Special Council Meeting

June 24, 2025

6:00pm

Agenda

Invocation given by Pastor Matthew Olsen
Trinity Baptist Church, 505 N. Houston Lake Blvd, Centerville, GA

Pledge of Allegiance

Welcome Extended

Public Comments

Adoption of Minutes

1. April 1, 2025

Old Business

New Business

2. 911 Center IGA: City Administrator Krista Bedingfield
3. Resolution - Extension of Moratorium on Zoning Matters: City Administrator Krista Bedingfield
4. FY 2026 Proposed Budget Presentation: City Accountant Carol Harrison
5. Public Hearing FY 2026 Proposed Budget: Mayor J. Micheal Evans
6. Approval Engagement Letter Mauldin & Jenkins FY 2025 Audit Services: City Accountant Carol Harrison

Comments from Council

Regular Council Meeting

April 1, 2025

Meeting called to order at 6:00pm.

Invocation led by Chief of Police, Cedric Duncan.

Pledge of Allegiance led by Councilman Edward Armijo.

Welcome Extended by Mayor Pro Tem J. Micheal Evans.

Present were Mayor Pro Tem J. Micheal Evans, Councilman Justin Wright, Councilman Edward Armijo, City Administrator Krista Bedingfield, and City Attorney Rebecca Tydings; absent from meeting Councilman Robert D. Bird, Jr.

Presentation-Proclamation "John R. Harley": Mayor Pro Tem J. Micheal Evans recognized former Mayor John R. Harley, reading a proclamation declaring April 4, 2025 as John R. Harley Day. The Governing Body gave thanks to Mr. Harley for his years of service to the city and all the contributions he helped user in for the City of Centerville during that time.

Public Comments

None.

Adoption of Minutes: Motion made by Councilman Justin Wright to adopt both sets of minutes as written; seconded by Councilman Edward Armijo. Motion carried. Unanimous.

- March 4, 2025
- March 18, 2025 Council Work Session

Old Business

None.

New Business

Appointment Mayor Pro Tem (Post 4 Councilman Edward Armijo): Mayor Pro Tem J. Micheal Evans nominated Councilman Edward Armijo for Mayor Pro tempore for the 2025 year, as it is the city's policy to rotate this position annually. Motion made by Councilman Justin Wright to approve appointment of the 2025 Mayor Pro tempore; seconded by Councilman Edward Armijo. Motion carried. Unanimous.

Discussion GICH Point Award: Councilman Justin Wright recommended to the governing body to award one (1) point towards Pivotal's application with DCA, explaining that the final decision remains with DCA, on whether the project is to be approved. Councilman Wright added that any concerns about the property from last month's meeting were addressed and satisfied. Motion was given by Councilman Justin Wright to award one GICH point; Seconded by Councilman Edward Armijo. Motion Carried. Unanimous

Comments from Council

Post 1 – Absent

Post 2 – Councilman Wright expressed positive outlook on the senior housing project improving traffic and safety for the Gunn Road area. Councilman Wright shared enthusiasm about the progress happening with the Wilson Drive project; he noted that even though there is still a lot construction happening this expansion will benefit the neighborhoods and school areas greatly. The estimated completion time for the Wilson Drive project is 22 months.

Post 3- Councilman Evans reiterated Councilman Wright's statements on the Wilson Drive Project and agreed the progress is moving very well. He also expressed appreciation for the public work's staff managing the recent weather-related challenges, including power outages and tree removal. Councilman Evan mentioned that the Centerville Recycle Center received some damage from this recent weather event, and ensured the public that the clean-up was going well. He also expressed gratitude towards police officers and other city employees for their efforts.

Post 4- Councilman Armijo emphasized the importance of voter participation in the upcoming election.

Mayor Pro Tem J. Micheal Evans adjourned meeting at 6:17pm.

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Mayor Pro-Tem J. Micheal Evans

____

Attest by City Clerk Lee Siefert

____

Date

AMENDMENT TO THE
E-911 INTERGOVERNMENTAL AGREEMENT

This Amendment to the Intra-County Agreement for Establishing and Maintaining a Centralized 911 Emergency Communication System is made and entered into this __________ day of _________________, 2025 by and between **HOUSTON COUNTY**, managed by its duly elected Board of Commissioners, hereinafter referred to as **"County"** and the **CITY OF WARNER ROBINS, GEORGIA**, by and through its Mayor and Council, hereinafter referred to as **"WARNER ROBINS"**, **CITY OF CENTERVILLE, GEORGIA,** by and through its Mayor and Council, hereinafter referred to as "**CENTERVILLE",** and the **CITY OF PERRY, GEORGIA,** by and through its Mayor and Council, hereinafter referred to as **"PERRY"**, (Singularly a "Party" or collectively the "Parties");

WHEREAS, the Parties entered into an Intra-County Agreement for Establishing and Maintaining a Centralized 911 Emergency Communication System, hereinafter referred to as "Agreement", for providing 911 services to unincorporated and incorporated Houston County; and

WHEREAS, the Parties desire to amend the Agreement to update the funding terms of the Agreement.

NOW THEREFORE, in consideration of the mutual benefits and responsibilities of the Parties hereto its agreed as follow:

1.

The terms regarding funding for Emergency 911 service calls within incorporated and unincorporated Houston County are amended based on the following:

A. Previous fiscal year expenses for Emergency 911 services based on audit numbers.
B. Call volume provided by 911 for the previous calendar year outlining all calls made to 911 from within each city and unincorporated Houston County to include police, fire, public works

for each governmental entity, sheriff, and animal control for Centerville, Warner Robins, and unincorporated Houston County.

C. The prorated amount to be paid by each governmental entity will be based on the percentage of call volume for each entity. Houston County in addition to its prorated amount will pay thirty percent (30%).

D. These prorated amounts will change annually based upon previous fiscal year audited expenses and previous calendar year call volume for each government entity.

An E-911 Funding Formulae for FY 26 Budgets is attached hereto as Exhibit "A".

2.

All other terms and conditions of the original Agreement shall remain the same.

So AGREED, the day and year first written above.

HOUSTON COUNTY:

By:________________________________
Chairman Dan Perdue

Attest:______________________________
Robbie Dunbar, Director of Administration

CITY OF WARNER ROBINS:

By:________________________________
Mayor LaRhonda W. Patrick

Attest:______________________________
Mandy Stella, City Clerk

CITY OF CENTERVILLE:

By:________________________________
Mayor J. Micheal Evans

Attest:______________________________
Lee Siefert, City Clerk

CITY OF PERRY:

By:________________________________
Mayor Randall Walker

Attest:______________________________
Annie Warren, City Clerk

EXHIBIT "A"

E-911 Funding Formulae for FY 26 Budgets

FY 24 Audited Numbers	
FY 24 Expense	$ 5,503,251.00
FY 24 Revenue-Intergovt.	$ (3,437,626.00)
Revenue needed from Intergovt.	$ 2,065,625.00

Govt. Agency	Current Funding	CFS*	%	Funding w/No Mult.	HoCo at 30% Mult.	Funding w/Mult.	Increase in Funding
Centerville	$ 76,764.00	16,387.00	7.38%	$ 152,347.80	$ (21,310.45)	**$ 131,037.35**	$ 54,273.35
Perry	$ 166,136.00	47,526.00	21.39%	$ 441,843.03	$ (61,805.13)	**$ 380,037.90**	$ 213,901.90
Warner Robins	$ 419,188.00	87,618.00	39.43%	$ 814,573.13	$ (113,942.72)	**$ 700,630.41**	$ 281,442.41
Houston County	$ 1,512,029.00	70,654.00	31.80%	$ 656,861.03	$ 197,058.31	**$ 853,919.34**	$ (658,109.66)
		222,185.00	100.00%	$ 2,065,625.00	$ -	$ 2,065,625.00	

* - Includes Police, Fire, Animal Control and Public Works for each agency for Calendar Year 2024

STATE OF GEORGIA **RESOLUTION NO. 2025-_____**
CITY OF CENTERVILLE

A RESOLUTION OF THE CITY OF CENTERVILLE, GEORGIA EXTENDING THE DATES OF THE MORATORIUM ON ACCEPTANCE OF APPLICATIONS FOR ANNEXATIONS, USE PERMITS, ZONINGS, RE-ZONINGS, ZONING CONDITIONS AMENDMENTS, ZONING APPEALS, ZONING VARIANCES OR ANY SORT OF MATTER CONSIDERED A ZONING DECISION BY THE GEORGIA ZONING PROCEDURES LAW THAT REQUIRES CONSIDERATION BY THE CITY'S ZONING BOARD(S) AND APPROVAL BY THE CITY COUNCIL FOR PROPERTY WITHIN THE MUNICIPAL BOUNDARIES OF THE CITY OF CENTERVILLE

WHEREAS, the City of Centerville, Georgia ("City") is a duly formed political subdivision of the State of Georgia, with all the powers attendant thereto; and

WHEREAS, Section 10 (Zoning Authority) of the City's Charter empowers the City to regulate development within the City limits through zoning; and

WHEREAS, the City's current Zoning Code, Chapter 66 of the Code of Ordinances ("Zoning Ordinance") of the City, divides property within the City into various districts and regulates the use and development of property based on the district to which the property is designated; and

WHEREAS, the Zoning Ordinance sets policies, standards, guidelines, and requirements for the development of property within the municipal boundaries of the City; and

WHEREAS, qualifying for the City's special and general elections on November 4, 2025 will take place on August 18, 19 and 20, 2025; and

WHEREAS, depending on the outcome of qualifying for the November 4, 2025 general and special elections; the City Council may not have a quorum for meetings beginning on August 18, 2025 until December 31, 2025; and

WHEREAS, there is not sufficient time between June 24, 2025 and August 18, 2025 to post, advertise and hold hearings as required and set forth in the City's Code and the ZPL on applications for annexations, use permits, zonings, re-zonings, zoning conditions amendments, zoning appeals, zoning variances or any sort of matter considered a zoning decision by the ZPL that requires consideration by the City's Zoning Board(s) and approval by the City Council for property within the municipal boundaries of the City; and

WHEREAS, the City Council, due to the time required for posting, advertising and hearings as set forth in the City's Code and the ZPL desires to delay new applications for annexations, use permits, zonings, re-zonings, zoning conditions amendments, zoning appeals, zoning variances or any sort of matter considered a zoning decision by the ZPL that requires consideration by the City's Zoning Board(s) and approval by the City Council for property within the municipal boundaries of the City beginning June 24, 2025 through and including December 31, 2025; and

WHEREAS, the Georgia Supreme Court has held that a moratorium with respect to application of a zoning ordinance may be put in place for a reasonable period without the necessity of complying with the notice requirements of the ZPL; and

WHEREAS, a moratorium is a necessary land use tool enabling local governments to temporarily discontinue new applications for annexations, use permits, zonings, re-zonings, zoning conditions amendments, zoning appeals, zoning variances or any sort of matter considered a zoning decision by the ZPL that requires consideration by the City's Zoning Board(s) and approval by the City Council for property within the municipal boundaries of the City, effective June 24, 2025 and continuing through December 31, 2025, in order to delay such matters temporarily for a time period encompassing the notice, advertisement and hearing and approval timelines required by the ZPL and during the above-stated period when the City may not have a quorum to conduct business; and

WHEREAS, if a moratorium is not in place, often there will be a rush of land use/zoning applications for the parcels that might be "deemed granted" due to not having a quorum to consider and vote on such matters; and

WHEREAS, this can lead to the will of the legislative body being undermined; and

WHEREAS, the City Council finds a moratorium barring for the period June 24, 2025 through and including December 31, 2025, the acceptance of applications for annexations, use permits, zonings, re-zonings, zoning conditions amendments, zoning appeals, zoning variances or any sort of matter considered a zoning decision by the ZPL that requires consideration by the City's Zoning Board(s) and approval by the City Council for property within the municipal boundaries of the City that are subject to the City's Zoning Ordinances to be reasonably necessary, the least restrictive means available, a reasonable exercise of the City's police power, and in the best interests of the public health, safety and welfare.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of Centerville does hereby extend the current moratorium that expires at midnight on June 23, 2025 to begin anew on June 24, 2025 and continue through and including December 31, 2025; on the acceptance of applications for annexations, use permits, zonings, re-zonings, zoning conditions amendments, zoning appeals, zoning variances or any sort of matter considered a zoning decision by the ZPL that requires consideration by the City's Zoning Board(s) and approval by the City Council for property within the municipal boundaries of the City; and

THEREFORE BE IT FURTHER RESOLVED, that the statements set forth in the preamble are incorporated herein by reference and constitute a material part of this Resolution; and

THEREFORE BE IT ALSO FURTHER RESOLVED, that the purpose of this moratorium is to allow the City to delay further applications for annexations, use permits, zonings, re-zonings, zoning conditions amendments, zoning appeals, zoning variances or any sort of matter considered a zoning decision by the ZPL that requires consideration by the City's Zoning Board(s) and approval by the City Council for property within the municipal boundaries of the City because the City Council may not have a quorum for meetings beginning on June 24, 2025 until December 31, 2025; and

THEN, THEREFORE BE IT FINALLY RESOLVED, that the moratorium imposed by this Resolution shall terminate at midnight on December 31, 2025; and

THEN, THEREFORE BE IT ALSO FINALLY RESOLVED, that the moratorium imposed herein does not limit the ability of any property owner or developer to continue to develop land and receive permits in accordance with (i) matters that do not require a vote of the City for approval, (ii) existing zoning approvals, (iii) already issued/active permits or (iv) applications for permits that are under review by City of Centerville staff where such applications were properly tendered to the City of Centerville prior to enactment of this moratorium

This Resolution shall be effective upon a majority vote of the City Council.

SO RESOLVED, the public health, safety and welfare demanding it, this 24th day of June, 2025.

CITY OF CENTERVILLE

____

Mayor J. Micheal Evans

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Robert D. Bird, Jr., Councilman Post 1

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Edward D. Armijo, Councilman Post 4

ATTEST: ______________________________

Lee Siefert, City Clerk

FY 2026 PROPOSED BUDGET PRESENTATION

City of Centerville Governing Authority
300 East Church Street
Centerville, Georgia 31028
Phone: 478-953-4734
Website: centervillega.org

CITY OF CENTERVILLE HOUSTON COUNTY GA.

Certified City of Ethics

J. Micheal Evans, Mayor
***Robert Bird, Councilman Post 1**
*** Edward D. Armijo, Councilman Post 4**

Fiscal Year 2026
July 1, 2025-June 30, 2026
*Denotes Budget Committee

City of Centerville LIVE IN THE CENTER

FY 2026 PROPOSED BUDGET PRESENTATION FUND STRUCTURE

GOVERNMENTAL FUNDS
- GENERAL FUND
- SPECIAL REVENUE FUNDS
  - CONFISCATED ASSET FUND
  - CHIP GRANT FUND
- CAPITAL PROJECT FUNDS
  - LMIG FUND
  - SPLOST FUND

PROPRIETARY FUNDS
- ENTERPRISE FUNDS
  - WATER & SEWER FUND
  - SANITATION FUND
  - STORMWATER UTILITY FUND

FIDUCIARY FUND
- CUSTODIAL FUND - MC

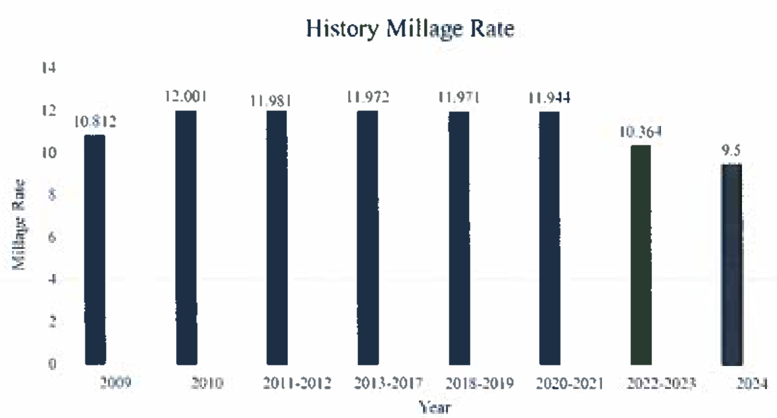
City of Centerville LIVE IN THE CENTER

FY 2026 PROPOSED BUDGET PRESENTATION
EMPLOYEES - GENERAL FUND AND ENTERPRISE FUNDS

The City's budget includes 71 full time positions, 26 part time positions and 5 members of the Governing Authority.

	FT	PT	M&C
1100 - Legislative	-	-	5
1300 - Executive	1	-	-
1400 - Elections	-	10	-
1510 – Finance	3	-	-
1512 - Accounting	2	-	-
1530 - Legal	1	-	-
1535 - Information Systems	1	-	-
2650 - Municipal Court	1	1	-
3200 - Police	20	1	-
3450 - Probation	1	-	-
3500 - Fire	18	10	-
3900 - Animal Control	1	-	-
4200 - Street	2	-	-
6200 - Park	1	-	-
7200 - Building Inspection	1	-	-
505 - Water & Sewer Fund	16	1	
506 & 540 Storm Water & Sanitation Fund	2	3	

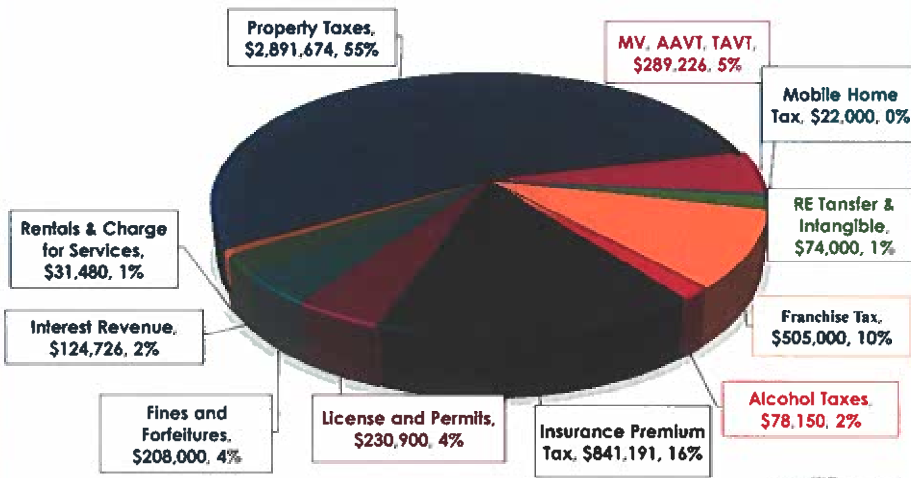
FY 2026 PROPOSED BUDGET PRESENTATION
PROPOSED BUDGET- MILLAGE RATE



FY 2026 Budgeted Property Tax Revenue of $2,858,673 (2025 Property Taxes) forecast is based on growth of 8% and a millage rate of 9.0. This millage rate, though not yet set, would be less than the 2024 rate of 9.5.

FY 2026 PROPOSED BUDGET PRESENTATION
GENERAL FUND BUDGETED REVENUES

FY 2026 Proposed General Fund Revenues total $5,296,347.

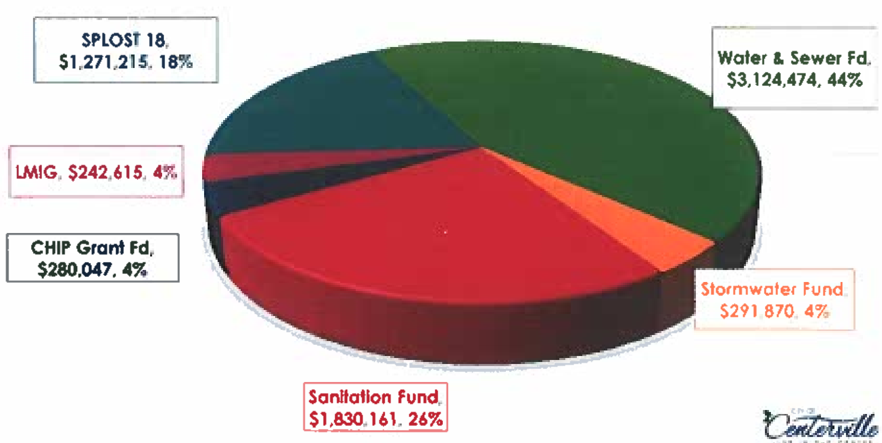


FY 2026 PROPOSED BUDGET PRESENTATION
REVENUES ALL OTHER FUNDS

Proposed total revenue from funds other than the General Fund is $7,040,382.

Other Governmental funds revenue total $1,793,877 or 25.47%

Enterprise fund revenues total $5,246,505 or 74.52%



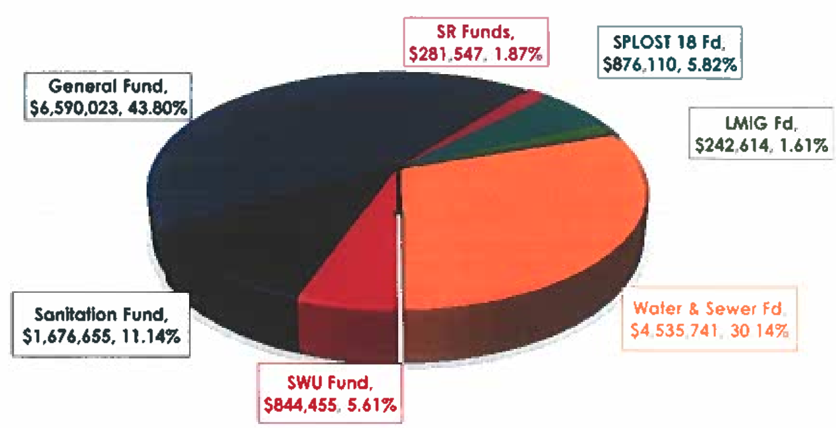
FY 2026 PROPOSED BUDGET PRESENTATION
ANNUAL TOTAL BUDGETED CITY EXPENDITURES/EXPENSES

General Fund	**$ 6,590,023**
Confiscated Asset Fund	**1,500**
CHIP Grant Fund	**280,047**
LMIG Capital Project Fund	**242,615**
SPLOST 18 Capital Project Fund	**876,110**
Water and Sewer Fund	**4,535,741**
Stormwater Utility Fund	**844,455**
Sanitation Fund	**1,676,655**
Total Expenditures/Expenses	**$ 15,047,145**

This proposed FY 2026 Total Budget of $15,047,145 is $2,700,289 or 15.21% less than the Amended FY 2025 Budget of $17,747,434. This decrease is due to the removal of the capital project "Construction Sanitary Sewer Line" in the W&S Fund.

FY 2026 PROPOSED BUDGET PRESENTATION
TOTAL ANNUAL BUDGETED EXPENDITURES/EXPENSES BY FUND

Total Annual Budgeted Expenditures/ Expenses is $15,047,145

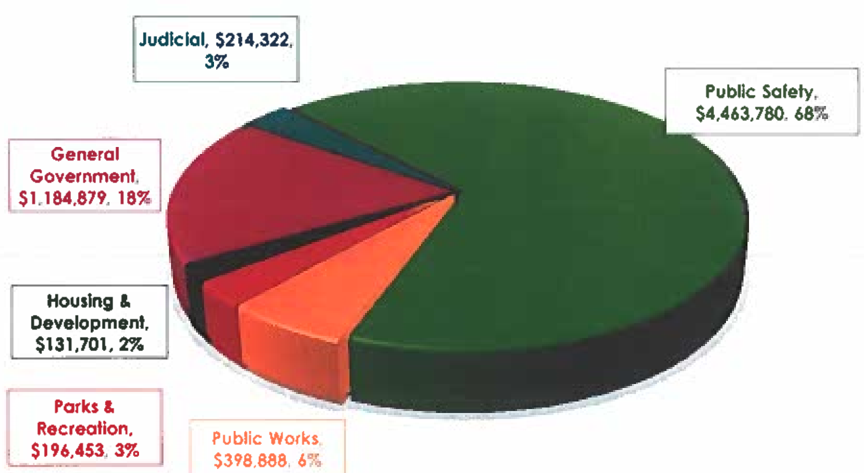


FY 2026 PROPOSED BUDGET PRESENTATION
BUDGETED GENERAL FUND EXPENDITURES BY DEPARTMENT

Legislative	$136,793
Executive	157,219
Elections	43,583
Finance	307,731
Accounting	247,014
Legal	191,409
Information Systems	101,130
Municipal Court	214,322
Police Department	2,293,153
Probation Office	83,152
Fire Department	1,996,278
Animal Control	91,197
Street Department	398,888
Park	196,453
Building Inspection	111,701
Economic Development	20,000
Total General Fund Expenditures	$6,590,023

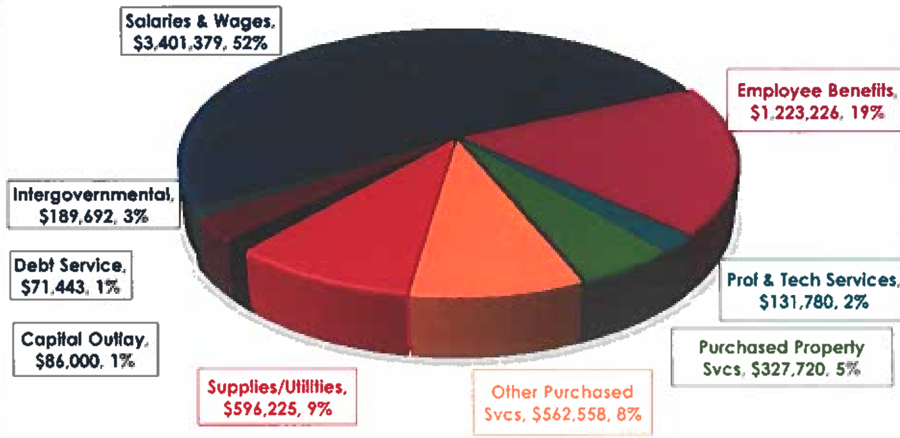
FY 2026 PROPOSED BUDGET PRESENTATION
GENERAL FUND EXPENDITURES BY FUNCTION

Total General Fund Expenditures of $6,590,023



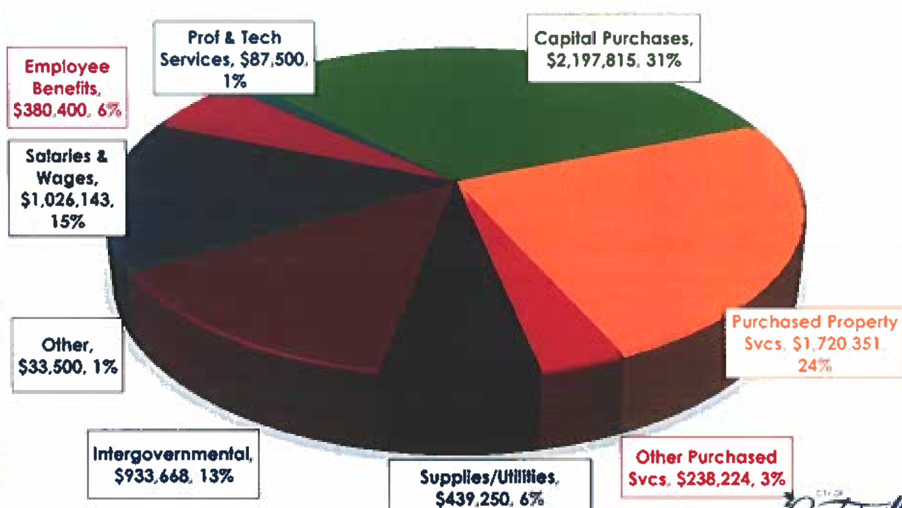
FY 2026 PROPOSED BUDGET PRESENTATION
GENERAL FUND EXPENDITURES BY
OPERATING EXPENDITURES AND CAPITAL OUTLAY

Total General Fund Expenditures of $6,590,023



FY 2026 PROPOSED BUDGET PRESENTATION
ENTERPRISE EXPENSES BY
OPERATING EXPENSES AND CAPITAL ASSETS

Total Enterprise Fund expenses are $7,056,851



FY 2026 PROPOSED BUDGET PRESENTATION
BUDGET SUMMARY

Proposed FY 2026 Total Budgeted Revenues	**$ 12,336,729**
Other Financing Sources	
Appropriation GF Fund Balance	**1,293,676**
Appropriation SRF Fund Balance	**1,500**
Appropriation Enterprise Net Position	**1,810,346**
Total Proposed Revenues and Other Financing Sources	**$15,442,251**
Proposed FY 2026 Total Budgeted Expenditures/Expenses	
General Fund Expenditures	**6,590,023**
SRF and CPF Expenditures	**1,400,272**
Enterprise Fund Expenses	**7,056,851**
Total Proposed Expenditures/Expenses	**$15,047,145**
Excess Revenue over Expenditures (SPLOST Fund)	**$395,106**

Centerville

MAULDIN & JENKINS
CPAs & ADVISORS

June 9, 2025

Honorable Mayor and Members of the
City Council
City of Centerville, Georgia
300 E. Church Street
Centerville, Georgia 31028

Attention: Carol Harrison, City Accountant

We are pleased to confirm our understanding of the services we are to provide the City of Centerville, Georgia (the City) for the year ended June 30, 2025.

Audit Scope and Objectives
We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements, of the City of Centerville, Georgia as of and for the year then ended. These statements will include the budgetary comparison information for the General Fund. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis (MD&A).
2. Schedule of Changes in the City's Net Pension Liability and Related Ratios.
3. Schedule of City Contributions – Pension Plan.

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS and will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Schedule of Projects Constructed with Special Purpose Local Option Sales Tax Proceeds.
2. Combining and individual fund statements.

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

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements
We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the City of Centerville, Georgia and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

Audit Procedures—Internal Control

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

Audit Procedures—Compliance

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

Other Services

We will also assist in preparing the financial statements and related notes of the City in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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

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

With regard to an exempt offering document with which Mauldin & Jenkins is not involved, you agree to clearly indicate in the exempt offering document that Mauldin & Jenkins is not involved with the contents of such offering document. In the event that Mauldin & Jenkins is requested to be involved with an exempt offering document, you agree that the aforementioned auditor's report or reference to Mauldin & Jenkins will not be included without our prior permission or consent. Furthermore, any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes): and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

As an attest client, Mauldin & Jenkins, LLC cannot retain or store documents, data, or records on behalf of the City of Centerville. This is in accordance with the ET section 1.295.143 of the *AICPA Code of Professional Conduct*. The City is solely responsible for maintaining its own data and records.

In that regard, SuraLink is used solely as a method of transferring data to Mauldin & Jenkins, LLC and is not intended for the storage of the City's information. All information you will provide through SuraLink is a copy and you will maintain original documents and data as part of your records.

Engagement Administration, Fees, and Other

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

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

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

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

We expect to begin our audit on approximately September 15, 2025 and to issue our reports no later than December 31, 2025. David Irwin is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be $30,000 for the year ended June 30, 2025. Our hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable upon presentation. A service charge of 1.5% per month (18% annually) will be added onto any balances not paid within 30 days. The above fees are based on anticipated cooperation from your personnel (including complete and timely receipt by us of the information on the respective client participation listings) and the assumption that unexpected circumstances (including scope changes) will not be encountered during the audit. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate before we incur the additional costs.

As a result of our prior or future services to you, we might be requested or required to provide information or documents to you or a third party in a legal, administrative, arbitration, or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be deemed billable to you as a separate engagement. We shall be entitled to compensation for our time and reasonable reimbursement for our expenses (including legal fees) in complying with the request. For all requests we will observe the confidentiality requirements of our profession and will notify you promptly of the request.

Reporting

We will issue written reports upon completion of our audit of the City of Centerville, Georgia's financial statements. Our report will be addressed to the Members of the City Council for the City of Centerville, Georgia. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City of Centerville Georgia is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the City of Centerville, Georgia and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Sincerely,

MAULDIN & JENKINS, LLC

David Irwin

DI:bld
Enclosures

RESPONSE:

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

By: ______________________________________

Title: _____________________________________

Date:______________________________________

PBMares
CPAs and Consultants

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 29, 2023

To the Shareholders of Mauldin & Jenkins, LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and an examination of service organizations (SOC 2 engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

PBMares, LLP

PBMares, LLP
Fredericksburg, Virginia