

# **Coweta County Water & Sewerage Authority**

## **Meeting Agenda**

Wednesday, June 1, 2022

Board Room

Meeting Time: 9:00 A.M.

### **Approx**

### **Time**

### **Agenda Item**

### **Presenter**

9:00 a.m. Call to order

Chairman Smith

Approval of minutes from the April 27, 2022 meeting

### **Business**

Resolution and Approval of GEFA Third Modification  
of Promissory Note and Loan Agreement

Jay Boren

Agreement with Garver, LLC for the Water Master Plan

Jay Boren

Update on Operations

Emmanuel McBurnett

Update on Customer Care/Information Technology

Alan Sibley

Update on Human Resources

Mandy Sledd

Monthly Report

Roger Dawson

FY2023 Budget Presentation

Roger Dawson

### **Agenda Additions:**

Executive Session

Litigation / Real Estate/ Personnel

Adjournment

**Next Board Meeting Wednesday, July 6, 2022 at 9:00AM**

**DRINKING WATER STATE REVOLVING FUND, ADMINISTERED BY GEORGIA  
ENVIRONMENTAL FINANCE AUTHORITY**

(a public corporation duly created and  
existing under the laws of  
the State of Georgia)  
as Lender

and

**COWETA COUNTY WATER AND SEWERAGE AUTHORITY**

(a public body corporate and politic duly created and existing  
under the laws of the State of Georgia)  
as Borrower

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**THIRD MODIFICATION OF PROMISSORY NOTE AND LOAN AGREEMENT**

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**THIRD MODIFICATION OF PROMISSORY NOTE AND LOAN AGREEMENT**

**THIS THIRD MODIFICATION OF PROMISSORY NOTE AND LOAN AGREEMENT** (this "Third Modification") dated \_\_\_\_\_, 20\_\_\_\_, by and between **COWETA COUNTY WATER AND SEWERAGE AUTHORITY**, Georgia, a Georgia public body corporate and politic (the "Borrower"), and the **DRINKING WATER STATE REVOLVING FUND, ADMINISTERED BY GEORGIA ENVIRONMENTAL FINANCE AUTHORITY**, a Georgia public corporation (the "Lender").

**Statement of Facts**

A. The Lender and the Borrower are parties to that certain Loan Agreement, dated **APRIL 6, 2018**, as amended prior to the date hereof (as so amended, the "Loan Agreement"; all capitalized terms used in this Third Modification but not defined herein have the meanings given in the Loan Agreement), pursuant to which the Lender made a loan to the Borrower in accordance with the terms and conditions thereof. The Borrower's obligation to repay such loan is evidenced by that certain Promissory Note, dated **MARCH 28, 2018**, as amended prior to the date hereof (as so amended, the "Note").

B. The Lender and the Borrower desire to modify the Loan Agreement and Note in certain respects in accordance with the terms and conditions set forth herein.

**NOW, THEREFORE**, in consideration of the promises, the covenants and agreements contained herein, and other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the Lender and the Borrower further agree as follows:

**Statement of Terms**

**1. Amendments of Note** - Subject to the fulfillment of the conditions precedent to the effectiveness of this Third Modification that are set forth below, the Note is hereby amended as follows:

**FOR VALUE RECEIVED**, the undersigned (hereinafter referred to as the "Borrower") promises to pay to the order of the **DRINKING WATER STATE REVOLVING FUND, ADMINISTERED BY GEORGIA ENVIRONMENTAL FINANCE AUTHORITY** (hereinafter referred to as the "Lender") at the Lender's office located in Atlanta, Georgia, or at such other place as the holder hereof may designate, the principal sum of **EIGHT MILLION EIGHT HUNDRED THOUSAND DOLLARS AND ZERO CENTS (\$8,800,000)**, or so much thereof as shall have been advanced hereagainst and shall be outstanding, together with interest on so much of the principal balance of this Note as may be outstanding and unpaid from time to time, calculated at the rate or rates per annum indicated below.

The unpaid principal balance of this Note shall bear interest at a rate per annum equal to **ZERO AND 89/100 PERCENT (0.89%)**, (1) calculated on the basis of actual number of days in the year and actual days elapsed until the Amortization Commencement Date (as hereinafter defined), and (2) calculated on the basis of a 360-day year consisting of twelve 30-day months thereafter.

Accrued interest on this Note shall be payable monthly on the first day of each calendar month until the first day of the calendar month following the earlier of (1) the Completion Date (as defined in the hereinafter defined Loan Agreement), (2) **JUNE 1, 2023**, or (3) the date that the loan evidenced by this Note is fully disbursed (the "**Amortization Commencement Date**"). Principal of and interest on this Note shall be payable in **TWO HUNDRED THIRTY-NINE (239)** consecutive monthly installments equal to the Installment Amount (as hereinafter defined), commencing on the first day of the calendar month following the Amortization Commencement Date, and continuing to be due on the first day of each succeeding calendar month thereafter, together with a final installment equal to the entire remaining unpaid principal balance of and all accrued interest on this Note, which shall be due and payable on the date that is **20** years from the Amortization Commencement Date (the "**Maturity Date**").

**2. Amendments of Loan Agreement** - Subject to the fulfillment of the conditions precedent to the effectiveness of this Third Modification that are set forth below, the Loan Agreement is hereby amended as follows:

Section 1 of the Loan Agreement is hereby amended and restated to read as follows: "**Background** - The Lender desires to loan to the Borrower **EIGHT MILLION EIGHT HUNDRED THOUSAND DOLLARS AND ZERO CENTS (\$8,800,000)** from the **Drinking Water State Revolving Fund, Administered by Georgia Environmental Finance Authority** (the "**Fund**") to finance the costs of acquiring, constructing, and installing the environmental facilities described in Exhibit A attached hereto (the "**Project**"). The Environmental Protection Division ("**EPD**") of the Department of Natural Resources of the State of Georgia has completed all existing statutory reviews and approvals with respect to the Project, as required by Section 50-23-9 of the Official Code of Georgia Annotated, and has approved or will approve the detailed plans and specifications (the "**Plans and Specifications**") for the Project prepared or to be prepared by the Borrower's engineer (the "**Engineer**"), which may be amended from time to time by the Borrower but subject to the approval of the EPD."

Section 2 (a) of the Loan Agreement is hereby amended and restated to read as follows: "The Lender agrees to advance to the Borrower, on or prior to the earlier of (1) the Completion Date (as hereinafter defined), (2) **JUNE 1, 2023**, or (3) the date that the loan evidenced by this Note is fully disbursed, the Loan in a principal amount of up to **\$8,800,000** which Loan may be disbursed in one or more advances but each such disbursement shall reduce the Lender's loan commitment hereunder and any sums advanced hereunder may not be repaid and then re-borrowed."

Exhibit A is amended and restated to read as written in the attached Exhibit A.

**3. No Other Waivers or Amendments** - Except for the amendments expressly set forth and referred to in Section 1 and 2 above, the Note and the Loan Agreement shall remain unchanged and in full force and effect. Nothing in this Third Modification is intended, or shall be construed, to constitute a novation or an accord and satisfaction of any of the obligations created by the Note.

**4. Representations and Warranties** - To induce the Lender to enter into this Third Modification, the Borrower does hereby warrant, represent, and covenant to the Lender that: (a) each representation or warranty of the Borrower set forth in the Loan Agreement is hereby restated and reaffirmed as true and correct on and as of the date hereof as if such representation or warranty were made on and as of the date hereof (except to the extent that any such representation or warranty expressly relates to a prior specific date or period), and no Event of Default has occurred and is continuing as of this date under the Loan Agreement; and (b) the Borrower has the power and is duly authorized to enter into, deliver, and perform this Third Modification, and this Third Modification is the legal, valid, and binding obligation of the Borrower enforceable against it in accordance with its terms.

**5. Conditions Precedent to Effectiveness of this Third Modification** - The effectiveness of this Third Modification is subject to the truth and accuracy in all material respects of the representations and warranties of the Borrower contained in Section 4 above and to the fulfillment of the following additional conditions precedent:

a. the Lender shall have received one or more counterparts of this Third Modification duly executed and delivered by the Borrower; and

b. the Lender shall have received (1) a signed opinion of counsel to the Borrower, substantially in the form of Exhibit E attached hereto, and (2) a certified copy of the resolution adopted by the Borrower's governing body, substantially in the form of Exhibit F attached hereto.

**6. Counterparts** - This Third Modification may be executed in multiple counterparts, each of which shall be deemed to be an original and all of which when taken together shall constitute one and the same instrument.

**IN WITNESS WHEREOF**, the parties hereto have caused this Third Modification to be duly executed and delivered as of the date specified at the beginning hereof

**COWETA COUNTY WATER AND SEWERAGE  
AUTHORITY**

Approved as to form:

By: \_\_\_\_\_  
Borrower's Attorney

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

(SEAL)



Attest Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_



**DRINKING WATER STATE REVOLVING FUND,  
ADMINISTERED BY GEORGIA  
ENVIRONMENTAL FINANCE AUTHORITY**

Signature: \_\_\_\_\_

Kevin Clark  
Executive Director

(SEAL)

**DESCRIPTION OF THE PROJECT**

**SCOPE OF WORK**

**Recipient: COWETA COUNTY WATER AND SEWERAGE AUTHORITY**

**Loan Number: DW2016012**

This project will replace manual read water meters with an advanced metering infrastructure system (AMI), backflow preventers and related appurtenances. The project will also repair and replace various facility components of the BT Brown Water Treatment Plant.

DESCRIPTION OF THE PROJECT

PROJECT BUDGET

Recipient: COWETA COUNTY WATER AND SEWERAGE AUTHORITY

Loan Number: DW2016012

ITEM	TOTAL	DWSRF
Construction	\$8,150,000	\$8,150,000
Contingency	625,000	625,000
Engineering & Inspection	25,000	25,000
Administrative/Legal	-	-
<b>TOTAL</b>	<b>\$8,800,000</b>	<b>\$8,800,000</b>

\*The amounts shown above in each budget item are estimates. Borrower may adjust the amounts within the various budget items without prior Lender approval provided Borrower does not exceed the loan amount contained in Section 1 of the Loan Agreement. In no event shall Lender be liable for any amount exceeding the loan amount contained in Section 1 of the Loan Agreement.

**DESCRIPTION OF THE PROJECT**

**PROJECT SCHEDULE**

**Recipient: COWETA COUNTY WATER AND SEWERAGE AUTHORITY**

**Loan Number: DW2016012**

<b>ACTION</b>	<b>DATE</b>
Plans and Specifications submitted to EPD	JANUARY 2018
Bid Opening	APRIL 2018
Notice to Proceed	JUNE 2018
Completion of Construction	FEBRUARY 2023

**OPINION OF BORROWER'S COUNSEL**  
(Please furnish this form on Attorneys Letterhead)

Date

Drinking Water State Revolving Fund, Administered by  
Georgia Environmental Finance Authority  
233 Peachtree St, NE  
Harris Tower, Ste 900  
Atlanta, GA 30303-1506

Ladies and Gentlemen:

A legal opinion from **ROSENAWEIG, JONES, HORNE, AND GRIFFIS, P.C.** was delivered to you, dated **MARCH 29, 2018** (the "Closing Opinion"), relating to the Contract for Financing Environmental Facilities and for Other Services (the "Loan Agreement"), dated **APRIL 6, 2018** between **COWETA COUNTY WATER AND SEWERAGE AUTHORITY** (the "Borrower") and the **DRINKING WATER STATE REVOLVING FUND, ADMINISTERED BY GEORGIA ENVIRONMENTAL FINANCE AUTHORITY** (the "Lender"), and the Promissory Note (the "Note"), dated **MARCH 28, 2028**, of the Borrower. A legal opinion from **HORNE & GRIFFIS, P.C.** was also delivered to you dated **OCTOBER 7, 2020**, relating to the Modification of Promissory Note and Loan Agreement dated **OCTOBER 9, 2020**. A legal opinion from **HORNE & GRIFFIS, P.C.** was also delivered to you dated **JULY 7, 2021** relating to the second modification of Promissory Note and Loan Agreement dated **JULY 14, 2021**. As counsel for the Borrower, I have examined the original of the Third Modification of Promissory Note and Loan Agreement (the "Third Modification"), between the Borrower and the Lender, the proceedings taken by the Borrower to authorize the Third Modification, the Closing Opinion, and such other documents, records, and proceedings as I have deemed relevant or material to render this opinion. Based upon such examination, I hereby reconfirm as of the date hereof the opinions contained in the Closing Opinion, subject to the modification that all references to the Note and the Loan Agreement (as defined in the Closing Opinion) shall be deemed to include a reference to the Modifications. Nothing has come to my attention, after due investigation, that in any way might question the continuing validity and accuracy of the Closing Opinion, as modified above.

Very truly yours,

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

**EXTRACT OF MINUTES  
RESOLUTION OF GOVERNING BODY**

**Recipient:** COWETA COUNTY WATER AND SEWERAGE AUTHORITY

**Loan Number:** DW2016012

*date*

At a duly called meeting of the governing body of the Borrower identified above (the "Borrower") held on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, the following resolution was introduced and adopted.

**WHEREAS**, the Borrower has borrowed \$7,400,000 from the **GEORGIA ENVIRONMENTAL FINANCE AUTHORITY** (the "Lender"), pursuant to the terms of the Loan Agreement (the "Loan Agreement"), dated **APRIL 6, 2018**, between the Borrower and the Lender; and

**WHEREAS**, the Borrower's obligation to repay the loan made pursuant to the Loan Agreement is evidenced by a Promissory Note (the "Note"), dated **MARCH 28, 2018**, of the Borrower; and

**WHEREAS**, the Borrower desires to increase the loan amount by **\$1,400,000**, and

**WHEREAS**, the Borrower and the Lender have determined to amend and modify the Note and the Loan Agreement, pursuant to the terms of a Modification of Promissory Note and Loan Agreement (the "Modification") between the Borrower and the Lender, the form of which has been presented to this meeting;

**NOW, THEREFORE, BE IT RESOLVED** by the governing body of the Borrower that the form, terms, and conditions and the execution, delivery, and performance of the Modification are hereby approved and authorized.

**BE IT FURTHER RESOLVED** by the governing body of the Borrower that the terms of the Modification are in the best interests of the Borrower, and the governing body of the Borrower designates and authorizes the following persons to execute and deliver, and to attest, respectively, the Modification, and any related documents necessary to the consummation of the transactions contemplated by the Modification.

\_\_\_\_\_  
(Signature of Person to Execute Documents)

\_\_\_\_\_  
(Print Title)

\_\_\_\_\_  
(Signature of Person to Attest Documents)

\_\_\_\_\_  
(Print Title)

**SIGN  
HERE**

The undersigned further certifies that the above resolution has not been repealed or amended and remains in full force and effect.

Date: \_\_\_\_\_

(SEAL)

*date + seal*

\_\_\_\_\_  
Secretary/Clerk

**SIGN  
HERE**

**Recipient: COWETA COUNTY WATER AND SEWERAGE AUTHORITY**  
**Loan Number: DW2016012**

### **TAX CERTIFICATE**

Certain terms that are used herein and that are defined or used in the Internal Revenue Code of 1986, as amended (the "Code"), or in the Treasury Regulations issued thereunder are explained in general terms in Exhibit I attached to this Certificate and made a part hereof. These terms have been marked with an asterisk.

The undersigned officials of **COWETA COUNTY WATER AND SEWERAGE AUTHORITY** (the "Borrower") hereby certify that we are the duly appointed, qualified, and acting officials of the Borrower set forth under our respective signatures, and that we have all authority necessary to execute this Certificate on behalf of the Borrower, and we hereby certify for and on behalf of the Borrower that:

#### **1. In General**

1.1. We are familiar with the loan in the authorized principal amount not to exceed **\$8,050,000** (the "Loan"), being made by the **DRINKING WATER STATE REVOLVING FUND, ADMINISTERED BY GEORGIA ENVIRONMENTAL FINANCE AUTHORITY** (the "Lender") to the Borrower pursuant to the terms of a Loan Agreement, dated the date hereof, between the Lender and the Borrower, for the purpose of providing funds that will be used to permanently finance the costs of certain replacements, additions, extensions, and improvements to the Borrower's environmental facilities (the "System"). The Loan is a draw-down loan, in which the Lender will advance loan amounts to the Borrower to pay for eligible costs only after such costs have been incurred by the Borrower. Proceeds of the Loan will not be invested before they are used to pay eligible costs. The Borrower reasonably expects to draw the full amount of the Loan to pay eligible costs within the 3-year period beginning on the "issue date."\*

#### **2. Private Activity Bond Test**

2.1. Either (a) no more than ten percent of the proceeds of the Loan are to be used for any "private business use"; or

(b) the payment of the principal of, or the interest on, no more than ten percent of the proceeds of the Loan is (under the terms of the Loan or any underlying arrangement) directly or indirectly (1) secured by any interest in (A) property used or to be used for a "private business use,"\* or (B) payments in respect of such property, or (2) to be derived from payments (whether or not to the Borrower) in respect of property, or borrowed money, used or to be used for a "private business use."\*

2.2. No proceeds of the Loan are to be used for any "private business use,"\* which use is not related to any "government use"\* of such proceeds.

2.3. The proceeds of the Loan that are to be used for any "private business use"\* will not exceed the proceeds of the Loan that are to be used for the "government use"\* to which such "private business use"\* relates.

2.4. The amount of the proceeds of the Loan that are to be used (directly or indirectly) to make or finance loans to persons other than "qualified users"\* will not exceed the lesser of five percent of such proceeds or \$5,000,000.

2.5. Without limiting the general nature of the certifications set forth above, the Borrower certifies as follows:

(i) The Borrower will own and operate the System.

(ii) The System will be available for general public use.

(iii) Use of the System by any person other than a "qualified user"\* will be on the same basis as use by other members of the general public. No portion of the services, facilities, and commodities provided by the System will be made available to any one customer (other than a "qualified user"\*), or limited group of customers (other than "qualified users"\*), on a basis other than the same basis as such services, facilities, and commodities are made available to the general public. The Borrower may, however, grant volume discounts to reasonable classifications of "private users,"\* if other "private users"\* in the same classifications are entitled to the same volume discounts.

(iv) The Borrower knows of no facts or circumstances surrounding the capital improvements to be financed by the Loan that would indicate that the primary purpose of the capital improvements to be financed by the Loan is to benefit one "private user"\* or a limited number of "private users."\*

### **3. Contracts and Other Arrangements**

3.1. The Borrower has not entered into and will not enter into any output or take or take-or-pay contracts or other preferred arrangements with any entity other than a "qualified user"\* with respect to the services, facilities, and commodities provided by the System.

3.2. The Borrower has not entered into and will not enter into any lease or other contract providing for use of the System with any entity other than a "qualified user."\*

3.3. The Borrower has not entered into and will not enter into a "management contract"\* involving the System with any entity other than a "qualified user,"\* unless it is a "qualified management contract."\*

3.4. The Borrower has not entered into and will not enter into any other arrangements with any entity other than a "qualified user"\* that convey special legal entitlements to the services, facilities, and commodities provided by the System.

#### 4. Section 149 Matters

4.1. The Loan is not and will not be "federally guaranteed."\*

4.2. The Borrower reasonably expects that at least 85 percent of the spendable proceeds of the Loan will be used to carry out the governmental purposes of the Loan within the 3-year period beginning on the "issue date."\* Not more than 50 percent of the proceeds of the Loan will be invested in nonpurpose investments having a substantially guaranteed yield for 4 years or more.

To the best of our knowledge, information, and belief, there are no other facts, estimates, or circumstances that would materially change any of the foregoing certifications. The representations contained in this Certificate are made for the benefit of the Lender and may be relied upon by the Lender in determining whether or not the interest on the Loan is subject to income taxation by the United States under existing statutes, regulations, and decisions.

Dated: \_\_\_\_\_

*date*

#### COWETA COUNTY WATER AND SEWERAGE AUTHORITY

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

(SEAL)

*Seal*

Attest Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

**DEFINITIONS**

The following definitions are furnished only as general guidelines. For complete definitions, competent tax counsel should be consulted.

**"Eligible Expense Reimbursement Arrangement"**

"Eligible expense reimbursement arrangement" means a "management contract"\* under which the only compensation consists of reimbursements of actual and direct expenses paid by the "service provider"\* to "unrelated parties"\* and reasonable related administrative overhead expenses of the "service provider."\*

**"Federally Guaranteed"**

(1) An obligation will be considered to be "federally guaranteed" if:

(a) the payment of principal or interest with respect to such obligation is guaranteed (in whole or in part) by the United States (or any agency or instrumentality thereof);

(b) such obligation is issued as part of an issue and 5% or more of the proceeds of such issue are to be -

(i) used in making loans the payment of principal or interest with respect to which are to be guaranteed (in whole or in part) by the United States (or any agency or instrumentality thereof), or

(ii) invested (directly or indirectly) in federally insured deposits or accounts; or

(c) the payment of principal or interest on such obligation is otherwise indirectly guaranteed (in whole or in part) by the United States (or any agency or instrumentality thereof).

(2) A federally insured deposit or account means any deposit or account in a financial institution to the extent such deposit or account is insured under federal law by the Federal Deposit Insurance Corporation, the Federal Savings and Loan Insurance Corporation, the National Credit Union Administration, or any similar federally chartered corporation.

(3) An obligation will not be treated as federally guaranteed if the obligation is guaranteed by:

(a) the Federal Housing Administration, the Veteran's Administration, the Federal National Mortgage Association, the Federal Home Loan Mortgage Corporation, or the Government National Mortgage Association; or

(b) the Student Loan Marketing Association.

(4) The provisions prohibiting an obligation from being federally guaranteed are inapplicable to:

(a) proceeds of an issue invested for an initial temporary period until such proceeds are needed for the purpose for which such issue was issued,

(b) investments of a bona fide debt service fund,

(c) investments of a reserve that meets the requirements of Section 148(d) of the Code,

(d) investments in bonds issued by the United States Treasury, or

(e) other investments permitted under regulations.

#### "Government Use"

"Government use" means any use other than a "private business use."\*

#### "Issue Date"

"Issue date" means the first date on which the aggregate draws under the Loan exceed the lesser of \$50,000 or 5 percent of **\$8,050,000**.

#### "Managed Property"

"Managed property" means the portion of facilities or capital projects, including land, buildings, equipment, or other property, financed in whole or in part with proceeds of the Loan, with respect to which a "service provider"\* provides services.

#### "Management Contract"

"Management contract" means a management, service, or incentive payment contract between the Borrower and a "service provider"\* under which the "service provider"\* provides services for a "managed property."\* A "management contract"\* does not include a contract or portion of a contract for the provision of services before a managed property is placed in service (for example, pre-operating services for construction design or construction management).

#### "Private Business Use"

"Private business use" means use (directly or indirectly) in a trade or business carried on by any person other than a "qualified user."\* For purposes of the preceding sentence, use as a member of the general public is not taken into account, and any activity carried on by a person other than a natural person is treated as a trade or business.

## "Private User"

"Private user" means a person other than a "qualified user."\*

## "Qualified Management Contract"

"Qualified management contract" means a "management contract"\* that (1) is an "eligible expense reimbursement arrangement"\* or (2) meets all of the applicable requirements set forth in (a), (b), (c), (d), (e), and (f) below.

### (a) General Financial Requirements.

(1) In general. The payments to the "service provider"\* under the contract must be reasonable compensation for services rendered during the term of the contract. Compensation includes payments to reimburse actual and direct expenses paid by the "service provider"\* and related administrative overhead expenses of the "service provider."\*

(2) No net profit arrangements. The contract must not provide to the "service provider"\* a share of net profits from the operation of the "managed property."\* Compensation to the "service provider"\* will not be treated as providing a share of net profits if no element of the compensation takes into account, or is contingent upon, either the "managed property's"\* net profits or both the "managed property's"\* revenues and expenses for any fiscal period. For this purpose, the elements of the compensation are the eligibility for, the amount of, and the timing of the payment of the compensation. Further, solely for purposes of determining whether the amount of the compensation meets the requirements of this paragraph (2), any reimbursements of actual and direct expenses paid by the "service provider"\* to "unrelated parties"\* are disregarded as compensation. Incentive compensation will not be treated as proving a share of net profits if the eligibility for the incentive compensation is determined by the "service provider's"\* performance in meeting one or more standards that measure quality of services, performance, or productivity, and the amount and the timing of the payment of the compensation meet the requirements of this paragraph (2).

(3) No bearing of net losses of the "managed property." The contract must not, in substance, impose upon the "service provider"\* the burden of bearing any share of net losses from the operation of the "managed property."\* An arrangement will not be treated as requiring the "service provider"\* to bear a share of net losses if: (i) the determination of the amount of the "service provider's"\* compensation and the amount of any expenses to be paid by the "service provider"\* (and not reimbursed), separately and collectively, do not take into account either the "managed property's"\* net losses or both the "managed property's"\* revenues and expenses for any fiscal period; and (ii) the timing of the payment of

compensation is not contingent upon the “managed property’s” net losses. For example, a “service provider” whose compensation is reduced by a stated dollar amount (or one of multiple stated dollar amounts) for failure to keep the “managed property’s” expenses below a specified target (or one of multiple specified targets) will not be treated as bearing a share of net losses as a result of this reduction.

(b) Term of the Contract and Revisions. The term of the contract, including all “renewal options,” is no greater than the lesser of 30 years or 80 percent of the weighted average “reasonably expected economic life” of the “managed property.” A contract that is materially modified with respect to any matters relevant to this definition is retested under this definition as a new contract as of the date of the material modification.

(c) Control Over Use of the “Managed Property.” The Borrower must exercise a significant degree of control over the use of the “managed property.” This control requirement is met if the contract requires the Borrower to approve the annual budget of the “managed property,” capital expenditures with respect to the “managed property,” each disposition of property that is part of the “managed property,” rates charged for the use of the “managed property,” and the general nature and type of use of the “managed property” (for example, the type of services). For this purpose, for example, the Borrower may show approval of capital expenditures for the “managed property” by approving an annual budget for capital expenditures described by functional purpose and specific maximum amounts, and the Borrower may show approval of dispositions of property that is part of the “managed property” in a similar manner. Further, the Borrower may show approval of rates charged for use of the “managed property” by either expressly approving such rates (or the methodology for setting such rates) or by including in the contract a requirement that the “service provider” charge rates that are reasonable and customary as specifically determined by an independent third party.

(d) Risk of Loss of the “Managed Property.” The Borrower must bear the risk of loss upon damage or destruction of the “managed property” (for example, upon force majeure). The Borrower does not fail to meet this risk of loss requirement as a result of insuring against risk of loss through a third party or imposing upon the “service provider” a penalty for failure to operate the “managed property” in accordance with the standards set forth in the “management contract.”

(e) No Inconsistent Tax Position. The “service provider” must agree that it is not entitled to and will not take any tax position that is inconsistent with being a “service provider” to the Borrower with respect to the “managed property.” For example, the “service provider” must agree not to take any depreciation or amortization, investment tax credit, or deduction for any payment as rent with respect to the “managed property.”

(f) No Circumstances Substantially Limiting Exercise of Rights. The "service provider"\* must not have any role or relationship with the Borrower that, in effect, substantially limits the Borrower's ability to exercise its rights under the contract, based on all the facts and circumstances. This requirement is satisfied if:

(1) no more than 20 percent of the voting power of the governing body of the Borrower in the aggregate is vested in the directors, officers, shareholders, partners, members, and employees of the "service provider"\*;

(2) the governing body of the Borrower does not include the chief executive officer of the "service provider"\* or the chairperson (or equivalent executive) of the "service provider's"\* governing body; and

(3) the chief executive officer of the "service provider"\* is not the chief executive officer of the Borrower or any of the Borrower's related parties (as defined in Treasury Regulation Section 1.150-1(b)). For purposes of the above, the phrase "service provider"\* includes related parties (as defined in Treasury Regulation Section 1.150-1(b)) and the phrase "chief executive officer" includes a person with equivalent management responsibility.

#### "Qualified User"

"Qualified user" means a state or political subdivision of a state or any instrumentality thereof.

#### "Reasonably Expected Economic Life"

The average "reasonably expected economic life" of the "managed property"\* shall be determined:

(i) by taking into account the respective costs of such "managed property"\* and

(ii) as of the date on which the "managed property"\* is "placed in service"\* (or is expected to be "placed in service"\*).

Land is not taken into account. The economic life of assets is to be determined on a case by case basis (although Revenue Procedure 62-21 and the ADR system where applicable may be used to establish the economic lives of structures and other assets, respectively).

#### "Renewal Option"

"Renewal option" means a provision under which either party has a legally enforceable right to renew the contract. Thus, for example, a provision under which a

contract is automatically renewed for 1-year periods absent cancellation by either party is not a renewal option (even if it is expected to be renewed).

“Service Provider”

“Service provider” means any person other than a “qualified user”\* that provides services to or for the benefit of the Borrower under a “management contract.”\*

“Unrelated Parties”

“Unrelated parties” means persons other than a related party (as defined in Treasury Regulation Section 1.150-1(b)) or a “service provider’s”\* employee.

Form **8038-G****Information Return for Tax-Exempt Governmental Bonds**

(Rev. September 2018)

► Under Internal Revenue Code section 149(e)

► See separate instructions.

OMB No. 1545-0720

Department of the Treasury  
Internal Revenue Service**Caution:** If the issue price is under \$100,000, use Form 8038-GC.  
► Go to [www.irs.gov/F8038G](http://www.irs.gov/F8038G) for instructions and the latest information.**Part I Reporting Authority**If Amended Return, check here ☒

1 Issuer's name <b>COWETA COUNTY WATER AND SEWERAGE AUTHORITY</b>		2 Issuer's employer identification number (EIN) <b>58-2627716</b>
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)		3b Telephone number of other person shown on 3a
4 Number and street (or P.O. box if mail is not delivered to street address) <b>545 CORINTH ROAD</b>	Room/suite	5 Report number (For IRS Use Only) <b>3</b>
6 City, town, or post office, state, and ZIP code <b>NEWMAN, GA 30263</b>		7 Date of issue
8 Name of issue <b>Loan Agreement w/Georgia Environmental Finance Authority (GEFA)</b>		9 CUSIP number <b>NONE</b>
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions)		10b Telephone number of officer or other employee shown on 10a

**Part II Type of Issue (enter the issue price). See the instructions and attach schedule.**

11 Education	11	
12 Health and hospital	12	
13 Transportation	13	
14 Public safety	14	
15 Environment (including sewage bonds)	15	8,050,000
16 Housing	16	
17 Utilities	17	
18 Other. Describe ►	18	
19a If bonds are TANs or RANs, check only box 19a <input type="checkbox"/>		
b If bonds are BANs, check only box 19b <input type="checkbox"/>		
20 If bonds are in the form of a lease or installment sale, check box <input type="checkbox"/>		

**Part III Description of Bonds. Complete for the entire issue for which this form is being filed.**

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21	6/1/2043	\$ 8,050,000	\$ 8,050,000	10.34 years	0.89 %

**Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)**

22 Proceeds used for accrued interest	22	0
23 Issue price of entire issue (enter amount from line 21, column (b))	23	8,050,000
24 Proceeds used for bond issuance costs (including underwriters' discount)	24	0
25 Proceeds used for credit enhancement	25	0
26 Proceeds allocated to reasonably required reserve or replacement fund	26	0
27 Proceeds used to refund prior tax-exempt bonds. Complete Part V	27	0
28 Proceeds used to refund prior taxable bonds. Complete Part V	28	0
29 Total (add lines 24 through 28)	29	0
30 Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)	30	8,050,000

**Part V Description of Refunded Bonds. Complete this part only for refunding bonds.**

31 Enter the remaining weighted average maturity of the tax-exempt bonds to be refunded	years
32 Enter the remaining weighted average maturity of the taxable bonds to be refunded	years
33 Enter the last date on which the refunded tax-exempt bonds will be called (MM/DD/YYYY)	
34 Enter the date(s) the refunded bonds were issued ► (MM/DD/YYYY)	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63773S

Form **8038-G** (Rev. 9-2018)

**Part VI Miscellaneous**

<b>35</b>	Enter the amount of the state volume cap allocated to the issue under section 141(b)(5) . . . . .	<b>35</b>	
<b>36a</b>	Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC). See instructions . . . . .	<b>36a</b>	
<b>b</b>	Enter the final maturity date of the GIC ► (MM/DD/YYYY) _____		
<b>c</b>	Enter the name of the GIC provider ► _____		
<b>37</b>	Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units . . . . .	<b>37</b>	
<b>38a</b>	If this issue is a loan made from the proceeds of another tax-exempt issue, check box ► <input type="checkbox"/> and enter the following information:		
<b>b</b>	Enter the date of the master pool bond ► (MM/DD/YYYY) _____		
<b>c</b>	Enter the EIN of the issuer of the master pool bond ► _____		
<b>d</b>	Enter the name of the issuer of the master pool bond ► _____		
<b>39</b>	If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box . . . . .		<input type="checkbox"/>
<b>40</b>	If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box . . . . .		<input type="checkbox"/>
<b>41a</b>	If the issuer has identified a hedge, check here ► <input type="checkbox"/> and enter the following information:		
<b>b</b>	Name of hedge provider ► _____		
<b>c</b>	Type of hedge ► _____		
<b>d</b>	Term of hedge ► _____		
<b>42</b>	If the issuer has superintegrated the hedge, check box . . . . .		<input type="checkbox"/>
<b>43</b>	If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box . . . . .		<input type="checkbox"/>
<b>44</b>	If the issuer has established written procedures to monitor the requirements of section 148, check box . . . . .		<input type="checkbox"/>
<b>45a</b>	If some portion of the proceeds was used to reimburse expenditures, check here ► <input type="checkbox"/> and enter the amount of reimbursement . . . . .		
<b>b</b>	Enter the date the official intent was adopted ► (MM/DD/YYYY) _____		

**Signature and Consent**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.

Signature of issuer's authorized representative _____	Date _____	Type or print name and title _____
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**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ►	Firm's EIN ►			
Firm's address ►	Phone no.			



# Instructions for Form 8038-G (Rev. September 2012)



Department of the Treasury  
Internal Revenue Service

(Use with the September 2011 revision of Form 8038-G.)

## Information Return for Tax-Exempt Governmental Obligations

Section references are to the Internal Revenue Code unless otherwise noted.

### General Instructions

#### Purpose of Form

Form 8038-G is used by issuers of tax-exempt governmental obligations to provide the IRS with the information required by section 149(e) and to monitor the requirements of sections 141 through 150.

#### Who Must File

IF the issue price (line 21, column (b)) is...	THEN, for tax-exempt governmental obligations issued after December 31, 1986, issuers must file...
\$100,000 or more	A separate Form 8038-G for each issue
Less than \$100,000	Form 8038-GC, Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales



*For all build America bonds and recovery zone economic development bonds use Form 8038-B, Information Return for Build America Bonds and Recovery Zone Economic Development Bonds. For tax credit bonds and specified tax credit bonds use Form 8038-TC, Information Return for Tax Credit Bonds and Specified Tax Credit Bonds.*

#### When To File

File Form 8038-G on or before the 15th day of the 2nd calendar month after the close of the calendar quarter in which the bond is issued. Form 8038-G may not be filed before the issue date and must be completed based on the facts as of the issue date.

**Late filing.** An issuer may be granted an extension of time to file Form 8038-G under Section 3 of Rev. Proc. 2002-48, 2002-37 I.R.B. 531, if it is determined that the failure to file timely is not due to willful neglect. Type or print at the top of the form "Request for Relief under section 3 of Rev. Proc. 2002-48" and attach a letter explaining why Form 8038-G was not submitted to the IRS on time. Also indicate whether the bond issue in question is under examination by the IRS. Do not

submit copies of the trust indenture or other bond documents. See *Where To File* next.

#### Where To File

File Form 8038-G, and any attachments, with the Department of the Treasury, Internal Revenue Service Center, Ogden, UT 84201.

**Private delivery services.** You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following:

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The private delivery service can tell you how to get written proof of the mailing date.

#### Other Forms That May Be Required

For rebating arbitrage (or paying a penalty in lieu of arbitrage rebate) to the Federal government, use Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate.

For private activity bonds, use Form 8038, Information Return for Tax-Exempt Private Activity Bond Issues.

For build America bonds (Direct Pay), build America bonds (Tax Credit), and recovery zone economic development bonds, complete Form 8038-B, Information Return for Build America Bonds and Recovery Zone Economic Development Bonds.

For qualified forestry conservation bonds, new clean renewable energy bonds, qualified energy conservation bonds, qualified zone academy bonds, qualified school construction bonds, clean renewable energy bonds, and all other qualified tax credit bonds (except build America bonds), file Form 8038-TC,

Information Return for Tax Credit Bonds and Specified Tax Credit Bonds.

#### Rounding to Whole Dollars

You may show amounts on this return as whole dollars. To do so, drop amounts less than 50 cents and increase amounts from 50 cents through 99 cents to the next higher dollar.

#### Questions on Filing Form 8038-G

For specific questions on how to file Form 8038-G send an email to the IRS at [TaxExemptBondQuestions@irs.gov](mailto:TaxExemptBondQuestions@irs.gov) and put "Form 8038-G Question" in the subject line. In the email include a description of your question, a return email address, the name of a contact person, and a telephone number.

#### Definitions

**Tax-exempt obligation.** This is any obligation, including a bond, installment purchase agreement, or financial lease, on which the interest is excluded from income under section 103.

#### Tax-exempt governmental obligation.

A tax-exempt obligation that is not a private activity bond (see next) is a tax-exempt governmental obligation. This includes a bond issued by a qualified volunteer fire department under section 150(e).

**Private activity bond.** This includes an obligation issued as part of an issue in which:

- More than 10% of the proceeds are to be used for any private activity business use, and
- More than 10% of the payment of principal or interest of the issue is **either (a)** secured by an interest in property to be used for a private business use (or payments for such property) **or (b)** to be derived from payments for property (or borrowed money) used for a private business use.

It also includes a bond, the proceeds of which **(a)** are to be used directly or indirectly to make or finance loans (other than loans described in section 141(c)(2)) to persons other than governmental units and **(b)** exceeds the lesser of 5% of the proceeds or \$5 million.

**Issue price.** The issue price of obligations is generally determined under Regulations section 1.148-1(b). Thus,

when issued for cash, the issue price is the first price at which a substantial amount of the obligations are sold to the public. To determine the issue price of an obligation issued for property, see sections 1273 and 1274 and the related regulations.

**Issue.** Generally, obligations are treated as part of the same issue if they are issued by the same issuer, on the same date, and in a single transaction, or a series of related transactions. However, obligations issued during the same calendar year (a) under a loan agreement under which amounts are to be advanced periodically (a "draw-down loan") or (b) with a term not exceeding 270 days, may be treated as part of the same issue if the obligations are equally and ratably secured under a single indenture or loan agreement and are issued under a common financing arrangement (for example, under the same official statement periodically updated to reflect changing factual circumstances). Also, for obligations issued under a draw-down loan that meet the requirements of the preceding sentence, obligations issued during different calendar years may be treated as part of the same issue if all of the amounts to be advanced under the draw-down loan are reasonably expected to be advanced within 3 years of the date of issue of the first obligation. Likewise, obligations (other than private activity bonds) issued under a single agreement that is in the form of a lease or installment sale may be treated as part of the same issue if all of the property covered by that agreement is reasonably expected to be delivered within 3 years of the date of issue of the first obligation.

**Arbitrage rebate.** Generally, interest on a state or local bond is not tax-exempt unless the issuer of the bond rebates to the United States arbitrage profits earned from investing proceeds of the bond in higher yielding nonpurpose investments. See section 148(f).

**Construction issue.** This is an issue of tax-exempt bonds that meets both of the following conditions:

1. At least 75% of the available construction proceeds are to be used for construction expenditures with respect to property to be owned by a governmental unit or a section 501(c)(3) organization, and
2. All the bonds that are part of the issue are qualified 501(c)(3) bonds, bonds that are not private activity bonds, or private activity bonds issued to finance property to be owned by a governmental unit or a section 501(c)(3) organization.

In lieu of rebating any arbitrage that may be owed to the United States, the issuer of a construction issue may make

an irrevocable election to pay a penalty. The penalty is equal to  $1\frac{1}{2}\%$  of the amount of construction proceeds that do not meet certain spending requirements. See section 148(f)(4)(C) and the Instructions for Form 8038-T.

**Pooled financing issue.** This is an issue of tax-exempt bonds, the proceeds of which are to be used to finance purpose investments representing conduit loans to two or more conduit borrowers, unless those conduit loans are to be used to finance a single capital project.

## Specific Instructions

### Part I—Reporting Authority

**Amended return.** An issuer may file an amended return to change or add to the information reported on a previously filed return for the same date of issue. If you are filing to correct errors or change a previously filed return, check the *Amended Return* box in the heading of the form.

The amended return must provide all the information reported on the original return, in addition to the new or corrected information. Attach an explanation of the reason for the amended return and write across the top, "Amended Return Explanation." Failure to attach an explanation may result in a delay in processing the form.

**Line 1.** The issuer's name is the name of the entity issuing the obligations, not the name of the entity receiving the benefit of the financing. For a lease or installment sale, the issuer is the lessee or the purchaser.

**Line 2.** An issuer that does not have an employer identification number (EIN) should apply for one on Form SS-4, Application for Employer Identification Number. You can get this form on the IRS website at IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676). You may receive an EIN by telephone by following the instructions for Form SS-4.

**Line 3a.** If the issuer wishes to authorize a person other than an officer or other employee of the issuer (including a legal representative or paid preparer) to communicate with the IRS and whom the IRS may contact about this return (including in writing or by telephone), enter the name of such person here. The person listed in line 3a must be an individual. Do not enter the name and title of an officer or other employee of the issuer here (use line 10a for that purpose).

**Note.** By authorizing a person other than an authorized officer or other employee of the issuer to communicate with the IRS and whom the IRS may contact about this return, the issuer authorizes the IRS to

communicate directly with the individual entered on line 3a and consents to disclose the issuer's return information to that individual, as necessary, to process this return.

**Lines 4 and 6.** If you listed an individual on line 3a to communicate with the IRS and whom the IRS may contact about this return, enter the number and street (or P.O. box if mail is not delivered to street address), city, town, or post office, state, and ZIP code of that person. Otherwise, enter the issuer's number and street (or P.O. box if mail is not delivered to street address), city, town, or post office, state, and ZIP code.

**Note.** The address entered on lines 4 and 6 is the address the IRS will use for all written communications regarding the processing of this return, including any notices.

**Line 5.** This line is for IRS use only. Do not make any entries in this box.

**Line 7.** The date of issue is generally the date on which the issuer physically exchanges the bonds that are part of the issue for the underwriter's (or other purchaser's) funds. For a lease or installment sale, enter the date interest starts to accrue in an MM/DD/YYYY format.

**Line 8.** If there is no name of the issue, please provide other identification of the issue.

**Line 9.** Enter the CUSIP (Committee on Uniform Securities Identification Procedures) number of the bond with the latest maturity. If the issue does not have a CUSIP number, write "None."

**Line 10a.** Enter the name and title of the officer or other employee of the issuer whom the IRS may call for more information. If the issuer wishes to designate a person other than an officer or other employee of the issuer (including a legal representative or paid preparer) whom the IRS may call for more information about the return, enter the name, title, and telephone number of such person on lines 3a and 3b.



*Complete lines 10a and 10b even if you complete lines 3a and 3b.*

### Part II—Type of Issue



*Elections referred to in Part II are made on the original bond documents, not on this form.*

Identify the type of obligations issued by entering the corresponding issue price (see *Issue price* under *Definitions* earlier). Attach a schedule listing names and EINs of organizations that are to use proceeds of these obligations, if different from those

of the issuer, include a brief summary of the use and indicate whether or not such user is a governmental or nongovernmental entity.

**Line 18.** Enter a description of the issue in the space provided.

**Line 19.** If the obligations are short-term tax anticipation notes or warrants (TANs) or short-term revenue anticipation notes or warrants (RANs), check box 19a. If the obligations are short-term bond anticipation notes (BANs), issued with the expectation that they will be refunded with the proceeds of long-term bonds at some future date, check box 19b. Do not check both boxes.

**Line 20.** Check this box if property other than cash is exchanged for the obligation, for example, acquiring a police car, a fire truck, or telephone equipment through a series of monthly payments. (This type of obligation is sometimes referred to as a "municipal lease.") Also check this box if real property is directly acquired in exchange for an obligation to make periodic payments of interest and principal. **Do not** check this box if the proceeds of the obligation are received in the form of cash, even if the term "lease" is used in the title of the issue.

### Part III—Description of Obligations

**Line 21.** For column (a), the final maturity date is the last date the issuer must redeem the entire issue.

For column (b), see *Issue price* under *Definitions* earlier.

For column (c), the stated redemption price at maturity of the entire issue is the sum of the stated redemption prices at maturity of each bond issued as part of the issue. For a lease or installment sale, write "N/A" in column (c).

For column (d), the weighted average maturity is the sum of the products of the issue price of each maturity and the number of years to maturity (determined separately for each maturity and by taking into account mandatory redemptions), divided by the issue price of the entire issue (from line 21, column (b)). For a lease or installment sale, enter instead the total number of years the lease or installment sale will be outstanding.

For column (e), the yield, as defined in section 148(h), is the discount rate that, when used to compute the present value of all payments of principal and interest to be paid on the obligation, produces an amount equal to the purchase price, including accrued interest. See Regulations section 1.148-4 for specific rules to compute the yield on an issue. If the issue is a variable rate issue, write "VR" as the yield of the issue. For other

than variable rate issues, carry the yield out to four decimal places (for example, 5.3125%). If the issue is a lease or installment sale, enter the effective rate of interest being paid.

### Part IV—Uses of Proceeds of Bond Issue

For a lease or installment sale, write "N/A" in the space to the right of the title for Part IV.

**Line 22.** Enter the amount of proceeds that will be used to pay interest from the date the bonds are dated to the date of issue.

**Line 24.** Enter the amount of the proceeds that will be used to pay bond issuance costs, including fees for trustees and bond counsel. If no bond proceeds will be used to pay bond issuance costs, enter zero. Do not leave this line blank.

**Line 25.** Enter the amount of the proceeds that will be used to pay fees for credit enhancement that are taken into account in determining the yield on the issue for purposes of section 148(h) (for example, bond insurance premiums and certain fees for letters of credit).

**Line 26.** Enter the amount of proceeds that will be allocated to such a fund.

**Line 27.** Enter the amount of the proceeds that will be used to pay principal, interest, or call premium on any other issue of bonds within 90 days of the date of issue.

**Line 28.** Enter the amount of the proceeds that will be used to pay principal, interest, or call premium on any other issue of bonds after 90 days of the date of issue, including proceeds that will be used to fund an escrow account for this purpose.

### Part V—Description of Refunded Bonds

Complete this part only if the bonds are to be used to refund a prior issue of tax-exempt bonds. For a lease or installment sale, write "N/A" in the space to the right of the title for Part V.

**Lines 31 and 32.** The remaining weighted average maturity is determined without regard to the refunding. The weighted average maturity is determined in the same manner as on line 21, column (d).

**Line 34.** If more than a single issue of bonds will be refunded, enter the date of issue of each issue. Enter the date in an MM/DD/YYYY format.

### Part VI—Miscellaneous

**Line 35.** An allocation of volume cap is required if the nonqualified amount for the issue is more than \$15 million but is not

more than the amount that would cause the issue to be private activity bonds.

**Line 36.** If any portion of the gross proceeds of the issue is or will be invested in a guaranteed investment contract (GIC), as defined in Regulations section 1.148-1(b), enter the amount of the gross proceeds so invested, as well as the final maturity date of the GIC and the name of the provider of such contract.

**Line 37.** If the issue is a pooled financing issue (as defined under *Pooled financing issue* in *Definitions*), enter the amount of the proceeds used to make loans to other governmental units, the interest on which is tax-exempt.

**Line 38.** If the issue is a loan of proceeds from a pooled financing issue (as defined under *Pooled financing issue* in *Definitions*), check the box and where asked for the date of issue, EIN, and name of the issuer of the master pool obligation, enter the date of issue, EIN, and name of the issuer of the pooled financing issue.

**Line 40.** Check this box if the issue is a construction issue and an irrevocable election to pay a penalty in lieu of arbitrage rebate has been made on or before the date the bonds were issued. The penalty is payable with a Form 8038-T for each 6-month period after the date the bonds are issued. Do not make any payment of penalty in lieu of arbitrage rebate with this form. See Rev. Proc. 92-22, 1992-1 C.B. 736 for rules regarding the "election document."

**Line 41a.** Check this box if the issuer has identified a hedge on its books and records according to Regulations sections 1.148-4(h)(2)(viii) and 1.148-4(h)(5) that permit an issuer of tax-exempt bonds to identify a hedge for it to be included in yield calculations for computing arbitrage.

**Line 42.** In determining if the issuer has super-integrated a hedge, apply the rules of Regulations section 1.148-4(h)(4). If the hedge is super-integrated, check the box.

**Line 43.** If the issuer takes a "deliberate action" after the issue date that causes the conditions of the private business tests or the private loan financing test to be met, then such issue is also an issue of private activity bonds. Regulations section 1.141-2(d)(3) defines a deliberate action as any action taken by the issuer that is within its control regardless of whether there is intent to violate such tests. Regulations section 1.141-12 explains the conditions to taking remedial action that prevent an action that causes an issue to meet the private business tests or private loan financing test from being treated as a deliberate action. Check the box if the issuer has established written procedures to ensure timely remedial action for all nonqualified bonds according to

Regulations section 1.141-12 or other remedial actions authorized by the Commissioner under Regulations section 1.141-12(h).

**Line 44.** Check the box if the issuer has established written procedures to monitor compliance with the arbitrage, yield restriction, and rebate requirements of section 148.

**Line 45a.** Check the box if some part of the proceeds was used to reimburse expenditures. Figure and then enter the amount of proceeds that are used to reimburse the issuer for amounts paid for a qualified purpose prior to the issuance of the bonds. See Regulations section 1.150-2.

**Line 45b.** An issuer must adopt an official intent to reimburse itself for preissuance expenditures within 60 days after payment of the original expenditure unless excepted by Regulations section 1.150-2(f). Enter the date the official intent was adopted. See Regulations section 1.150-2(e) for more information about official intent.

### Signature and Consent

An authorized representative of the issuer must sign Form 8038-G and any applicable certification. Also print the name and title of the person signing Form 8038-G. The authorized representative of the issuer signing this form must have the authority to consent to the disclosure of the issuer's return information, as necessary to process this return, to the person(s) that have been designated in Form 8038-G.

**Note.** If the issuer in Part 1, lines 3a and 3b authorizes the IRS to communicate (including in writing and by telephone) with a person other than an officer or other employee of the issuer, by signing this form, the issuer's authorized representative consents to the disclosure of the issuer's return information, as necessary to process this return, to such person.

### Paid Preparer

If an authorized officer of the issuer filled in this return, the paid preparer's space should remain blank. Anyone who prepares the return but does not charge the organization should not sign the return. Certain others who prepare the return should not sign. For example, a regular, full-time employee of the issuer, such as a clerk, secretary, etc., should not sign.

Generally, anyone who is paid to prepare a return must sign it and fill in the other blanks in the *Paid Preparer Use Only* area of the return.

The paid preparer must:

- Sign the return in the space provided for the preparer's signature (a facsimile signature is acceptable),
- Enter the preparer information, and
- Give a copy of the return to the issuer.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form varies depending on individual circumstances. The estimated average time is:

Learning about the law or the form . . . . .	2 hr., 41 min.
Preparing, copying, assembling, and sending the form to the IRS . . . .	3 hr., 3 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send the form to this office. Instead, see *Where To File*.



**Agreement  
For  
Professional Services  
Coweta County Water and Sewerage  
Authority**

**Project No. 22W38095**



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**THIS PROFESSIONAL SERVICES AGREEMENT (“Agreement”)** is made as of the Effective Date by and between the **Coweta County Water and Sewerage Authority** (hereinafter referred to as “**Owner**”), and **Garver, LLC** (hereinafter referred to as “**Garver**”). Owner and Garver may individually be referred to herein after as a “**Party**” and/or “**Parties**” respectively.

## **RECITALS**

**WHEREAS**, Owner provides water service to more than 27,000 active water customers in Coweta County, Georgia and the surrounding communities. Owner is anticipating continued growth in the service area, as well as future opportunities to provide additional wholesale water to adjacent utilities. To that end, Owner desires a Water Master Plan to provide a roadmap for the utility. (the “**Project**”).

**WHEREAS**, Garver will provide professional Services related to the Project as further described herein.

**NOW THEREFORE**, in consideration of the mutual covenants herein contained and other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the Parties agree as follows:

### **1. DEFINITIONS**

In addition to other defined terms used throughout this Agreement, when used herein, the following capitalized terms have the meaning specified in this Section:

“**Effective Date**” means the date last set forth in the signature lines below.

“**Damages**” means any and all damages, liabilities, or costs (including reasonable attorneys’ fees recoverable under applicable law).

“**Hazardous Materials**” means any substance that, under applicable law, is considered to be hazardous or toxic or is or may be required to be remediated, including: (i) any petroleum or petroleum products, radioactive materials, asbestos in any form that is or could become friable, (ii) any chemicals, materials or substances which are now or hereafter become defined as or included in the definition of “hazardous substances,” “hazardous wastes,” “hazardous materials,” “extremely hazardous wastes,” “restricted hazardous wastes,” “toxic substances,” “toxic pollutants,” or any words of similar import pursuant to applicable law; or (iii) any other chemical, material, substance or waste, exposure to which is now or hereafter prohibited, limited or regulated by any governmental instrumentality, or which may be the subject of liability for damages, costs or remediation.

“**Personnel**” means affiliates, directors, officers, partners, members, employees, and agents.

### **2. SCOPE OF SERVICES**

2.1. Services. Owner hereby engages Garver to perform the scope of service described in Exhibit A attached hereto (“**Services**”). Execution of this Agreement by Owner constitutes Owner’s written authorization to proceed with the Services. In consideration for such Services, Owner agrees to pay Garver in accordance with Section 3 below.



### **3. PAYMENT**

- 3.1. Fee. For the Services described under Section 2.1, Owner will pay Garver in accordance with this Section 3 and Exhibit B. Owner represents that funding sources are in place with the available funds necessary to pay Garver in accordance with the terms of this Agreement.
- 3.2. Invoicing Statements. Garver shall invoice Owner on a monthly basis. Such invoice shall include supporting documentation reasonably necessary for Owner to know with reasonable certainty the proportion of Services accomplished.
- 3.3. Payment.
  - 3.3.1. Due Date. Owner shall pay Garver all undisputed amounts within thirty (30) days after receipt of an invoice. Owner shall provide notice in writing of any portion of an invoice that is disputed in good faith within fifteen (15) days of receipt of an invoice. Garver shall promptly work to resolve any and all items identified by Owner relating to the disputed invoice. All disputed portions shall be paid promptly upon resolution of the underlying dispute.
  - 3.3.2. If any undisputed payment due Garver under this Agreement is not received within forty-five (45) days from the date of an invoice, Garver may elect to suspend Services under this Agreement without penalty.
  - 3.3.3. Payments due and owing that are not received within thirty (30) days of an invoice date will be subject to interest at the lesser of a one percent (1%) monthly interest charge (compounded) or the highest interest rate permitted by applicable law.

### **4. AMENDMENTS**

- 4.1. Amendments. Garver shall be entitled to an equitable adjustment in the cost and/or schedule for circumstances outside the reasonable control of Garver, including modifications in the scope of Services, applicable law, codes, or standards after the Effective Date ("Amendment"). As soon as reasonably possible, Garver shall forward a formal Amendment, in the form set forth in Exhibit D, to Owner with backup supporting the Amendment. All Amendments should include, to the extent known and available under the circumstances, documentation sufficient to enable Owner to determine: (i) the factors necessitating the possibility of a change; (ii) the impact which the change is likely to have on the cost to perform the Services; and (iii) the impact which the change is likely to have on the schedule. All Amendments shall be effective only after being signed by the designated representatives of both Parties. Garver shall have no obligation to perform any additional services created by such Amendment until a mutually agreeable Amendment is executed by both Parties.

### **5. OWNER'S RESPONSIBILITIES**

- 5.1. In connection with the Project, Owner's responsibilities shall include the following:
  - 5.1.1. Those responsibilities set forth in Exhibit A.
  - 5.1.2. Owner shall be responsible for all requirements and instructions that it furnishes to Garver pursuant to this Agreement, and for the accuracy and completeness of all programs, reports, data, and other information furnished by Owner to Garver pursuant to this



Agreement. Garver may use and rely upon such requirements, programs, instructions, reports, data, and information in performing or furnishing services under this Agreement, subject to any express limitations or reservations applicable to the furnished items as further set forth in Exhibit A.

5.1.3. Owner shall give prompt written notice to Garver whenever Owner observes or otherwise becomes aware of the presence at the Project site of any Hazardous Materials or any relevant, material defect, or nonconformance in: (i) the Services; (ii) the performance by any contractor providing or otherwise performing construction services related to the Project; or (iii) Owner's performance of its responsibilities under this Agreement.

5.1.4. Owner shall include "Garver, LLC" as an indemnified party under the contractor's indemnity obligations included in the construction contract documents.

5.1.5. Owner will not directly or indirectly solicit any of Garver's Personnel during performance of this Agreement and for a period of one (1) year beyond completion of this Agreement.

## **6. GENERAL REQUIREMENTS**

### **6.1. Standards of Performance.**

6.1.1. Industry Practice. Garver shall perform any and all Services required herein in accordance with generally accepted practices and standards employed by the applicable United States professional services industries as of the Effective Date practicing under similar conditions and locale. Such generally accepted practices and standards are not intended to be limited to the optimum practices, methods, techniques, or standards to the exclusion of all others, but rather to a spectrum of reasonable and prudent practices employed by the United States professional services industry.

6.1.2. Owner shall not be responsible for discovering deficiencies in the technical accuracy of Garver's services. Garver shall promptly correct deficiencies in technical accuracy without the need for an Amendment unless such corrective action is directly attributable to deficiencies in Owner-furnished information.

6.1.3. On-site Services. Garver and its representatives shall comply with Owner's and its separate contractor's Project-specific safety programs, which have been provided to Garver in writing in advance of any site visits.

6.1.4. Relied Upon Information. Garver may use or rely upon design elements and information ordinarily or customarily furnished by others including, but not limited to, specialty contractors, manufacturers, suppliers, and the publishers of technical standards.

6.1.5. Aside from Garver's direct subconsultants, Garver shall not at any time supervise, direct, control, or have authority over any contractor's work, nor shall Garver have authority over or be responsible for the means, methods, techniques, sequences, or procedures of construction selected or used by any such contractor, or the safety precautions and programs incident thereto, for security or safety at the Project site, nor for any failure of a contractor to comply with laws and regulations applicable to that contractor's services. Garver shall not be responsible for the acts or omissions of any contractor for whom it does not have a direct contract. Garver neither guarantees the performance of any contractor nor assumes responsibility for any contractor's failure to furnish and perform



its work in accordance with the construction contract documents applicable to the contractor's work, even when Garver is performing construction phase services.

- 6.1.6. In no event is Garver acting as a "municipal advisor" as set forth in the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010) or the municipal advisor registration rules issued by the Securities and Exchange Commission. Garver's Services expressly do not include providing advice pertaining to insurance, legal, finance, surety-bonding, or similar services.

## 6.2. Instruments of Service.

- 6.2.1. Deliverables. All reports, specifications, record drawings, models, data, and all other information provided by Garver or its subconsultants, which is required to be delivered to Owner under Exhibit A (the "**Deliverables**"), shall become the property of Owner subject to the terms and conditions stated herein.

- 6.2.2. Electronic Media. Owner hereby agrees that all electronic media, including CADD files ("**Electronic Media**"), are tools used solely for the preparation of the Deliverables. Upon Owner's written request, Garver will furnish to Owner copies of Electronic Media to the extent included as part of the Services. In the event of an inconsistency or conflict in the content between the Deliverables and the Electronic Media, however, the Deliverables shall take precedence in all respects. Electronic Media is furnished without guarantee of compatibility with the Owner's software or hardware. Because Electronic Media can be altered, either intentionally or unintentionally, by transcription, machine error, environmental factors, or by operators, it is agreed that, to the extent permitted by applicable law, Owner shall indemnify and hold Garver, Garver's subconsultants, and their Personnel harmless from and against any and all claims, liabilities, damages, losses, and costs, including, but not limited to, costs of defense arising out of changes or modifications to the Electronic Media form in Owner's possession or released to others by Owner. Garver's sole responsibility and liability for Electronic Media is to furnish a replacement for any non-functioning Electronic Media for reasons solely attributable to Garver within thirty (30) days after delivery to Owner.

- 6.2.3. Property Rights. All intellectual property rights of a Party, including copyright, patent, and reuse ("**Intellectual Property**"), shall remain the Intellectual Property of that Party. Garver shall obtain all necessary Intellectual Property from any necessary third parties in order to execute the Services. Any Intellectual Property of Garver or any third party embedded in the Deliverables shall remain so imbedded and may not be separated therefrom.

- 6.2.4. License. Upon Owner fulfilling its payment obligations under this Agreement, Garver hereby grants Owner a license to use the Intellectual Property, but only in the operation and maintenance of the Project for which it was provided. Use of such Intellectual Property for modification, extension, or expansion of this Project or on any other project, unless under the direction of Garver, shall be without liability to Garver and Garver's subconsultants. To the extent permitted by applicable law, Owner shall indemnify and hold Garver, Garver's subconsultants, and their Personnel harmless from and against any and all claims, liabilities, damages, losses, and costs, including but not limited to costs of defense arising out of Owner's use of the Intellectual Property contrary to the rights permitted herein.



### 6.3. Opinions of Cost.

6.3.1. Since Garver has no control over: (i) the cost of labor, materials, equipment, or services furnished by others; (ii) the contractor or its subcontractor(s)' methods of determining prices; (iii) competitive bidding; (iv) market conditions; or (v) similar material factors, Garver's opinions of Project costs or construction costs provided pursuant to Exhibit A, if any, are to be made on the basis of Garver's experience and qualifications and represent Garver's reasonable judgment as an experienced and qualified professional engineering firm, familiar with the construction industry. Garver cannot and does not guarantee that proposals, bids, or actual Project or construction costs will not vary from estimates prepared by Garver.

6.3.2. Owner understands that the construction cost estimates developed by Garver do not establish a limit for the construction contract amount. If the actual amount of the low construction bid or resulting construction contract exceeds the construction budget established by Owner, Garver will not be required to re-design the Services without additional compensation. In the event Owner requires greater assurances as to probable construction cost, then Owner agrees to obtain an independent cost estimate.

6.4. Underground Utilities. Except to the extent expressly included as part of the Services, Garver will not provide research regarding utilities or survey utilities located and marked by their owners. Furthermore, since many utility companies typically will not locate and mark their underground facilities prior to notice of excavation, Garver is not responsible for knowing whether underground utilities are present or knowing the exact location of such utilities for design and cost estimating purposes. In no event is Garver responsible for damage to underground utilities, unmarked or improperly marked, caused by geotechnical conditions, potholing, construction, or other contractors or subcontractors working under a subcontract to this Agreement.

### 6.5. Design without Construction Phase Services.

6.5.1. If the Owner requests in writing that Garver provide any specific construction phase services or assistance with resolving disputes or other subcontractor related issues, and if Garver agrees to provide such services, then Garver shall be compensated for the services as an Amendment in accordance with Sections 4 and 10.2.

6.5.2. Garver shall be responsible only for those construction phase Services expressly set forth in Exhibit A, if any. With the exception of such expressly required Services, Garver shall have no responsibility or liability for any additional construction phase services, including review and approval of payment applications, design, shop drawing review, or other obligations during construction. Owner assumes all responsibility for interpretation of the construction contract documents and for construction observation and supervision and waives any claims against Garver that may be in any way connected thereto.

6.5.3. Owner agrees, to the fullest extent permitted by law, to indemnify and hold Garver, Garver's subconsultants, and their Personnel harmless from any loss, claim, or cost, including reasonable attorneys' fees and costs of defense, arising or resulting from the performance of such construction phase services by other persons or entities and from any and all claims arising from modifications, clarifications, interpretations, adjustments, or changes made to the construction contract documents to reflect changed field or other conditions, except to the extent such claims arise from the negligence of Garver in performance of the Services.



- 6.6. Hazardous Materials. Nothing in this Agreement shall be construed or interpreted as requiring Garver to assume any role in the identification, evaluation, treatment, storage, disposal, or transportation of any Hazardous Materials. Notwithstanding any other provision to the contrary in this Agreement and to the fullest extent permitted by law, Owner shall indemnify and hold Garver and Garver's subconsultants, and their Personnel harmless from and against any and all losses which arise out of the performance of the Services and relating to the regulation and/or protection of the environment including without limitation, losses incurred in connection with characterization, handling, transportation, storage, removal, remediation, disturbance, or disposal of Hazardous Material, whether above or below ground.
- 6.7. Confidentiality. Owner and Garver shall consider: (i) all information provided by the other Party that is marked as "Confidential Information" or "Proprietary Information" or identified as confidential pursuant to this Section 6.7 in writing promptly after being disclosed verbally; and (ii) all documents resulting from Garver's performance of Services to be Confidential Information. Except as legally required, Confidential Information shall not be discussed with or transmitted to any third parties, except on a "need to know basis" with equal or greater confidentiality protection or written consent of the disclosing Party. Confidential Information shall not include and nothing herein shall limit either Party's right to disclose any information provided hereunder which: (i) was or becomes generally available to the public, other than as a result of a disclosure by the receiving Party or its Personnel; (ii) was or becomes available to the receiving Party or its representatives on a non-confidential basis, provided that the source of the information is not bound by a confidentiality agreement or otherwise prohibited from transmitting such information by a contractual, legal, or fiduciary duty; (iii) was independently developed by the receiving Party without the use of any Confidential Information of the disclosing Party; or (iv) is required to be disclosed by applicable law or a court order. All confidentiality obligations hereunder shall expire three (3) years after completion of the Services. Nothing herein shall be interpreted as prohibiting Garver from disclosing general information regarding the Project for future marketing purposes.

## **7. INSURANCE**

### **7.1. Insurance.**

7.1.1. Garver shall procure and maintain insurance as set forth in Exhibit C until completion of the Service. Upon request, Garver shall name Owner as an additional insured on Garver's General Liability policy to the extent of Garver's indemnity obligations provided in Section 9 of this Agreement.

7.1.2. Upon request, Garver shall furnish Owner a certificate of insurance evidencing the insurance coverages required in Exhibit C.

## **8. DOCUMENTS**

- 8.1. Audit. Garver will retain all pertinent records for a period of three (3) years beyond completion of the Services. Owner may have access to such records during normal business hours with three (3) business days advanced written notice. In no event shall Owner be entitled to audit the make-up of lump sum or other fixed prices (e.g., agreed upon unit or hour rates).
- 8.2. Delivery. After completion of the Project, and prior to final payment, Garver shall deliver to the Owner all Deliverables required under Exhibit A.



## 9. INDEMNIFICATION / WAIVERS

### 9.1. Indemnification.

9.1.1. Garver Indemnity. Subject to the limitations of liability set forth in Section 9.2, Garver agrees to indemnify and hold Owner, and Owner's Personnel harmless from Damages due to bodily injury (including death) or third-party tangible property damage to the extent such Damages are caused by the negligent acts, errors, or omissions of Garver or any other party for whom Garver is legally liable, in the performance of the Services under this Agreement.

9.1.2. Owner Indemnity. Subject to the limitations of liability set forth in Section 9.2, Owner agrees to indemnify and hold Garver and Garver's subconsultants and their Personnel harmless from Damages due to bodily injury (including death) or third-party tangible property damage to the extent caused by the negligent acts, errors, or omissions of Owner or any other party for whom Owner is legally liable, in the performance of Owner's obligations under this Agreement.

9.1.3. In the event claims or Damages are found to be caused by the joint or concurrent negligence of Garver and the Owner, they shall be borne by each Party in proportion to its own negligence.

### 9.2. Waivers. Notwithstanding any other provision to the contrary, the Parties agree as follows:

9.2.1. The Parties agree that any claim or suit for Damages made or filed against the other Party will be made or filed solely against Garver or Owner respectively, or their successors or assigns, and that no Personnel shall be personally liable for Damages under any circumstances.

9.2.2. Mutual Waiver. To the fullest extent permitted by law, neither Owner, Garver, nor their respective Personnel shall be liable for any consequential, special, incidental, indirect, punitive, or exemplary damages, or damages arising from or in connection with loss of use, loss of revenue or profit (actual or anticipated), loss by reason of shutdown or non-operation, increased cost of construction, cost of capital, cost of replacement power or customer claims, and Owner hereby releases Garver, and Garver releases Owner, from any such liability.

9.2.3. Limitation. In recognition of the relative risks and benefits of the Project to both the Owner and Garver, Owner hereby agrees that Garver's and its Personnel's total liability under the Agreement shall be limited to one hundred percent (100%) of Garver's fee set forth in Exhibit B.

9.2.4. No Other Warranties. No other warranties or causes of action of any kind, whether statutory, express or implied (including all warranties of merchantability and fitness for a particular purpose and all warranties arising from course of dealing or usage of trade) shall apply. Owner's exclusive remedies and Garver's only obligations arising out of or in connection with defective Services (patent, latent or otherwise), whether based in contract, in tort (including negligence and strict liability), or otherwise, shall be those stated in the Agreement.



9.2.5. The limitations set forth in Section 9.2 apply regardless of whether the claim is based in contract, tort, or negligence including gross negligence, strict liability, warranty, indemnity, error and omission, or any other cause whatsoever.

## 10. DISPUTE RESOLUTION

10.1. Any controversy or claim ("**Dispute**") arising out of or relating to this Agreement or the breach thereof shall be resolved in accordance with the following:

10.1.1. Any Dispute that cannot be resolved by the project managers of Owner and Garver may, at the request of either Party, be referred to the senior management of each Party. If the senior management of the Parties cannot resolve the Dispute within thirty (30) days after such request for referral, then either Party may request mediation. If both Parties agree to mediation, it shall be scheduled at a mutually agreeable time and place with a mediator agreed to by the Parties. Should mediation fail, should either Party refuse to participate in mediation, or should the scheduling of mediation be impractical, either Party may file suit.

10.1.2. Litigation of any Dispute shall be brought exclusively in a federal or state court having jurisdiction over Coweta County, Georgia ("**Venue**"). Each Party irrevocably waives, to the fullest extent permitted by applicable laws, any claim or any objection it may now or hereafter have, that venue or personal jurisdiction is not proper with respect to any such legal action, suit, or proceeding brought in such Venue, including any claim that such legal action, suit, or proceeding brought in such Venue has been brought in an inconvenient forum. Each Party further consents to the service of process out of any of the aforementioned courts in any such action or proceeding by the mailing of copies thereof by registered or certified mail, postage prepaid, to such Party at its address specified herein for the giving of notices, or by such other notice given in accordance with the rules and procedures of such courts. EACH PARTY IRREVOCABLY WAIVES, TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAWS, ANY AND ALL RIGHT TO TRIAL BY JURY.

10.1.3. To avoid multiple proceedings and the possibility of inconsistent results, either Party may seek to join third parties with an interest in the outcome or to consolidate litigation with another matter regarding the same nucleus of facts.

10.1.4. The prevailing Party shall be entitled to recover its attorneys' fees, costs, and expenses, including arbitrator fees and costs.

10.1.5. Owner and Garver further agree to use commercially reasonable efforts to include a similar dispute resolution provision in all agreements with independent contractors and subconsultants retained for the Project.

10.2. Litigation Assistance. This Agreement does not include costs of Garver for required or requested assistance to support, prepare, document, bring, defend, or assist in litigation undertaken or defended by Owner, unless litigation assistance has been expressly included as part of Services. In the event Owner requests such services of Garver, this Agreement shall be amended in writing by both Owner and Garver to account for the additional services and resulting cost in accordance with Section 4.

## 11. TERMINATION



- 11.1. Termination for Convenience. Owner shall have the right at its sole discretion to terminate this Agreement for convenience at any time upon giving Garver ten (10) days' written notice. In the event of a termination for convenience, Garver shall bring any ongoing Services to an orderly cessation. Owner shall compensate Garver in accordance with Exhibit B for: (i) all Services performed and reasonable costs incurred by Garver on or before Garver's receipt of the termination notice, including all outstanding and unpaid invoices, and (ii) all costs reasonably incurred to bring such Services to an orderly cessation.
- 11.2. Termination for Cause. This Agreement may be terminated by either Party in the event of failure by the other Party to perform any material obligation in accordance with the terms hereof. Prior to termination of this Agreement for cause, the terminating Party shall provide at least seven (7) business days written notice and a reasonable opportunity to cure to the non-performing Party. In all events of termination for cause due to an event of default by the Owner, Owner shall pay Garver for all Services properly performed prior to such termination in accordance with the terms, conditions and rates set forth in this Agreement.
- 11.3. Termination in the Event of Bankruptcy. Either Party may terminate this Agreement immediately upon notice to the other Party, and without incurring any liability, if the non-terminating Party has: (i) been adjudicated bankrupt; (ii) filed a voluntary petition in bankruptcy or had an involuntary petition filed against it in bankruptcy; (iii) made an assignment for the benefit of creditors; (iv) had a trustee or receiver appointed for it; (v) becomes insolvent; or (vi) any part of its property is put under receivership.

## 12. MISCELLANEOUS

- 12.1. Governing Law. This Agreement is governed by the laws of the State of Georgia, without regard to its choice of law provisions.
- 12.2. Successors and Assigns. Owner and Garver each bind themselves and their successors, executors, administrators, and assigns of such other party, in respect to all covenants of this Agreement; neither Owner nor Garver shall assign, sublet, or transfer their interest in this Agreement without the written consent of the other, which shall not be unreasonably withheld or delayed.
- 12.3. Independent Contractor. Garver is and at all times shall be deemed an independent contractor in the performance of the Services under this Agreement.
- 12.4. No Third-Party Beneficiaries. Nothing herein shall be construed to give any rights or benefits hereunder to anyone other than Owner and Garver. This Agreement does not contemplate any third-party beneficiaries.
- 12.5. Entire Agreement. This Agreement constitutes the entire agreement between Owner and Garver and supersedes all prior written or oral understandings and shall be interpreted as having been drafted by both Parties. This Agreement may be amended, supplemented, or modified only in writing by and executed by both Parties.
- 12.6. Severance. The illegality, unenforceability, or occurrence of any other event rendering a portion or provision of this Agreement void shall in no way affect the validity or enforceability of any other portion or provision of the Agreement. Any void provision of this Agreement shall be construed and enforced as if the Agreement did not contain the particular portion or provision held to be void.



12.7. Counterpart Execution. This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which taken together constitute one Agreement. Delivery of an executed counterpart of this Agreement by fax or transmitted electronically in legible form, shall be equally effective as delivery of a manually executed counterpart of this Agreement.

### 13. EXHIBITS

13.1. The following Exhibits are attached to and made a part of this Agreement:

- Exhibit A – Scope of Services
- Exhibit B – Compensation Schedule
- Exhibit C – Insurance
- Exhibit D – Form of Amendment

If there is an express conflict between the provisions of this Agreement and any Exhibit hereto, the terms of this Agreement shall take precedence over the conflicting provisions of the Exhibit.

Owner and Garver, by signing this Agreement, acknowledges that they have independently assured themselves and confirms that they individually have examined all Exhibits, and agrees that all of the aforesaid Exhibits shall be considered a part of this Agreement and agrees to be bound to the terms, provisions, and other requirements thereof, unless specifically excluded.

Acceptance of this proposed Agreement is indicated by an authorized agent of the Owner signing in the space provided below. Please return one signed original of this Agreement to Garver for our records.

*[Signature Page to Follow]*



**IN WITNESS WHEREOF**, Owner and Garver have executed this Agreement effective as of the date last written below.

**Coweta County Water and Sewerage  
Authority**

**Garver, LLC**

By: \_\_\_\_\_  
*Signature*

By: \_\_\_\_\_  
*Signature*

Name: \_\_\_\_\_  
*Printed Name*

Name: Brian Shannon  
*Printed Name*

Title: \_\_\_\_\_

Title: Vice President

Date: \_\_\_\_\_

Date: 5/24/2022

Attest: \_\_\_\_\_

Attest: \_\_\_\_\_

# **Coweta County Water Master Plan**

## **EXHIBIT A – SCOPE OF SERVICES**

**Coweta County Water & Sewerage Authority, Newnan, GA**

**Garver Project No. – 22W38095**

### **BACKGROUND**

Coweta County Water & Sewerage Authority (CCWSA) provides water service to more than 27,000 active water customers in Coweta County and the surrounding communities. CCWSA is anticipating continued growth in the service area, as well as future opportunities to provide additional wholesale water to adjacent utilities. To that end, CCWSA desires a Water Master Plan to provide a roadmap for the utility.

### **SCOPE OF WORK**

The following items are included in this scope of services:

1. Project Administration
2. Baseline Development – this task includes evaluation of historical population and water use information, as well as projections of development and demands over a 2050 horizon.
3. Hydraulic Model Update and Calibration – this task includes updates to CCWSA's existing distribution system hydraulic model and calibration of the model, including field data collection with pressure loggers.
4. Existing System Assessment – this task includes hydraulic and water quality evaluations of the existing system to identify challenges with the existing system. Additionally, this task includes development of operational and/or infrastructure improvements to address existing challenges.
5. Water Supply, Facilities, and Transmission Planning – this task includes evaluation of major supply, storage, and pumping/transmission infrastructure over the planning horizon.
6. Water Master Plan – this task includes identification of the preferred water supply alternative and associated infrastructure improvements, as well as development of the water master plan.

#### **A. Task I - Project Administration**

1. Engineer will coordinate a kickoff meeting to discuss project objectives, internal and external team member roles and responsibilities, communication protocols, document management protocols, and schedule.
2. Engineer will develop a Project Management Plan (PMP) and Quality Assurance/Quality Control (QA/QC) Plan.
3. Engineer will develop a data request and provide the data request to the CCWSA. Upon receipt, Engineer will review the data and identify remaining data gaps. Engineer will coordinate with the CCWSA to resolve data gaps.
4. Engineer will prepare and provide monthly progress/status reports, sufficient to support monthly billings. Monthly status reports shall be submitted with monthly invoices and project updates.

#### **B. Task II – Baseline Development**

1. Engineer will assess historical service population and customer connection information for the

## **Coweta County Water Master Plan**

CCWSA service area and wholesale customers (existing and potential) identified by CCWSA.

2. Engineer will develop population and development projections for the CCWSA service area and wholesale customers. These projections will be based on historical trends, available planning documents provided by CCWSA, and future land use maps.
3. Engineer will assess historical water usage data for the CCWSA system and wholesale customers. This assessment will include evaluation of system input volumes, metered customer usage, and flows to wholesale connections, as available.
4. Engineer will evaluate historical data to identify per capita and/or per land area demand values for minimum month, average day, maximum month, and maximum day demand conditions.
5. Engineer will coordinate with CCWSA to determine per capita and/or per land area demand values to use to project demands over the planning horizon.
6. Engineer will project demands over the planning horizon based on projected development and unit demand values.
7. Engineer will facilitate a workshop with CCWSA to review results of Task II evaluations.
8. Engineer to provide QA/QC according to PMP.

### **C. Task III – Hydraulic Model Update and Calibration**

1. Engineer will complete field site visits to each of CCWSA's distribution system facilities, including all storage tanks and pump stations.
2. Engineer will update the hydraulic model water lines and facilities based on GIS and record drawing information provided by CCWSA. It is assumed that the model updates will be completed in Bentley WaterGEMS software.
3. Engineer will update active elements in the hydraulic model based on information obtained during the field site visits and communication with CCWSA staff.
4. Engineer will update hydraulic model controls based on information provided by CCWSA operations staff and/or review of historical SCADA data.
5. Engineer will update hydraulic model demands based on existing customer and wholesale demands, as identified in Task II.
6. Engineer will assess historical SCADA data to identify diurnal demand patterns for the system.
7. Engineer will develop a field data collection plan consisting of pressure logging and/or hydrant flow tests. Engineer will review this plan with CCWSA to coordinate field data collection.
8. Engineer will provide up to eight (8) hydrant pressure loggers to be installed on the CCWSA system. Engineer will support pressure logger installation, but CCWSA staff will be requested to assist to operate hydrants and physically install the gauges.
9. Engineer will calibrate the hydraulic model based on historical SCADA information, pressure logger, and hydrant flow test data, as available. The hydraulic model will be calibrated based on extended-period simulations (EPS) for typical system operations and steady-state simulations for hydrant flow tests.
10. Engineer will facilitate a workshop with CCWSA to review results of Task III evaluations.
11. Engineer to provide QA/QC according to PMP.

# **Coweta County Water Master Plan**

## **D. Task IV – Existing System Assessment**

1. Engineer will complete hydraulic evaluations for minimum month, average day, maximum month, and maximum day conditions. Engineer will assess maximum pressures, minimum pressures, pipe velocities, pipe head loss gradients, storage tank levels, and pump station operations using EPS.
2. Engineer will complete available fire flow simulations under average and maximum day demand scenarios.
3. Engineer will complete source trace and water age simulations for minimum month, average day, maximum month, and maximum day conditions.
4. Engineer will review historical distribution system water quality data, specifically disinfection residual and disinfection byproduct (DBP) levels.
5. Engineer will evaluate source trace and water age results from the hydraulic model with historical water quality and identify trends between model results and water quality parameters.
6. Engineer will identify challenges associated with the existing system. Engineer will develop up to five (5) infrastructure and/or operational improvements to address existing system challenges.
7. Engineer will facilitate a workshop with CCWSA to review results of Task IV evaluations.
8. Engineer to provide QA/QC according to PMP.

## **E. Task V – Water Supply, Facilities, and Transmission Planning**

1. Engineer will evaluate existing water supply relative to projected demands over the evaluation horizon. This evaluation will include CCWSA's own supplies, as well as wholesale water purchase agreements and plans. Additionally, this evaluation will include evaluations hydraulic capacity for water production facilities (e.g., raw water intake/pumping, raw water conveyance, water treatment, high-service pumping, and water wells). Engineer will identify the supply surplus and/or gaps for the evaluation horizon.
2. Engineer will coordinate with CCWSA to identify up to two (2) new water supply alternatives, including the potential new Chattahoochee River water source. A water supply alternative is defined as a distinct set of potential improvements to increase the water supply capacity. For example, a single alternative could include an additional wholesale supply connection and construction of a new CCWSA WTP.
3. Engineer will evaluate the hydraulic capacity of system facilities (e.g., finished water storage and pump stations) relative to projected system demands (retail and wholesale) and identify system deficiencies. It is assumed that these evaluations will be completed at up to five (5) future horizons.
4. In conjunction with the previous item, Engineer will evaluate up to two (2) new water supply alternatives. The water supply alternatives evaluated will be the set developed in conjunction with CCWSA earlier in this task. Engineer will identify water facility and transmission improvements associated with each of the potential water supply alternatives. Additionally, Engineer will identify the required phasing for the improvements based on the future horizon evaluations. Engineer will evaluate water treatment plant process alternatives to treat water from the Chattahoochee River, based on water quality data obtained during the Source Water Assessment Task Order.
5. Engineer will develop conceptual costs associated with improvements needed for each of the water supply alternatives.

## **Coweta County Water Master Plan**

6. Engineer will facilitate up to two (2) workshops with CCWSA to review the results of the previous task, specifically regarding improvements necessary for each of the water supply alternatives. It is anticipated that the first workshop will be focused on water supply and treatment, and the second workshop will be focused on water storage, pumping, and transmission. During these workshops, Engineer and CCWSA will identify the preferred water supply alternative components.
7. Engineer to provide QA/QC according to PMP.

### **F. Task VI – Water Master Plan Report**

1. Engineer will document the approach and results of the evaluations in the previous tasks in a Draft Water Master Plan Report. Engineer will submit this report to CCWSA for review.
2. Engineer will update the report based on comments provided by CCWSA. Following these updates, Engineer will submit a Final Water Master Plan Report to CCWSA.
3. Engineer to provide QA/QC according to PMP.

### **G. Summary of Project Deliverables**

The following will be submitted to the Owner, or others as indicated, by Engineer:

- A. Baseline Development Workshop Presentation
- B. Water Supply, Facilities, and Transmission Planning Workshop (Water Supply and Treatment Components) Presentation
- C. Hydraulic Model Update and Calibration Workshop Presentation
- D. Existing System Assessment Workshop Presentation
- E. Water Supply, Facilities, and Transmission Planning Workshop (Finished Water Storage, Pumping, and Transmission Components) Presentation
- F. Draft Water Master Plan in electronic format (PDF)
- G. Final Water Master Plan in electronic format (PDF)

### **H. Summary of Project Meetings and Workshops**

The following is a summary of the coordination meetings and workshops with the Owner as indicated above:

- A. Kickoff Meeting
- B. Baseline Development Workshop
- C. Hydraulic Model Update and Calibration Workshop
- D. Existing System Assessment Workshop
- E. Water Supply, Facilities, and Transmission Planning Workshop

### **I. Additional Services**

Design services related to any recommended system wide improvements.

### **J. Extra Work**

Not included.

## Coweta County Water Master Plan

### K. Schedule

The following schedule milestones are anticipated for this project. Refer to the attached schedule for additional detail. Note that the schedule provides anticipated time periods for providing information, reviewing submittals, and scheduling meetings and workshops. Additional time required for these elements of the project will likely result in changes to milestone dates, which will be captured in the detailed project schedule maintained throughout the duration of the project.

Milestone Description	Milestone Date
Notice to Proceed	June 1, 2022
Kick-off Meeting	June 8, 2022
Baseline Development Workshop	June 23, 2022
Water Supply, Facilities, and Transmission Planning Workshop (Water Supply and Treatment Components)	July 13, 2022
Hydraulic Model Update and Calibration Workshop	July 27, 2022
Existing System Assessment Workshop	August 24, 2022
Water Supply, Facilities, and Transmission Planning Workshop (Finished Water Storage, Pumping, and Transmission Components)	September 28, 2022
Draft Master Plan Document	October 19, 2022
Final Master Plan Document	November 9, 2022

## Exhibit B

### Coweta County Water and Sewer Authority 22W38085

#### FEE SUMMARY

<b>Basic Services Section</b>	<b>Estimated Fees</b>
TASK 1 - Project Administration	\$ 23,660.00
TASK 2 - Baseline Development	\$ 21,672.00
TASK 3 - Hydraulic Model Update and Calibration	\$ 32,680.00
TASK 4 - Existing System Assessment	\$ 23,776.00
TASK 5 - Water Supply, Facilities, and Transmission Planning	\$ 65,080.00
TASK 6 - Water Master Plan	\$ 23,120.00
<b>Subtotal for Basic Services Section</b>	<b>\$ 189,988.00</b>
<b>Additional Services Section</b>	<b>Estimated Fees</b>
TASK (Number - Description)	\$ -
<b>Subtotal for Additional Services Section</b>	<b>\$ -</b>
<b>Total All Services</b>	<b>\$ 189,988.00</b>



**EXHIBIT C  
(INSURANCE)**

Pursuant to Section 7.1 of the Agreement, Garver shall maintain the following schedule of insurance until completion of the Services:

Worker's Compensation	Statutory Limit
Automobile Liability	
Combined Single Limit (Bodily Injury and Property Damage)	\$500,000
General Liability	
Each Occurrence	\$1,000,000
Aggregate	\$2,000,000
Professional Liability	
Each Claim Made	\$1,000,000
Annual Aggregate	\$2,000,000



**EXHIBIT D  
(FORM OF AMENDMENT)**

**AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT**

**[Client Name]**  
Project No. **[?????????]**

**AMENDMENT NO. [?]**

This Amendment No. **[?]**, effective on the date last written below, shall amend the original contract between the **[Client Name]** (“Owner”) and Garver, LLC (“Garver”), dated **[Insert date]** (the “Agreement”).

This Amendment No. **[?]** **adds/modifies** the Services for the:

**[Describe improvements and location]**

The Agreement is hereby modified as follows:

**SECTION [?] – [Insert section heading]**

Section **[?]** of the Agreement is hereby amended as follows:

This Amendment may be executed in two (2) or more counterparts each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

**IN WITNESS WHEREOF**, Owner and Garver have executed this Amendment effective as of the date last written below.

<b>[OWNER NAME]</b>		Garver, LLC	
By:		By:	
	<i>Signature</i>		<i>Signature</i>
Name:		Name:	
	<i>Printed Name</i>		<i>Printed Name</i>
Title:		Title:	
Date:		Date:	
Attest:		Attest:	

	6/30/2022 Adopted	6/30/2023 Proposed
<b>Revenues</b>		
Water Revenues	\$ 21,945,000	\$ 26,594,366
Sewer Revenues	4,582,000	6,013,608
Miscellaneous	1,417,300	2,177,057
Connection Fees	1,758,200	1,676,610
Interest Income	50,000	150,000
<b>Total Revenues</b>	<b>\$ 29,752,500</b>	<b>\$ 36,611,641</b>
<b>Expenses</b>		
Customer Care	\$ 1,415,096	\$ 1,320,101
Water Distribution	5,630,848	8,467,611
Waste Water Operations	2,118,783	2,956,789
Administration and Finance	2,220,992	2,566,704
Infrastructure	3,130,094	3,428,752
BT Brown Water Treatment Plant	3,073,709	3,083,599
Engineering	720,431	805,931
Cross Connection / Backflow	630,653	745,832
Maintenance	549,669	807,181
Information Technologies	522,452	632,959
Safety	21,200	24,500
Capital Expenditures	2,938,573	6,588,954
Debt Service	6,780,000	6,666,660
<b>Total Expenses</b>	<b>\$ 29,752,500</b>	<b>\$ 38,095,573</b>
	\$ -	\$ (1,483,932)
<b>Other Sources of Funds:</b>		
<b>Reserves</b>	<b>\$ -</b>	<b>\$ 1,483,932</b>
	\$ -	\$ -

Account	Name	Adopted FY22 Budget	Proposed FY23 Budget
<b>Fund: 030 - CCW&amp;SA</b>			
030-140-000-4405	Activation Fees	(95,000)	(303,122)
030-140-000-4410	Miscellaneous	(75,000)	(90,000)
030-140-000-4412	Vaults	(75,000)	(200,000)
030-140-000-4450	Water Sales	(21,870,000)	(26,504,366)
030-140-000-4452	Sewer Revenues	(3,372,000)	(4,082,733)
030-140-000-4454	Water Connection Fees	(1,500,000)	(1,450,000)
030-140-000-4458	Leak Adjustment (Insurance, Net)	(585,000)	(600,000)
030-140-000-4459	Water Reuse	(500)	(2,000)
030-140-000-4460	Decentralized Sewer Revenue	(90,000)	(90,000)
030-140-000-4461	Sewer Capacity Fees	(1,020,000)	(1,715,875)
030-140-000-4464	Sewer Connection Fees	(258,200)	(226,610)
030-140-000-4467	Septic Waste	(100,000)	(125,000)
030-140-000-4471	BT Brown Permits	(17,000)	(17,000)
030-140-000-4480	Late Charges	(350,000)	(330,000)
030-140-000-4481	Returned Ck Fees \$30.00	(4,000)	(4,000)
030-140-000-4482	Continuation Fees	(90,000)	(200,000)
030-140-000-4502	Plan Review	(50,000)	(40,000)
030-140-000-4504	Insurance Claims	(5,000)	(25,000)
030-140-000-4505	Haralson Surcharge	5,200	5,200
030-140-000-4508	Salvage	-	(3,000)
030-140-000-4610	Purchases Discount	(1,000)	(1,900)
030-140-000-4701	Convenience Fee	-	(389,235)
030-140-000-4802	Water Fines	(50,000)	(67,000)
030-140-000-4803	Reimbursements	(100,000)	
030-141-000-4420	DRIP Program - Round-up Contributions	-	-
030-161-000-4610	Interest Income	(50,000)	(150,000)
030-190-000-4195	Donated Water Lines	-	-
030-190-000-4303	Grant Proceeds	-	-
030-190-000-4999	RESERVES		(1,483,932)
<b>Total Revenues</b>		<b>(29,752,500)</b>	<b>(38,095,573)</b>

Account	Name	Adopted FY22 Budget	Proposed FY23 Budget
030-800-000-4505	Haralson Surcharge	(5,200)	(5,200)
030-800-000-5000	Regular Payroll	566,253	608,679
030-800-000-5001	Overtime	18,068	14,873
030-800-000-5030	FICA	36,228	38,660
030-800-000-5031	Medicare	8,473	9,042
030-800-000-5040	Health Insurance	195,942	174,108
030-800-000-5055	Life / AD & D / Disability	6,532	7,045
030-800-000-5060	457B/401A	69,086	57,994
030-800-000-5850	Uniforms	3,900	3,900
030-800-000-6204	Bank/Merchant Fees	200,000	100,000
030-800-000-6205	Online Bad Debt Recovery	6,000	6,000
030-800-000-6208	External Billing Services	21,000	30,000
030-800-000-6270	Building Repair/Maint	1,500	2,000
030-800-000-6271	Security Monitoring	200	200
030-800-000-6523	Toilet Rebates	5,700	4,000
030-800-000-6525	Bad Debt Expense	55,000	40,000
030-800-000-6526	Leak Adjustment (No Insurance)	10,000	6,000
030-800-000-6550	Dues & Memberships	300	300
030-800-000-6670	First Aid/Safety	250	1,000
030-800-000-6850	Online Utility Credit Chk	8,400	-
030-800-000-6900	Janitor/Cleaning Supplies	6,091	4,500
030-800-000-7200	Office Supplies	7,200	10,000
030-800-000-7360	Postage	123,000	135,000
030-800-000-7370	Printing	50,000	50,000
030-800-000-7620	Training/Education	6,950	7,000
030-800-000-7670	Equipment	1,500	1,500
030-800-000-7686	Special Events	750	1,500
030-800-000-7742	Telephones - Cell Phones	455	500
030-800-000-7780	Travel Expenses	3,818	4,000
030-800-000-7862	Utilities Gas	1,200	1,000
030-800-000-7863	Utilities Electricity	6,500	6,500
Total Customer Care		1,415,096	1,320,101
030-801-000-7390	Purchase of Water	5,630,848	8,467,611

Account Name		Adopted FY22 Budget	Proposed FY23 Budget
030-802-000-5000	Regular Payroll	533,522	855,724
030-802-000-5001	Overtime	43,894	75,027
030-802-000-5030	FICA	35,800	57,707
030-802-000-5031	Medicare	8,373	13,496
030-802-000-5040	Health Insurance	204,547	320,294
030-802-000-5055	Life / AD & D / Disability	6,782	8,674
030-802-000-5060	457B/401A	68,065	79,717
030-802-000-5850	Uniforms	3,600	6,000
030-802-000-6270	Building Repair/Maint	6,000	98,500
030-802-000-6271	Security Monitoring	700	700
030-802-000-6310	Chemicals	95,000	135,000
030-802-000-6410	Prof. Services	60,000	75,000
030-802-000-6520	Diesel Fuel	6,000	7,000
030-802-000-6550	Dues & Memberships	400	2,500
030-802-000-6565	Woodstream	148,000	148,000
030-802-000-6620	Equipment Maint/Repair	180,000	195,000
030-802-000-6630	Equipment Rental	5,000	5,000
030-802-000-6670	First Aid/Safety	1,000	21,000
030-802-000-6750	Gasoline	11,000	12,100
030-802-000-6900	Janitor/Cleaning Supplies	3,200	4,200
030-802-000-6998	Pre-Treatment	7,000	15,000
030-802-000-6999	Lab Expenses & Supplies	42,000	125,000
030-802-000-7100	Contracts	23,000	23,000
030-802-000-7101	Maintenance (Decentralized)	60,000	75,000
030-802-000-7200	Office Supplies	3,500	5,000
030-802-000-7512	Vehicle Maint/Repair	5,000	5,000
030-802-000-7515	R & M Heavy Equipment	3,000	3,000
030-802-000-7620	Training/Education	7,500	15,500
030-802-000-7656	Sludge Removal	110,000	110,000
030-802-000-7660	Tools & Equipment	5,000	5,000
030-802-000-7686	Special Events	150	150
030-802-000-7742	Telephones - Cell Phones	11,000	11,000
030-802-000-7780	Travel Expenses	750	3,500
030-802-000-7863	Utilities Electricity	300,000	320,000
030-802-000-7900	Development Fees	120,000	120,000
Total Wastewater Operations		2,118,783	2,956,789

Account	Name	Adopted FY22 Budget	Proposed FY23 Budget
030-803-000-5000	Regular Payroll	927,880	1,143,459
030-803-000-5001	Overtime	8,166	12,563
030-803-000-5030	FICA	58,035	71,673
030-803-000-5031	Medicare	13,573	16,762
030-803-000-5040	Health Insurance	240,780	306,713
030-803-000-5041	Flex Plan Contribution	43,500	47,500
030-803-000-5055	Life / AD & D / Disability	38,981	42,422
030-803-000-5060	457B/401A	123,957	120,162
030-803-000-5085	Workers Comp	66,000	70,000
030-803-000-5086	Preemployment Drug Screen	2,500	6,000
030-803-000-5310	Part Time Assistance	-	-
030-803-000-5850	Uniforms	3,750	4,050
030-803-000-6020	Advertising & Promotion	6,000	6,000
030-803-000-6021	Charitable Contributions	20,000	20,000
030-803-000-6022	DRIP Grants	-	-
030-803-000-6045	Property & Casualty Insurance	120,000	150,000
030-803-000-6204	Bank/Merchant Fees	60,000	40,000
030-803-000-6209	Directors' Fees	30,000	30,000
030-803-000-6270	Building Repair/Maint	2,000	2,000
030-803-000-6271	Security Monitoring	160	200
030-803-000-6410	Prof. Services	300,000	300,000
030-803-000-6550	Dues & Memberships	36,000	50,000
030-803-000-6670	First Aid/Safety	500	1,500
030-803-000-6750	Gasoline	2,500	2,000
030-803-000-6900	Janitor/Cleaning Supplies	5,000	4,000
030-803-000-7100	Contracts	5,000	5,000
030-803-000-7200	Office Supplies	6,500	10,000
030-803-000-7360	Postage	750	500
030-803-000-7370	Printing	500	-
030-803-000-7511	Repairs & Maintenance	500	500
030-803-000-7512	Vehicle Maint/Repair	500	500
030-803-000-7620	Training/Education	34,000	34,000
030-803-000-7670	Equipment	500	500
030-803-000-7686	Special Events	35,000	40,000
030-803-000-7687	Meals & Entertainment	2,500	2,000
030-803-000-7690	Subscript Book/Journals	200	200
030-803-000-7742	Telephones - Cell Phones	6,000	9,000
030-803-000-7780	Travel Expenses	12,260	10,000
030-803-000-7862	Utilities Gas	1,000	1,000
030-803-000-7863	Utilities Electricity	6,500	6,500
Total Administration and Finance		2,220,992	2,566,704

Account	Name	Adopted FY22 Budget	Proposed FY23 Budget
030-804-000-5000	Regular Payroll	1,323,160	1,616,954
030-804-000-5001	Overtime	96,668	123,686
030-804-000-5030	FICA	88,029	107,920
030-804-000-5031	Medicare	20,588	25,239
030-804-000-5040	Health Insurance	609,498	558,254
030-804-000-5055	Life / AD & D / Disability	17,035	19,462
030-804-000-5060	457B/401A	171,616	145,737
030-804-000-5850	Uniforms	11,250	11,600
030-804-000-6270	Building Repair/Maint	9,000	20,000
030-804-000-6271	Security Monitoring	750	500
030-804-000-6410	Prof. Services (GEFA)	-	-
030-804-000-6520	Diesel Fuel	48,000	45,000
030-804-000-6550	Dues & Memberships	1,000	1,000
030-804-000-6618	Repairs - Fire Hydrants	20,000	20,000
030-804-000-6620	Equipment Maint/Repair	10,000	15,000
030-804-000-6630	Equipment Rental	2,500	3,000
030-804-000-6670	First Aid/Safety	3,000	3,500
030-804-000-6750	Gasoline	25,000	25,000
030-804-000-6900	Janitor/Cleaning Supplies	4,000	7,500
030-804-000-7100	Contracts	2,100	-
030-804-000-7200	Office Supplies	2,000	3,000
030-804-000-7210	Oils & Greases	5,500	5,000
030-804-000-7250	Outside Services	-	-
030-804-000-7360	Postage	500	400
030-804-000-7512	Vehicle Maint/Repair	20,000	25,000
030-804-000-7515	R & M Heavy Equipment	15,000	15,000
030-804-000-7523	R & M Tractor/Trailer	5,000	5,000
030-804-000-7530	Road Signs	500	500
030-804-000-7532	Service Line - Repairs	95,000	95,000
030-804-000-7533	Main Line - Repairs	70,000	70,000
030-804-000-7534	Service Lines	300,000	300,000
030-804-000-7536	Main Line Repairs - Collections	20,000	20,000
030-804-000-7620	Training/Education	7,450	7,000
030-804-000-7635	Landscape	10,000	10,000
030-804-000-7660	Tools & Equipment	30,000	40,000
030-804-000-7670	Equipment	6,500	15,000
030-804-000-7686	Special Events	1,200	1,500
030-804-000-7742	Telephones - Cell Phones	35,000	25,000
030-804-000-7760	Tires & Tubes	12,000	12,000
030-804-000-7761	Tires & Tubes-Heavy Equip	5,000	4,000
030-804-000-7780	Travel Expenses	1,750	1,500
030-804-000-7855	Utility Damages & Repairs	5,000	5,000
030-804-000-7862	Utilities Gas	3,000	3,000
030-804-000-7863	Utilities Electricity	15,000	15,000
030-804-000-7864	Utilities Sanitation	1,500	1,500
Total Infrastructure		3,130,094	3,428,752

Account	Name	Adopted	
		FY22 Budget	FY23 Budget
030-805-000-5000	Regular Payroll	700,036	640,111
030-805-000-5001	Overtime	63,773	84,705
030-805-000-5030	FICA	47,356	44,939
030-805-000-5031	Medicare	11,075	10,510
030-805-000-5040	Health Insurance	277,097	202,195
030-805-000-5055	Life / AD & D / Disability	7,243	6,026
030-805-000-5060	457B/401A	80,034	53,068
030-805-000-5850	Uniforms	4,800	4,800
030-805-000-6270	Building Repair/Maint	80,000	80,000
030-805-000-6271	Security Monitoring	1,875	1,875
030-805-000-6310	Chemicals	543,000	325,000
030-805-000-6410	Prof. Services	92,000	92,000
030-805-000-6520	Diesel Fuel	5,000	6,000
030-805-000-6550	Dues & Memberships	3,000	3,500
030-805-000-6620	Equipment Maint/Repair	201,000	285,000
030-805-000-6630	Equipment Rental	4,800	4,800
030-805-000-6670	First Aid/Safety	11,000	15,000
030-805-000-6750	Gasoline	5,500	6,000
030-805-000-6900	Janitor/Cleaning Supplies	3,000	4,000
030-805-000-6999	Lab Expenses & Supplies	135,000	250,000
030-805-000-7100	Contracts	45,000	77,000
030-805-000-7101	Maintenance	42,000	60,000
030-805-000-7110	Tank Maintenance	126,370	126,370
030-805-000-7200	Office Supplies	6,000	7,000
030-805-000-7360	Postage	2,250	4,000
030-805-000-7370	Printing	1,500	1,500
030-805-000-7512	Vehicle Maint/Repair	2,000	2,000
030-805-000-7620	Training/Education	7,000	15,000
030-805-000-7660	Tools & Equipment	3,500	25,000
030-805-000-7686	Special Events	1,000	1,000
030-805-000-7742	Telephones - Cell Phones	10,000	13,000
030-805-000-7780	Travel Expenses	500	5,200
030-805-000-7863	Utilities Electricity	550,000	627,000
Total BT Brown Water Treatment Plant		3,073,709	3,083,599

Account	Name	Adopted	Proposed
		FY22 Budget	FY23 Budget
030-806-000-5000	Regular Payroll	394,665	488,004
030-806-000-5001	Overtime	13,109	13,414
030-806-000-5030	FICA	25,282	31,088
030-806-000-5031	Medicare	5,913	7,271
030-806-000-5040	Health Insurance	144,960	147,935
030-806-000-5055	Life / AD & D / Disability	5,184	6,148
030-806-000-5060	457B/401A	58,018	44,571
030-806-000-5850	Uniforms	2,850	3,200
030-806-000-6270	Building Repair/Maint	1,000	1,000
030-806-000-6271	Security Monitoring	100	100
030-806-000-6410	Prof. Services	100	100
030-806-000-6520	Diesel Fuel	-	-
030-806-000-6550	Dues & Memberships	400	400
030-806-000-6611	Easements	500	500
030-806-000-6620	Equipment Maint/Repair	3,000	2,500
030-806-000-6670	First Aid/Safety	800	500
030-806-000-6750	Gasoline	18,000	18,000
030-806-000-6900	Janitor/Cleaning Supplies	1,600	1,600
030-806-000-7100	Contracts	200	500
030-806-000-7200	Office Supplies	5,850	3,000
030-806-000-7250	Outside Services	2,500	2,500
030-806-000-7370	Printing	-	-
030-806-000-7512	Vehicle Maint/Repair	2,500	4,000
030-806-000-7620	Training/Education	3,500	3,500
030-806-000-7659	Paint and Flagging	7,500	7,500
030-806-000-7660	Tools & Equipment	6,000	4,000
030-806-000-7670	Equipment	6,050	3,000
030-806-000-7686	Special Events	250	1,000
030-806-000-7690	Subscript Book/Journals	1,000	1,000
030-806-000-7742	Telephones - Cell Phones	5,000	5,000
030-806-000-7780	Travel Expenses	500	600
030-806-000-7862	Utilities Gas	600	500
030-806-000-7863	Utilities Electricity	3,500	3,500
Total Engineering		720,431	805,931

Account	Name	Adopted	Proposed
		FY22 Budget	FY23 Budget
030-807-000-5000	Regular Payroll	362,050	431,077
030-807-000-5001	Overtime	9,485	33,738
030-807-000-5030	FICA	23,035	28,819
030-807-000-5031	Medicare	5,387	6,740
030-807-000-5040	Health Insurance	104,332	120,216
030-807-000-5055	Life / AD & D / Disability	4,613	5,677
030-807-000-5060	457B/401A	45,401	37,515
030-807-000-5850	Uniforms	3,200	3,200
030-807-000-6270	Building Repair/Maint	1,000	1,000
030-807-000-6271	Security Monitoring	150	200
030-807-000-6550	Dues & Memberships	450	450
030-807-000-6620	Equipment Maint/Repair	2,000	2,000
030-807-000-6670	First Aid/Safety	500	750
030-807-000-6750	Gasoline	25,000	20,000
030-807-000-6900	Janitor/Cleaning Supplies	1,500	3,000
030-807-000-7200	Office Supplies	2,000	2,500
030-807-000-7360	Postage	3,000	3,000
030-807-000-7370	Printing	750	750
030-807-000-7511	Repairs & Maintenance	-	-
030-807-000-7512	Vehicle Maint/Repair	5,000	2,500
030-807-000-7620	Training/Education	5,000	5,000
030-807-000-7660	Tools & Equipment	10,000	18,000
030-807-000-7670	Equipment	-	-
030-807-000-7686	Special Events	1,500	1,500
030-807-000-7742	Telephones - Cell Phones	8,600	10,000
030-807-000-7780	Travel Expenses	500	2,000
030-807-000-7862	Utilities Gas	1,200	1,200
030-807-000-7863	Utilities Electricity	5,000	5,000
Total Cross Connection/Backflow		630,653	745,832

	Account	Name	Adopted	Proposed
			FY22 Budget	FY23 Budget
	030-808-000-5000	Regular Payroll	314,349	485,622
	030-808-000-5001	Overtime	7,683	13,030
	030-808-000-5030	FICA	19,966	30,916
	030-808-000-5031	Medicare	4,669	7,230
	030-808-000-5040	Health Insurance	117,395	166,119
	030-808-000-5055	Life / AD & D / Disability	4,150	5,263
	030-808-000-5060	457B/401A	29,657	42,651
	030-808-000-5850	Uniforms	2,000	2,800
	030-808-000-6270	Building Repair/Maint	-	-
	030-808-000-6520	Diesel Fuel	6,000	9,000
	030-808-000-6550	Dues & Memberships	100	100
	030-808-000-6620	Equipment Maint/Repair	10,000	10,000
	030-808-000-6670	First Aid/Safety	50	200
	030-808-000-6750	Gasoline	8,000	8,000
	030-808-000-7200	Office Supplies	350	500
	030-808-000-7512	Vehicle Maint/Repair	4,000	5,000
	030-808-000-7620	Training/Education	2,750	2,000
	030-808-000-7660	Tools & Equipment	15,000	13,000
	030-808-000-7686	Special Events	200	500
	030-808-000-7742	Telephones - Cell Phones	3,100	5,000
	030-808-000-7780	Travel Expenses	250	250
	030-808-000-8050	Yard & Grounds	-	-
	Total Maintenance		549,669	807,181

Account	Name	Adopted FY22 Budget	Proposed FY23 Budget
030-809-000-6330	Communication/Email/Internet	42,400	60,960
030-809-000-6350	Computer Software	366,715	442,849
030-809-000-6360	Computer Hardware	91,337	87,150
030-809-000-6550	Dues & Memberships	2,000	2,000
030-809-000-7100	Contracts	-	-
030-809-000-7620	Schools	20,000	40,000
Total Information Technology		522,452	632,959
030-810-000-5850	Uniforms	2,000	2,500
030-810-000-6550	Dues & Memberships	4,000	4,500
030-810-000-7200	Office Supplies	2,000	1,000
030-810-000-7620	Training/Education	7,500	6,000
030-810-000-7660	Tools & Equipment	2,000	6,000
030-810-000-7686	Special Events	2,500	3,000
030-810-000-7780	Travel Expenses	1,200	1,500
Total Safety		21,200	24,500
030-925-000-7660	Capital - Equipment & Machinery	502,300	418,800
030-925-000-8502	Capital - Vehicles	180,000	631,733
030-925-000-8508	Capital - Other Structures	20,000	223,000
030-925-000-8509	Capital - Infrastructure	50,000	2,492,444
030-925-000-8510	Capital - Buildings	-	-
030-925-000-8511	Capital - Computer Software	34,400	73,389
030-925-000-8512	Capital - Computer Hardware	57,873	27,500
030-925-000-8513	Capital - Land	-	-
030-925-000-8514	Capital - Miscellaneous Projects	500,000	250,000
030-925-000-8530	Capital - Intersection Improvements	1,244,000	2,122,088
030-925-000-8532	Capital - Meters	350,000	350,000
030-925-000-8533	Capital - Meters (GEFA)	-	-
030-925-013-7946	CDBG Water	-	-
030-950-000-6254	Interest - Bonded Debt	6,500,000	5,627,000
030-950-000-6265	Reserve Funding	-	-
030-975-000-6057	Amortization-Loan Costs	280,000	1,039,660
030-975-000-6059	Loan Costs/Bond COI	-	-
030-975-000-6520	Change in Market Value	-	-
030-975-000-6521	Depreciation	-	-
030-975-000-6522	Loss (Gain) on Disposal of Asset	-	-
030-975-000-6523	Loss on Debt Extungishment	-	-
Total Capital nad Debt Service		9,718,573	13,255,614
Total Expenses		29,752,500	38,095,573
Fund: 035 - WATER EDU.			
035-141-000-4415	Donations (Water Edu Team)	-	-
035-803-000-6000	Water Education Team	-	-
		-	-

**Coweta County Water & Sewerage Authority**  
**FY23 Proposed Budget - Capital**

		<b>FY23</b>	
		<b>Amount</b>	<b>Priority</b>
<b>030-925-000-7660 Capital - Equipment &amp; Machinery</b>		<b>\$ 418,800</b>	
802	New Digester Blowers	\$ 135,000	1
804	Mini Excavator	\$ 60,000	1
804	Flat bed for shop truck	\$ 7,000	1
804	Bush Hogg	\$ 6,300	1
805	VFD Cooling System - HS Pumps	\$ 25,000	2
808	Generators (3 generators at 35k each)	\$ 105,000	1
804	Mower	\$ 14,000	2
808	SCADA RTU Replacements (10 RTUs at 2k each)	\$ 20,000	2
808	Vehicle diagnostic scan tool	\$ 6,000	2
810	Safety Grates for Lift Stations (27 @ \$1,500)	\$ 40,500	
<b>030-925-000-8502 Capital - Vehicles</b>		<b>\$ 631,733</b>	
804	Vac Truck	\$ 402,733	
804	F-250 4x4	\$ 62,000	1
807	New Truck	\$ 39,000	1
807	New Truck	\$ 39,000	1
808	Barlow truck and bed swap	\$ 80,000	1
804	Equipment Trailer	\$ 9,000	2
<b>030-925-000-8508 Capital - Other Structures</b>		<b>\$ 223,000</b>	
808	Shop roll up door (waiting on official quote for price)	\$ 20,000	1
805	Alum Pond Clean-out and liner (one pond)	\$ 128,000	1
809	Break out teller windows, create wall and office. Move cubicles	\$ 75,000	
<b>030-925-000-8509 Capital - Infrastructure</b>		<b>\$ 2,492,444</b>	
806	Fayette Connection	\$ 542,708	
806	Relocation of TLC PS to Major Rd	\$ 246,400	
806	TLC and Hwy 29 Connection	\$ 1,079,000	
806	Twelve Springs - Well System Water Lines	\$ 51,356	
806	John Boy - Well System Water Lines	\$ 25,369	
806	Tinica Way - Well System Water Lines	\$ 80,437	
806	Exit 41 Sewer	\$ 467,174	
<b>030-925-000-8511 Capital - Software</b>		<b>\$ 73,389</b>	
809	Digital Twin - Water	\$ 20,000	
809	Digital Twin - Sewer	\$ 20,000	
809	SewerGEMS Unlimited Pipes SELECT Sub	\$ 8,389	
809	Upgrade XC2 to Swift Comply Web	\$ 25,000	
<b>030-925-000-8512 Capital - Hardware</b>		<b>\$ 27,500</b>	
809	Cradlepoints (Tornado) disaster internet	\$ 8,000	
809	Display 43-55" (10 @ \$600 each)	\$ 6,000	
809	Drive Thru Window Speaker Upgrade / Replacement	\$ 10,000	
809	HD224 Player (10 @ \$350 each)	\$ 3,500	
<b>030-925-000-8514 Capital - Misc Projects</b>		<b>\$ 250,000</b>	
803	Master Planning	\$ 250,000	
<b>030-925-000-8530 Capital - Intersection Improvements</b>		<b>\$ 2,122,088</b>	
806	Hwy 16 at Old 85 - C	\$ 70,000	
806	International Park Connector - C	\$ 39,000	
806	Hwy 16 at Hwy 54 (PI# 322180)	\$ 401,500	
806	Hwy 154 at I85 Ramp (PI# 0015314)	\$ 57,000	
806	Poplar Road at Parks Road - C	\$ 142,000	
806	Madras Connector Phase 1 (PI# 0013195) - C	\$ 673,274	

806	Madras Connector Phase 2	\$	-
806	SR 54 @ Shoal Creek	\$	575,000
806	I-85 at Hwy 34 (PI# 0013721)	\$	19,400
806	US 29S/US 27S - C	\$	144,914
<b>030-925-000-8532 Capital - Meters</b>		<b>\$</b>	<b>350,000</b>
	Meters - Kendall Supply	\$	350,000
<b>Total</b>		<b>\$</b>	<b>6,588,954</b>



# Five Year Capital Plan

Project	FY2023	FY2024	FY2025	FY2026	FY2027	Total
<b>Funding Source</b>						
Debt (Bonds/Loans)	31,387,922	25,046,921	-	-	-	56,434,843
Reserves	1,454,907	-	-	-	-	1,454,907
Current Operations	5,104,047	26,742,000	38,463,867	4,125,000	2,125,000	76,559,914
	<b>37,946,876</b>	<b>51,788,921</b>	<b>38,463,867</b>	<b>4,125,000</b>	<b>2,125,000</b>	<b>134,449,664</b>
<b>Infrastructure</b>						
Hwy 29 sewer connection	1,000,000	-	-	-	-	1,000,000
Sullivan Road water main relocation	1,901,000	-	-	-	-	1,901,000
Fayette connection	542,708	3,000,000	-	-	-	3,542,708
Relocation of TLC PS to Major Rd	246,400	-	-	-	-	246,400
TLC and Hwy 29 Connection	1,079,000	-	-	-	-	1,079,000
Twelve Springs - Water Lines	51,356	-	-	-	-	51,356
John Boy - Water Lines	25,369	-	-	-	-	25,369
Tinica Way - Water Lines	80,437	-	-	-	-	80,437
Exit 41 Sewer	467,174	-	-	-	-	467,174
Shenandoah Expansion	18,764,283	18,764,282	-	-	-	37,528,565
Troup-Grant Project	-	2,650,000	-	-	-	2,650,000
Bridgeport Connector	-	11,000,000	-	-	-	11,000,000
Exit 41 Sewer	-	467,000	-	-	-	467,000
Fischer Crossing	-	7,000,000	-	-	-	7,000,000
Harley-Davidson Line	-	-	8,000,000	-	-	8,000,000
Outfall Line	-	-	8,000,000	-	-	8,000,000
Sargent WWTP	-	-	15,000,000	-	-	15,000,000
Arnco-Sargent Connector	-	-	5,000,000	-	-	5,000,000
<b>Intersection Improvements</b>						
Hwy 16 at Old 85	70,000	-	-	-	-	70,000
International Park Connector	39,000	-	-	-	-	39,000
Hwy 16 at Hwy 54 (PI# 322180)	401,500	-	-	-	-	401,500
Hwy 154 at I85 Ramp (PI# 0015314)	57,000	-	-	-	-	57,000
Poplar Road at Parks Road	142,000	-	-	-	-	142,000
Madras Connector Phase 1 (PI# 0013195)	643,274	-	-	-	-	643,274
Madras Connector Phase 2	-	500,000	-	-	-	500,000
SR 54 @ Shoal Creek	575,000	-	-	-	-	575,000
I-85 at Hwy 34 (PI# 0013721)	19,400	-	-	-	-	19,400
US 29S/US 27S	144,914	-	-	-	-	144,914
<b>Vehicles</b>	631,733	250,000	250,000	250,000	250,000	1,631,733
<b>Equipment &amp; Machinery</b>	418,800	400,000	400,000	400,000	400,000	2,018,800
<b>Other Structures</b>	223,000	50,000	50,000	50,000	50,000	423,000
<b>IT - Software</b>	73,389	50,000	50,000	50,000	50,000	273,389
<b>IT - Hardware</b>	27,500	25,000	25,000	25,000	25,000	127,500
<b>Other Capital Items</b>						
Twelve Parks WRF	-	-	338,867	2,000,000	-	2,338,867
Master Plan	250,000	-	-	-	-	250,000
Griffin pump station/line upgrade	6,282,639	6,282,639	-	-	-	12,565,278
BT Brown Improvements	3,440,000	-	-	-	-	3,440,000
Meters	350,000	350,000	350,000	350,000	350,000	1,750,000
Miscellaneous	-	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
<b>Totals by Fiscal Year</b>	<b>37,946,876</b>	<b>51,788,921</b>	<b>38,463,867</b>	<b>4,125,000</b>	<b>2,125,000</b>	<b>134,449,664</b>
<b>Income (Loss) - should net zero</b>	-	-	-	-	-	-