the direction of the county manager to begin tagging assets.

Budget Impact: The policy has no direct impact to the operational budget. Should the RFID system not be approved, a more economical method for tagging assets would be procured and used by staff.

Staff Recommendation: The recommendation of staff is to ask the board to consider updating this policy via resolution and calling the amended policy the "Lumpkin County Government Fixed Assets, Inventory Record Maintenance and Disposal Policy"

Lumpkin County Resolution No. 2021 – 37

A RESOLUTION TO AMEND THE LUMPKIN COUNTY GOVERNMENT ASSET AND REAL PROERTY POLICY

Whereas, Board of Commissioners adopted the Lumpkin County Government Asset and Real Property Policy by Lumpkin County Resolution No. 2017-86; and

Whereas, staff has reviewed the policy and had recommended certain revisions to modernize the policy and make provisions for the tagging of assets; and

Whereas, the Lumpkin County Board of Commissioners now desires to approve and adopt the updated policy which shall be known as the Lumpkin County Government Fixed Assets, Inventory Record Maintenance and Disposal Policy;

Now therefore, it is hereby resolved that the Lumpkin County Government Fixed Assets, Inventory Record Maintenance and Disposal Policy attached hereto as Exhibit "A" is hereby approved and adopted; and

It is further resolved that said policy shall supersede and replace the Lumpkin County Government Asset and Real Property Policy adopted by Lumpkin County Resolution No. 2017-86;

Resolved, adopted and effective this 15th day of June, 2021.

_____
Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

_____
Melissa Z. Witcher
Lumpkin County Clerk

Attachments:
fixed asset policy 2021 v3

Exhibit "A"

Lumpkin County Government
Fixed Assets, Inventory Record Maintenance and Disposal Policy

I. Purpose.

The primary purpose for recording fixed assets and/or inventories is to ensure stewardship of Lumpkin County assets. Detailed and timely records demonstrate accountability. Accurate and complete records provide a deterrent to lost or stolen assets by providing a basis for periodic inventory of those assets. Accurate fixed asset and inventory records are necessary to develop comprehensive risk management programs, provide for accurate financial statements, allow for an unqualified audit opinion, supply cost estimates and replacement needs and to properly plan for replacements and enhancements.

II. Capitalization Policy.

a. All assets with a cost of $5,000 or more and an estimated useful life of five or more years shall be considered a "capital asset". The capitalization threshold for buildings is $100,000 and $500,000 for roads. All vehicles, trailers, and any equipment that must be carried on the County insurance plan by law will be recorded in the fixed asset system for insurance tracking purposes. All vehicles shall be marked in accordance with state law and all equipment shall be marked with a county seal. All land will be recorded in the fixed asset system. The Finance Department shall notify Risk Management of any new assets that should be added to the County's insurance policy.

b. All assets that meet the criteria above will be recorded in the Fixed Asset Account System maintained by the Finance Department. The Finance Director, or his/her designee, will send a list of capital assets to each department head or elected official annually to verify their assets.

c. A test of physical inventory of Fixed Assets will be conducted by the external auditors for verification and accuracy. Items found during annual physical inventory that meet fixed asset criteria but cannot be located on the fixed asset records, will be recorded at cost or historical cost when applicable.

d. Assets which have an acquisition cost of less than the threshold but greater than $100 will be maintained at the Departmental level. At a minimum, department records should contain the description, acquisition date, cost, location, serial number and model number of the assets. All assets shall be clearly marked with an inventory tag. Physical inventories will be conducted annually by the Department Heads in accordance with O.C.G.A. 50-16-140 and 50-16-141. A test of physical inventory of these assets may be conducted by the County Manager, Finance Director or external auditors for verification and accuracy and are subject to audit during this process.

e. Department Heads are responsible for the legal and ethical obligation of their staff to provide sufficient care and safe keeping of all assets. Custodial responsibility obligates the department to give reasonable

Attachment: fixed asset policy 2021 v3 (2021 - 37 : Consideration of Update to the Fixed Asset Policy)

protection against theft, vandalism, misuse and destruction of assigned fixed assets. Fixed assets are not to be removed from assigned locations without the permission of the Department Head.

III. Missing Assets.
   a. If an asset is determined to be missing, the department should notify the County Manager or Finance Director immediately. Fixed assets that have been removed from any location without permission of the appropriate County official are considered to be stolen and should be reported to the Lumpkin County Sheriff's Office without delay. A copy of the incident report shall be forwarded to the County's Risk Manager.

IV. Donated Assets
   a. Gifts/Donations to Lumpkin County by outside agencies, companies or individuals that meet fixed asset criteria will be recorded on the fixed asset accounting system at fair market value on the date of acquisitions.

V. Renovations/Improvements
   a. Renovations or improvements to existing assets that meet the fixed asset criteria will be recorded on the fixed asset system. Repairs and maintenance will be recorded as operating expenses.

VI. Grant Fixed Assets
   a. Federal and state requirements must be followed with respect to recording grant fixed assets. Information regarding the grant title, number and granting agency shall be kept as part of the permanent fixed asset records. All grant requirements concerning acquisition, use, transfer and disposal must be followed. Upon the acquisition of a fixed asset, each department shall submit written notification to the Finance Department of the acquisition within 30 days of the acquisition of the asset. The Finance Department will then record the asset on the fixed asset accounting system, assign it an identification tag number and issue an identification tag to the department to be attached to the asset.

VII. Transfers of Assets
   a. Transfers are defined as any movement of an asset by virtue of change in location, either by account or department. Fixed asset transfers must be approved by both the sending and receiving departments and must be reported on a Transfer of Asset form and sent to the Finance Department.

VIII. Leased Assets
   a. The Lumpkin County Board of Commissioners shall approve all capital lease agreements that exceed a one-year term or annual payments of $10,000 or more. The Finance Director will examine all lease agreements to determine if the capital asset should be recorded on the Fixed Asset Accounting system under the criteria established by the Federal Accounting Standards Board.

IX. Control and Disposal
   a. All assets determined to be no longer usable by departments are transferred to surplus or obsolete assets on the record keeping system. All departments have an opportunity to examine assets declared surplus for

Attachment: fixed asset policy 2021 v3 (2021 - 37 : Consideration of Update to the Fixed Asset Policy)

possible use before the assets are disposed of. The purpose of maintaining surplus is to give other departments within the government an opportunity to use existing equipment and possibly eliminate unnecessary purchases. Notification will take place before the physical movement of the assets. Disposal of all surplus assets must be approved by the Lumpkin County Board of Commissioners prior to disposal. All disposals must be reported on a Disposal of Asset form and sent to the Finance Department. The Finance Department shall make all notifications to include notifying Risk Management of all assets to be removed from insurance. All assets purchased by the Lumpkin County Board of Commissioners shall be disposed of by the Lumpkin County Board of Commissioners.

X. Disposition of Assets

a. Auction. Periodically, the Finance Department in coordination with Department Heads and the County Manager will prepare a list of surplus assets to be sold for approval by the Board of Commissioners. Once approved, an auction will be organized under the direction of the Finance Director. The Finance Department will accept and record all revenues from the surplus sale and allocate them to the appropriate fund. Auctions may be conducted online using GovDeals or conducted in person.
b. Donation. Donation of assets to other governmental persons or agencies must be coordinated with the County Manager and Finance Department, and authorized by the Board of Commissioners. Completed transactions shall be reported in writing to the Finance Department.
c. Sale other than Auction. Lumpkin County Board of Commissioner's approval is required prior to the individual sale of any asset. The Finance Department shall accept and record all revenues from sales of assets and allocate them to the appropriate fund.
d. Dismantling. The breakdown of fixed assets for alternate use should be approved by the Department Head prior to dismantling. Assets that cannot be restored to serviceability without excessive repairs and are determined to be no longer operational may be stripped of parts for use in other areas and/or recycling. This must be approved by the Department Head and reported in writing to the Finance Department.
e. Trade-In. The trade-in of a fixed asset must be approved by the Board of Commissioners and reported in writing to the Finance Department.

XI. Sales to County Employees.

In order to prevent the appearance of impropriety, and in keeping with Lumpkin County's Code of Ethics, county employees and elected officials are prohibited from participating in any sale, auction, or transfer of surplus property to the public to include items disposed on GovDeals or any other method of sale, auction or disposal used by Lumpkin County.

Attachment: fixed asset policy 2021 v3 (2021 - 37 : Consideration of Update to the Fixed Asset Policy)

Lumpkin County, Georgia

Emergency Services Department

Date: June 15, 2021

Agenda Item: Medical Director - EMS - Jack Freeman

Item Description: This is a renewal agreement between Lumpkin County Emergency Services hereinafter called LCES and Jack Miller Freeman, Jr., M.D. hereinafter called Medical Director.

Facts & Historical Information: The State of Georgia Office of EMS requires that any medical service in the State of Georgia serving a population of 12,000 people or more must have a Medical Director. The Statute is located under 290-5-30-.07 (I).

Potential Courses Of Action:

1. Renew the agreement between the current Director and LCES so they can continue to provide the medical care for the Citizens and all other people that may pass through Lumpkin County.

2. Not renew the agreement and run the risk of fines from the Georgia State Office of EMS. Also, run the risk of having the County's Ambulance and emergency Services license revoked.

Budget Impact: The cost for this service will be in the amount of $3,500.00, the same amount as 2020. This is already included in the LCES budget, so there is no budget impact

Staff Recommendation: **Continue the agreement with Dr. Freeman. The Citizens of Lumpkin County would benefit from his guidance and oversight of our EMS program. It will help our Department to continue to provide the best care and service for all that live and travel throughout Lumpkin County.**

Attachments:
Blank Contract 2021

LUMPKIN COUNTY EMS
MEDICAL DIRECTOR AGREEMENT

This agreement is made effective as of July 1, 2021, by and between the governing authority of **Lumpkin County, Georgia**, a body politic and corporate, hereinafter called "COUNTY" and **Jack Miller Freeman, Jr., M.D.** hereinafter called "DIRECTOR".

WITNESSETH:

Whereas, COUNTY has an obligation to have a medical director for its ambulance service pursuant to DHS Rule 290-5-30-.07 (i); and

Whereas, DIRECTOR is willing act as such director and provide medical direction for County's ambulance service.

Now, therefore, the parties, intending to be legally bound agree as follows:

SCOPE OF SERVICES

1. DIRECTOR shall serve as medical authority for the ambulance service, serving as a liaison between the ambulance service and the medical community, medical facilities and governmental entities.

2. DIRECTOR shall provide for medical direction and training for the ambulance service personnel in conformance with acceptable emergency medical practices and procedures.

3. DIRECTOR'S duties shall include but not be limited to the following:

(i) The approval of policies and procedures affecting patient care;
(ii) The formulation of medical protocols and communication protocols;
(iii) The formulation and evaluation of training objectives;
(iv) Performance evaluation;
(v) Continuous quality improvement of patient care; and
(vi) Development and implementation of policies and procedures for requesting air ambulance transport.

4. All services rendered and documents prepared by DIRECTOR shall conform to all laws, statutes and ordinances and the applicable rules, regulations, methods and procedures of all governmental boards, bureaus, offices and commissions having authority over such matters.

COMPENSATION

Unless and until the Agreement is terminated, as compensation for the services rendered by the DIRECTOR that are specified in this Agreement, the COUNTY agrees to pay DIRECTOR an annual fee of Three Thousand and Five Hundred Dollars ($3,500.00) each year payable within 30 days of the binding date of this agreement.

Attachment: Blank Contract 2021 (2021-035 : Medical Director - EMS - Jack Freeman)

TERMINATION

COUNTY reserves the right to terminate this Agreement at any time at its sole discretion by giving DIRECTOR sixty (30) days notice. The COUNTY also may terminate this Agreement immediately should DIRECTOR lose any necessary certification or license.

DIRECTOR reserves the right to terminate this Agreement at any time at his sole discretion by giving COUNTY sixty (60) days notice.

INDEMNIFICATION

DIRECTOR shall indemnify COUNTY for any and all claims, losses, actions, images, liability, costs and expenses which arise out of the performance or non-performance of its duties under this Agreement, including any acts or omissions of its employees or agents. DIRECTOR shall not be responsible and shall have no duty of indemnity to COUNTY for any liabilities which arise solely from the negligence, misfeasance, action, inaction or other failure of the COUNTY, its officers, employees or agents.

INSURANCE

DIRECTOR, at his sole cost and expense, shall obtain and maintain or cause to be obtained and maintained during the term of this Agreement, Physicians and Surgeons Professional Liability Policy in the following amounts: $1,000,000 each loss limit and $3,000,000 aggregate limit. A certificate of insurance evidencing the above coverage shall remain in full force and DIRECTOR will supply the COUNTY with a copy of said certificate hereunder upon request.

MODIFICATION

This Agreement represents the entire Agreement between the parties hereto and shall not be modified in any manner except written instrument executed by the parties and attached hereto.

DEFAULT

In the event any default by either party under this Agreement results in litigation, the prevailing party in any such litigation shall be entitled to recover its reasonable attorney fees and costs in connection with said litigation.

GOVERNING LAW

This Agreement shall be governed under the laws of the State of Georgia.

Attachment: Blank Contract 2021 (2021-035 : Medical Director - EMS - Jack Freeman)

TERM OF CONTRACT

This contract shall commence on July 1, 2021 and shall end on June 30, 2022. This contract may be renewed for successive one-year terms upon agreement of both parties.

IN WITNESS WHEREOF, the undersigned parties, intending to be legally bound hereby as of the date first set out above, have set their hands and seals on the date set out below.

This ____ day of _____, 2021.

COUNTY:

_____
Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

_____
Melissa Z. Witcher
Clerk, Lumpkin County

DIRECTOR:

_____
Jack Miller Freeman, Jr., M.D.

Attachment: Blank Contract 2021 (2021-035 : Medical Director - EMS - Jack Freeman)

Lumpkin County, Georgia

Community and Employee Services Department

Date: June 15, 2021

Agenda Item: ACCG-IRMA Property & Liability Insurance Renewal

Item Description: ACCG General Liability, Law Enforcement Liability, Public Officials Liability, Automobile Liability, Automobile Physical Damage, Property, Equipment Breakdown, & Crime insurance renewal.

Facts & Historical Information: The county purchases annual property and liability insurance from ACCG. This year's renewal documents have now been received. The renewal cost is $310,312 which includes a safety credit of $16,381 and a dividend credit of $33,343. ACCG requests that the BOC approve, sign, and return the Renewal Contribution Worksheet before the July 1 renewal date; the worksheet is part of the attachment.

This year's renewal cost is $310,312. This is a six percent increase compared to last year.

Potential Courses Of Action:
A. Approve the contract renewal as is.
B. Choose not to renew the coverage, in which case it will become necessary to quickly find alternative coverage.

Compare and Contrast: Option A is the traditional choice. While there is a budget impact, the amount is manageable and will allow the county to continue with a product that we know and with a provider who understands the needs of county governments. Option B is the least favorable option as it could leave the county without adequate coverage, or even with no coverage, especially since our current plan expires June 30.

Budget Impact: This expected cost is included each year's budget. Approximately $18,000 will be unbudgeted. Since ACCG's plan/premium year runs from July 1 through June 30, half of the unbudgeted increase, $9,000, will impact the 2021 budget, the other half can be included in the 2022 budget.

Staff Recommendation: **Course of Action A.**

Attachments:
Invoice and Worksheet, Unsigned

INTERLOCAL RISK MANAGEMENT AGENCY

INVOICE

ACCG
Insurance Programs

PLEASE MAKE CHECK PAYABLE TO THE ACCG-IRMA.
MAIL PAYMENT AND ONE COPY OF INVOICE IN AN ENVELOPE TO:

BB&T Trust Dept – Income Processing 1
ACCG-IRMA # 0375
P.O. Box 896741
Charlotte, NC 28289-6741

Lumpkin County
99 Courthouse Hill, Suite A
Dahlonega, GA 30533

MEMBER: NO.: 3950
INVOICE NO.: 21-07-3950IRMA
DUE DATE: UPON RECEIPT

INSURANCE DESCRIPTION	DEPARTMENT
PROPERTY & LIABILITY	**ACCG INSURANCE PROGRAMS**

COVERAGE PERIOD		DESCRIPTION	AMOUNT DUE
EFFECTIVE	EXPIRATION		
7/1/2021	7/1/2022	**ACCG-IRMA Renewal Contribution**	
		Limit of Liability: **$2,000,000**	**$360,036**
		With $1,000,000 on Auto Liability	
		Less Safety Credit:	**($16,381)**
		Less Dividend Credit:	**($33,343)**

CONTRIBUTIONS ARE DUE IN FULL UPON RECEIPT.	**$310,312**

PLEASE RETURN ONE COPY WITH YOUR REMITTANCE

The ACCG-IRMA is non-profit and member-owned. Prompt payment of your contribution is necessary to keep the cost of coverage down for all members. A finance charge of 7% annual, pro-rated daily interest will be assessed on any contributions not received when due. Should you have any questions about this invoice, please call Glenda Williams at ACCG at 678.225.4253.

WE APPRECIATE YOUR PARTICIPATION IN
THE ACCG – INTERLOCAL RISK MANAGEMENT AGENCY.

Printed: 6/3/2021

Attachment: Invoice and Worksheet, Unsigned (2021-036 : ACCG-IRMA Property & Liability Insurance Renewal)

Sign and return this copy to ACCG by 7/1/2021

ACCG–IRMA

Renewal Contribution Worksheet

7/1/2021 to 7/1/2022

Member: Lumpkin County

COVERAGE AVAILABLE THROUGH ACCG-IRMA

General Liability	Automobile Liability	Equipment Breakdown
Law Enforcement Liability (LEL)	Automobile Physical Damage	Crime & Privacy and Security
Public Officials Liability (POL)	Property	

DEDUCTIBLES AND CONTRIBUTIONS

Unless noted otherwise, your deductible(s) will be the same as expiring and as noted in the Coverages & Limits section of this proposal.

Renewal Proposal	Contribution
Renewal Contribution:	**$360,036**
Less Safety Credit:	**($16,381)**
Less Dividend Credit:	**($33,343)**
Net Contribution Due:	**$310,312**

*The deductible will apply to all losses and all lines of coverage subject to a maximum of one deductible for all claims arising from a single loss. For scheduled properties in Special Flood Hazard Areas, the deductible is the maximum limit available under the National Flood Insurance Program or if unavailable, $500,000 for building or structure and $500,000 contents. Highest applicable deductible will apply.

ADDITIONAL LIMITS OF LIABILITY COVERAGE

Your Limit for Liability Coverage (Included in Contribution Above): $2,000,000
Note that these are the limits you chose last year.
With $1,000,000 on Auto Liability

Your liability limits may be increased in increments of $1,000,000. We have provided the cost of any additional limits below.

(If Automobile Liability is specifically itemized in Your Limit of Liability Coverage above, that limit will remain the same even if you increase the other liability limits.)

Option	Additional Annual Cost
Increase Limits to $3,000,000	$20,193
Increase Limits to $4,000,000	$25,423
Increase Limits to $5,000,000	$29,450

For those members buying a General Liability limit of $4,000,000 or more, liability arising out of dams which are either 25 ft. or more in height or have an impounding capacity of 50 acre ft. or more will be limited to $3,000,000 per occurrence unless underwriting requirements are met and the ACCG-IRMA Coverage Agreement is endorsed. Should you have questions about coverage on a particular dam, please call ACCG, the ACCG-IRMA Administrator, at 1.800.858.2224.

Attachment: Invoice and Worksheet, Unsigned (2021-036 : ACCG-IRMA Property & Liability Insurance Renewal)

Sign and return this copy to ACCG by 7/1/2021

OPTIONAL UNINSURED MOTORISTS COVERAGE

Uninsured Motorists coverage provides a source of recovery for the negligent and tortious acts of an owner or operator of an uninsured motor vehicle. County governments are not legally responsible for the liability caused by uninsured motorists. Any bodily injury suffered by a county employee during and in the course of employment is covered by Workers' Compensation; otherwise, their injuries should be covered by their health insurance. Physical damage to county-owned vehicles should be covered under the Physical Damage section of the ACCG-IRMA Coverage Agreement.

Your current Uninsured Motorists coverage limit selection on file is $0. Should you wish to change this coverage selection to a different limit please call ACCG, the ACCG-IRMA Administrator, at 1.800.858.2224.

IMPORTANT: This Contribution Worksheet must be signed, dated and returned to:

ACCG
email: accginsurance@accg.org
fax: (404) 522-1897
no later than 7/1/2021

Although we would like your contribution as soon as possible, please do not let the lack of payment delay your return of this worksheet. Until we are notified otherwise, your expiring limits and deductibles will apply in the event of a claim.

Accepting For: Lumpkin County

SIGN HERE →

Signature	Title	Date

Attachment: Invoice and Worksheet, Unsigned (2021-036 : ACCG-IRMA Property & Liability Insurance Renewal)

Lumpkin County, Georgia

Special Projects Department

Date: June 15, 2021

Agenda Item: Consideration of Renewal of State Properties Commission Lease - Technical College System of GA

Item Description: Consideration of Renewal of State Properties Commission Lease - Technical College System of GA

Facts & Historical Information: Lumpkin County entered into a MOA with the Department of Technical and Adult Education (DTAE), Lanier Tech end user, in 2006 for the use of approximately 2,000 square feet of classroom and office space located at 150 B Johnson Street. The DTAE agreed to pay $1.00 per year for the use of the space and are to be responsible for telecom, utility and janitorial expenses for the facility. The County is responsible for all other expenses for the facility to include light bulbs, HVAC, plumbing, etc. The agreement was auto-renewable with a clause that should the space be abandoned as an Adult Learning Center, it reverts back to the County. The County last renewed this agreement in 2020 per the standard State Properties Commission template. The director did submit an annual public benefit report and it is attached for reference.

Potential Courses Of Action:

1. The Board could choose to approve the lease extension as presented. This would be a renewal of the current agreement as they have no funds to contribute to the maintenance of the facility. This option would preserve this program in our community. This is also in line with the policy passed by the Board which grandfathered in existing occupants.

2. The Board of choose to not approve the lease and consider other options for the facility. The is the least favorable option for the county given the renewal of the lease last year which provided auto-renewals and the success of the program and the service it provides to the community.

Contract Term: The original contract was for one year with the option to renew annually. The contract runs July 1st through June 30th annually.

Budget Impact: The impact to the budget remains unchanged from prior years if option 1 or 2 is chosen.

Staff Recommendation: **The recommendation of staff is to renew the lease.**

Attachments:
Lanier Tech Agreement

Adult Learning Center

STATE PROPERTIES COMMISSION

270 Washington Street, Suite 2-129, SW, Atlanta, Georgia 30334

Chairman
Brian P. Kemp
Governor

Executive Director/State Property Officer
Marty W. Smith

May 14, 2021

Lumpkin County Board of Commissioners
99 Courthouse Hill, Suite A
Dahlonega, GA 30533-0541

RE: Technical College System of Georgia
Lanier Technical College
Agreement Number: 5175 FY: 2022

Dear Landlord:

The Agreement ("Agreement") dated July 05, 2018, between Lumpkin County Board of Commissioners ("Landlord") and Technical College System of Georgia ("Tenant") for 2,000 rentable square feet of Classroom, Faculty, Library space located at 150 B Johnson Street, Dahlonega, GA 30533-0501, will expire on June 30, 2021.

The Agreement referenced above granted to Tenant the option to extend the Term for additional periods of one (1) year each. In accordance with OCGA §50-16-41, the State Properties Commission ("SPC") is authorized to manage the utilization of administrative space by state entities. Such authority includes the ability to manage any space rented or leased from any public or private entity. Therefore, by virtue of such authority, the SPC herby notifies you of Tenant's desire to exercise this option extending the Term for a 12-month period beginning July 1, 2021 and ending June 30, 2022 under the same terms, conditions, covenants, agreements, and provisions and stipulations of the Agreement and at the Annual rental rate of $1.00.

STATE PROPERTIES COMMISSION

J. Frank Smith
Deputy Executive Director

Attachment: Lanier Tech Agreement (2021-037 : Consideration of Renewal of State Properties Commission Lease - Technical College System of

Use of County Facility/Funds – Annual Public Benefit Report

The Constitution of the State of Georgia prohibits a gift of funds, property, or use of property no matter the worthiness or the purpose or recipient even if there is no cost to the County. As an occupant of a county facility, the annual public benefit report enables us to provide proof we are not violating the gratuity clause of the Constitution of the State of Georgia. Reports are due 60 days after the end of the calendar year. A report should be completed for each location. Please attach a copy of your most recent audit, budget, and financial statements.

Please submit report to:

Lumpkin County Special Projects Director
99 Courthouse Hill, Suite H
Dahlonega, GA 30533

Year of Report: 2021. 2022

Name of Organization: Lanier Technical College

Public Benefit/Service Provided:
Adult Ed / GED

Mission/Vision Statement: to prepare students to take & pass the GED

Is there a contract w/County? _____ **Is your service authorized by law?** Yes

If yes, please provide corresponding code section or legislation:

If you are in county provided space, do you provide services to non-Lumpkin County residents? Yes

If yes, please provide the percentage of non-Lumpkin County residents served.
5% est.

Please list all funding sources for your organization:
Lumpkin Literacy
State of GA / Lanier Tech

Attachment: Adult Learning Center (2021-037 : Consideration of Renewal of State Properties Commission Lease - Technical College System of

Please list past year accomplishments:

75+ GED graduates

Please list plan for upcoming year:

50-75 GED graduates

Additional Information:

Attachment: Adult Learning Center (2021-037 : Consideration of Renewal of State Properties Commission Lease - Technical College System of

Lumpkin County, Georgia

Special Projects Department

Date: June 15, 2021

Agenda Item: GDOC Inmate Work Detail Contract

Item Description: GDOC Inmate Work Detail Contract

Facts & Historical Information: Lumpkin County has contracted with GDOC – Colwell Detention Center for inmate work crews for over 18 years. By agreeing to pay the salary of the correctional guard, the county is able to obtain up to 10 inmates four days a week, less any federal or state holidays or any days the Governor chooses to close state agencies, to assist with a variety of maintenance, lawn care, and special projects. The Board of Commissioners directed staff to contract with GDOC for 1 inmate work crew. The cost of the contract is $49,318.00 and it covers July 1, 2021 thru June 30, 2022.

Potential Courses Of Action:

A) Approve the contract. This is the most favorable of the options as it assists in keeping operational costs low.

B) Disapprove the contract. This is the least favorable of the options as it would take away a valuable source of labor for county operations. It could mean that additional staff has to be hired or landscaping outsourced to a private company. It would also mean that maintenance projects scheduled in the off season would have to be outsourced or the number we are able to accomplish would be greatly reduced without the labor of the inmates that assist us each year.

Contract Term: July 1, 2021 thru June 30, 2022

Budget Impact: There is no impact to Lumpkin County's budget. The contract amount is included in the budget.

Staff Recommendation: Approve the contract with GDOC for 1 inmate work crew.

Attachments:
Revised WORK DETAIL FY22 Contract

WORK DETAIL AGREEMENT
BY AND BETWEEN
GEORGIA DEPARTMENT OF CORRECTIONS
AND
LUMPKIN COUNTY

THIS AGREEMENT is entered into this 1st day of July, 2021, by and between GEORGIA DEPARTMENT OF CORRECTIONS, an agency of the State of Georgia (hereinafter referred to as "Department"), and Lumpkin County, a department, authority, agency or political subdivision of the State of Georgia ("Governmental Entity").

WITNESSETH:

WHEREAS, Department desires to obtain appropriate work for offenders incarcerated at its Colwell Probation Detention Center (hereafter "Offenders" and "Facility"); and

WHEREAS, Governmental Entity desires to obtain the services of Offender work crews on public works projects in accordance with O.C.G.A. §42-5-60(e).

NOW, THEREFORE, in consideration of these premises and the mutual promises and agreements hereinafter set forth, the parties hereby agree as follows:

1. Term of Agreement. The term of this Agreement shall be from July 1, 2021 through 11:59 p.m. on June 30, 2022("Term"). The parties may, by mutual agreement in writing, extend the Agreement for additional time periods.

2. Scope of Services. The Governmental Entity agrees to perform fully and faithfully the services described in Exhibit "A," attached hereto and incorporated by reference herein (the "Services"). No additional or different services shall be performed unless provided for by an amendment to this Agreement, executed by the parties in the manner provided for herein.

3. Prohibited Contact and Dealings with Offenders.

   A. Governmental Entity will take all reasonable steps to ensure that its officials, employees, students, and agents refrain from any personal dealings with the Offenders working under this Agreement. Such prohibited conduct includes, but is not limited to, giving, receiving, selling, buying, trading, bartering, or exchanging anything of value with Offenders.

   B. Governmental Entity will take all reasonable steps to ensure that Offenders working under this agreement will have no contact with any unauthorized civilians.

   C. In the event that Governmental Entity is a school or school system, Governmental Entity will take all reasonable steps to ensure that Offenders working under this Agreement will have no contact with any student of Governmental Entity's school system.

   D. Governmental Entity will take all reasonable steps to ensure that no gun or other weapon, intoxicating liquor, any drug of any type, any cellular telephone or communications device of any type, or contraband item specified by Department, is made available by its officials, employees, students, and agents to any Offender working under this Agreement on any

Attachment: Revised WORK DETAIL FY22 Contract (2021-038 : GDOC Inmate Work Detail Contract)

property under Governmental Entity's control.

4. Workplace Safety. Governmental Entity agrees to provide a safe workplace for Offender work details in accordance with State law. Governmental Entity shall be responsible for the coordination between Offender work details and other workers in the workplace. Department shall be responsible for the custody of Offenders at all times, including security, meals, and medical care. Department and Governmental Entity agree to comply with applicable laws, rules, regulations and orders of Federal, State and Local governments in the performance of the Work.

5. Termination for Convenience. This Agreement may be terminated by either party upon seven (7) days' written notice. The seven (7) days will commence with the receipt of the notice by the non-canceling party.

6. Notices. Any notice under this Agreement shall be deemed duly given if delivered by hand (against receipt) or if sent by registered or certified mail -- return receipt requested, to a party hereto at the address set forth below or to such other address as the parties may designate by notice from time to time in accordance with this Agreement.

If to Governmental Entity:	Lumpkin County Attn: Stan Kelley, County Manager 99 Courthouse Street Suite D Dahlonega, Ga 30533-0541 stan.kelley@lumpkincounty.gov
If to Department:	Jennifer Ammons General Counsel Georgia Department of Corrections State Office South, Gibson Hall, 3rd Floor P.O. Box 1529 Forsyth, GA 31029
With a copy to:	Colwell Probation Detention Center Attn: Tina Sosebee 189 Beasley Street Blairsville, GA 30512 tina.sosebee@gdc.ga.gov

7. Sole Benefit. Department and Governmental Entity enter into this Agreement for their sole benefit. Department and Governmental Entity do not intend to give any rights pursuant to this Agreement to any other parties that are not signatories to this Agreement. These other parties include, but are not limited to, any Offender(s) who participates in the work detail(s) outlined in this Agreement. Department and Governmental Entity do not intend for such Offender(s) or other parties that are not signatories to this Agreement to be third party beneficiaries to this agreement.

8. Amendment. The parties recognize and agree that it may be necessary or convenient for the parties to amend this Agreement so as to provide for the orderly implementation of all of the undertakings described herein, and the parties agree to cooperate fully in connection with such amendments if and as necessary. However, no change, modification or amendment to this Agreement shall be effective unless the same is reduced to writing and signed by the parties hereto.

Attachment: Revised WORK DETAIL FY22 Contract (2021-038 : GDOC Inmate Work Detail Contract)

9. Governing Law. This Agreement is executed in the State of Georgia, and all matters pertaining to the validity, construction, interpretation and effect of this Agreement shall be governed by the laws of the State of Georgia. Any lawsuit or other action brought against the Department and the State based upon or arising from the Contract shall be brought in the Superior Court of Fulton County Georgia.

10. Drug – Free Workplace. Governmental Entity will provide a drug-free workplace for the Offenders who are working under this Agreement.

11. Counterparts. This Agreement may be executed in multiple counterparts, each of which shall be an original but all of which shall constitute one agreement. No party shall be bound by this Agreement until all parties have executed it.

12. Entire Agreement. This Agreement constitutes the entire agreement and understanding between the parties hereto and replaces, cancels and supersedes any prior agreements and understandings relating to the subject matter hereof; and all prior representations, agreements, understandings and undertakings between the parties hereto with respect to the subject matter hereof are merged herein.

IN WITNESS WHEREOF, the parties have caused the authorized representatives of each to execute this Agreement on the day and year first above written.

GEORGIA DEPARTMENT OF CORRECTIONS:

By: _____
Jennifer Ammons
General Counsel

Date: _____

GOVERNMENTAL ENTITY:

By: _____

Print Name: _____

Title: _____

Date: _____

FACILITY WARDEN/SUPERINTENDENT

By: _____

Print Name: _____

Date: _____

Attachment: Revised WORK DETAIL FY22 Contract (2021-038 : GDOC Inmate Work Detail Contract)

EXHIBIT A SCOPE OF SERVICES

Governmental Entity Provides Vehicle

The Parties hereby agree to the following:

A. Delivery of Services: Department agrees to provide Governmental Entity with one (1) Offender work details. Each work detail provided will have a maximum of ten (10) Offenders ("Work Detail") as well as one (1) full-time correctional officer ("Correctional Officer"). The Work Detail will perform labor on public works projects described in an attachment hereto or as communicated to Department from time to time in the manner provided herein (the "Work"). Department shall have the right and responsibility to control the time and manner of executing the Work through the Correctional Officer that is assigned to supervise Work Detail. For purposes of this paragraph, the Correctional Officer shall be acting as an agent of Governmental Entity. Governmental Entity shall also have the right and responsibility to direct the Correctional Officer concerning the Work. Governmental Entity acknowledges and agrees that the Work shall not include Offender labor that benefits private persons or corporations. The Department's delivery of services may, at the sole discretion of the Department, be suspended due to the unavailability of offenders, offender or officer illness, or any other cause. In the event the Department suspends the delivery of services, the Governmental Entity will not be charged for the time of suspension.

B. Vehicles, Equipment and Supplies. Governmental Entity agrees to supply vehicles suitable for transporting Work Detail to and from the location or locations of the Work. Governmental Entity agrees that the vehicle(s) supplied shall be caged and equipped for transporting offenders in a secured manner to and from the location or locations of the Work. The Correctional Officer shall be responsible for transporting the Work Detail to and from the location or locations of the Work in the vehicles provided by Governmental Entity. In performing such transportation services, Correctional Officer shall be acting as an agent for Governmental Entity. Government Entity is responsible for ensuring that each vehicle used for transporting Work Details is equipped with a mobile radio which complies with federal law, specifically Federal Communications Commission ("FCC") Order 04-292. The mobile radio equipment will be high power, with appropriate antennae for maximum output and range of coverage. On December 20, 2004, the Federal Communications Commission (FCC) issued Order No. 04-292, which requires all state and local law enforcement agencies using below 512-megahertz mobile radio equipment to begin using 12.5 kilohertz Narrowband Mobile Communications radios by January 1, 2013. Governmental Entity further agrees to obtain an appropriate automobile liability insurance policy which will provide insurance coverage for the correctional officer's use and operation of the vehicle discussed in this paragraph. Governmental Entity agrees to provide Department with appropriate proof of automobile liability insurance for said vehicle within thirty (30) days of the commencement of this Agreement. Governmental Entity shall also supply all necessary tools, equipment and supplies for the performance

Attachment: Revised WORK DETAIL FY22 Contract (2021-038 : GDOC Inmate Work Detail Contract)

of the Work, including all safety gear and any necessary protective clothing. Small quantities of gasoline shall be dispensed, stored and carried only in containers approved for this purpose by the National Fire Protection Association. Governmental Entity agrees to assume full responsibility for the condition, maintenance, damage or loss of any tools, equipment or supplies provided hereunder.

C. Compensation. Governmental Entity agrees to pay Department the sum of Forty-Nine Thousand Three Hundred and Eighteen Dollars ($49,318.00) per year for the Term of this Agreement. Governmental Entity acknowledges that the foregoing sum is commensurate with labor supplied, salary, and benefits for Correctional Officer assigned to the Work Detail. This amount does not include overtime provided by Correctional Officer in performing the Work. Governmental Entity expressly agrees to pay Department for any overtime provided by Correctional Officer at an overtime rate of one and one half (1½) times Correctional Officer's hourly rate. Work Detail will be provided four (4) days per week for the Term of this Agreement, with the exception of state and federal holidays and up to fifteen (15) additional days due to annual leave, sick leave, mandatory training days for the correctional officer, periods of inclement weather, and facility emergencies, such as offender disturbances and medical quarantine (collectively "Off Days"). Days in which the Governor closes State Offices or substantially delays State Offices' opening (Governor Days) in the county in which the Work Detail is to perform or is in which Offenders are housed, are excluded from "Off Days", and shall not count against the Department as an "Off Day". For each day in excess of the Off Days, excluding "Governor Days" that the Work Detail is not provided during the Term, compensation due to Department shall be reduced by Two Hundred Thirty-Seven Dollars and Ten Cents ($237.10) per detail. Where possible, Department will give advance notice to Governmental Entity of Off Days and will provide Governmental Entity with an explanation of the reason for any Off Days on Department's monthly invoice, which invoice is due and payable Thirty (30) days from receipt by Governmental Entity. Any credits due Governmental Entity shall be noted by Department on this invoice. Work Detail will be provided for ten (10) hours per day, including time for transportation and supervision of Work Detail exiting and re-entering Facility.

Attachment: Revised WORK DETAIL FY22 Contract (2021-038 : GDOC Inmate Work Detail Contract)

Lumpkin County, Georgia

Finance Department

Date: June 15, 2021

Agenda Item: Consideration of a Fuel Contract

Item Description: Consideration of a Fuel Contract

Facts & Historical Information: Lumpkin County began operating its fueling station in January 2017. Since that time, the County has purchased fuel without a contract, which leaves the County without a basis of expectations or accountability. Staff feels it would be prudent to have a fuel contract, as we do for other utilities.

During the recent pipeline cyberattack, the county was unable to receive a load of fuel from our current provider; however, we were able to obtain fuel through Mansfield Oil. Staff is asking for consideration of a fuel contract with Mansfield Oil, which would set pricing expectations and availability.

Potential Courses Of Action:
A. Approve the contract with Mansfield Oil.
B. Take no action.

Budget Impact: There is no impact to the operating budget for entering into a contract with Mansfield Oil.

Staff Recommendation: **Staff recommends approving the contract.**

Attachments:
Acknowledgment and Agreement for Sale of Petro Prod (Lumpkin - MOC) - 2021-Jun-15

AGREEMENT AND ACKNOWLEDGMENT FOR SALE OF PETROLEUM PRODUCTS

This **AGREEMENT AND ACKNOWLEDGMENT FOR SALE OF PETROLEUM PRODUCTS** (the "Acknowledgment") is made effective this ___ day of June, 2021 (the "Effective Date") by and between **LUMPKIN COUNTY BOARD OF COMMISSIONERS**, with an address of 99 Courthouse Hill, Suite H, Dahlonega, GA 30533 ("Customer"), and **MANSFIELD OIL COMPANY OF GAINESVILLE, INC**. with an address of 1025 Airport Parkway, SW, Gainesville, Georgia 30501 ("Mansfield").

WHEREAS, Mansfield and Customer intend to enter into an agreement the terms and conditions of which shall be governed by the contract set forth by OMNIA Partners utilizing as a lead agency the City of Fort Worth Texas (AKA the City of Fort Worth Contract # **53315**) (hereinafter, the "Agreement"), the terms of which are hereby incorporated herein by reference; and,

WHEREAS, the parties desire to execute this Acknowledgment and add new items as set forth below.

NOW THEREFORE, in consideration of the promises, mutual covenants and agreements contained herein, the receipt and sufficiency of which are hereby acknowledged, Customer and Mansfield agree that the terms of the Agreement are hereby incorporated and amended as follows:

1. ADHERENCE TO AGREEMENT TERMS. Except as otherwise specifically provided herein, the parties hereto expressly adopt and incorporate by reference all of the terms and conditions set forth in the Agreement referenced above, including all attachments thereto. The parties hereto further expressly agree to adhere to and abide by all such terms set forth in the Agreement, which shall be fully enforceable and govern all transactions between the parties hereto as of the Effective Date of this Acknowledgment.

2. TERM AND AUTOMATIC RENEWAL. The Term of this Agreement is for one (1) year from the effective date of the Agreement. Thereafter, the parties hereto may also choose to renew this Acknowledgment for additional one (1) year term periods. In the event the parties hereto fail to execute a term extension addendum to this Acknowledgment and Customer continues utilizes Mansfield's services and placing orders for Petroleum Products with Mansfield after the applicable expiration date, the parties agree that this Acknowledgment shall automatically renew in continuous one (1) year term periods.

3. PRICING. Schedule A, attached hereto and incorporated herein by reference, shall govern pricing and product details, and may be changed by the parties via amendment from time to time.

4. NOTICES. All written notices or other communications under this Acknowledgment shall be deemed duly given when made in writing and delivered in hand, or upon receipt when properly addressed return-receipt-requested and delivered by U.S. Postal Services or other delivery service to the following addresses:

Customer: Lumpkin County Board of Commissioners
99 Courthouse Hill, Suite H,
Dahlonega, GA 30533
Attn: _____

Mansfield: Mansfield Oil Company of Gainesville, Inc.
1025 Airport Parkway SW
Gainesville, GA 30501
Attn: Matt Peck, with a copy to same address, Attn: Legal Dept.

Attachment: Acknowledgment and Agreement for Sale of Petro Prod (Lumpkin - MOC) - 2021-Jun-15 (2021-040 : Consideration of a Fuel

5. GOVERNING LAW. This Agreement shall be governed by the laws of the State of Georgia, and the courts of Lumpkin County, Georgia shall have exclusive jurisdiction over any civil action arising out of this Agreement. In the event of a dispute, the prevailing party in such dispute shall be entitled to reimbursement from the non-prevailing party for all costs and attorneys' fees incurred in connection with such dispute.

6. ENTIRE AGREEMENT. This Acknowledgment, together with all referenced attachments and Agreements, shall constitute the entire Agreement between the parties with respect to the subject matter of this Agreement. This Agreement supersedes all prior oral and written communications, agreements and understandings of the parties with respect to the subject of this Agreement. No modifications hereof shall be effective unless expressly set forth in writing signed by an authorized representative of both parties hereto.

The parties intending to be legally bound have caused this Acknowledgment to be executed by their duly authorized representatives on the dates set forth below.

LUMPKIN COUNTY **BOARD OF COMMISSIONERS**	**MANSFIELD OIL COMPANY** **OF GAINESVILLE, INC.**
By: _____	**By: _____**
Name: _____	**Name: _____**
Title: _____	**Title: _____**
Execution Date: _____	**Execution Date: _____**

****By executing this Acknowledgment, both parties are agreeing they have received and understand the terms and conditions of the Agreement (as set by OMNIA Partners). Such agreement can be found at the following link/web address: Mansfield Cooperative Contract | Contract Documentation (omniapartners.com)**

Attachment: Acknowledgment and Agreement for Sale of Petro Prod (Lumpkin - MOC) - 2021-Jun-15 (2021-040 : Consideration of a Fuel

SCHEDULE A - CUSTOMER'S PRICING

- Product: ULSD

  OPIS Average +$.0283

  Current Estimated Freight: $.0558

- Product: Gas

  OPIS Average +$.0163

  Current Estimated Freight: $.0492

- Freight Charges

  Under the OMNIA agreement, the freight and associated freight costs are structured as a pass through. Mansfield does not add a markup to the freight but passes along our negotiated freight cost directly to our customer as billed to us.

  Freight: $Cost (estimated above)
  Pump Fee: $Cost
  Split Fee: $Cost
  Minimum Freight: $Cost

Attachment: Acknowledgment and Agreement for Sale of Petro Prod (Lumpkin - MOC) - 2021-Jun-15 (2021-040 : Consideration of a Fuel

Lumpkin County, Georgia

Special Projects Department

Date: June 15, 2021

Agenda Item: Amend Kelley Building GMP

Item Description: Amend Kelley Building GMP

Facts & Historical Information: The sidewalks and parking area surrounding the Kelly Building was designated as the ADA mitigation project for 2021. The sidewalks are currently unlevel and unsafe. A transition path from the Administration Building to the Kelly Building and a safe harbor sidewalk needs to be added to the back of the building. Additional ADA parking also needs to be added at the back left corner of the building to bring this area into compliance. Charles Black Construction, the contractor of record, for the Kelley Building remodel has priced the project and will complete the work. The cost of the project will be $69,832 and will be paid for using the yearly ADA mitigation funds.

Potential Courses Of Action:

A) Approve the amendment to the GMP with Charles Black Construction to complete the ADA compliant sidewalks, walkways, handrails, and parking at the new Planning and Development Offices.
B) Do not approve the amendment to the GMP with Charles Black Construction to complete the ADA compliant sidewalks, walkways, handrails and parking at the new Planning and Development Offices.

Budget Impact: No impact to the budget as adequate funds have been allotted for ADA mitigation that will cover the cost of this project.

Staff Recommendation: The recommendation of staff is to approve the amendment to the GMP as this work will need to be completed prior to the opening of the Kelley Building and Charles Black Construction is already onsite and can easily transition and complete the required work.

Attachments:
Change Order 02 - 6-14-21
signed set 5-5-21
20207 Lumpkin HC Parking Civil Sheets reduced

CHANGE ORDER

OWNER	☑
ARCHITECT	☐
CONTRACTOR	☑
FIELD	☐
OTHER	☐

PROJECT:	Lumpkin County Planning & Development Renovation of Old Lumpkin Library	CHANGE ORDER NUMBER:	02
(Name, Address)	342 Courthouse Hill Dahlonega, GA 30533	DATE:	6/14/21
OWNER:	Lumpkin County Board of Commissioners	CONTRACT DATED:	6/19/20
CONTRACTOR:	Charles Black Construction Co, Inc.	CONTRACTOR'S JOB NO.:	2010

THE CONTRACT IS CHANGED AS FOLLOWS:

1.	ADA Compliant sidewalks, walkways, handrails and parking. See attached.	**Add**	**$45,600.00**

The original Guaranteed Maximum Price was	$0.00
The net change by previously authorized Change Orders	$1,200,000.00
The Guaranteed Maximum Price prior this Change Order was	$1,200,000.00
The Guaranteed Maximum Price will be increased by this Change Order in the amount of	$45,600.00
The new Guaranteed Maximum Price including this Change Order will be	$1,245,600.00

The Contract Time will be ~~(increased)(decreased)~~**(unchanged)** by ( ) days.
The date of Substantial Completion as of the date of this Change Order there is October 1, 2021.

NOTE: This Change Order does not include changes in the Guaranteed Maximum Price, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive until the cost and and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE OWNER AND CONTRACTOR.

OWNER:
Lumpkin County Board of Commissioners
99 Courthouse Hill, Ste H
Dahlonega, GA 30533

By:_____
Date:

CONTRACTOR:
Charles Black Construction Co., Inc.
P.O. Box 960
1955 Highway 129 South
Cleveland, GA 30528

By: _____
Date: 6-15-21

Attachment: Change Order 02 - 6-14-21 (2021-041 : Amend Kelley Building GMP)

Clark B. McDonald – President
Haley Hampton - Secretary/Treasurer

1955 Highway 129 South
P.O. Box 960
Cleveland, GA 30528
(706) 865-3155 Phone
(706) 865-7032 Fax

June 14, 2021

VIA EMAIL

Ashley Peck
Lumpkin County Government
99 Courthouse Hill
Dahlonega, GA 30533

RE: Lumpkin County Planning and Development Offices
CBCC Job #: 2010

Gentlemen:

Please refer to the below pricing for ADA compliance sidewalks, walkways, handrails and parking at the new Lumpkin County Planning and Development Offices.

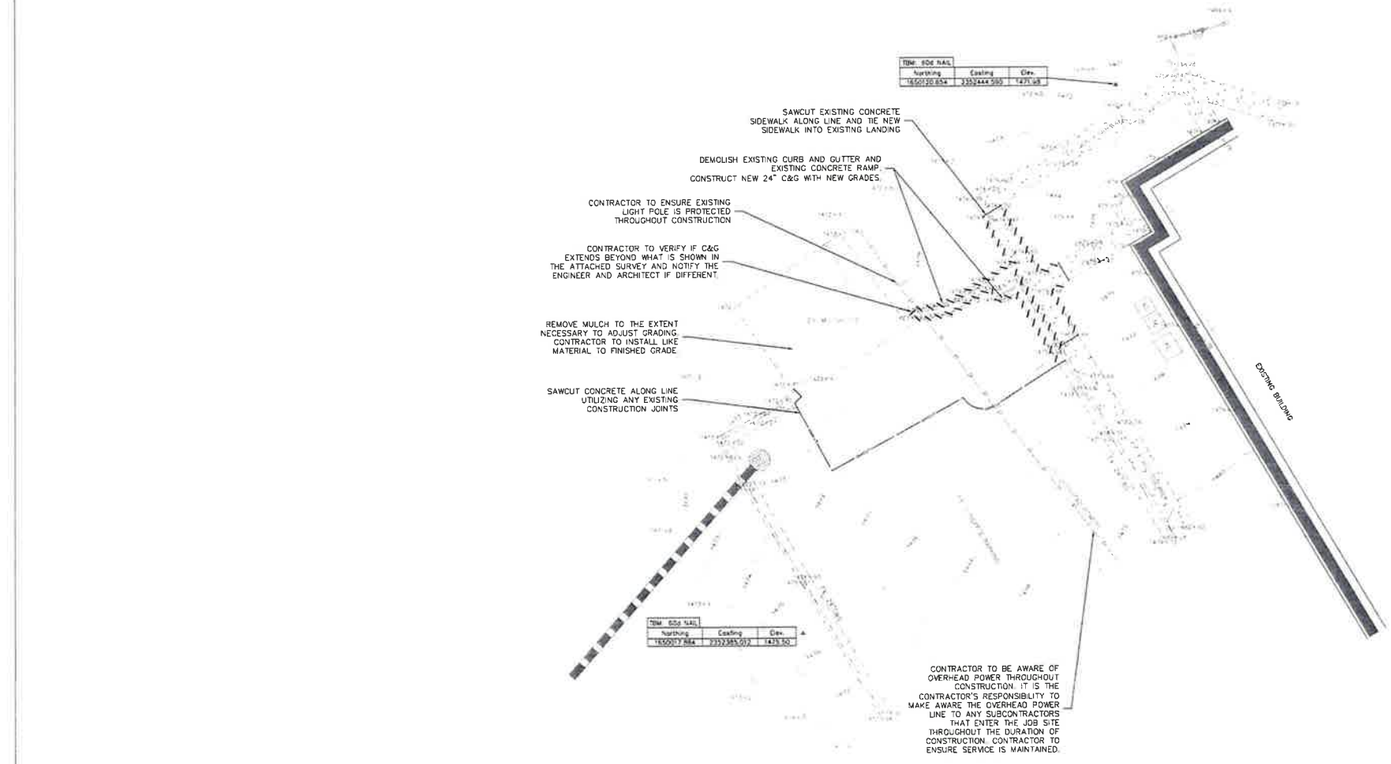
Steel Handrails, Plates and Rebar	$10,000
Concrete Paving, Concrete Sidewalks and C&G	$21,600
Demolition, Grading, Sitework	$11,000
Painting, Pavement Markings, Signage	$3,000
Total Cost	**$45,600**

Please review and advise how we are to proceed.

Sincerely,

CJ McDonald
Project Manager

Attachment: Change Order 02 - 6-14-21 (2021-041 : Amend Kelley Building GMP)



DEMOLITION PLAN

SCALE: 1" = 10'

15 0 10 20 30 FEET



VICINITY MAP

SCALE: NONE

DEMOLITION NOTES

1. CONTRACTOR SHALL OBTAIN ALL PERMITS BEFORE DEMOLITION AND CONSTRUCTION BEGINS. CONTRACTOR SHALL BE RESPONSIBLE FOR COMPLYING WITH CITY OF DAHLONEGA REGULATIONS. O S H A STANDARDS AND GOVERNING EPA REGULATIONS
2. CONTRACTOR TO COMPLY WITH LOCAL AND COUNTY REGULATIONS REGARDING HAULING, DISPOSAL AND THE BURNING OR BURYING OF DEBRIS ON-SITE
3. DEMOLITION MATERIALS NOT SUITABLE FOR FILL MATERIAL SHALL BE DISPOSED OF OFF-SITE. ALL DEBRIS SHALL BE HAULED OFF-SITE TO A DISPOSAL AREA APPROVED BY CITY OF DAHLONEGA AND STATE OF GEORGIA FOR THE HANDLING OF DEMOLITION DEBRIS
4. CONTRACTOR SHALL NOTIFY OWNER 48 HOURS PRIOR TO COMMENCEMENT OF DEMOLITION ACTIVITIES
5. CONTRACTOR SHALL BE RESPONSIBLE FOR PREPARING PRE-DEMOLITION PHOTOGRAPHS AND/OR VIDEOTAPE SHOWING EXISTING CONDITIONS OF ADJOINING CONSTRUCTION AND SITE IMPROVEMENTS PRIOR TO ANY DEMOLITION WORK
6. ANY ITEM THAT MAY BE ENCOUNTERED DURING BUILDING DEMOLITION THAT MAY BE OF INTEREST OR VALUE TO THE OWNER SHALL REMAIN THE OWNER'S PROPERTY. COORDINATE PROCEDURE FOR REMOVAL AND SALVAGE WITH OWNER
7. CONTRACTOR SHALL IMMEDIATELY NOTIFY OWNER IN THE EVENT THAT UNANTICIPATED HAZARDOUS MATERIALS ARE ENCOUNTERED. CONTRACTOR SHALL COMPLY WITH ALL REQUIREMENTS AND REGULATIONS REGARDING THE HANDLING AND DISPOSAL OF HAZARDOUS MATERIALS
8. THE LOCATIONS OF EXISTING UTILITIES SHOWN ARE BASED ON A SURVEY AS INDICATED IN THE GENERAL NOTES ON THE SITE PLAN. CONTRACTOR SHALL NOTIFY ENGINEER OF ANY DISCREPANCIES BETWEEN THESE PLANS AND FIELD CONDITIONS
9. CONTRACTOR SHALL CONTACT ALL UTILITIES COMPANIES (WATER, SEWER, POWER, TELEPHONE, NATURAL GAS, CABLE, ETC.) FOR PROPER DISCONNECT OF UTILITIES TO BUILDING TO BE REMOVED, AS WELL AS VERIFICATION OF UTILITIES TO BE RELOCATED DUE TO CONSTRUCTION. CONTRACTOR TO CALL GEORGIA ONE-CALL CENTER @ 811 AT LEAST 72-HOURS PRIOR TO CONSTRUCTION TO HAVE UTILITIES LOCATED
10. CONTRACTOR RESPONSIBLE FOR LOCATING, IDENTIFYING, DISCONNECTING AND SEALING OR CAPPING UTILITIES SERVING BUILDINGS AND STRUCTURES TO BE DEMOLISHED
11. THE PURPOSE OF THIS PLAN IS FOR DEMOLITION ONLY. UTILITIES SHALL NOT BE REMOVED, ABANDONED OR RELOCATED UNTIL ALTERNATE PROVISIONS ARE MADE TO MAINTAIN SERVICE TO OTHER BUILDINGS/FACILITIES AS APPROVED BY THE OWNER
12. CONTRACTOR SHALL PROTECT ALL ADJACENT LANDS FROM DAMAGE DURING DEMOLITION WORK. ANY OFF-SITE AREAS DISTURBED SHALL BE RETURNED TO A CONDITION EQUAL TO OR BETTER THAN THE EXISTING CONDITION
13. ALL STRUCTURES AND UTILITIES NOT LABELED FOR DEMOLITION SHALL BE PROTECTED FROM DAMAGE DURING ALL PHASES OF CONSTRUCTION. ANY DAMAGE TO THESE STRUCTURES SHALL BE REPAIRED BY THE CONTRACTOR TO A CONDITION EQUAL TO OR BETTER THAN THE EXISTING CONDITION AT NO ADDITIONAL COST TO THE OWNER
14. ALL STRUCTURES NOT LABELED FOR DEMOLITION SHALL HAVE THEIR UTILITY SERVICES MAINTAINED AT ALL TIMES. TEMPORARY SERVICE INTERRUPTIONS SHALL BE APPROVED AND SCHEDULED WITH THE OWNERS A MINIMUM OF 48 HOURS PRIOR TO INTERRUPTING THE SERVICE
15. NECESSARY BARRICADES, SUFFICIENT LIGHTS, SIGNS AND OTHER TRAFFIC CONTROL METHODS MAY BE NECESSARY FOR THE PROTECTION AND SAFETY OF THE PUBLIC SHALL BE PROVIDED AND MAINTAINED THROUGHOUT THE LIFE OF THE PROJECT
16. SILT FENCES AND INLET SEDIMENT TRAPS SHALL BE IN PLACE PRIOR TO DEMOLITION OPERATIONS. CONTRACTOR IS TO ADHERE TO THE STATE OF GEORGIA EROSION AND SEDIMENT CONTROL PLANNING AND DESIGN MANUAL DURING DEMOLITION OPERATION. SEE SHEET C-3 FOR DETAILS
17. DEMOLITION SHALL, UNLESS OTHERWISE NOTED ON DRAWINGS, INCLUDE REMOVAL OF EXISTING OBJECTS OR IMPROVEMENTS WHETHER INDICATED ON DRAWINGS OR NOT, THAT WOULD IN ANY WAY PREVENT OR INTERFERE WITH PROGRESS OR COMPLETION OF PROPOSED WORK AND ALL REMOVALS AND RELOCATIONS SHALL BE AT CONTRACTOR'S EXPENSE
18. ANY QUESTIONS CONCERNING THE LIMITS OF DEMOLITION OF ANY STRUCTURE, WALKWAY, ASPHALT PAVING, VEGETATION, SIGNS, POWER AND/OR LIGHT POLES, ETC., SHOULD BE CLEARED THROUGH THE ARCHITECT AND/OR OWNER BEFORE PROCEEDING

DEMOLITION SYMBOLS LEGEND

- HATCHING REPRESENTS STRUCTURE OR ROAD TO BE REMOVED
- EX. TELEPHONE (TO REMAIN)
- EX. TELEPHONE (TO BE REMOVED)
- EX. SAN. SEWER (TO REMAIN)
- EX. SAN. SEWER (TO BE REMOVED)
- EX. POWER (TO REMAIN)
- EX. POWER (TO BE REMOVED)
- EX. WATER (TO REMAIN)
- EX. WATER (TO BE REMOVED)
- EX. GAS (TO REMAIN)
- EX. GAS (TO BE REMOVED)
- EX. STORM (TO REMAIN)
- EX. STORM (TO BE REMOVED)
- EX. FENCE (TO REMAIN)
- EX. FENCE (TO BE REMOVED)

GEORGIA 811
www.Georgia811.com
Contact 811 before you dig.

ROBERTSON LOIA ROOF
ARCHITECTS & ENGINEERS
3460 Preston Ridge Road Suite 275 Alpharetta, GA 30005
770.674.2600 / www.rlrpc.com
GA COA # PEO005642 EXPIRES: 06/30/2022

GEORGIA CERTIFICATE OF AUTHORIZATION 6/16/21

LUMPKIN COUNTY
PLANNING & DEV. SERVICES OFFICE RENOVATION
342 Courthouse Hill, Dahlonega, Georgia
FOR:
Lumpkin County

REVISIONS	
#	DESCRIPTION
1	
2	
3	
4	
5	

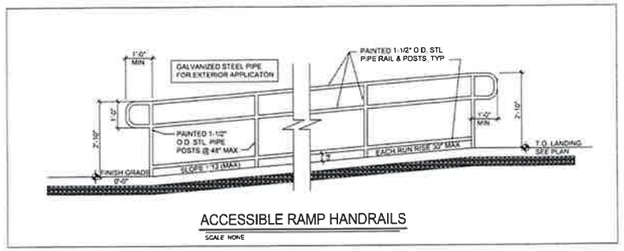
DRAWING: DEMOLITION PLAN

DATE: 04/13/2020

PROJECT NUMBER: 20207

SHEET NUMBER: C-0

Attachment: Change Order 02 - 6-14-21 (2021-041 : Amend Kelley Building GMP)



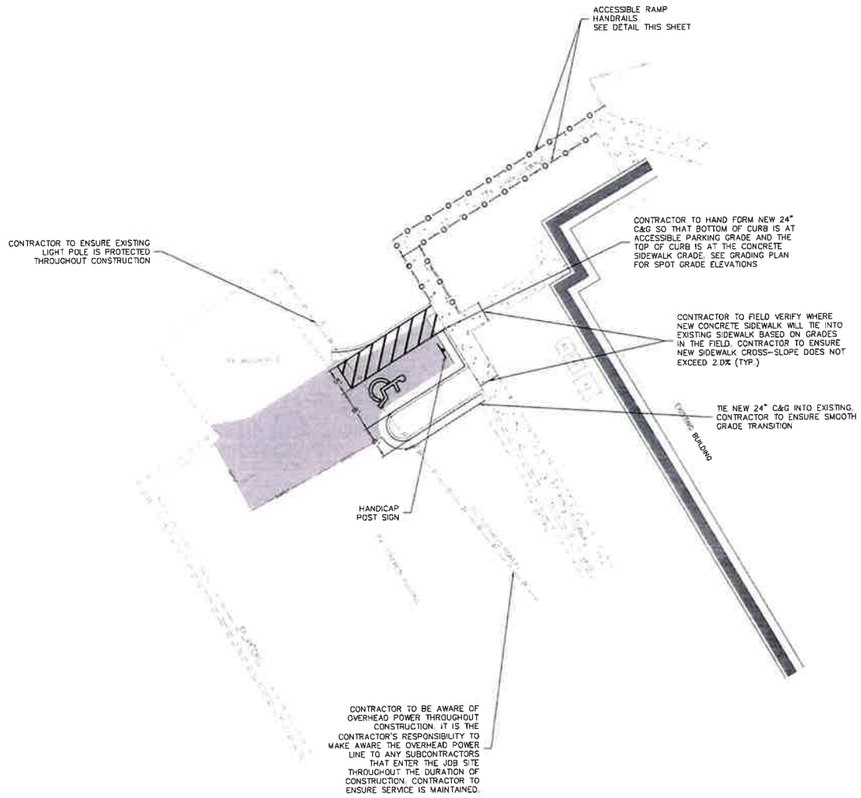
ACCESSIBLE RAMP HANDRAILS

SCALE: NONE



VICINITY MAP

SCALE: NONE



SITE PLAN

SCALE: 1" = 10'

10 0 10 20 30 FEET

GENERAL NOTES

1. ALL WORK AND MATERIALS SHALL COMPLY WITH THE CITY OF DAHLONEGA, STATE OF GEORGIA REGULATIONS AND CODES AS WELL AS ALL O.S.H.A. STANDARDS
2. SITE BOUNDARY, TOPOGRAPHY, UTILITY AND ROAD INFORMATION TAKEN FROM A SURVEY BY LONDON LAND SURVEYING & ASSOCIATES, INC. ADDRESS 167 EAST JARRARD STREET, CLEVELAND, GEORGIA 30528. DATED MARCH 25, 2021
3. ACCORDING TO THE SURVEY PREPARED BY LONDON SURVEYING & ASSOCIATES, INC. DATED MARCH 25, 2021, "THE SURVEYOR'S CERTIFICATE EXTENDS ONLY TO THE TOPOGRAPHIC AND/OR GEOSPATIAL ASPECTS SHOWN THEREON, AND THE TOPOGRAPHIC SURVEY DOES NOT CONSTITUTE A BOUNDARY SURVEY AND IS NOT TO BE RECORDED OR USED TO CONVEY TITLE OR INTEREST IN THE PROPERTY."
4. BUILDING DIMENSIONS SHOWN ON THIS PLAN ARE "EASE" DIMENSIONS. FOR ACTUAL DIMENSIONS, SEE ARCHITECTURAL PLANS. DIMENSIONS TO EDGE OF CURB & GUTTER ARE TO FACE OF CURB
5. SITE WORK CONTRACTOR IS RESPONSIBLE FOR WORK TO WITHIN 5'-0" OF THE BUILDING
6. EXISTING STRUCTURES WITHIN CONSTRUCTION LIMITS ARE TO BE ABANDONED, REMOVED, OR RELOCATED AS INDICATED ON THE PLANS AND IN THE SPECIFICATIONS
7. CONTRACTOR IS TO NOTIFY CITY INSPECTORS 72 HOURS PRIOR TO THE START OF CONSTRUCTION
8. CONTRACTOR SHALL OBTAIN ALL PERMITS BEFORE CONSTRUCTION BEGINS
9. ALL SIGNAGE SHALL COMPLY WITH THE CITY OF DAHLONEGA ZONING ORDINANCE. A SEPARATE SIGN PERMIT IS REQUIRED
10. CONSTRUCTION TRAILER USED ON-SITE SHALL BE PERMITTED THROUGH THE CITY OF DAHLONEGA PLANNING AND ZONING DEPARTMENT
11. CONSTRUCTION EQUIPMENT SHALL NOT BE PARKED IN REQUIRED RIGHT-OF-WAY, AND MUST BE STORED WITHIN THE SITE. CONSTRUCTION EQUIPMENT SHALL NOT BE PARKED IN AREAS WHICH RESTRICT SIGHT DISTANCE
12. THE EXACT LOCATION OF HANDICAP RAMPS SHALL BE COORDINATED WITH THE ARCHITECTURAL DRAWINGS AND SHALL BE PROVIDED AT THE INTERSECTIONS OF EACH APPLICABLE SIDEWALK, ACCESSIBLE ROUTE, AND ENTRANCE DRIVES
13. ALL SIDEWALKS ARE TO BE INSTALLED PER ADA STANDARDS. SIDEWALKS TO HAVE MAX SLOPE OF 5% AND MAX CROSS SLOPE OF 2% UNLESS INDICATED ON THE PLANS (WHICH ADDITIONAL ADA REQUIRES ARE INCLUDED.
14. CONTRACTOR SHALL NOTIFY ENGINEER SHOULD ANY FIELD CONDITIONS BE NOTED THAT DIFFER FROM THE SURVEY
15. SITE CONTRACTOR SHALL FURNISH "AS-BUILT" DRAWINGS INDICATING ALL CHANGES AND DEVIATIONS
16. PROJECT LOCATION: 342 COURTHOUSE HILL, IN THE CITY OF DAHLONEGA, LUMPKIN COUNTY, STATE OF GEORGIA
17. ENGINEER: ROBERTSON/LOIA/ROOF P.C. 3460 PRESTON RIDGE ROAD, SUITE 275, ALPHARETTA, GA 30005. PHONE (770) 674-2500. CONTACT: MATT DUGAN
18. SEE ARCHITECTURAL DRAWINGS FOR BUILDING ADDITION LOCATIONS

PAVING SYMBOLS LEGEND

CONCRETE PAVEMENT
6" 4,000 PSI PORTLAND CEMENT CONCRETE
(6x 6" x 6" W2.9/W2.9 WELDED WIRE FABRIC
6" GRADED AGGREGATE BASE

CONCRETE SIDEWALKS
4" 3,000 PSI PORTLAND CEMENT CONCRETE
(6" x 6" x 6" W1.4/W1.4 WELDED WIRE FABRIC
PER DETAIL CSP-CSW ON C-6.1

NOTES
1. AGGREGATE BASE PER GDOT 815 OR EQUIVALENT COMPACTED TO 100% MAXIMUM DRY DENSITY PER MODIFIED PROCTOR ASTM D1557
2. HOT MIX ASPHALTIC COURSES PER GDOT 828 OR EQUIVALENT
3. PORTLAND CEMENT CONCRETE PER ACI 330R
4. GEOTECHNICAL REPORT &/OR JURISDICTIONAL REQUIREMENTS MAY SUPERSEDE REQUIREMENTS LISTED ABOVE

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ROBERTSON LOIA ROOF
ARCHITECTS & ENGINEERS
3460 Preston Ridge Road, Suite 275, Alpharetta, GA 30005
770.674.2500 / www.rlrpc.com
GA COA # PEC000562 EXPIRES: 06/30/2022

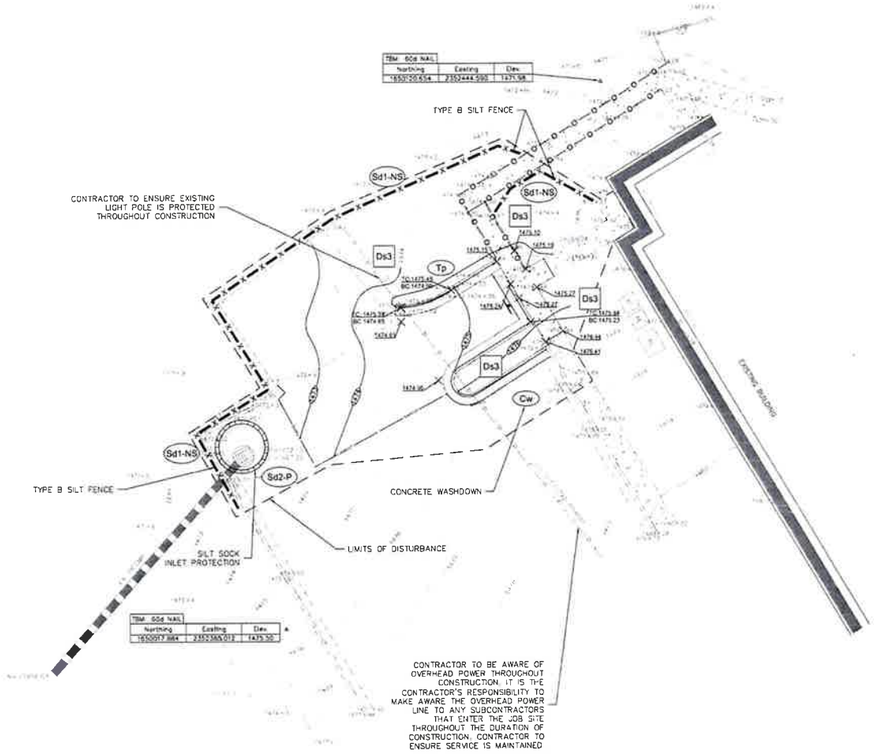
4/14/21

LUMPKIN COUNTY
PLANNING & DEV. SERVICES OFFICE RENOVATION
342 Courthouse Hill, Dahlonega, Georgia
FOR:
Lumpkin County

NO.	DESCRIPTION	DATE
1		
2		
3		

SHEET NAME: SITE PLAN
DATE: 04/13/2020
PROJECT NUMBER: 20207
SHEET NUMBER: C-1

Attachment: Change Order 02 - 6-14-21 (2021-041 : Amend Kelley Building GMP)



EROSION SEDIMENT & POLLUTION CONTROL AND GRADING PLAN

SCALE: 1" = 10'

10 0 10 20 30 FEET

GRADING NOTES

1. ALL AREAS TO RECEIVE PAVEMENT, STRUCTURES OR FILL MATERIAL SHALL BE STRIPPED OF ORGANIC MATERIAL, TOPSOIL, AND DEBRIS PRIOR TO CONSTRUCTION

2. ONCE STRIPPING HAS BEEN COMPLETED, ALL AREAS TO RECEIVE FILL SHOULD BE PROOF-ROLLED IN THE PRESENCE OF A REPRESENTATIVE OF THE SOILS ENGINEER. SOFT AREAS ENCOUNTERED DURING PROOF-ROLLING SHALL BE STABILIZED BY COMPACTION OR UNDERCUT

3. ALL FILL AREAS SHALL BE FREE OF ORGANIC OR OTHERWISE UNSUITABLE MATERIALS AND COMPACTED TO 95% OF MAXIMUM DRY DENSITY PER STANDARD PROCTOR ASTM D698 UNLESS OTHERWISE SPECIFIED BY THE GEOTECHNICAL REPORT (IF PROVIDED). THE TOP TWO (2) FEET OF FILL UNDER STRUCTURES AND PAVEMENT SHALL BE COMPACTED TO 98% OF MAXIMUM DRY DENSITY PER STANDARD PROCTOR ASTM D698 UNLESS OTHERWISE SPECIFIED BY THE GEOTECHNICAL REPORT (IF PROVIDED)

4. EARTHMOVING OPERATIONS SHALL BE PERFORMED IN ACCORDANCE TO THE GEOTECHNICAL REPORT (IF PROVIDED)

5. ALL SITE PREPARATION SHOULD BE MONITORED BY A REPRESENTATIVE OF THE GEOTECHNICAL ENGINEER. INSPECTIONS AND TESTING FOR ALL UNDERCUT AND FILL OPERATIONS AS WELL AS THE UTILIZATION OF ACCEPTABLE OFF SITE BORROW MATERIALS SHOULD BE PERFORMED. THE OWNER, AT HIS OPTION, MAY HAVE DENSITY TESTS PERFORMED TO VERIFY THAT SPECIFIC COMPACTION IS OBTAINED

6. CUT OR FILL SLOPE SHOULD NOT BE STEEPER THAN 2H:1V. ALL PROPOSED SLOPES SHOULD BE OVERBUILT AND CUT BACK TO THE PROPOSED GRADES, EXPOSING THE FIRM COMPACTED INNER CORE. THE EXCAVATION FOR THE SLOPES SHOULD BE MONITORED BY A REPRESENTATIVE OF THE GEOTECHNICAL ENGINEER. VERTICAL CUTS EXCEED 5 FEET SHOULD BE BRACED AS REQUIRED BY OSHA REGULATIONS FOR SAFETY

7. SPOT ELEVATIONS SHALL TAKE PRECEDENCE OVER CONTOURS AND SLOPES SHOWN. THE CONTRACTOR SHALL NOTIFY THE ENGINEER OF SPOT ELEVATIONS WHICH DO NOT APPEAR TO BE CONSISTENT WITH THE CONTOURS AND SLOPES. SPOT ELEVATIONS SHOWN ALONG CURB & GUTTER DESIGNATE THE PROPOSED GRADE AT THE LIP OF THE GUTTER UNLESS OTHERWISE NOTED

8. CONTRACTOR SHALL INSTALL APPROPRIATE EROSION CONTROL MEASURES PRIOR TO ANY LAND DISTURBANCE ACTIVITIES

9. THE CONTRACTOR SHALL ADJUST ALL MANHOLE COVERS, VALVE COVERS, CLEAN OUTS, VAULTS, BOXES, AND GRATES, EXISTING AND PROPOSED, TO "AS-CONSTRUCTED" FINISHED GRADE

10. IF GRADE ADJUSTMENTS ARE REQUIRED, THE CONTRACTOR SHALL NOTIFY THE ENGINEER TO INVESTIGATE SUCH ADJUSTMENTS

11. IF A CONFLICT EXISTS BETWEEN PLANS OR AND SPECIFICATIONS OR AND SOIL REPORT, THE CONTRACTOR SHALL CONTACT THE ENGINEER IMMEDIATELY FOR CLARIFICATION

12. PRIOR TO INSTALLATION OF STORM OR SANITARY SEWER, THE CONTRACTOR SHALL VERIFY THE INVERTS OF EXISTING STRUCTURES AND INFORM THE OWNER AND THE ENGINEER OF ANY DISCREPANCIES PRIOR TO CONSTRUCTION

13. EXISTING DRAINAGE STRUCTURES TO BE INSPECTED AND REPAIRED AS NEEDED AND EXISTING PIPES ARE TO BE CLEANED OUT TO REMOVE ALL SILT AND DEBRIS AFTER CONSTRUCTION

14. ALL PROPOSED DRAINAGE STRUCTURES ARE TO BE INSTALLED PER LUMPKIN COUNTY STANDARDS AND SPECIFICATIONS AS REQUIRED

15. THE CONTRACTOR SHALL BE RESPONSIBLE FOR MAINTAINING A MARKED-UP SET OF DESIGN DRAWINGS SHOWING "AS-BUILT" CONDITIONS. THESE "RECORD DRAWINGS" SHALL BE MADE AVAILABLE TO THE DESIGNER AND/OR THE CITY/COUNTY INSPECTOR UPON REQUEST. THE MARK-UPS SHALL BE KEPT ON-SITE AT ALL TIMES AND SHALL BE UTILIZED TO DEVELOP FINAL RECORD DRAWINGS.

16. THE CONTRACTOR SHALL PROVIDE TO THE OWNER AND ENGINEER OF RECORD A SURVEYED "AS-BUILT" DRAWING OF EACH DETENTION FACILITY SHOWING POND TOPOGRAPHY (2' CONTOURS AND SPOT ELEVATIONS) AND SIZES AND INVERTS OF ALL OUTLET CONTROLS, AND APPURTENANCES. ADDITIONALLY, THE CONTRACTOR SHALL INCLUDE IN THE AS-BUILT DRAWINGS ALL NECESSARY IMPROVEMENTS, NOTES & CERTIFICATIONS REQUIRED BY THE PERMITTING AUTHORITY

17. IMPERVIOUS AREA INCREASE: 0.00 AC

GENERAL EROSION CONTROL NOTES

1. CONTRACTOR IS TO ADHERE TO THE LUMPKIN COUNTY EROSION AND SEDIMENT CONTROL REGULATIONS, AND TO THE SPECIFIC REQUIREMENTS FOR THE STATE OF GEORGIA

2. CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING NECESSARY PERMITS PRIOR TO ANY LAND DISTURBING ACTIVITY, AND SHALL KEEP COPIES OF SUCH PERMITS ONSITE AT ALL TIMES IN THE CONSTRUCTION TRAILER. CONTRACTOR SHALL BE RESPONSIBLE FOR COMPLIANCE WITH NPDES PERMIT REQUIREMENTS

3. CONTRACTOR IS RESPONSIBLE FOR COORDINATING WITH OWNER TO ENSURE IMPLEMENTATION OF ANY MONITORING PROGRAM IN ACCORDANCE WITH STATE SPECIFIC REQUIREMENTS

4. THE CONTRACTOR IS RESPONSIBLE DURING CONSTRUCTION FOR THE CONTINUOUS MAINTENANCE OF ALL EROSION CONTROL MEASURES AS CALLED FOR ON THE APPROVED PLANS AND SPECIFICATIONS

5. CONTRACTOR SHALL CERTIFY THAT ALL FILL AREAS HAVE BEEN COMPACTED TO A MINIMUM 95% COMPACTION

6. CONTRACTOR SHALL PROVIDE NECESSARY MEANS TO PREVENT AIRBORNE EROSION INCLUDING MULCHES, SPRAY-ON ADHESIVES, OR SURFACE IRRIGATION

7. CONTRACTOR SHALL REMOVE TEMPORARY BMPS AT THE END OF THE PROJECT AFTER THE SITE IS FULLY STABILIZED AND A NOTICE OF TERMINATION HAS BEEN FILED

8. CONTRACTOR SHALL SELECT TEMPORARY STOCKPILE LOCATION FOR FILL DIRT TO BE HELD TEMPORARILY IF NECESSARY AND TO ENSURE PROPER EROSION CONTROL FOR STOCKPILE

9. EROSION CONTROL PRACTICES SUCH AS SILT FENCE AND INLET PROTECTION SHALL BE INSTALLED PRIOR TO ANY OTHER CONSTRUCTION ONSITE.

10. SILT FENCE SHALL BE LOCATED ONSITE TO PREVENT SEDIMENT AND EROSION FROM LEAVING THE PROPERTY LIMITS. ALL SILT FENCE SHALL BE MAINTAINED CONTINUOUSLY BY THE CONTRACTOR DURING CONSTRUCTION.

11. SILT FENCE SHALL BE CLEANED OR REPLACED WHEN SILT BUILDS UP TO WITHIN ONE FOOT OF TOP OF SILT FENCE

12. MAXIMUM EMBANKMENT OF SLOPES SHALL BE AS FOLLOWS
CUT AREAS - 2:1, FILL AREAS - 2:1
(UNLESS SPECIFICALLY APPROVED BY SOILS ENGINEER)

13. ALL SEDIMENT AND EROSION CONTROL DEVICES SHALL BE MAINTAINED UNTIL FINAL STABILIZATION AND A NOTICE OF TERMINATION HAS BEEN FILED

14. STABILIZATION MEASURES SHALL BE IMPLEMENTED AS SOON AS IS PRACTICAL. IN PORTIONS OF THE SITE WHERE CONSTRUCTION ACTIVITIES HAVE TEMPORARILY OR PERMANENTLY CEASED, BUT IN NO CASE, MORE THAN FOURTEEN (14) DAYS AFTER THE CONSTRUCTION ACTIVITY IN THAT PORTION OF THE SITE HAS TEMPORARILY OR PERMANENTLY CEASED, UNLESS ACTIVITY WITHIN THAT PORTION OF THE SITE WILL RESUME WITHIN TWENTY-ONE DAYS

STRUCTURAL PRACTICES

CODE	PRACTICE	DETAIL	MAP SYMBOL	DESCRIPTION
Tp				
Sd1				
Sd2				

VEGETATIVE MEASURES

CODE	PRACTICE	DETAIL	MAP SYMBOL	DESCRIPTION
Ds1				
Ds2				
Ds3				
Ds				

GRADING SYMBOLS LEGEND

EXISTING CONTOURS
PROPOSED CONTOURS
EXISTING SPOT ELEVATION
PROPOSED SPOT ELEVATION
EXISTING STORM SEWER / TO REMAIN
PROPOSED STORM SEWER
PROPOSED RETAINING WALL
JUNCTION BOX, JB / (101A)
CURB INLET, 2' / (215A TYPE S)
DOUBLE CURB INLET, DCI
DROP INLET, 5' / (121A TYPE A)
DOUBLE DROP INLET, DDI
TRIPLE DROP INLET, TDI
YARD INLET, YI
OUTLET CONTROL BOX, OCB
DOUBLE WING CATCH BASIN, DWCB / (124D)
SINGLE WING CATCH BASIN, SWCB / (122D)
GRATE INLET / (1X1) GRATE) GI
SOLID JUNCTION BOX, W/ GRATE, JB
CLEAN OUT, CO
HEADWALL, HW / (201 B)
FLARED END SECTION, FES / (1170)
SAFETY END SECTION, SES / (1172)

SOIL TYPE

SOIL DESCRIPTIONS OBTAINED FROM A SOIL SURVEY OF LUMPKIN COUNTY, GEORGIA

MAP SYMBOL - DESCRIPTION - SLOPES

TcG - TALLAPOOSA SOILS - 25 TO 70%

PRIOR TO CONSTRUCTION, CONTRACTOR SHALL CONTACT NECESSARY UTILITY PROVIDER(S), OWNER(S) & THE DESIGN ENGINEER TO SETUP AN ON-SITE MEETING TO COORDINATE ANY UTILITY RELOCATION.

GEORGIA 811 www.Georgia811.com Contact 811 before you dig.

ROBERTSON LOIA ROOF
ARCHITECTS & ENGINEERS
3460 Preston Ridge Road, Suite 275, Alpharetta, GA 30005
770.674.2600 / www.rlrpc.com
GA COA # PEPO0562 EXPIRES 06/30/2022

GSWCC LEVEL II DESIGN PROF. CERT.#0000013552

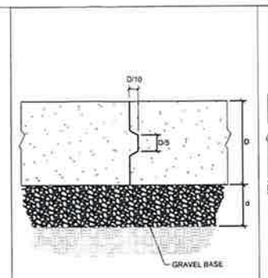
LUMPKIN COUNTY
PLANNING & DEV. SERVICES OFFICE RENOVATION
342 Courthouse Hill, Dahlonega, Georgia
FOR:
Lumpkin County

NO.	DESCRIPTION
1	
2	
3	

EROSION SEDIMENT & POLLUTION CONTROL AND GRADING PLAN

DATE: 04/13/2020
PROJECT NUMBER: 20207
SHEET NUMBER: C-2

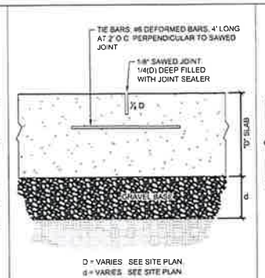
Attachment: Change Order 02 - 6-14-21 (2021-041 : Amend Kelley Building GMP)



D = VARIES SEE SITE PLAN
d = VARIES SEE SITE PLAN

CONSTRUCTION JOINT DETAIL
SCALE NONE

DETAIL# CSP-CCJ

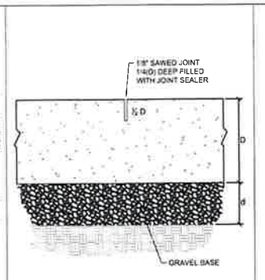


D = VARIES SEE SITE PLAN.
d = VARIES SEE SITE PLAN.

NOTE
THIS DETAIL APPLIES TO THE FIRST SCORE LINE IN FROM THE EDGE OF TRUCK SLAB OR DRIVE, ALONG THE ENDS AND BOTH SIDES OF DRIVE.

TIE JOINT W/ REBAR
SCALE NONE

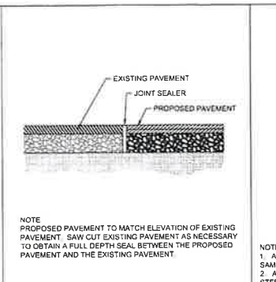
DETAIL# CSP-CTJ



D = VARIES SEE SITE PLAN.
d = VARIES SEE SITE PLAN.

SCORE JOINT DETAIL
SCALE NONE

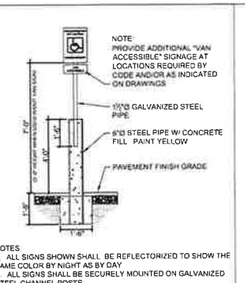
DETAIL# CSP-CSJ



NOTE
PROPOSED PAVEMENT TO MATCH ELEVATION OF EXISTING PAVEMENT. SAW CUT EXISTING PAVEMENT AS NECESSARY TO OBTAIN A FULL DEPTH SEAL BETWEEN THE PROPOSED PAVEMENT AND THE EXISTING PAVEMENT.

PAVEMENT TRANSITION
SCALE NONE

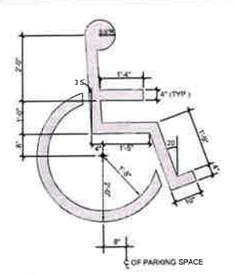
DETAIL# CSP-PTR



NOTES
1. ALL SIGNS SHOWN SHALL BE REFLECTORIZED TO SHOW THE SAME COLOR BY NIGHT AS BY DAY.
2. ALL SIGNS SHALL BE SECURELY MOUNTED ON GALVANIZED STEEL CHANNEL POSTS.
3. INSTALL QUANTITY AND AT LOCATIONS REQUIRED BY CODE AND/OR AS INDICATED ON DRAWINGS. CONFIRM ALL HANDICAPPED SIGNAGE CODES.

HANDICAP POST SIGN (GEORGIA)
SCALE NONE

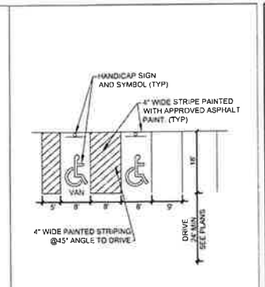
DETAIL# GA CSP-HCS



NOTE
SYMBOL SHALL BE PAINTED BLUE AND SHALL MEET THE REQUIREMENTS OF GDOT SECTION 655

HANDICAP SYMBOL
SCALE NONE

DETAIL# CSP-01



90° HANDICAP PARKING
SCALE NONE

DETAIL# CSP-PHC

CONSTRUCTION SPECIFICATIONS
MATERIALS
TOPSOIL SHOULD BE FRIABLE AND LOAMY, FREE OF DEBRIS, OBJECTIONABLE WEEDS AND STONES AND CONTAIN NO TOXIC SUBSTANCE THAT MAY BE HARMFUL TO PLANT GROWTH. A PH RANGE OF 5.0-7.5 IS ACCEPTABLE. SOLUBLE SALTS SHOULD NOT EXCEED 500 PPM.
TESTING
IF SOD EXPLORATION SHOULD BE MADE TO DETERMINE WHETHER THE QUANTITY AND QUALITY OF SURFACE SOIL JUSTIFIES STRIPPING.
STRIPPING
STRIPPING SHOULD BE CONFINED TO THE IMMEDIATE CONSTRUCTION AREA. A 4-7.0 FOOT INCH STRIPPING DEPTH IS COMMON, BUT MAY VARY DEPENDING ON THE PARTICULAR SOIL.
TOPSOIL PH
WHEN VALUE IS LESS THAN 6.0 LIME SHALL BE APPLIED AND INCORPORATED WITH THE TOPSOIL TO ADJUST THE PH TO 6.5 OR HIGHER. TOPSOILS CONTAINING SOLUBLE SALTS GREATER THAN 500 PARTS PER MILLION SHALL NOT BE USED.
STOCKPILES
THE LOCATION OF TOPSOIL STOCKPILES SHOULD NOT OBSTRUCT NATURAL DRAINAGE OR CAUSE OFF SITE ENVIRONMENTAL DAMAGE.
STABILIZATION
STOCKPILES SHALL BE CONTAINED BY SEDIMENT BARRIERS TO PREVENT SEDIMENTATION ON ADJACENT AREAS. STOCKPILES SHALL BE STABILIZED IN ACCORDANCE WITH SPECIFICATIONS DS1 AND DS2 **DISTURBED AREA STABILIZATION (WITH MELCHING)** AND **(WITH TEMPORARY GRASSING)** RESPECTIVELY OR PH - **POLYACRYLAMIDE** OR TB - **TACKIFIERS AND BINDERS**
SITE PREPARATION (WHERE TOPSOIL IS TO BE ADDED)
TOPSOILING - HANDS TOPSOILING - MAINTAIN NEEDED EROSION CONTROL PRACTICES
GRADING - GRADES ON THE AREAS TO BE TOPSOILED WITH DS HAVE BEEN PREVIOUSLY ESTABLISHED SHALL BE MAINTAINED.
LIMING - SOIL TESTS SHOULD BE USED TO DETERMINE THE PH OF THE SOIL. AN EVEN THE PH OF THE SUBSOIL IS 7.5 OR LESS OR COMPOSED OF HEAVY CLAYS AGRICULTURAL LIMESTONE SHALL BE SPREAD AT THE RATE OF 100 POUNDS PER 1,000 SQUARE FEET. LIME SHALL BE DISTRIBUTED UNIFORMLY OVER DESIGNATED AREAS AND WORKED INTO THE SOIL IN CONJUNCTION WITH TILLAGE OPERATIONS AS DESIGNED IN THE FOLLOWING PROCEDURE.
BONDING - USE ONE OF THE FOLLOWING METHODS TO INSURE BONDING OF TOPSOIL AND SUBSOIL.
1. TILLING - AFTER THE AREAS TO BE TOPSOILED HAVE BEEN ROUGHED TO GRADE, AND IMMEDIATELY PRIOR TO DUMPING AND SPREADING THE TOPSOIL, THE SUBSOIL SHALL BE LOOSENED BY LOOSING OR SCARIFYING TO A DEPTH OF AT LEAST 2 INCHES TO PROMOT BONDING OF THE TOPSOIL TO THE SUBSO.
2. TRACKING - PASSING A BULLDOZER OVER THE ENTIRE SURFACE AREA OF THE SLOPES TO LEAVE HORIZONTAL DEPRESSIONS.
APPLYING TOPSOIL
1. TOPSOIL SHOULD BE HANDLED ONLY WHEN IT IS DRY ENOUGH TO WORK WITHOUT DAMAGING SOIL STRUCTURE.
2. A UNIFORM APPLICATION OF 5 INCHES (UNSETTLED) IS RECOMMENDED BUT MAY BE ADJUSTED AT THE DISCRETION OF THE ENGINEER OR LANDSCAPE ARCHITECT

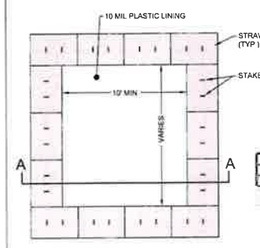
DEPTH (INCHES)	PER 1,000 SQUARE FEET	PER ACRE
1	3.1	134
2	6.2	268
3	9.3	403
4	12.4	537
5	15.5	672
6	18.6	806

TABLE 6-3? 1 CUBIC YARDS OF TOPSOIL REQUIRED FOR APPLICATION TO VARIOUS DEPTHS

TOPSOILING
SCALE NONE

Tp

DETAIL# CEP-Tp



NOTES
1. AREA TO BE USED TO WASHDOWN TOOLS, CONCRETE MIXER CHUTES, HOPPERS AND THE REAR OF VEHICLES **WASHOUT OF THE DRUM AT CONSTRUCTION SITE IS PROHIBITED.**
2. WASHDOWN FACILITY MUST BE CLEANED, OR NEW FACILITIES MUST BE CONSTRUCTED AND READY FOR USE ONCE WASHDOWN AREA IS 75% FULL

SECTION A-A

ABOVE GROUND CONCRETE WASHDOWN
SCALE NONE

DETAIL# CEP-Cw

Cw

SPECIES	BROADCAST PER ACRE	BROADCAST PER 1000 S.F.	RESOURCE AREA	PLANTING DATES J F M A M J J A S O N D	REMARKS
BERMUDA, COMMON HULLED SEED ALONE	10 LBS.	0.2 LBS.	P, C		1,787,000 SEED PER POUND. QUICK COVER. LOW GROWING AND SOD FORMING. FULL SUN. GOOD FOR ATHLETIC FIELDS
WITH PERENNIALS	6 LBS.	0.1 LBS.			PLANT WITH WINTER ANNUALS
BERMUDA, COMMON UNHULLED SEED W/ TEMP COVER	10 LBS.	0.2 LBS.	P, C		PLANT WITH TALL FESCUE
WITH PERENNIALS	6 LBS.	0.1 LBS.			
CENTIPEDE (EREMOCHLOA OPHIUROIDES)	BLOCK SOD ONLY		P, C		DROUGHT TOLERANT. FULL SUN OR PARTIAL SHADE. EFFECTIVE ADJACENT TO CONC. AND IN CONJUNCTION WITH FULL AREAS. IRRIGATION IS NEEDED UNTIL FULLY ESTABLISHED. DO NOT PLANT NEAR PASTURES
CROWNVETECH (CORONILLA VARIA) WITH WINTER ANNUALS OR COOL SEASON GRASSES	15 LBS.	0.3 LBS.	M-L P		100,000 SEED PER POUND. DENSE GROWTH. DROUGHT TOLERANT AND FIRE RESISTANT. USE FROM NORTH ATLANTA AND NORTHWARD
FESCUE, TALL (LOLIUM ARUNDINACEA) ALONE	50 LBS	1.1 LBS.	M-L P		227,000 SEED PER POUND. USE ALONE ONLY ON BETTER SITES. MIX WITH PERENNIAL LESPEDEZA OR CROWNVETCH. APPLY TOPDRESSING IN SPRING FOLLOWING FALL PLANTINGS. NOT FOR HEAVY USE AREAS OR ATHLETIC FIELDS
WITH PERENNIALS	30 LBS	0.7 LBS.			
LESPEDEZA, SERICEA (LESPEDEZA CUNEATA) SCARIFIED	60 LBS.	1.4 LBS.	M-L P C		262,000 SEED PER POUND. WIDELY ADAPTED. LOW MAINTENANCE. MIX IN KEEPING LOVEGRASS, COMMON BERMUDA, BAHIA, OR TALL FESCUE. TAKES 2-3 YRS TO BECOME FULLY ESTABLISHED. EXCELLENT ON ROAD BANKS. INOCULATE SEED W/ INOCULANT
UNSCARIFIED	75 LBS	1.7 LBS.	M-L P C		MIX WITH TALL FESCUE OR WINTER ANNUALS
LESPEDEZA (WEEPING KOREAN) SCARIFIED	60 LBS.	1.4 LBS.	M-L P C		300,000 SEED PER POUND. HEIGHT OF GROWTH IS 18 TO 24 INCHES. ADVANTAGES IN URBAN AREAS: MIX W/ WEEPING LOVEGRASS. COMMON BERMUDA, BAHIA, TALL FESCUE OR WINTER ANNUALS. INOCULATE SEED W/ EL INOCULANT
UNSCARIFIED	75 LBS	1.7 LBS	M-L P C		
LOVEGRASS, WEEPING (ERAGROSTIS CURVULA) ALONE	4 LBS	0.1 LBS.	M-L P C		1,500,000 SEED PER POUND. QUICK COVER. DROUGHT TOLERANT. GROWS WELL WITH SERICEA LESPEDEZA ON ROAD BANKS.
WITH PERENNIALS	2 LBS	0.05 LBS.			
REED CANARY GRASS (PHALARIS ARUNDINACEA) ALONE	50 LBS	1.1 LBS.	M-L P		GROWS SIMILAR TO TALL FESCUE
WITH PERENNIALS	30 LBS	0.7 LBS.			
BAHIA PENSACOLA (Paspalum Notatum) ALONE OR w/ TEMP COVER	60 LBS	1.4 LBS.	P, C		109,000 SEED PER POUND. LOW GROWING SOD FORMING. SLOW TO ESTABLISH. PLANT WITH A COMPANION CROP. WILL SPREAD INTO BERMUDA PASTURES AND LAWNS. MIX WITH SERICEA LESPEDEZA ON WEEPING LOVEGRASS
WITH OTHER PERENNIALS	30 LBS	0.7 LBS.			
SAHIA WILMINGTON (Paspalum Notatum) ALONE OR w/ TEMP COVER	60 LBS	1.4 LBS.	M-L P		SAME AS ABOVE.
WITH OTHER PERENNIALS	30 LBS	0.7 LBS.			

M-L REPRESENTS TO MOUNTAIN, BLUE RIDGE: AND RIDGES AND VALLEYS MLRA'S
P REPRESENTS THE SOUTHERN PIEDMONT MLRA
C REPRESENTS THE SOUTHERN COASTAL PLAIN, SAND HILLS: BLACK LANDS: AND ATLANTIC COAST FLATWOODS MLRA'S

SEEDBED PREPARATION
SEEDBED PREPARATION MAY NOT BE REQUIRED WHERE HYDRAULIC SEEDING AND FERTILIZING EQUIPMENT IS TO BE USED (NUT IS STRONGLY RECOMMENDED FOR ANY SEEDING PROCESS. WHEN POSSIBLE). WHEN CONVENTIONAL SEEDING IS TO BE USED, SEEDBED PREPARATION WILL BE DONE AS "OLLOWS
BROADCAST PLANTINGS
1. TILLAGE AT A MINIMUM SHALL ADEQUATELY LOOSEN THE SOIL TO A DEPTH OF 4 TO 6 INCHES, ALLEVIATE COMPACTION, INCORPORATE LIME AND FERTILIZER, SMOOTH AND FIRM THE SOIL. ALLOW FOR THE PROPER PLACEMENT OF SEED, SPRIGS, ON PLANTS. AND ALLOW FOR THE ANCHORING OF STRAW OR HAY MULCH IF A DISK IS TO BE USED
2. TILLAGE MAY BE DONE WITH ANY SUITABLE EQUIPMENT.
3. TILLAGE SHOULD BE DONE ON THE CONTOUR WHERE FEASIBLE
4. ON SLOPES TOO STEEP FOR THE SAFE OPERATION OF TILLAGE EQUIPMENT, THE SOIL SURFACE SHALL BE PITTED OR TRENCHED ACROSS THE SLOPE (WITH APPROPRIATE HAND TOOLS TO PROVIDE TWO PLACES 6 TO 8 INCHES APART IN WHICH SEED MAY LODGE AND GERMINATE. HYDRAULIC SEEDING MAY ALSO BE USED
INDIVIDUAL PLANTS
1. WHERE INDIVIDUAL PLANTS ARE TO BE SET, THE SOIL SHALL BE PREPARED BY EXCAVATING HOLES, OPENING FURROWS, OR DIBBLE PLANTING
2. FOR NURSERY STOCK PLANTS, HOLES SHALL BE LARGE ENOUGH TO ACCOMMODATE ROOTS WITHOUT CROWDING.
3. WHERE PINE SEEDLINGS ARE TO BE PLANTED SUBSOIL UNDER THE NINE 36 INCHES DEEP ON THE CONTOUR FOUR TO SIX MONTHS PRIOR TO PLANTING
SUBSOILING SHOULD BE DONE WHEN THE SOIL IS DRY, PREFERABLY IN AUGUST OR SEPTEMBER.
INOCULANTS
ALL LEGUME SEED SHALL BE INOCULATED WITH APPROPRIATE NITROGEN-FIXING BACTERIA. THE INOCULANT SHALL BE A PURE CULTURE PREPARED SPECIFICALLY FOR THE SEED SPECIES AND USED WITHIN THE DATES ON THE CONTAINER.
A MIXING MEDIUM RECOMMENDED BY THE MANUFACTURER SHALL BE USED TO BOND THE INOCULANT TO THE SEED. FOR CONVENTIONAL SEEDING USE TWICE THE AMOUNT OF INOCULANT RECOMMENDED BY THE MANUFACTURER FOR HYDRAULIC SEEDING. FOUR TIMES THE AMOUNT OF INOCULANT RECOMMENDED BY THE MANUFACTURER SHALL BE USED
ALL INOCULATED SEED SHALL BE PROTECTED FROM THE SUN AND HIGH TEMPERATURES AND SHALL BE PLANTED THE SAME DAY INOCULATED. NO INOCULATED SEED SHALL REMAIN IN THE HYDRO SEEDER LONGER THAN ONE HOUR
HYDRAULIC SEEDING
MIX THE SEED (INOCULANTS IF NEEDED), FERTILIZER, AND WOOD CELLULOSE OR WOOD PULP FIBER MULCH WITH WATER AND APPLY IN A SLURRY UNIFORMLY OVER THE AREA TO BE TREATED. COVER THE SEED LIGHTLY WITH 1/8 TO 1/4 INCH OF SOIL FOR SMALL SEED AND 1/2 TO 1 INCH FOR LARGE SEED WHEN USING A CULTIPACKER OR OTHER SUITABLE EQUIPMENT.
NO-TILL SEEDING
NO-TILL SEEDING IS PERMISSIBLE INTO ANNUAL COVER CROPS WHEN PLANTING IS DONE FOLLOWING MATURITY OF THE COVER CROP ON IF THE TEMPORARY COVER STAND IS SPARSE ENOUGH TO ALLOW ADEQUATE GROWTH OF THE PERMANENT (PERENNIAL) SPECIES. NO-TILL SEEDING SHALL BE DONE WITH APPROPRIATE NO-TILL SEEDING EQUIPMENT. THE SEED MUST BE UNIFORMLY DISTRIBUTED AND PLANTED AT THE PROPER DEPTH
INDIVIDUAL PLANTS
SHRUBS, VINES AND SPRIGS MAY BE PLANTED WITH APPROPRIATE PLANTERS OR HAND TOOLS. PINE TREES SHALL BE PLANTED MANUALLY IN THE SUBSOIL FURROW. EACH PLANT SHALL BE SET IN A MANNER THAT WILL AVOID CROWDING THE ROOTS. NURSERY STOCK PLANTS SHALL BE PLANTED AT THE SAME DEPTH OR SLIGHTLY DEEPER THAN THEY GREW AT THE NURSERY. THE TIPS OF VINES AND SPRIGS MUST BE AT OR SLIGHTLY ABOVE THE GROUND SURFACE. WHERE INDIVIDUAL HOLES ARE DUG, FERTILIZER SHALL BE PLACED IN THE BOTTOM OF THE HOLE. TWO INCHES OF SOIL SHALL BE ADDED AND THE PLANT SHALL BE SET IN THE HOLE.

MULCHING
MULCH IS REQUIRED FOR ALL PERMANENT VEGETATION APPLICATIONS. MULCH APPLIED TO SEEDED AREAS SHALL ACHIEVE 75% TO 100% SOIL COVER. WHEN SELECTING A MULCH, DESIGN PROFESSIONALS SHOULD CONSIDER THE MULCH'S FUNCTIONAL LONGEVITY, VEGETATION ESTABLISHMENT ENHANCEMENT AND EROSION CONTROL EFFECTIVENESS. SELECT THE MULCHING MATERIAL FROM THE FOLLOWING AND APPLY AS INDICATED
1. DRY STRAW OR DRY HAY OF GOOD QUALITY AND FREE OF WEED SEEDS CAN BE USED. DRY STRAW SHALL BE APPLIED AT A RATE OF 2 ½ TONS PER ACRE. DRY HAY SHALL BE APPLIED AT A RATE OF 2 ½ TONS PER ACRE
2. WOOD CELLULOSE MULCH OR WOOD PULP FIBER SHALL BE USED WITH HYDRAULIC SEEDING. IT SHALL BE APPLIED AT THE RATE OF 500 POUNDS PER ACRE. DRY STRAW OR DRY HAY SHALL BE APPLIED AT THE RATE INDICATED ABOVE AFTER HYDRAULIC SEEDING
3. ONE THOUSAND POUNDS OF WOOD CELLULOSE OR WOOD PULP FIBER, WHICH INCLUDES A TACKIFIER, SHALL BE USED WITH HYDRAULIC SEEDING ON SLOPES 3:1 OR STEEPER
4. SERICEA LESPEDEZA HAY CONTAINING MATURE SEED SHALL BE APPLIED AT A RATE OF THREE TONS PER ACRE
5. PINE STRAW OR PINE BARK WILL BE APPLIED AT 6 THICKNESS OF 3 INCHES FOR BEDDING PURPOSES. OTHER SUITABLE MATERIALS IN SUFFICIENT QUANTITY MAY BE USED WHERE ORNAMENTALS OR OTHER GROUND COVERS ARE PLANTED. THIS IS NOT APPROPRIATE FOR SEEDED AREAS.
6. WHEN USING TEMPORARY EROSION CONTROL BLANKETS OR BLOCK SOD, MULCH IS NOT REQUIRED
7. BITUMINOUS TREATED ROVING MAY BE APPLIED ON PLANTED AREAS. SLOPES. IN DITCHES OR DRY WATERWAYS TO PREVENT EROSION. BITUMINOUS TREATED ROVING SHALL BE APPLIED WITHIN 24 HOURS AFTER AN AREA HAS BEEN PLANTED. APPLICATION RATES AND MATERIALS MUST MEET GEORGIA DEPARTMENT OF TRANSPORTATION SPECIFICATIONS. WOOD CELLULOSE AND WOOD PULP FIBERS SHALL NOT CONTAIN GERMINATION OR GROWTH INHIBITING FACTORS. THEY SHALL BE EVENLY DISPERSED WHEN AGITATED IN WATER. THE FIBERS SHALL CONTAIN A DYE TO ALLOW VISUAL METERING AND AID IN UNIFORM APPLICATION DURING SEEDING

APPLYING MULCH
STRAW OR HAY MULCH SHALL BE SPREAD UNIFORMLY WITHIN 24 HOURS AFTER SEEDING AND/OR PLANTING. THE MULCH MAY BE SPREAD BY BLOWER TYPE SPREADING EQUIPMENT. OTHER SPREADING EQUIPMENT OR BY HAND. MULCH SHALL BE APPLIED TO COVER 75% OF THE SOIL SURFACE. WOOD CELLULOSE OR WOOD FIBER MULCH SHALL BE APPLIED UNIFORMLY WITH HYDRAULIC SEEDING EQUIPMENT

ANCHORING MULCH
ANCHOR STRAW OR HAY MULCH IMMEDIATELY AFTER APPLICATION BY ONE OF THE FOLLOWING METHODS.
1. HAY AND STRAW MULCH SHALL BE PRESSED INTO THE SOIL IMMEDIATELY AFTER THE MULCH IS SPREAD. A SPECIAL "PACKER DISK" OR DISK HARROW WITH THE DISKS SET STRAIGHT MAY BE USED. THE DISKS MAY BE SMOOTH OR SERRATED AND SHOULD BE 20 INCHES OR MORE IN DIAMETER AND 8 TO 12 INCHES APART. THE EDGES OF THE DISKS SHALL BE DULL ENOUGH TO PRESS THE MULCH INTO THE GROUND WITHOUT CUTTING IT. LEAVING MUCH OF IT IN AN ERECT POSITION. MULCH SHALL NOT BE PLOWED INTO THE SOIL.
2. SYNTHETIC TACKIFIERS, BINDERS OR HYDRAULIC MULCH SPECIFICALLY DESIGNED TO TACK STRAW SHALL BE APPLIED IN CONJUNCTION WITH OR IMMEDIATELY AFTER THE MULCH IS SPREAD. SYNTHETIC TACKIFIERS SHALL BE MIXED AND APPLIED ACCORDING TO MANUFACTURER'S SPECIFICATIONS. ALL TACKIFIERS, BINDERS AFTER THE MULCH IS SPREAD. SYNTHETIC TACKIFIERS SHALL BE MIXED AND APPLIED ACCORDING TO MANUFACTURER'S SPECIFICATIONS. ALL TACKIFIERS, BINDERS OR HYDRAULIC MULCH SPECIFICALLY DESIGNED TO TACK STRAW SHOULD BE VERIFIED NONTOXIC THROUGH EPA 2021.0 TESTING. REFER TO TACKIFIERS TAC
3. WIRE OR WHEAT CAN BE USED WITH FALL AND WINTER PLANTINGS TO STABILIZE THE MULCH. THEY SHALL BE APPLIED AT A RATE OF ONE QUARTER TO ONE-HALF BUSHEL PER ACRE.
4. PLASTIC MESH OR NETTING WITH MESH NO LARGER THAN ONE INCH BY ONE INCH MAY BE NEEDED TO ANCHOR STRAW OR HAY MULCH ON UNSTABLE SOILS AND CONCENTRATED FLOW AREAS. THESE MATERIALS SHALL BE INSTALLED AND ANCHORED ACCORDING TO MANUFACTURER'S SPECIFICATIONS

MULCHING MATERIAL
MULCH IS USED AS A MULCHING MATERIAL TO CONSERVE MOISTURE AND CONTROL WEEDS IN NURSERIES, ORNAMENTAL BEDS, AROUND SHRUBS, AND ON BARE AREAS ON LAWNS.

MATERIAL DEPTH
GRAIN STRAW 4" TO 6"
GRASS HAY 4" TO 6"
PINE NEEDLES 2" TO 3"
WOOD WASTE 4" TO 6"

IRRIGATION
IRRIGATION WILL BE APPLIED AT A RATE THAT WILL NOT CAUSE RUNOFF

OVERSEEDING
OVERSEEDING WILL BE APPLIED ON ALL TEMPORARY AND PERMANENT (PERENNIAL) SPECIES PLANTED ALONE OR IN MIXTURES WITH OTHER SPECIES. RECOMMENDED RATES OF APPLICATION ARE LISTED IN TABLE 6-5.1
SECOND YEAR AND MAINTENANCE FERTILIZATION
SECOND YEAR FERTILIZER RATES AND MAINTENANCE FERTILIZER RATES ARE LISTED IN TABLE 6-5.1
LIME MAINTENANCE APPLICATION
APPLY ONE TON OF AGRICULTURAL LIME EVERY 4 TO 5 YEARS OR AS INDICATED BY SOIL TESTS. SOIL TESTS CAN BE CONDUCTED TO DETERMINE MORE ACCURATE REQUIREMENTS IF DESIRED

LIME AND MANAGEMENT
MOW BERMUDA GRASS, BAHIA GRASS, AND TALL FESCUE MAY BE MOWED AS DESIRED. MAINTAIN AT LEAST 4 INCHES OF TOP GROWTH UNDER ANY TYPE AND MANAGEMENT. MOWING MOWING IS BENEFICIAL AFTER ESTABLISHMENT. EXCLUDE TRAFFIC UNTIL THE PLANTS ARE WELL ESTABLISHED. BECAUSE OF THE QUAIL NESTING SEASON, MOWING SHOULD NOT TAKE PLACE BETWEEN MAY AND SEPTEMBER

FERTILIZER RATES AND ANALYSIS
AGRICULTURAL LIME IS REQUIRED AT THE RATE OF ONE TO TWO TONS PER ACRE UNLESS SOIL TESTS INDICATE OTHERWISE. GRADED AREAS REQUIRE LIME APPLICATION. IF LIME IS APPLIED WITHIN SIX MONTHS OF PLANTING PERMANENT PERENNIAL VEGETATION, ADDITIONAL LIME IS NOT REQUIRED. AGRICULTURAL LIME SHALL BE WITHIN THE SPECIFICATIONS OF THE GEORGIA DEPARTMENT OF AGRICULTURE.
LIME SPREAD BY CONVENTIONAL EQUIPMENT SHALL BE "GROUND LIMESTONE". GROUND LIMESTONE IS CALCITIC OR DOLOMITIC LIMESTONE GROUND SO THAT 50 PERCENT OF THE MATERIAL WILL PASS THROUGH A 10-MESH SIEVE, NOT LESS THAN 90 PERCENT WILL PASS THROUGH A 50 MESH SIEVE AND NOT LESS THAN 25 PERCENT WILL PASS THROUGH A 100 MESH SIEVE.
FAST ACTING LIME SPREAD BY HYDRAULIC SEEDING EQUIPMENT SHOULD BE "FINELY GROUND LIMESTONE" SPANNING FROM THE 140 MICRON SIZE TO THE 5 MICRON SIZE. FINELY GROUND LIMESTONE IS CALCITIC OR DOLOMITIC LIMESTONE GROUND SO THAT 98 PERCENT OF THE MATERIAL WILL PASS THROUGH A 100 MESH SIEVE. IT IS DESIRABLE TO USE DOLOMITIC LIMESTONE IN THE SAND HILLS, SOUTHERN COASTAL PLAIN AND ATLANTIC COAST FLATWOODS MLRAS. (SEE FIGURE 6-4.1)
AGRICULTURAL LIME IS GENERALLY NOT REQUIRED WHERE ONLY TREES ARE PLANTED.
INITIAL FERTILIZATION, NITROGEN, TOP DRESSING, AND MAINTENANCE FERTILIZER REQUIREMENTS FOR EACH SPECIES OR COMBINATION OF SPECIES ARE LISTED IN TABLE 6-5.1

LIME AND FERTILIZER APPLICATION
WHEN HYDRAULIC SEEDING EQUIPMENT IS USED, THE INITIAL FERTILIZER SHALL BE MIXED WITH SEED, INOCULANT (IF NEEDED), AND WOOD CELLULOSE OR WOOD PULP FIBER MULCH AND APPLIED AS A SLURRY. THE INOCULANT, IF NEEDED, SHALL BE MIXED WITH THE SEED PRIOR TO BEING PLACED INTO THE HYDRAULIC SEEDER. THE SLURRY MIXTURE WILL BE AGITATED DURING APPLICATION TO KEEP THE INGREDIENTS THOROUGHLY MIXED. THE MIXTURE WILL BE SPREAD UNIFORMLY OVER THE AREA WITHIN ONE HOUR AFTER BEING PLACED IN THE HYDROSEEDER.
FINELY GROUND LIMESTONE WILL BE MIXED WITH WATER AND APPLIED IMMEDIATELY AFTER MULCHING IS COMPLETED OR IN COMBINATION WITH THE TOP DRESSING.
WHEN CONVENTIONAL PLANTING IS TO BE DONE, LIME AND FERTILIZER SHALL BE APPLIED UNIFORMLY IN ONE OF THE FOLLOWING WAYS
1 APPLY BEFORE LAND PREPARATION SO THAT IT WILL BE MIXED WITH THE SOIL DURING SEEDBED PREPARATION
2 MIX WITH THE SOIL USED TO FILL THE HOLES DISTRIBUTE FURROWS
3 BROADCAST AFTER STEEP SURFACES ARE SCARIFIED PITTED OR TRENCHED
4 A FERTILIZER PELLET SHALL BE PLACED AT ROOT DEPTH IN THE CLOSING HOLE BESIDE EACH PINE TREE SEEDLING

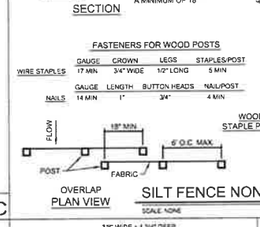
PLANT SELECTION
REFER TO TABLES 6-4.1, 6-5.1, 6-5.3 AND 6-5.4 FOR APPROVED SPECIES. SPECIES NOT LISTED SHALL BE APPROVED BY THE STATE RESOURCE CONSERVATIONIST OF THE NATURAL RESOURCES CONSERVATION SERVICE BEFORE THEY ARE USED. PLANTS SHALL BE SELECTED ON THE BASIS OF SPECIES CHARACTERISTICS, SITE AND SOIL CONDITIONS, PLANNED USE AND MAINTENANCE OF THE AREA, TIME OF YEAR OF PLANTING, METHOD OF PLANTING, AND THE NEEDS AND DESIRES OF THE LAND USER. SOME PERENNIAL SPECIES ARE EASILY ESTABLISHED AND CAN BE PLANTED ALONE. EXAMPLES OF THESE ARE COMMON BERMUDA, TALL FESCUE, AND WEEPING LOVEGRASS. OTHER PERENNIALS, SUCH AS BAHIA GRASS AND SERICEA LESPEDEZA, ARE SLOW TO BECOME ESTABLISHED AND SHOULD BE PLANTED WITH ANOTHER PERENNIAL SPECIES. THE ADDITIONAL SPECIES WILL PROVIDE QUICK COVER AND AMPLE SOIL PROTECTION UNTIL THE TARGET PERENNIAL SPECIES BECOME ESTABLISHED. FOR EXAMPLE, COMMON SEEDING COMBINATIONS ARE: 1) WEEPING LOVEGRASS WITH SERICEA LESPEDEZA (SCARIFIED) AND 2) TALL FESCUE WITH SERICEA LESPEDEZA (UNSCARIFIED). PLANT SELECTION MAY ALSO INCLUDE ANNUAL COMPANION CROPS. ANNUAL COMPANION CROPS SHOULD BE USED ONLY WHEN THE PERENNIAL SPECIES ARE NOT PLANTED DURING THEIR OPTIMUM PLANTING PERIOD. A COMMON MIXTURE IS BROWN TOP MILLET WITH COMMON BERMUDA IN MIDSUMMER. CARE SHOULD BE TAKEN IN SELECTING COMPANION CROP SPECIES AND SEEDING RATES BECAUSE ANNUAL CROPS WILL COMPETE WITH PERENNIAL SPECIES FOR WATER, NUTRIENTS, AND GROWING SPACE. A HIGH SEEDING RATE OF THE COMPANION CROP MAY PREVENT THE ESTABLISHMENT OF PERENNIAL SPECIES. **RYEGRASS SHALL NOT BE USED IN ANY SEEDING MIXTURES CONTAINING PERENNIAL SPECIES DUE TO ITS ABILITY TO OUT COMPETE DESIRED SPECIES CHOSEN FOR PERMANENT PERENNIAL COVER.**

SEED QUALITY
THE TERM "PURE LIVE SEED" IS USED TO EXPRESS THE QUALITY OF SEED AND IS NOT SHOWN ON THE LABEL. PURE LIVE SEED PLS IS EXPRESSED AS A PERCENTAGE OF THE SEEDS THAT ARE PURE AND WILL GERMINATE. INFORMATION ON PERCENT GERMINATION AND PURITY CAN BE FOUND ON SEED TAGS. PLS IS DETERMINED BY MULTIPLYING THE PERCENT OF PURE SEED WITH THE PERCENT OF GERMINATION, I.E., PLS = % GERMINATION & % PURITY)
EXAMPLE: COMMON BERMUDA 91.02 % GERMINATION, 99% PURITY
PLS = 73% GERMINATION X 90% PURITY
PLS = 66%
THE PERCENT OF PLS HELPS YOU DETERMINE THE AMOUNT OF SEED YOU NEED IF THE SEEDING RATE IS 10 POUNDS PLS AND THE BULK SEED IS 66 % PLS THE BULK SEEDING RATE IS
10 LBS. PLS/ACRE = 17 LBS/ACRE
66% PLS
YOU WOULD NEED TO PLANT 17 LBS/ACRE TO PROVIDE 10 LBS/ACRE OF PURE LIVE SEED.

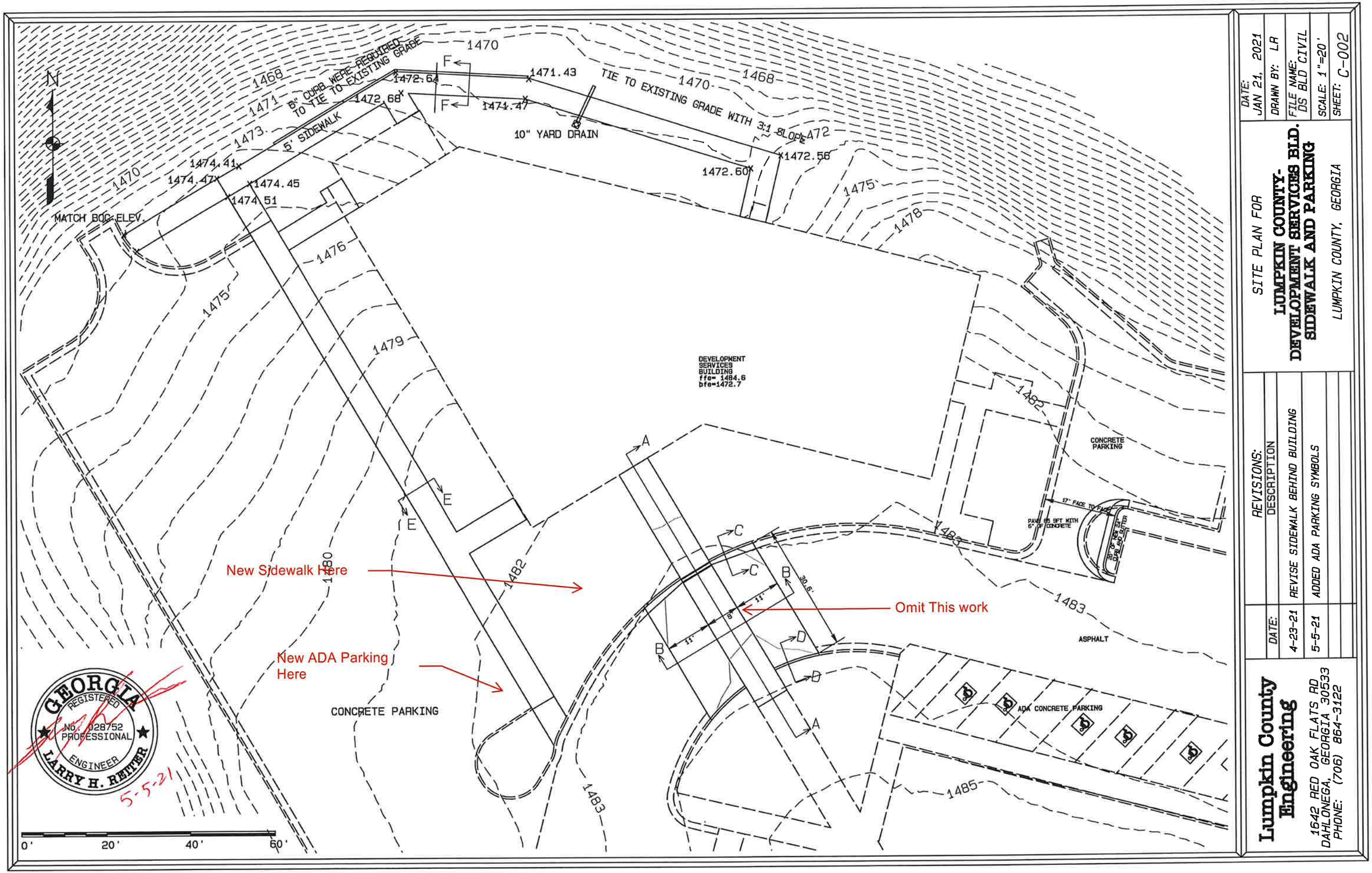
DISTURBED AREA STABILIZATION (PERM.)
SCALE NONE

Ds3

DETAIL# CEP-Ds3



DETAIL SHOWN ABOVE IS SPECIFICALLY FOR CONDITION WHERE ASPHALT SLOPES TOWARD CURB. WHERE ASPHALT SLOPES AWAY FROM CURB, GUTTER SHALL ALSO SLOPE AWAY FROM CURB FACE TO MATCH SLOPE OF ADJACEN



DATE: JAN 21, 2021
DRAWN BY: LR
FILE NAME: DS BLD CIVIL
SCALE: 1"=20'
SHEET: C-002

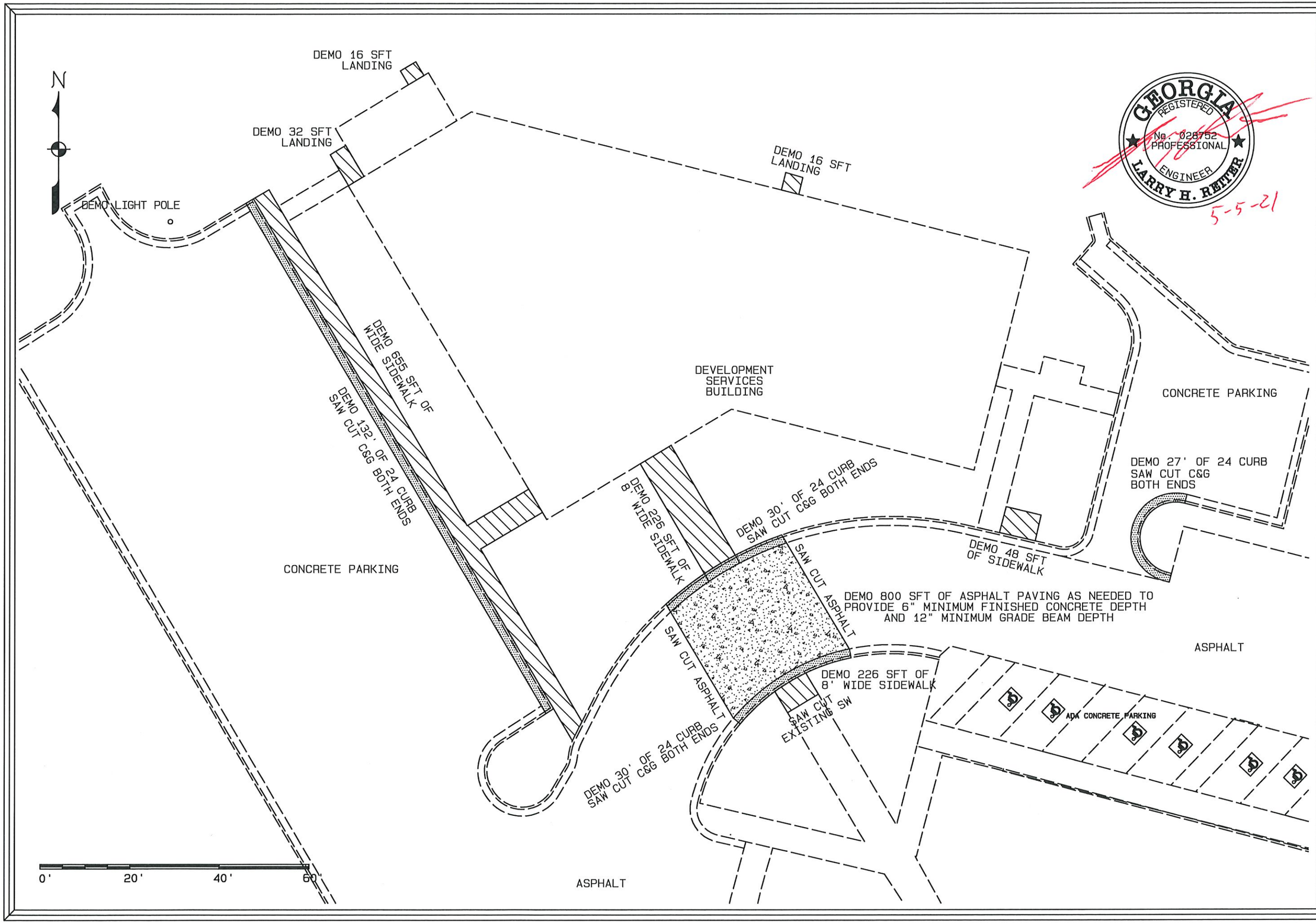
SITE PLAN FOR
LUMPKIN COUNTY-DEVELOPMENT SERVICES BLD. SIDEWALK AND PARKING
LUMPKIN COUNTY, GEORGIA

REVISIONS:

DATE:	DESCRIPTION
4-23-21	REVISE SIDEWALK BEHIND BUILDING
5-5-21	ADDED ADA PARKING SYMBOLS

Lumpkin County Engineering
1642 RED OAK FLATS RD
DAHLONEGA, GEORGIA 30533
PHONE: (706) 864-3122

Attachment: Change Order 02 - 6-14-21 (2021-041 : Amend Kelley Building GMP)



GEORGIA REGISTERED No. 028752 PROFESSIONAL ENGINEER LARRY H. RETTER

5-5-21

DATE: JAN. 21, 2021
DRAWN BY: LR
FILE NAME: DS BLD CIVIC
SCALE: 1"=20'
SHEET: C-001

DEMOLITION PLAN FOR
LUMPKIN COUNTY-DEVELOPMENT SERVICES BLD. SIDEWALK AND PARKING
LUMPKIN COUNTY, GEORGIA

REVISIONS:

DATE:	DESCRIPTION
4-23-21	REVISE SIDEWALK BEHIND BUILDING
5-5-21	ADDED ADA PARKING SYMBOLS

Lumpkin County Engineering
1642 RED OAK FLATS RD
DAHLONEGA, GEORGIA 30533
PHONE: (706) 864-3122

Attachment: signed set 5-5-21 (2021-041 : Amend Kelley Building GMP)

N

1470
1468
1471
1473
1470
1475
1476
1479
1480
1482
1483
1485
1478
1475
1482

6" CURB WERE REQUIRED TO TIE TO EXISTING GRADE
1472.64
1472.68
1471.43
1471.47
TIE TO EXISTING GRADE WITH 3:1 SLOPE
10" YARD DRAIN
1472.56
1472.60
5' SIDEWALK
1474.41
1474.47
1474.45
1474.51
MATCH BCC ELEV.

DEVELOPMENT SERVICES BUILDING
ffe= 1484.6
bfe=1472.7

CONCRETE PARKING
ASPHALT
ADA CONCRETE PARKING
47' FACE TO FACE
PAVE 65 SFT WITH 6" OF CONCRETE
30" OF 48" 24" CURB AND GUTTER
30.6'
11'
8'
11'

A
B
C
D
E
F

GEORGIA REGISTERED No. 028752 PROFESSIONAL ENGINEER LARRY H. REITER
5-5-21

0' 20' 40' 60'

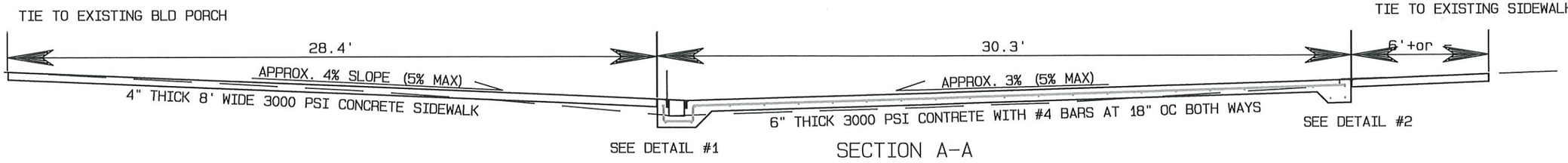
DATE:	REVISIONS: DESCRIPTION
4-23-21	REVISE SIDEWALK BEHIND BUILDING
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DATE: JAN 21, 2021
DRAWN BY: LR
FILE NAME: DS BLD CIVIL
SCALE: 1"=20'
SHEET: C-002

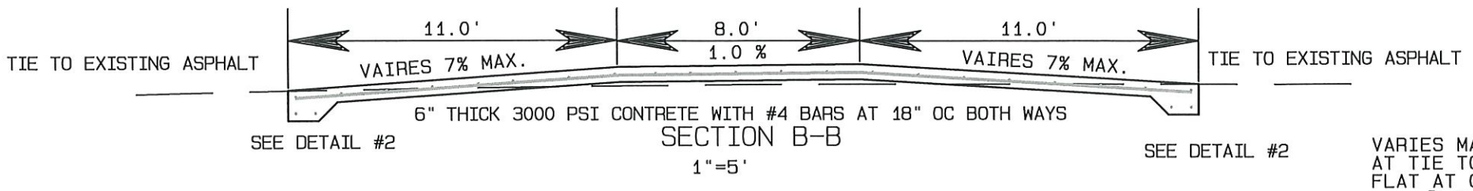
SITE PLAN FOR
LUMPKIN COUNTY-DEVELOPMENT SERVICES BLD. SIDEWALK AND PARKING
LUMPKIN COUNTY, GEORGIA

Lumpkin County Engineering
1642 RED OAK FLATS RD
DAHLONEGA, GEORGIA 30533
PHONE: (706) 864-3122

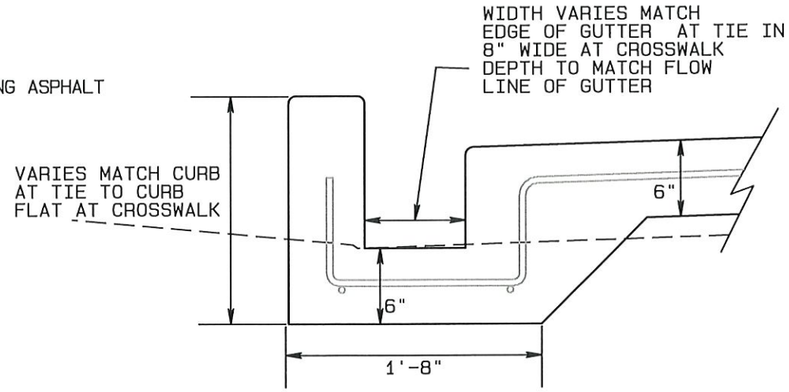
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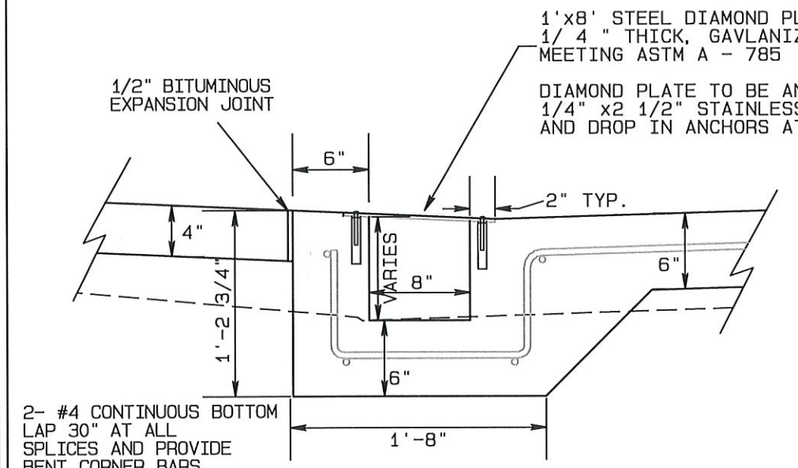
SECTION A-A
1"=5'



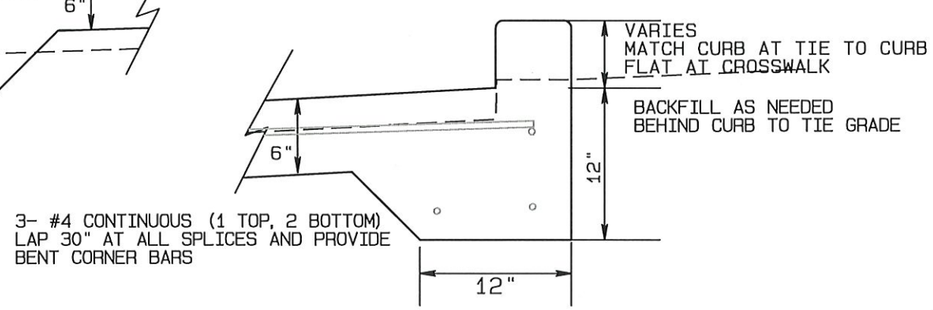
SECTION B-B
1"=5'



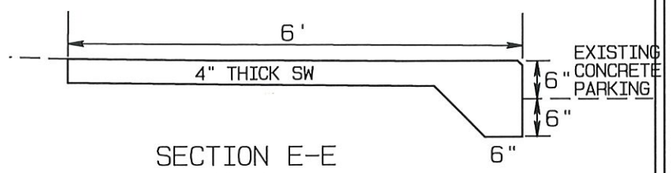
SECTION C-C
1"=1'



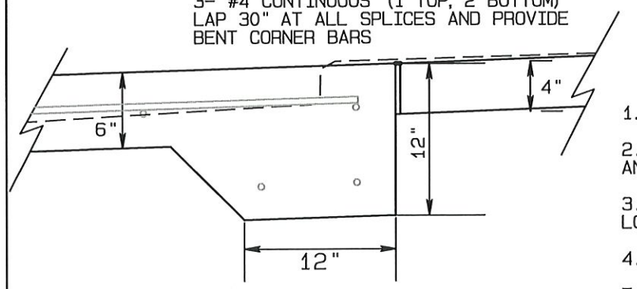
DETAIL 1
1"=1'



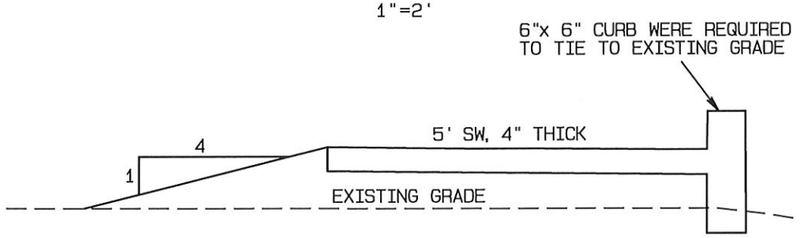
SECTION D-D
1"=1'



SECTION E-E
1"=2'



DETAIL 2
1"=1'



SECTION F-F
1"=2'

1. SIDEWALK TO BE 4" THICK CONCRETE

2. EXPANSION JOINTS SHALL BE LOCATED WHERE SIDEWALK ABUTS EXISTING CONCRETE AND CROSSWALK.

3. ONE-HALF INCH BITUMINOUS JOINT FILLER SHALL BE INSTALLED AT EXPANSION JOINT LOCATIONS AND SHALL EXTEND THE FULL DEPTH OF THE CONCRETE.

4. 1" DEEP CONTRACTION JOINTS SHALL BE PLACED AT INTERVALS OF APPROXIMATELY 18'.

5. SCORED JOINTS SHALL BE 1/4" DEEP AND SPACED AT 6'.

6. CONCRETE SHALL BE FINISHED BY MEANS OF A FLOAT, STEEL TROWELLED AND BROOMED WITH A FINE BRUSH IN A TRANSVERSE DIRECTION.

7. CONCRETE SHALL SHALL HAVE A MINIMUM STRENGTH OF 3,000 PSI.

GEORGIA REGISTERED No. 028752 PROFESSIONAL ENGINEER LARRY H. REITER
5-5-21

DATE: JAN. 21, 2021
DRAWN BY: LR
FILE NAME: DS BLD CIVIC
SCALE: NOTED
SHEET: C-003

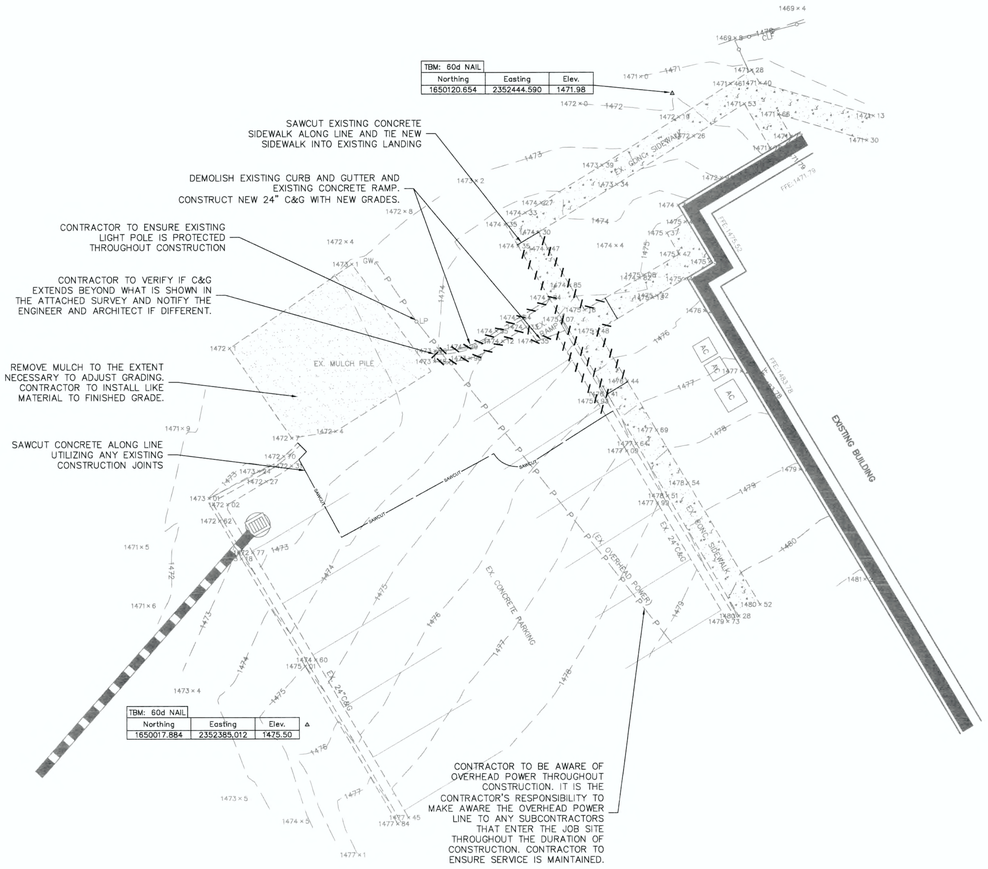
CROSSWALK DETAILS FOR
LUMPKIN COUNTY-DEVELOPMENT SERVICES BLD. SIDEWALK AND PARKING
LUMPKIN COUNTY, GEORGIA

REVISIONS:

DATE:	DESCRIPTION
4-23-21	REVISE SIDEWALK BEHIND BUILDING

Lumpkin County Engineering
1642 RED OAK FLATS RD
DAHLONEGA, GEORGIA 30533
PHONE: (706) 864-3122

Attachment: signed set 5-5-21 (2021-041 : Amend Kelley Building GMP)



DEMOLITION PLAN

SCALE: 1" = 10'

10 0 10 20 30 FEET



VICINITY MAP

SCALE: NONE

DEMOLITION NOTES

1. CONTRACTOR SHALL OBTAIN ALL PERMITS BEFORE DEMOLITION AND CONSTRUCTION BEGINS. CONTRACTOR SHALL BE RESPONSIBLE FOR COMPLYING WITH CITY OF DAHLONEGA REGULATIONS, O.S.H.A. STANDARDS, AND GOVERNING EPA REGULATIONS.
2. CONTRACTOR TO COMPLY WITH LOCAL AND COUNTY REGULATIONS REGARDING HAULING, DISPOSAL, AND THE BURNING OR BURYING OF DEBRIS ON-SITE.
3. DEMOLITION MATERIALS NOT SUITABLE FOR FILL MATERIAL SHALL BE DISPOSED OF OFF-SITE. ALL DEBRIS SHALL BE HAULED OFF-SITE TO A DISPOSAL AREA APPROVED BY CITY OF DAHLONEGA AND STATE OF GEORGIA FOR THE HANDLING OF DEMOLITION DEBRIS.
4. CONTRACTOR SHALL NOTIFY OWNER 48 HOURS PRIOR TO COMMENCEMENT OF DEMOLITION ACTIVITIES.
5. CONTRACTOR SHALL BE RESPONSIBLE FOR PREPARING PRE-DEMOLITION PHOTOGRAPHS AND/OR VIDEOTAPE SHOWING EXISTING CONDITIONS OF ADJOINING CONSTRUCTION AND SITE IMPROVEMENTS PRIOR TO ANY DEMOLITION WORK.
6. ANY ITEM THAT MAY BE ENCOUNTERED DURING BUILDING DEMOLITION THAT MAY BE OF INTEREST OR VALUE TO THE OWNER SHALL REMAIN THE OWNER'S PROPERTY. COORDINATE PROCEDURE FOR REMOVAL AND SALVAGE WITH OWNER.
7. CONTRACTOR SHALL IMMEDIATELY NOTIFY OWNER IN THE EVENT THAT UNANTICIPATED HAZARDOUS MATERIALS ARE ENCOUNTERED. CONTRACTOR SHALL COMPLY WITH ALL REQUIREMENTS AND REGULATIONS REGARDING THE HANDLING AND DISPOSAL OF HAZARDOUS MATERIALS.
8. THE LOCATIONS OF EXISTING UTILITIES SHOWN ARE BASED ON A SURVEY AS INDICATED IN THE GENERAL NOTES ON THE SITE PLAN. CONTRACTOR SHALL NOTIFY ENGINEER OF ANY DISCREPANCIES BETWEEN THESE PLANS AND FIELD CONDITIONS.
9. CONTRACTOR SHALL CONTACT ALL UTILITIES COMPANIES (WATER, SEWER, POWER, TELEPHONE, NATURAL GAS, CABLE, ETC) FOR PROPER DISCONNECT OF UTILITIES TO BUILDING TO BE REMOVED, AS WELL AS VERIFICATION OF UTILITIES TO BE RELOCATED DUE TO CONSTRUCTION. CONTRACTOR TO CALL GEORGIA ONE-CALL CENTER @ 811 AT LEAST 72-HOURS PRIOR TO CONSTRUCTION TO HAVE UTILITIES LOCATED.
10. CONTRACTOR RESPONSIBLE FOR LOCATING, IDENTIFYING, DISCONNECTING, AND SEALING OR CAPPING UTILITIES SERVING BUILDINGS AND STRUCTURES TO BE DEMOLISHED.
11. THE PURPOSE OF THIS PLAN IS FOR DEMOLITION ONLY. UTILITIES SHALL NOT BE REMOVED, ABANDONED OR RELOCATED UNTIL ALTERNATE PROVISIONS ARE MADE TO MAINTAIN SERVICE TO OTHER BUILDINGS/FACILITIES AS APPROVED BY THE OWNER.
12. CONTRACTOR SHALL PROTECT ALL ADJACENT LANDS FROM DAMAGE DURING DEMOLITION WORK. ANY OFF-SITE AREAS DISTURBED SHALL BE RETURNED TO A CONDITION EQUAL TO OR BETTER THAN THE EXISTING CONDITION.
13. ALL STRUCTURES AND UTILITIES NOT LABELED FOR DEMOLITION SHALL BE PROTECTED FROM DAMAGE DURING ALL PHASES OF CONSTRUCTION. ANY DAMAGE TO THESE STRUCTURES SHALL BE REPAIRED BY THE CONTRACTOR TO A CONDITION EQUAL TO OR BETTER THAN THE EXISTING CONDITION AT NO ADDITIONAL COST TO THE OWNER.
14. ALL STRUCTURES NOT LABELED FOR DEMOLITION SHALL HAVE THEIR UTILITY SERVICES MAINTAINED AT ALL TIMES. TEMPORARY SERVICE INTERRUPTIONS SHALL BE APPROVED AND SCHEDULED WITH THE OWNERS A MINIMUM OF 48 HOURS PRIOR TO INTERRUPTING THE SERVICE.
15. NECESSARY BARRICADES, SUFFICIENT LIGHTS, SIGNS AND OTHER TRAFFIC CONTROL METHODS MAY BE NECESSARY FOR THE PROTECTION AND SAFETY OF THE PUBLIC SHALL BE PROVIDED AND MAINTAINED THROUGHOUT THE LIFE OF THE PROJECT.
16. SILT FENCES AND INLET SEDIMENT TRAPS SHALL BE IN PLACE PRIOR TO DEMOLITION OPERATIONS. CONTRACTOR IS TO ADHERE TO THE STATE OF GEORGIA EROSION AND SEDIMENT CONTROL PLANNING AND DESIGN MANUAL DURING DEMOLITION OPERATION. SEE SHEET C-3 FOR DETAILS.
17. DEMOLITION SHALL, UNLESS OTHERWISE NOTED ON DRAWINGS, INCLUDE REMOVAL OF EXISTING OBJECTS OR IMPROVEMENTS, WHETHER INDICATED ON DRAWINGS OR NOT, THAT WOULD IN ANY WAY PREVENT OR INTERFERE WITH PROGRESS OR COMPLETION OF PROPOSED WORK AND ALL REMOVALS AND RELOCATIONS SHALL BE AT CONTRACTOR'S EXPENSE.
18. ANY QUESTIONS CONCERNING THE LIMITS OF DEMOLITION OF ANY STRUCTURE, WALKWAY, ASPHALT PAVING, VEGETATION, SIGNS, POWER AND/OR LIGHT POLES, ETC., SHOULD BE CLEARED THROUGH THE ARCHITECT AND/OR OWNER BEFORE PROCEEDING.

DEMOLITION SYMBOLS LEGEND

- HATCHING REPRESENTS STRUCTURE OR ROAD TO BE REMOVED
- T — T — EX. TELEPHONE (TO REMAIN)
- EX. TELEPHONE (TO BE REMOVED)
- SS — SS — EX. SAN. SEWER (TO REMAIN)
- EX. SAN. SEWER (TO BE REMOVED)
- P — P — EX. POWER (TO REMAIN)
- EX. POWER (TO BE REMOVED)
- W — W — EX. WATER (TO REMAIN)
- EX. WATER (TO BE REMOVED)
- G — G — EX. GAS (TO REMAIN)
- EX. GAS (TO BE REMOVED)
- EX. STORM (TO REMAIN)
- EX. STORM (TO BE REMOVED)
- X — X — EX. FENCE (TO REMAIN)
- EX. FENCE (TO BE REMOVED)

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GA COA # PER000562 EXPIRES: 06/30/2022

GEORGIA REGISTERED PROFESSIONAL ENGINEER L. TAYLOR ROBERTSON 4/13/21

LUMPKIN COUNTY
PLANNING & DEV. SERVICES OFFICE RENOVATION
342 Courthouse Hill, Dahlonega, Georgia
FOR: Lumpkin County

REVISIONS		
#	DATE	DESCRIPTION

SHEET TITLE: DEMOLITION PLAN

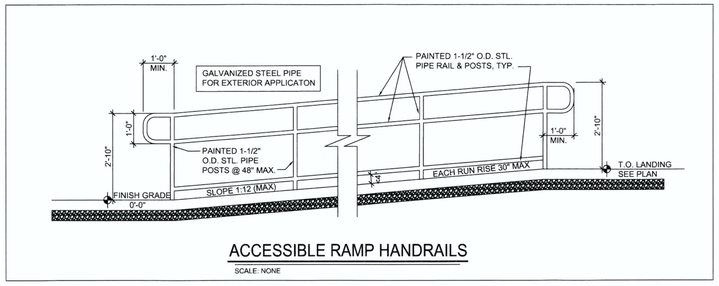
DATE: 04/13/2020

PROJECT NUMBER: 20207

SHEET NUMBER: C-0

Attachment: 20207 Lumpkin HC Parking Civil Sheets reduced (2021-041 : Amend Kelley Building GMP)

Monday, April 12, 2021 08:50:18pm (mdragon)
N:\Projects\A\20\A20207\Civil\Drawings\20207C.dwg [C-0]
Image: - S:\Documents\Library\Vicinity Map.PNG, - S:\Documents\Library\Vicinity Map.PNG



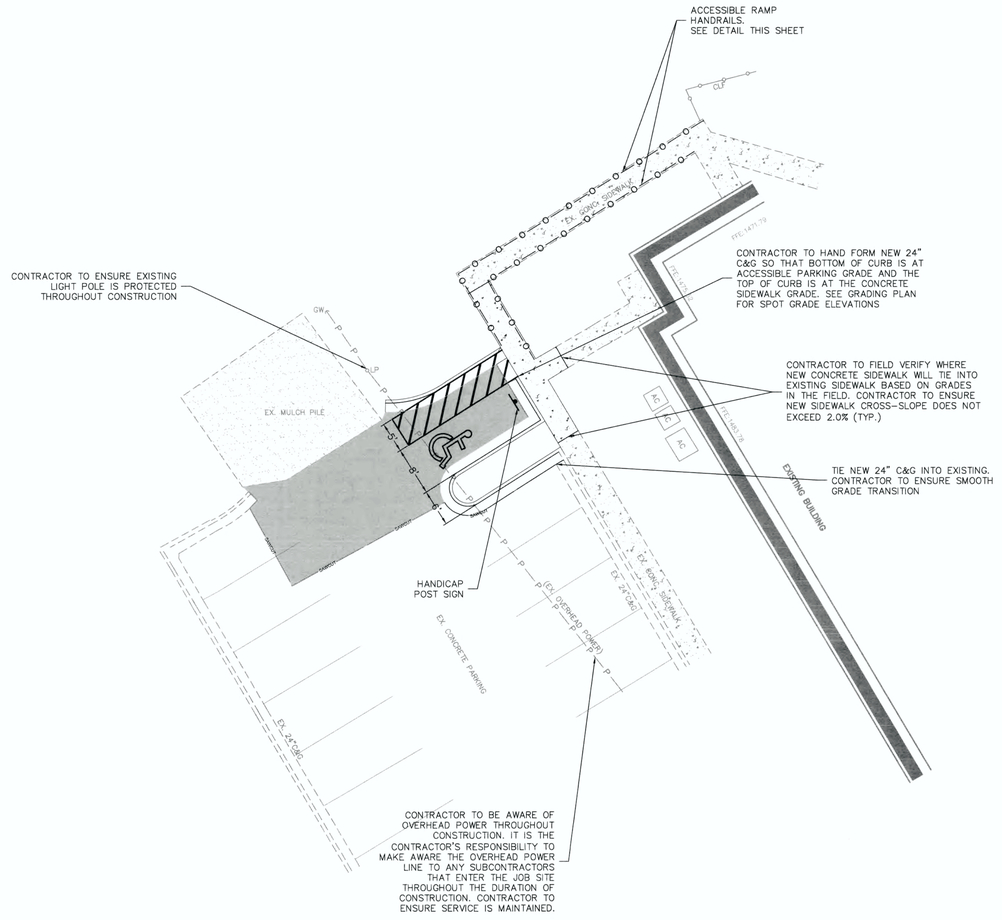
ACCESSIBLE RAMP HANDRAILS

SCALE: NONE



VICINITY MAP

SCALE: NONE



SITE PLAN

SCALE: 1" = 10'

10 0 10 20 30 FEET

NORTH

GENERAL NOTES

1. ALL WORK AND MATERIALS SHALL COMPLY WITH THE CITY OF DAHLONEGA, STATE OF GEORGIA REGULATIONS AND CODES, AS WELL AS ALL O.S.H.A. STANDARDS.

2. SITE BOUNDARY, TOPOGRAPHY, UTILITY AND ROAD INFORMATION TAKEN FROM A SURVEY BY LONDON LAND SURVEYING & ASSOCIATES, INC; ADDRESS 167 EAST JARRARD STREET, CLEVELAND, GEORGIA 30528, DATED MARCH 25, 2021.

3. ACCORDING TO THE SURVEY PREPARED BY LONDON SURVEYING & ASSOCIATES, INC. DATED MARCH 25, 2021, "THE SURVEYOR'S CERTIFICATE EXTENDS ONLY TO THE TOPOGRAPHIC AND/OR GEOSPATIAL ASPECTS SHOWN THEREON, AND THE TOPOGRAPHIC SURVEY DOES NOT CONSTITUTE A BOUNDARY SURVEY AND IS NOT TO BE RECORDED OR USED TO CONVEY TITLE OR INTEREST IN THE PROPERTY".

4. BUILDING DIMENSIONS SHOWN ON THIS PLAN ARE "LEASE" DIMENSIONS. FOR ACTUAL DIMENSIONS, SEE ARCHITECTURAL PLANS. DIMENSIONS TO CONC. CURB & GUTTER ARE TO "FACE OF CURB".

5. SITE WORK CONTRACTOR IS RESPONSIBLE FOR WORK TO WITHIN 5'-0" OF THE BUILDING.

6. EXISTING STRUCTURES WITHIN CONSTRUCTION LIMITS ARE TO BE ABANDONED, REMOVED, OR RELOCATED AS INDICATED ON THE PLANS AND IN THE SPECIFICATIONS.

7. CONTRACTOR IS TO NOTIFY CITY INSPECTORS 72 HOURS PRIOR TO THE START OF CONSTRUCTION.

8. CONTRACTOR SHALL OBTAIN ALL PERMITS BEFORE CONSTRUCTION BEGINS.

9. ALL SIGNAGE SHALL COMPLY WITH THE CITY OF DAHLONEGA ZONING ORDINANCE. A SEPARATE SIGN PERMIT IS REQUIRED.

10. CONSTRUCTION TRAILER USED ON-SITE SHALL BE PERMITTED THROUGH THE CITY OF DAHLONEGA PLANNING AND ZONING DEPARTMENT.

11. CONSTRUCTION EQUIPMENT SHALL NOT BE PARKED IN REQUIRED RIGHT-OF-WAY, AND MUST BE STORED WITHIN THE SITE. CONSTRUCTION EQUIPMENT SHALL NOT BE PARKED IN AREAS WHICH RESTRICT SIGHT DISTANCE.

12. THE EXACT LOCATION OF HANDICAP RAMPS SHALL BE COORDINATED WITH THE ARCHITECTURAL DRAWINGS AND SHALL BE PROVIDED AT THE INTERSECTIONS OF EACH APPLICABLE SIDEWALK, ACCESSIBLE ROUTE, AND ENTRANCE DRIVES.

13. ALL SIDEWALKS ARE TO BE INSTALLED PER ADA STANDARDS. SIDEWALKS TO HAVE MAX SLOPE OF 5% AND MAX CROSS SLOPE OF 2% UNLESS INDICATED ON THE PLANS WHERE ADDITIONAL ADA MEASURES ARE INCLUDED.

14. CONTRACTOR SHALL NOTIFY ENGINEER SHOULD ANY FIELD CONDITIONS BE NOTED THAT DIFFER FROM THE SURVEY.

15. SITE CONTRACTOR SHALL FURNISH "AS-BUILT" DRAWINGS INDICATING ALL CHANGES AND DEVIATIONS.

16. PROJECT LOCATION: 342 COURTHOUSE HILL, IN THE CITY OF DAHLONEGA, LUMPKIN COUNTY, STATE OF GEORGIA.

17. ENGINEER: ROBERTSON/LOIA/ROOF P.C. 3460 PRESTON RIDGE ROAD, SUITE 275 ALPHARETTA, GA 30005, PHONE (770) 674-2600, CONTACT: MATT DUGAN.

18. SEE ARCHITECTURAL DRAWINGS FOR BUILDING ADDITION LOCATIONS.

PAVING SYMBOLS LEGEND

CONCRETE PAVEMENT
6" 4,000 PSI PORTLAND CEMENT CONCRETE
W/ 6" x 6" W2.9/W2.9 WELDED WIRE FABRIC
6" GRADED AGGREGATE BASE

CONCRETE SIDEWALKS
4" 3,000 PSI PORTLAND CEMENT CONCRETE
W/ 6" x 6" W1.4/W1.4 WELDED WIRE FABRIC
PER DETAIL CSP-CSW ON C-6.1

NOTES:
1. AGGREGATE BASE PER GDOT 815 OR EQUIVALENT COMPACTED TO 100% MAXIMUM DRY DENSITY PER MODIFIED PROCTOR ASTM D1557.
2. HOT MIX ASPHALTIC COURSES PER GDOT 828 OR EQUIVALENT.
3. PORTLAND CEMENT CONCRETE PER ACI 330R.
4. GEOTECHNICAL REPORT &/OR JURISDICTIONAL REQUIREMENTS MAY SUPERSEDE REQUIREMENTS LISTED ABOVE.

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GEORGIA REGISTERED PROFESSIONAL ENGINEER L. TAYLOR ROBERTSON
4/13/21

LUMPKIN COUNTY
PLANNING & DEV. SERVICES OFFICE RENOVATION
342 Courthouse Hill, Dahlonega, Georgia
FOR:
Lumpkin County

REVISIONS	DESCRIPTION	DATE
1		
2		

SHEET TITLE: SITE PLAN

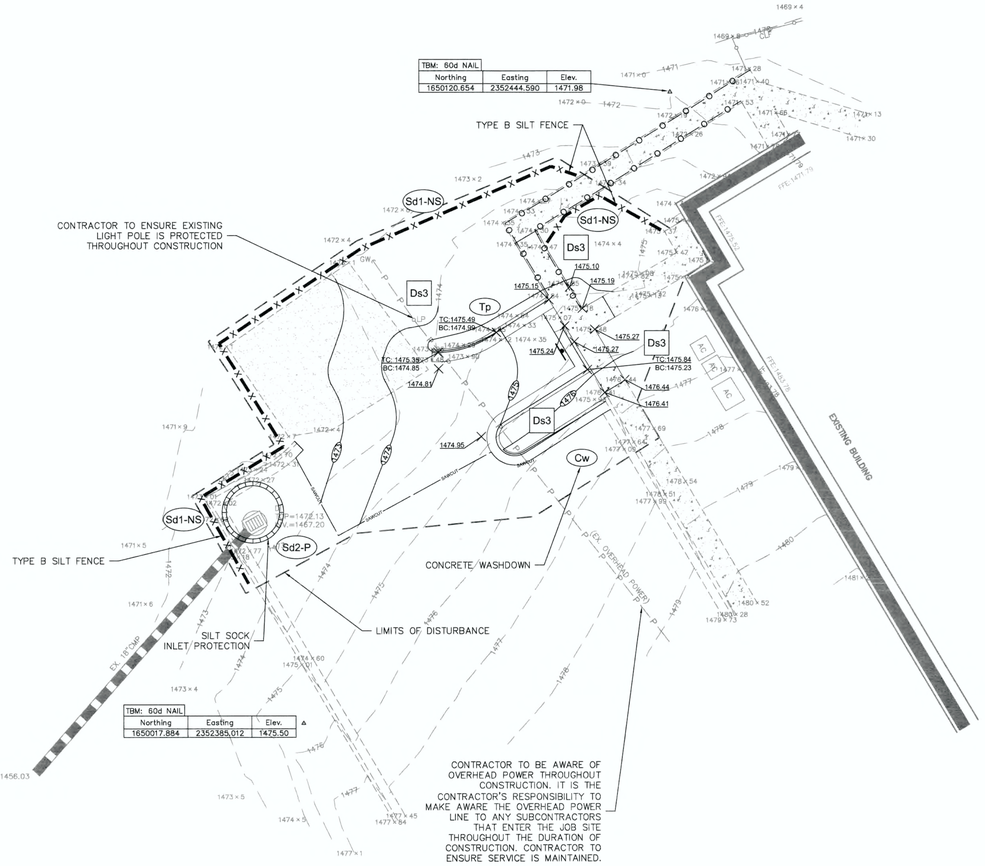
DATE: 04/13/2020

PROJECT NUMBER: 20207

SHEET NUMBER: C-1

Attachment: 20207 Lumpkin HC Parking Civil Sheets reduced (2021-041 : Amend Kelley Building GMP)

Monday, April 12, 2021 10:05:30 [User: mrobertson]
N:\Projects\2020\20207\Dgn\20207C.dwg [C-1]
Xrefs: ...\Documents\Vision\Vicinity Map.PNG, ...\Documents\Vision\Vicinity Map.PNG
Image: ...\Documents\Vision\Vicinity Map.PNG, ...\Documents\Vision\Vicinity Map.PNG



EROSION SEDIMENT & POLLUTION CONTROL AND GRADING PLAN

SCALE: 1" = 10'

10 0 10 20 30 FEET

NORTH

GRADING NOTES

1. ALL AREAS TO RECEIVE PAVEMENT, STRUCTURES OR FILL MATERIAL SHALL BE STRIPPED OF ORGANIC MATERIAL, TOPSOIL, AND DEBRIS PRIOR TO CONSTRUCTION.

2. ONCE STRIPPING HAS BEEN COMPLETED, ALL AREAS TO RECEIVE FILL SHOULD BE PROOF-ROLLED IN THE PRESENCE OF A REPRESENTATIVE OF THE SOILS ENGINEER. SOFT AREAS ENCOUNTERED DURING PROOF-ROLLING SHALL BE STABILIZED BY COMPACTION OR UNDERCUT.

3. ALL FILL AREAS SHALL BE FREE OF ORGANIC OR OTHERWISE UNSUITABLE MATERIALS AND COMPACTED TO 95% OF MAXIMUM DRY DENSITY PER STANDARD PROCTOR ASTM D698 UNLESS OTHERWISE SPECIFIED BY THE GEOTECHNICAL REPORT (IF PROVIDED). THE TOP TWO (2) FEET OF FILL UNDER STRUCTURES AND PAVEMENT SHALL BE COMPACTED TO 98% OF MAXIMUM DRY DENSITY PER STANDARD PROCTOR ASTM D698 UNLESS OTHERWISE SPECIFIED BY THE GEOTECHNICAL REPORT (IF PROVIDED).

4. EARTHMOVING OPERATIONS SHALL BE PERFORMED IN ACCORDANCE TO THE GEOTECHNICAL REPORT (IF PROVIDED).

5. ALL SITE PREPARATION SHOULD BE MONITORED BY A REPRESENTATIVE OF THE GEOTECHNICAL ENGINEER. INSPECTIONS AND TESTING FOR ALL UNDERCUT AND FILL OPERATIONS AS WELL AS THE UTILIZATION OF ACCEPTABLE OFF-SITE BORROW MATERIALS SHOULD BE PERFORMED. THE OWNER, AT HIS OPTION, MAY HAVE DENSITY TESTS PERFORMED TO VERIFY THAT SPECIFIC COMPACTION IS OBTAINED.

6. CUT OR FILL SLOPE SHOULD NOT BE STEEPER THAN 2H:1V. ALL PROPOSED SLOPES SHOULD BE OVERBUILT AND CUT BACK TO THE PROPOSED GRADES, EXPOSING THE FIRM COMPACTED INNER CORE. THE EXCAVATION FOR THE SLOPES SHOULD BE MONITORED BY A REPRESENTATIVE OF THE GEOTECHNICAL ENGINEER. VERTICAL CUTS EXCEED 5 FEET SHOULD BE BRACED AS REQUIRED BY OSHA REGULATIONS FOR SAFETY.

7. SPOT ELEVATIONS SHALL TAKE PRECEDENCE OVER CONTOURS AND SLOPES SHOWN. THE CONTRACTOR SHALL NOTIFY THE ENGINEER OF SPOT ELEVATIONS WHICH DO NOT APPEAR TO BE CONSISTENT WITH THE CONTOURS AND SLOPES. SPOT ELEVATIONS SHOWN ALONG CURB & GUTTER DESIGNATE THE PROPOSED GRADE AT THE LIP OF THE GUTTER UNLESS OTHERWISE NOTED.

8. CONTRACTOR SHALL INSTALL APPROPRIATE EROSION CONTROL MEASURES PRIOR TO ANY LAND DISTURBANCE ACTIVITIES.

9. THE CONTRACTOR SHALL ADJUST ALL MANHOLE COVERS, VALVE COVERS, CLEAN OUTS, VAULTS, BOXES, AND GRATES, EXISTING AND PROPOSED, TO "AS-CONSTRUCTED" FINISHED GRADE.

10. IF GRADE ADJUSTMENTS ARE REQUIRED, THE CONTRACTOR SHALL NOTIFY THE ENGINEER TO INVESTIGATE SUCH ADJUSTMENTS.

11. IF A CONFLICT EXISTS BETWEEN PLANS OR/AND SPECIFICATIONS OR/AND SOIL REPORT, THE CONTRACTOR SHALL CONTACT THE ENGINEER IMMEDIATELY FOR CLARIFICATION.

12. PRIOR TO INSTALLATION OF STORM OR SANITARY SEWER, THE CONTRACTOR SHALL VERIFY THE INVERTS OF EXISTING STRUCTURES AND INFORM THE OWNER AND THE ENGINEER OF ANY DISCREPANCIES PRIOR TO CONSTRUCTION.

13. EXISTING DRAINAGE STRUCTURES TO BE INSPECTED AND REPAIRED AS NEEDED AND EXISTING PIPES ARE TO BE CLEANED OUT TO REMOVE ALL SILT AND DEBRIS AFTER CONSTRUCTION.

14. ALL PROPOSED DRAINAGE STRUCTURES ARE TO BE INSTALLED PER LUMPKIN COUNTY STANDARDS AND SPECIFICATIONS AS REQUIRED.

15. THE CONTRACTOR SHALL BE RESPONSIBLE FOR MAINTAINING A MARKED-UP SET OF DESIGN DRAWINGS SHOWING "AS-BUILT" CONDITIONS. THESE "RECORD DRAWINGS" SHALL BE MADE AVAILABLE TO THE DESIGNER AND/ OR THE CITY/COUNTY INSPECTOR UPON REQUEST. THE MARK-UPS SHALL BE KEPT ON-SITE AT ALL TIMES AND SHALL BE UTILIZED TO DEVELOP FINAL RECORD DRAWINGS.

16. THE CONTRACTOR SHALL PROVIDE TO THE OWNER AND ENGINEER OF RECORD, A SURVEYED "AS-BUILT" DRAWING OF EACH DETENTION FACILITY SHOWING POND TOPOGRAPHY (2' CONTOURS AND SPOT ELEVATIONS) AND SIZES AND INVERTS OF ALL OUTLET CONTROLS, AND APPURTENANCES. ADDITIONALLY, THE CONTRACTOR SHALL INCLUDE IN THE AS-BUILT DRAWINGS ALL NECESSARY IMPROVEMENTS, NOTES & CERTIFICATIONS REQUIRED BY THE PERMITTING AUTHORITY.

17. IMPERVIOUS AREA INCREASE: 0.00 AC

GENERAL EROSION CONTROL NOTES

1. CONTRACTOR IS TO ADHERE TO THE LUMPKIN COUNTY EROSION AND SEDIMENT CONTROL REGULATIONS, AND TO THE SPECIFIC REQUIREMENTS FOR THE STATE OF GEORGIA.

2. CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING NECESSARY PERMITS PRIOR TO ANY LAND DISTURBING ACTIVITY, AND SHALL KEEP COPIES OF SUCH PERMITS ONSITE AT ALL TIMES IN THE CONSTRUCTION TRAILER. CONTRACTOR SHALL BE RESPONSIBLE FOR COMPLIANCE WITH NPDES PERMIT REQUIREMENTS.

3. CONTRACTOR IS RESPONSIBLE FOR COORDINATING WITH OWNER TO ENSURE IMPLEMENTATION OF ANY MONITORING PROGRAM IN ACCORDANCE WITH STATE SPECIFIC REQUIREMENTS.

4. THE CONTRACTOR IS RESPONSIBLE DURING CONSTRUCTION FOR THE CONTINUOUS MAINTENANCE OF ALL EROSION CONTROL MEASURES AS CALLED FOR ON THE APPROVED PLANS AND SPECIFICATIONS.

5. CONTRACTOR SHALL CERTIFY THAT ALL FILL AREAS HAVE BEEN COMPACTED TO A MINIMUM 95% COMPACTION.

6. CONTRACTOR SHALL PROVIDE NECESSARY MEANS TO PREVENT AIRBORNE EROSION INCLUDING MULCHES, SPRAY-ON ADHESIVES, OR SURFACE IRRIGATION.

7. CONTRACTOR SHALL REMOVE TEMPORARY BMP'S AT THE END OF THE PROJECT AFTER THE SITE IS FULLY STABILIZED AND A NOTICE OF TERMINATION HAS BEEN FILED.

8. CONTRACTOR SHALL SELECT TEMPORARY STOCKPILE LOCATION FOR FILL DIRT TO BE HELD TEMPORARILY IF NECESSARY AND TO ENSURE PROPER EROSION CONTROL FOR STOCKPILE.

9. EROSION CONTROL PRACTICES SUCH AS SILT FENCE AND INLET PROTECTION SHALL BE INSTALLED PRIOR TO ANY OTHER CONSTRUCTION ONSITE.

10. SILT FENCE SHALL BE LOCATED ONSITE TO PREVENT SEDIMENT AND EROSION FROM LEAVING THE PROPERTY LIMITS. ALL SILT FENCE SHALL BE MAINTAINED CONTINUOUSLY BY THE CONTRACTOR DURING CONSTRUCTION.

11. SILT FENCE SHALL BE CLEANED OR REPLACED WHEN SILT BUILDS UP TO WITHIN ONE FOOT OF TOP OF SILT FENCE.

12. MAXIMUM EMBANKMENT OF SLOPES SHALL BE AS FOLLOWS:
CUT AREAS - 2:1, FILL AREAS - 2:1
(UNLESS SPECIFICALLY APPROVED BY SOILS ENGINEER)

13. ALL SEDIMENT AND EROSION CONTROL DEVICES SHALL BE MAINTAINED UNTIL FINAL STABILIZATION AND A NOTICE OF TERMINATION HAS BEEN FILED.

14. STABILIZATION MEASURES SHALL BE IMPLEMENTED AS SOON AS IS PRACTICAL. IN PORTIONS OF THE SITE WHERE CONSTRUCTION ACTIVITIES HAVE TEMPORARILY OR PERMANENTLY CEASED, BUT IN NO CASE, MORE THAN FOURTEEN (14) DAYS AFTER THE CONSTRUCTION ACTIVITY IN THAT PORTION OF THE SITE HAS TEMPORARILY OR PERMANENTLY CEASED, UNLESS ACTIVITY WITHIN THAT PORTION OF THE SITE WILL RESUME WITHIN TWENTY-ONE DAYS.

STRUCTURAL PRACTICES

CODE	PRACTICE	DETAIL	MAP SYMBOL	DESCRIPTION
Tp	TOPSOILING		Tp	THE PRACTICE OF STRIPPING OFF THE MORE FERTILE TOPSOIL FOR STORING AND REPLACING ON AN AREA TO BE DISTURBED AREA AFTER THE COMPLETION OF CONSTRUCTION ACTIVITIES
Sd1	SEDIMENT BARRIER		Sd1	A BARRIER TO PREVENT SEDIMENT FROM LEAVING THE CONSTRUCTION SITE. IT MAY CONSIST OF SILT FENCE, STRAW BALES, BRUSH, LOGS AND TOLES, GRAVEL, OR A SEDIMENT FENCE. THE BARRIERS ARE USUALLY TEMPORARY AND ALLIPERVIOUS
Sd2	INLET SEDIMENT TRAP		Sd2	AN IMPOUNDED AREA CREATED BY CONSTRUCTING AN EARTHEN DIKE AT AN INLET. THE EXCAVATED AREA WILL BE FILLED AND STABILIZED ON CONFLUTION OF CONSTRUCTION ACTIVITIES.

VEGETATIVE MEASURES

CODE	PRACTICE	DETAIL	MAP SYMBOL	DESCRIPTION
Ds1	DISTURBED AREA STABILIZATION (WITH MULCHING ONLY)		Ds1	ESTABLISHING TEMPORARY PROTECTION FOR DISTURBED AREAS BY APPLYING MULCHES ALONE AND DURING THE GROWING SEASON TO PRODUCE AN EFFECTIVE RETARDING COVER.
Ds2	DISTURBED AREA STABILIZATION (WITH TEMPORARY SEEDING)		Ds2	ESTABLISHING TEMPORARY VEGETATIVE COVER WITH FAST GROWING SEEDLINGS ON DISTURBED AREAS
Ds3	DISTURBED AREA STABILIZATION (WITH PERMANENT VEGETATION)		Ds3	ESTABLISHING PERMANENT VEGETATIVE COVER SUCH AS TREES, SHRUBS, VINES, GRASSES, SOD, OR LEGUMES ON DISTURBED AREAS
Du	DUST CONTROL ON DISTURBED AREAS		Du	CONTROLLING SURFACE AND AIR MOVEMENT OF DUST ON CONSTRUCTION SITES,ROADWAYS AND SIMILAR SITES.

GRADING SYMBOLS LEGEND

- 120 — EXISTING CONTOURS
- 125 — PROPOSED CONTOURS
- × 20.5 — EXISTING SPOT ELEVATION
- × 20.50 — PROPOSED SPOT ELEVATION
- EXISTING STORM SEWER (TO REMAIN)
- PROPOSED STORM SEWER
- PROPOSED RETAINING WALL
- JUNCTION BOX, JB (1011A)
- CURB INLET, CI (1019A TYPE E)
- DOUBLE CURB INLET, DCI
- DROP INLET, DI (1019A TYPE A)
- DOUBLE DROP INLET, DDI
- TRIPLE DROP INLET, TDI
- YARD INLET, YI
- OUTLET CONTROL BOX, OCB
- DOUBLE WING CATCH BASIN, DWCB (1034D)
- SINGLE WING CATCH BASIN, SWCB (1033D)
- GRATE INLET (NYLOPAST), GI
- SOLID JUNCTION BOX (NYLOPAST), JB
- CLEAN OUT, CO
- HEADWALL, HW (1001-B)
- FLARED END SECTION, FES (1120)
- SAFETY END SECTION, SES (1122)

SOIL TYPE

SOIL DESCRIPTIONS OBTAINED FROM A SOIL SURVEY OF LUMPKIN COUNTY, GEORGIA

MAP SYMBOL - DESCRIPTION - SLOPES

TdG - TALLAPOOSA SOILS - 25 TO 70%

PRIOR TO CONSTRUCTION, CONTRACTOR SHALL CONTACT NECESSARY UTILITY PROVIDER(S), OWNER(S) & THE DESIGN ENGINEER TO SETUP AN ON-SITE MEETING TO COORDINATE ANY UTILITY RELOCATION.

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GA COA # PER000362 EXPIRES 06/30/2022

GEORGIA 8318 PROFESSIONAL ENGINEER L. TAYLOR ROBERTSON
4/13/20
GSWCC LEVEL II DESIGN
PROF. CERT#0000010552

LUMPKIN COUNTY
PLANNING & DEV. SERVICES OFFICE RENOVATION
342 Courthouse Hill, Dahlonega, Georgia
FOR: Lumpkin County

REVISIONS	DATE	DESCRIPTION
1		
2		
3		
4		

SHEET TITLE: EROSION SEDIMENT & POLLUTION CONTROL AND GRADING PLAN

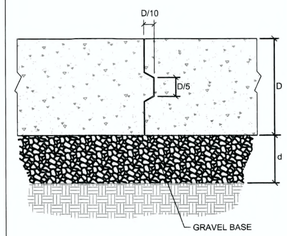
DATE: 04/13/2020

PROJECT NUMBER: 20207

SHEET NUMBER: C-2

Attachment: 20207 Lumpkin HC Parking Civil Sheets reduced (2021-041 : Amend Kelley Building GMP)

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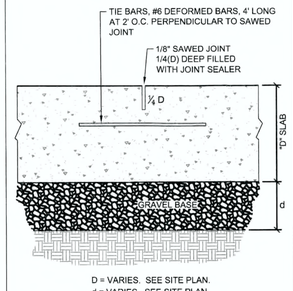


D = VARIES. SEE SITE PLAN.
d = VARIES. SEE SITE PLAN.

CONSTRUCTION JOINT DETAIL

SCALE: NONE

DETAIL # CSP-CCJ



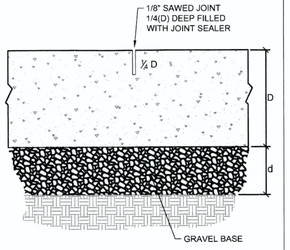
D = VARIES. SEE SITE PLAN.
d = VARIES. SEE SITE PLAN.

NOTE:
THIS DETAIL APPLIES TO THE FIRST SCORE LINE IN FROM THE EDGE OF TRUCK SLAB OR DRIVE, ALONG THE ENDS AND BOTH SIDES OF DRIVE.

TIE JOINT W/ REBAR

SCALE: NONE

DETAIL # CSP-CTJ

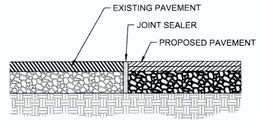


D = VARIES. SEE SITE PLAN.
d = VARIES. SEE SITE PLAN.

SCORE JOINT DETAIL

SCALE: NONE

DETAIL # CSP-CSJ

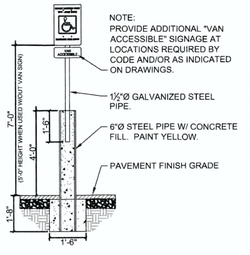


NOTE:
PROPOSED PAVEMENT TO MATCH ELEVATION OF EXISTING PAVEMENT. SAW CUT EXISTING PAVEMENT AS NECESSARY TO OBTAIN A FULL DEPTH SEAL BETWEEN THE PROPOSED PAVEMENT AND THE EXISTING PAVEMENT.

PAVEMENT TRANSITION

SCALE: NONE

DETAIL # CSP-PTR

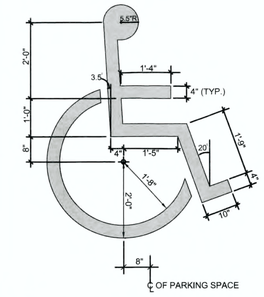


NOTES:
1. ALL SIGNS SHOWN SHALL BE RELECTORIZED TO SHOW THE SAME COLOR BY NIGHT AS BY DAY.
2. ALL SIGNS SHALL BE SECURELY MOUNTED ON GALVANIZED STEEL CHANNEL POSTS.
3. INSTALL QUANTITY AND AT LOCATIONS REQUIRED BY CODE AND/OR AS INDICATED ON DRAWINGS. CONFIRM ALL HANDICAPPED SIGNAGE CODES.

HANDICAP POST SIGN (GEORGIA)

SCALE: NONE

DETAIL # GA CSP-HCS

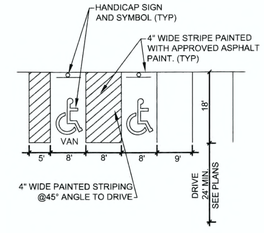


NOTE:
SYMBOL SHALL BE PAINTED BLUE AND SHALL MEET THE REQUIREMENTS OF GDOT SECTION 655.

HANDICAP SYMBOL

SCALE: NONE

DETAIL # CSP-01



90° HANDICAP PARKING

SCALE: NONE

DETAIL # CSP-PHC

ROBERTSON LOIA ROOF
ARCHITECTS & ENGINEERS
3460 Preston Ridge Road, Suite 275 . Alpharetta, GA. 30005
770.674.2400 / www.rlrpc.com
GA COA # PEF000362 EXPIRES: 06/30/2022

GEORGIA REGISTERED PROFESSIONAL ENGINEER No. 31318 L. TAYLOR ROBERTSON 4/13/20

GSWCC LEVEL II DESIGN
PROF. CERT#0000010552

CONSTRUCTION SPECIFICATIONS

MATERIALS
TOPSOIL SHOULD BE FRIABLE AND LOAMY, FREE OF DEBRIS, OBJECTIONABLE WEEDS AND STONES AND CONTAIN NO TOXIC SUBSTANCE THAT MAY BE HARMFUL TO PLANT GROWTH. A PH RANGE OF 5.0-7.5 IS ACCEPTABLE. SOLUBLE SALTS SHOULD NOT EXCEED 500 PPM.

TESTING
FIELD EXPLORATION SHOULD BE MADE TO DETERMINE WHETHER THE QUANTITY AND QUALITY OF SURFACE SOIL JUSTIFIES STRIPPING.

STRIPPING
STRIPPING SHOULD BE CONFINED TO THE IMMEDIATE CONTRACTION AREA. A 4 TO 6 INCH STRIPPING DEPTH IS COMMON, BUT MAY VARY DEPENDING ON THE PARTICULAR SOIL.

TOPSOIL PH
IF PH VALUE IS LESS THAN 6.0, LIME SHALL BE APPLIED AND INCORPORATED WITH THE TOPSOIL TO ADJUST THE PH TO 6.5 OR HIGHER. TOPSOILS CONTAINING SOLUBLE SALTS GREATER THAN 500 PARTS PER MILLION SHALL NOT BE USED.

STOCKPILES
THE LOCATION OF TOPSOIL STOCKPILES SHOULD NOT OBSTRUCT NATURAL DRAINAGE OR CAUSE OFF-SITE ENVIRONMENTAL DAMAGE.

STABILIZATION
STOCKPILES SHALL BE CONTAINED BY SEDIMENT BARRIERS TO PREVENT SEDIMENTATION ON ADJACENT AREAS. STOCKPILES SHALL BE STABILIZED IN ACCORDANCE WITH SPECIFICATIONS **DS1** AND **DS2 - DISTURBED AREA STABILIZATION (WITH MULCHING)** AND **(WITH TEMPORARY GRASSING)**, RESPECTIVELY, OR **PM - POLYACRYLAMIDE** OR **TB - TACKIFIERS AND BINDERS.**

SITE PREPARATION (WHERE TOPSOIL IS TO BE ADDED)
TOPSOILING - WHEN TOPSOILING, MAINTAIN NEEDED EROSION CONTROL PRACTICES SUCH AS DIVERSIONS, GRADE STABILIZATION STRUCTURES, BERMS, DIKES, LEVEL SPREADERS, WATERWAYS, SEDIMENT BASINS, ETC.
GRADING - GRADES ON THE AREAS TO BE TOPSOILED WHICH HAVE BEEN PREVIOUSLY ESTABLISHED SHALL BE MAINTAINED.
LIMING - SOIL TESTS SHOULD BE USED TO DETERMINE THE PH OF THE SOIL. WHERE THE PH OF THE SUBSOIL IS 5.0 OR LESS OR COMPOSED OF HEAVY CLAYS, AGRICULTURAL LIMESTONE SHALL BE SPREAD AT THE RATE OF 100 POUNDS PER 1,000 SQUARE FEET. LIME SHALL BE DISTRIBUTED UNIFORMLY OVER DESIGNATED AREAS AND WORKED INTO THE SOIL IN CONJUNCTION WITH TILLAGE OPERATIONS AS DESCRIBED IN THE FOLLOWING PROCEDURE.
BONDING - USE ONE OF THE FOLLOWING METHODS TO INSURE BONDING OF TOPSOIL AND SUBSOIL:
1. TILLING. AFTER THE AREAS TO BE TOPSOILED HAVE BEEN BROUGHT TO GRADE, AND IMMEDIATELY PRIOR TO DUMPING AND SPREADING THE TOPSOIL, THE SUBGRADE SHALL BE LOOSENED BY DISCING OR SCARIFYING TO A DEPTH OF AT LEAST 3 INCHES TO PERMIT BONDING OF THE TOPSOIL TO THE SUBSOIL.
2. TRACKING. PASSING A BULLDOZER OVER THE ENTIRE SURFACE AREA OF THE SLOPE TO LEAVE HORIZONTAL DEPRESSIONS.

APPLYING TOPSOIL
1. TOPSOIL SHOULD BE HANDLED ONLY WHEN IT IS DRY ENOUGH TO WORK WITHOUT DAMAGING SOIL STRUCTURE.
2. A UNIFORM APPLICATION OF 2 INCHES (UNSETTLED) IS RECOMMENDED, BUT MAY BE ADJUSTED AT THE DISCRETION OF THE ENGINEER OR LANDSCAPE ARCHITECT.

DEPTH (INCHES)	PER 1,000 SQUARE FEET	PER ACRE
1	3.1	134
2	6.2	268
3	9.3	403
4	12.4	537
5	15.5	672
6	18.6	806

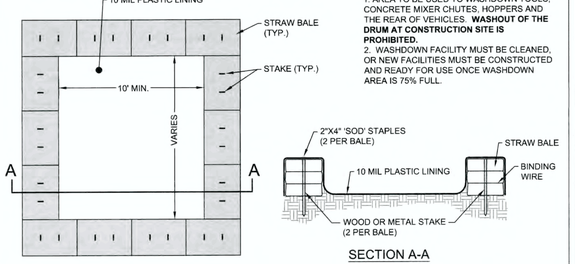
TABLE 6-37.1. CUBIC YARDS OF TOPSOIL REQUIRED FOR APPLICATION TO VARIOUS DEPTHS

Tp

TOPSOILING

SCALE: NONE

DETAIL # CEP-Tp



NOTES
1. AREA TO BE USED TO WASHDOWN TOOLS, CONCRETE MIXER CHUTES, HOPPERS AND THE REAR OF VEHICLES. **WASHOUT OF THE DRUM AT CONSTRUCTION SITE IS PROHIBITED.**
2. WASHDOWN FACILITY MUST BE CLEANED, OR NEW FACILITIES MUST BE CONSTRUCTED AND READY FOR USE ONCE WASHDOWN AREA IS 75% FULL.

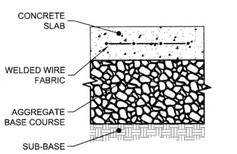
SECTION A-A

Cw

ABOVE GROUND CONCRETE WASHDOWN

SCALE: NONE

DETAIL # CEP-Cw

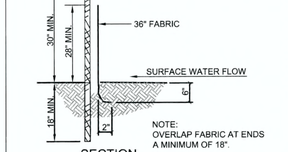


NOTES:
1. THE TOP TWO (2) FEET OF THE SUB-BASE SHALL BE COMPACTED TO 98% OF MAXIMUM DRY DENSITY PER STANDARD PROCTOR, ASTM D698.
2. GRADED AGGREGATE BASE COURSE SHALL MEET THE REQUIREMENTS OF GADOT SECTION 815 OR EQUIVALENT STATE D.O.T. REQUIREMENTS & SHALL BE COMPACTED TO 100% MAXIMUM DRY DENSITY PER MODIFIED PROCTOR ASTM D1557.
3. ALL PORTLAND CEMENT CONCRETE SHALL BE IN ACCORDANCE WITH ACI 330 &/OR EQUIVALENT STATE D.O.T. REQUIREMENTS.

PAVEMENT SECTION (CONCRETE)

SCALE: NONE

DETAIL # CSP-PSC



NOTE:
OVERLAP FABRIC AT ENDS A MINIMUM OF 18".

SECTION

CONSTRUCTION SPECIFICATIONS:
SEDIMENT BARRIERS BEING USED AS TYPE NS (NON-SENSITIVE) SHALL HAVE A SUPPORT SPACING OF NO GREATER THAN 6 FEET, ON CENTER, WITH EACH DRIVEN INTO THE GROUND A MINIMUM OF 18 INCHES. TYPE NS SEGMENT BARRIERS SHALL HAVE A P-FACTOR NO GREATER THAN 0.045. TYPE NS BARRIERS ARE NOT TO BE USED TO PROTECT STATE WATERS AND WETLANDS. TYPE S BARRIERS ARE REQUIRED ALONG ALL STATE WATERS, WETLANDS AND WHEREVER SENSITIVE AREAS ARE INDICATED ON THE CONSTRUCTION DRAWINGS IN A DOUBLE ROW NO LESS THAN 36" APART.

THE MANUFACTURER SHALL HAVE EITHER AN APPROVED COLOR MARK YARN IN THE FABRIC OR LABEL THE FABRICATED SILT FENCE WITH BOTH THE MANUFACTURERS AND FABRIC NAME EVERY 100 FEET.

THE TEMPORARY SILT FENCE SHALL BE INSTALLED ACCORDING TO THIS SPECIFICATION, AS SHOWN ON THE PLANS OR AS DIRECTED BY THE ENGINEER, FOR INSTALLATION OF THE FABRIC.

POST INSTALLATION SHALL START AT THE CENTER OF THE LOW POINT (IF APPLICABLE) WITH REMAINING POSTS SPACED 6 FEET.

SILT FENCE SHALL BE CONSTRUCTED IN ACCORDANCE WITH SPECIFICATION Sd1 IN THE M.S.S.C.I.G.

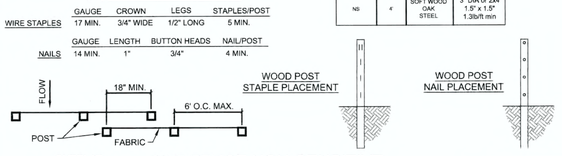
MAINTENANCE
SEDIMENT SHALL BE REMOVED ONCE IT HAS ACCUMULATED TO ONE-HALF THE ORIGINAL HEIGHT OF THE BARRIER. THIS IS EXTREMELY IMPORTANT WHEN SELECTING BMPS WITH A LOWER PROFILE. SEDIMENT BARRIERS SHALL BE REPLACED WHENEVER THEY HAVE DETERIORATED TO SUCH AN EXTENT THAT THE EFFECTIVENESS OF THE PRODUCT IS REDUCED (APPROXIMATELY SIX MONTHS) OR THE HEIGHT OF THE PRODUCT IS NOT MAINTAINING 80% OF ITS PROPERLY INSTALLED HEIGHT. TEMPORARY SEDIMENT BARRIERS SHALL REMAIN IN PLACE UNTIL DISTURBED AREAS HAVE BEEN PERMANENTLY STABILIZED. ALL SEDIMENT ACCUMULATED AT THE BARRIER SHALL BE REMOVED AND PROPERLY DISPOSED OF BEFORE THE BARRIER IS REMOVED.

POST SIZE

TYPE	MIN LENGTH	TYPE OF POST	SIZE OF POST
NS	4'	SOFT WOOD OAK STEEL	3" DIA or 2x4 1.5" x 1.5" 1.33lb/ft.min

FASTENERS FOR WOOD POSTS

	GAUGE	CROWN	LEGS	STAPLES/POST
WIRE STAPLES	17 MIN.	3/4" WIDE	1/2" LONG	5 MIN.
	GAUGE	LENGTH	BUTTON HEADS	NAIL/POST
NAILS	14 MIN.	1"	3/4"	4 MIN.



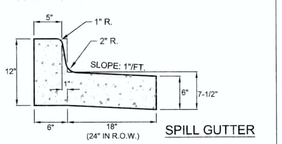
OVERLAP PLAN VIEW

SILT FENCE NON-SENSITIVE

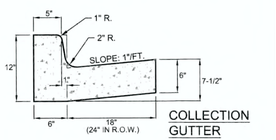
SCALE: NONE

DETAIL # CEP-Sd1-NS

MAXIMUM DISTANCE BETWEEN EXPANSION JOINTS = 40.0'.
EXPANSION JOINTS REQUIRED AT ALL STRUCTURES AND CURB RETURNS.



SPILL GUTTER



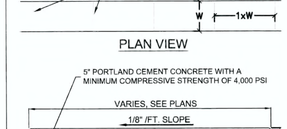
COLLECTION GUTTER

DETAIL SHOWN ABOVE IS SPECIFICALLY FOR CONDITION WHERE ASPHALT SLOPES TOWARD CURB. WHERE ASPHALT SLOPES AWAY FROM CURB, GUTTER SHALL ALSO SLOPE AWAY FROM CURB FACE TO MATCH SLOPE OF ADJACENT PAVING.

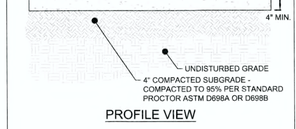
CONCRETE CURB & GUTTER

SCALE: NONE

DETAIL # CSP-CCG



PLAN VIEW

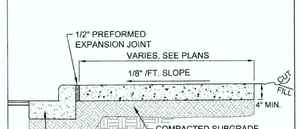


PROFILE VIEW

LIGHT DUTY SIDEWALK DETAIL

SCALE: NONE

DETAIL # CSP-CSW.3



NOTES:
1. CONCRETE - 3,000 PSI @ 28 DAYS.
2. PROVIDE 1" DEEP TRANSVERSE GROOVES AT 4'-0" INTERVALS.
3. PROVIDE 1/2" WIDE EXPANSION JOINT AT 50' INTERVALS AND AT ALL CURBS, RIGID STRUCTURES AND RIGID PAVEMENT.
4. TOOL ALL EXPOSED EDGES AND JOINTS TO 1/4" RADIUS.
5. BROOM FINISH ACROSS DIRECTION OF TRAVEL.
6. MAXIMUM CROSS SLOPE: 2%, MAXIMUM SLOPE IN THE DIRECTION OF TRAVEL: 5%.

LIGHT DUTY SIDEWALK W/ CURB DETAIL

SCALE: NONE

DETAIL # CSP-CSW3

SPECIES	BROADCAST PER ACRE	BROADCAST PER 1000 S.F.	RESOURCE AREA	PLANTING DATES J F M A M J J A S O N D	REMARKS
BERMUDA, COMMON HULLED SEED ALONE	10 LBS.	0.2 LBS.	P C		1,787,000 SEED PER POUND. QUICK COVER, LOW GROWING AND SOD FORMING, FULL SUN. GOOD FOR ATHLETIC FIELDS
W/OTHER PERENNIALS	6 LBS.	0.1 LBS.			
BERMUDA, COMMON UNHULLED SEED W/ TEMP COVER	10 LBS.	0.2 LBS.	P C		PLANT WITH WINTER ANNUALS PLANT WITH TALL FESCUE
W/OTHER PERENNIALS	6 LBS.	0.1 LBS.			
CENTIPEDE (EREMOCHLOA OPHIUROIDES)	BLOCK SOD ONLY		P C		DROUGHT TOLERANT. FULL SUN OR PARTIAL SHADE. EFFECTIVE ADJACENT TO CONC. AND IN CONCENTRATED FLOW AREAS. IRRIGATION IS NEEDED UNTIL FULLY ESTABLISHED. DO NOT PLANT NEAR PASTURES.
CROWNVETECH (CORONILLA VARIA) WITH WINTER ANNUALS OR COOL SEASON GRASSES	15 LBS.	0.3 LBS.	M-L P		100,000 SEED PER POUND. DENSE GROWTH. DROUGHT TOLERANT AND FIRE RESISTANT. USE FROM NORTH ATLANTA AND NORTHWARD.
FESCUE, TALL (FESTUCA ARUNDINACEA) ALONE	50 LBS	1.1 LBS.	M-L P		227,000 SEED PER POUND. USE ALONE ONLY ON BETTER SITES. MIX WITH PERENNIAL LESPEDEZA OR CROWNVETCH. APPLY TOPDRESSING IN SPRING FOLLOWING FALL PLANTINGS. NOT FOR HEAVY USE AREAS OR ATHLETIC FIELDS
W/OTHER PERENNIALS	30 LBS	0.7 LBS.			
LESPEDEZA, SERICEA (LESPEDEZA CUNEATA) SCARIFIED	60 LBS.	1.4 LBS.	M-L P C		350,000 SEED PER POUND. WIDELY ADAPTED. LOW MAINTENANCE. MIX W/ WEEPING LOVEGRASS. COMMON BERMUDA, BAHIA, OR TALL FESCUE. TAKES 2-3 YRS TO BECOME FULLY ESTABLISHED. EXCELLENT ON ROAD BANKS. INOCULATE SEED W/ EL INOCULANT.
UNSCARIFIED	75 LBS.	1.7 LBS.	M-L P C		MIX WITH TALL FESCUE OR WINTER ANNUALS.
LESPEDEZA (AMBRO VIRGATA) SCARIFIED	60 LBS.	1.4 LBS.	M-L P C		300,000 SEED PER POUND. HEIGHT OF GROWTH IS 18 TO 24 INCHES. ADVANTAGES IN URBAN AREAS. MIX W/ WEEPING LOVEGRASS, COMMON BERMUDA BAHIA, TALL FESCUE, OR WINTER ANNUALS. INOCULATE SEED W/ EL INOCULANT.
UNSCARIFIED	75 LBS.	1.7 LBS.	M-L P C		
LOVEGRASS, WEEPING (ERAGROSTIS CURVULA) ALONE	4 LBS.	0.1 LBS.	M-L P C		1,500,000 SEED PER POUND. QUICK COVER, DROUGHT TOLERANT. GROWS WELL WITH SERICEA LESPEDEZA ON ROAD BANKS.
W/OTHER PERENNIALS	2 LBS.	0.05 LBS.			
REED CANARY GRASS (PHALARIS ARUNDINACEA) ALONE	50 LBS.	1.1 LBS.	M-L P		GROWS SIMILAR TO TALL FESCUE.
W/OTHER PERENNIALS	30 LBS.	0.7 LBS.			
BAHIA PENSACOLA (Paspalum Notatum) ALONE OR W/ TEMP. COVER	60 LBS.	1.4 LBS.	P C		166,000 SEED PER POUND, LOW GROWING. SOD FORMING. SLOW TO ESTABLISH. PLANT WITH A COMPANION CROP. WILL SPREAD INTO BERMUDA PASTURES AND LAWNS. MIX WITH SERICEA, LESPEDEZA, OR WEEPING LOVEGRASS.
W/ OTHER PERENNIALS	30 LBS.	0.7 LBS.			
BAHIA WILMINGTON (Paspalum Notatum) ALONE OR W/ TEMP. COVER	60 LBS.	1.4 LBS.	M-L P		SAME AS ABOVE.
W/ OTHER PERENNIALS	30 LBS.	0.7 LBS.			

M-L REPRESENTS TO MOUNTAIN; BLUE RIDGE; AND RIDGES AND VALLEYS MLRA'S
P REPRESENTS THE SOUTHERN PIEDMONT MLRA.
C REPRESENTS THE SOUTHERN COASTAL PLAIN; SAND HILLS; BLACK LANDS; AND ATLANTIC COAST FLATWOODS MLRA'S.

CONSTRUCTION SPECIFICATIONS:

GRADING AND SHAPING
GRADING AND SHAPING MAY NOT BE REQUIRED WHERE HYDRAULIC SEEDING AND FERTILIZING EQUIPMENT IS TO BE USED. VERTICAL BANKS SHALL BE SLOPED TO ENABLE PLANT ESTABLISHMENT.
WHEN CONVENTIONAL SEEDING AND FERTILIZING ARE TO BE DONE, GRADE AND SHAPE WHERE FEASIBLE AND PRACTICAL, SO THAT EQUIPMENT CAN BE USED SAFELY AND EFFICIENTLY DURING SEEDBED PREPARATION, SEEDING, MULCHING AND MAINTENANCE OF THE VEGETATION.
CONCENTRATIONS OF WATER THAT WILL CAUSE EXCESSIVE SOIL EROSION SHALL BE DIVERTED TO A SAFE OUTLET. DIVERSIONS AND OTHER TREATMENT PRACTICES SHALL CONFORM WITH THE APPROPRIATE STANDARDS AND SPECIFICATIONS.

LIME AND FERTILIZER RATES AND ANALYSIS
AGRICULTURAL LIME IS REQUIRED AT THE RATE OF ONE TO TWO TONS PER ACRE UNLESS SOIL TESTS INDICATE OTHERWISE. GRADED AREAS REQUIRE LIME APPLICATION. IF LIME IS APPLIED WITHIN SIX MONTHS OF PLANTING PERMANENT PERENNIAL VEGETATION, ADDITIONAL LIME IS NOT REQUIRED. AGRICULTURAL LIME SHALL BE WITHIN THE SPECIFICATIONS OF THE GEORGIA DEPARTMENT OF AGRICULTURE.
LIME SPREAD BY CONVENTIONAL EQUIPMENT SHALL BE "GROUND LIMESTONE." GROUND LIMESTONE IS CALCITIC OR DOLOMITIC LIMESTONE GROUND SO THAT 90 PERCENT OF THE MATERIAL WILL PASS THROUGH A 10-MESH SIEVE, NOT LESS THAN 50 PERCENT WILL PASS THROUGH A 50-MESH SIEVE AND NOT LESS THAN 25 PERCENT WILL PASS THROUGH A 100-MESH SIEVE.
FAST-ACTING LIME SPREAD BY HYDRAULIC SEEDING EQUIPMENT SHOULD BE "FINELY GROUND LIMESTONE" SPANNING FROM THE 180 MICRON SIZE TO THE 5 MICRON SIZE. FINELY GROUND LIMESTONE IS CALCITIC OR DOLOMITIC LIMESTONE GROUND SO THAT 95 PERCENT OF THE MATERIAL WILL PASS THROUGH A 100-MESH SIEVE. IT IS DESIRABLE TO USE DOLOMITIC LIMESTONE IN THE SAND HILLS, SOUTHERN COASTAL PLAIN AND ATLANTIC COAST FLATWOODS MLRAS. (SEE FIGURE 6-4.1)
AGRICULTURAL LIME IS GENERALLY NOT REQUIRED WHERE ONLY TREES ARE PLANTED.
INITIAL FERTILIZATION, NITROGEN, TOP DRESSING, AND MAINTENANCE FERTILIZER REQUIREMENTS FOR EACH SPECIES OR COMBINATION OF SPECIES ARE LISTED IN TABLE 6-5.1.

LIME AND FERTILIZER APPLICATION
WHEN HYDRAULIC SEEDING EQUIPMENT IS USED, THE INITIAL FERTILIZER SHALL BE MIXED WITH SEED, INOCULANT (IF NEEDED), AND WOOD CELLULOSE OR WOOD PULP FIBER MULCH AND APPLIED IN A SLURRY. THE INOCULANT, IF NEEDED, SHALL BE MIXED WITH THE SEED PRIOR TO BEING PLACED INTO THE HYDRAULIC SEEDER. THE SLURRY MIXTURE WILL BE AGITATED DURING APPLICATION TO KEEP THE INGREDIENTS THOROUGHLY MIXED. THE MIXTURE WILL BE SPREAD UNIFORMLY OVER THE AREA WITHIN ONE HOUR AFTER BEING PLACED IN THE HYDROSEEDER.
FINELY GROUND LIMESTONE WILL BE MIXED WITH WATER AND APPLIED IMMEDIATELY AFTER MULCHING IS COMPLETED OR IN COMBINATION WITH THE TOP DRESSING.
WHEN CONVENTIONAL PLANTING IS TO BE DONE, LIME AND FERTILIZER SHALL BE APPLIED UNIFORMLY IN ONE OF THE FOLLOWING WAYS:
1. APPLY BEFORE LAND PREPARATION SO THAT IT WILL BE MIXED WITH THE SOIL DURING SEEDBED PREPARATION.
2. MIX WITH THE SOIL USED TO FILL THE HOLES, DISTRIBUTE FURROWS.
3. BROADCAST AFTER STEEP SURFACES ARE SCARIFIED,PITTED OR TRENCHED.
4. A FERTILIZER PELLET SHALL BE PLACED AT ROOT DEPTH IN THE CLOSING HOLE BESIDE EACH PINE TREE SEEDLING.

PLANT SELECTION
REFER TO TABLES 6-4.1, 6-5.2, 6-5.3 AND 6-5.4 FOR APPROVED SPECIES. SPECIES NOT LISTED SHALL BE APPROVED BY THE STATE RESOURCE CONSERVATIONIST OF THE NATURAL RESOURCES CONSERVATION SERVICE BEFORE THEY ARE USED. PLANTS SHALL BE SELECTED ON THE BASIS OF SPECIES CHARACTERISTICS, SITE AND SOIL CONDITIONS, PLANNED USE AND MAINTENANCE OF THE AREA, TIME OF YEAR OF PLANTING, METHOD OF PLANTING AND THE NEEDS AND DESIRES OF THE LAND USER. SOME PERENNIAL SPECIES ARE EASILY ESTABLISHED AND CAN BE PLANTED ALONE. EXAMPLES OF THESE ARE COMMON BERMUDA, TALL FESCUE, AND WEEPING LOVEGRASS. OTHER PERENNIALS, SUCH AS BAHIA GRASS AND SERICEALESPEDZA, ARE SLOW TO BECOME ESTABLISHED AND SHOULD BE PLANTED WITH ANOTHER PERENNIAL SPECIES. THE ADDITIONAL SPECIES WILL PROVIDE QUICK COVER AND AMPLE SOIL PROTECTION UNTIL THE TARGET PERENNIAL SPECIES BECOME ESTABLISHED. FOR EXAMPLE, COMMON
SEEDING COMBINATIONS ARE 1) WEEPING LOVEGRASS WITH SERICEA LESPEDEZA (SCARIFI ED) AND 2) TALL FESCUE WITH SERICEA LESPEDEZA (UNSCARIFI ED). PLANT SELECTION MAY ALSO INCLUDE ANNUAL COMPANION CROPS. ANNUAL COMPANION CROPS SHOULD BE USED ONLY WHEN THE PERENNIAL SPECIES ARE NOT PLANTED DURING THEIR OPTIMUM PLANTING PERIOD. A COMMON MIXTURE IS BROWN TOP MILLET WITH COMMON BERMUDA IN MID-SUMMER. CARE SHOULD BE TAKEN IN SELECTING COMPANION CROP SPECIES AND SEEDING RATES BECAUSE ANNUAL CROPS WILL COMPETE WITH PERENNIAL SPECIES FOR WATER, NUTRIENTS, AND GROWING SPACE. A HIGH SEEDING RATE OF THE COMPANION CROP MAY PREVENT THE ESTABLISHMENT OF PERENNIAL SPECIES.
RYEGRASS SHALL NOT BE USED IN ANY SEEDING MIXTURES CONTAINING PERENNIAL SPECIES DUE TO ITS ABILITY TO OUT-COMPETE DESIRED SPECIES CHOSEN FOR PERMANENT PERENNIAL COVER.

SEED QUALITY
THE TERM "PURE LIVE SEED" IS USED TO EXPRESS THE QUALITY OF SEED AND IS NOT SHOWN ON THE LABEL. PURE LIVE SEED, PLS, IS EXPRESSED AS A PERCENTAGE OF THE SEEDS THAT ARE PURE AND WILL GERMINATE. INFORMATION ON PERCENT GERMINATION AND PURITY CAN BE FOUND ON SEED TAGS. PLS IS DETERMINED BY MULTIPLYING THE PERCENT OF PURE SEED WITH THE PERCENT OF GERMINATION; I.E., (PLS = % GERMINATION X % PURITY)
EXAMPLE: COMMON BERMUDA SEED 70% GERMINATION, 80% PURITY
PLS = 70% GERMINATION X 80% PURITY
PLS = 56%
THE PERCENT OF PLS HELPS YOU DETERMINE THE AMOUNT OF SEED YOU NEED. IF THE SEEDING RATE IS 10 POUNDS PLS AND THE BULK SEED IS 56 % PLS, THE BULK SEEDING RATE IS :
10 LBS. PLS/ACRE = 17.9 LBS/ACRE
56% PLS
YOU WOULD NEED TO PLANT 17.9 LBS/ACRE TO PROVIDE 10 LBS/ACRE OF PURE LIVE SEED.

SEEDBED PREPARATION
SEEDBED PREPARATION MAY NOT BE REQUIRED WHERE HYDRAULIC SEEDING AND FERTILIZING EQUIPMENT IS TO BE USED (BUT IS STRONGLY RECOMMENDED FOR ANY SEEDING PROCESS, WHEN POSSIBLE), WHEN CONVENTIONAL SEEDING IS TO BE USED, SEEDBED PREPARATION WILL BE DONE AS FOLLOWS:

BROADCAST PLANTINGS
1. TILLAGE AT A MINIMUM, SHALL ADEQUATELY LOOSEN THE SOIL TO A DEPTH OF 4 TO 6 INCHES; ALLEVIATE COMPACTION, INCORPORATE LIME AND FERTILIZER; SMOOTH AND FIRM THE SOIL; ALLOW FOR THE PROPER PLACEMENT OF SEED, SPRIGS, OR PLANTS; AND ALLOW FOR THE ANCHORING OF STRAW OR HAY MULCH IF A DISK IS TO BE USED.
2. TILLAGE MAY BE DONE WITH ANY SUITABLE EQUIPMENT.
3. TILLAGE SHOULD BE DONE ON THE CONTOUR WHERE FEASIBLE.
4. ON SLOPES TOO STEEP FOR THE SAFE OPERATION OF TILLAGE EQUIPMENT, THE SOIL SURFACE SHALL BE PITTED OR TRENCHED ACROSS THE SLOPE WITH APPROPRIATE HAND TOOLS TO PROVIDE TWO PLACES 6 TO 8 INCHES APART IN WHICH SEED MAY LODGE AND GERMINATE. HYDRAULIC SEEDING MAY ALSO BE USED.

INDIVIDUAL PLANTS
1. WHERE INDIVIDUAL PLANTS ARE TO BE SET, THE SOIL SHALL BE PREPARED BY EXCAVATING HOLES, OPENING FURROWS, OR DIBBLE PLANTING.
2. FOR NURSERY STOCK PLANTS, HOLES SHALL BE LARGE ENOUGH TO ACCOMMODATE ROOTS WITHOUT CROWDING.
3. WHERE PINE SEEDLINGS ARE TO BE PLANTED, SUBSOIL UNDER THE ROW 36 INCHES DEEP ON THE CONTOUR FOUR TO SIX MONTHS PRIOR TO PLANTING. SUBSOILING SHOULD BE DONE WHEN THE SOIL IS DRY, PREFERABLY IN AUGUST OR SEPTEMBER.

INOCULANTS
ALL LEGUME SEED SHALL BE INOCULATED WITH APPROPRIATE NITROGEN-FIXING BACTERIA. THE INOCULANT SHALL BE A PURE CULTURE PREPARED SPECIFICALLY FOR THE SEED SPECIES AND USED WITHIN THE DATES ON THE CONTAINER.
A MIXING MEDIUM RECOMMENDED BY THE MANUFACTURER SHALL BE USED TO BOND THE INOCULANT TO THE SEED. FOR CONVENTIONAL SEEDING, USE TWICE THE AMOUNT OF INOCULANT RECOMMENDED BY THE MANUFACTURER. FOR HYDRAULIC SEEDING, FOUR TIMES THE AMOUNT OF INOCULANT RECOMMENDED BY THE MANUFACTURER SHALL BE USED.
ALL INOCULATED SEED SHALL BE PROTECTED FROM THE SUN AND HIGH TEMPERATURES AND SHALL BE PLANTED THE SAME DAY INOCULATED. NO INOCULATED SEED SHALL REMAIN IN THE HYDRO SEEDER LONGER THAN ONE HOUR.

HYDRAULIC SEEDING
MIX THE SEED (INOCULATED IF NEEDED), FERTILIZER, AND WOOD CELLULOSE OR WOOD PULP FIBER MULCH WITH WATER AND APPLY IN A SLURRY UNIFORMLY OVER THE AREA TO BE TREATED. APPLY WITHIN ONE HOUR AFTER THE MIXTURE IS MADE.

CONVENTIONAL SEEDING
SEEDING WILL BE DONE ON A FRESHLY PREPARED AND FIRMED SEEDB

Lumpkin County, Georgia

Water & Sewerage Authority Department

Date: June 15, 2021

Agenda Item: Water Authority Request for Planning Inspector's Ford Ranger Pickup

Item Description: LCWSA respectfully requests the use of a 2003 Ford Ranger belonging to the Lumpkin County Division of Planning and Public Works.

Facts & Historical Information:

The subject vehicle is a 2003 Ford Ranger which has been in County service for 291,275 miles. The vehicle does burn / drip oil; but, otherwise appears to be in fair condition considering its time in service.

Previously the vehicle had been used on a regular basis by members of the Planning Department. Due to high milage, the vehicle has been taken out of regular service as a fleet vehicle. The Planning Department has replaced the vehicle with a newer model pickup.

The Authority respectfully requests the use of 2003 Ford Ranger for its Operations Department. Compact trucks like this near vintage Ranger are well suited for routine light duty operations and maintenance completed by Authority staff.

If Authority use of the vehicle is authorized, the Authority recommends a transfer of title so the Authority can assume responsibility for the vehicle's maintenance and can add the vehicle to its insurance coverage.

Potential Courses Of Action:

1. BOC approves the Authority's request to use the vehicle
2. BOC chooses not to approve the Authority's request

Budget Impact: The requested transfer would not have negligible impact to the County's budget.

Staff Recommendation:

Lumpkin County, Georgia

Special Projects Department

Date: June 15, 2021

Agenda Item: Consideration of New Animal Shelter Facility Location

Item Description: Consideration of site and plan for advancing project.

Facts & Historical Information: Lumpkin County's 2020 budget included funds for an expansion at the Animal Shelter and to reroof the house and kennels. The county let an invitation to bid in July of 2020 and the Board chose to place the project on hold until Spring 2021 in the hopes that the cost of building materials would recede to a pre-pandemic rate. Since the time of the decision to place the project on hold, there have been other issues identified with the foundation, HVAC, parking areas, and roof on the kennel. Subsequent direction from the Board at the annual retreat was to identify, on county-owned property, a location for a new shelter and to begin planning for the construction of the facility. Staff identified four pieces of county owned property where a shelter could be located. (see attached maps) While this was in review by the county manager for consideration to be placed on a future agenda, Senator Gooch was able to work with DNR to obtain the Shop Road parcel, currently leased from the State of Georgia, for the county. (see attached map) After learning of this property, staff feels that it is an ideal location for the shelter and is better suited than the previously identified properties. The final transaction will take place in next year's legislative session and should the county decide to place the shelter there, preparations can begin under the terms of the existing lease. Given the continued price increases in steel and other construction materials, staff does not recommend constructing the facility at this time. Staff would ask the board to consider formally identifying property and directing staff to begin work on the plans for the facility in preparation for bidding/construction when market conditions are more favorable. The animal shelter manager is aware of the delay and supports this request for consideration. The manager feels, with the support of public buildings staff, he can make the current facility work until such time a new facility is constructed.

Potential Courses Of Action:

1. The board can consider setting the recommended parcel as the location of the new animal shelter and direct staff to begin acquisition of a set of plans for the new facility.

2. The board can consider an alternate location to set as the location of the new shelter and direct staff to begin acquisition of a set of plans for the new facility.

3. The board could choose to repair the existing facility to remedy all issues. This is least favorable as the lay of the land prevents future expansion of the facility to prepare for future growth and previous discussions were to move the location and use a PEMB as the structure.

Staff Recommendation:

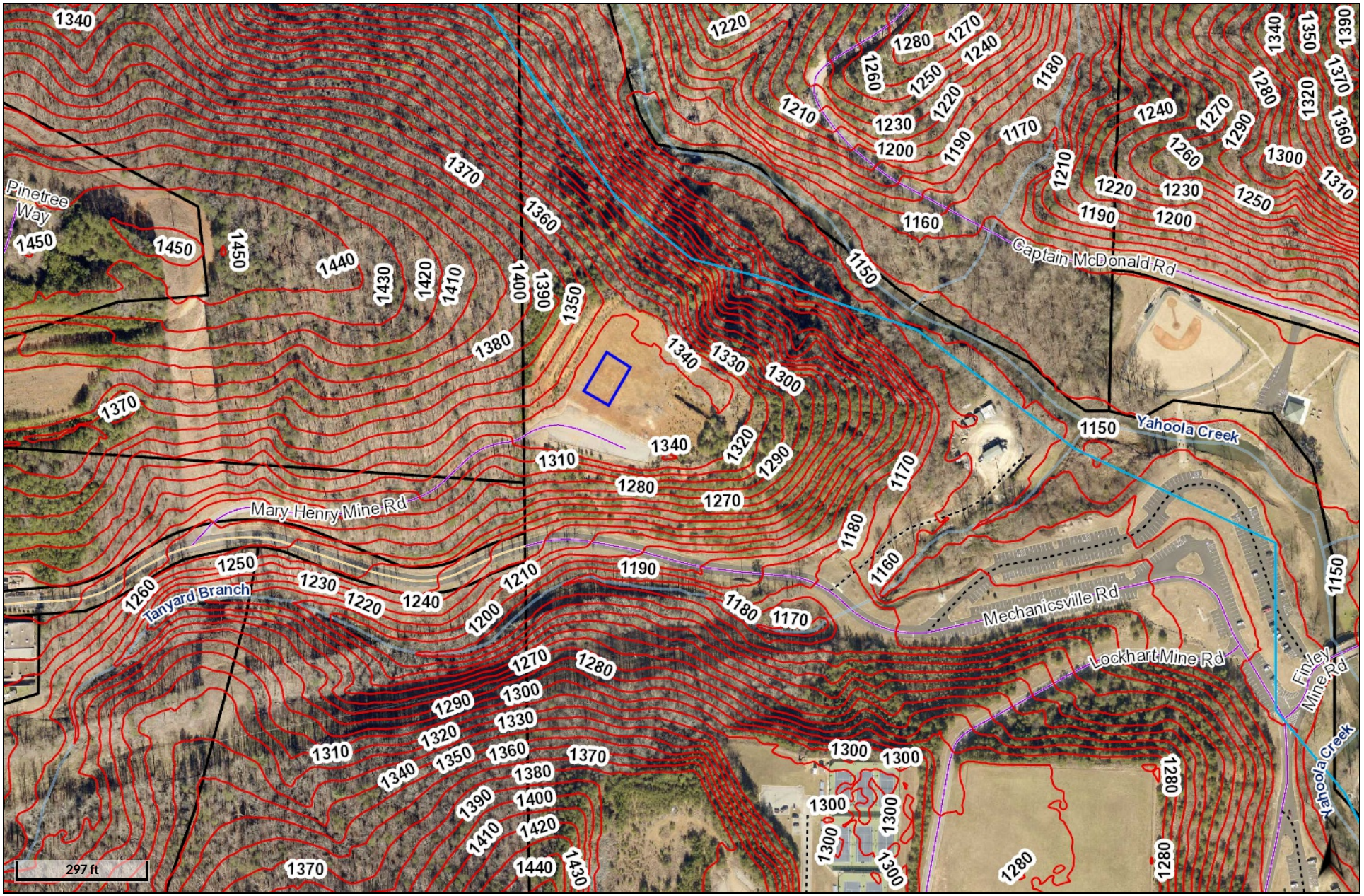
Attachments:
blackburn park rev 6-10-21
Yahoola Creek Park rev 6-15-21
Yahoola Work Center rev 6-15-21
New Animal Shelter – Possible locations on County Owned Property - Google Docs
Animal Shelter location Blackburn Road
06.10.2021 Letter Request use of DNR Blackburn Pk for Animal Shelter
Salt shed property revised 6-15-21

Blackburn Park



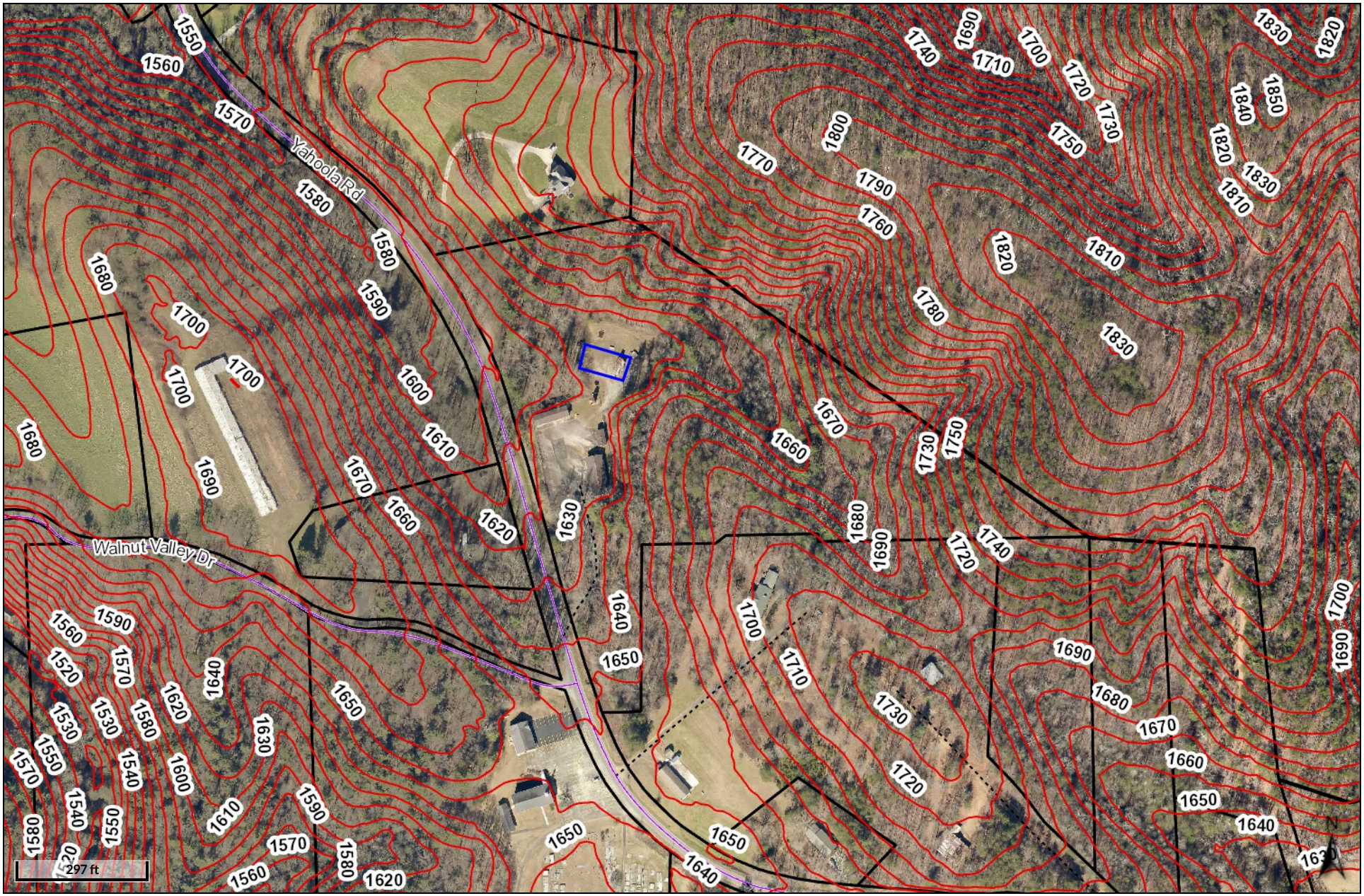
Attachment: blackburn park rev 6-10-21 (2074 : Consideration of New Animal Shelter Facility Location)

Yahoola Park



Attachment: Yahoola Creek Park rev 6-15-21 (2074 : Consideration of New Animal Shelter Facility

Yahoola Work Center



Attachment: Yahoola Work Center rev 6-15-21 (2074 : Consideration of New Animal Shelter Facility

New Animal Shelter – Possible locations on County Owned Property

Yahoola Creek Park – 1st plateau on left	
Pros	Cons
· Centrally located · 2 acres · Cleared site · Limited site work to adjust grade under building pad · Curb/gutter · Paving parking · Septic or sewer · Limited fencing required	· Existing road on City and Cottrell property – never address · Basement dug at location · Septic can go in one location · Run 950 feet water line · Will need to bore under road for water · Sewer, if chosen, will need pump · May need to consider moving park gate so this site more accessible when park closed · Traffic egress MM Pkwy · Site limits future expansion
Rock House Road Site – right side of future road to park amenities	
Pros	Cons
· Egress on and off drive acceptable · Topography limits usefulness of site	· Septic location will be challenge · Near future park and amenities/noise · Will require extensive fencing

Attachment: New Animal Shelter – Possible locations on County Owned Property - Google Docs (2074 : Consideration of New Animal Shelter

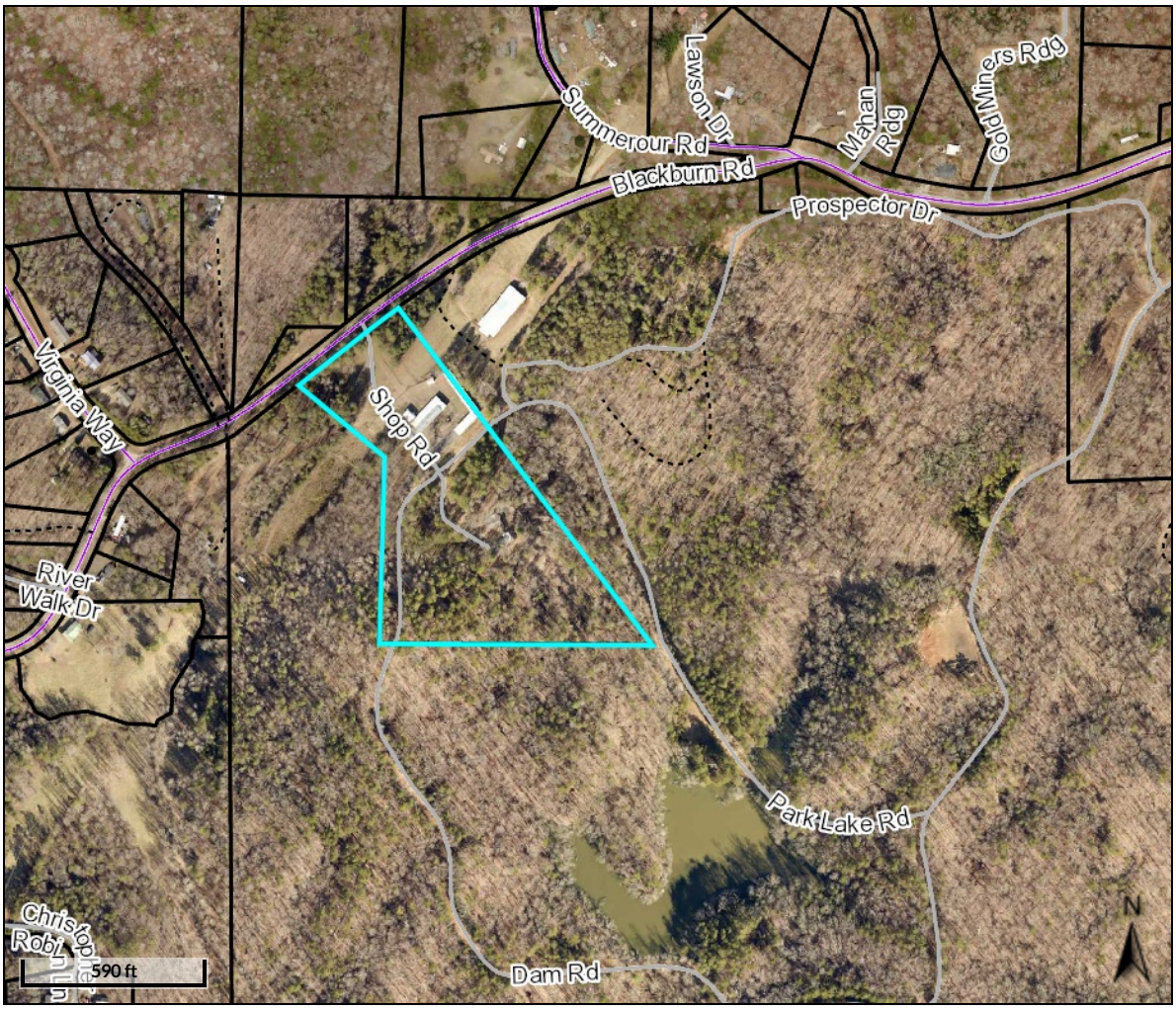
Attachment: New Animal Shelter – Possible locations on County Owned Property - Google Docs (2074 : Consideration of New Animal Shelter

· Well does work and is acceptable (concern is CHP plans to use well for 5 - year lease) · Centrally located	
Salt Shed Property – northern side of creek Not usable due to power easement splitting the property	
Blackburn Park – land west of leased house	
Pros	Cons
· Easiest to construct on · Larger area for expansion · Water available (Quality) · 4,000+ feet from school · Septic can work on site · Minimal site work. Location is good for adoption and surender traffic.	· Not centrally located · School traffic at drop-off and pickup times. · Run 1,700 ft water line · Power lines cross property limiting use · Extensive fencing required · Future park site; noise

Yahoola Work Center	
Pros	Cons
· Land cleared · Septic will work · Egress to road acceptable · Most of property fenced	· Location not centrally located, significant travel distance to high call areas, and may limit adoptions do to the travel distance. May lead to more animals being thrown out do to travel distance. · House near property line; noise · Known well issues - strong iron in water. Need treatment to meet shelter requirements.

Attachment: New Animal Shelter – Possible locations on County Owned Property - Google Docs (2074 : Consideration of New Animal Shelter

qPublic.net™ Lumpkin County, GA



Overview



Legend

☐ Parcels

Parcel ID	049 064	**Owner**	STATE OF GEORGIA	**Last 2 Sales**			
Real Key / Acct	2520		DAHLONEGA, GA 30533	**Date**	**Price**	**Reason**	**Qual**
Class Code	Exempt	**Physical Address**	55 SHOP ROAD	8/11/2000	0	OS	U
Taxing District	County	**Assessed Value**	$122008	n/a	0	n/a	n/a
Acres	11.05						

(Note: Not to be used on legal documents)

Date created: 4/30/2021
Last Data Uploaded: 4/29/2021 5:29:04 PM

Developed by Schneider GEOSPATIAL

Attachment: Animal Shelter location Blackburn Road (2074 : Consideration of New Animal Shelter Facility Location)

LUMPKIN COUNTY BOARD OF COMMISSIONERS

Stanley J. Kelley
County Manager

June 10, 2021

Senator Steve Gooch
421-F State Capitol
Atlanta, GA 30334

Dear Senator Gooch,

In 2013, Lumpkin County entered into a 50-year lease with the Georgia Department of Natural Resources for the use of property located in Land Lot 113 of the 13th District of Lumpkin County, Georgia. Lumpkin County is in need of a new animal shelter as our current shelter is no longer of adequate size and has multiple structural failings. There have been significant issues identified with the foundation, HVAC, and roofs of both the building and our kennels. The current location of our animal shelter also prevents any future expansion of the facility and hinders our ability to plan for growth.

Lumpkin County has reviewed multiple locations and has identified the land currently in lease with the Georgia Department of Natural Resources as an ideal location for a new animal shelter. This location would allow Lumpkin County to improve our current services, plan for the future and better serve our citizens.

Lumpkin County is respectfully requesting permission to use the property, currently in lease with the Georgia Department of Natural Resources, for the purpose of constructing a new animal shelter.

Thank you for your consideration of this matter.

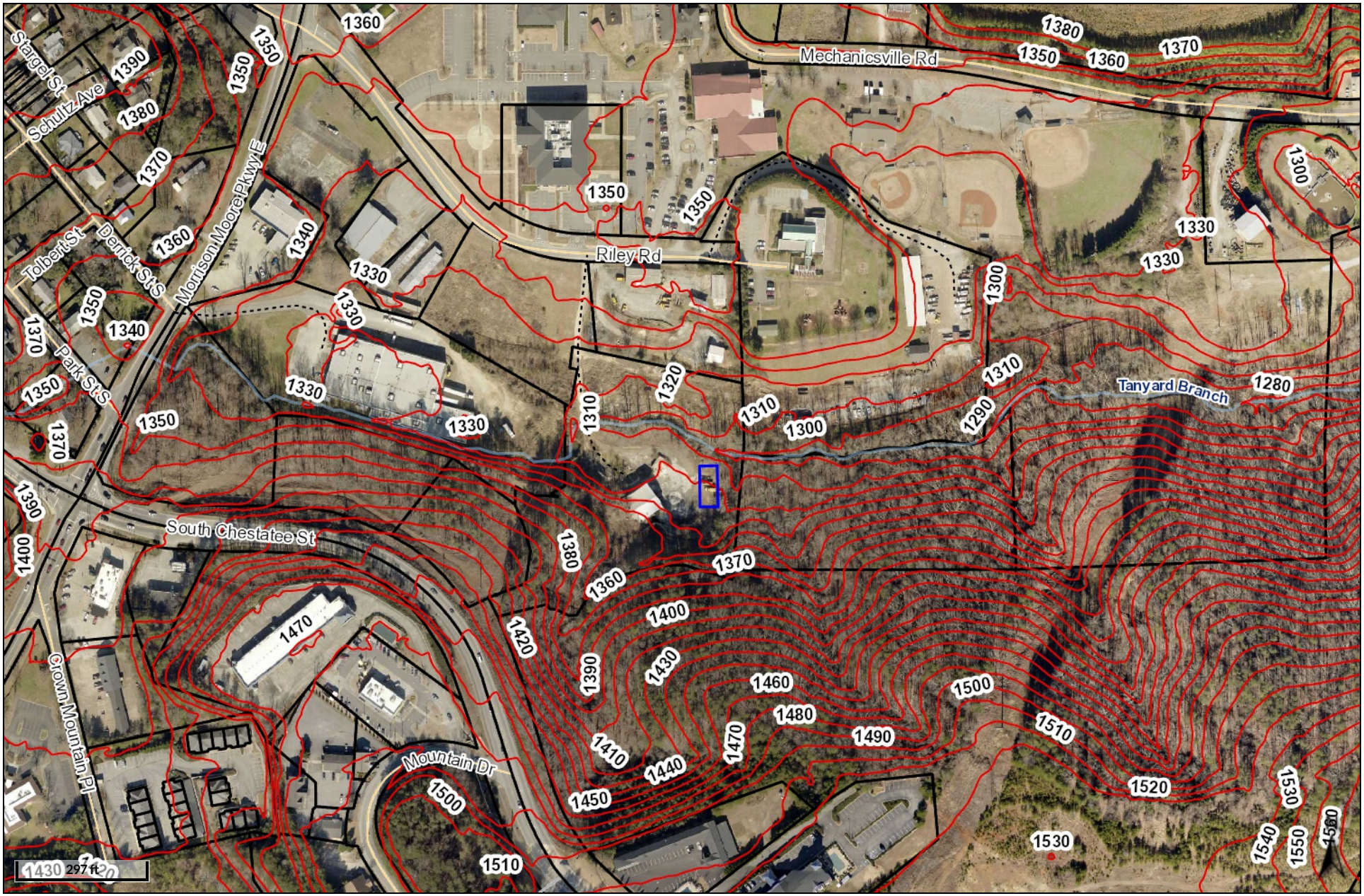
Sincerely,

Stan Kelley
County Manager

99 Courthouse Hill, Suite A • Dahlonega, Georgia 30533 • Phone: (706) 864-3742 • Fax: (706) 864-4760
E-mail: skelley@lumpkincounty.gov

Attachment: 06.10.2021 Letter Request use of DNR Blackburn Pk for Animal Shelter (2074 : Consideration of New Animal Shelter Facility

Salt Shed



Attachment: Salt shed property revised 6-15-21 (2074 : Consideration of New Animal Shelter Facility

Lumpkin County, Georgia

Special Projects Department

Date: June 15, 2021

Agenda Item: Kelley Building Dedication Plaque and Lettering

Item Description: Kelley Building Dedication Plaque and Lettering

Facts & Historical Information: On November 17, 2020, the facility located at 342 Courthouse Hill was dedicated as the Kelley Building. Included in the resolution was a directive that a plaque in Stan Kelley's honor shall be created and displayed prominently on the building signifying this dedication as part of its grand opening ceremony. In keeping with plaques placed on other county facilities dedication plaques most often commemorate the sitting board and any other person(s) involved and instrumental in the project. The architect of record and the construction company are also listed. A draft plaque is attached for review and comment. The original plaque from the construction of the facility was removed from the building and given to the library for their historical collection. The facility also needs lettering. A sample document based upon the use of the facility is included for consideration by the board. The only difference between the two examples is the word "services".

Potential Courses Of Action:

Plaque

1. The Board can consider having one plaque installed that covers both the dedication and the renovation as show in the example.
2. The Board can consider having one plaque installed that covers both the dedication and the renovation but direct that changes be made to the proposed language.
3. The Board can consider have two separate plaques installed on the facility. One just for the Kelley Building dedication and a separate one for the renovation. The Board will need to provide the desired language for the plaques.

Lettering

1.The Board can consider the first option of lettering as shown on the document.

2.. The Board can consider the second option of lettering as shown on the document.

3. The Board can consider directing staff to use a totally different lettering combination for the facility.

Budget Impact: Plaques are paid as part of the project costs.

Staff Recommendation: **Staff has no recommendation as this decision is the preference of the board.**

Attachments:
Dedication Plaque KB v2
Kelley Building lettering

The Kelley Building

Planning & Development Services

Board of Commissioners

Chris Dockery, Chairman

David Miller, District 1

Bobby Mayfield, District 2

Rhett Stringer, District 3

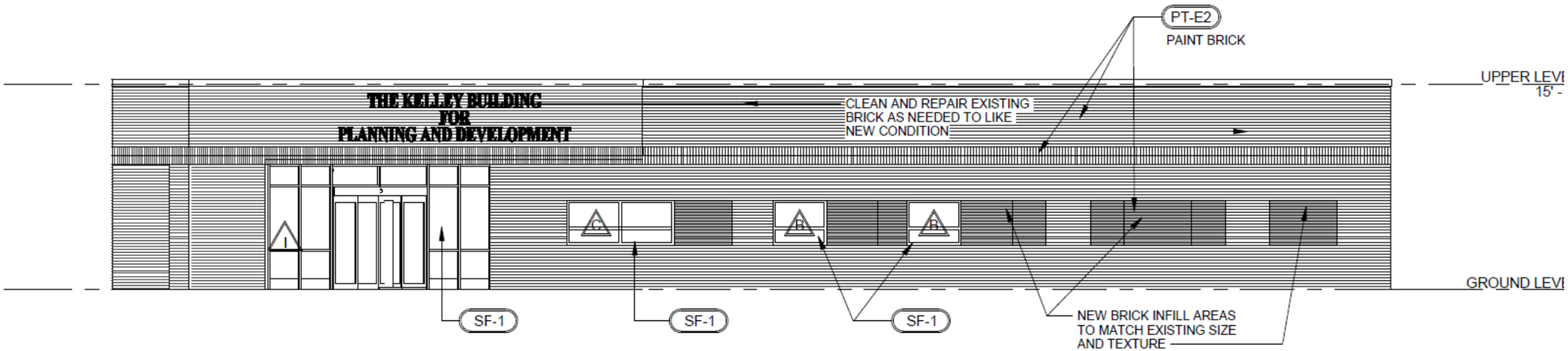
Jeff Moran, District 4

Dedicated to

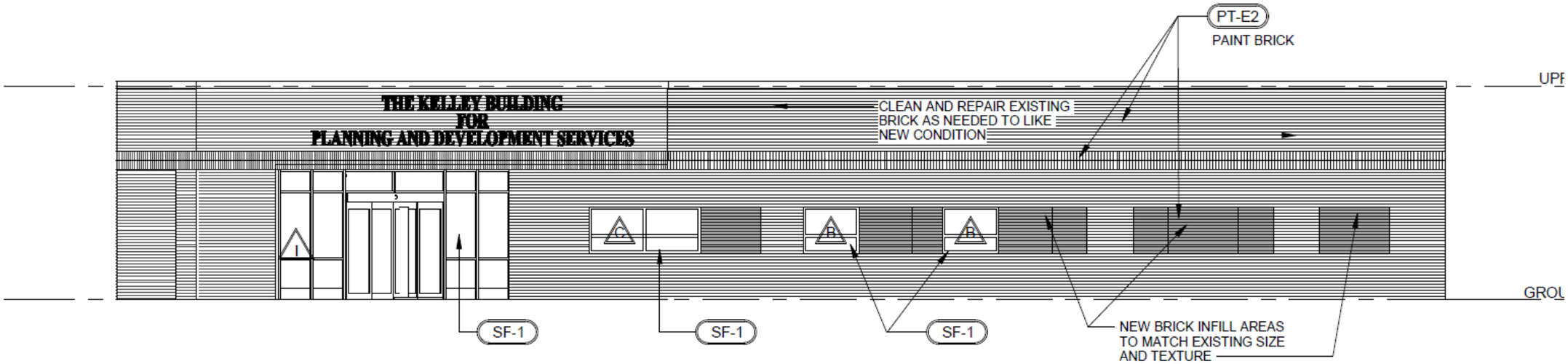
Stanley J. Kelley for 28 years of

dedicated selfless service to Lumpkin County

Attachment: Dedication Plaque KB v2 (2082 : Kelley Building Dedication Plaque and Lettering)



Attachment: Kelley Building lettering (2082 : Kelley Building Dedication Plaque and Lettering)



Attachment: Kelley Building lettering (2082 : Kelley Building Dedication Plaque and Lettering)

Attachment: Kelley Building lettering (2082 : Kelley Building Dedication Plaque and Lettering)

Lumpkin County, Georgia

County Clerk Department

Date:	June 15, 2021
Agenda Item:	Special Event Permit Request – R-Ranch in the Mountains
Item Description:	Special Event Permit allowing R-Ranch in the Mountains to hold the 4th of July Concert Festival event July 2-3, 2021 at the R-Ranch.
Facts & Historical Information:	This is an alcoholic beverage special event permit allowing R-Ranch in the Mountains to hold an event with beer/wine. The event will be held July 2-3, 2021 on the property located at 65 R-Ranch Road, Dahlonega, GA 30533.
Potential Courses Of Action:	A. Approve the special event license B. Deny the special event license
Staff Recommendation:	**Approve the special event license.**

Lumpkin County, Georgia

Public Works Department

Date: June 15, 2021

Agenda Item: Road Acceptance Request – Whelchel Valley Subdivision (1.949 miles total)

Item Description: The HOA in Whelchel Valley is asking the BOC to accept the subdivision roads into the County Maintenance system when all repairs required by Staff are complete.

Facts & Historical Information: Whelchel Valley Subdivision received final subdivision approval in November of 2006. The preliminary approval (approval for construction) included that the roads would be dedicated to the county after construction was completed. At final subdivision approval the developer, The Wallace Group, LLC. asked that the roads remain privately owned. During construction, the roads were inspected to insure they met county standards. Now there is approximately $16,000 in repairs to be done on the roads to bring it back to county standards. The HOA intends to place a special assessment on the HOA dues to pay for their repairs. They are asking that the BOC commit to taking the roads as County maintained roads after the repairs are complete and inspected. The total length of roads in the subdivision is 1.949 miles.

Road information:

Road Name: Old Lake Ln- 0.629 Miles
Right of way width = 60 ft

Road Name: Whelchel Valley Dr- 0.209 Miles
Right of way width = 60 ft
Turn around r/w radius= 50 ft

Road Name: Sydney Trace- 0.064 Miles
Right of way width = 60 ft
Turn around r/w radius= 50 ft

Road Name: Blue Sky Dr- 0.325 Miles
Right of way width = 60 ft

Road Name: Odgers Trail- 0.308 Miles
Right of way width = 60 ft
Turn around r/w radius= 50 ft

Road Name: Gray Swan Way- 0.414 Miles
Right of way width = 60 ft
Turn around r/w radius= 50 ft

Total length of roads= 1.949 Miles

Staff Recommendation: **Lumpkin County Staff recommends that the roads be accepted into the county system.**

Attachments:
agenda item request
subdivision map

Lumpkin County Board of Commissioners

AGENDA ITEM REQUEST

Submission of an Agenda Item Request does not guarantee inclusion of the item on the Agenda.

Date: 05/18/2021

Name: Payton Anderson

Address: 159 Grey Swan Way
Dawsonville, GA 30534

Phone: (706) 265-0729

Email: panderson@davisengineers.com

Topic/Subject to Present:

Whelchel Valley Subdivision would like the roads within the neighborhood to be included into the county road system. The roads were originally designed and constructed to county standards

including the top coat of asphalt with the intent of them to be county roads. During the downturn, the developers switched the roads to "private" to be released from their bond without input from homeonwners.

We are asking for the roads to be dedicated to the county upon completion of the necessary repairs as outlined by Charles Trammell. There are currently 90 homes in the neighborhood with a total of 120 lots.

The neighborhood would like to make necessary repairs but are hesitant to do so and create a special assessment without knowing if the county will accept them or not.

Requests to have items placed on the Agenda of the Lumpkin County Board of Commissioners Meeting must be submitted to the County Clerk 10 working days prior to the first scheduled Work Session of the month.

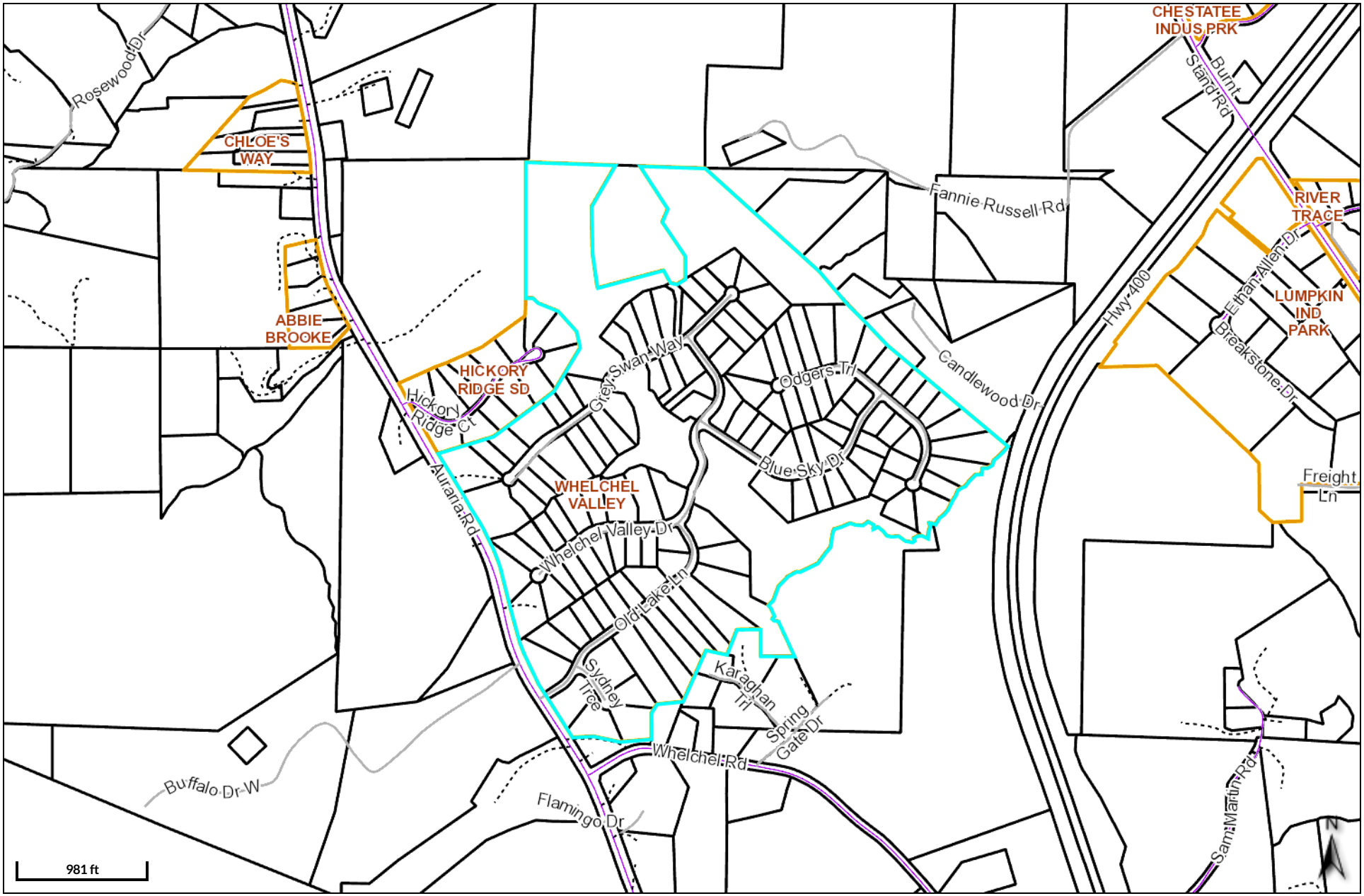
If you have handouts, documents, etc., please provide a complete set and a list of items submitted with this request. **If you hand out copies at the meeting** you must provide **10 COPIES** to ensure distribution to each of the Commissioners, County Attorney, County Manager, County Clerk, Deputy County Clerk, and Newspaper Representative.

Agenda items are discussed at the Board of Commissioners Work Session I held the first **Tuesday** of each month.

Contact the County Clerk at 706-864-3742 if you have any questions.

Attachment: agenda item request (2094 : Road Acceptance Request – Whelchel Valley Subdivision (1.949 miles total))

Wheklchel Valley Subdivision Map



Attachment: subdivision map (2094 : Road Acceptance Request – Whelchel Valley Subdivision (1.949

Lumpkin County, Georgia

Public Works Department

Date: June 15, 2021

Agenda Item: Consideration of 326 Fred Burns Road Abandonment

Item Description: Request to start the abandonment process for an approximately 0.25-mile portion of Fred Burns Road.

Facts & Historical Information: In 1987, Mr. Burns deeded a 60' of right of way across his property to his house for the paving of Fred Burns road. In 1988, the Fred Burns road was paved with the asphalt ending approximately 0.25 miles from Mr. Burns house. The county currently only maintains the paved portion of the road. In 2020, Maynard Family Properties LLC purchased the property and has now requested that the road be abandoned from a point approximately 90' past the end of the asphalt to the Old Fred Burns house. The property owner has agreed, as part of the request, to deed property for a turn around to be constructed if needed in the future (see attached plat). There are currently two property owners that have frontage on the portion of the road that is requested to be abandoned; Joel T. Burns and the Maynard Family Properties, LLC.

Potential Courses Of Action:

A) Start the abandonment process for the portion of Fred Burns Road.
B) Don't abandon the road.

Staff Recommendation: **Staff recommends that the BOC vote to start the process of abandoning the road.**

Attachments:
request email4-27-21
Proposed abandonment map
plat

Larry Reiter

From: Kris Maynard <KMaynard@essentialingredients.com>
Sent: Tuesday, April 27, 2021 9:09 PM
To: Larry Reiter
Subject: 326 Fred Burns Road - Road Abandonment

Mr. Reiter,

I know that John Gaston has been in contact regarding the survey and abandonment of the road serving 326 Fred Burns Road property. I was unable to meet you last year when we were purchasing the property from Mr. Gholston when you met with Vic Dover and John.

I believe the survey work is all completed and the next step is a formal request by me to the county commissioners for the abandonment to commence. Please utilize this letter as my request for the county to abandon this road which has not been maintained by the county for many years according to my understanding.

I am available for any question you may have at this email or 404-578-3019.

Thank you for your assistance on this matter.

Best wishes,

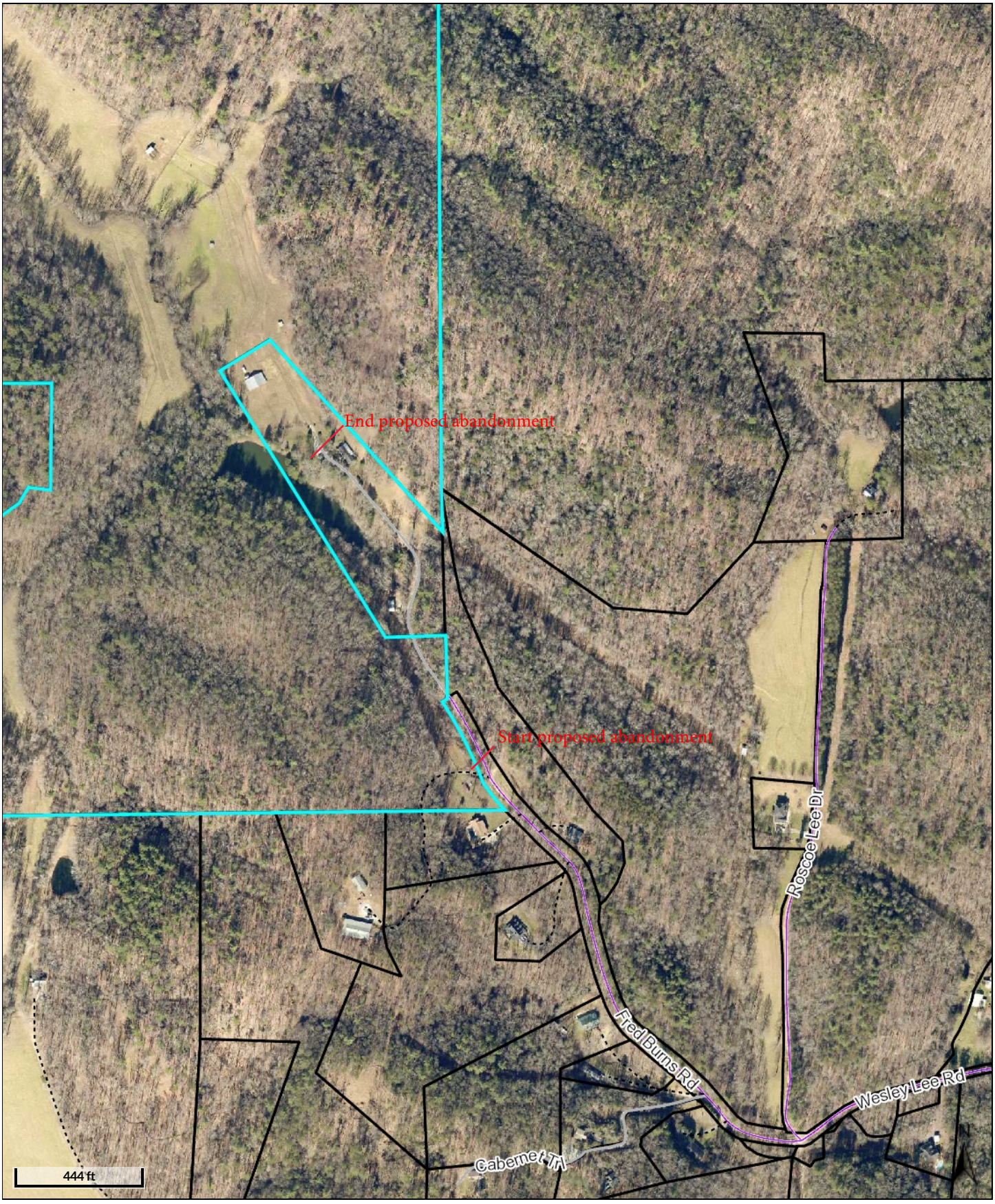
Kris Maynard

Kris Maynard
CEO & Chairman of the Board
Phone: (770) 831-9010
www.essentialingredients.com
100% Employee-Owned

This message, including any information in this message and any attached files, is intended only for the person(s) or entity to which it is addressed. Follow this link for further important information: http://www.essentialingredients.com/emaildisclaimer.aspx

Attachment: request email4-27-21 (2095 : Consideration of 326 Fred Burns Road Abandonment)

Proposed Abandonment



Attachment: Proposed abandonment map (2095 : Consideration of 326 Fred Burns Road Abandonment)

Attachment: plat (2095 : Consideration of 326 Fred Burns Road Abandonment)

N/F = NOW OR FORMERLY
C/L = CENTER LINE
P/L = PROPERTY LINE
R/W = RIGHT OF WAY
DB = DEED BOOK
PB = PLAT BOOK
PG = PAGE
CAB = PLAT CABINET
SL = SLIDE
POC = POINT OF COMMENCEMENT
POB = POINT OF BEGINNING
TBS = 1/2" REBAR TO BE SET

RESERVED FOR CLERK'S FILING INFORMATION

THIS SURVEYOR DOES NOT GUARANTEE THAT ALL EASEMENTS AFFECTING THIS PROPERTY ARE SHOWN.

THE FIELD DATA UPON WHICH THIS PLAT IS BASED HAS A POSITIONAL TOLERANCE NOT EXCEEDING 0.10 LINE, AND WAS NOT ADJUSTED. THIS PLAT HAS BEEN CALCULATED FOR CLOSURE AND IS FOUND TO BE ACCURATE WITHIN ONE FOOT IN 98538 FEET.

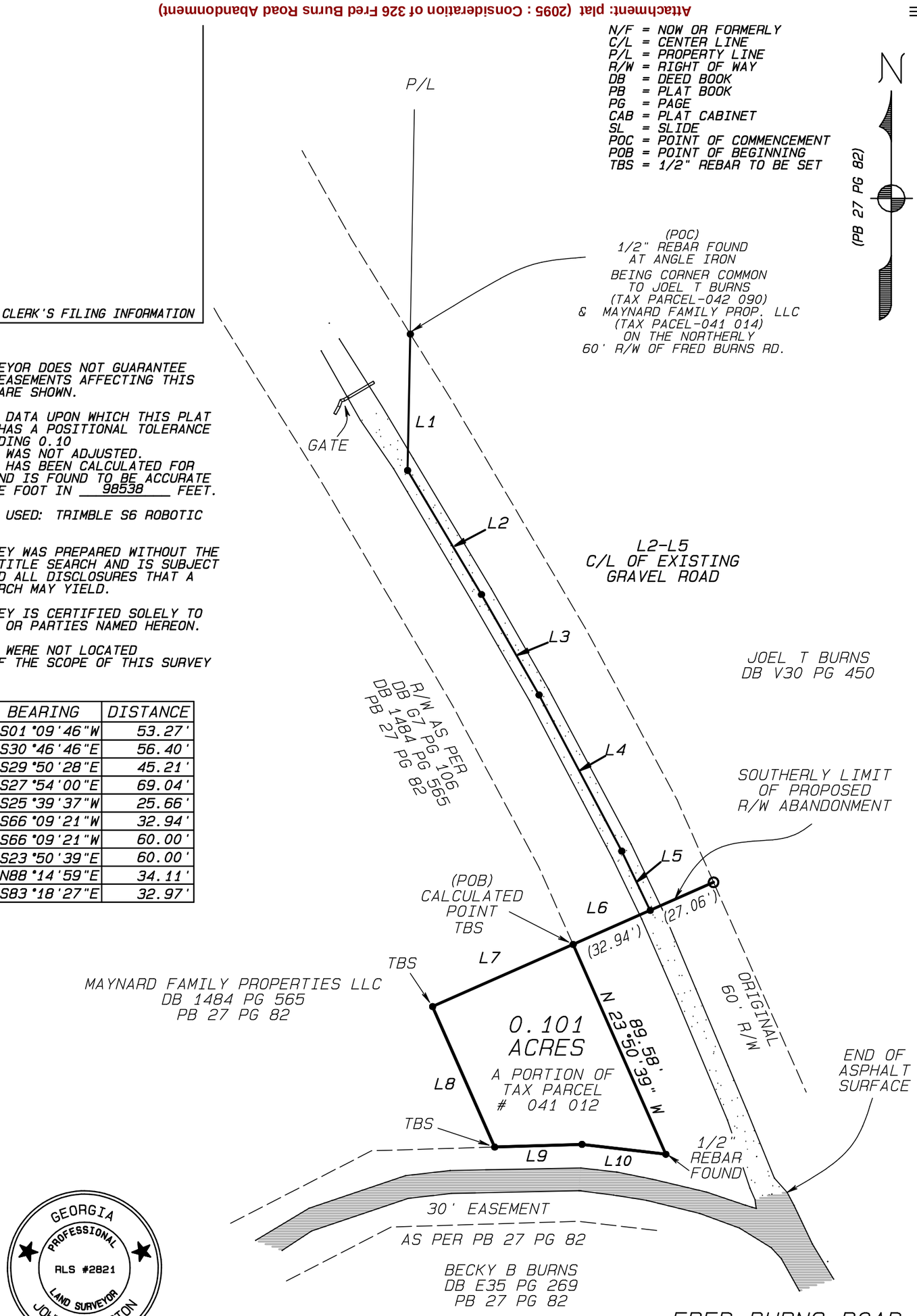
EQUIPMENT USED: TRIMBLE S6 ROBOTIC

THIS SURVEY WAS PREPARED WITHOUT THE AID OF A TITLE SEARCH AND IS SUBJECT TO ANY AND ALL DISCLOSURES THAT A TITLE SEARCH MAY YIELD.

THIS SURVEY IS CERTIFIED SOLELY TO THE PARTY OR PARTIES NAMED HEREON.

UTILITIES WERE NOT LOCATED AS PART OF THE SCOPE OF THIS SURVEY

LINE	BEARING	DISTANCE
L1	S01°09'46"W	53.27'
L2	S30°46'46"E	56.40'
L3	S29°50'28"E	45.21'
L4	S27°54'00"E	69.04'
L5	S25°39'37"W	25.66'
L6	S66°09'21"W	32.94'
L7	S66°09'21"W	60.00'
L8	S23°50'39"E	60.00'
L9	N88°14'59"E	34.11'
L10	S83°18'27"E	32.97'



GEORGIA
PROFESSIONAL
RLS #2821
LAND SURVEYOR
JOHN T. GASTON

AS REQUIRED BY SUBSECTION (D) OF O.C.G.A. SECTION 15-6-67, THIS PLAT HAS BEEN PREPARED BY A LAND SURVEYOR AND APPROVED BY ALL APPLICABLE LOCAL JURISDICTIONS FOR RECORDING AS EVIDENCED BY APPROVAL CERTIFICATES, SIGNATURES, STAMPS, OR STATEMENTS HEREON. SUCH APPROVALS OR AFFIRMATIONS SHOULD BE CONFIRMED WITH THE APPROPRIATE GOVERNMENTAL BODIES BY ANY PURCHASER OR USER OF THIS PLAT AS TO INTENDED USE OF ANY PARCEL. FURTHERMORE, THE UNDERSIGNED LAND SURVEYOR CERTIFIES THAT THIS PLAT COMPLIES WITH THE MINIMUM TECHNICAL STANDARDS FOR PROPERTY SURVEYS IN GEORGIA AS SET FORTH IN THE RULES AND REGULATIONS OF THE GEORGIA BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS AND AS SET FORTH IN O.C.G.A. SECTION 15-6-67.

PLAT OF RIGHT-OF-WAY PARCEL FOR

MAYNARD FAMILY PROPERTIES LLC

LAND LOT 631 , 12TH DISTRICT, 1ST SECTION
LUMPKIN COUNTY, GEORGIA

LSF # 1074: ALTASURV LLC dba
GEOIMAGE
LAND SURVEYING, LAND PLANNING & DESIGN
21 ENOTA STREET, DAHLONEGA, GA 30533, (706) 864-7298

PLAT DATE: FEBRUARY 15, 2019
FIELD DATE: JANUARY 19, 2019
FIELD CREW: PDA, BB
DRAWN BY: PDA
DRWG FILE: 1567 KRIS MAYNARD
JOB # 1567

Lumpkin County, Georgia

Board of Commissioners Department

Date: June 15, 2021

Agenda Item: Consideration of Transfer of Property to Development Authority

Item Description: Consideration of Transfer of Property to Development Authority

Attachments:
DALC Deed
CHP Sketch 2

After recording return to:
Horne & Edelberg, P.C.
Post Office Box 37
Dahlonega, Georgia 30533

LIMITED WARRANTY DEED

STATE OF GEORGIA,
COUNTY OF LUMPKIN.

THIS INDENTURE, made this 15th day of June, 2021, between the **Lumpkin County Board of Commissioners, being the governing authority of Lumpkin County, a political subdivision of the State of Georgia**, of the first part, and the **Development Authority of Lumpkin County**, a development authority and a public body corporate and politic existing under the laws of the State of Georgia, of the second part,

WITNESSETH: That the said party of the first part, for and in consideration of the sum of TEN AND 00/100s DOLLARS ($10.00) and Other Valuable Consideration, in hand paid, at and before the sealing and delivery of these presents, the receipt of which is hereby acknowledged, has granted, bargained, sold and conveyed, and by these presents does grant, bargain, sell and convey unto the said party of the second part, its successors and assigns, the following-described property:

All that tract or parcel of land lying and being in Land Lots 1103 & 1132 of the 12th District, 1st Section of Lumpkin County, Georgia, and being more particularly described as follows:

Commencing at the Point of Beginning, being the intersection of the north line of land lot 1132 of the 12th District, 1st Section of Lumpkin County, Georgia and the western edge of the right of way of Rock House Road, thence South 32°06'56" West, a distance of 418.20 feet along the right of way of Rock House Road; thence North 57°20'08" West, a distance of 161.57 feet to the beginning of a curve tangent to said line; thence northwesterly and northerly a distance of 318.21 feet along the curve concave to the northeast, having a radius of 310.00 feet and a central angle of 58°48'50" and a cord bearing of North 27°55'43" West and distance of 304.43 feet; thence North 01°28'42" East tangent to said curve, a distance of 2.38 feet to the north line of land lot 1103 of the 12th district 1st section; thence South 89°31'54" East, a distance of 82.19 feet to the common corner on the north side of land lots 1103 and 1132; thence South 89°29'53" East, a distance of 418.69 feet along the north line of land lot 1132 to the Point of Beginning. Containing 2.5214 Acres, more or less.

Attachment: DALC Deed (2096 : Consideration of Transfer of Property to Development Authority)

Page Two
Limited Warranty Deed

TO HAVE AND TO HOLD the said tract or parcel of land, with all and singular the rights, members and appurtenances thereof, to the same being, belonging, or in anywise appertaining to the only proper use, benefit and behoof of the said party of the second part, its successors and assigns, forever, in Fee Simple.

AND THE SAID party of the first part, for its successors and assigns, will warrant and forever defend the right and title to the above described property, unto the said party of the second part, its successors and assigns, against all persons claiming by, through or under Grantor.

IN WITNESS WHEREOF, the said party of the first part, acting through its duly authorized and appointed officers, has hereunto set its hand and seal, the day and year above written.

Signed, sealed and delivered
in the presence of:

Lumpkin County Board of Commissioners
By:

_____(SEAL)
Chris Dockery, Chairman

_____
Unofficial Witness

Attested:

_____
Notary Public
Commission Expires:

_____(SEAL)
Melissa Z. Witcher, County Clerk

Attachment: DALC Deed (2096 : Consideration of Transfer of Property to Development Authority)

Lumpkin County Engineering
1642 RED OAK FLATS RD
DAHLONEGA, GEORGIA 30533
PHONE: (706) 482-2586

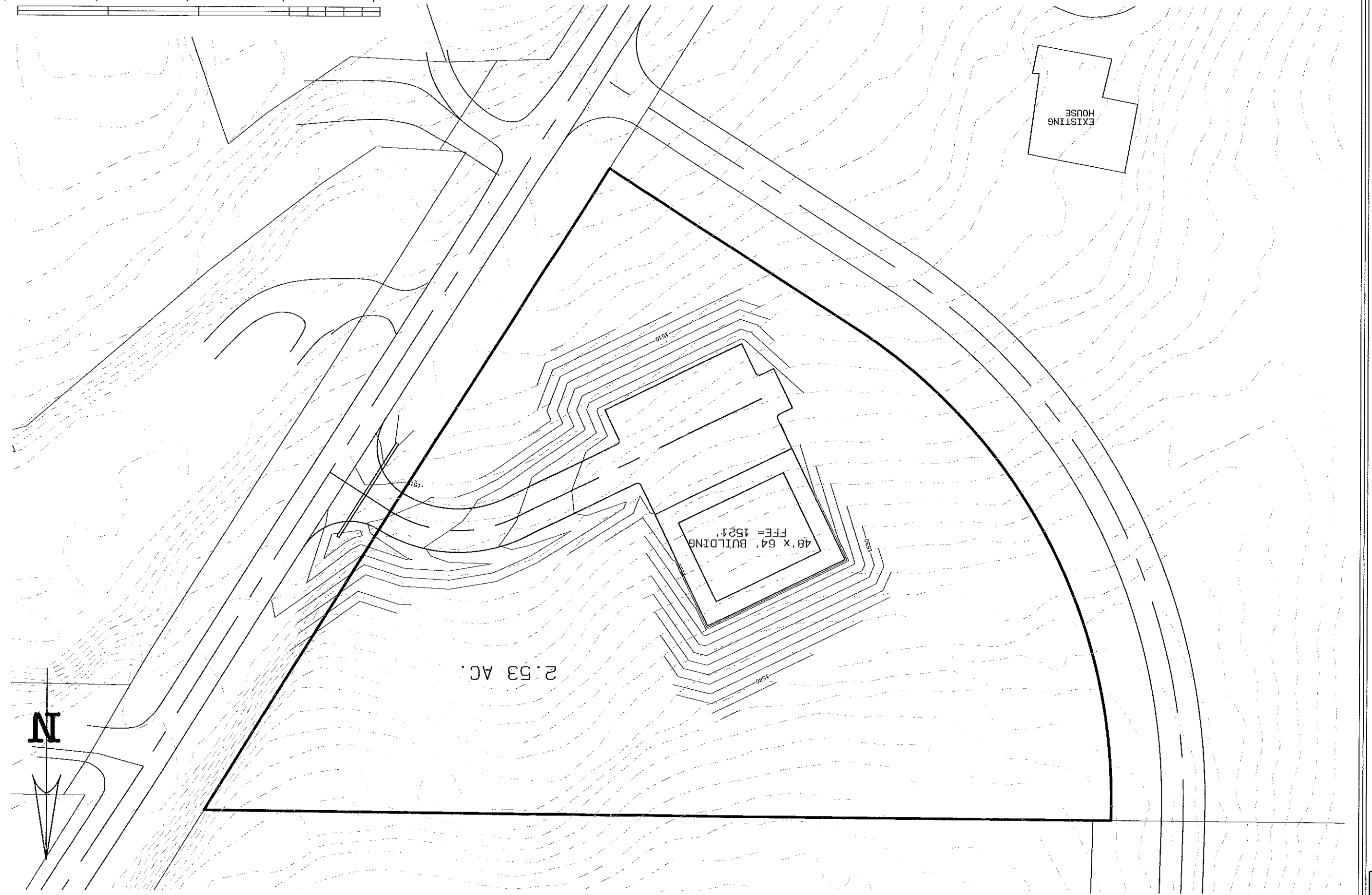
REVISIONS:
DESCRIPTION | DATE:

CONCEPT PLAN FOR

COMMUNITY HELPING PLACE
ROCK HOUSE RD

DATE: MAY 21, 2021
DRAWN BY: LR
FILE NAME: PROPOSED SITE
SCALE: 1" = 50'
SHEET: 2 OF 2

1 INCH = 50 FEET
0' 50' 100' 150' 200'



Attachment: CHP Sketch 2 (2096 : Consideration of Transfer of Property to Development Authority)



Attachment: CHP Sketch 2 (2096 : Consideration of Transfer of Property to Development Authority)

Lumpkin County Engineering
1642 RED OAK FLATS RD
DAHLONEGA, GEORGIA 30533
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REVISIONS:	
DATE:	DESCRIPTION

CONCEPT PLAN FOR

COMMUNITY HELPING PLACE
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DATE:	MAY 21, 2021
DRAWN BY:	LR
FILE NAME:	PROPOSED SITE
SCALE:	1" = 100'
SHEET:	2 OF 2

Lumpkin County, Georgia

Special Projects Department

Date: June 15, 2021

Agenda Item: Naming of Commissioners Boardroom in Honor of Dr. David J. Miller

Item Description: Naming of Commissioners Boardroom in Honor of Dr. David J. Miller

Attachments:
Commissioner Miller Plaque Final

Dr. David J. Miller

Commissioners' Boardroom

Relief Image Here

Dedicated in memory of Dr. David J. Miller

Commissioner, District 1

January 1, 2017 – May 9, 2021

"Let nothing be done through selfish ambition or conceit, but in lowliness of mind let each esteem others better than himself. Let each of you look out not only for his own interests, but also for the interests of others."

Philippians 2:3-4

Attachment: Commissioner Miller Plaque Final (2101 : Naming of Commissioners Boardroom in Honor of

Lumpkin County, Georgia

Finance Department

Date: June 15, 2021

Agenda Item: Consideration of Fencing for Yahoola Creek Park Basketball Court

Item Description: Consider adding a fence around the basketball court being constructed at Yahoola Creek Park

Facts & Historical Information: In October 2020, the Board of Commissioners approved a list of projects to be funded with General Fund savings from the CARES Act. On the list of projects was construction of an outdoor basketball court at Yahoola Creek Park. Since the project has begun, staff has determined there is a need for fencing around the court. The court itself is elevated for washing/drainage purposes, which will cause deflected balls to roll away from the basketball court. This could result in lost balls as well as a safety risk for children running to retrieve the balls away from the court.

Staff is asking the Board to consider the addition of a 10' fence around the basketball court, which will retain the balls within the court perimeter (approximately 240'). The estimated cost of the fence is $20,000.

Potential Courses Of Action: A. Approve addition of a fence around the Yahoola Creek Park Basketball court.
B. Take no action.

Budget Impact: There are funds remaining in the General Fund savings from the CARES Act, which can be used to fund the fence. For all intents and purposes, this would be paid for from Fund Balance.

Staff Recommendation: Staff recommends adding a fence to the Yahoola Creek Park Basketball court.

Attachments:
PXL_20210615_124748805
PXL_20210615_124834787



Attachment: PXL_20210615_124748805 (2109 : Consideration of Fencing for Yahoola Creek Park Basketball Court)

Attachment: PXL_20210615_124834787 (2109 : Consideration of Fencing for Yahoola Creek Park Basketball Court)

Lumpkin County, Georgia

Board of Commissioners Department

Date: June 15, 2021

Agenda Item: Set Time for Appeal to Planning Commission's Decision Regarding Jeffery Patterson Variance

Item Description: Set Time for Appeal to Planning Commission's Decision Regarding Jeffery Patterson Variance