

## **WHITE COUNTY BOARD OF COMMISSIONERS**

### **MEETING MINUTES OF THE WORK SESSION & REGULAR MEETING HELD**

**MONDAY, JANUARY 7, 2019 AT 4:30 P.M.**

The White County Board of Commissioners held a combined Work Session & Regular Meeting on Monday, January 7, 2019 at 4:30 p.m. in the Board Room at the White County Administration Building. Present for the meeting were: Chairman Travis Turner, Commissioner Terry Goodger, Commissioner Lyn Holcomb, Commissioner Edwin Nix, Commissioner Craig Bryant, County Manager Michael Melton, Finance Director Jodi Ligon, and County Clerk Shanda Murphy.

Chairman Turner called the meeting to order.

Following the Pledge of Allegiance, Pastor Jeff Groves of The Bridge Church and the White County Ministerial Alliance provided the invocation.

A proclamation was presented to Mr. Edsel Nix in recognition of his contributions to White County through his stewardship of natural resources and his generosity to the community.

A public hearing was conducted for the land use application filed by Mr. Kyle Smith to request a conditional use permit at 566 Martin Drive Cleveland, Georgia 30528, tax map and parcel 019-183 total acres 4.66. The proposed use for the property was to be placed in a "short term vacation/ for rent by owner" program, with the present use being R-1 (residential, single family) district.

Mr. John Sell, Director of Community & Economic Development, presented the application and advised that following the public hearing conducted by the Planning Commission, the Planning Commission's recommendation was to deny the conditional use permit.

Mr. Adam Smith, 926 Mountain Top Drive Marietta, GA 30062, introduced himself as a co-owner of the property and stated that he and his brother had purchased the property in September of 2018 as an occasional vacation getaway for their family and they wanted to also use the property as a short term vacation rental. He stated that through the Planning Commission's public hearing process he was made aware of concerns of neighbors and they had implemented limitations on the number of guests (up to 4 adults & 2 children), the number of cars (2), they had installed cameras, prohibited firearms and pets, set a minimum stay of 2 days, and provided written correspondence to the neighbors with the owner's contact information for them to notify them of any concerns. Mr. Smith expressed that has been willing to work with the neighbors on any concerns they have. He confirmed that he is currently collecting and remitting lodging tax to the county and has been renting the property since October 2018.

Chairman Turner reviewed the procedure for land use public hearings.

Chairman Turner opened the floor for any comments in favor of the land use application filed by Mr. Adam Smith. Following three (3) calls for comments in support of the application and with their being no comments in support of the application – the floor was closed.

Chairman Turner opened the floor for any comments in opposition to the land use application filed by Mr. Adam Smith.

Mr. Cliff Stinehouse, 46 Cubeta Lane Cleveland, GA 30528 expressed his family's concerns regarding the conditional use application as relates to their special needs children and having unfamiliar people in the neighborhood. He expressed appreciation to Mr. Smith for the parameters he has been willing to set; however he was still not comfortable with having a short term vacation rental in the neighborhood and the potential issues this could cause.

Chairman Turner made two (2) additional calls for any comments in opposition to the land use application filed by Mr. Adam Smith. There were no additional comments and the floor was closed.

Upon a motion made by Commissioner Holcomb, seconded by Commissioner Nix there was a unanimous vote to deny the land use application filed by Mr. Kyle Smith to request a conditional use permit at 566 Martin Drive Cleveland, Georgia 30528, tax map and parcel 019-183 total acres 4.66 – with the proposed use for the property being to be placed in a “short term vacation/ for rent by owner” program.

Chairman Turner spoke of the large volume of requests for conditional use permits for short term vacation rentals (in R-1, Single Family Residential) that the Board had been hearing for the past several months. He acknowledged that the short term vacation rental market via VRBO, AIRBNB, etc. was a growing industry and he encouraged the Board to examine the current associated policies. Mr. John Sell stated that many communities across the State are struggling with how to manage this issue when it comes to short term vacation rentals and land use. Chairman Turner suggested that the Board consider placing a 90-day moratorium on conditional use permits for short term vacation rentals within all land use classifications until the Board of Commissioners had an opportunity to meet with the Planning Commission and improve the policies for this issue.

Upon a motion made by Commissioner Nix, seconded by Commissioner Bryant there was a unanimous vote to implement a 90-day moratorium on conditional use permits for short term vacation rentals within all land use classifications. It was noted that this would not affect specifically those properties in R-3 where short term vacation rentals is a permitted use and does not require a conditional use permit. It was emphasized that homeowner's associations (HOA's) needed to review restrictive covenants and if the HOA wanted to restrict this type of use within their subdivision they could revise their covenants accordingly. Chairman Turner clarified that any applications already in the process would be heard by the Board. Mr. Mike Mays, 1254 Duncan Bridge Road Sautee Nacoochee, GA stated that subdivision HOA's are wanting the County to handle the issue because they have had a difficult time with it as well. There was a consensus of the Board that subdivision HOA's needed to be encouraged to discuss the issue and update covenants if necessary to clearly state if short term vacation rentals will be allowed within the subdivision by covenant.

Mr. John Sell presented proposed revisions to the White County Subdivision Regulations (Appendix A) – Article 5 Procedures and Requirements for Plat and Plan Approval, Section 513 Application for Final Plat Approval. He stated that the proposed revision would give more options for the financial instruments accepted for developers to provide the county performance bonds.

Upon a motion made by Commissioner Nix, seconded by Commissioner Goodger there was a unanimous vote to approve County Resolution No. 2019-01:

WHITE COUNTY BOARD OF COMMISSIONERS

ORDINANCE NO. 2019- 01

AN ORDINANCE TO AMEND THE OFFICIAL CODE OF WHITE COUNTY, GEORGIA,  
APPENDIX A - SUBDIVISIONS  
ARTICLE V – PROCEDURES AND REQUIREMENTS FOR PLAT AND PLAN APPROVAL  
SECTION 513 – APPLICATION FOR FINAL PLAT APPROVAL

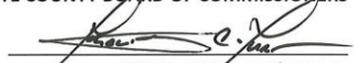
WHEREAS, the White County Board of Commissioners wishes to revise a portion of the Official Code of White County as it related to subdivision regulations.

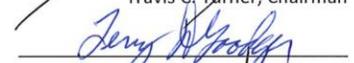
NOW THEREFORE, BE IT RESOLVED by the County Commissioners of White County it is hereby resolved by authority of the same that the regulations be revised as follows.

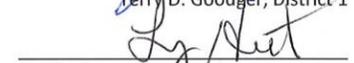
The effective date of this amendment shall be January 7, 2019.

ADOPTED, this 7<sup>th</sup> day of January, 2019.

WHITE COUNTY BOARD OF COMMISSIONERS

  
Travis C. Turner, Chairman

  
Terry D. Goodger, District 1

  
Lyn Holcomb, District 2

  
Edwin Nix, District 3

  
Craig Bryant, District 4

Attest:  
  
Shanda Murphy  
County Clerk

Section 513. - Application for final plat approval.

In the case of a subdivision, after approval of a preliminary plat and upon completion of required improvements, the subdivider may then submit an application for final plat approval. Said application shall meet the requirements for final plat applications as specified in table 5.1, and the final plat shall meet the specifications for final plats shown in table 5.2. In addition, the applicant for final plat shall submit to the administrative office the following:

- a. Approval from the plan review committee.
- b. One time-stable reproducible film copy or original of the plat.
- c. A letter from the applicable electricity service company may be required indicating that service points for individual lots and street lights, if required, have been installed;
- d. A performance bond, **cash deposit, escrow account or other guarantee/instrument of financial security, as approved by the county attorney**, for those required improvements not yet completed (e.g., pavement topping), if such delay in completion of required improvements is permitted by the director of public works. Said performance bond shall be:
  1. Conditioned upon the faithful performance by the subdivider or developer of all work required within a specified time;
  2. Payable to, and for the indemnification of, the county;
  3. In an amount equal to the cost of construction of the required improvements not yet completed, plus an additional ten percent of said costs, as calculated by the director of public works;
  4. With surety by a company entered and licensed to do business in the state; and
  5. Approved as to form and content by the county attorney.
- e. A maintenance bond, cash deposit, escrow account or other guarantee/instrument of financial security as approved by the county attorney to ensure maintenance of required improvements in the subdivision for a period of one year, payable to the county and in the amount of ten percent of the director of public works' estimate of actual construction cost. If, upon being notified of failure of required improvements, the subdivider does not correct the deficiency or commence work within ten days of notice, it shall be deemed to be a failure on the bond, and the county shall have the right to make the necessary repairs, either by public work or by private contract, and the bond or instrument of financial security shall be liable for the full amount of the cost of said repairs, as determined by the director of public works.

Upon a motion made by Commissioner Nix, seconded by Commissioner Holcomb there was a unanimous vote to table appointments to the White County Historic Preservation Committee until the next meeting in order to gather necessary information from applicants.

Upon a motion made by Commissioner Bryant, seconded by Commission Goodger there was a unanimous vote to approve the purchase of a replacement firewall device from CDW-G under state contract pricing in the amount of \$19,170.26 – to be funded from SPLOST.

Mr. John Sell stated that on November 21, 2018 White County Code Enforcement received a complaint regarding a possible violation of the Mountain Protection Ordinance at 186 Cub Trail Sautee Nacoochee, GA (Panorama Subdivision). He stated that upon investigation there had been a violation and the property owner, Mr. Noel Clackum, was notified of the violation of County Code Section 30-284.5 the contractor stopped work immediately, and the property owner had been very cooperative. It was established that Mr. Clackum had purchased the property in March 2018 and the plat recorded for the property was stamped in 2004, prior to the adoption of Mountain Protection in November 2005. Mr. Clackum stated that he had relied on the advice from the contractor who specialized in view clearing and who had very good references in his research. He also explained that the clearing he was having done was very similar to the clearing on other properties in his subdivision and he was unaware of the Mountain Protection regulations. In total he advised the 6 to 7 trees were cleared, which would have been 3-4 more trees than allowed under the regulations – and he wanted to emphasize that the area had not been clear cut. Chairman Turner suggested that the Board direct staff to review the information and come back to the Board at the next meeting with a recommendation for remediation and penalty.

Upon a motion made by Commissioner Bryant, seconded by Commissioner Goodger there was a unanimous vote to direct staff to review the information and come back to the Board at the next meeting with a recommendation for remediation and penalty for the Mountain Protection violation at 186 Cub trail Sautee Nacoochee, GA.

Ms. Jodi Ligon, Finance Director, presented proposed revisions to the Capital Asset Policy for the Board's consideration. She stated that the revisions included increasing the capital asset threshold from \$2,000.00 to \$5,000.00 and changing language from "fixed asset" to "capital asset". She requested the policy revisions be effective retroactively to July 1, 2018.

Upon a motion made by Commissioner Nix, seconded by Commissioner Goodger there was a unanimous vote to adopt County Resolution No. 2019-02 as follows:

WHITE COUNTY BOARD OF COMMISSIONERS

RESOLUTION NO. 2019-02

A RESOLUTION

WHEREAS, the White County Capital Assets Policy was originally adopted September 9, 2003 by the White County Board of Commissioners in order to provide a framework for effective control and recording keeping of county property;

AND WHEREAS, the White County Board of Commissioners recognizes that accurate control and recordkeeping of county property is vital to the management of capital assets across all departments, the accuracy of financial reporting, effective inventory control, grant compliance, and management of surplus property;

NOW, THEREFORE, it is hereby RESOLVED that the White County Capital Assets Policy be amended as follows:

Effective July 1, 2018

RESOLVED, this 7<sup>th</sup> day of January, 2019.

WHITE COUNTY BOARD OF COMMISSIONERS

  
Travis C. Turner, Chairman

  
Terry L. Goodger, District 1

  
Lynn Holcomb, District 2

  
Edwin Nix, District 3

  
Craig Bryant, District 4

Attest:   
Shanda Murphy, County Clerk

## **White County Board of Commissioners**

### **Financial Policies - Capital Assets**

#### **Introduction**

Capital assets are normally an entity's single largest category of assets. Omitted assets from inappropriately recorded expenditures can become significant over time, and may cause a misstatement of the entity's financial condition. Keeping an accurate record of capital assets has become even more important since most governments are subject to an annual independent audit. A qualification in the independent auditors' report may result if there is a failure to install and maintain a capital asset management system. A well-maintained capital asset system will provide White County with an accurate system of detailed records of capital assets.

The intention of this policy is to provide direction in identifying and maintaining capital asset records for White County.

- Purpose and Benefits of a Capital Asset Policy
- What is a Capital Asset?
- Asset Classification
- How are Capital Assets Valued?
- Useful Life of an Asset
- Purchasing and Tagging an Asset
- Treatment of Leased Assets
- Depreciation
- Responsibilities for Maintaining Policy

#### **Purpose and Benefits of a Capital Asset Policy**

Effective control of personal property rests on the maintenance of accurate and complete property control records. Without such records the County may experience the following problems:

- A) *Major unrecorded assets* — Where management is not concerned with capital assets, major assets categories can be inadvertently omitted from financial statements.
- B) *Misleading financial statements* — Can occur as a result of a failure to record historical investments in capital asset and a failure to record current period capital assets financed from proceeds of debt security offerings, capital grants or the government's own resources, which could result in an understatement of capital assets just as failure to record surplus or discarding of assets could result in an overstatement of capital assets.

- C) *Qualified audit reports* — Can occur when an independent auditor is unable to establish that the government's records properly capture capital asset expenditure transactions, that physical safeguards over assets are absent or fall short of controlling such assets, or that records are absent to substantiate assets used by the government are actually owned.
- D) *Less attractive debt offering* — Underwriters and other creditors are always concerned with financial opinion qualifications. For example, higher than normal interest rates debt could result where a qualified opinion is given.
- E) *Weakened stewardship* — Inadequate or nonexistent capital asset management systems jeopardize stewardship of the asset for which management is responsible. This weakened stewardship occurs when capital asset records cannot be compared to periodic physical counts of assets.
- F) *Weakened risk management* — Most risk management programs are based in part on comprehensive capital asset records. If certain capital assets are omitted or other record inadequacies exist, it is possible that inappropriate risk management decisions might be made. This could result in over or under insuring.
- G) *Unnecessary purchases of assets* — Without accurate data of the County's capital assets, unwarranted purchases could be made. Information concerning assets, which are only partially utilized, can also help to avoid unneeded purchases by identifying an asset that can be shared.
- H) *Grant requirement violations* — Federal and state grant regulations have various detailed requirements to account for and manage capital assets purchased with grant funds or used in programs.
- I) *Weakened control over disposal of surplus property*— Without adequate control, property may not be promptly discarded or sold for adequate sale prices.

### **What is a Capital Asset?**

A capital asset is something of a durable, long-term nature in its useful life. Typically, it possesses physical substance and is expected to provide service for periods that extend beyond one year. A capital asset is not physically consumed by use, though its economic usefulness declines over its lifetime. Proper recording and control is necessary for efficient management and for financial reporting.

A capital asset is specific real or personal property, which has the following characteristics:

- A) Normally tangible in nature; possesses physical substance

- B) Expected useful life longer than one year
- C) Unit cost of \$5,000 or more  
*Exceptions:*
  - 1) All land shall be recorded.
  - 2) Infrastructure shall be capitalized using the following:
    - a) New Road Construction — Shall be capitalized when the unit cost of new or replacement road at a specific location exceeds \$150,000. Unit cost is defined as the cost to grade, drain, base and pave 1 mile of 2-lane roadway.
    - b) Resurface Road — Shall be capitalized when the unit cost of repaving exceeds \$50,000. Unit cost is defined as the cost to repave 1 mile of 2-lane roadway.
    - c) Bridges/Culverts — Shall be capitalized when the unit cost is \$60,000 or more for a specific location.

Definition of Capitalization: A term, which is used to identify those items that will be recorded as capital assets rather than recorded as an expense. This is determined by two factors: 1) the cost of the asset and 2) the useful life of the asset.

Definition of Real Property: Land and any permanent structure(s) attached to it. Some examples are: buildings and land.

Definition of Personal Property: Equipment such as furniture, machinery and fixtures, which is not attached to land, buildings or improvements, and which remain moveable are considered personal property. Fixtures which are attached to land, buildings or improvements in such a way that removal alters the intended use of the facility are considered a part of the land, building or improvements. They are classified as improvements and are therefore, not personal property.

Assets That Fall Below the Threshold: Controllable assets that cost at least \$500 but less than \$5,000 will be charged to an expense account other than the capital outlay account. However, an asset number will be assigned to these assets. These assets will be added into the capital asset system, tracked, and will not be depreciated.

### **Asset Classification**

The County uses the following asset classifications: land, land improvements, buildings, machinery & equipment, vehicles, computer equipment and software, office equipment, qualified technological equipment, specialty tools, other assets and construction in progress.

*Land*

All costs for legal services incidental to the acquisition and other charges incurred in preparing the land for use usually should be included in the cost. If land and a building are purchased as a single parcel, the value of the land should be determined separately from the building and only that amount classified as land; the value of the building should be classified as buildings

*Land Improvements*

Include paving, parking lots and athletic field construction costs.

*Buildings*

The value of buildings at purchase price or construction cost are recorded at the asset valuation. The cost should also include all charges applicable to the building, including broker or architect's fees, and interest on borrowed money during construction. Additions and improvements to buildings, as well as the cost of the heating and ventilating system or other permanently attached fixtures, should be added to the building account when they are considered betterments.

Definition of Betterments: Costs incurred for major repairs or rehabilitation to certain assets should be considered on the basis of their contribution to the extension of useful life of those affected assets. As such, those costs should be capitalized.

*Machinery & Equipment*

Property that does not lose its identity when removed from its location and is not changed materially or expended in use. This property should be recorded at cost, including freight, installation and other charges incurred to place the asset in use. Machinery & Equipment is further categorized as construction or farm to differentiate between heavy equipment and tractors.

*Vehicles*

The property should be recorded at cost, including delivery charges, as well as equipment permanently attached to the property (i.e. public safety vehicles). Confiscated vehicles should be recorded at the acquisition market value of the vehicle on the date of confiscation. Vehicles are further categorized as: automobiles, light trucks, heavy trucks and buses.

*Computer Equipment*

This designation is reserved for property that is tangible and is used to support the computer network of the County. This property should be

recorded at cost, including freight, installation and other charges incurred to place the asset in use.

*Computer Software*

The property is intangible and is used to support to the computer network of the County. This property should be recorded at cost, including freight, installation and other charges incurred to place the asset in use.

*Office Equipment*

Property that is typically found in offices and when moved is not changed materially or expended in use. This property should be recorded at cost, including freight, installation and other charges incurred to place the asset in use.

*Qualified Technological Equipment*

Specialized equipment used primarily in public safety. This property should be recorded at cost, including freight, installation and other charges incurred to place the asset in use.

*Specialty Tools*

Tools that were designed with a specific purpose and cannot usually be utilized for another purpose. This property should be recorded at cost, including freight, installation and other charges incurred to place the asset in use.

*Other Assets*

Items that do not fit easily into other categories. This property should be recorded at cost, including freight, installation and other charges incurred to place the asset in use.

*Construction  
in progress*

Record amounts expended on an uncompleted building or other capital project. When the project is complete, the cumulative costs are transferred to an appropriate capital asset account.

*Infrastructure*

Items such as roads/roadways, storm drainage, sidewalks, bridges/culverts and signage. These items need to be recorded as to the total cost of materials and labor used to complete these items.

**How Are Capital Assets Valued?**

*Historical*

*(original) cost* — Capital assets should be recorded at their original cost.

*No record of purchase* — One of two methods may be used to "estimate the historical cost" of the asset if the original cost is unknown:

- 3) *Standard costing* — Establish the average installed cost for a like unit at the estimated date of acquisition.
- 4) *Back trending or normal costing* — Estimate the historical cost of the asset by factoring down the current cost of replacement by an annual inflation factor of 3%.

*Donated or contributed assets* — Should be recorded at their acquisition market value on the date donated.

*Capital assets acquired through the use of eminent domain* — Should be valued at the amount of compensation paid to the property owner.

*Capital assets acquired through a trade-in* — Should be reported by removing the cost of the trade-in from the general capital asset account group (GFAAG) and reporting the new asset at its acquisition market value at the time of trade-in.

### **Useful Life of an Asset**

The following useful life guidelines exist in number of years:

Land Improvements .....	15 years
Buildings and improvements .....	7 to 40 years
Machinery & Equipment .....	7 to 10 years
Vehicles .....	5 to 10 years
Computer Equipment & Software .....	3 to 5 years
Office Equipment .....	7 years
Qualified Technological Equipment .....	5 years
Tools Specialty .....	3 years
Infrastructure:	
New Paved Roads .....	20 years
Resurfaced Roads .....	15 years
Bridges/Culverts .....	50 years

### **Purchasing and Tagging an Asset**

Asset numbers will be assigned by the **Capital Asset** Manager at the time the invoice is received. The asset tag and White County Capital Asset Status Change Form will be processed either when the invoice is received by Purchasing or when requested by the department. If the item was not purchased by the Purchasing Department, it shall be the responsibility of the department ordering the asset to forward a copy of the invoice to Purchasing for tag issuance.

The department is responsible for tagging the capital asset in the following suggested locations: by the manufacturer's ID plate or in the right hand corner of the asset. The tag should be placed where the location is easily readable and accessible but without detracting from the appearance of the asset.

Exceptions to affixing labels exist due to the nature of the tangible asset. These assets may not have a surface to which the tag will adhere or it might be exposed to harsh treatment or environments and thereby the tags would become detached or damaged. The Capital Asset Manager will determine items falling into this category and the tag numbers will be assigned and kept in a separate file.

### **Treatment of Leased Assets**

The County capitalizes assets that are acquired under capital leases. The County does not capitalize nor does it assign asset numbers to items that are acquired under operating leases.

*Capital Lease* — In order to be treated as a capital lease, the leased asset must meet at least one of the following four provisions:

- 1) The lease transfers ownership of the asset to the lessee at the end of the lease term.
- 2) The lease contains an option for a bargain purchase of the asset by the lessee.
- 3) The lease term is equal to 75% or more of the estimated economic life of the leased property.
- 4) The present value of the minimum lease payments, excluding that portion representing executory costs, equals or exceeds 90% of the acquisition market value of the property.

If it is determined that a leased asset is considered a capital lease, the asset should be recorded at the present value of the future lease payments.

*Operating Lease* — An operating lease is considered a rental agreement, usually for a relatively short period of time, for the County to use the property that is owned by another entity. All costs associated with an operating lease are expensed when paid.

### **Depreciation**

The County records depreciation yearly after the capital assets are reconciled for acquisitions, transfers, deletions and disposals at the end of the fiscal year, which is June 30. Depreciation is calculated using the straight-line method with varied estimated residual values used in the computation.

Financial reporting for depreciation will show expense for assets with a cost above the threshold amount previously stated. Under GASB 34 reporting, a government-wide financial statement is issued which shows depreciation expense for all funds within the County. This includes governmental funds, which previously have not recorded depreciation expense. This difference is for reporting purposes only and will not be reflected within each individual fund.

### **Responsibilities for Maintaining Policy**

#### **Physical Inventory**

Once per fiscal year an asset listing is sent to each Department Manager. Each item on the listing is to be physically located. The Department Manager is responsible for the items that could not be located and will sign a form that lists all the missing assets. The Capital Asset Manager will investigate missing items with the assistance of the department. Significant unaccounted loss of assets will be brought to the attention of the County Manager for any further actions. The Department Manager will also make the Capital Asset Manager aware of assets located that were not on their asset listing.

#### **Addition or Transfer of Assets**

The White County Capital Asset Status Change Form should be completed every time a new asset is acquired or when an existing asset is being transferred from one department to another. This form should be completed upon receipt of the new asset and sent to the Capital Asset Manager for entry into the capital asset management software. It is the responsibility of the department to complete the form in a timely manner.

When an item is being transferred from one department to another this form must be filled out prior to the transfer. The department that is transferring the asset must fill out the form and the Department Manager must sign, authorizing the transfer. Once the transferring department has completed the form, the requesting Department Manager's signature is acquired. The form is then sent to the Capital Asset Manager and the Capital Asset Manager acquires all other necessary signatures. Once all signatures are obtained the asset may be transferred to the requesting department

and the Capital Asset Manager will transfer the asset in the capital asset management software.

#### Surplus or Disposal of Assets

Properly disposing of assets is accomplished through the surplus process. For example, assets with no value or that are no longer useful would be included in the surplus process. Under no circumstance, is it permitted to dispose of an asset other than through the surplus sale unless the asset has been approved by the County Manager's Office to be discarded.

The transfer of capital assets to surplus begins by filling out the White County Capital Asset Status Change Form. This form is to be signed by the Department Manager and filled out with the reason why the item is being declared surplus property.

The White County Capital Asset Status Change Form should then be forwarded to the Capital Asset Manager. After Capital Asset Manager approves the form, it will be sent back to the requesting department in order for the department to make arrangements to move the asset.

Under no circumstance is it appropriate to remove an asset tag. It is important that the asset tags always remain affixed to the asset until the item is sold in the surplus sale or discarded. Vehicle keys should be turned in at the surplus storage facility and license plate should also be turned into Capital Asset Manager.

## White Co Board of Commissioners

### Capital Asset Form

Additions / Deletions / Transfers - Change Status Form

Complete this form for all capital asset purchases.  
Attach to invoice presented to Finance Department for payment.

Capital Assets include land, buildings, building improvements, machinery, equipment, computer software/hardware, and infrastructure with a useful life greater than one year and original cost greater than \$5,000.

Purchase Date	Purchase Price	Invoice Number	New/Used	Estimated useful Life	
<input type="text"/>	<input type="text"/>				
Serial/VIN Number	<input type="text"/>		Make / Model	<input type="text"/>	
Vendor Name	<input type="text"/>		Year / Color / Etc	<input type="text"/>	
Asset Description	<input type="text"/>				
Category	<input type="text"/>				Categories: Land & Buildings, Buildings & Improvements, Infrastructure & Improvements, Vehicles, Machinery & Equipment, Computer Hardware, Computer Software
Fund	<input type="text"/>	Dept	<input type="text"/>	Account	<input type="text"/>
Primary Location	<input type="text"/>		Secondary Location	<input type="text"/>	

**If the asset you are adding is a component of another asset or larger system, please provide information about the existing asset this is a component of.**

Description of existing asset:

Serial Number  Model or Product

Asset Number

Disposal – This item will be disposed. Reason: \_\_\_\_\_

Transfer – From Dept: \_\_\_\_\_ To Dept: \_\_\_\_\_

Department Head Signature \_\_\_\_\_ Date: \_\_\_\_\_

Finance Use Only

Date Added to Fixed Asset System	<input type="text"/>	Date Added to Insurance	<input type="text"/>
Asset Number	<input type="text"/>	Insurance ID Number	<input type="text"/>
Initials	<input type="text"/>	Insurance Category	<input type="text"/>
		Initials	<input type="text"/>
Notes/Comments	<input style="width: 95%;" type="text"/>		

Upon a motion made by Commissioner Holcomb, seconded by Commissioner Nix there was a unanimous vote to re-appoint Commissioner Bryant as the Board’s vice-chair for 2019.

Ms. Jodi Ligon presented the monthly Financial Status Report (see attached).

Mr. Melton advised the Board the bridge rehabilitation project on New Bridge Road and complete.

Mr. Melton presented two (2) quotes to the Board for an emergency power system for the Administration Building. Upon a motion made by Commissioner Goodger, seconded by Commissioner Nix there was a unanimous vote to purchase an emergency power system for the Administration Building from Anderson Power Services in the amount of \$26,000.00 – with funding to come from SPLOST.

Chairman Turner opened the floor for public comment.

Chairman Turner recognized Ms. Linda Hubbard who was in attendance and expressed appreciation to her for her service on the White County Board of Health.

Ms. Judy Lovell, White County Historical Society, announced that the potter statute would be installed in February.

Upon a motion made by Commissioner Nix, seconded by Commissioner Holcomb there was a unanimous vote to adjourn the meeting.

The minutes of the January 7, 2019 Work Session & Regular Meeting are approved as stated this 4<sup>th</sup> day of February, 2019.

**WHITE COUNTY BOARD OF COMMISSIONERS**

s/Travis C. Turner  
Travis C. Turner, Chairman

s/Terry D. Goodger  
Terry D. Goodger, District 1

s/Lyn Holcomb  
Lyn Holcomb, District 2

s/Edwin Nix  
Edwin Nix, District 3

s/Craig Bryant  
Craig Bryant, District 4

s/Shanda Murphy  
Shanda Murphy, County Clerk