

Coweta County Water & Sewerage Authority

November 5, 2025

The Coweta County Water and Sewerage Authority held its monthly meeting on Wednesday, November 5, 2025, in the Board Room at the Coweta County Water & Sewerage Authority. The following individuals were present: Chairman Ms. Laurie Bartlett, Vice Chairman Dr. Marc Guy, Secretary Mr. Larry Kay, Co-Treasurer Mr. Mark Woods, Co-Treasurer Mr. Dennis Hammond, Jay Boren, Heidi Mann, Rick Jones, Mandy Sledd, Alan Sibley, Roger Dawson, and Samuel Latimer, CPA, CFE (Rushton, LLC, Certified Public Accountants). Ms. Melissa Griffis (Attorney with Horne & Griffis, P.C.) attended via Zoom today.

Chairman Bartlett called the meeting to order at 9:00 a.m. The meeting began with the Pledge of Allegiance, and Mr. Mark Woods gave the invocation.

Chairman Bartlett asked for a motion to approve the minutes from the October 1, 2025, Board meeting. Motion was made by Mr. Larry Kay, seconded by Mr. Mark Woods. Motion carried.

The first agenda item was the FY25 Audit Presentation by Mr. Samuel Latimer. Mr. Latimer presented the DRAFT annual audit report. The final report cannot be issued yet, due to the delay in the issuance of the 2025 Compliance Supplement by the Office of Management and Budget. Copies of the DRAFT financials were provided to the Board members in their Board package. Mr. Latimer indicated that if the compliance supplement is issued prior to December 31, 2025, a combined audit report will be issued at that time. If the compliance supplement is not issued by December 31, 2025, the reports will be dual dated, with the audit report on the financial statements issued prior to December 31, 2025, and the Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance (Single Audit Report) issued after the compliance supplement is issued. Mr. Latimer discussed the unmodified opinion on the financial statements, as well as the Authority's responsibilities, Rushton's responsibilities, and the audit standards under which the Audit was conducted. Mr. Latimer gave an overview of key elements of the Statement of Changes in Net Position, as well as the change in net position

over the last three years, the make-up of net position over the last three fiscal years, and key components of operating revenue and expenses for the last three fiscal years. Mr. Latimer discussed the Report on Internal Control and Other Matters (Yellow Book – Government Standards), as well as the Report on Compliance and Internal Control over Major Programs (Federal Grant Funding). No instances of non-compliance and no instances of material weaknesses or significant deficiencies in internal control were noted in either report. Mr. Latimer discussed that Government Accounting Standards Board (GASB) No. 101 *Compensated Absences* and GASB No. 102 *Certain Risk Disclosures* were implemented in the fiscal year ending June 30, 2025. The implementation effects are disclosed in the notes to the financial statements. As a result of the implementation of GASB No. 101, compensated absences on June 30, 2024, under the old standard were \$342,515. Under the new standard as of June 30, 2025, they increased to \$773,491. Mr. Latimer discussed the audit committee memo provided to the Board. He discussed certain required communications including the auditor's responsibilities, accounting policies, accounting estimates, corrected audit adjustments, uncorrected audit adjustments (none in current year), disagreements with management (none in current year), difficulties encountered in performing the audit (none), management representations, management consultations with other independent accountants (none), and other audit findings or issues. Mr. Latimer discussed future reporting changes including GASB Statement No. 103, *Financial Reporting Model Improvements*, and GASB Statement No. 104, *Disclosure of Certain Capital Assets*. GASB No. 103 will result in changes to Management's Discussion and Analysis and will introduce a new category of "subsidiaries" on the financial statements. Mr. Dawson communicated to the Board that once final reports are issued, either a combined Audit report, or separate reports, the Board will receive bound copies for their review at that time. Chairman Bartlett asked if there were any questions. There were none. Chairman Bartlett thanked Mr. Latimer for the presentation. Mr. Latimer left the meeting at 9:18 a.m.

The next agenda item was the Proposed 2026 Board Meeting Dates by Mr. Jay Boren. Mr. Boren stated that the Board has reviewed and discussed the dates. The two dates that have been decided to be changed for next year are the May 6 meeting to April 29, and the July 1 meeting to June 24. Chairman Bartlett asked for a motion to approve the Proposed 2026 Board Meeting Dates. Motion was made by Mr. Mark Woods, seconded by Mr. Larry Kay. Motion carried.

The next agenda item was an update on Operations by Mr. Rick Jones. In Construction, Mr. Jones reported for the month of September that there were 68 leaks. There were 18 digs and 103 drops for a total of 121, an increase of 66 from August. Mr. Jones reported on the status of meter installs for September. Mr. Jones reported on current projects: Legacy Water Group continues to clear Phase 2 of the Chattahoochee transmission main project; Legacy Water Group has finished laying the 16" domestic line from the plant to the power line and CCWSA will install the remaining portion of 16" line to Tommy Lee Cook Rd; and Distribution crew is currently valve exercising and painting fire hydrants in the Sharpsburg area. In Maintenance, Mr. Jones gave updates on the following: repaired filter at Shenandoah WWTP; pulled pumps at Arbor Springs and South Hampton lift stations for repair; repaired exhaust fans on Raw Water building B.T. Brown Water Treatment Plant; received RAS/WAS and Charlie Lift Station pumps back from Prop Pump Solutions; and Raw Water pump 2 reinstalled at B.T. Brown after repair at Southern Rewind. In Cross Connection Control, Mr. Jones reported on information showing Sensus Analytics. The meter department contacted 687 customers in September, 378 by email and 309 by phone to inform them about their leaks or potential leaks. The following engineering updates were reported: in residential, proposed 46 lots in Stockton Landing off Fischer Rd; in commercial, Bailey Common Station off E Hwy 34 and Andrew Bailey Rd; approximately 3,000' extension at Coweta Industrial Parkway; Coweta Public Training Facility located next to the transfer site off Ishman Ballard Rd; 2,500' extension from the entrance to Dell Webbs/Southern Oaks at Holz Parkway; and Piedmont Paving Asphalt Plant off E Hwy 16. Mr. Jones reported on activity from B.T. Brown stating that the plant averaged 4.44 MGD for the month of September and the total demand for the month was 11.27 MGD. Mr. Jones gave an update on the Chattahoochee Pump Station. Mr. Jones stated that B.T. Brown Water Treatment Plant has earned a Gold Level Safety Award as part of the 2025 GAWP Safety Awards Program. Mr. Jones reported on activity from the Shenandoah Wastewater Plant, stating the plant averaged 1.681 MGD for the month of September. Mr. Jones reported that the highest weekly average flow was 1.713 MGD. Mr. Jones reported on the activity of Blalock Lakes, Oaks at Turin decentralized systems, and Twelve Parks. Mr. Jones reported on the Shenandoah Plant Expansion. Mr. Hammond asked how the reservoir is holding up during our drought. Mr. Jones said it has dropped some, but thankfully we have had lots of rain this year that has helped. No action needed.

The next agenda item was an update on Human Resources/Benefit Renewal by Ms. Mandy Sledd. Ms. Sledd reported on the following: in Safety, October's Safety Meeting was on Confined Spaces with Risk Management Partners and the speakers were Lee Lyner and Adam Head; 8 employees participated in Confined Space Training on October 15; received new AEDs for the crew vehicles; in the Community, Caren Comeans, CAD Engineer, served as a chaperone for Welch Elementary's 5<sup>th</sup> Grade class on a field trip to the GA Supreme Court; Luke Corpe, Maintenance Manager, volunteered at Welch's Elementary's 4<sup>th</sup> Grade REACH class to speak about his role at the Authority; B.T. Brown Water Treatment Plant hosted a local Scouts Troop; we participated in a Career Fair at East Coweta; and we sponsored the Newnan Coweta Chambers Pickleball Tournament; in Marketing, in addition to highlighting our community events we have also posted about the Shenandoah Project update and education materials about SepticSmart Week, in HR, Ms. Sledd presented information on the 2025-2026 Benefit Renewal stating that for the Medical Renewal we originally received a 8.7% renewal from Cigna and after negotiating we were able to get it down to 5%. Ms. Sledd stated that for our Ancillary Plan we received a 5% increase on dental, flat on vision, and we ended up marketing our Life and Disability Plans. Anthem sold its Life and Disability Plan to The Standard. Because of the feedback we received from our employees about their frustrations with using the short-term disability benefits after the transition from Anthem to The Standard, we decided to take it to market. We marketed to Mutual of Omaha, Equitable, and Guardian. Mutual of Omaha had a very strong renewal and was the only carrier that offered a true Open Enrollment (allowing employees to elect life benefits without an EOI for this one open enrollment period). Ms. Sledd stated that our recommendation is to accept the Cigna Medical Renewal, to remain with Anthem for dental and vision only, and to transfer to Mutual of Omaha for Life and Disability Benefits. Chairman Bartlett asked if there were any questions. There being none, Chairman Bartlett asked for a motion to approve the insurance renewal. Motion was made by Mr. Dennis Hammond, seconded by Mr. Larry Kay. Motion carried.

The next agenda item was an update on Customer Care by Mr. Alan Sibley. Mr. Sibley presented graphs reporting on the Customer Count at 32,337 for the month of September, an increase of 47 from the previous month. Mr. Sibley reported that the number of non-pay disconnects was originally 434, but after various methods of contacting the customers, it brought

the list down to 106. In Information Technology, Mr. Sibley stated that they installed a Smart-UPS because we had been experiencing some power surges with the equipment in the server room. Mr. Sibley also stated that this equipment will avoid those power surges. Chairman Bartlett asked if the power went off, how long would this run the system? Mr. Sibley said it was estimated to be between 4 to 6 hours. No action needed.

The next agenda item was the monthly report by Mr. Roger Dawson. Mr. Dawson presented charts and graphs for September FY2026: revenues, expenses, and water sales, purchased and produced. No action needed.

Chairman Bartlett called for a motion to adjourn into Executive Session for Real Estate, Personnel and Litigation. Motion was made by Mr. Mark Woods, seconded by Dr. Marc Guy. Motion carried, and the meeting was adjourned into Executive Session.

Chairman Bartlett asked if there was any new or old business to discuss. There being none, Chairman Bartlett asked for a motion to adjourn the meeting. Motion was made by Dr. Marc Guy, seconded by Mr. Larry Kay. Motion carried, and the meeting was adjourned.

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Laurie Bartlett- Chairman

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Larry Kay- Secretary