

**BOARD OF COUNTY COMMISSIONERS
 JASPER COUNTY, GEORGIA
 REGULAR MEETING AGENDA
 ****COMMISSIONER'S METING ROOM, GROUND FLOOR****
 MONTICELLO, GEORGIA
 May 2, 2022
 6:00 p.m.**

***** The meeting will be live streamed Via Facebook on the Jasper County Georgia Facebook Page.
 ***See Revised Continued Precautions in Response to Covid-19 at bottom of Page 2.
 *** Citizen Access will be available with limited Seating. *****

I. Call to Order (6:00 p.m.)				
NAME	PRESENT	ABSENT	LATE	ARRIVED
DISTRICT 1 – SHEILA G. JONES	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 2 – BRUCE HENRY, CHAIR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 3 – DON JERNIGAN	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 4 – GERALD STUNKEL – VICE-CHAIR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 5 - STEVEN LEDFORD	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

II. Pledge of Allegiance –

III. Invocation – District 2

IV. Approval of Agenda

V. Consent Agenda –

1. Approval of Minutes:
 - April 4, 2022 – Regular Meeting Minutes
 - February 28, 2022 – Work Session Minutes

2. Check Register – Check #'s **64182 - 64427**

VI. Public Hearing

Public Hearings are conducted to allow public comments on specific advertised issues such as rezoning, ordinances, policy development and other legislative actions to be considered by the County Commissioners. Following the public hearing, the Board of Commissioners will take action on each item presented below.

VII. Presentations/Delegations

Presentation/Delegations allows scheduled speakers to address the Commission for not more than ten (10) minutes on specific topics or for recognition of citizens, county employees or other events by the Commissioners.

1. **Proclamation – Law Enforcement Week, May 11-17, 2022**
2. **Jasper County Water and Sewer Authority**

VIII. Citizens Comments

The Citizens Comments section of the Agenda allows citizens who sign up to address the Commission for not more than three (3) minutes on specific topics. The County Attorney will keep time. Please be courteous of the 3 minute time limit. Comments noted from citizens via the Jasper County FB Page.

IX. County Commissioner Items

X. Regular Agenda

Business Items:

1. Jasper County Recreation Board Appointments
2. New Alcohol License Application – Hillsboro Mini Mart
3. Clerk of Court Request for ARPA Funding – Scan & Index Records 1960-1979
4. Jasper County Water and Sewer Authority Request for Funding
5. Paving Project Bid Submittals – Purple Martin Drive, Partridge Court, Shoreline Drive and Ernest Gibson Rd
6. FY 2022 3rd Quarter Financial Report
7. Schedule Work Sessions and Called Meetings

XI. County Attorney Items

XII. County Manager Update

XIII. Executive Session

Consultation with County attorney to discuss pending or potential litigation as provided by O.C.G.A. §50-14-2(1); Discussion of the future acquisition of real estate as provided by O.C.G.A. §50-14-3(4); and discussion on employment, compensation, or periodic evaluation of county employees as provided in O.C.G.A. § 50-14-3(6)

TO BE HELD

XIV. Adjournment

******Details for Meeting Attendance******

- **All persons will be temperature checked at the door.**
- **Temperature readings of 100.4 or higher will not be allowed to enter the building.**
 - **Masks are recommended to be worn, but not required.**
 - **Seating will be Limited.**

Consent Agenda – Item 1:

Agenda Request – Jasper County BOC

Department: Board of Commissioners

Date: May 2, 2022

Subject: Approval of Minutes

Summary:

Minutes have been completed for the Jasper County Board of Commissioners:

- April 4, 2022 – Regular Meeting Minutes
- February 28, 2022 – Work Session Minutes

Background:

Cost: \$0

Recommended Motion:

Approve minutes for:

- April 4, 2022 – Regular Meeting Minutes
- February 28, 2022 – Work Session Minutes

Jasper County Board of Commissioners

April 4, 2022

Regular Meeting Minutes

6:00 P.M.

Chairman Henry called the meeting to order at 6:00 p.m.

Commissioners Present: Bruce Henry, Chairman, Don Jernigan, Sheila Jones and Steven Ledford.

Staff Present: Sharon Robinson, County Clerk, Dennis Pate, Finance Director, Mike Benton, County Manager, and David Ozburn, County Attorney.

Pledge of Allegiance:

Invocation: Commissioner Ledford

Agenda Approval: Commissioner Ledford motioned to approve the agenda. Commissioner Stunkel seconded the motion, passed unanimously.

Consent Agenda:

Commissioner Jernigan motioned to approve the March 7, 2022-Regular Meeting Minutes. Commissioner Jones seconded the motion, passed unanimously.

Commissioner Jones motioned to approve Check #s 63951-64181. Commissioner Jernigan seconded the motion, passed unanimously.

Public Hearings:

- 1. Text amendment to add Deer Processing to the permitted use table as a permitted use in Commercial (C-2) zoning and as a special use permit in agriculture (AG) zoning.-2nd Reading**

Commissioner Jernigan motioned to go into the Public Hearing. Commissioner Jones seconded the motion, passed unanimously.

Ms. Melanie Neal stated that she is in favor of the amendment.

Presentations/Delegations-

Citizens Comments:

Mandi Tanner stood before the board to give an update from the chamber. For the month of March there were four business ribbon cuttings. The Monticello March Madness campaign was a success. The walking tour brochures will be added to complement our regular brochures. There will be a Community Sunrise Service hosted by First United Methodist Church. The show Seven Little Johnsons that was filmed here will air tomorrow.

Lynn Bentley stood before the board to address the county property owners. The new property values are on the website and assessment notices will be mailed next week. We are looking at an overall 18% increase in the value of the county. This does not mean every property value will increase 18% and it absolutely does not mean each bill will increase 18%. Some property values increased more some increased less. The change in value depends on where it is, what it is, and how the real estate market is behaving for each property. The Board of Assessors met last week and approve the changes. Before they did they were assured by the chairs of the Commissioners and the Board of Education that they do intend to use the full rollback mill rates this year. With these type of value increases that can mean a four mill decrease in our tax rate. When you open you open your notice you may completely disregard the estimated tax at the bottom of the notice. The last time we had such a dramatic change in the digest was in 2010 when we had to decrease the digest 14%.

County Commissioner's Items:

Commissioner Ledford- None

Commissioner Stunkel- None

Commissioner Jernigan- Thank Sheriff Pope for providing a deputy for clean-up on Jackson Lake Road.

Commissioner Jones- None

Chairman Henry- None

Regular Agenda:

Business Items:

Item 1: Jasper County Public Facilities Authority Board Appointment: Commissioner Jernigan noted that the he has applied to be appointed to the board so he would abstain from any votes. He stated that we would like to be on the board because he would like to see the county grow in a positive way. He would like to see more public facilities for the citizens of the county, he would like to see some satellite parks so that people don't have to go to one central location if they want to go for a walk. He would like to see facilities for the entire county be put in central locations as well as some fire stations added. He stated that he have served on several boards since moving to Jasper County. He dearly loves serving the people of the county.

Commissioner Stunkel motioned to appoint Commissioner Jernigan to the Public Facilities Authority Board. Commissioner Jones seconded the motion, passed unanimously.

Commissioner Stunkel motioned to appoint Hal Harris to the Public Facilities Authority Board. Commissioner Jernigan seconded the motion, passed unanimously.

Commissioner Jernigan motioned to appoint William Nash to the Public Facilities Authority Board. Commissioner Stunkel seconded the motion, passed unanimously.

Commissioner Jernigan motioned to appoint James Thiele to the Public Facilities Authority Board. Commissioner Stunkel seconded the motion, passed unanimously.

Mr. Wayne Bales withdrew his application.

Item 2: Development Authority of Jasper County Board Appointment: Chairman Henry stated that there are four positions that expire in May for the Development Authority Board. They are 2 year terms.

Commissioner Stunkel motioned to reappoint Jan Gaston to the Development Authority of Jasper County. Commissioner Ledford seconded the motion, passed unanimously.

Commissioner Jernigan motioned to reappoint Sam Kelly to the Development Authority of Jasper County. Commissioner Jones seconded the motion, passed unanimously.

Commissioner Ledford motioned to reappoint Tyson Harty to the Development Authority of Jasper County. Commissioner Jones seconded the motion, passed unanimously.

Commissioner Jernigan motioned to reappoint Jeff Greeson to the Development Authority of Jasper County. Commissioner Jones seconded the motion, passed unanimously.

Item 3: Planning and Zoning Appeals Board Appointment: Planning and Zoning Board of Appeals has three terms expiring.

Mr. Phillip Johns stood before the board to explain why he would be a good fit for the board. He stated that he has been a resident for four years. He feels like he can help the county on the Appeals.

Commissioner Jones motioned to appoint Phillip Johns to the Planning and Zoning Board of Appeals. Commissioner Jernigan seconded the motion, passed unanimously.

Commissioner Jernigan motioned to reappoint Andrew Boyd to the Planning and Zoning Board of Appeals. Commissioner Jones seconded the motion, passed unanimously.

Commissioner Jernigan motioned to reappoint Terry Wynn to the Planning and Zoning Board of Appeals. Commissioner Jones seconded the motion, passed unanimously.

Item 4: Jasper County Recreation Board Appointment: Jasper County Recreation Board has one current vacancy due to the resignation of Valerie Bennett.

Commissioner Stunkel motioned to table the appointment until a later date. Commissioner Ledford seconded the motion, passed unanimously.

Item 5: New Alcohol License Application- Hillsboro Mini Mart:

Commissioner Stunkel motioned to table the item. Commissioner Jernigan seconded the motion, passed unanimously.

Item 6: Ordinance Amendment – Deer Processing- Table of Permitted Uses: Commissioner Jernigan ask who will inspect the facilities or if they are inspected.

Judy Johnson (Planning & Zoning Director) stood before the board and stated that a person who wants to do just Deer Processing would get an inspection through DNR. Since most of the county is on a septic system there will have to be an environmental health approval. She stated the advantage that she see is unless someone came in on a commercial piece of property, we would require a special use permit. We can set up processes through our business license application to require certain requirement be met before the license is issued. She suggest coming back in the future with some standards to affect the commercial locations.

Commissioner Jernigan motioned to approve ordinance as attached but with the change for C-2 from an allowed use to a special use. Commissioner Jones seconded the motion, passed unanimously.

Item 7: GDOT Entrance Plan for Landers Lane: Robert Jordan stood representing his client Nick Platek (developer of the proposed Lake Pines subdivision). As a part of the improvements for the proposed Lake Pines Subdivision on Landers Lane, the developer will be required to install a deceleration lane, a right-hand passing lane, and entrance radius improvements to Landers Lane where it intersects GA Hwy 212. GDOT is reviewing the plans now but has informed us that because Landers Lane is a county road, the application for improvements must list Jasper County as the applicant. On behalf of Nick Platek, the property owner, Jordan Engineering is requesting that Jasper County authorize us list Jasper County as the applicant. It is the understanding that all costs associated with the improvements will be the responsibility of the owner/developer.

Commissioner Stunkel motioned to approve. Commissioner Ledford seconded the motion, passed unanimously.

Item 8: Request to Lower Liberty Church Road Speed Limit to 45 MPH: Sheriff Pope stated that originally you could only request a change in your radar permit once every four years. We were not due for another 18 months. If the board approves it the state will come and do a special review of the road. Upon approval of the review the radar permit will be amended.

Commissioner Jernigan motioned to authorize Sheriff Pope to request the Georgia Public Safety Office to certify lowering the speed limit of Liberty Church Road from 55 mph to 45 mph.

Item 9: New Computer Purchase- Registrar: Carole Norris stood before the board to request a new computer. The computer that she is currently using is outdated. Carole is proposing to purchase a new computer for her desk and place the computer that she is using for elections.

Commissioner Stunkel motioned to approve up to \$1350 for the purchase of a computer to come from Fund Balance. Commissioner Jernigan seconded the motion, passed unanimously.

Item 10: Additional Funding Request Meals on Wheels Van- Senior Center: Ms. Brenda Jacobs stood before the board to request additional funds to purchase a transit van. The current approval of \$15K is not enough. The 2008 Ford that they have has been redlined by the NEGRC. The cost to repair the van exceeds the van's current value.

Commissioner Stunkel motioned to increase the total amount available for the purchase of the van to \$45K to come from Fund Balance. Commissioner Jones seconded the motion, passed unanimously.

Item 11: County Road Abandonment Policy: Chairman Henry stated that this was on the March agenda. We have not made any changes since the March Meeting.

Commissioner Ledford stated that he thought we made some changes during the meeting.

Mr. Benton stated that he and Ms. Robinson were not sure of the changes requested based on the conversation around whether utilities needed easement on properties where the roads are abandoned. We can certainly add utilizes to the list to receive an impact statement.

Attorney Ozburn stated that whether we abandon the road or not it will not have an effect on any existing easements.

Mr. Benton state the question is does an existing easement allow to get down the road. An impact statement from utilities would certainly be good.

Attorney Ozburn stated that typically they are access easement where the property owner would not be able to physically shut out a utility provider because the road is abandoned. It would be up to the property owners to find out whether various easements exist.

Mr. Benton stated that if nothing else it would make the utility companies aware of the possible road closure.

Commissioner Jernigan asked if the letters from the property owners would have to be notarized letters. He stated that he may be overlooking it but he do not see it in the package.

Mr. Benton stated that it may not be every item in the packet but we will require notarization.

Commissioner Jernigan stated that he thinks that is should be added.

Mr. Benton stated that where it states signatures we will need to put "notarized". This will be added to number 3 and we will add all utilities under the impact statements.

Commissioner Ledford motioned to approve the abandonment policy with the two noted changes. Commissioner Stunkel seconded the motion, passed unanimously.

Item 12: Landfill Operations: Mr. Benton stated that our cost for tires has went up.

Commissioner Jernigan stated that he thinks we still need to make the month of April free.

Mike Benton stated that it costs roughly \$180K to run the landfill annually. Half of it is offset by tipping fees. Jasper County Board of Commissioners Meeting Minutes April 4, 2022 – Regular Meeting

Michael Walsh stated that we have a cell that is almost full. The cell is going to build up if we do a free month.

Mike Benton stated we have cell 5 that we are in the process of getting EPD to approve.

Chairman Henry asked why don't we make the landfill free to residents year round and increase the commercial rate.

Commissioner Stunkel stated that we would have to have some type or limit.

Commissioner Jernigan ask about having two free weekends in April.

Commissioner Jones suggested that we do away with accepting tires and just make the landfill for free. She also ask how many years has the landfill been free in April.

Mike Benton stated that about 6 years.

Commissioner Stunkel stated that if people are saving up to go to the dump in the free month they are abusing the system.

Mr. Benton clarified that he will examine the revenue, determine how much is residential and how much is commercial for over a 12-month period.

Commissioner Ledford motioned that we table the item until the April 25th meeting. Commissioner Stunkel seconded the motion, passed unanimously.

Item 13: Schedule Work Sessions and Called Meetings: A called meeting is scheduled for April 25th.

County Attorney Items: None

County Manager Update: Mr. Benton gave an update that building permits are still increasing

Executive Session:

Commissioner Jernigan motioned to go into Executive Session for personnel at 7:45 p.m. Commissioner Ledford seconded the motion, passed unanimously.

Commissioner Ledford motioned to exit Executive Session at 8:15 p.m. Commissioner Jernigan seconded the motion, passed unanimously.

Adjourn:

Commissioner Jernigan motioned to adjourn the meeting at 8:15 p.m. Commissioner Ledford seconded the motion, passed unanimously.

Bruce Henry, Chairman

Sharon Robinson, Clerk

Jasper County Board of Commissioners

February 28, 2022

Work Session Minutes

6:00 P.M.

Commissioner Henry called the meeting to order at 6:00 p.m.

Commissioners Present: Chairman, Bruce Henry; Gerald Stunkel, Vice Chairman; Sheila Jones; Don Jernigan; and Steven Ledford.

Staff Present: Mike Benton, County Manager, Michael Fleming, Recreation Director, and Brandon Williams, Recreation Coordinator.

Others Present: Kathy Mudd, Editor, The Monticello News; Paul Hoover with Precision Planning.

Work Session:

1. Recreation Department Multipurpose Building and Master Site Plan

Mr. Hoover prepared an agenda for his portion of the meeting. Mr. Hoover stated that they met with Michael Fleming to see what their needs were and completed a space analysis. That's how they came up with these plans. They have regulation basketball courts with bleachers which are shared by a separation wall. The gym area would need to have a high ceiling but for the office area you do not need a high ceiling. Mr. Hoover shared the layout draft of the building.

Commissioner Ledford asked if the concession area big enough to hold that size building.

Mr. Hoover stated that that why the big lobby was done. He stated that it may be based on what is being served.

Michael Fleming stated that one thing that was discussed since this will be a multipurpose building is have a kitchen built in.

Chairman Henry asked if the space outside the gym require fire suppression.

Mr. Hoover stated that he don't believe there will be a fire sprinkler requirement. If there was a fire in the building it would most likely start in the concession area. The wall between the gym and the administrative offices may need to be a fire rated wall.

Commissioner Jernigan stated that if a tornado or something of that nature came through we would like for people to be able to stay there. How many people do you think we could hold in the gym?

Mr. Hoover stated that about 100 people.

Mr. Hoover stated that their transportation Engineer advised that placing the entrance at the half-way point of the arch would be optimal. He stated that many of the trees would need to be cleared for the sightline. They suggest a turn lane coming from the main highway. Parking is being increased. He discussed many options that were included in the concept master plan.

Chairman Henry stated that we will be doing this in phases. The building would be in the first phase. He stated that we are looking at the cost of it and the overall plan may take 20 years to complete.

Michael Fleming stood and spoke to the board. He asked that the board consider starting with the fields instead of the building since that is the biggest need at the moment. He stated that Baseball and Softball is our biggest sport. We have 450 kids utilizing 6 fields.

Mr. Hoover stated that in comparison to a building it will be less to do the ballfield.

Commissioner Stunkel asked Mr. Hoover to get pricing for seven ballfields and the part of the walking trail on the back side.

2. **County Road Closure Policy and Procedures:** Chairman Henry stated that we have several roads that are being pursued to be closed.

Mike Benton stated that there are two current requests. The two are Blackwell and Miss Sarah. Blackwell

Commissioner Jernigan stated that if we do close the roads we have to have something in the policy to reopen the roads.

Mr. Benton stated that the correct term that should be used is abandon the road. We would be abandoning prescriptive right of way maintenance. He stated that Putnam and Bulloch Counties have policies that we should develop our policy from.

Commissioner Stunkel stated that for Miss Sarah Road we would need to obtain Right of way to be able to have a cul-de-sac at the end of street for a turnaround for fire and rescue.

Mr. Benton stated that three counties require that all of the property owners sign off requesting the road to be abandoned in order to move forward. Two counties does not.

One county requires and an impact statement from the Fire & Rescued department, Board of Education, Sheriff's Office, and Post Office. He stated that deeded right of way presents other issue. You cannot give county property to an individual.

Mr. Benton ask about the process of how the request will be submitted. Should all details be received before a public hearing takes place or should a public hearing happen right away.

The requests will go through the County Manager and the Board of Commissioners. The County Manager or staff will be the one to do the impact statement. The fee is recommended to be \$500.

The County Manager will get with the County Attorney to discuss the purpose of a quit-claim on prescriptive right of way.

- 3. County C&D Landfill Operation and Management:** Our C&D Landfill has to have a certified Landfill Operator onsite whenever it is open. Our current operator is needing full time so he will have to move on. We have two Public Works employees who are certified that are able to work on Friday and Saturday since Public Works is off on Friday.

The board discussed options to have Sammy to stay on with the county. Commissioner Jernigan advised the County Manager to see what he could work out with Sammy and bring it back to the board.

Chairman Henry declared the Work Session closed at 8:01 p.m.

Bruce Henry, Chairman

Sharon S. Robinson, Clerk

Consent Agenda – Item 2:

Agenda Request – Jasper County BOC

Department: Board of Commissioners

Date: May 2, 2022

Subject: Approval of Check Register

Summary:

A check register will be generated by the finance department on meeting day for signature and approval to process the checks.

Background:

Cost: \$0

Recommended Motion:

Approve processing of check #'s **64182 - 64427**

Presentations Item 1:

Agenda Proclamation Request – Jasper County BOC

Proclamation

Law Enforcement Appreciation Week

Date: May 2, 2022



Proclamation

IN RECOGNITION OF LAW ENFORCEMENT APPRECIATION WEEK

May 11 thru 17, 2022

- WHEREAS: Jasper County law enforcement officials and public safety officers are brave and dedicated individuals who protect our citizens, families, and our communities here in Jasper County; and,
- WHEREAS: These men and women serve on the frontlines of public safety, are prepared to face uncertainty and danger for the sake of protecting their neighbors; and,
- WHEREAS: Jasper County's law enforcement officials and public safety officers face intense challenges and make profound sacrifices to ensure the safety of all citizens and play a critical role in keeping us safe and putting themselves at risk during the COVID-19 pandemic; and,
- WHEREAS: Law enforcement officials face increased scrutiny, yet continue to perform their duties with dignity and honor; and,
- WHEREAS: Jasper County continues to train and develop the best law enforcement officers and public safety officials and because of their hard work and devotion, Jasper County remains a safe and welcoming County in which to live, work and play; and,
- WHEREAS: The service of the Jasper County Sheriff and his dedicated team helps to maintain the well-being of our County. These individuals provide an invaluable service and should be recognized for their commitment and bravery.

NOW, THEREFORE

BE IT RESOLVED the Jasper County Board of Commissioners, do hereby recognize the Jasper County Sheriff's Office, and encourage all residents to join in recognition and appreciation of the outstanding service provided by our Sheriff, his Deputies and Staff to our community. Furthermore, the Jasper County Board of Commissioners do hereby proclaim the week of May 11-17, 2022, as Law Enforcement Week in Jasper County.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the County to be affixed this, the 2nd day of May, in the year of our Lord, Two Thousand Twenty-Two.

Bruce Henry
Chairman

Sharon S. Robinson
County Clerk

Presentations Item 2:

Agenda Request – Jasper County BOC

Presentation by Jasper County Water and Sewer Authority:

Date: May 2, 2022

CONSTRUCTION PLANS FOR

JASPER COUNTY WATER & SEWER AUTHORITY

2" WATER MAIN REPLACEMENT PROJECT JACKSON LAKE ROAD

JCWSA BOARD OF DIRETORS

MARK STONE, TREASURER
 WANDA CUMMINGS, SECRETARY
 JEFF YODER, MEMBER
 STEVEN LEDFORD, MEMBER
 RON BURCH, MEMBER
 FRANCES CLEO CAMPBELL, MEMBER

DRAWING INDEX			
	#	SHEET	DESCRIPTION
UTILITY PLANS	1	COVER	COVER SHEET
	2	U-1	JACKSON LAKE ROAD
	3	U-2	JACKSON LAKE ROAD @ MENLOE PARK DR.
	4	U-3	UTILITY CONSTRUCTION DETAILS




Know what's below
Call before you dig

GEORGE T GARRETT, P.E.
 1415 Munnally Farm Rd.
 Monroe, Georgia 30655
 Phone: 404-610-2096
 ggarrett_15@yahoo.com

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COVER

JCWSA
 JACKSON LAKE RD
 EXISTING 2"
 WATER MAIN
 REPLACEMENT

JACKSON LAKE ROAD
 JASPER COUNTY, GA

10-29-2021
 AS SHOWN

OWNER/PRIMARY PERMITEE

JASPER COUNTY WATER &
 SEWER AUTHORITY
 PO BOX 47
 MONTICELLO, GA 31084

REVISIONS		
NO.	DATE	DESCRIPTION

JOB: Jackson Lake Road 2" Replacement
 COVER

GEORGE T. GARRETT, P.E.
 1415 Nunnally Farm Rd.
 Marietta, Georgia 30066
 Phone: 404-870-2886
 ggarrett_15@yahoo.com

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The contents of this document are intended to provide information and are not a contract. It is the user's responsibility to verify the accuracy of the information contained herein. The user is advised that the user shall be held responsible for any errors.



UTILITY PLANS

JCWSA
 JACKSON LAKE RD
 EXISTING 2"
 WATER MAIN
 REPLACEMENT

JACKSON LAKE ROAD
 JASPER COUNTY, GA

10-29-2021

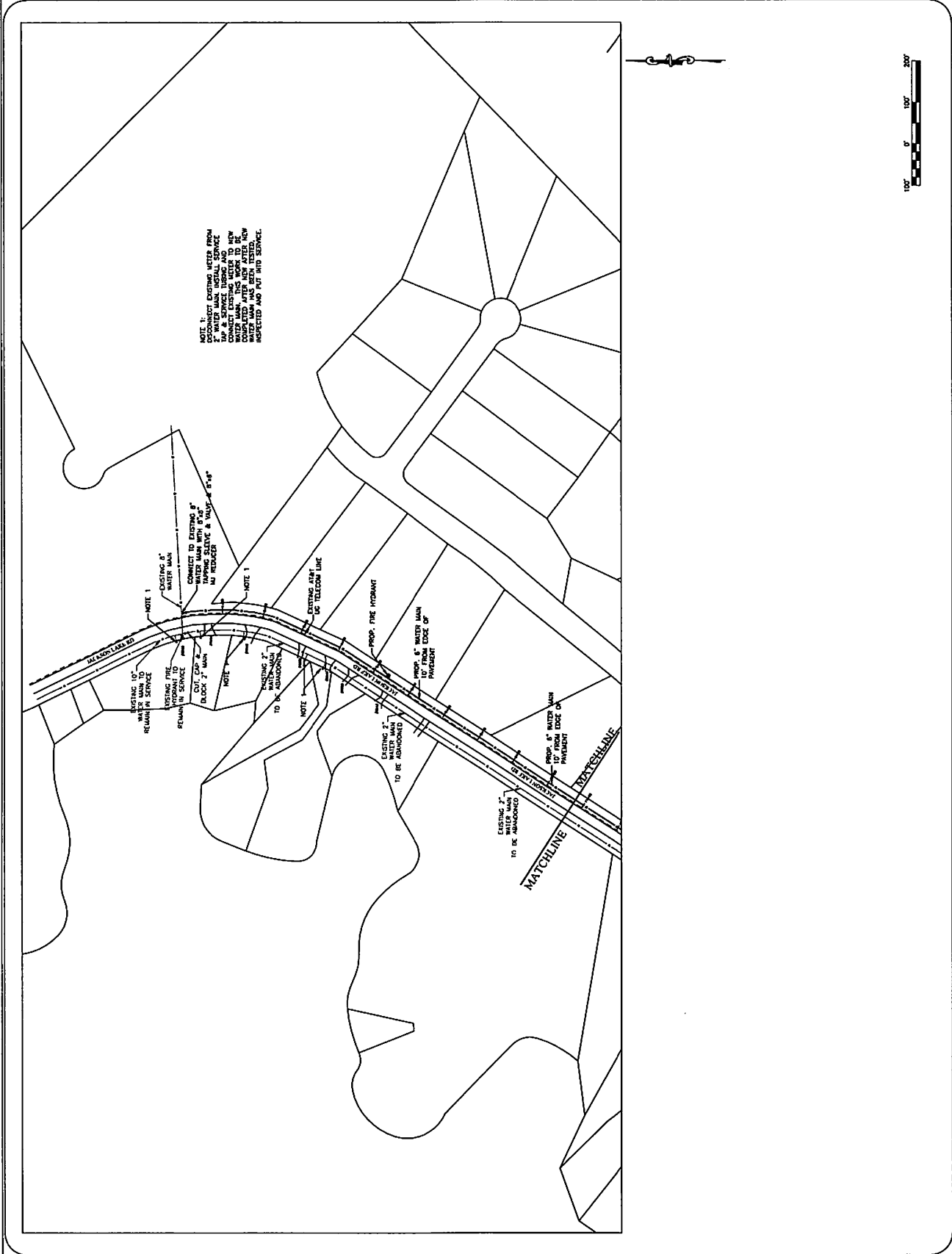
SCALE: 1"=100'

OWNER/PRIMARY PERMITEE

JASPER COUNTY WATER &
 SEWER AUTHORITY
 PO BOX 47
 MONTICELLO, GA 31064

NO.	DATE	DESCRIPTION

JOB: Jackson Lake Road 2" Replacement
 U-1



U-2
JOB: Jackson Lake Road 2" Replacement

NO.	DATE	DESCRIPTION

OWNERS/PRIMARY PERMITEE
JASPER COUNTY WATER & SEWER AUTHORITY
PO BOX 47
MONTICELLO, GA 31064

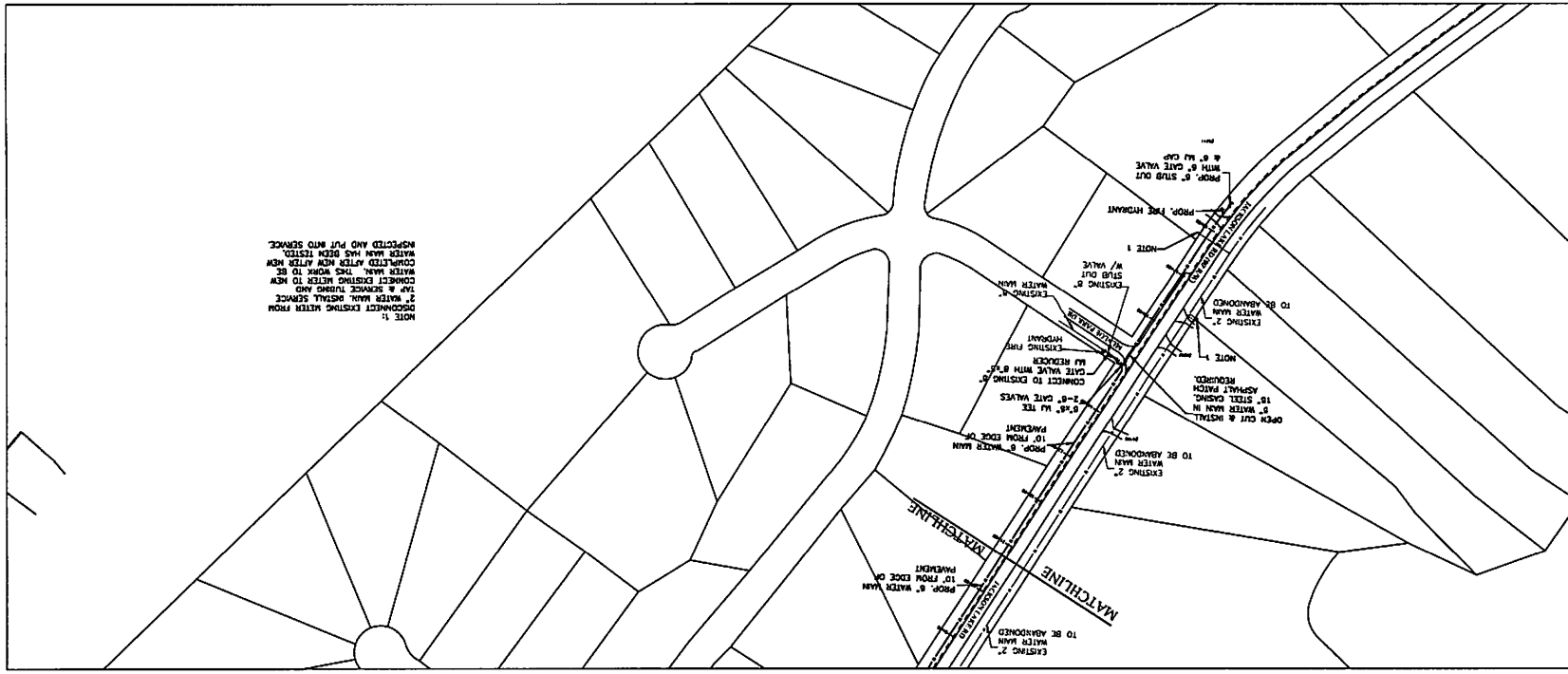
SCALE: 1"=100'
10-28-2021

JASPER COUNTY, GA
JACKSON LAKE ROAD

JCWSA
JACKSON LAKE RD
EXISTING 2"
WATER MAIN
REPLACEMENT
UTILITY PLANS



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1415 Nunnally Farm Rd.,
Macon, Georgia 30655
Phone: 404-610-2096
ggarrett.15@yahoo.com



NOTE 1:
DISCONNECT EXISTING WATER FROM
2" WATER MAIN, INSTALL SERVICE
TAP & SERVICE TUBING AND
CONNECT EXISTING WATER TO NEW
WATER MAIN. THIS WORK TO BE
COMPLETED AFTER NEW WATER
MAIN HAS BEEN TESTED.
WATER MAIN HAS BEEN TESTED,
REPOSTED AND PUT INTO SERVICE.

U-3
 JOB: Jackson Lake Road 2" Replacement

NO.	DATE	DESCRIPTION

OWNER/PRIMARY PERMITTEE
 JASPER COUNTY WATER &
 SEWER AUTHORITY
 PO BOX 47
 MONTICELLO, GA 31064

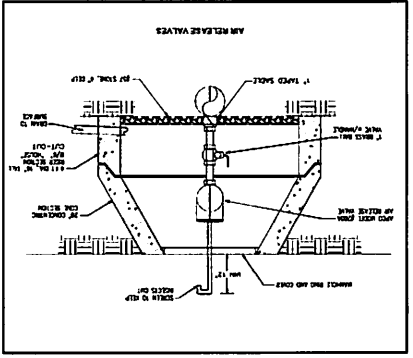
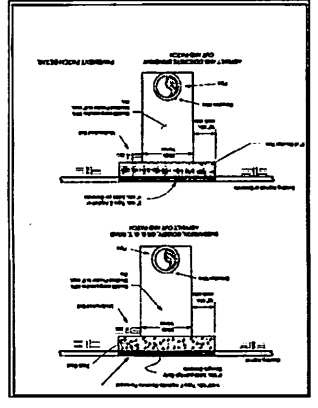
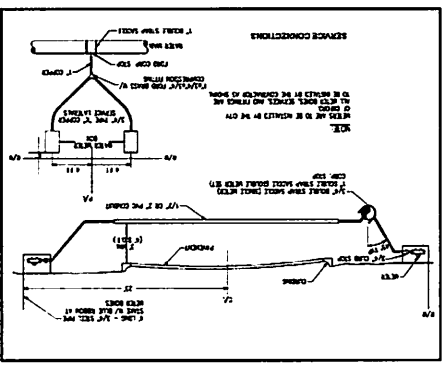
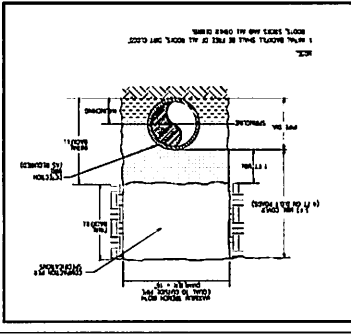
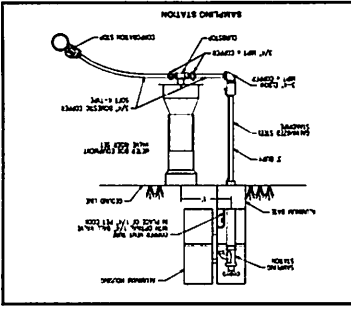
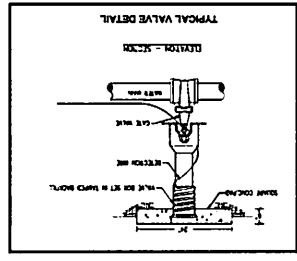
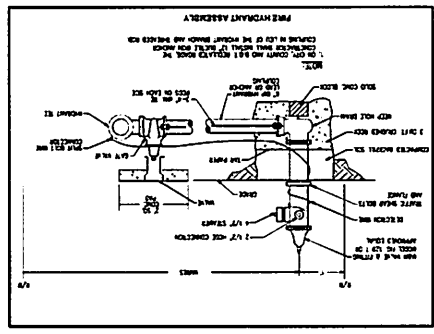
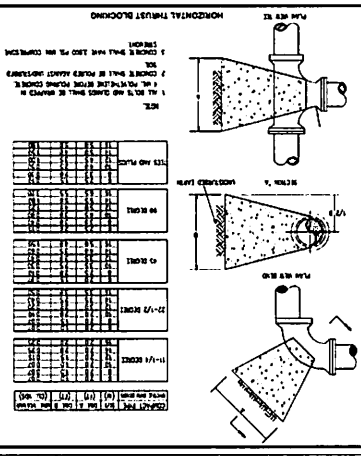
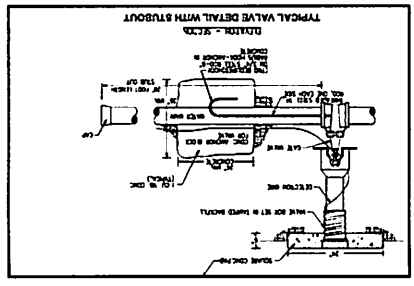
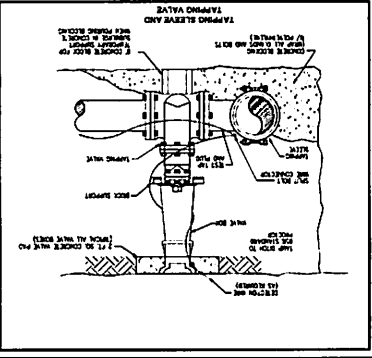
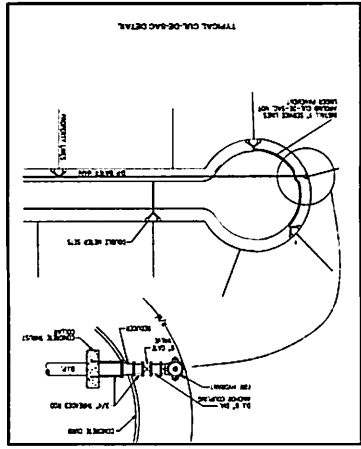
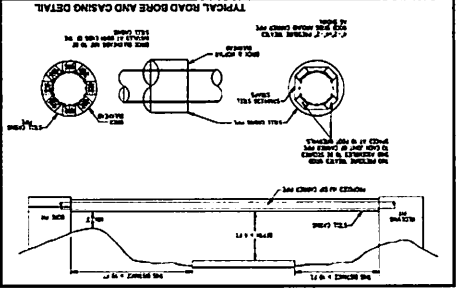
SCALE: AS SHOWN
 10-29-2021

JASPER COUNTY, GA
 JACKSON LAKE ROAD
 JWWSA
 JACKSON LAKE RD
 EXISTING 2"
 WATER MAIN
 REPLACEMENT

UTILITY
 DETAILS



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 George T. Garrett, P.E.
 1415 Nunally Farm Rd.
 Monroe, Georgia 30655
 Phone: 404-610-2098
 ggarrett_15@yahoo.com



Jasper County Water and Sewer Authority
Water System Improvements
Funding Alternatives Comparison

Project Overview

Improvement	Purpose	Estimated Cost
250,000 Gallon Elevated Tank	Storage, Pressure & Fire Protection	\$1,100,000
4 – Test Wells	Required to determine best place to develop production well	\$160,000
2 – Develop Wells and Construct Well Houses	Reduces costs, allows for independence, reduces disinfection by-product causes	\$800,000
24,000 LF Water Line Extensions	Provide water service in unserved areas	\$1,964,460
Total Estimated Construction Cost		\$4,024,460
Contingencies		\$402,340
Engineering		\$362,200
Inspection		\$161,000
Geologist Report for Test Well Locations		\$15,000
Soils Testing		\$10,000
Legal/Administrative		\$25,000
Total Estimated Project Cost		\$5,000,000

Prepared by:



January 4, 2022

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04/19/22
Cash Basis

Jasper County Water & Sewer Authority
Balance Sheet
As of March 31, 2022

	Mar 31, 22	Mar 31, 21
ASSETS		
Current Assets		
Checking/Savings		
11.1000 · Bank Accounts		
11.1100 · Cash-Bank of Monticello	497,921.37	293,807.83
11.1110 · Holding acct-BM	1,624.91	1,623.01
11.1125 · Debt Service Reserve(MSB)	129.02	129.02
Total 11.1000 · Bank Accounts	499,675.30	295,559.86
Total Checking/Savings	499,675.30	295,559.86
Other Current Assets		
11.2000 · Accounts Recvble		
11.2005 · Full Accts. Recvble	27,544.06	39,782.48
11.2010 · Allowance for Doubtful Accts.	-3,522.04	-3,522.04
Total 11.2000 · Accounts Recvble	24,022.02	36,260.44
11.4500 · Prepaid Insurance(12-31)	2,734.00	2,734.00
Total Other Current Assets	26,756.02	38,994.44
Total Current Assets	526,431.32	334,554.30
Fixed Assets		
11.7000 · Capital Assets		
11.7200 · Computer Software	7,554.38	7,554.38
11.7300 · Infrastructure		
11.7301 · Water Lines & Extensions	5,304,970.84	5,304,970.84
11.7302 · Water meters & taps	405,909.58	383,594.58
11.7303 · H16bridge approach	30,241.40	30,241.40
Total 11.7300 · Infrastructure	5,741,121.82	5,718,806.82
11.7310 · Depreciation(12-31)	-2,143,384.41	-2,143,384.41
11.7401 · Equipment	7,367.00	7,367.00
Total 11.7000 · Capital Assets	3,612,658.79	3,590,343.79
Total Fixed Assets	3,612,658.79	3,590,343.79
Other Assets		
11.5000 · Unrestricted Assets		
11.5100 · Long Range Study	32,000.00	32,000.00
11.5310 · Amortization(12-31)	-32,000.00	-32,000.00
Total 11.5000 · Unrestricted Assets	0.00	0.00
Total Other Assets	0.00	0.00
TOTAL ASSETS	4,139,090.11	3,924,898.09
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
12.1000 · Other Current Liabilities		
12.1100 · Customer Deposits	75,248.18	59,529.39
12.1300 · Accrued interest	4,051.27	4,051.27
Total 12.1000 · Other Current Liabilities	79,299.45	63,580.66
Total Other Current Liabilities	79,299.45	63,580.66
Total Current Liabilities	79,299.45	63,580.66
Long Term Liabilities		
12.5000 · Non-current liabilities		
12.5025 · USDA(12-31)	1,800,703.08	1,825,123.08
12.5030 · United Bank	0.00	26.24

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04/19/22
Cash Basis

Jasper County Water & Sewer Authority
Balance Sheet
As of March 31, 2022

	<u>Mar 31, 22</u>	<u>Mar 31, 21</u>
12.5035 · KS State Bank	0.00	96.41
Total 12.5000 · Non-current liabilities	1,800,703.08	1,825,245.73
Total Long Term Liabilities	1,800,703.08	1,825,245.73
Total Liabilities	1,880,002.53	1,888,826.39
Equity		
13.2000 · Contributed Capital		
13.2100 · Public funds	2,022,740.63	2,022,740.63
13.2200 · Private Development	729,759.26	729,759.26
Total 13.2000 · Contributed Capital	2,752,499.89	2,752,499.89
3900 · *Retained Earnings	-540,521.36	-751,612.24
Net Income	47,109.05	35,184.05
Total Equity	2,259,087.58	2,036,071.70
TOTAL LIABILITIES & EQUITY	4,139,090.11	3,924,898.09

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 04/19/22
 Cash Basis

Jasper County Water & Sewer Authority
Revenue & Expense YTD Comparison
 March 2022

	<u>Mar 22</u>	<u>Mar 21</u>	<u>Jan - Mar 22</u>
Income			
32.2000 · Permits-Acct. Connect Fee	44,100.00	14,700.00	48,300.00
34.4200 · Water-Charges for Services	31,320.98	28,195.45	98,343.76
36.1000 · Investment Income-Acct interest	36.89	32.13	113.32
Total Income	<u>75,457.87</u>	<u>42,927.58</u>	<u>146,757.08</u>
Expense			
52.1000 · Purchased/Contract Services			
52.1100 · Official/administrative	1,681.36	1,534.16	4,765.60
52.1200 · Professional	7,500.00	0.00	15,014.21
52.1300 · Technical	15,662.50	12,465.20	33,890.30
52.1000 · Purchased/Contract Services - Other	0.00	0.00	0.00
Total 52.1000 · Purchased/Contract Services	<u>24,843.86</u>	<u>13,999.36</u>	<u>53,670.11</u>
52.3000 · Other Purchased Services			
52.2700 · Refund	0.00	0.00	10.92
Total 52.3000 · Other Purchased Services	<u>0.00</u>	<u>0.00</u>	<u>10.92</u>
53.1000 · Supplies			
53.1100 · Gen. Supplies/Materials	0.00	47.39	0.00
53.1510 · Water Purchased for Resale	6,518.00	4,343.00	19,783.00
Total 53.1000 · Supplies	<u>6,518.00</u>	<u>4,390.39</u>	<u>19,783.00</u>
58.2000 · Debt Service-Interest	8,728.00	8,728.00	26,184.00
Total Expense	<u>40,089.86</u>	<u>27,117.75</u>	<u>99,648.03</u>
Net Income	<u><u>35,368.01</u></u>	<u><u>15,809.83</u></u>	<u><u>47,109.05</u></u>

Jasper County Water & Sewer Authority
Cash Balance -Operating Account

Cash in Bank per Bank of Monticello As of 4/19/2022 524,614.12

Deposits Outstanding 8,122.20

Total Deposits Outstanding 8,122.20

Checks Outstanding

2449	Janet Neal	14.85
2512	Snapping Shoals EMC	28.00
2532	Craig Dorn	50.00
2533	Donna Mims	111.39
2534	Delta Municipal Supply	2,760.00
2537	Newton County	6,817.00
2538	Snapping Shoals EMC	28.00
2539	Tricia Armistead CPA	1,075.00
2540	A Superior Answering Svc	527.16
2541	USDA	10,763.00
2542	Georgia Rural Water Association	210.00
2543	DCH Water Solutions	6,875.00
2544	Black Mountain Software	3,536.00
2545	Alcovy Maintenance Mgmt	4,447.50
2546	Delta Municipal Supply	1,950.00

Total Checks Outstanding 39,192.90

Net Cash Balance

493,543.42

**JASPER COUNTY WATER
AND SEWER AUTHORITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

**JASPER COUNTY WATER AND SEWER AUTHORITY
TABLE OF CONTENTS**

	<u>PAGE</u>
REPORT OF INDEPENDENT AUDITORS.....	1-2
MANAGEMENT’S DISCUSSION AND ANALYSIS.....	3-6
FINANCIAL STATEMENTS	
Statement of Net Position.....	7
Statement of Revenues, Expenses and Changes In Fund Net Position.....	8
Statement of Cash Flows.....	9-10
Notes to Financial Statements.....	11-16
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.....	 17-18

David M. Haisten
C.P.A. & C.F.P.



Rae O. Johnston
C.P.A.

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Jasper County Water and Sewer Authority
Monticello, Georgia 31064

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities of Jasper County Water and Sewer Authority, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Authority'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 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. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

333 Harkness Street • Jackson, GA 30233
Phone: (770) 775-4881 - Fax: (770) 775-3508
Members of American Institute of Certified Public Accountants & Georgia Society of Certified Public Accountants

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of Jasper County Water and Sewer Authority as of December 31, 2020, and the changes in its 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 information on pages 3 through 6 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 15, 2021, on our consideration of the Jasper County Water and Sewer Authority'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 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 internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Jasper County Water and Sewer Authority's internal control over financial reporting and compliance.



Haisten & Johnston, P.C.
Jackson, Georgia

September 15, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the Jasper County Water and Sewer Authority (Authority) financial statements, the Authority's management provides narrative discussion and analysis of the financial activities of the Authority for the fiscal year ended December 31, 2020. The Authority's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Analysis

The Authority has implemented the "total" approach to governmental accounting mandated by the Governmental Accounting Standards Board (GASB). Governmental accounting falls under the auspices of GASB to insure the uniform presentation of governmental financial statements that are accurate and complete in their presentation. Comparative data for fiscal years ending December 31, 2020 and 2019 are shown below:

Jasper County Water and Sewer Authority Statement of Net Position

	Business Type Activities	
	2020	2019
Current/other assets	\$ 342,676	\$ 187,319
Capital assets	3,589,114	3,706,260
Other noncurrent assets	129	129
Total assets	3,931,919	3,893,708
Current Liabilities	140,123	124,312
Long-term liabilities	1,790,908	1,855,286
Total liabilities	1,931,031	1,979,598
Net investment in		
capital assets	1,734,432	1,786,064
Restricted for debt service	129	129
Unrestricted	266,327	127,917
Total net position	\$ 2,000,888	\$ 1,914,110

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Jasper County Water and Sewer Authority Statement of Revenues, Expenses and Changes in Fund Net Position

	Business Type Activities	
	2020	2019
Operating Revenues	\$ 404,447	\$ 362,821
Operating Expenses	<u>(364,129)</u>	<u>(353,560)</u>
Operating Income (Loss)	40,318	9,261
Non-operating Revenues (Expenses)	<u>46,460</u>	<u>23,842</u>
Decrease in net position	86,778	33,103
Net Position Beginning	<u>1,914,110</u>	<u>1,881,007</u>
Net Position, Ending	<u>\$ 2,000,888</u>	<u>\$ 1,914,110</u>

The Authority's overall financial position improved during fiscal year 2020. The Authority reported a positive unrestricted net position of \$266,327; net position increased by \$86,778 in 2020 as compared to a increase of \$33,103 in 2019.

Operating revenues increased by \$41,626 when compared to FY 2019. The increase in revenue was due primarily to the addition of more users to the water system. Operating expenses increased by \$10,569 as compared to FY 2019 due to additional service provided to new users..

Financial Highlights

- The Authority's assets exceeded its liabilities by \$2,000,888 (net position) for the fiscal year reported. In the previous year assets exceed liabilities by \$1,914,110.
- Total net position is comprised of the following:
 - (1) Net investment in capital assets of \$1,734,432 includes property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
 - (2) Net position of \$129 is restricted by constraints imposed from outside the Authority which are in this case, debt service requirements of \$129.
 - (3) The Authority currently has a positive unrestricted net position of \$266,327.
- Total liabilities of the Authority decreased by \$48,567 during the fiscal year.
- There were no "Capital Contributions" to the Authority in FY 2020 and FY 2019.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Financial Highlights (Continued)

The following is a summary of changes in Long Term Liabilities for the year.

	<u>Balance</u> <u>12/31/2019</u>	<u>Loan/Bond</u> <u>Proceeds</u>	<u>Principal</u> <u>Payments</u>	<u>Balance</u> <u>12/31/2020</u>	<u>Maturities</u> <u>due in</u> <u>One Year</u>
Revenue Bonds	1,872,765	-	41,537	1,831,228	42,954
Bank of Monticello	2,690	-	2,690	-	-
United Bank	33,405	-	15,193	18,212	15,578
KS State Bank	11,336	-	6,094	5,242	5,242
	<u>\$ 1,920,196</u>	<u>\$ -</u>	<u>\$ 65,514</u>	<u>\$ 1,854,682</u>	<u>\$ 63,774</u>

The following is a summary of changes in Capital Assets for the year.

	<u>Balance</u> <u>12/31/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2020</u>
Water lines and extensions	\$ 5,304,971	\$ -	\$ -	\$ 5,304,971
Water meters and taps	357,645	24,720	-	382,365
Highway 16 Bridge Approach	30,241	-	-	30,241
Computer equipment and software	7,554	-	-	7,554
Storage facility and equipment	7,367	-	-	7,367
Long range study	32,000	-	-	32,000
Total Capital Assets	5,739,778	24,720	-	5,764,498
Less Accumulated Depreciation	<u>(2,033,518)</u>	<u>(141,866)</u>	-	<u>(2,175,384)</u>
Net Capital Assets	<u>\$ 3,706,260</u>	<u>\$ (117,146)</u>	<u>\$ -</u>	<u>\$ 3,589,114</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Overview of the Audited Sections Which Follow This Analysis

Management's Discussion and Analysis introduces the Authority's basic financial statements. The basic financial statements include: (1) government-wide financial statements and (2) notes to the financial statements. The Authority also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The Authority's report includes three government-wide financial statements. These statements provide both long-term and short-term information about the Authority's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the *Statement of Net Position*. This is the Authority-wide statement of position presenting information that includes all of the Authority's assets and liabilities, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority as a whole is improving or deteriorating.

Evaluation of overall economic health of the Authority would extend to other non-financial factors such as diversification of the customer base or the condition of Authority's water and sewer systems in addition to the financial information provided in this report. Also to be considered is fluctuations in the volume of usage, which can vary considerably during periods of varying rainfall.

The second government-wide statement is the *Statement of Revenue, Expenses, and Changes in Fund Net Position*, which reports how the Authority's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid.

The third government-wide statement is the *Statement of Cash Flows* which reports the increases and decreases in cash flows separated by operating activities, financing and capital-related activities and investing activities.

Notes to the Financial Statements

The final section in this audit report is the "Notes to the Financial Statements". This provides audited information essential to a full understanding of the government-wide financial statements. The notes to the financial statements begin immediately following the basic financial statements.

Contacting the Authority's Financial Management

This financial report is designed to provide a general overview of the Authority's finances, comply with finance-related laws and regulations, and demonstrate the Authority's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact the Authority's board of directors at Post Office Box 47, Monticello, GA 31064.

JASPER COUNTY WATER AND SEWER AUTHORITY
STATEMENT OF NET POSITION
DECEMBER 31, 2020

ASSETS	
Current Assets	
Cash and cash equivalents	\$ 299,872
Receivables, net	40,070
Prepaid expenses	2,734
Total current assets	342,676
Non-Current Assets	
Restricted cash and cash equivalents	129
Capital assets, net of accumulated depreciation	3,589,114
Total non-current assets	3,589,243
Total Assets	3,931,919
LIABILITIES	
Current Liabilities	
Accounts payable	15,469
Accrued interest	4,051
Customer security deposits	56,829
Notes payable	63,774
Total current liabilities	140,123
Non-Current liabilities	
Notes payable	1,790,908
Total non-current liabilities	1,790,908
Total Liabilities	1,931,031
NET POSITION	
Net investment in capital assets	1,734,432
Restricted for debt service	129
Unrestricted	266,327
Total Net Position	\$ 2,000,888

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

**JASPER COUNTY WATER AND SEWER AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2020**

OPERATING REVENUES	
Charges for services	\$ 361,547
Fire hydrant assessments	<u>42,900</u>
Total Operating Revenues	<u>404,447</u>
OPERATING EXPENSES	
Administration	38,147
Distribution	184,116
Depreciation and amortization	<u>141,866</u>
Total Operating Expenses	<u>364,129</u>
Operating Income (Loss)	<u>40,318</u>
NON-OPERATING REVENUES (EXPENSES)	
Interest income	302
Connection and activation fees	135,200
Interest expense	<u>(89,042)</u>
Total Non-operating Revenues (Expenses)	<u>46,460</u>
Change in net position	86,778
TOTAL NET POSITION - BEGINNING	<u>1,914,110</u>
TOTAL NET POSITION - ENDING	<u><u>\$ 2,000,888</u></u>

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

**JASPER COUNTY WATER AND SEWER AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020**

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from fire district	\$ 42,900
Receipts from customers	361,227
Payments to contractors and suppliers	<u>(215,358)</u>
Net cash provided by operating activities	<u>188,769</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of Capital Assets	(24,720)
Principal paid on debt	(65,514)
Interest paid on debt	(89,042)
Connection and activation charges	<u>135,200</u>
Net cash used by capital and related financing activities	<u>(44,076)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest and dividends	<u>302</u>
Net cash provided by investing activities	<u>302</u>
Net increase in cash and cash equivalents	144,995
Balances, beginning of the year	<u>155,006</u>
Balances, end of the year	<u>\$ 300,001</u>

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

**JASPER COUNTY WATER AND SEWER AUTHORITY
STATEMENT OF CASH FLOWS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2020**

**RECONCILIATION OF OPERATING INCOME
TO NET CASH PROVIDED BY OPERATING
ACTIVITIES**

Operating income	\$	40,318
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation and amortization		141,866
Change in assets and liabilities:		
Receivables, net		(10,374)
Prepaid expenses		11
Accounts and other payables		<u>16,948</u>
Net cash provided by operating activities	\$	<u>188,769</u>

CLASSIFIED AS:

Current assets	\$	299,872
Restricted assets		<u>129</u>
Cash and cash equivalents, December 31, 2020	\$	<u>300,001</u>

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

**JASPER COUNTY WATER AND SEWER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Jasper County Water and Sewer Authority (the Authority) was established by an act of the General Assembly of the State of Georgia. The Authority is a special purpose governmental entity engaged in business-type activities. The Authority provides water to various areas of Jasper County.

The accounting and reporting framework and the more significant accounting principles and practices of the Authority are discussed in subsequent sections of this Note. The other notes are organized to provide explanations, including required disclosures, of the Authority's financial activities for the fiscal year ended December 31, 2020.

- A. Based on criteria as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, the Jasper County Water and Sewer Authority does not have any component units.
- B. The financial statements of the Authority have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The Authority has implemented GASB 62 Codification of Accounting and Financial Reporting Guidance on pre-November 30, 1989 FASB statements and AICPA pronouncements.
- C. All activities of the Authority are accounted for within a single proprietary (enterprise) fund. Proprietary funds are used to account for operations that are (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The accounting and financial reporting treatment applied to the Authority is determined by its measurement focus. The transactions of the Authority are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations are included on the balance sheet. Net position (i.e., total assets net of total liabilities) are segregated into "net investment in capital assets"; "restricted for capital activity and debt service"; and "unrestricted" components. Operating income includes revenues and expenses related to primary continuing operations of the funds. Principal operating revenues are charges to customers for sales and services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements. Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other net position is reported as unrestricted. The Authority applies restricted resources first when an expense is incurred for which both restricted and unrestricted net position is available.

See auditor's report.

**JASPER COUNTY WATER AND SEWER AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2020**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- D. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the balance sheet date, and reported amounts of revenues and expenses during the reporting period. Estimates are used to determine depreciation expense, the allowance for doubtful accounts and certain claims and judgment liabilities, among other accounts. Actual results may differ from those estimates.
- E. The Authority considers highly liquid investments (including restricted assets) with an original maturity of three months or less when purchased to be cash equivalents.
- F. Prepaid expenses record payments to vendors that benefit future reporting periods and are also reported on the consumption basis.
- G. Property, plant and equipment in service and construction in progress are recorded at cost, if purchased or constructed. Assets acquired through contributions from developers or other customers are capitalized at their estimated fair market value, if available, or at engineers' estimated fair market value or cost to construct at the date of the contribution. Utility systems acquired from other governmental service providers are recorded at the purchase price, limited to fair market value.

Maintenance and repairs, which do not significantly extend the value or life of property, plant and equipment, are expensed as incurred.

Interest cost is capitalized on the construction of qualified assets, whether or not borrowings exist for such projects, to the extent of amounts funded by debt or operating results. Interest is not capitalized on project costs funded by contributed capital, such as grants, gifts and impact fees. Interest costs are not capitalized for small projects under \$250,000 or those for which the construction period is less than six months as such amounts are immaterial.

Assets are depreciated on the straight-line method. Depreciation is calculated using the following estimated useful lives:

	<u>Years</u>
Transmission and distribution systems	40
Equipment	3-10
Structures and improvements	10-40
Office furniture and equipment	3-10

See auditor's report.

**JASPER COUNTY WATER AND SEWER AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2020**

2. CASH AND CASH EQUIVALENTS

- A. Cash and cash equivalents consist of cash deposits in banks of \$299,872. The book value of deposits does not differ materially from the bank balance of deposits.
- B. In order to comply with loan covenants included in the loan with the United States Department of Agriculture, the Authority has restricted cash of \$129.
- C. Custodial credit risk for deposits is the risk that in the event of a bank failure, the Authority's deposits may not be returned or the Authority will not be able to recover collateral securities in the possession of an outside party. The Authority's policy requires deposits to be 110 percent secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance (FDIC). Collateral agreements must be approved prior to deposit of funds as provided by law.

Deposits of the Authority are insured or collateralized with securities held by the Authority, its agent, or by the pledging financial institution's trust department or agent in the name of the Authority.

3. NOTES PAYABLE

Revenue Bonds

Jasper County Water and Sewer Authority Water and Sewer Revenue Bonds, Series 2003 issued for the acquisition, construction and installation of additions, extensions and improvements to the existing water and sewer system of the Authority. The United States Department of Agriculture Rural Development is the holder of the bonds. At December 31, 2020 accrued interest on these bonds was \$4,051. The principal balance of \$1,831,228 will be paid at a rate of 4.75% as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	42,954	86,104	129,058
2022	45,040	84,019	129,059
2023	47,226	81,832	129,058
2024	49,519	79,539	129,058
2025	51,923	77,135	129,058
2026-2030	299,964	345,327	645,291
2031-2035	380,199	265,092	645,291
2036-2040	481,895	163,396	645,291
2041-2044	432,508	39,701	472,209
Total	<u>\$ 1,831,228</u>	<u>\$ 1,222,145</u>	<u>\$ 3,053,373</u>

See auditor's report.

**JASPER COUNTY WATER AND SEWER AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2020**

3. NOTES PAYABLE (Continued)

Bank of Monticello

Loan dated April 9, 2013. Proceeds of this loan were for refinancing a loan that funded installation of Highway 16 Bridge abutments to a point beyond existing asphalt. The original loan amount was \$31,691 with interest at 5.5%. Quarterly payments of \$1,373, commencing July 15, 2013. The loan balance of \$2,690 was paid off on April 15, 2020.

United Bank

Loan dated December 9, 2015. Original loan amount was \$82,009 with interest at 2.87%. Monthly payments of \$1,081 commencing March 15, 2015. Loan was subsequently amended on June 15, 2015 for additional funds of \$17,510. Amended loan amount was \$99,519 with interest at 2.87%. Monthly payments of \$1,321 commencing July 15, 2015. Final payment due February 15, 2022. The proceeds from this loan were used to upgrade water meters to a wireless telemetric system. Principal balance at December 31, 2020 was \$18,212 and will be paid as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	15,578	278	15,856
2022	2,634	8	2,642
Total	\$ 18,212	\$ 286	\$ 18,498

KS State Bank

Note dated August 14, 2017. Original loan amount was \$23,500 with interest of 3.85%. Payments to be made monthly over 48 months. First payment of \$532 due November 15, 2017. Final payment due October 15, 2021. The proceeds from this loan were used to purchase and install water meters and automatic flush valves. Balance at December 31, 2020 was \$5,242 and will be paid as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	5,242	83	5,325
Total	\$ 5,242	\$ 83	\$ 5,325

See auditor's report.

**JASPER COUNTY WATER AND SEWER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2020**

3. NOTES PAYABLE (Continued)

The following is a summary of changes in Long-Term Liabilities for the Year:

	Balance 12/31/2019	Loan/Bond Proceeds	Principal Payments	Balance 12/31/2020	Maturities due in One Year
Revenue Bonds	1,872,765	-	41,537	1,831,228	42,954
Bank of Monticello	2,690	-	2,690	-	-
United Bank	33,405	-	15,193	18,212	15,578
KS State Bank	11,336	-	6,094	5,242	5,242
	<u>\$ 1,920,196</u>	<u>\$ -</u>	<u>\$ 65,514</u>	<u>\$ 1,854,682</u>	<u>\$ 63,774</u>

There were no short-term liabilities for the 2020 fiscal year.

4. ACCOUNTS RECEIVABLE

Accounts receivable of \$40,070 represents amounts billed but not received at December 31, 2020. Accounts receivable is shown net of accounts deemed uncollectible of \$3,522.

5. INTERGOVERNMENTAL AGREEMENT

On August 12, 2014, the Jasper County Water and Sewer Authority entered into an intergovernmental contract with the Jasper County Board of Commissioners for fire protection services in portions of Jasper County, Georgia. The agreement is binding until December 31, 2045. As part of the agreement, the County began paying an annual payment of \$42,900 beginning December 31, 2014 and continuing on the anniversary date thereof through the payment due on December 20, 2045 as consideration of fire protection services to be provided.

See auditor's report.

**JASPER COUNTY WATER AND SEWER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2020**

6. CAPITAL ASSETS

The following is a summary of the change in capital assets during the fiscal year ending December 31, 2020:

	<u>Balance</u> <u>12/31/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2020</u>
Water lines and extensions	\$ 5,304,971	\$ -	\$ -	\$ 5,304,971
Water meters and taps	357,645	24,720	-	382,365
Highway 16 Bridge Approach	30,241	-	-	30,241
Computer equipment and software	7,554	-	-	7,554
Storage facility and equipment	7,367	-	-	7,367
Long range study	32,000	-	-	32,000
Total Capital Assets	5,739,778	24,720	-	5,764,498
Less Accumulated Depreciation	(2,033,518)	(141,866)	-	(2,175,384)
Net Capital Assets	\$ 3,706,260	\$ (117,146)	\$ -	\$ 3,589,114

7. EMPLOYEES

The Jasper County Water and Sewer Authority has no employees. All services are either performed by contract or performed by volunteers.

8. RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; and errors or omissions. The Authority purchases commercial insurance for these types of risk. Insurance coverage by major categories of risk has not changed, significantly from the prior year. Settlements have not exceeded insurance coverage in the past three years.

David M. Haisten
C.P.A. & C.F.P.



Rae O. Johnston
C.P.A.

**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 Directors
Jasper County of Water and Sewer Authority
Monticello, Georgia 31064

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 Jasper County Water and Sewer Authority, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Jasper County Water & Sewer Authority's basic financial statements, and have issued our report thereon dated September 15, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Jasper County Water and Sewer Authority's internal control over financial reporting (internal control) to determine the 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 Jasper County Water & Sewer Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of Jasper County Water and Sewer Authority's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As a part of obtaining reasonable assurance about whether the Jasper County Water and Sewer Authority's financial statements are free of 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 determination of financial statement amounts. 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*.

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.



Haisten & Johnston, P.C.
Jackson, Georgia 30233

September 15, 2021

CONSTRUCTION PLANS FOR

JASPER COUNTY WATER & SEWER AUTHORITY

2" WATER MAIN REPLACEMENT PROJECT JACKSON LAKE ROAD

JCWSA BOARD OF DIRETORS

MARK STONE, TREASURER
 WANDA CUMMINGS, SECRETARY
 JEFF YODER, MEMBER
 STEVEN LEDFORD, MEMBER
 RON BURCH, MEMBER
 FRANCES CLEO CAMPBELL, MEMBER


DRAWING INDEX			
	#	SHEET	DESCRIPTION
UTILITY PLANS	1	COVER	COVER SHEET
	2	U-1	JACKSON LAKE ROAD
	3	U-2	JACKSON LAKE ROAD @ MENLOE PARK DR.
	4	U-3	UTILITY CONSTRUCTION DETAILS



GEORGE T GARRETT, P.E.
 1415 Munnally Farm Rd.
 Monroe, Georgia 30655
 Phone: 404-610-2096
 ggarrett_15@yahoo.com

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COVER

JCWSA
 JACKSON LAKE RD
 EXISTING 2"
 WATER MAIN
 REPLACEMENT

JACKSON LAKE ROAD
 JASPER COUNTY, GA

10-29-2021
 AS SHOWN

OWNER/PRIMARY PERMITEE

JASPER COUNTY WATER &
 SEWER AUTHORITY
 PO BOX 47
 MONTICELLO, GA 31084

REVISIONS		
NO.	DATE	DESCRIPTION

JOB: Jackson Lake Road 2" Replacement
COVER

GEORGE T GARRETT, P.E.
 1415 Nunnally Farm Rd.
 Monroe, Georgia 30655
 Phone: 404-610-2086
 ggarrett_15@yahoo.com

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UTILITY PLANS

JCWSA
 JACKSON LAKE RD
 EXISTING 2"
 WATER MAIN
 REPLACEMENT

JACKSON LAKE ROAD
 JASPER COUNTY, GA

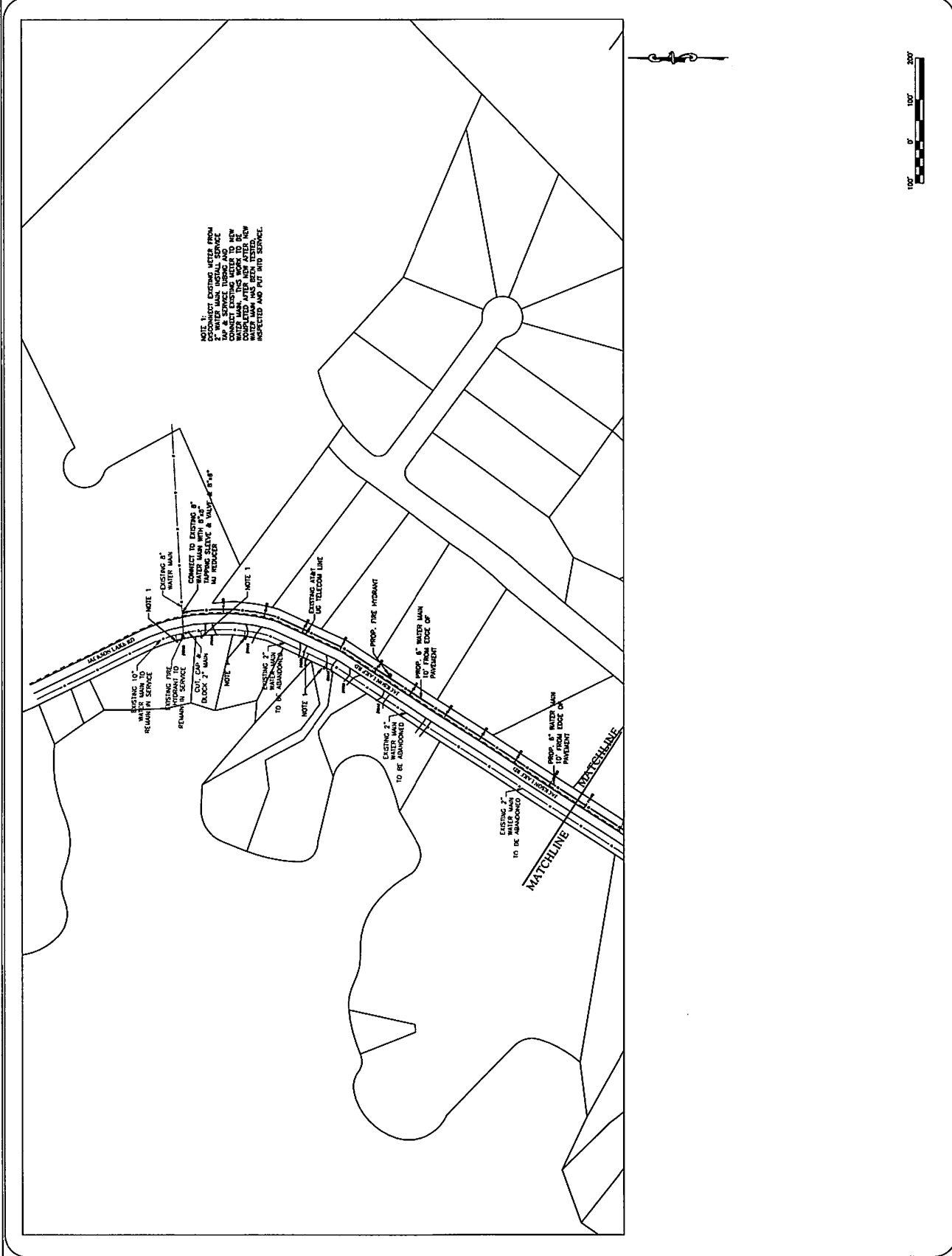
10-29-2021
 SCALE: 1"=100'

OWNER/PRIMARY PERMITEE

JASPER COUNTY WATER &
 SEWER AUTHORITY
 PO BOX 47
 MONTICELLO, GA 31064

NO.	DATE	DESCRIPTION

JOB: Jackson Lake Road 2" Replacement
 U-1



U-2
JOB: Jackson Lake Road 2" Replacement

NO.	DATE	DESCRIPTION

OWNERS/PRIMARY PERMITEE
JASPER COUNTY WATER & SEWER AUTHORITY
PO BOX 47
MONTICELLO, GA 31064

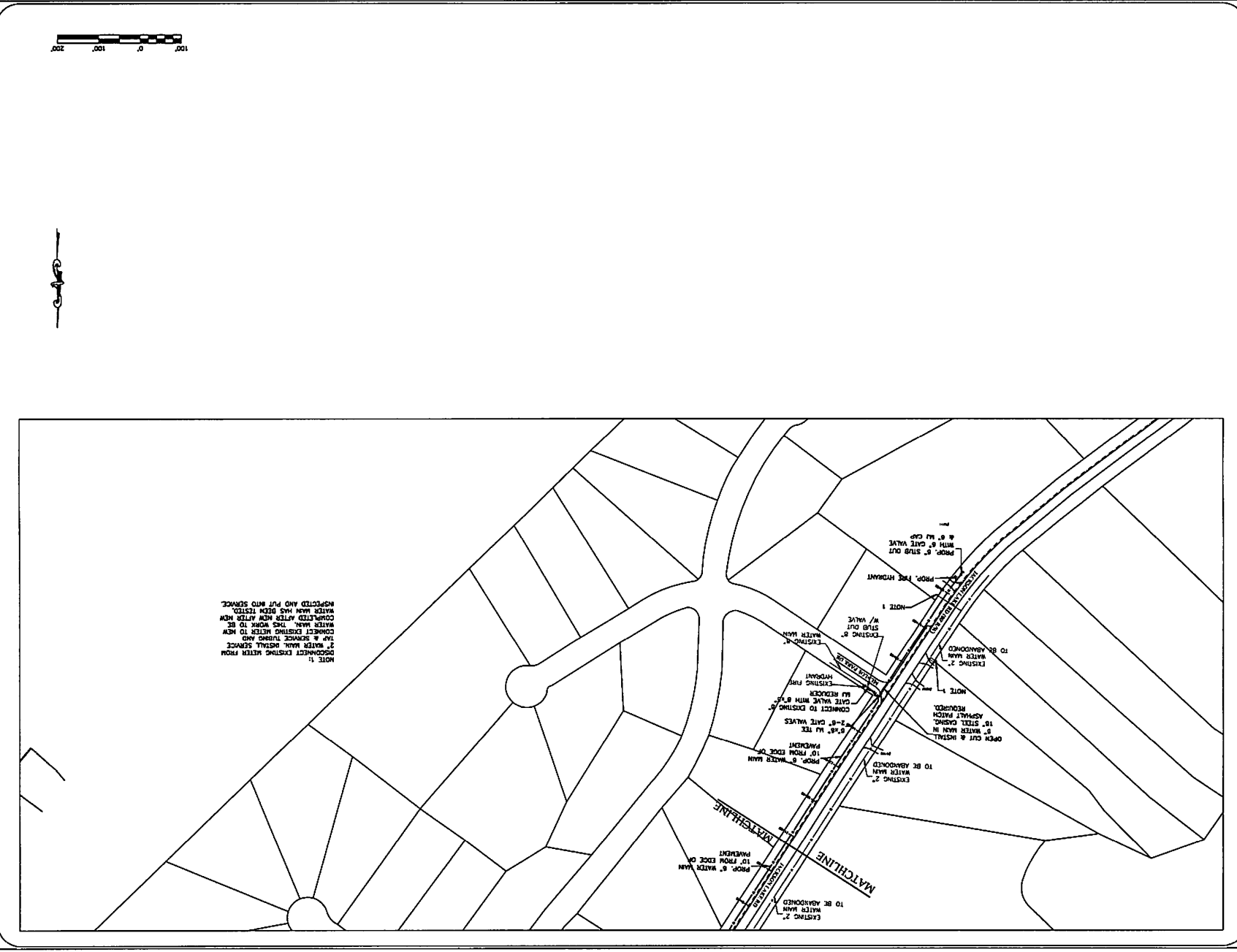
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10-28-2021

JASPER COUNTY, GA
JACKSON LAKE ROAD

JCWSA
JACKSON LAKE RD
EXISTING 2"
WATER MAIN
REPLACEMENT
UTILITY PLANS



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ggarrett.15@yahoo.com
Phone: 404-610-2096
Macon, Georgia 30655
1415 Nunnally Farm Rd.
GEORGE T GARRETT, P.E.



NOTE 1:
DISCONNECT EXISTING WATER FROM
2" WATER MAIN, INSTALL SERVICE
TAP & SERVICE TUBING AND
CONNECT EXISTING WATER TO NEW
WATER MAIN. THIS WORK TO BE
COMPLETED AFTER NEW WATER
MAIN HAS BEEN TESTED.
WATER MAIN HAS BEEN TESTED,
REPOSTED AND PUT INTO SERVICE.

U-3
 JOB: Jackson Lake Road 2" Replacement

NO.	DATE	DESCRIPTION

REVISIONS

JASPER COUNTY WATER & SEWER AUTHORITY
 PO BOX 47
 MONTICELLO, GA 31064

OWNER/PRIMARY PERMITTEE

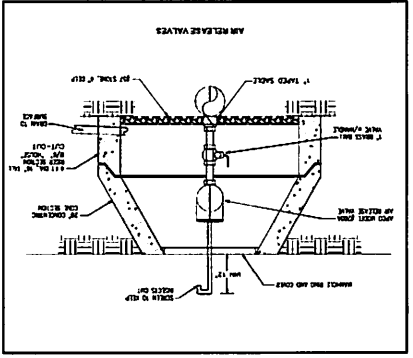
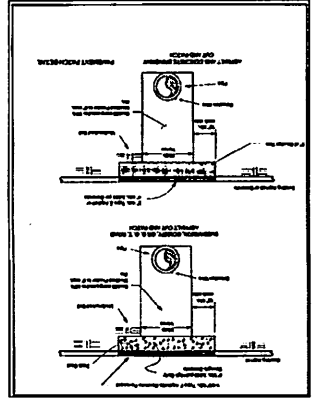
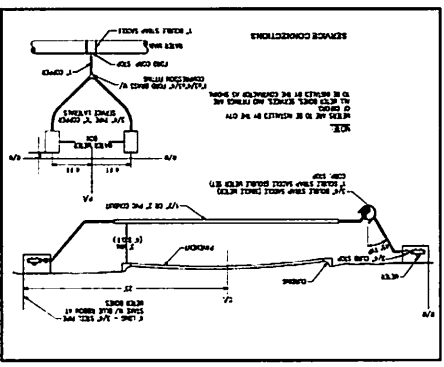
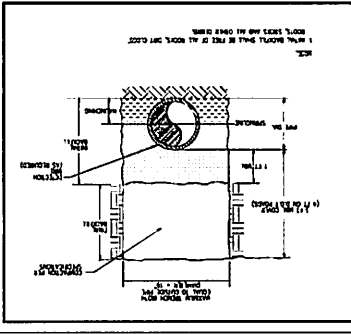
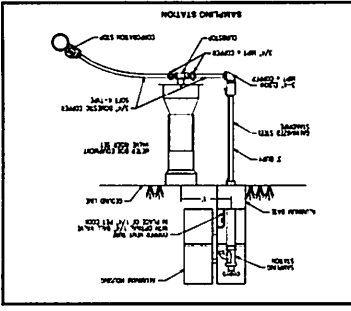
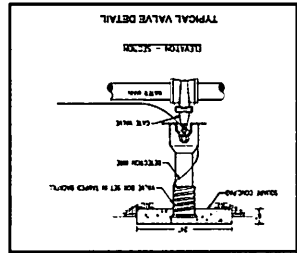
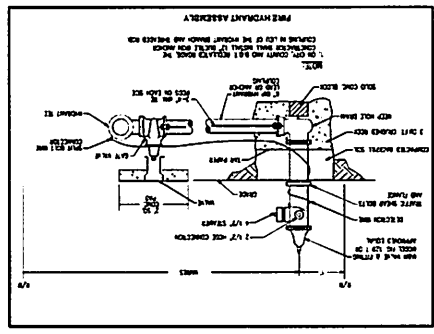
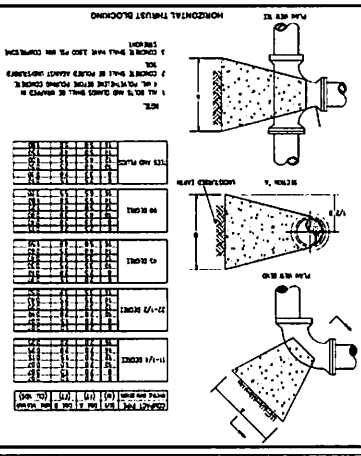
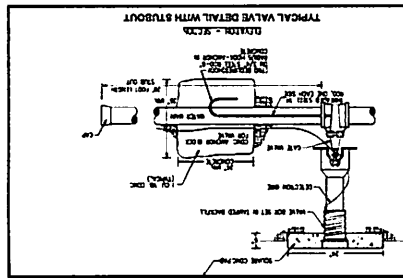
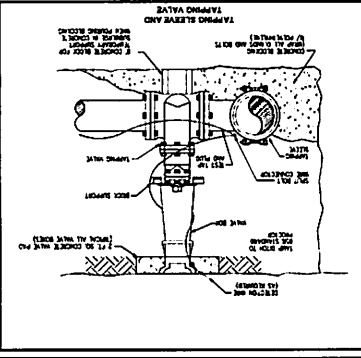
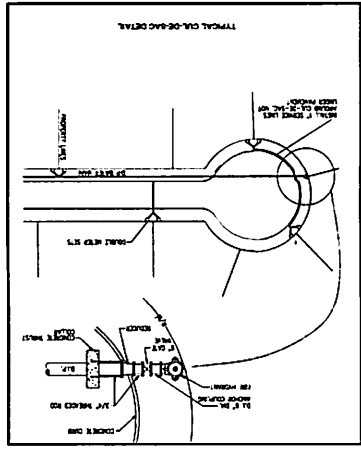
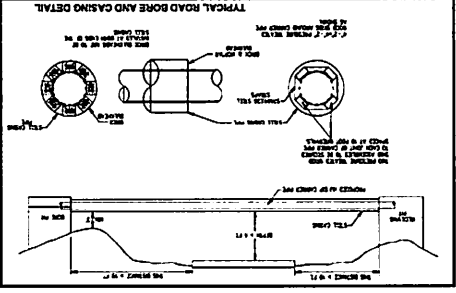
SCALE: AS SHOWN
 10-29-2021

JASPER COUNTY, GA
 JACKSON LAKE ROAD
 JCVSA
 JACKSON LAKE RD
 EXISTING 2" WATER MAIN
 REPLACEMENT

UTILITY
 DETAILS



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Jasper County Water and Sewer Authority
Water System Improvements
Funding Alternatives Comparison

Project Overview

Improvement	Purpose	Estimated Cost
250,000 Gallon Elevated Tank	Storage, Pressure & Fire Protection	\$1,100,000
4 – Test Wells	Required to determine best place to develop production well	\$160,000
2 – Develop Wells and Construct Well Houses	Reduces costs, allows for independence, reduces disinfection by-product causes	\$800,000
24,000 LF Water Line Extensions	Provide water service in unserved areas	\$1,964,460
Total Estimated Construction Cost		\$4,024,460
Contingencies		\$402,340
Engineering		\$362,200
Inspection		\$161,000
Geologist Report for Test Well Locations		\$15,000
Soils Testing		\$10,000
Legal/Administrative		\$25,000
Total Estimated Project Cost		\$5,000,000

Prepared by:



January 4, 2022

12:48 PM
 04/19/22
 Cash Basis

Jasper County Water & Sewer Authority
Balance Sheet
 As of March 31, 2022

	Mar 31, 22	Mar 31, 21
ASSETS		
Current Assets		
Checking/Savings		
11.1000 · Bank Accounts		
11.1100 · Cash-Bank of Monticello	497,921.37	293,807.83
11.1110 · Holding acct-BM	1,624.91	1,623.01
11.1125 · Debt Service Reserve(MSB)	129.02	129.02
Total 11.1000 · Bank Accounts	499,675.30	295,559.86
Total Checking/Savings	499,675.30	295,559.86
Other Current Assets		
11.2000 · Accounts Recvble		
11.2005 · Full Accts. Recvble	27,544.06	39,782.48
11.2010 · Allowance for Doubtful Accts.	-3,522.04	-3,522.04
Total 11.2000 · Accounts Recvble	24,022.02	36,260.44
11.4500 · Prepaid Insurance(12-31)	2,734.00	2,734.00
Total Other Current Assets	26,756.02	38,994.44
Total Current Assets	526,431.32	334,554.30
Fixed Assets		
11.7000 · Capital Assets		
11.7200 · Computer Software	7,554.38	7,554.38
11.7300 · Infrastructure		
11.7301 · Water Lines & Extensions	5,304,970.84	5,304,970.84
11.7302 · Water meters & taps	405,909.58	383,594.58
11.7303 · H16bridge approach	30,241.40	30,241.40
Total 11.7300 · Infrastructure	5,741,121.82	5,718,806.82
11.7310 · Depreciation(12-31)	-2,143,384.41	-2,143,384.41
11.7401 · Equipment	7,367.00	7,367.00
Total 11.7000 · Capital Assets	3,612,658.79	3,590,343.79
Total Fixed Assets	3,612,658.79	3,590,343.79
Other Assets		
11.5000 · Unrestricted Assets		
11.5100 · Long Range Study	32,000.00	32,000.00
11.5310 · Amortization(12-31)	-32,000.00	-32,000.00
Total 11.5000 · Unrestricted Assets	0.00	0.00
Total Other Assets	0.00	0.00
TOTAL ASSETS	4,139,090.11	3,924,898.09
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
12.1000 · Other Current Liabilities		
12.1100 · Customer Deposits	75,248.18	59,529.39
12.1300 · Accrued interest	4,051.27	4,051.27
Total 12.1000 · Other Current Liabilities	79,299.45	63,580.66
Total Other Current Liabilities	79,299.45	63,580.66
Total Current Liabilities	79,299.45	63,580.66
Long Term Liabilities		
12.5000 · Non-current liabilities		
12.5025 · USDA(12-31)	1,800,703.08	1,825,123.08
12.5030 · United Bank	0.00	26.24

12:48 PM
04/19/22
Cash Basis

Jasper County Water & Sewer Authority
Balance Sheet
As of March 31, 2022

	<u>Mar 31, 22</u>	<u>Mar 31, 21</u>
12.5035 · KS State Bank	0.00	96.41
Total 12.5000 · Non-current liabilities	1,800,703.08	1,825,245.73
Total Long Term Liabilities	1,800,703.08	1,825,245.73
Total Liabilities	1,880,002.53	1,888,826.39
Equity		
13.2000 · Contributed Capital		
13.2100 · Public funds	2,022,740.63	2,022,740.63
13.2200 · Private Development	729,759.26	729,759.26
Total 13.2000 · Contributed Capital	2,752,499.89	2,752,499.89
3900 · *Retained Earnings	-540,521.36	-751,612.24
Net Income	47,109.05	35,184.05
Total Equity	2,259,087.58	2,036,071.70
TOTAL LIABILITIES & EQUITY	4,139,090.11	3,924,898.09

12:47 PM
 04/19/22
 Cash Basis

Jasper County Water & Sewer Authority
Revenue & Expense YTD Comparison
 March 2022

	<u>Mar 22</u>	<u>Mar 21</u>	<u>Jan - Mar 22</u>
Income			
32.2000 · Permits-Acct. Connect Fee	44,100.00	14,700.00	48,300.00
34.4200 · Water-Charges for Services	31,320.98	28,195.45	98,343.76
36.1000 · Investment Income-Acct interest	36.89	32.13	113.32
Total Income	<u>75,457.87</u>	<u>42,927.58</u>	<u>146,757.08</u>
Expense			
52.1000 · Purchased/Contract Services			
52.1100 · Official/administrative	1,681.36	1,534.16	4,765.60
52.1200 · Professional	7,500.00	0.00	15,014.21
52.1300 · Technical	15,662.50	12,465.20	33,890.30
52.1000 · Purchased/Contract Services - Other	0.00	0.00	0.00
Total 52.1000 · Purchased/Contract Services	<u>24,843.86</u>	<u>13,999.36</u>	<u>53,670.11</u>
52.3000 · Other Purchased Services			
52.2700 · Refund	0.00	0.00	10.92
Total 52.3000 · Other Purchased Services	<u>0.00</u>	<u>0.00</u>	<u>10.92</u>
53.1000 · Supplies			
53.1100 · Gen. Supplies/Materials	0.00	47.39	0.00
53.1510 · Water Purchased for Resale	6,518.00	4,343.00	19,783.00
Total 53.1000 · Supplies	<u>6,518.00</u>	<u>4,390.39</u>	<u>19,783.00</u>
58.2000 · Debt Service-Interest	8,728.00	8,728.00	26,184.00
Total Expense	<u>40,089.86</u>	<u>27,117.75</u>	<u>99,648.03</u>
Net Income	<u><u>35,368.01</u></u>	<u><u>15,809.83</u></u>	<u><u>47,109.05</u></u>

Jasper County Water & Sewer Authority
Cash Balance -Operating Account

Cash in Bank per Bank of Monticello As of 4/19/2022 524,614.12

Deposits Outstanding 8,122.20

Total Deposits Outstanding 8,122.20

Checks Outstanding

2449	Janet Neal	14.85
2512	Snapping Shoals EMC	28.00
2532	Craig Dorn	50.00
2533	Donna Mims	111.39
2534	Delta Municipal Supply	2,760.00
2537	Newton County	6,817.00
2538	Snapping Shoals EMC	28.00
2539	Tricia Armistead CPA	1,075.00
2540	A Superior Answering Svc	527.16
2541	USDA	10,763.00
2542	Georgia Rural Water Association	210.00
2543	DCH Water Solutions	6,875.00
2544	Black Mountain Software	3,536.00
2545	Alcovy Maintenance Mgmt	4,447.50
2546	Delta Municipal Supply	1,950.00

Total Checks Outstanding 39,192.90

Net Cash Balance

493,543.42

**JASPER COUNTY WATER
AND SEWER AUTHORITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

**JASPER COUNTY WATER AND SEWER AUTHORITY
TABLE OF CONTENTS**

	<u>PAGE</u>
REPORT OF INDEPENDENT AUDITORS.....	1-2
MANAGEMENT’S DISCUSSION AND ANALYSIS.....	3-6
FINANCIAL STATEMENTS	
Statement of Net Position.....	7
Statement of Revenues, Expenses and Changes In Fund Net Position.....	8
Statement of Cash Flows.....	9-10
Notes to Financial Statements.....	11-16
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.....	 17-18

David M. Haisten
C.P.A. & C.F.P.



Rae O. Johnston
C.P.A.

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Jasper County Water and Sewer Authority
Monticello, Georgia 31064

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities of Jasper County Water and Sewer Authority, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Authority'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 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. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

333 Harkness Street • Jackson, GA 30233
Phone: (770) 775-4881 - Fax: (770) 775-3508
Members of American Institute of Certified Public Accountants & Georgia Society of Certified Public Accountants

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of Jasper County Water and Sewer Authority as of December 31, 2020, and the changes in its 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 information on pages 3 through 6 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 15, 2021, on our consideration of the Jasper County Water and Sewer Authority'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 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 internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Jasper County Water and Sewer Authority's internal control over financial reporting and compliance.



Haisten & Johnston, P.C.
Jackson, Georgia

September 15, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the Jasper County Water and Sewer Authority (Authority) financial statements, the Authority's management provides narrative discussion and analysis of the financial activities of the Authority for the fiscal year ended December 31, 2020. The Authority's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Analysis

The Authority has implemented the "total" approach to governmental accounting mandated by the Governmental Accounting Standards Board (GASB). Governmental accounting falls under the auspices of GASB to insure the uniform presentation of governmental financial statements that are accurate and complete in their presentation. Comparative data for fiscal years ending December 31, 2020 and 2019 are shown below:

Jasper County Water and Sewer Authority Statement of Net Position

	Business Type Activities	
	2020	2019
Current/other assets	\$ 342,676	\$ 187,319
Capital assets	3,589,114	3,706,260
Other noncurrent assets	129	129
Total assets	3,931,919	3,893,708
Current Liabilities	140,123	124,312
Long-term liabilities	1,790,908	1,855,286
Total liabilities	1,931,031	1,979,598
Net investment in		
capital assets	1,734,432	1,786,064
Restricted for debt service	129	129
Unrestricted	266,327	127,917
Total net position	\$ 2,000,888	\$ 1,914,110

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Jasper County Water and Sewer Authority Statement of Revenues, Expenses and Changes in Fund Net Position

	Business Type Activities	
	2020	2019
Operating Revenues	\$ 404,447	\$ 362,821
Operating Expenses	<u>(364,129)</u>	<u>(353,560)</u>
Operating Income (Loss)	40,318	9,261
Non-operating Revenues (Expenses)	<u>46,460</u>	<u>23,842</u>
Decrease in net position	86,778	33,103
Net Position Beginning	<u>1,914,110</u>	<u>1,881,007</u>
Net Position, Ending	<u>\$ 2,000,888</u>	<u>\$ 1,914,110</u>

The Authority's overall financial position improved during fiscal year 2020. The Authority reported a positive unrestricted net position of \$266,327; net position increased by \$86,778 in 2020 as compared to a increase of \$33,103 in 2019.

Operating revenues increased by \$41,626 when compared to FY 2019. The increase in revenue was due primarily to the addition of more users to the water system. Operating expenses increased by \$10,569 as compared to FY 2019 due to additional service provided to new users..

Financial Highlights

- The Authority's assets exceeded its liabilities by \$2,000,888 (net position) for the fiscal year reported. In the previous year assets exceed liabilities by \$1,914,110.
- Total net position is comprised of the following:
 - (1) Net investment in capital assets of \$1,734,432 includes property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
 - (2) Net position of \$129 is restricted by constraints imposed from outside the Authority which are in this case, debt service requirements of \$129.
 - (3) The Authority currently has a positive unrestricted net position of \$266,327.
- Total liabilities of the Authority decreased by \$48,567 during the fiscal year.
- There were no "Capital Contributions" to the Authority in FY 2020 and FY 2019.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Financial Highlights (Continued)

The following is a summary of changes in Long Term Liabilities for the year.

	Balance 12/31/2019	Loan/Bond Proceeds	Principal Payments	Balance 12/31/2020	Maturities due in One Year
Revenue Bonds	1,872,765	-	41,537	1,831,228	42,954
Bank of Monticello	2,690	-	2,690	-	-
United Bank	33,405	-	15,193	18,212	15,578
KS State Bank	11,336	-	6,094	5,242	5,242
	<u>\$ 1,920,196</u>	<u>\$ -</u>	<u>\$ 65,514</u>	<u>\$ 1,854,682</u>	<u>\$ 63,774</u>

The following is a summary of changes in Capital Assets for the year.

	Balance 12/31/2019	Additions	Deletions	Balance 12/31/2020
Water lines and extensions	\$ 5,304,971	\$ -	\$ -	\$ 5,304,971
Water meters and taps	357,645	24,720	-	382,365
Highway 16 Bridge Approach	30,241	-	-	30,241
Computer equipment and software	7,554	-	-	7,554
Storage facility and equipment	7,367	-	-	7,367
Long range study	32,000	-	-	32,000
Total Capital Assets	5,739,778	24,720	-	5,764,498
Less Accumulated Depreciation	<u>(2,033,518)</u>	<u>(141,866)</u>	-	<u>(2,175,384)</u>
Net Capital Assets	<u>\$ 3,706,260</u>	<u>\$ (117,146)</u>	<u>\$ -</u>	<u>\$ 3,589,114</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Overview of the Audited Sections Which Follow This Analysis

Management's Discussion and Analysis introduces the Authority's basic financial statements. The basic financial statements include: (1) government-wide financial statements and (2) notes to the financial statements. The Authority also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The Authority's report includes three government-wide financial statements. These statements provide both long-term and short-term information about the Authority's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the *Statement of Net Position*. This is the Authority-wide statement of position presenting information that includes all of the Authority's assets and liabilities, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority as a whole is improving or deteriorating.

Evaluation of overall economic health of the Authority would extend to other non-financial factors such as diversification of the customer base or the condition of Authority's water and sewer systems in addition to the financial information provided in this report. Also to be considered is fluctuations in the volume of usage, which can vary considerably during periods of varying rainfall.

The second government-wide statement is the *Statement of Revenue, Expenses, and Changes in Fund Net Position*, which reports how the Authority's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid.

The third government-wide statement is the *Statement of Cash Flows* which reports the increases and decreases in cash flows separated by operating activities, financing and capital-related activities and investing activities.

Notes to the Financial Statements

The final section in this audit report is the "Notes to the Financial Statements". This provides audited information essential to a full understanding of the government-wide financial statements. The notes to the financial statements begin immediately following the basic financial statements.

Contacting the Authority's Financial Management

This financial report is designed to provide a general overview of the Authority's finances, comply with finance-related laws and regulations, and demonstrate the Authority's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact the Authority's board of directors at Post Office Box 47, Monticello, GA 31064.

JASPER COUNTY WATER AND SEWER AUTHORITY
STATEMENT OF NET POSITION
DECEMBER 31, 2020

ASSETS	
Current Assets	
Cash and cash equivalents	\$ 299,872
Receivables, net	40,070
Prepaid expenses	2,734
Total current assets	342,676
Non-Current Assets	
Restricted cash and cash equivalents	129
Capital assets, net of accumulated depreciation	3,589,114
Total non-current assets	3,589,243
Total Assets	3,931,919
LIABILITIES	
Current Liabilities	
Accounts payable	15,469
Accrued interest	4,051
Customer security deposits	56,829
Notes payable	63,774
Total current liabilities	140,123
Non-Current liabilities	
Notes payable	1,790,908
Total non-current liabilities	1,790,908
Total Liabilities	1,931,031
NET POSITION	
Net investment in capital assets	1,734,432
Restricted for debt service	129
Unrestricted	266,327
Total Net Position	\$ 2,000,888

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

**JASPER COUNTY WATER AND SEWER AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2020**

OPERATING REVENUES	
Charges for services	\$ 361,547
Fire hydrant assessments	<u>42,900</u>
Total Operating Revenues	<u>404,447</u>
 OPERATING EXPENSES	
Administration	38,147
Distribution	184,116
Depreciation and amortization	<u>141,866</u>
Total Operating Expenses	<u>364,129</u>
Operating Income (Loss)	<u>40,318</u>
 NON-OPERATING REVENUES (EXPENSES)	
Interest income	302
Connection and activation fees	135,200
Interest expense	<u>(89,042)</u>
Total Non-operating Revenues (Expenses)	<u>46,460</u>
Change in net position	86,778
TOTAL NET POSITION - BEGINNING	<u>1,914,110</u>
TOTAL NET POSITION - ENDING	<u><u>\$ 2,000,888</u></u>

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

**JASPER COUNTY WATER AND SEWER AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020**

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from fire district	\$ 42,900
Receipts from customers	361,227
Payments to contractors and suppliers	<u>(215,358)</u>
Net cash provided by operating activities	<u>188,769</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of Capital Assets	(24,720)
Principal paid on debt	(65,514)
Interest paid on debt	(89,042)
Connection and activation charges	<u>135,200</u>
Net cash used by capital and related financing activities	<u>(44,076)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest and dividends	<u>302</u>
Net cash provided by investing activities	<u>302</u>
Net increase in cash and cash equivalents	144,995
Balances, beginning of the year	<u>155,006</u>
Balances, end of the year	<u>\$ 300,001</u>

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

**JASPER COUNTY WATER AND SEWER AUTHORITY
STATEMENT OF CASH FLOWS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2020**

**RECONCILIATION OF OPERATING INCOME
TO NET CASH PROVIDED BY OPERATING
ACTIVITIES**

Operating income	\$	40,318
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation and amortization		141,866
Change in assets and liabilities:		
Receivables, net		(10,374)
Prepaid expenses		11
Accounts and other payables		<u>16,948</u>
Net cash provided by operating activities	\$	<u>188,769</u>

CLASSIFIED AS:

Current assets	\$	299,872
Restricted assets		<u>129</u>
Cash and cash equivalents, December 31, 2020	\$	<u>300,001</u>

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

**JASPER COUNTY WATER AND SEWER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Jasper County Water and Sewer Authority (the Authority) was established by an act of the General Assembly of the State of Georgia. The Authority is a special purpose governmental entity engaged in business-type activities. The Authority provides water to various areas of Jasper County.

The accounting and reporting framework and the more significant accounting principles and practices of the Authority are discussed in subsequent sections of this Note. The other notes are organized to provide explanations, including required disclosures, of the Authority's financial activities for the fiscal year ended December 31, 2020.

- A. Based on criteria as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, the Jasper County Water and Sewer Authority does not have any component units.
- B. The financial statements of the Authority have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The Authority has implemented GASB 62 Codification of Accounting and Financial Reporting Guidance on pre-November 30, 1989 FASB statements and AICPA pronouncements.
- C. All activities of the Authority are accounted for within a single proprietary (enterprise) fund. Proprietary funds are used to account for operations that are (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The accounting and financial reporting treatment applied to the Authority is determined by its measurement focus. The transactions of the Authority are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations are included on the balance sheet. Net position (i.e., total assets net of total liabilities) are segregated into "net investment in capital assets"; "restricted for capital activity and debt service"; and "unrestricted" components. Operating income includes revenues and expenses related to primary continuing operations of the funds. Principal operating revenues are charges to customers for sales and services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements. Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other net position is reported as unrestricted. The Authority applies restricted resources first when an expense is incurred for which both restricted and unrestricted net position is available.

See auditor's report.

**JASPER COUNTY WATER AND SEWER AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2020**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- D. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the balance sheet date, and reported amounts of revenues and expenses during the reporting period. Estimates are used to determine depreciation expense, the allowance for doubtful accounts and certain claims and judgment liabilities, among other accounts. Actual results may differ from those estimates.
- E. The Authority considers highly liquid investments (including restricted assets) with an original maturity of three months or less when purchased to be cash equivalents.
- F. Prepaid expenses record payments to vendors that benefit future reporting periods and are also reported on the consumption basis.
- G. Property, plant and equipment in service and construction in progress are recorded at cost, if purchased or constructed. Assets acquired through contributions from developers or other customers are capitalized at their estimated fair market value, if available, or at engineers' estimated fair market value or cost to construct at the date of the contribution. Utility systems acquired from other governmental service providers are recorded at the purchase price, limited to fair market value.

Maintenance and repairs, which do not significantly extend the value or life of property, plant and equipment, are expensed as incurred.

Interest cost is capitalized on the construction of qualified assets, whether or not borrowings exist for such projects, to the extent of amounts funded by debt or operating results. Interest is not capitalized on project costs funded by contributed capital, such as grants, gifts and impact fees. Interest costs are not capitalized for small projects under \$250,000 or those for which the construction period is less than six months as such amounts are immaterial.

Assets are depreciated on the straight-line method. Depreciation is calculated using the following estimated useful lives:

	<u>Years</u>
Transmission and distribution systems	40
Equipment	3-10
Structures and improvements	10-40
Office furniture and equipment	3-10

See auditor's report.

**JASPER COUNTY WATER AND SEWER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2020**

2. CASH AND CASH EQUIVALENTS

- A. Cash and cash equivalents consist of cash deposits in banks of \$299,872. The book value of deposits does not differ materially from the bank balance of deposits.
- B. In order to comply with loan covenants included in the loan with the United States Department of Agriculture, the Authority has restricted cash of \$129.
- C. Custodial credit risk for deposits is the risk that in the event of a bank failure, the Authority's deposits may not be returned or the Authority will not be able to recover collateral securities in the possession of an outside party. The Authority's policy requires deposits to be 110 percent secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance (FDIC). Collateral agreements must be approved prior to deposit of funds as provided by law.

Deposits of the Authority are insured or collateralized with securities held by the Authority, its agent, or by the pledging financial institution's trust department or agent in the name of the Authority.

3. NOTES PAYABLE

Revenue Bonds

Jasper County Water and Sewer Authority Water and Sewer Revenue Bonds, Series 2003 issued for the acquisition, construction and installation of additions, extensions and improvements to the existing water and sewer system of the Authority. The United States Department of Agriculture Rural Development is the holder of the bonds. At December 31, 2020 accrued interest on these bonds was \$4,051. The principal balance of \$1,831,228 will be paid at a rate of 4.75% as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	42,954	86,104	129,058
2022	45,040	84,019	129,059
2023	47,226	81,832	129,058
2024	49,519	79,539	129,058
2025	51,923	77,135	129,058
2026-2030	299,964	345,327	645,291
2031-2035	380,199	265,092	645,291
2036-2040	481,895	163,396	645,291
2041-2044	432,508	39,701	472,209
Total	<u>\$ 1,831,228</u>	<u>\$ 1,222,145</u>	<u>\$ 3,053,373</u>

See auditor's report.

**JASPER COUNTY WATER AND SEWER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2020**

3. NOTES PAYABLE (Continued)

Bank of Monticello

Loan dated April 9, 2013. Proceeds of this loan were for refinancing a loan that funded installation of Highway 16 Bridge abutments to a point beyond existing asphalt. The original loan amount was \$31,691 with interest at 5.5%. Quarterly payments of \$1,373, commencing July 15, 2013. The loan balance of \$2,690 was paid off on April 15, 2020.

United Bank

Loan dated December 9, 2015. Original loan amount was \$82,009 with interest at 2.87%. Monthly payments of \$1,081 commencing March 15, 2015. Loan was subsequently amended on June 15, 2015 for additional funds of \$17,510. Amended loan amount was \$99,519 with interest at 2.87%. Monthly payments of \$1,321 commencing July 15, 2015. Final payment due February 15, 2022. The proceeds from this loan were used to upgrade water meters to a wireless telemetric system. Principal balance at December 31, 2020 was \$18,212 and will be paid as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	15,578	278	15,856
2022	2,634	8	2,642
Total	\$ 18,212	\$ 286	\$ 18,498

KS State Bank

Note dated August 14, 2017. Original loan amount was \$23,500 with interest of 3.85%. Payments to be made monthly over 48 months. First payment of \$532 due November 15, 2017. Final payment due October 15, 2021. The proceeds from this loan were used to purchase and install water meters and automatic flush valves. Balance at December 31, 2020 was \$5,242 and will be paid as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	5,242	83	5,325
Total	\$ 5,242	\$ 83	\$ 5,325

See auditor's report.

**JASPER COUNTY WATER AND SEWER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2020**

3. NOTES PAYABLE (Continued)

The following is a summary of changes in Long-Term Liabilities for the Year:

	Balance 12/31/2019	Loan/Bond Proceeds	Principal Payments	Balance 12/31/2020	Maturities due in One Year
Revenue Bonds	1,872,765	-	41,537	1,831,228	42,954
Bank of Monticello	2,690	-	2,690	-	-
United Bank	33,405	-	15,193	18,212	15,578
KS State Bank	11,336	-	6,094	5,242	5,242
	<u>\$ 1,920,196</u>	<u>\$ -</u>	<u>\$ 65,514</u>	<u>\$ 1,854,682</u>	<u>\$ 63,774</u>

There were no short-term liabilities for the 2020 fiscal year.

4. ACCOUNTS RECEIVABLE

Accounts receivable of \$40,070 represents amounts billed but not received at December 31, 2020. Accounts receivable is shown net of accounts deemed uncollectible of \$3,522.

5. INTERGOVERNMENTAL AGREEMENT

On August 12, 2014, the Jasper County Water and Sewer Authority entered into an intergovernmental contract with the Jasper County Board of Commissioners for fire protection services in portions of Jasper County, Georgia. The agreement is binding until December 31, 2045. As part of the agreement, the County began paying an annual payment of \$42,900 beginning December 31, 2014 and continuing on the anniversary date thereof through the payment due on December 20, 2045 as consideration of fire protection services to be provided.

See auditor's report.

**JASPER COUNTY WATER AND SEWER AUTHORITY
 NOTES TO THE FINANCIAL STATEMENTS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2020**

6. CAPITAL ASSETS

The following is a summary of the change in capital assets during the fiscal year ending December 31, 2020:

	Balance 12/31/2019	Additions	Deletions	Balance 12/31/2020
Water lines and extensions	\$ 5,304,971	\$ -	\$ -	\$ 5,304,971
Water meters and taps	357,645	24,720	-	382,365
Highway 16 Bridge Approach	30,241	-	-	30,241
Computer equipment and software	7,554	-	-	7,554
Storage facility and equipment	7,367	-	-	7,367
Long range study	32,000	-	-	32,000
Total Capital Assets	5,739,778	24,720	-	5,764,498
Less Accumulated Depreciation	(2,033,518)	(141,866)	-	(2,175,384)
Net Capital Assets	\$ 3,706,260	\$ (117,146)	\$ -	\$ 3,589,114

7. EMPLOYEES

The Jasper County Water and Sewer Authority has no employees. All services are either performed by contract or performed by volunteers.

8. RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; and errors or omissions. The Authority purchases commercial insurance for these types of risk. Insurance coverage by major categories of risk has not changed, significantly from the prior year. Settlements have not exceeded insurance coverage in the past three years.

David M. Haisten
C.P.A. & C.F.P.



Rae O. Johnston
C.P.A.

**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 Directors
Jasper County of Water and Sewer Authority
Monticello, Georgia 31064

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 Jasper County Water and Sewer Authority, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Jasper County Water & Sewer Authority's basic financial statements, and have issued our report thereon dated September 15, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Jasper County Water and Sewer Authority's internal control over financial reporting (internal control) to determine the 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 Jasper County Water & Sewer Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of Jasper County Water and Sewer Authority's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As a part of obtaining reasonable assurance about whether the Jasper County Water and Sewer Authority's financial statements are free of 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 determination of financial statement amounts. 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*.

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.



Haisten & Johnston, P.C.
Jackson, Georgia 30233

September 15, 2021

Business Item 1:

Agenda Request – Jasper County BOC

Department: Recreation

Date: May 2, 2022

Subject: Jasper County Recreation Board Appointments

Summary:

Jasper County Recreation Board has 3 current vacancies. Staff has advertised and the following persons have submitted an application.

Two positions have been vacated and need to be filled with a 3-year term to expire May of 2025. One term is due to resignation and the remaining term will expire November 2024.

Dan Shives
Russie Skinner
Roger Minter

Background:

The Jasper County Recreation Board is a seven (7) member board

Cost: None

Recommended Motion:

Board's Discretion

JASPER COUNTY BOARD OF COMMISSIONERS



126 W. Greene St. Ste. 18, Monticello, GA 31064

706-468-4900

www.jaspercountyga.org

APPLICATION FOR BOARDS, COMMITTEES, & AUTHORITIES

Name: Dan Shives Home Phone: _____

Address: 338 Brookhollow Drive Work Phone: _____

Monticello, Ga 31064 Cell Phone: (404)695-7244

Occupation: VP of Finance E-mail: dshivesdistrict@aol.com

I would like to apply for appointment to the following Board, Committee, or Authority:

Rec Department Board

How long have you been a resident of Jasper County? 2 years

Which Jasper County district do you live in?

X (1) _____ (2) _____ (3) _____ (4) _____ (5)

What qualifications, experience, and certifications do you possess that should be considered for the Board, Committee, or Authority you are seeking appointment on?

I am a resident of this county. I am a Vice President of a finance company and am well established. I have played a number of sports in my lifetime and have great knowledge of most sports. I have a 28 year old son that played rec sports before playing travel ball for many years. I have coached in the rec and travel leagues. I have a 12 year old son that has played both rec baseball and basketball in Jasper County. My wife started a business in Monticello on the square as well so we are invested in this county and in this town. I also served in the United States Marine Corps for 8 years and have many leadership skills both in the Corps and in business now. I have been in the finance business in a leadership role for over 25 years.

Are you currently serving on another Board, Committee, Authority or elected position?

____ Yes X NO If Yes, please list.

Would there be any possible conflict of interest between your employment or your family, and your serving on the Board, Committee, or Authority you are seeking appointment on?

Yes NO If Yes, please explain.

What is your vision for the county's future in relation to the Board, Committee, or Authority you are seeking appointment on?

I would like to see the rec department become a place that is unrivaled in the surrounding counties where there is much excellence that is preached and there are people that really care for our kids. It should be a starting place especially for our kids to be able to build character along with competitiveness and drive which will help them in their daily lives in the years after rec. I would like to see us get better facilities but make sure we are obviously staying within a fair budget. Basically I believe that the rec is essential for the growth of our children and their futures into the teenage years and adulthood and I believe that I can bring some positive influence to a corporate vision.

Explain your understanding of the duties of this Board, Committee, or Authority:

As most boards are run, I believe that there are budgets and programs and wants and desires that are brought to the board to discuss and make assessments in what is best for the community and most effective and efficient. The board is there to hear the people and then make decisions as to what is the best course of action moving forward. It's not always what people want but what is best.

Briefly explain why you seek appointment to this Board, Committee, or Authority:

As I said in the Vision question above, I want to be a part of methodically growing the rec department in a positive direction to help transform these kids and this community in a positive way. I also want to keep the country feel of our community and not grow so quickly or so much that we do not keep that feel but I do think there needs to be progression and I believe that I can assist in this process.

Are you in any way related to a County Elected Official or County Employee? If so, please describe.

No

If appointed, I agree to serve and participate in required and or voluntary training. Yes No



3/22/2022

Signature

Application Date

***This application should be submitted to the Jasper County Board of Commissioners, Attn: Sharon S. Robinson, Clerk. Any additional information may be included on a separate page.**

NOTE: Information provided on this form is subject to disclosure as a public record under Georgia Open Records Law.

JASPER COUNTY BOARD OF COMMISSIONERS



126 W. Greene St. Ste. 18, Monticello, GA 31064

706-468-4900

www.jaspercountyga.org

APPLICATION FOR BOARDS, COMMITTEES, & AUTHORITIES

Name: Russie Skinner

Home Phone: _____

Address: _____

Work Phone: _____

Cell Phone: _____

Occupation: Customer Service Rep. State Farm

E-mail: _____

I would like to apply for appointment to the following Board, Committee, or Authority:

Recreation Department Board

How long have you been a resident of Jasper County?

4yrs _____

Which Jasper County district do you live in?

_____ (1) _____ (2) _____ (3) _____ (4) _____X (5)

What qualifications, experience, and certifications do you possess that should be considered for the Board, Committee, or Authority you are seeking appointment on?

I'm the secretary for FFA and my children have played for the Rec. Department for several years.

Are you currently serving on another Board, Committee, Authority or elected position?

___ Yes X___ NO If Yes, please list.

Would there be any possible conflict of interest between your employment or your family, and your serving on the Board, Committee, or Authority you are seeking appointment on?

___ Yes X___ NO If Yes, please explain.

What is your vision for the county's future in relation to the Board, Committee, or Authority you are seeking appointment on?

I would like to see the Rec. Department grow and out young kids prosper. They need a good

Reliable source to participate in and stay out of trouble.

Explain your understanding of the duties of this Board, Committee, or Authority:

This is my first time applying. I am unsure of the duties but I learn fast.

Briefly explain why you seek appointment to this Board, Committee, or Authority:
I have experience of what the department needs from my kids participating.

Are you in any way related to a County Elected Official or County Employee? If so, please describe.

No

If appointed, I agree to serve and participate in required and or voluntary training. Yes No

Russie Skinner 4/5/22
Signature

Application Date

***This application should be submitted to the Jasper County Board of Commissioners, Attn: Sharon S. Robinson, Clerk. Any additional information may be included on a separate page.**

NOTE: Information provided on this form is subject to disclosure as a public record under Georgia Open Records Law.

JASPER COUNTY BOARD OF COMMISSIONERS

126 W. Greene St. Ste. 18, Monticello, GA 31064

706-468-4900

www.jaspercountyga.org



APPLICATION FOR BOARDS, COMMITTEES, & AUTHORITIES

NAME Roger Minter

ADDRESS [REDACTED]

Monticello, Ga. 31064

TELEPHONE (home) _____

(Cell) [REDACTED]

Email address rogerminter01@gmail.com

Roger Minter
Signature

04/29/22
Date

***This application should be submitted to the Jasper County Board of Commissioners, email: srobinson@jaspercountyga.org US Mail: Jasper County Board of Commissioners, ATTN: Sharon S. Robinson (use address above) Any additional information may be included on a separate page.**

NOTE: Information provided on this form is subject to disclosure as a public record under Georgia Open Records Law.

Applicant Name: Roger Minter

Date: 04/29/22

I would like to apply for appointment to the following Board, Committee, or Authority:

Recreation Board

How long have you been a resident of Jasper County?

60 years

Which Jasper County district do you live in?

(1) (2) (3) (4) (5)

What qualifications, experience, and certifications do you possess that should be considered for the Board, Committee, or Authority you are seeking appointment on?

I have over 30 years experience in recreation.

Are you currently serving on another Board, Committee, Authority or elected position?
 Yes NO If Yes, please list.

Would there be any possible conflict of interest between your employment, your family, or your serving on the Board, Committee, or Authority you are seeking appointment on?

Yes NO If Yes, please explain.

What is your vision for the county's future in relation to the Board, Committee, or Authority you are seeking appointment on?

for the department to grow and improve the living for the Jasper County residents.

Explain your understanding of the duties of this Board, Committee, or Authority:

To advise the director.

Briefly explain why you seek appointment to this Board, Committee, or Authority:

To assist in helping every child have the opportunity to succeed first in academics then sports and develop character for the future.

Are you in any way related to a County Elected Official or County Employee? If so, please describe.

No

If appointed, I agree to serve and participate in required and or voluntary training. Yes No

Roger Minter
Signature

04/29/22
Application Date

Business Item 2:

Agenda Request – Jasper County BOC

Department: Planning and Zoning

Date: May 2, 2022

Subject: New Alcohol License Application – Hillsboro Mini Mart

Summary:

Hillsboro Mini Mart, Application number 2022-A-012, located at 1750 State Hwy 11, Hillsboro GA 31038.
Name of applicant: Nizamuddin Kalya – Retail sales of beer and wine - New

Background:

This is old business tabled from the April 4, 2022 meeting due to no one being present to represent the request.

Criminal Background Investigation: Passed/no history

Cost: N/A

Recommended Motion:

Board Discretion

2022-A - 012

\$500 fee
paid cc

**JASPER COUNTY
ALCOHOLIC BEVERAGE LICENSE
APPLICATION**

JASPER COUNTY PLANNING AND ZONING
126 W. Greene Street Monticello, Ga 31064
706-468-4905

1. BUSINESS NAME HILLSBORO FAIRDEAL PHONE 404-543-9968
2. CORPORATION NAME HILLSBORO MINI MART LLC
3. BUSINESS LOCATION 1750 State Hwy 11, HILLSBORO, GA, 31038
(Street Address)
4. MAILING ADDRESS Same
5. APPLICANT'S FULL NAME MIZAMUDDIN KALYA
6. SOCIAL SECURITY # [REDACTED] DATE OF BIRTH [REDACTED] SEX Male
7. DRIVER'S LICENSE # [REDACTED] STATE GA GA SALES TAX #
8. HOME ADDRESS [REDACTED], ZIP [REDACTED]
9. HAVE YOU EVER BEEN ARRESTED? YES NO IF YES, DATE AND OFFENSE

CONSENT AUTHORIZATION: I hereby authorize any agent of Jasper County to receive any criminal history Record information pertaining to me which may be in the files of any state or local criminal justice agency in Ga.

10. TYPE OF LICENSE: NEW () RENEWAL () TRANSFER BEER WINE
11. THIS LICENSE IS FOR: RETAIL POURING WHOLESALE LIQUOR ALL
12. TYPE OF ESTABLISHMENT: Restaurant Service Station Lounge Package Shop
Private Club Grocery Store Convenience Store Other:

ACCEPTANCE OF PAYMENT BY THE COUNTY DOES NOT CONSTITUTE FINAL APPROVAL OF THE LICENSE APPLICATION. THIS APPLICATION IS SUBJECT TO ALL NECESSARY APPROVALS. SAID LICENSE FEE SHALL BE REFUNDED IN THE EVENT THAT FINAL APPROVAL IS NOT GRANTED.

7 Mar 2022
Date applied for

[Signature]
Signature of Applicant



[Signature]
NOTARY

1. WHAT IS THE SEATING CAPACITY FOR THE BUSINESS LOCATION?

N/A

2. WHAT PERCENTAGE OF THE BUSINESS' ANNUAL GROSS INCOME FOR THE PREVIOUS YEAR WAS FOR SALES OF FOOD TO BE CONSUMED ON PREMISES?

N/A

3. IS THERE ANY PART OF THE BUSINESS OTHER THAN THE DINING AREA WHERE PATRONS ARE ALLOWED TO CONGREGATE? IF SO, PLEASE DESCRIBE SUCH AREA(S) IN DETAIL.

No

4. DOES THE LICENSE, PARTNER, CORPORATION OR OWNER HAVE ANY OWNERSHIP INTERESTS IN ANY OTHER LICENSED ALCOHOLIC BEVERAGE BUSINESS IN THE STATE OF GEORGIA? IF SO, GIVE NAME, BUSINESS NAME, AND BUSINESS LOCATION.

ATHENS ROAD FOOD MART - 1214 ATHENS ROAD, CRAWFORD GA 30233

NOTE: Before signing this application, check all answers and explanations to see that you have answered All questions fully and correctly. This application is to be executed under oath and subject to the penalties for false swearing, and it includes all attached sheets submitted herewith. Licensee understands that any license issued pursuant to this application is conditioned upon the truth of the answers and statements made herein and that any false answers and statements herein shall constitute cause for the suspension or revocation of any license issued pursuant to this application.

STATE OF GEORGIA
JASPER COUNTY

I, NIZAMUDDIN KADYA (applicant), do solemnly swear subject to criminal penalties for false swearing, that the statements and answers made by me to the foregoing questions in this application are true and no false or fraudulent statement or answer is made herein to procure the granting of such license.

[Handwritten Signature]

Applicant's signature

03/07/22

Date

I hereby certify that Nizamuddin Kadya signed his/her name to the foregoing application after Stating to me that he/she knew and understood all statements and answers therein, and, under oath actually administered by me, has sworn that said statements and answers are true.

This 7 day of Mar, 2022.

[Handwritten Signature]
Notary Public



Business Item 3:

Agenda Request – Jasper County BOC

Department: Clerk of Superior Court

Date: May 2, 2022

Subject: Clerk of Court Request for ARPA Funding – Scan & Index Records 1960-1979

Summary:

The Clerk of Superior Court’s office would like to get the entire span of 1960-1979, as far as deeds, scanned and indexed so that they can be put on the gsccca.org website. We would also like to have all of Jasper County’s plats indexed as well. All of the images are on the website, but you can only look them up by page number, not by name. We would like them indexed so that they could also be found by name. This will make it possible for the public to do a 60-year search completely online. Our ultimate goal is to get all the deeds and liens in our office scanned and indexed. As of right now, if there is some sort of natural disaster or if the courthouse is compromised structurally, with fire or flooding, these records would more than likely be destroyed.

The Clerk of Superior Court’s office is requesting the use of American Rescue Plan (ARP) funds for this project.

Background: We had a sealed bid opening on March 30, 2022. I would like to get the winning bid approved so that I can get started with this project.

One Bid was received	
Kofile, Inc.	\$64,350

Cost: Approximately \$64,350

Recommended Motion:

BID TALLY SHEET

Date of Bid Opening: 30-Mar-22

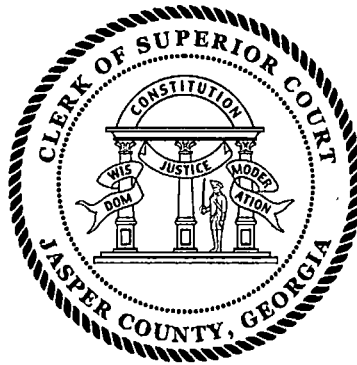
Time of Bid Opening: 10 ;00 A.M.

Description of Bid: Clerk of Courts Scanning and Indexing Project

Vendor	Option 1	Option 2	Option 3	Notes
HOFILE	64,350.00			

Staff Present:
Mark Bent
Joe [Signature]

**JASPER COUNTY
SUPERIOR COURT**



**BID REQUEST
SPECIFICATIONS**

Project:

Scanning and Indexing of Deeds and Plats from 1960-1979

Bid Opening

Wednesday, March 30, 2022

10:00 A.M.

Jasper County Courthouse

Suite 110

126 West Greene Street

Monticello, GA 31064

BID REQUEST

The Jasper County Superior Court is seeking sealed bids for the scanning and indexing of approximately 22,100 documents and 6,500 plats. Please contact the Clerk of Superior Court, LeAnn Airington with any questions.

Email: leann.airington@gsccca.org

Phone: 706-468-4901 x224

BID DELIVERY

Sealed bids must be received by Wednesday, March 30, 2022 at 10:00 A.M. for bid opening in the Jasper County Board of Commissioners Meeting Room located at 126 W. Greene Street, Suite 18, Monticello, GA. 31064. Submitted bids should be marked Scanning and Indexing, Attn: LeAnn Airington.

BID AMOUNT

A. Bid Amount \$ 64,350.00

SCOPE OF WORK

A. Data integrity is the most important aspect of this project. The vendor must scan and index approximately 28,600 documents and plats. Then, upload and index them on the Georgia Superior Court Clerk's Cooperative Authority (GSCCCA) website.

B. The time needed to complete the project will be considered along with the price.

Other specifications needed:

- Must use GSCCCA certified indexers
- Vendor must have GSCCCA certified system
- Vendor must be certified for historical deed re-indexing
- Vendor must have physical office in the state of GA
- Vendor must provide 5 references for projects of similar scope and size within the last 12 months
- Vendor must provide qualifications of company and employees
- Vendor must conduct a comprehensive assessment of the scope of work
- Vendor must provide schedule of benchmarks and project plan of milestones related to deliverables
- Vendor's indexing system must use independent double-blind keying and separate verification process to ensure the highest quality deliverable
- Indexing Data & Images must be transmitted and accepted by the GSCCCA
- Indexing Data & Images must be loaded into the Jasper County Superior Court Clerk's local record management system. (Winning bidder is responsible for fees associated with the data import)
- All work must be completed within the U.S.

SITE OF THE WORK AND OWNER

- A. Site: Jasper County Superior Court, 126 West Greene Street, Suite 110, Monticello, GA 31064.
- B. Owner: Jasper County Superior Court, hereafter referred to as JCSC.

ACCESS TO WORK

Access to the documents will be limited to Monday thru Friday, 8AM-5PM. This will exclude holidays.

OWNERSHIP OF DATA

Any and all JCSC records obtained during the course of this project will remain the property of JCSC. Any attempt by you to use these records for any reason other than to complete this project will be met with legal action.

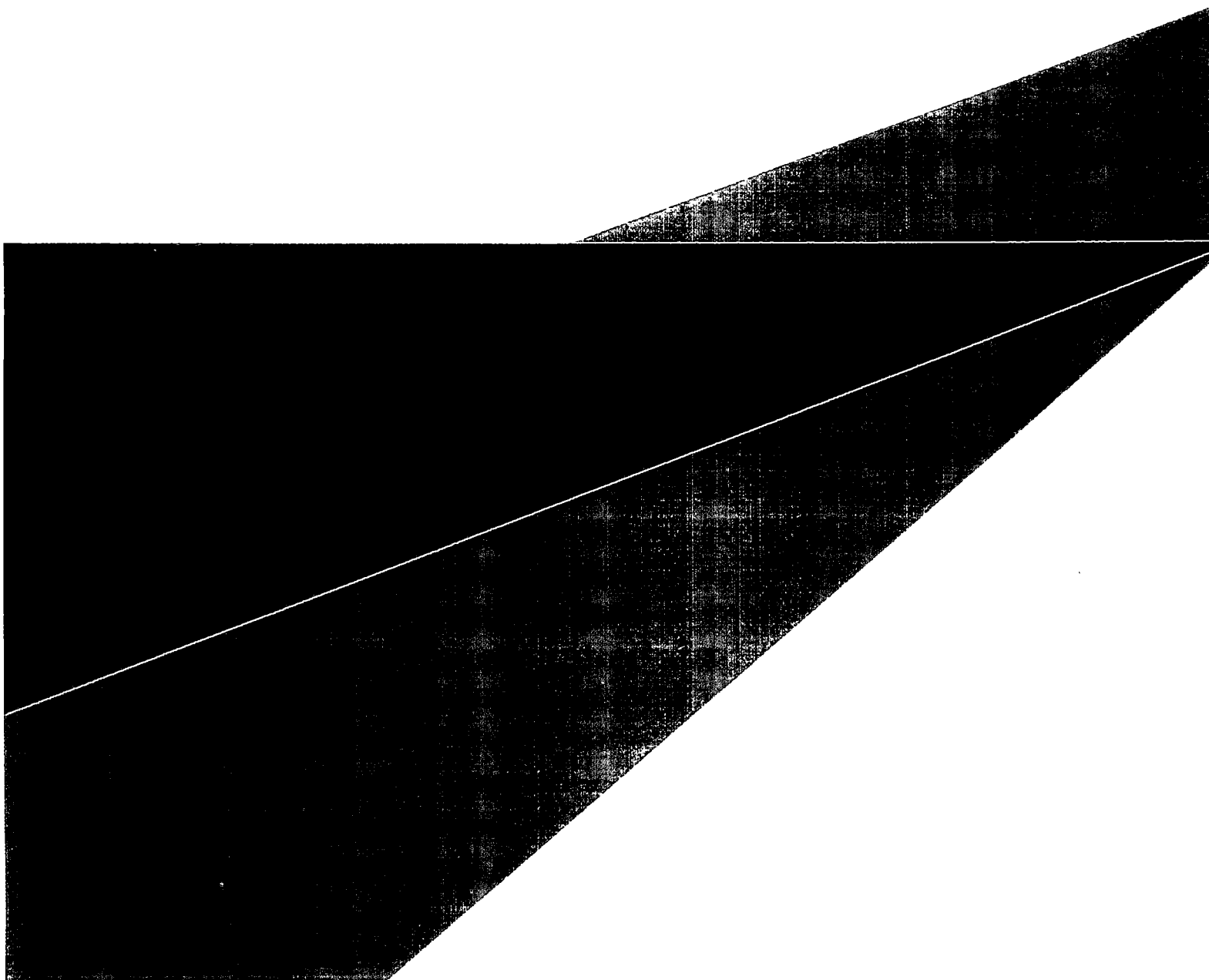
RIGHT, TITLE, OR INTEREST

The vendor agrees it shall not sublet, assign, transfer, pledge, convey, sell, or otherwise dispose of the whole or any part of this Contract or his right, title, or interest therein to any person, firm, or corporation without the previous consent of the JCSC in writing.

Kofile 

Jasper County Clerk of Superior Court

Honorable LeAnn Airington





March 2, 2022

Jasper County Clerk of Superior Court
LeAnn Airington
126 West Greene Street, Suite 110
Monticello, GA 31064

Dear Hon. LeAnn Airington,

This proposal addresses the archival imaging and full-service historical indexing of Jasper County Clerk of Superior Court's historical deed and plat records for years 1960-1979. Kofile Technologies, Inc. (Kofile) is uniquely qualified to complete Jasper County's records management and modernization goals. The estimates provided for this project are 22,100 deed documents and 6,500 plats. This estimate is based on information provided in the solicitation provided by of the Jasper County Clerk of Superior Court office.

Indexing these permanent records would modernize digital real estate records for your office. All documents would be indexed according to GSCCCA standards and making them available online through the GSCCCA statewide search system. The records being available online would allow your office to continue to serve the needs of your constituents and customers as it relates to the real estate, mortgage, and land title industries. The long-term benefits of this project would include increased revenue for your office, reduced foot-traffic to the county building regarding real estate needs, and reduced costs of paper and copy machine maintenance and leases.

All pricing is good for 90 days from the date of this proposal. The pricing herein does not include any applicable sales taxes—which are the responsibility of the County. There are no annual maintenance fees associated with this project.

SCOPE OF SERVICES

Kofile will provide consistently keyed fields to improve index retrieval. All indexing performed is to GSCCCA standards. Kofile's proprietary indexing software and keying procedures provide proven 99.25% accuracy. This will improve document retrieval and facilitate dependable search results for Jasper County's staff and patrons. A high level of Kofile's indexing processes and procedures include:

- Data entry
- Blind re-key data entry
- Entry comparison from the system on each data entry pass
- Supervisor review and corrective action for discrepancies

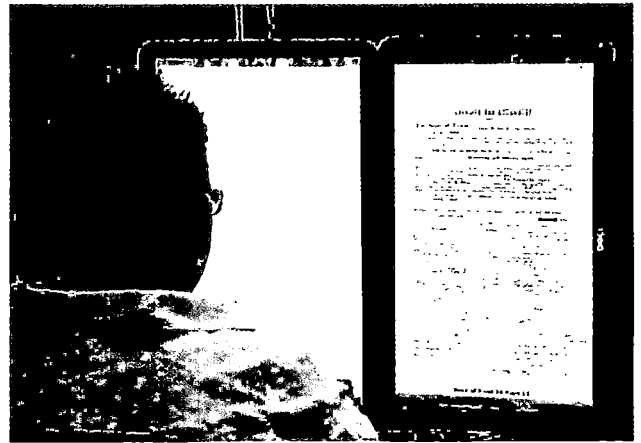


Kofile will begin the project by capturing all the Deed Book images required for the project from Jasper County. Kofile will come onsite for the imaging of the Deed Book. Kofile will utilize the plat images already loaded on the Jasper County Server for indexing.

Prior to indexing, Kofile conducts a comprehensive assessment of the County's historical indexing volume and will establish the expectations revolving around GSCCCA standards and an acceptable turn-around time. This assessment ensures accurate and consistent indexing data is returned from Kofile for submission to GSCCCA and into your current Land Records System.

During quality control (QC), managers and supervisors internally research and answer questions about any problematic process. If the Clerk of Superior Court's office is required to provide input, Kofile will directly contact the County for a clarification and/ or decision. Client involvement demonstrates Kofile's pride in building successful professional relationships.

Kofile always performs key entry at least twice for every field. With Kofile's quality assurance, each field is blind-keyed three times:



A Kofile data entry operator indexing a land record.

- Following initial entry, the record displays to a second technician who also keys the field ("blind re-key").
- The software compares the entries. If they do not match, the record is sent to a supervisor.
- This supervisor identifies the problem with the field entry and determines if it is a one-time keying error or a prevailing issue
- The record is then sent to another technician and keyed again.

LOCATION OF WORK

Kofile will perform all indexing for Jasper County at our regional data center in Norcross, GA. This location is solely dedicated to Georgia customers. The Norcross Data Center employs approximately 40 GSCCCA-certified indexers. Daily, this team performs Full-Service Indexing for over 75 counties in Georgia. These indexers also perform historical indexing for over 115 counties in Georgia.



PROJECT PERSONNEL

The Account Manager, Brad Crane, handles all communication with the County. This ensures the project is completed on schedule and to satisfaction. The Account Manager is responsible for project supervision. Our projects often continue in multiple phases over many years and administrations.

Kofile's indexing team is highly experienced. The indexing for this project is accomplished by our team at the Norcross, GA, lab. The key personnel listed below are all certified members of the team responsible for the completion of the Georgia Superior Court Clerks Cooperative Authority (GSCCCA) Historical Indexing project.

Denean Arnold, Indexing Manager

In 2008, Denean was among the first to receive GSCCCA certification for her expertise with state indexing standards. She began working in this industry in 2003. Denean has over 17 years of experience working with real estate records and understanding indexing standards. Denean manages the indexing process for Superior Court Clerks in the State of Georgia that utilize Kofile for full-service indexing.

Edwina Houghton

Edwina was certified by the GSCCCA for the indexing of Georgia Real Estate documents in March 2008. Edwina works directly with the customer as the county contact to provide assistance whenever needed. She is available for questions pertaining to document clarification. She also verifies indexing. Work experience includes current and historical data. Edwina's career started in 1982, as a real estate title examiner working in metro Atlanta. Since January 2000, she has worked as a lead transaction processor with some of the industry's leading companies.

OWNERSHIP OF DATA

All Jasper County records (including volumes, document, digital images, metadata, and microfilm) serviced by Kofile shall remain the property of Jasper County. This policy is applicable to any agreement, verbal or written, between Jasper County and Kofile.

- The records are not used by Kofile other than in connection with providing the services pursuant to any agreement between Kofile and the County.
- The records are not commercially exploited by or on behalf of Kofile, its employees, officers, agents, invitees, or assigns, in any respect.



PROJECT SCHEDULE

The following proposed schedule is based on our vast experience providing historical indexing to Georgia counties. Upon project kick-off, Kofile will review the images and provide a timeline for complete calendar years or groups of complete calendar years. After review, modifications may be made to the proposed schedule with county approval. All documents will be indexed, verified, and transmitted to the GSCCCA. Indexing data will also be provided to Jasper County for import into the Land Records Management System.

Jasper County Project Timeline in Days

Milestones	15	30	45	60	75	90	120	150	200	250	300	365		
Project Kick-Off	█	█												
Document Assessment		█	█	█										
Onsite Scanning			█	█	█									
Image Delivery				█	█	█	█							
Double Keyed Indexing, Verification & Transmission to GSCCCA							█	█	█	█	█	█	█	█

PROJECT PRICING

Without a signed Agreement, prices are good for **90 days**. Upon approval, pricing remains firm for the contract term. The below document count are estimates provided by Jasper County. Billing will occur on actual number of documents indexed and imaged. The quote herein does not include any applicable sales tax.

Should a Vendor other than Kofile, be awarded this project, there will be a \$0.50 per document load fee for the indexing data and a \$0.50 per page extraction fee for pricing the plat images for indexing.

Payment Terms: Kofile will invoice Jasper County for 50% of the estimated total of the project upon approval to begin imaging and indexing. The remainder of the invoice will be sent when actual totals are determined and the project is accepted by the GSCCCA.



**JASPER COUNTY CLERK OF SUPERIOR COURT
HISTORICAL DEED & PLAT IMAGING & INDEXING**

SERVICE	DOCUMENT TYPE	QUANTITY	COST
Imaging and Indexing Deed Records	Deeds	22,100	\$49,725.00
Indexing Plat Records	Plats	6,500	\$14,625.00
PROJECT TOTAL			\$64,350.00
Data Load*	Deeds and Plats	28,600	\$14,300.00*
Image Extraction*	Plats	6,500	\$3,250.00*
LOAD AND EXTRACTION TOTAL*			\$17,550.00*

* = Cost to winning vendor if Kofile is not awarded the project. Total cost to winning vendor would be estimated at \$17,550.00.

Data Load and Image Extraction are included should Kofile be awarded.

COUNTY ACCEPTANCE	
_____	_____
<i>Signature/Title of County Representative</i>	<i>Date</i>

Kofile appreciates the opportunity to quote this project and to perform this vital service for Jasper County. Please do not hesitate to contact me with any questions.

Sincerely,

Brad Crane

Brad Crane
Account Executive-GA
706.499.0145
Brad.crane@kofile.com



PROJECT REFERENCES

Below are references for projects of similar scope and size that Kofile has completed within the last 12 months.

Crawford County Clerk of Superior Court – 9,500 deed documents indexed
Clerk: Ryan Johnson

Murray County Clerk of Superior Court – 17,950 deed documents indexed
Clerk: Donna Flood

Twiggs County Clerk of Superior Court – 22,000 deed documents indexed
Clerk: Patti Grimsley

Clayton County Clerk of Superior Court – 48,758 deed documents indexed
Clerk: Jacqueline Wills

Meriwether County Clerk of Superior Court – 14,000 deed documents indexed
Clerk: Kye Gibson

Hall County Clerk of Superior Court – 53,000 plat records indexed
Hall County Clerk of Superior Court – 17,000 deed documents indexed
Clerk: Charles Baker

Jefferson County Clerk of Superior Court – 33,000 deed documents indexed
Clerk: Anne Durden

Business Item 4:

Agenda Request – Jasper County BOC

Department: JCWSA

Date: May 2, 2022

Subject: Jasper County Water and Sewer Authority Request for Funding

Jasper County Water and Sewer Authority Board is requesting funds for a 2” Water Main Replacement Project on Jackson Lake Rd and other JCWSA projects.

Amount of Funding Request - \$500,000

Find Enclosed:

2” Water Main Replacement Project Engineering Drawings

Water System Improvements Project Overview

Financial Statements

2020 Audit

Background:

Cost:

Recommended Motion:

Board Discretion

Business Item 5:

Agenda Request – Jasper County BOC

Department: Roads and Bridges

Date: May 2, 2022

Subject: Paving Project Bid Submittals – Purple Martin Drive, Partridge Court, Shoreline Drive and Ernest Gibson Rd

Summary:

Staff prepared and issued a bid for asphalt overlay and surface treatment for the following road project:

Purple Martin Dr	.35 miles
Partridge Ct	.13 miles
Shoreline Dr	.44 miles
Ernest Gibson Rd	1.17 miles

County received four bids for asphalt overlay and zero bids for surface treatment.

<u>Bid Results</u>	<u>Asphalt Overlay</u>	<u>Surface Treatment</u>
Blount Construction	\$337,163	No Bid
Pittman Construction	\$405,980	No Bid
East Coast Grading	\$427,620	No Bid
Jack Buckland Paving	\$532,996	No Bid

Background:

Staff was directed to develop and issue a bid for asphalt overlay and surface treatment resurfacing on the following roads:

Purple Martin Dr, Partridge Ct, Shoreline Dr, Ernest Gibson Rd

Cost:

Funding Source to be determined as needed

Recommended Motion:

Board Discretion



Mr. Mike Benton, County Manager
Jasper County Board of Commissioners
126 W. Greene Street
Monticello, Georgia 31064

April 28, 2022

Re: Jasper 2022 Local Roads Resurfacing contractor recommendation

Dear Mr. Benton:

I have reviewed four bids received for the Jasper County 2022 Local Roads Resurfacing project. The lowest bid for asphalt overlay resurfacing was submitted by Blount Construction Company, Inc. in the amount of \$337,163.11. None of the four bidders included a bid for Alternate 1, surface treatment repaving.

I checked the math in the Blount bid submittal paperwork and found no errors on their bid form and it was appropriately signed and notarized. Blount has submitted bids for multiple Jasper County projects in recent years and most recently was contracted by Jasper County to perform the 2017 Post Road FDR LMIG project, which they satisfactorily completed. Blount Construction is a well-known large paving contractor headquartered in Marietta, Georgia. They employ 170 people, they are an approved Georgia DOT contractor, and as far as I am aware they have a good reputation with other local governments.

Based on their status as low bidder and the other information I summarized above, I recommend that the Jasper County Commission contract with Blount Construction Company to complete the 2022 Local Roads Resurfacing Project for Purple Martin Drive, Partridge Court, Ernest Gibson Road, and Shoreline drive for a total contract amount of \$337,163.11.

Sincerely,
Jordan Engineering, Inc.

A handwritten signature in blue ink, appearing to read "Robert O. Jordan", with a long, sweeping flourish extending to the right.

Robert O. Jordan, PE RLS

**RESIDENTIAL ROADS
PAVING PROJECT**

for

Purple Martin Drive

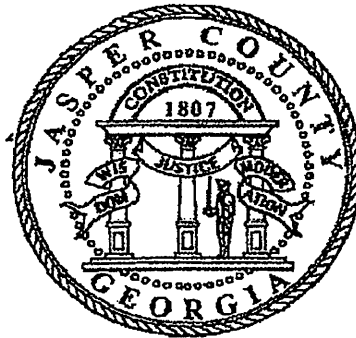
Partridge Court

Shoreline Drive

Ernest Gibson Road

INVITATION TO BID

JASPER COUNTY, GEORGIA



Issued on April 15, 2022

ADVERTISEMENT

RESIDENTIAL ROADS PAVING PROJECT JASPER COUNTY, GEORGIA

Scaled bids will be received for furnishing labor, materials, tools, equipment, and incidentals necessary for resurfacing four residential roads in northwestern Jasper County including Purple Martin Drive (0.35 mi), Partridge Court (0.13 mi), Lakeshore Drive (0.44 mi), and Ernest Gibson Road (1.17 mi).

Bids will be received by Mike Benton, County Manager, for Jasper County, herein referred to as "Owner," at the County Commissioners office at 126 W. Greene Street, Suite 18, Monticello, Georgia 31064 until **2:00 p.m. on Thursday, April 28, 2022**. After such time on the same day, bids will be publicly opened and read aloud. Bids received after the designated time will not be considered. **Bid shall be sealed and clearly labeled as "Residential Roads Paving Project."**

The scope of work will consist of installing a 2-inch 12.5mm SP asphalt overlay on four roads of varying width at three different sites. The work is to be accomplished in accordance with current GDOT standards and specifications. An Alternate 1 bid is also requested, but not required to be eligible for selection to do the primary scope of work. Alternate 1 will be identical to the primary scope except surface treatment paving will be substituted for the asphalt paving.

This Invitation to Bid (ITB) document is available in electronic format at no cost upon request made by email to Robert Jordan at Jordan Engineering, Inc. at robert@jordan-eng.com. The ITB must be requested by noon on Monday, April 25, 2022. Questions regarding the ITB may be submitted to robert@jordan-eng.com by email before 5pm on Tuesday, April 26, 2022.

BID SPECIFICATIONS

Local Roads Paving Project

Jasper County is accepting bids for asphalt resurfacing of four roads at three locations in northwest Jasper County for the Local Roads Paving Project. The owner reserves the right to modify the scope after award based on bid amounts and project budget.

Project Scope Summary

2022 Local Roads Paving Project

Project	Locations	Width	Length	Scope Summary
2022 Local Roads Paving Project	Purple Martin Dr	20 feet	0.35 mile	Install 2" thick asphalt overlay 20 feet wide over GAB to be installed and compacted by Jasper County forces
	Partridge Court	20 feet	0.13 mile	Install 2" thick asphalt overlay 20 feet wide over existing deteriorated pavement to be patched by Jasper Co forces
	Shoreline Drive	12-17 feet	0.44 mile	Install 2" thick asphalt overlay at variable widths between 12 to 17 feet to match existing pavement
	Ernest Gibson Road (approach)	18 feet	0.38 mile	Install 2" thick asphalt overlay 18 feet wide over existing pavement
	Ernest Gibson Road (loop)	12 feet	0.79 mile	Install 2" thick asphalt overlay 12 feet wide over existing deteriorated pavement to be patched by Jasper County forces
	(see site location map on page 20)			

Narrative Project Summary and Scope

Primary Scope of Services (Asphalt overlay paving):

Jasper County proposes to have four residential roads resurfaced in northwest Jasper County. In the primary scope of work, the four roads will all be paved by installation of a 2-inch-thick asphalt overlay (220 lbs/sy) of 12.5 mm Superpave asphalt. Proposed new asphalt widths for Purple Martin Drive and Partridge Court will be 20 feet. The width of proposed asphalt for Shoreline Drive will range from 12 feet to 17 feet, varying to match the width of the existing pavement. The portion of Ernest Gibson Road from Jackson Lake Road to the Shoreline Drive loop will be paved at 18 feet width. The loop portion Ernest Gibson Road will be paved at a consistent 12 feet width and will become a one-way road with new signage to be the responsibility of Jasper County forces.

Purple Martin Drive is currently a gravel surface road. Jasper County forces will grade the existing road then apply and compact an additional graded aggregate base course to the road prior to start of work by the Contractor.

Partridge Court is currently a paved road in poor condition. Jasper County forces will plow, grade, and compact the existing roadway then apply and compact an additional graded aggregate base course to the road prior to the start of work by the Contractor.

Ernest Gibson Road and Shoreline Drive are currently paved surface treatment roads with some potholes. Jasper County forces will patch potholes for these roads prior to the start of work by the Contractor.

Installation of paved driveway transitions (for existing paved driveways) and tapered paved aprons (for existing unpaved driveways) will be the responsibility of the Contractor. Installation of 24" wide white stop bars at intersections shall be installed by the Contractor. Traffic control and mobilization costs should be included in the Contractor's bid, but no centerline or lane striping, new signage, erosion control, shoulder work, or grassing is proposed for this project.

Alternate 1 Scope of Services (Surface treatment paving):

Each bidder is encouraged to submit an Alternate 1 bid by completing the Alternate 1 Bid Form included herein for performing the same scope of work as described in the primary scope of services above but substituting surface treatment paving for asphalt overlay for all roads.

For Purple Martin Drive and Partridge Court, where surface treatment pavement will be applied directly to a county-installed graded aggregate base course, the surface treatment application shall include a course of #5 stone, followed by a course of #7 stone, followed by a course of #89 stone, and completed with a sand seal.

For Ernest Gibson Road and Shoreline Drive, where surface treatment pavement will be applied over an existing paved surface, the surface treatment application shall include a course of #7 stone, followed by a course of #89 stone, and completed with a sand seal.

Funding, Specifications, and Evaluation Criteria

The project will be funded by Jasper County. The asphalt overlay installation and asphalt material specifications (or surface treatment specifications as applicable for Alternate 1) for the project are to conform to applicable Georgia Department of Transportation (GDOT) specifications. The Contractor is required to complete this contract within 180 days after Notice to Proceed is issued by Jasper County.

Proposals will be evaluated on criteria deemed to be in the County's best interests to include, but not be limited to, ability to perform the required work as specified, pricing, scheduling, references, and experience in providing the required work.

1. PURPOSE

1.1 The intent of this Invitation to Bid (ITB) is to obtain competitive sealed bids from qualified Contractors for the proposed work. The selected Contractor shall furnish all materials, labor, tools, equipment, and services required to complete the project and fulfill the terms and conditions of this ITB.

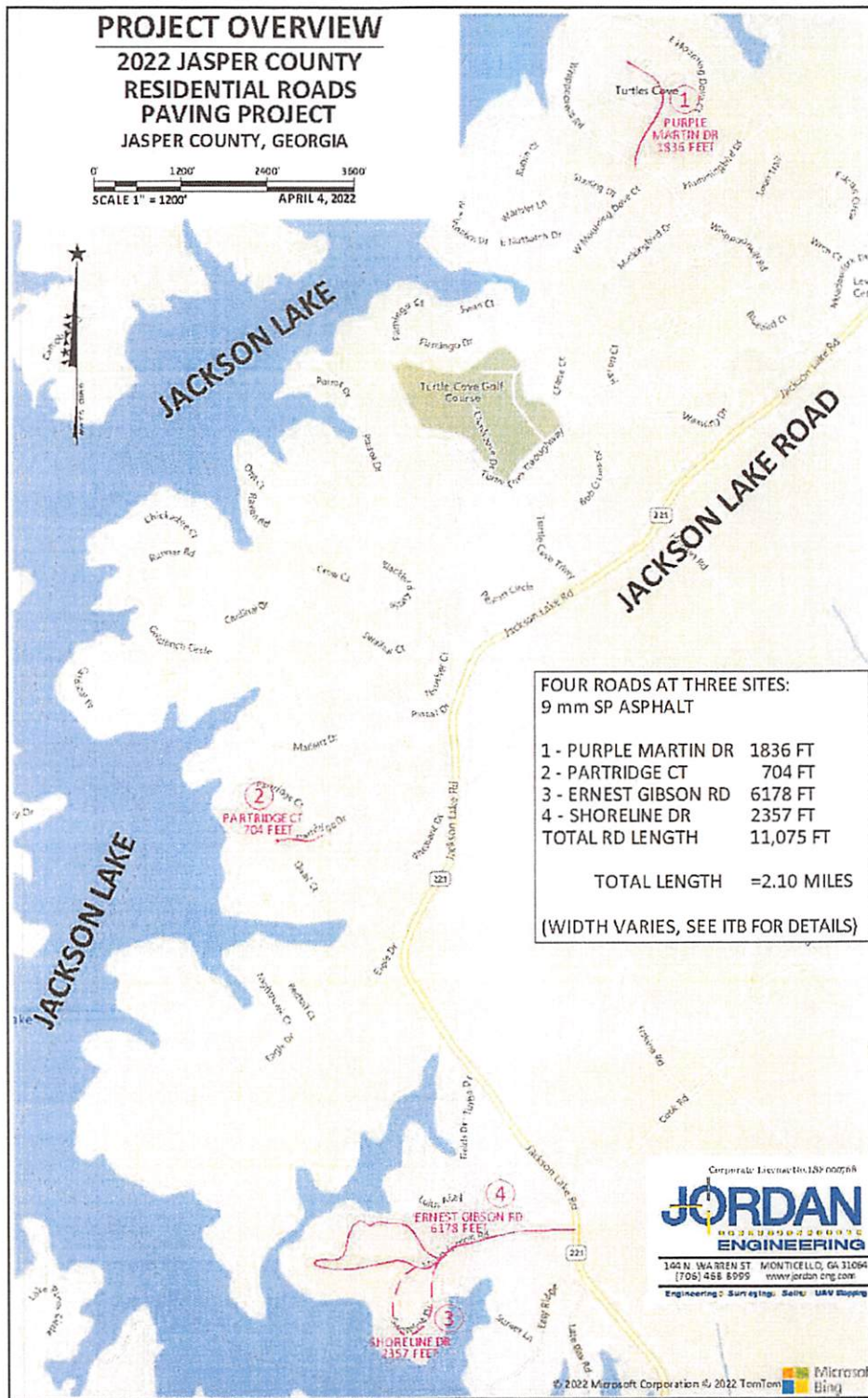
2. PREPARATION AND SUBMITTAL OF BIDS

2.1 Sealed bids will be received by the County Manager, Mike Benton, until 2:00 pm on Thursday, April 28, 2022. Late bids will not be considered nor returned.

2.2 Each bidder must use the bid form included herein for submitting their bid. Bidder must show a unit price for each item for which a bid is submitted. By executing the Contract, the bidder acknowledges that they have read and understand this invitation and agree to be bound by its terms and conditions.

2.3 The County may revise the bid documents by issuing written addenda prior to the bid opening. Acknowledgement of receipt of addenda by initialing the bid form is required. Failure to bid or propose in accordance with addenda may be

33. SITE MAP (Four roads at three locations)



BID TABULATION – ASPHALT OVERLAY (Page 1 of 3) 2022 Jasper County Residential Roads Paving Project

Bidding Company:

<u>Item</u>	<u>Description</u>	<u>Qty</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Amount</u>
1	Mobilization, traffic control, misc. (entire project)	1	LS	\$ 8,044.43	\$ 8,044.43
2	Traffic control, signage, notifications, etc. (all roads)	1	LS	\$ 5,357.18	\$ 5,357.18
3A	Purple Martin Drive: 2-inch 12.5 mm SP asphalt overlay; 1836' long; proposed 20' pavement width and 45' diameter cul-de-sac; (4025 SY @ 220 lb/sy)	443	TN	\$ 146.45	\$ 64,877.35
3B	Purple Martin Drive: Asphalt transitions for paved driveways, asphalt tapers for unpaved driveways, and transitions for Kingbird Ct and Kingfisher Ct	19	EA	\$ 491.40	\$ 9,336.60
4A	Partridge Court: 2-inch 12.5 mm SP asphalt overlay; 704' long; proposed 20' pavement width and 45' diameter cul-de-sac; (1511 SY @ 220 lb/sy)	166	TN	\$ 158.18	\$ 26,257.88
4B	Partridge Court: Asphalt transitions for paved driveways and asphalt tapers for unpaved driveways	16	EA	\$ 141.55	\$ 2,264.80
5A	Shoreline Drive: 2-inch 12.5 mm SP asphalt overlay; 2357' long; proposed variable width pavement to match existing width; 14.6' average width; (3824 SY @ 220 lb/sy)	421	TN	\$ 143.57	\$ 60,442.97
5B	Shoreline Drive: Asphalt transitions for paved driveways and asphalt tapers for unpaved driveways	22	EA	\$ 141.65	\$ 3,116.30
6A	Ernest Gibson Road: 2-inch 12.5 mm SP asphalt overlay; 6178' long; proposed 18' pavement width for entrance portion and proposed 12' one-lane width for loop portion; (9600 SY @ 220 lb/sy)	1056	TN	\$ 143.50	\$ 151,536.00
6B	Ernest Gibson Road: Asphalt transitions for paved driveways and asphalt tapers for unpaved driveways	32	EA	\$ 141.55	\$ 4,529.60
7	24" stop bars (all roads) using high-build spec paint	40	LF	\$ 35.00	\$ 1,400.00

Total asphalt overlay project cost all roads: \$ 337,163.11

Total asphalt overlay project cost all roads (written out):

Three Hundred Thirty-Seven Thousand One Hundred Sixty-Three and 11/100 Dollars

Note 1 -- Jasper County reserves the right to modify the length of the project through a properly executed change order due to funding and budget available for this project.

Note 2 -- See Sections 824 and 828 of the GDOT Standard specifications for Cationic Asphalt Emulsion and Hot Mix Asphaltic Concrete Mixtures, respectively; and see GDOT specification Section 400, Hot Mix Asphaltic Concrete Construction.

**BID TABULATION – Alternate 1
SURFACE TREATMENT (Page 2 of 3)
2022 Jasper County Residential Roads Paving Project**

Bidding Company:

<u>Item</u>	<u>Description</u>	<u>Qty</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Amount</u>
1	Mobilization, traffic control, misc. (entire project)	1	LS	\$	\$
2	Traffic control, signage, notifications, etc. (all roads)	1	LS	\$	\$
3A	Purple Martin Drive: Triple surface treatment (#5, #7, #89) and sand seal and bituminous mtl as per GDOT Sect 424 Specs; 1836' long; proposed 20' pavement width and 45' diameter cul-de-sac	4025	SY	\$	\$
3B	Purple Martin Drive: Paved transitions for paved driveways, paved tapers for unpaved driveways, and transitions for Kingbird Ct and Kingfisher Ct	19	EA	\$	\$
4A	Partridge Court: Triple surface treatment (#5, #7, #89) and sand seal and bituminous mtl as per GDOT Sect 424 Specs; 704' long; proposed 20' pavement width and 45' diameter cul-de-sac	1511	SY	\$	\$
4B	Partridge Court: Paved transitions for paved driveways and paved tapers for unpaved driveways	16	EA	\$	\$
5A	Shoreline Drive: Double surface treatment (#7, #89) and sand seal and bituminous mtl as per GDOT Sect 424 Specs; 2357' long; proposed variable width pavement to match existing width; 14.6' average width	3824	SY	\$	\$
5B	Shoreline Drive: Paved transitions for paved driveways and paved tapers for unpaved driveways	22	EA	\$	\$
6A	Ernest Gibson Road: Double surface treatment (#7, #89) and sand seal and bituminous mtl as per GDOT Sect 424 Specs; 6178' long; proposed 18' pavement width for entrance portion and proposed 12' one-lane width for loop portion	9600	SY	\$	\$
6B	Ernest Gibson Road: Paved transitions for paved driveways and paved tapers for unpaved driveways	32	EA	\$	\$
7	Thermoplastic 24" stop bars (all roads)	40	LF	\$	\$

Total Alternate 1 project cost all roads: \$ _____

Total Alternate 1 project cost all roads (written out):

Note 1 -- Jasper County reserves the right to modify the length of the project through a properly executed change order due to funding and budget available for this project.

Note 2 – See Sections 424 of the GDOT Standard specifications for Bituminous Surface Treatment

Jasper County

Local Roads Repaving - 2022

Bid Summary

Bid Opening at 2pm on 04/28/22 at Jasper Co Courthouse

<u>Bidding Company</u>	<u>Asphalt overlay total cost</u>	<u>Alternate 1 Surface treatment total cost</u>
1 Blount Construction	\$ 337,163.11	\$ X
2 East Coast Grading	\$ 427,620.00	\$ X
3 Jack Buckland Paving	\$ 532,996.00	\$ X
4 Pittman Construction Co.	\$ 405,980.20	\$ X
5	\$	\$
6	\$	\$

Bids opened by: Robert A. Jewell

Summary recorded by: Mike Beahm

Business Item 6:

Agenda Request – Jasper County BOC

Department: Finance

Date: May 2, 2022

Subject: FY 2022 3rd Quarter Financial Report

Summary:

Staff will present a Financial Report for 3rd Quarter FY2022.

Background:

Cost:

None

Recommended Motion:

None Required

Business Item 7:

Agenda Request – Jasper County BOC

Department: Board of Commissioners

Date: May 2, 2022

Subject: Schedule Work Sessions and Called Meetings

Summary:

Additional Work Sessions and Called Meetings to be scheduled as needed

The Following Work Sessions Have Been Scheduled for FY 2023 Budget Work:

Monday	May 9, 2022	6:00 P.M.
Monday	May 16, 2022	6:00 P.M.
Monday	May 23, 2022	6:00 P.M.

Background:

Cost:

Recommended Motion: