I. CALL TO ORDER
Chairman Norman Allen/Mayor J.D. Stallings

II. NEW BUSINESS
a. Discussion and approval of the Service Delivery Strategy
Jason Tinsley and Russell Thompson explained that the Form 2 have been updated to the way the City and County are currently doing business. All current and expired contracts are included if they are being used for business. The following language is included for all expired contracts. While negotiations continue, the parties have agreed to operate under the terms of their expired agreement until such time as a new agreement is reached or one of the parties declares that an impasse exists. In the event of an impasse, the parties have agreed to enter mediation and otherwise follow all provisions of the Service Delivery Strategy Act for dispute resolution. Once the Service Delivery Strategy is submitted the new contracts will be updated as they are entered into. The bodies will come up with a priorities list on how to work on the expired contracts and agreements.

A motion was made to approve the Service Delivery Strategy.

Motion: Commissioner Jones        Second: Commissioner Watson
Comm. Wilder – Yes                Comm. Ellington – Yes
Chairman Allen – Yes

A motion was made to approve the Service Delivery Strategy.

Motion: Councilmember Head        Second: Councilmember Middlebrooks
Councilmember Greathouse – Yes   Councilmember Reeves- Yes
Councilmember Head –Yes          Councilmember Tucker – Yes
Councilmember Middlebrooks - Yes
b. Discussion of the Joint Project Audit
The bodies discussed using the Joint Projects fund balance from 2014-2018 to help with the funding of water/waste water. A resolution will come detailing how the use of funds will be outlined.

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Governing Body of the County of Upson
And City of Thomaston

We have performed the procedures enumerated below, which were agreed to and specified by the governing body of the County of Upson and the City of Thomaston in our engagement letter dated August 2, 2019. The scope of the engagement included the years 2014 through 2018.

We have applied the “Agreed-Upon Procedures,” which the City and County have specified. Our engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Because the “Agreed-Upon Procedures” do not constitute an audit as defined under Generally Accepted Accounting Principles, we do not express an opinion on the various financial reports of the various Joint Projects.

Our report lists the various procedures performed. This report is intended solely for the use of the County of Upson and the City of Thomaston and should not be used by anyone other than these specified parties.

PROCEDURES PERFORMED

1. We have prepared a schedule of “Joint Projects Fund Balance Cash” balances existing on December 31, 2018 and have attached as Exhibit A. (Page 3)

2. We have prepared a “Recapitulation of Due To/Due From” and have attached as Exhibit B. (Page 4) This exhibit’s totals reflect amounts due to the City and County at December 31, 2018.

3. We have utilized the budget reports of the stand-alone funds of the Airport, Industrial Authority, Landfill, Recreation, and 911 to determine the Excess Expenditures over Revenues. We have also utilized the budgets blended within the County’s General Fund of the Senior Center, Archives, and Emergency Management Agency to determine the Excess Expenditures over Revenues. Additionally, we have utilized the direct appropriation amounts paid by both City and County to the Hightower Library, Emergency Medical Service, and Gilmore Center. The financial reports listing budget and actual amounts of applicable joint projects is attached as Exhibit C. (Page 5-44).

4. For each of the years 2014 through 2018, we prepared schedules of each joint project fund and joint projects paid through direct appropriation. The schedules reflect the “Excess Expenditures Over Revenue,” confirmed City and County contributions, Required contribution percentages based on the Net Tax Digest of the City and Unincorporated County, the Required Contributions of the City and County, and the resulting “Excess
(Deficit) Required Contribution Compared to Actual Contributions.” These schedules are attached as Exhibit D. (Page 45-53)

5. We have reviewed the current operating procedures used by both the City and County of each joint project. We have provided suggestions to improve accountability and transparency in the operation and accounting for the joint projects. Our suggestions are attached as Exhibit E. (Page 54)

6. For the years 2014 through 2017, the County billed the City for administrative fees, however for the year 2018, the City’s monthly contributions included the provision for administrative fees of each applicable joint project. We separated these fees from the City’s contribution to each applicable joint project to calculate with accuracy the “Excess (Deficit) of the Required Contributions Compared to the Actual Contributions” as reflected on the Five-Year Calculation Worksheets attached as Exhibit D.

7. Utilizing the records of both the City and County, we confirmed the accuracy of City and County contributions for all eleven joint projects.

8. We analyzed and prepared schedules of the bills rendered to the City by the County for reimbursement of joint project expenditures for 2014 and traced City payments to the County General Fund deposits. All City payments to the County for 2014 were confirmed using both the City and County records. For years 2015 through 2018, the County did not bill the City for its share of contributions. The City made predetermined monthly payments to the five stand-alone funds, the three blended funds of the County General Fund, and the three direct appropriation joint projects.

9. We tested a sample of invoices and supporting documentation for expenditures charged to each of the joint projects to determine that disbursements were expended per the Joint Projects Master Agreement dated August 20, 2013. No exceptions were noted.

This Agreed-Upon Procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. This report is intended solely for the information and use of the City of Thomaston and Upson County and is not intended to be, and should not be, used by anyone other than these specified parties.

DRIVER & ADAMS
RESHANN P. ADAMS
Engagement Partner

EXHIBIT A

JOINT PROJECTS
FUND BALANCE CASH
December 31, 2018

<table>
<thead>
<tr>
<th>Fund</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Airport</td>
<td>$32,497</td>
</tr>
<tr>
<td>Recreation</td>
<td>$5,929</td>
</tr>
<tr>
<td>Landfill</td>
<td>$800,564</td>
</tr>
<tr>
<td>Archives</td>
<td>$-</td>
</tr>
<tr>
<td>911</td>
<td>$182,341</td>
</tr>
<tr>
<td>Senior Center</td>
<td>$-</td>
</tr>
<tr>
<td>IDA</td>
<td>$1,983,322</td>
</tr>
<tr>
<td>E.M.A.</td>
<td>$-</td>
</tr>
<tr>
<td>E.M.S., Gilmore Center and Library</td>
<td>$-</td>
</tr>
</tbody>
</table>
A motion was made to transfer the funds to true up the joint projects fund balance according to the independent audit for the Joint Projects. (City $333,322 and County $741,888 total $1,075,210) A resolution will be presented for approval with language on how the funds will be designated.

**Motion:** Commissioner Watson  
**Second:** Commissioner Wilder
Comm. Wilder – Yes  
Comm. Watson – Yes  
Comm. Ellington – Yes  
Chairman Allen – Yes

A motion was made to transfer the funds to true up the joint projects fund balance according to the independent audit for the Joint Projects. A resolution will be presented for approval with language on how the funds will be designated.

**Motion:** Councilmember Head  
**Second:** Councilmember Greathouse
Councilmember Greathouse – Yes  
Councilmember Head –Yes  
Councilmember Middlebrooks - Yes

The bodies received a summary of the Joint Retreat in St. Simons. They will review the document and discuss any modifications with Jason or Russell. They plan to approve a final document at a later date.

A motion was made to adjourn by Commissioner Jones and a second from Commissioner Ellington.