

MINUTES

DECATUR COUNTY BOARD OF COMMISSIONERS

COMMISSIONERS' BOARD ROOM

TUESDAY, JANUARY 12, 2021

PRESENT: CHAIRMAN PETE STEPHENS, VICE-CHAIRMAN DENNIS BRINSON, COMMISSIONERS, BOBBY BARBER, JR, RUSTY DAVIS, GEORGE ANDERSON, AND STEVE BROCK, COUNTY ADMINISTRATOR ALAN THOMAS, COUNTY ATTORNEY BRUCE KIRBO, AND COUNTY CLERK MICHELLE WEST.

INVOCATION AND THE PLEDGE OF ALLEGIANCE

Chairman Stephens called the regular meeting to order at 9:00 a.m. After the call to order, Vice Chairman Brinson gave the invocation and all those assembled pledged allegiance to the flag of the United States of America.

ELECT CHAIRMAN AND VICE CHAIRMAN

Commissioner Brock made a motion to appoint Commissioner Pete Stephens as the Chairman and Commissioner Brinson as the Vice Chairman. Commissioner Rusty Davis seconded the motion. A vote was taken and unanimously approved.

APPROVAL OF AGENDA

Commissioner Davis made a motion to approve the agenda, as presented. Commissioner Anderson seconded the motion. A vote was taken and unanimously approved.

SPECIAL PRESENTATIONS

There were no Special Presentations.

PUBLIC PARTICIPATION

There was no Public Participation.

APPROVAL OF MINUTES

Commissioner Brock made a motion to approve the minutes of the Commissioners' Meeting held December 8, 2020, as presented. Commissioner Anderson seconded the motion. A vote was taken and unanimously approved.

OLD BUSINESS

There was no Old Business.

NEW BUSINESS

Appoint Administrator, Attorney and Clerk. Commissioner Brock made a motion to appoint County Administrator Thomas, County Attorney Kirbo, and County Clerk West. Commissioner Davis seconded the motion. A vote was taken and unanimously approved.

Board of Education Update – Mr. Tim Cochran. Chairman Stephens recognized Tim Cochran, Superintendent. Mr. Cochran updated the Board on how the school system was progressing during the pandemic. Mr. Cochran stated the students' attendance has declined since last year, which means when you lose students, you lose employees. Mr. Cochran said that academically Decatur County School System is doing great and was above the state average. Due to the pandemic, Mr. Cochran states that many students have chosen virtual learning and the school has supplied chrome books for all students and has 36 wireless internet access points across the community. Mr. Cochran commended the staff for all their hard work and training.

Mr. Cochran spoke about the projects that have either been completed or are in progress of being completed, which has been paid for by ESPLOST funds. Bainbridge High School had several facility upgrades, Centennial Field's parking lot has been completed and the Main office has been officially relocated to the old Bainbridge Middle School. A new middle school is projected in the near future.

Mr. Cochran stated that ESPLOST was up for renewal in March and it's very important to get ESPLOST passed. Mr. Cochran hopes to maintain the low millage rate of 15.38. Mr. Cochran continues to monitor the budget, the BOE has received CARES funds, which has helped with the budget, but states that those funds will eventually run out.

Consider Contract Agreement E911 – Ms. Tonya Griffin. Chairman Stephens recognized Tonya Griffin, E911 Director. Ms. Griffin is requesting for the Board to approve a software support agreement with Blough Tech for \$1,649 monthly. Blough Tech would also be replacing the existing server, replacing CAD and GCIC hard drives and combine into one hard drive, which will add a firewall and additional security to the system for the amount of \$23,522. Ms. Griffin also stated that she would be replacing phone lines for the administrative offices. County Administrator Thomas stated that the E911 Committee has already approved this agreement and recommends that the Board approve. Commissioner Brock made a motion to approve the contract agreement, copies of which are attached. Vice Chairman Brinson seconded the motion. A vote was taken and unanimously approved.

Consider Bid for Pavement Marking. Chairman Stephens recognized County Administrator Thomas who stated 2 bids were received for the pavement marking project which consists of 9 roads and a total of 51.23 miles. County Administrator Thomas stated that Peek Pavement Markings had the low bid of \$179,400 and recommends that the Board approve. County Administrator Thomas stated SPLOST funds would be used to pay for the pavement markings. Commissioner Davis made a motion to approve the bid for pavement marking. Vice Chairman Brinson seconded the motion. A vote was taken and unanimously approved.

Consider Request from Tax Commissioner. Chairman Stephens recognized County Administrator Thomas who stated that Tax Commissioner Harrell has requested the Board to consider passing a resolution delegating the authority to the Tax Commissioner to make the final determinations at his discretion to waive fees in reasonable circumstances for the next 4 years. Tax Commissioner Harrell has also requested authorization to accept checks, credit cards, and echecks. Vice Chairman Brinson made the motion to authorize the resolution and other request from Tax Commissioner Harrell, a copy of which is attached. Commissioner Anderson seconded the motion. A vote was taken and unanimously approved.

Consider Bid Approval of Vehicle for Facility Maintenance Department - Pickup Truck. Chairman Stephens recognized County Administrator Thomas who stated that bid requests were advertised and provided to various vendors. County Administrator Thomas stated three bids were received with Ginn Chrysler Jeep Dodge from Covington GA being the low bid of \$22,650 with 8-10 weeks delivery date and recommends to the Board to approve the purchase. Commissioner Davis made a motion to approve the purchase of the pickup truck. Vice Chairman Brinson seconded the motion. A vote was taken and unanimously approved.

Consider Bid Approval of Vehicle for Prison – Transport Van. Chairman Stephens recognized County Administrator Thomas who stated that bid requests were advertised and provided to various vendors. County Administrator Thomas stated five bids were received with Sunbelt Ford from Albany GA being the low bid of \$33,059.75 and recommends that the Board approve the purchase. Commissioner Davis made a motion to approve the purchase of the transport van. Commissioner Brock seconded the motion. A vote was taken and unanimously approved.

COMMISSIONERS/ADMINISTRATOR'S REMARKS

The Commissioners thanked everyone for coming to the meeting.

ADJOURN

There being no further business, the meeting, on motion by Vice Chairman Brinson, was duly adjourned. Commissioner Davis seconded the motion. A vote was taken and unanimously approved.

Approved: 
Chairman

Attest: 
County Clerk



We have prepared a quote for you

Computer

Quote # plb001974
Version 1

Prepared for:

Decatur Grady 911

Tonya Griffin
tdgriffin@decaturgradye911.com

Products

Description	Price	Qty	Ext. Price
Intel Core i7 (10th Gen) i7-10700 Octa-core (8 Core) 2.90 GHz Processor - Retail Pack - 16 MB Cache - 4.80 GHz Overclocking Speed - 14 nm - Socket LGA-1200 - UHD Graphics 630 Graphics - 65 W - 16 Threads 	\$369.99	5	\$1,849.95
MSI MAG B460M BAZOOKA Desktop Motherboard - Intel Chipset - Socket LGA-1200 - 128 GB DDR4 SDRAM Maximum RAM - DIMM, UDIMM - 4 x Memory Slots - Gigabit Ethernet - 4 x USB 3.1 Port - HDMI - DVI - 1 x RJ-45 - 4 x SATA Interfaces 	\$99.99	5	\$499.95
Corsair CMK16GX4M2Z2933C16 VENGEANCE LPX 16GB (2 x 8GB) DDR4 2933 (PC4-23400) C16 1.35V Desktop Memory - Black	\$89.99	10	\$899.90
MSI VENTUS GTX 1660 VENTUS XS 6G OC GeForce GTX 1660 Graphic Card - 6 GB GDDR5 - 192 bit Bus Width - DisplayPort - HDMI 	\$259.99	5	\$1,299.95
Corsair CV Series CV650 - 650 Watt 80 Plus Bronze Certified PSU - Internal - 120 V AC, 230 V AC Input - 650 W / 5 V DC, 3.3 V DC, 12 V DC, 12 V DC, 5 V DC - 1 Fan(s) - 88% Efficiency 	\$69.99	5	\$349.95
Samsung 860 EVO 1 TB Solid State Drive - 2.5" Internal - SATA (SATA/600) - 550 MB/s Maximum Read Transfer Rate - 256-bit Encryption Standard - 5 Year Warranty  Samsung 860 EVO 1TB 2.5 Inch SATA III Internal SSD	\$149.99	5	\$749.95
Fractal Design Core 1100 - Mini Tower Computer Case - mATX - High Airflow And Cooling - 1x 120mm Silent Fan Included - Brushed Aluminium Front - Dust Filters - Black	\$49.99	5	\$249.95

Subtotal: \$5,899.60

Software

Description	Recurring	Price	Qty	Ext. Recurring	Ext. Price
SA-Host-Office365-20 B-Free: Exchange via MS Office 365	\$20.00	\$0.00	5	\$100.00	\$0.00
Hosted Exchange via MS Office 365					
3EA36AV#ABA HP Microsoft Windows v.10 Home - License - 1 License - CTO - English	\$0.00	\$149.00	5	\$0.00	\$745.00

Recurring Subtotal: \$100.00

Subtotal: \$745.00

Services

Description	Price	Qty	Ext. Price
setup PC Setup and Configuration Per User Set-up Fee	\$300.00	5	\$1,500.00

Scope of Work:

We will order one PC first as a sample design and fully load software and set it up as a test. Client will thoroughly test computer and upon agreement that it's working above or beyond expectation we will order the additional four at that time.

Subtotal: \$1,500.00

Computer



Prepared by:
Blough Tech, Inc.
Paul Blough
(229) 377-8825
pblough@bloughtech.com

Prepared for:
Decatur Grady 911
P.O. Box 726
Bainbridge, GA 39818
Tonya Griffin
12292483030
tdgriffin@decaturgradye911.com

Quote Information:
Quote #: plb001974
Version:
Delivery Date:
Expiration Date:

Quote Summary


Description	Amount
Products	\$5,899.60
Software	\$745.00
Services	\$1,500.00
Subtotal:	\$8,144.60
Estimated Tax:	\$412.64
Total:	\$8,557.24

Recurring Expenses Summary

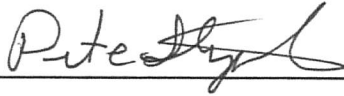
Description	Amount
Software	\$100.00
Recurring Total:	\$100.00

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

Blough Tech, Inc.

Signature: 
Name: Paul Blough
Title: CEO & Founder
Date: 12/01/2020

Decatur Grady 911

Signature: 
Name: ~~Tonya Griffin~~ Pete Stephens
Date: 1-12-21
Decatur Co Commissioners,
Chairman



We have prepared a quote for you

Server Option 2

Quote # plb001970
Version 1

Prepared for:

Decatur Grady 911

Tonya Griffin
tdgriffin@decaturgradye911.com

119 South Broad Street
Cairo, GA 39828
www.bloughtech.com
(229) 377-8825



Thursday, November 05, 2020

Decatur Grady 911
Tonya Griffin
P.O. Box 726
Bainbridge, GA 39818
tdgriffin@decaturgradye911.com

Dear Tonya,


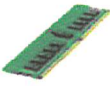


Thank you for the opportunity to provide this quote to you. Here at Blough Tech, we pride ourselves in providing our customers with the same hardware and software that we trust to run our business. All of our project quote are done as flat fee, giving you peace of mind knowing that the price you see for the project is the price that you will pay. There is a scope of work that is attached to this quote that gives you a detailed description of the work that will be covered in the project, additions or changes to the scope of work will require additional cost to you that will be billed separately.

Again, thanks for the opportunity!

Paul Blough
CEO & Founder
Blough Tech, Inc.

▶ Scope Of Work
Scope of Work

Server 1 Hardware

Description	Price	Qty	Ext. Price
 P20245-B21 HPE ProLiant DL380 G10 2U Rack Server - 1 x Xeon Gold 6242 - 32 GB RAM HDD SSD - Serial ATA/600, 12Gb/s SAS Controller - 2 Processor Support - 16 MB Graphic Card - 10 Gigabit Ethernet, 25 Gigabit Ethernet - 8 x SFF Bay(s) - Hot Swappable Bays - 1 x 800 W	\$4,499.00	1	\$4,499.00
 P00924-B21 HPE SmartMemory 32GB DDR4 SDRAM Memory Module - For Server - 32 GB (1 x 32 GB) - DDR4-2933/PC4-23466 DDR4 SDRAM - CL21 - 1.20 V - Registered - 288-pin - DIMM	\$249.00	1	\$249.00
 865414-B21 HPE 800W Flex Slot Platinum Hot Plug Low Halogen Power Supply Kit - 800 W - 230 V AC	\$179.00	1	\$179.00
 881457-B21 HPE 2.40 TB Hard Drive - 2.5" Internal - SAS (12Gb/s SAS) - 10000rpm - 3 Year Warranty	\$499.00	4	\$1,996.00
Subtotal:			\$6,923.00

Server 1 Software

Description	Price	Qty	Ext. Price
E6U64ABE HPE Integrated Lights-Out Advanced Pack - Subscription License - 1 Server - Standard - Electronic	\$399.00	1	\$399.00
P11058-B21 HPE Microsoft Windows Server 2019 Standard - License - 16 Core - Reseller Option Kit (ROK) - DVD-ROM - PC	\$795.00	1	\$795.00
P11079-B21 HPE Microsoft Windows Server 2019 - License - 10 User CAL - Japanese, Italian, German, French, English, Spanish - PC	\$399.00	2	\$798.00
7NQ-00123 Microsoft SQL Server Standard Core Edition - License & Software Assurance - 2 Core - Additional Product, Annual Fee - Microsoft Open Value Subscription - All Languages - PC	\$1,499.00	1	\$1,499.00

119 South Broad Street
Cairo, GA 39828
www.bloughtech.com
(229) 377-8825



Server 1 Software

Description	Price	Qty	Ext. Price
			Subtotal:
			\$3,491.00

Services

Description	Price	Qty	Ext. Price
PROJECT Project Installation Project Time	\$4,000.00	1	\$4,000.00
			Subtotal:
			\$4,000.00

Server Option 2



Prepared by:

Blough Tech, Inc.
Paul Blough
(229) 377-8825
pblough@bloughtech.com

Prepared for:

Decatur Grady 911
P.O. Box 726
Bainbridge, GA 39818
Tonya Griffin
12292483030
tdgriffin@decaturgradye911.com

Quote Information:

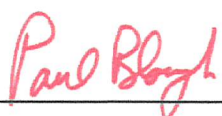
Quote #: plb001970
Version:
Delivery Date:
Expiration Date:

Quote Summary

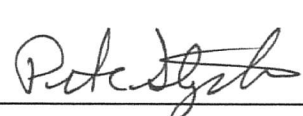
Description	Amount
Server 1 Hardware	\$6,923.00
Server 1 Software	\$3,491.00
Services	\$4,000.00
Subtotal:	\$14,414.00
Estimated Tax:	\$1,008.98
Total:	\$15,422.98

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

Blough Tech, Inc.

Signature: 
Name: Paul Blough
Title: CEO & Founder
Date: 11/05/2020

Decatur Grady 911

Signature: 
Name: ~~Tonya Griffin~~ Pete Stephens
Date: 1-12-21



We have prepared a proposal for you

Support Agreement

Proposal # plb001985
Version 1

Prepared for:

Decatur Grady 911

Tonya Griffin
tdgriffin@decaturgradye911.com

Tuesday, November 10, 2020

Decatur Grady 911
Tonya Griffin
P.O. Box 726
Bainbridge, GA 39818
tdgriffin@decaturgradye911.com

Dear Tonya,

Tradition computer support trades time for money. The more time they get to bill you the more money they get to make. There are a couple of problems with this model. The support company is incented to spend as much time as possible to fix a problem so they can create as big a bill as possible. They are also not motivated to permanently fix the problem so that they will continue to have the opportunity to return again and again to fix the same issue, each time generating a new bill. Furthermore, since every minute the support company is at your business, it is costing you money, you are actually encouraged to get them out as soon as possible, even if the problem is not really fixed to try and avoid those big bills. This leads to a lot of patching of issues but few permanent fixes that would keep the problem from reoccurring. Also, you end up reluctant to call for support in the first place and will wait until a small problem becomes a big one to avoid getting a bill. Often many problems will have to pile up before you feel you can justify a support call. This leads to loss of productivity due to poor performing computers and wasted internal time as your team try to fix your own problems. When you finally do call you are probably pretty angry and very frustrated. This kind of adversarial relationship isn't healthy for anyone. You and your computer support provider start out at odds and it only gets worse from there. And forget about trying to do any proactive support to prevent problems from occurring in the first place. Due to the loss of trust in this adversarial relationship and the opposition of interest's due to the fear of large bills no one is going to be able to take the required time and steps to assure you have a smooth running and highly productive stress-free computer system. Everyone loses.

Blough Tech's model flips this upside down. It puts all of the pressure on us as the IT professionals not on you as the client. For one fixed and agreed upon monthly fee we take care of all of your problem and we work very hard to prevent new problems from happening in the first place. No matter how much time we have to spend taking care of your problems your bill doesn't change. This makes it easy to budget for IT expense. It also incents us to do whatever it takes to solve a problem so it doesn't reoccur and prevent problems in the first place so we don't have to spend time fixing them. To do this we invest in cutting edge systems, training and best practices that help us keep your IT systems up and running. We take care of the computers and you go back to focusing on your business. Blough Tech proactively takes care of issues before you even know about them. Your people now feel free to call us when their problems are small and easy to fix rather than waiting until they are serious and time consuming. Everybody wins and everybody stays happy.



Paul Blough
CEO & Founder
Blough Tech, Inc.

Executive Summary

People Focused. Technology Driven.

People Focused. Technology Driven.

Blough Tech focuses on solving small business's unique IT challenges. Since 1993, Blough Tech has made IT easy, safe and affordable for its clients. Driven by a passion for technology, problem-solving and helping people, Blough Tech helps take the mystery and pain out of using technology and enables businesses to turn it into a competitive advantage. Over 100 businesses have taken advantage of Blough Tech's unique services to allow themselves to thrive in today's technological environment. For more information, visit www.bloughtech.com or follow Blough Tech on Twitter at www.twitter.com/bloughtech.



Founder Bio

CEO and Founder of Blough Tech a nationally recognized IT service company focused on helping small business solve their problems through technology, He is a published author and expert on Rural Area Technology with articles on Forbes.com. He is a past president and current member of the Cairo Rotary chapter and currently and has served as chairman of the Cairo-Grady Chamber of Commerce. Paul and his wife Kim are 30+ year veteran foster parents and have had over 120+ children in their home. With 3 birth children and 6 adopted kids that makes for a busy house! They are actively involved in trying to break the cycle that leads many foster children to repeat the mistakes of their birth parents. Paul also serves on the board of directors for both the local and national foster parent associations and is the President of the Adoptive & Foster Parents Associatio of Georgia. He has also been a part of church ministry since he was 15 and is currently the bivocational Pastor of Barnett's Creek Baptist Church.



Customer Profile

This is a summary of how many users and devices are covered under this agreement.

Item	Quantity
Users	0
Mobile Users	0
Workstations	19
Servers	1
Locations	1
Line of Business Applications	3

Support



Core Service

Selected	Description	Recurring	Qty	Ext. Recurring
X	BLOUGCARE Site Support BLOUGCARE Service Agreement per site/location per month	\$1,500.00	1	\$1,500.00

Selected Option Recurring Subtotal: **\$1,500.00**

Add-on Services

Additive Services

Selected	Description	Recurring	Qty	Ext. Recurring
X	Sonicwall FWAAS Managed Firewall as a Service <ul style="list-style-type: none"> Includes Gateway Antivirus, Content Filter and Security. Remote management of firewall rules and security. User/Computer Internet Usage Reporting Enables Remote / Work from home solution 	\$79.00	1	\$79.00
X	Acronis Cloud Backup Acronis Cloud Backup per GB per month	\$0.20	250	\$50.00
X	Zix Email Encryption Zix Email Encryption by BloughTech ZixGateway(r) - a policy-based email encryption service that automatically scans outbound email for sensitive information. ZixGateway can automatically encrypt, block or brand outbound email based on corporate policies.	\$5.00	4	\$20.00
X	Synology DiskStation + SAN/NAS Storage System - Intel Celeron J4125 Quad-core (4 Core) 2 GHz - 2 x HDD Supported - 0 x HDD Installed - 2 x SSD Supported - 0 x SSD Installed - 2 GB RAM DDR4 SDRAM - Serial ATA Controller - RAID Supported 0, 1, Basic, H 	\$0.00	1	\$0.00
X	Synology SAT5200 960 GB Solid State Drive - 2.5" Internal - SATA (SATA/600) - 1.3 DWPD - 2290 TB TBW - 530 MB/s Maximum Read Transfer Rate 	\$0.00	1	\$0.00

Selected Option Recurring Subtotal: **\$149.00**

One-Time Subtotal: **\$900.00**

Support Agreement



Paul Blough

Prepared by:

Blough Tech, Inc.
Paul Blough
(229) 377-8825
Fax (229) 377-6784
pblough@bloughtech.com

Prepared for:

Decatur Grady 911
P.O. Box 726
Bainbridge, GA 39818
Tonya Griffin
tdgriffin@decaturgradye911.com
12292483030

Quote Information:

Quote #: plb001985
Version: 1
Delivery Date: 11/10/2020
Expiration Date: 12/08/2020

Selected Plan Summary

Description	Amount
Support	\$1,500.00
Add-on Services	\$149.00
Recurring Total:	
	\$1,649.00

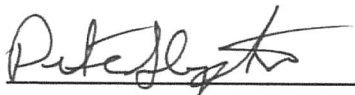
One-Time Expenses Summary


Description	Amount
Add-on Services	\$900.00
Subtotal:	
	\$900.00
Tax:	
	\$63.00
Total:	
	\$963.00

 Acceptance

Decatur Grady 911

Blough Tech, Inc.

Signed 
Name ~~Tonya Griffin~~ Pate Stephens
Title Decatur GA Commission Chairman
Date November 10, 2020

Signed 
Name Paul Blough
Title CEO & Founder
Date November 10, 2020

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors. By accepting this proposal you are agreeing to the attached Master Service Agreement and relevant Scope of Work.

Statement of Work

Monitoring, Alerting and Reporting Services

Unless otherwise indicated in this Statement of Work, all monitoring and alert-type services are limited to detection and notification functionalities only. These functionalities are guided by Client-designated policies, which may be modified by Client as necessary or desired from time to time. Initially, the policies will be set to a baseline standard as determined by Company; however, Client is advised to establish an

Anti-virus; Anti-malware

Company's anti-virus / anti-malware solution will generally protect the Client's system from becoming infected with new viruses and malware ("Viruses"); however, Viruses that exist on the Client's system at the time that the security solution is implemented may not be capable of being removed without additional services, for which a charge may be incurred.

Any security solution may be circumvented and/or rendered ineffective if a user purposely or intentionally downloads or installs malware (such as a rootkit) onto the user's system. Client is strongly advised to refrain from downloading files that are sent by unknown users, and/or users or files whose origination cannot be verified. Company does not warrant or guarantee that all viruses and malware will be capable of being removed, or that all forms of viruses and malware will be timely detected or removed.

In order to improve security awareness, you agree that Company or its designated third party affiliate may transfer information about the results of processed files, information used for URL reputation determination, security risk tracking, and statistics for protection against spam and malware. Any information obtained in this manner does not and will not contain any personal or confidential information.

Patch Management

Company shall keep the Managed Peripherals current with critical patches and updates ("Patches") as such Patches are released generally by the manufacturers of the applicable Managed Peripherals. Patches and updates are developed by third party vendors and, on rare occasions, may make one or more of the Managed Peripherals unstable, or cause the applicable Managed Peripherals to fail to operate properly even when the Patches are installed correctly. Company shall not be responsible for any downtime or losses arising from or related to the installation or use of any Patch, provided that the Patch was installed in accordance with manufacturer's instructions. Company reserves the right, but not the obligation, to refrain from installing a Patch if Company is aware of technical problems caused by a Patch, or believes that a Patch may make one or more of the Managed Peripherals unstable.

Procurement

Equipment and software procured by Company on Client's behalf ("Procured Equipment") may be covered by one or more manufacturer warranties, which will be passed through to Client to the greatest extent possible. By procuring equipment or software for Client, Company does not make any warranties or representations regarding the quality, integrity or usefulness of the Procured Equipment. Certain equipment or software, once purchased, may be not be returnable or, in certain cases, may be subject to third party return policies and/or re-stocking fees, all of which shall be Client's responsibility in the event that a return of the Procured Equipment is requested.

Company is not a warranty service or repair center. Company will facilitate the return or warranty repair of Procured Equipment; however, Client understands and agrees that the return or warranty repair of Procured Equipment is governed by the terms of the warranties (if any) governing the applicable Procured Equipment, for which Company shall be held harmless.

Quarterly Business Review; IT Strategic Planning

Suggestions and advice rendered to Client are provided in accordance with relevant industry practices, based on Client's specific needs. By suggesting a particular service or solution, Company is not endorsing any particular manufacturer or service provider. Company is not a warranty service or repair center, and does not warrant or guarantee the performance of any third party service or solution.

Help Desk

Help desk support is provided between the hours of 8 AM and 5 PM EST, Monday through Friday, and are unavailable (except for emergency services, as described below) on weekends, non-business hours and Company-recognized holidays. Help desk support is provided via email or telephone; onsite support will be subject to additional charges.

Help desk support is provided on a first-come, first-serve basis with prioritized accommodations for urgent or critical-type issues as determined by Company.

Help desk support will be provided in accordance with the following table:

Category of Issue	Time to Respond	Time to Resolve
Critical / Urgent (<i>i.e.</i> , total outage; corporate-wide impact; issue prevents or significantly degrades all or substantially all of Client’s workflow, and no workaround is available.)	Within 15 minutes after notice of the issue is received by Company.	Highest priority; Company will endeavor to resolve critical issues within four (4) hours after remediation activities begin. Parts will be shipped via next business day air (as applicable).
Moderate (<i>i.e.</i> , partial outage impacting Client’s workflow; System performance is degraded below normal acceptable levels; workaround is available.)	Within 30 minutes after notice of the issue is received by Company.	Company will endeavor to resolve moderate issues within one (1) business day following the business day on which the issue is received by Company.
Minor (<i>i.e.</i> , no substantial degradation of performance; inconveniences experienced by users; workaround is available.)	Within four (4) hours after notice of the issue is received by Company.	Company will endeavor to resolve on an “as-available” basis on the next business day.

Help desk support provided outside of Company’s normal support hours will be billed to Client at the higher of \$150/hour (2 hour minimum applies).

Backup (BDR) Services

Company's backup and disaster recovery ("BDR") solution uses industry-recognized products and software to help ensure the security and integrity of Client's data. However, Client understands and agrees that all data transmitted over the Internet may be subject to malware and computer contaminants such as viruses, worms and Trojan horses, as well as attempts by unauthorized users, such as hackers, to access or damage Client's data. Neither Company nor its designated affiliates will be responsible for the outcome or results of such activities. Data recovery time will depend on the speed and reliability of Client's Internet connection.

BDR services require a reliable, always-connected Internet solution. Internet and telecommunications outages will prevent the BDR services from operating correctly. In addition, all computer hardware is prone to failure due to equipment malfunction, telecommunication-related issues, etc., for which Company shall be held harmless. Client is strongly advised to use data verification functionality (if available) to ensure the integrity of Client's stored data. Client is further advised to take all verification errors seriously, and agrees to contact Company immediately if verification errors are repetitive and/or cannot be remedied.

Unless otherwise expressly stated in this SOW, BDR services do not permit archiving or retrieval of prior document or file versions; only the latest version of a stored document or file is recoverable.

Hosted Email

Client is solely responsible for the security, confidentiality and integrity of all email, and the content of all email, received, transmitted or stored through the hosted email service ("Hosted Email").

Client shall not upload, post, transmit or distribute (or permit any of its authorized users of the Hosted Email to upload, post, transmit or distribute) any prohibited content, which is generally content that (i) is obscene, illegal, or intended to advocate or induce the violation of any law, rule or regulation, or (ii) violates the intellectual property rights or privacy rights of any third party, or (iii) mischaracterizes you, and/or is intended to create a false identity or to otherwise attempt to mislead any person as to the identity or origin of any communication, or (iv) interferes or disrupts the services provided by Company or the services of any third party, or (v) contains viruses, trojan horses or any other malicious code or programs.

In addition, Client shall not use the Hosted Email for the purpose of sending unsolicited commercial electronic messages ("SPAM") in violation of any federal or state law.

Company reserves the right, but not the obligation, to suspend Client's access to the Hosted Email and/or all transactions occurring under Client's Hosted Email account if Company believes, in its discretion, that Client's email account is being used in an improper or illegal manner.

Penetration Testing; Vulnerability Assessment.

Client understands and agrees that security devices, alarms or other security measures, both physical and virtual, may be tripped or activated during the penetration testing process, despite Company's efforts to avoid such occurrences. Client shall be responsible for notifying any monitoring company and all law enforcement authorities of the potential for "false alarms" due to the provision of the penetration testing services, and shall take all steps necessary to ensure that false alarms are not reported or treated as "real alarms" or credible threats against any person, place or property. Some alarms and advanced security measures, when activated, may cause the partial or complete shutdown of the Client's System, causing substantial downtime and/or delay to Client's business activities. Company shall not be responsible for, and shall be held harmless and indemnified by Client against, any claims, costs, fees or expenses incurred by Client that arise or result from (i) any response to the penetration testing services by any monitoring company or law enforcement authorities, or (ii) the partial or complete shutdown of Client's System by any alarm or security monitoring device.

Sample Policies, Procedures.

From time to time, Company may provide Client with sample (*i.e.*, template) policies and procedures for use in connection with Client's business ("Sample Policies"). The Sample Policies are for Client's informational use only, and do not constitute or comprise legal or professional advice. The Sample Policies are not intended to be a substitute for the advice of competent counsel. Client should seek the advice of competent legal counsel prior to using the Sample Policies, in part or in whole, in any transaction. Company does not warrant or guaranty that the Sample Policies are complete, accurate, or suitable for Client's specific needs, or that Client will reduce or avoid liability by utilizing the Sample Policies in its business operations.

Master Services Agreement

This Master Services Agreement (this "Agreement") is between **Bloughtech, Inc.**, a Georgia corporation that maintains an office for business at 119 South Broad Street, Cairo, Georgia 39828 ("**Company**"), and the entity whose name, authorized signatory and contact information appear in the signature block of this Agreement ("**Client**"). The Agreement shall be effective as of the latest date of the signatures of the parties below ("**Effective Date**").

1. 1) **SCOPE OF SERVICES.** Company agrees to provide Client with professional information technology services, procurement services and/or technical advice as set forth in one or more applicable statements of work (each, a "Statement of Work") that may be executed from time-to-time by both parties under this Agreement (collectively, the "Services"). To be effective, each Statement of Work shall reference this Agreement and, when executed by both parties, shall automatically be deemed a part of, and governed by the terms of, this Agreement. Each Statement of Work is enforceable according to the terms and conditions contained therein, and in the event of a direct conflict between the language of this Agreement and any Statement of Work, the language of the Statement of Work shall control, but only with respect to that particular Statement of Work. Company shall perform all Services in accordance with the relevant best practices for the managed service provider industry, as well as those service levels explicitly described in this Agreement or any relevant Statement of Work.
 - a. a) **Definitions.** For the purposes of this Agreement, the term "System" shall mean, collectively, any computer network, computer system, peripheral or device installed, maintained, monitored or operated by Company pursuant to this Agreement. "Managed Peripherals" shall mean those portions of the System that are managed by Company pursuant to a Statement of Work. All other capitalized terms shall have the definitions ascribed to them in this Agreement.
 - b. b) **Modifications.** Client shall promptly notify Company prior to (i) installing any software to, or modifying any hardware of, the System, or (ii) moving the System, in part or in whole, to any location other than the locations at which Company installed the components comprising the System. Client's failure to notify Company as described in this Agreement may result in Client incurring additional costs, on a time and materials basis, to restore the System or to bring the System back to a functioning condition.
 - c. c) **Network Architecture.** Client understands and agrees that the services and fees described in any Statement of Work are based upon the architecture of Client's network as that architecture exists as of the Effective Date of this Agreement (or as of the effective date of the relevant Statement of Work, as the case may be). In the event that Client's network is subsequently modified by the addition of new hardware or software, Company may require modifications to the scope of services and/or the fees charged to Client.
 - d. d) **Third Parties.** Client shall not permit any third party to modify, enhance, replace or remove the System without first notifying Company. Except as otherwise specifically provided in this Agreement, Company shall have no obligation to reimburse Client for any costs associated with any services performed by parties other than Company.
 - e. e) **Limitations.** Due to the vast number of components, platforms, operating systems and technologies that may be installed at Client's premises or that may be included in the System, Company cannot and does not warrant or represent that Company will be able to monitor or manage all components comprising the System. In the event that Company is unable to monitor or manage a particular component, Company shall notify Client and recommend workaround(s) to remediate that situation. Company shall not be responsible for any issues that arise from or that are related to components that are incompatible generally with the System, or which Company notifies Client are incapable of being monitored or managed by Company.
 - f. f) **Requirements.** At all times, all software on the System must be genuine and licensed, and Client agrees to provide Company with proof of such licensing upon Company's request. In addition, as a condition to the provision of Services, Company may require that the System meet certain minimum requirements ("Minimum Requirements"). Such Minimum Requirements may include Client maintaining and implementing up-to-date, enterprise level firewall, anti-virus, anti-spyware and/or SPAM solutions. It shall be Client's responsibility to ensure that the Minimum Requirements are met at all times during the term of this Agreement, unless Company agrees to perform such activities pursuant to a mutually executed Statement of Work.
 - g. g) **Updates; Patches.** To the extent that a Statement of Work includes patch management services, Company shall keep the Managed Peripherals current with patches and updates as such patches and updates are released generally to the public. Client understands and agrees that patches and updates are developed and by third party vendors, and may make the Managed Peripherals and/or the System unstable or cause the Managed Peripherals or System to fail to operate even when installed correctly. Company shall not be responsible for any downtime or losses arising from or related to the installation or use of any patch or update, provided that the patch or update was installed in accordance with manufacturer's instructions.
 - h. h) **Passwords.** In order to provide the Services, Company may be required to receive administrative-level passwords to the System or to the Managed Peripherals ("Passwords"). Unless otherwise directed to do so in writing by Client's Authorized Contact, Passwords shall not be disclosed to any of Client's employees, or to any person or entity acting on behalf of Client. This precaution is intended to protect the security and integrity of the System. Company shall be held harmless against any downtime, loss or damage to the System that arises from or relates to Client's use or misuse of the Passwords, or any delay in providing Passwords to Company when requested to do so.
 - i. i) **Virus Protection / Malware.** Services related to the detection, remediation and/or removal of viruses, malware and/or spyware (collectively, "Malware") shall be provided only as expressly stated in a Statement of Work. Client understands and agrees that no Malware solution is 100% effective at detecting or removing all Malware and, therefore, Company does not warrant or guarantee that all Malware will be immediately prevented, detected or removed, or that the System will be free from errors, damage or downtime due to Malware infiltration.
 - j. j) **Non-Exclusive.** Client understands and agrees that the Services provided under this Agreement are not exclusive to Client, and Company may provide the same or similar services to Company's other customers.
- a. 2) **TERM.** The term (the "Term") of this Agreement shall begin on the Effective Date, and shall continue until terminated in accordance with the provisions of Section 10 of this Agreement. The term of each Statement of Work shall be as indicated in the Statement of Work.
- a. 3) **FEES; HOURLY WORK.** Client agrees to pay Company the fees described in each Statement of Work ("Fees"). If Company is requested, and agrees, to perform work beyond the scope of services in a Statement of Work, then Company shall bill for such services on an hourly basis ("Hourly Work"), in quarter-hour increments at Company's then-current hourly rate schedule; provided, however, that (i) any request by Client to perform out-of-scope services is in writing, and (ii) the writing specifically delineates the work to be performed, and the hourly rate to be charged to Client. No Hourly Work shall occur without Client's prior written permission. The performance and results of Hourly Work shall be governed by the terms of this Agreement.
- a. 4) **PAYMENT.** Unless otherwise stated in a Statement of Work, all Fees shall be due and payable by Client in advance of the calendar month in which the Services are to be provided to Client. Payments made by ACH shall be deducted from Client's designated bank account on the first business day of the month for which the Services are to be provided. For prepaid Fees or Fees paid pursuant to a service plan, payment must be made in advance of work performed, unless other arrangements are agreed upon in the Statement of Work. Late payments shall be subject to interest on the unpaid invoice amount(s) until and including the date payment is received, at the lower of either 1.5% per month or the maximum allowable rate of interest permitted by applicable law. Client shall be liable for all reasonable attorneys' fees as well as costs incurred in collection of past due balances including but not limited to collection fees, filing fees and court costs. **TIME IS OF THE ESSENCE IN THE PERFORMANCE OF ALL PAYMENT OBLIGATIONS BY CLIENT.**
- a. 5) **AUTHORIZED CONTACT PERSON.** Client shall designate one or more authorized contact person(s) (each, an "Authorized Contact") with whom Company will conduct Service-related communications. Client's initial Authorized Contact(s) is/are indicated in the signature block of this Agreement. Client may also designate one or more Authorized Contacts with respect to individual Statements of Work. Each Authorized Contact shall be a point of contact for Company, and shall be authorized to provide, modify and approve on Client's behalf, work direction and Statements of Work. Client understands and agrees that Company shall be permitted to act upon the direction and apparent authority of each Authorized Contact, unless and until Company receives written notice from Client (as described below) that an Authorized Contact is no longer authorized to act on Client's behalf. If during the Term of this Agreement, Client wishes to add or remove an Authorized Contact or modify an Authorized Contact's information or authority, Client must notify Company in writing of the change(s) including (in the event of the addition of an Authorized Contact) the Authorized Contact's name, address, email address and telephone number.

- a. 6) **ACCESS.** Client hereby grants to Company the right to monitor, diagnose, manipulate, communicate with, retrieve information from, and otherwise access the System and all Managed Peripherals on a 24x7x365 basis, for the purpose of enabling Company to provide the Services. For the purposes of this paragraph, "access" shall mean and include (i) virtual access, including Internet-based and/or, as applicable, cellular based-access, and (ii) ingress and egress over and in the physical premises in which the System and/or Managed Peripherals are located (collectively, "Premises"). It shall be Client's responsibility to secure, at Client's own cost, prior to the commencement of any Services, any necessary rights of entry, licenses, permits or other permissions necessary for Company to provide Services at the Premises. Client shall provide Company with any passwords or keys (virtual or otherwise) that Company requires to provide the Services to Client. Company shall not be liable for delay in performance or nonperformance of any term or condition of this Agreement directly or indirectly resulting from Client's denial to Company of full and free access to the System or the Managed Peripherals, or Client's denial to Company of full and free access to Client's personnel or Premises pursuant to this Agreement.
- a. 7) **WARRANTIES; LIMITATIONS OF LIABILITY.**
- b. a) Unless otherwise expressly stated in a Statement of Work, any third party products provided to or procured for Client pursuant to this Agreement, including but not limited to third party hardware, software, peripherals and accessories (collectively, "Third Party Products") shall be provided to Client "as is". Company shall use reasonable efforts to assign and transfer all warranties (if any) for the Third Party Products to Client, but will have no liability whatsoever for such third party products. Unless otherwise expressly stated in a Statement of Work, all Third Party Products are provided WITHOUT ANY WARRANTY WHATSOEVER as between Company and Client, and Company shall not be held liable as an insurer or guarantor of the performance or quality of Third Party Products.
- c. b) Unless otherwise expressly stated in a Statement of Work, Company assumes no liability for failure of equipment or software or any losses resulting from such failure.
- d. c) Client warrants and represents that it shall not use the System for any purposes or activities that violate the laws of any jurisdiction, including the sending of unsolicited, bulk commercial email (i.e., SPAM).
- e. d) IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR ANY SPECIAL, INDIRECT, EXEMPLARY OR CONSEQUENTIAL DAMAGES, OR FOR LOST REVENUE, LOSS OF PROFITS, SAVINGS, OR OTHER INDIRECT OR CONTINGENT EVENT-BASED ECONOMIC LOSS ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT, ANY STATEMENT OF WORK(S) OR ANY SERVICES PERFORMED OR PARTS OR EQUIPMENT OR SOFTWARE SUPPLIED OR PROCURED HEREUNDER, ANY LOSS OR INTERRUPTION OF DATA TECHNOLOGY OR SERVICES, OR FOR ANY BREACH HEREOF OR FOR ANY DAMAGES CAUSED BY ANY DELAY IN FURNISHING SERVICES UNDER THIS AGREEMENT OR ANY STATEMENT(S) OF WORK EVEN IF SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. EXCEPT FOR EACH PARTY'S INDEMNIFICATION OBLIGATIONS, EACH PARTY'S AGGREGATE LIABILITY TO THE OTHER FOR DAMAGES FROM ANY AND ALL CAUSES WHATSOEVER AND REGARDLESS OF THE FORM OF ACTION, WHETHER IN CONTRACT, TORT OR NEGLIGENCE, SHALL BE LIMITED TO THE AMOUNT OF THE AGGRIEVED PARTY'S ACTUAL DIRECT DAMAGES NOT TO EXCEED THE AMOUNT OF FEES PAID BY CLIENT TO COMPANY FOR THE SERVICES DURING THE THREE (3) MONTHS IMMEDIATELY PRIOR TO THE DATE ON WHICH THE CAUSE OF ACTION ACCRUED. IT IS UNDERSTOOD AND AGREED THAT THE COSTS OF HARDWARE OR SOFTWARE (IF ANY) PROVIDED TO CLIENT UNDER THIS AGREEMENT SHALL NOT BE INCLUDED IN THE CALCULATION OF THE LIMITATION OF DAMAGES DESCRIBED IN THE PRECEDING SENTENCE.
- a. 8) **INDEMNIFICATION.** Each party (an "Indemnifying Party") hereby agrees to indemnify, defend and hold the other party (an "Indemnified Party") harmless from and against any and all loss, damage, cost, expense or liability, including reasonable attorneys' fees, (collectively, "Damages") that arise from, or are related to the negligent acts, negligent omissions or intentional wrongful misconduct of the Indemnifying Party and/or the Indemnifying Party's employees or subcontractors, and from any Damages arising from or related to the Indemnifying Party's uncured, material breach of this Agreement. The Indemnifying Party further agrees to indemnify, defend, save and hold harmless the Indemnified Party, its offices, agents and employees, from all Damages arising out of any alleged infringement of copyrights, patent rights and/or the unauthorized or unlicensed use of any material, property or other work in connection with the performance of the Services; provided however, that such Damages are the direct result of the Indemnifying Party's actions and not due to the Indemnified Party's fault, in whole or in part.
- a. 9) **COPYRIGHTS AND OTHER INTELLECTUAL PROPERTY.** Each party (a "Creating Party") owns and retains all intellectual property rights in and to all of the Creating Party's works of authorship, including but not limited to all plans, software or software modifications developed by the Creating Party, and all modules derived or created from such materials (collectively, "Creating Party's IP"). The Creating Party's IP may not be distributed or sold in any form or manner without the express written consent of the Creating Party. During the term of this Agreement, Client may use and modify any intellectual property provided to Client by Company pursuant to this Agreement, provided that such modifications (i) do not result in or cause the infringement of any intellectual property rights of any third party, (ii) do not require Client to reverse engineer Company's intellectual property, and (iii) do not negatively impact the security or integrity of any of Company's equipment, or the integrity or implementation of the Services. Each party's limited right to use the other party's intellectual property as described herein automatically terminates upon the termination of this Agreement.
- a. 10) **TERMINATION.**
- b. a) *Termination of a Statement of Work.* Unless otherwise stated in a Statement of Work, no Statement of Work may be terminated without cause prior to its natural expiration date. If a Statement of Work permits termination without cause, then notwithstanding such permission, the Statement of Work cannot be cancelled by Client until and unless Company is reimbursed, in full, for all amounts that Company advanced on Client's behalf pursuant to such Statement of Work.
- c. b) *Termination of this Agreement.*
- i. i) *Without Cause.* Either party may terminate this Agreement for any reason by providing the other party with thirty (30) days prior written notice. Termination of this Agreement without cause shall not act to terminate any then-existing Statement of Work, and such Statement of Work shall continue to be governed by the terms of this Agreement through its natural expiration or termination date.
- ii. ii) *Consent.* The parties may mutually consent, in writing, to terminate this Agreement at any time.
- d. c) *Termination for Default.* In the event that one party (a "Defaulting Party") commits a material breach of this Agreement or a Statement of Work, the non-Defaulting Party shall have the right, but not the obligation, to terminate immediately this Agreement or the relevant Statement of Work provided that (i) the non-Defaulting Party has notified the Defaulting Party of the specific details of the breach in writing, and (ii) the Defaulting Party has not cured the default within twenty (20) days (ten (10) days for nonpayment by Client) following receipt of written notice from the non-Defaulting Party.
- e. d) *Exceptions.* Notwithstanding any provision to the contrary:
- i. i) If Company provided hardware to Client, or advanced funds or acquired licenses on Client's behalf under this Agreement or pursuant to any Statement of Work, then neither this Agreement nor any relevant Statement of Work can be cancelled by Client for any reason until and unless Company is reimbursed, in full, for all amounts expended or incurred on Client's behalf; and,
- ii. ii) In the event that any Client-supplied equipment, hardware or software causes the System or any part of the System to malfunction more on three (3) or more occasions ("Equipment Malfunction"), and such Equipment Malfunction is not repaired or replaced by Client promptly, then Company shall have the right to terminate this Agreement for cause upon ten (10) days written notice to Client.
- f. e) *Equipment Removal.* Upon termination of this Agreement for any reason, Client shall provide Company with access, during normal business hours, to Client's premises (or any other locations at which Company-owned equipment is located) to enable Company to remove all Company-owned equipment from such premises (if any). If Client fails to grant Company access as described herein, or if any of the Company-owned equipment is broken (normal wear and tear excepted) or damaged, Company shall have the right to invoice Client for, and Client hereby agrees to pay, the full replacement value of any and all Company-owned equipment located at Client's premises.
- g. f) *Transition.* In the event that Client requests Company's assistance to transition to a new service provider, Company shall do so provided that (i) all Fees due and owing to Company are paid to Company in full prior to Company providing its assistance to Client, and (ii) Client agrees to pay Company its then-current hourly rate for such assistance, with upfront amounts to be paid to Company as agreed upon between the parties. **Unless otherwise expressly stated in a Statement of Work, Company shall have no obligation to store or maintain any Client data in Company's possession or control beyond fifteen (15) calendar days following the termination of this Agreement.** Company shall be held harmless for, and indemnified by Client against, any and all claims, costs, fees, or expenses incurred by either party that arise from, or are related to, Company's deletion of Client data beyond the time frames described in this Section 10(f).
- h. g) *No Liability:* Unless expressly stated in this Agreement, neither party shall be liable to the other party or any third party for any compensation, reimbursement, losses, expenses, costs or damages (collectively, "Damages") arising from or related to, directly or indirectly, the termination of this Agreement for any reason, or for Damages arising from or relating to Company's

disclosure of information pursuant to any valid legal request to which Company is required to comply. This waiver of liability shall include, but shall not be limited to, the loss of actual or anticipated profits, anticipated or actual sales, and of expenditures, investments, or commitments in connection with such party's or any third party's goodwill or business.

a. 11) **UPTIME; REPORTING; REMEDIES.**

- b. a) *Uptime.* Company warrants and represents that the Services will be provided as indicated in the relevant Statement of Work ("Uptime"), except for periods of Scheduled Downtime (defined below), or due to client-side downtime (described below) or when outages or issues occur due to a force majeure event.
- c. b) *Scheduled Downtime.* For the purposes of this Agreement, Scheduled Downtime shall mean those hours, as determined by Company but which shall not occur between the hours of 8 AM and 5 PM Monday through Friday without Client's authorization or unless exigent circumstances exist, during which time Company shall perform scheduled maintenance or adjustments to its network. Company shall use its best efforts to provide Client with at least twenty-four (24) hours of notice prior to scheduling Scheduled Downtime.
- d. c) *Client-Side Downtime.* Notwithstanding any provision to the contrary, Company shall not be responsible for any delays or deficiencies in the Services to the extent that such delays or deficiencies are caused by Client's action or omissions. In the event that such delays or deficiencies occur, Company shall be permitted to extend any relevant deadline as Company deems necessary to accommodate such delays or deficiencies.
- e. d) *Reports.* Upon Client's written request, Company shall provide reports that illustrate the Uptime in the prior calendar month. In the event that Company failed to adhere to its Uptime commitments as described in paragraph (a) above, the relevant monthly report shall state (i) the time period in which the uptime requirement was not met, and (ii) the reasons (if reasonably known to Company) why the Uptime requirement was not met.
- f. e) *Remedies; Limitations.* Notwithstanding any provision to the contrary, except for the Startup Exception (described below), if Company fails to meet its Uptime or service level commitment in a given calendar month, then upon written request from Client, Company shall issue Client a credit in an amount equal to the period of time of the outage and/or service failure. All requests for credit shall be made by Client no later than thirty (30) days after Client either (i) reports the outage or service failure to Company, or (ii) receives the monthly report showing the outage and/or failure. Further, if Company fails to meet its Uptime or service commitment levels on ten (10) or more occasions over the course of a three (3) contiguous month period, Client shall have the right to terminate the relevant Statement of Work immediately for cause by providing Company with written notice of termination, and except for fees that accrued prior to the date of termination, Client shall have no further liability to Company under the Statement of Work whatsoever. The remedies contained in this paragraph and those in Section 10(c) above, are in lieu of (and are to the exclusion of) any and all other remedies that might otherwise be available to Client for Company's failure to meet any Uptime or service level commitment during the term of this Agreement.
- g. f) *Exemption.* The parties acknowledge and agree that for the first ten (10) days following the Effective Date, the Uptime commitment described in this Section shall not apply to Company, it being understood that there may be unanticipated downtime or delays due to Company's initial startup activities with Client (the "Startup Exception").

a. 12) **CONFIDENTIALITY.**

- b. a) *Defined.* For the purposes of this Agreement, Confidential Information shall mean any and all non-public information provided to Company by Client, including but not limited to Client's customer data, customer lists, internal Client documents, and related information. Confidential Information shall not include information that: (i) has become part of the public domain through no act or omission of Company, (ii) was developed independently by Company, or (iii) is or was lawfully and independently provided to Company prior to disclosure by Client, from a third party who is not and was not subject to an obligation of confidentiality or otherwise prohibited from transmitting such information.
- c. b) *Use.* Company shall keep Client's Confidential Information confidential, and shall not use or disclose such information to any third party for any purpose except (i) as expressly authorized by Client in writing, or (ii) as needed to fulfill Company's obligations under this Agreement. If Company is required to disclose the Confidential Information to any third party as described in part (ii) of the preceding sentence, then Company shall ensure that such third party is required, by written agreement, to keep the information confidential under terms that are at least as restrictive as those stated in this Section 12.
- d. c) *Due Care.* Company shall exercise the same degree of care with respect to the Confidential Information it receives from Client as Company normally takes to safeguard and preserve its own confidential and proprietary information, which in all cases shall be at least a commercially reasonable level of care.
- e. d) *Compelled Disclosure.* If Company is legally compelled (whether by deposition, interrogatory, request for documents, subpoena, civil investigation, demand or similar process) to disclose any of the Confidential Information, Company shall immediately notify Client in writing of such requirement so that Client may seek a protective order or other appropriate remedy and/or waive Company's compliance with the provisions of this Section 12. Company will use its best efforts, at Client's expense, to obtain or assist Company in obtaining any such protective order. Failing the entry of a protective order or the receipt of a waiver hereunder, Company may disclose, without liability hereunder, that portion (and only that portion) of the Confidential Information that Company has been advised by written opinion of counsel reasonably acceptable to Company that it is legally compelled to disclose.

a. 13) **HELP DESK / SLA.**

- b. a) *Help Desk.* Help desk services shall be made available to Client during Company's normal business hours, which are generally Monday through Friday, 8 AM to 5 PM EST, except for federal and state holidays.
- c. b) *Service Levels.* Unless otherwise indicated in a Statement of Work, Company shall categorize and prioritize issues or problems with the Services or Managed Peripherals as follows:

- ? *Low Priority; Non-Emergency.* includes situations in which the reported problem does not substantially affect the System, or for which a workaround is available. If reported during normal business hours, response time will be within fifteen (15) hour; if reported during off-hours, response will occur on the next business day. Remediation efforts will proceed on an "as available", first-come, first-served basis.
- ? *Critical / Emergency.* includes situations in which the System is substantially and negatively affected, and no workaround is readily available. If reported during normal business hours, response will occur fifteen (15) minutes; if reported during off-hours, response time will be no more than one (1) hour. Remediation efforts will proceed on a high prioritized, best efforts basis.

a. 14) **MANAGED SERVICES.**

- b. a) *Provision.* Managed services will be provided as indicated in an applicable Statement of Work. To the extent that any of the services listed below are provided to Client, the following provisions shall apply in addition to those provisions contained in an applicable Statement of Work:
- BDR / Data Backup.** Backup and/or disaster recovery services may require Client to accept the terms of one or more third party end user license agreements ("EULAs"). The EULAs may contain service levels, warranties and/or liability limitations that are different than those contained in this Agreement. Client agrees to be bound by the terms of such EULAs, and shall look only to the applicable third party provider for the enforcement of the terms of such EULAs.
 - BYOD.** Client hereby represents and warrants that Company is authorized to provide the Services to all devices, peripherals and/or computer processing units, including mobile devices (such as pdas, notebook computers, and tablet computers) that (i) are connected to the System, and (ii) have been designated by Client to receive the Services, regardless of whether such device(s) are owned, leased or otherwise controlled by Client. Unless otherwise stated in a Statement of Work, devices will not receive or benefit from the Services while the devices are detached from the System.
 - Hosted Applications.** Hosted applications, including but not limited to hosted email and document-related applications and solutions, may require Client to accept the terms of a third party EULA, which may contain service levels, warranties and/or liability limitations that are different than those contained in this Agreement. Client agrees to be bound by the terms of such EULAs, and shall look only to the applicable third party provider for the enforcement of the terms of such EULAs. Company reserves the right to suspend or terminate Client's access to hosted applications in the event that Company has reason to believe that the hosted applications are being accessed, used or otherwise manipulated in a manner that violates the law, or poses a threat to the integrity or security of Company's computer servers or any third party server.
 - Penetration Testing / Vulnerability Assessment.** Client acknowledges and agrees that network penetration testing may result in certain unintended and/or negative impacts on the System or one or more Managed Peripherals that could take time to remediate. During the remediation period, the affected devices may be unavailable for normal use. Client acknowledges that it is aware that such activity could occur, and Client understands the risks associated with penetration testing and has either taken the necessary precautions to protect itself from said risks (including but not limited to making full system backups), or has waived its right to do so.

i. 15) **MISCELLANEOUS.**

- b. a) *Software Licenses.* Client shall be responsible for obtaining and maintaining any and all software licenses for all software installed on, or used by, Client on the System, unless Company

- agrees to obtain and maintain such licenses in a Statement of Work. Client agrees to provide copies of such licenses to Company upon written request by Company.
- b. *Assignment.* Neither this Agreement or any Statement of Work may be assigned or transferred by a party without the prior written consent of the other party. This Agreement shall be binding upon and inure to the benefit of the parties hereto, their legal representatives, and permitted successors and assigns. Notwithstanding the foregoing, Company may assign its rights and obligations hereunder to a successor in ownership in connection with any merger, consolidation, or sale of substantially all of the assets of the business of a party, or any other transaction in which ownership of more than fifty percent (50%) of either party's voting securities is transferred, provided such assignee expressly assumes the assignor's obligations hereunder.
 - c. *Amendment.* No amendment or modification of this Agreement or any Statement of Work shall be valid or binding upon the parties unless such amendment or modification specifically refers to this Agreement, is in writing, and is signed by one of the Authorized Contacts of each party.
 - d. *Time Limitations.* The parties mutually agree that any action for any matter arising out of this Agreement or any Statement of Work (except for issues of nonpayment by Client) must be commenced within six (6) months after the cause of action accrues or the action is forever barred.
 - e. *Severability.* If any provision hereof or any Statement of Work is declared invalid by a court of competent jurisdiction, such provision shall be ineffective only to the extent of such invalidity, illegibility or unenforceability so that the remainder of that provision and all remaining provisions of this Agreement or any Statement of Work shall be valid and enforceable to the fullest extent permitted by applicable law.
 - f. *Other Terms.* Company shall not be bound by any terms or conditions printed on any purchase order, invoice, memorandum, or other written communication between the parties unless such terms or conditions are incorporated into a duly executed Statement of Work. In the event any provision contained in this Agreement is held to be unenforceable in any respect, such unenforceability shall not affect any other provision of this Agreement, and the Agreement shall be construed as if such an unenforceable provision or provisions had never been included in this Agreement.
 - g. *No Waiver.* The failure of either party to enforce or insist upon compliance with any of the terms and conditions of this Agreement, the temporary or recurring waiver of any term or condition of this Agreement, or the granting of an extension of the time for performance, shall not constitute an Agreement to waive such terms with respect to any other occurrences.
 - h. *Merger.* This Agreement, together with any Statement(s) of Work, sets forth the entire understanding of the parties and supersedes any and all prior agreements, arrangements or understandings related to the Services, and no representation, promise, inducement or statement of intention has been made by either party which is not embodied herein. Any document that is not expressly and specifically incorporated into this Agreement or Statement of Work shall act only to provide illustrations or descriptions of Services to be provided, and shall not act to modify this Agreement or provide binding contractual language between the parties. Company shall not be bound by any agents' or employees' representations, promises or inducements not explicitly set forth herein.
 - i. *Force Majeure.* Company shall not be liable to Client for delays or failures to perform its obligations under this Agreement or any Statement of Work because of circumstances beyond its reasonable control. Such circumstances include, but shall not be limited to, any acts or omissions of any governmental authority, natural disaster, act of a public enemy, acts of terrorism, riot, sabotage, disputes or differences with workmen, power failure, communications delays/outages, delays in transportation or deliveries of supplies or materials, acts of God, or any other events beyond the reasonable control of Company.
 - j. *Non-Solicitation.* Client acknowledges and agrees that during the term of this Agreement and for a period of one (1) year following the termination of this Agreement, Client will not, individually or in conjunction with others, directly or indirectly solicit, induce or influence any of Company's employees or subcontractors to discontinue or reduce the scope of their business relationship with Company, or recruit, solicit or otherwise influence any employee or agent of Company to discontinue such employment or agency relationship with Company. In the event that Client violates the terms of the restrictive covenants in this Section 13(j), the parties acknowledge and agree that the damages to Company would be difficult or impracticable to determine, and agree that in such event, as Company's sole and exclusive remedy therefore, Client shall pay Company as liquidated damages and not as a penalty an amount equal to fifty percent (50%) percent of that employee or subcontractor's first year of base salary with Client (including any signing bonus).
 - k. *Survival.* The provisions contained in this Agreement that by their context are intended to survive termination or expiration of this Agreement shall survive, including without limitation, the Sections 4, 7, 8, 9, 10(d), 11, 12 and 13.
 - l. *Insurance.* Company and Client shall each maintain, at their own expense, all insurance reasonably required in connection with this Agreement or any Statement of Work, including but not limited to, workers compensation and general liability. Company agrees to maintain a general liability policy with a limit not less than \$1,000,000 per occurrence, and an automobile liability insurance policy of not less than \$250,000 bodily injury per person, \$250,000 per accident, and \$100,000 property damage liability. All of the insurance policies described herein shall not be canceled, materially changed or renewal refused until at least thirty (30) calendar days written notice has been given to the other party by certified mail. The required insurance coverage shall be issued by an insurance company duly authorized and licensed to do business in the State of Georgia with the following minimum qualifications in accordance with the latest edition of A.M. Best's Insurance Guide: Financial Stability B+ to A+. A party shall produce written proof of insurance upon request from the other party.
 - m. *Governing Law; Venue.* This Agreement and any Statement of Work shall be governed by, and construed according to, the laws of the State of Georgia. Client hereby irrevocably consents to the exclusive jurisdiction and venue of the federal and state courts in Grady County, in the State of Georgia, for any and all claims and causes of action arising from or related to this Agreement. **THE PARTIES AGREE THAT THEY WAIVE ANY RIGHT TO A TRIAL BY JURY** for any and all claims and causes of action arising from or related to this Agreement.
 - n. *No Third Party Beneficiaries.* The Parties have entered into this Agreement solely for their own benefit. They intend no third party to be able to rely upon or enforce this Agreement or any part of this Agreement.
 - o. *Usage in Trade.* It is understood and agreed that no usage of trade or other regular practice or method of dealing between the Parties to this Agreement shall be used to modify, interpret, supplement, or alter in any manner the terms of this Agreement.
 - p. *Business Day.* If any time period set forth in this Agreement expires on a day other than a business day in Grady County, Georgia, such period shall be extended to and through the next succeeding business day in Grady County, Georgia.
 - q. *Notices.* Where notice is required to be provided to a party under this Agreement, such notice may be sent by U.S. mail, overnight courier, fax or email. Notice shall be deemed delivered three (3) business days after being deposited in the United States Mail, first class mail, certified or return receipt requested, postage prepaid, or one (1) day following delivery when sent by FedEx or other overnight courier, or one (1) day after notice is delivered by fax or email. Notice sent by email shall be sufficient only if (i) the sender emails the notice to the last known email address of the recipient, and (ii) the sender includes itself in the "cc" portion of the email preserves the email until such time that it is acknowledged by the recipient.
 - r. *Independent Contractor.* Each party is an independent contractor of the other, and neither is an employee, partner or joint venturer of the other.
 - s. *Subcontractors.* Company may subcontract part or all of the Services to one or more third parties provided, however that Company shall be responsible for, and shall guarantee, all work performed by any Company-designated subcontractor as if Company performed such work itself. Notwithstanding the foregoing, Company shall not delegate or subcontract any Services that are expressly designated as being non-delegable by Client on a statement of work.
 - t. *Nondiscrimination.* Company shall not unlawfully discriminate against any person in its operations or activities under this Agreement. Company shall affirmatively comply with all applicable provisions of the Americans with Disabilities Act (ADA) in the course of providing any services, including Titles I and II of the ADA (regarding nondiscrimination on the basis of disability), and all applicable regulations, guidelines, and standards.
 - u. *Counterparts.* The parties may execute and deliver this Agreement and any Statement of Work in any number of counterparts, each of which shall be deemed an original and all of which, when taken together, shall be deemed to be one agreement. Each party acknowledges and agrees that this Agreement is intended to be executed and transmitted to the other party via electronic means. Accordingly, a party may execute and deliver this Agreement (or any Statement of Work) electronically (e.g., by digital signature and/or electronic reproduction of a handwritten signature), and the receiving party shall be entitled to rely upon the apparent integrity and authenticity of such signature for all purposes.

**RESOLUTION APPROVING THE WAIVER OF
CERTAIN PENALTIES AND INTEREST
BY THE DECATUR COUNTY TAX COMMISSIONER**

WHEREAS, state laws impose penalties and/or interest obligations on taxpayers who fail to make timely payments of taxes or fail to timely file certain documents, including:

- O.C.G.A. § 48-2-44(b), which provides that any person who fails to pay any ad valorem tax within 120 days of the date due shall be liable for and pay a penalty of 5% of the amount due;
- O.C.G.A. § 48-2-44(a), which provides a penalty for willful failure to file a report, return, or other information required by law, to include personal property tax returns due by April 1st of each year as set forth in O.C.G.A. § 48-5-18;
- O.C.G.A. § 48-2-40, which provides that any taxes owed to local taxing jurisdictions bear interest at the bank prime rate plus three percent, beginning on the date such taxes were due; and

WHEREAS, O.C.G.A. § 48-5-242 authorizes the county governing authority to delegate to the county tax commissioner the authority to waive, in whole or in part, the collection of penalties and interest assessed as a result of a taxpayer's failure to comply with laws relating to ad valorem taxation, where such failure was due to reasonable cause and not due to gross or willful neglect or disregard of the law; and

NOW, THEREFORE, BE IT RESOLVED, that the authority to make the final determinations as to which properties and taxpayers are entitled to the waivers described above is hereby delegated to the Decatur County Tax Commissioner.

BE IT FURTHER RESOLVED, that the waiver of penalties and interest pursuant to this Resolution shall be valid through and including December 31, 2024, beginning on which date penalties and interest shall accrue and be payable on any unpaid balance then due and owing.

BE IT FURTHER RESOLVED, that this Resolution shall become effective when passed and adopted, and that all resolutions and parts of resolutions in conflict with this Resolution are hereby repealed.

PASSED AND ADOPTED by the Board of Commissioners of Decatur County, Georgia, this day of 12th day of January, 2021.

ATTEST:

Michelle B. West
Michelle West, County Clerk

Pete Stephens
Pete Stephens, Chairman

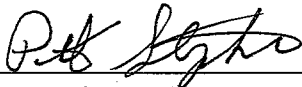
Authority to Receive Checks and other forms of payment

Per O.C.G. A. 48-5-146, we the Board of Commissioners of Decatur County, do hereby authorize the Tax Commissioner Jon Mark Harrell to accept checks for all taxes, fees, and licenses due their respective office

The Board of Commissioners also authorizes Tax Commissioner Jon Mark Harrell to accept forms or electronic payments such as credit cards, debit cards, EFT, Ach, and Echecks. The fee for the use of these services shall be paid by the payor.

This authorization shall be valid through December 31, 2024.

This the 12th day of January, 2021.



Pete Stephens, Chairman
Board of Commissioners of Decatur County, GA

MINUTES

DECATUR COUNTY BOARD OF COMMISSIONERS

COMMISSIONERS' BOARD ROOM

TUESDAY, JANUARY 26, 2021

PRESENT: CHAIRMAN PETE STEPHENS, VICE-CHAIRMAN DENNIS BRINSON, COMMISSIONERS, BOBBY BARBER JR., RUSTY DAVIS, GEORGE ANDERSON, AND STEVE BROCK, COUNTY ADMINISTRATOR ALAN THOMAS, COUNTY ATTORNEY BRUCE KIRBO, AND COUNTY CLERK MICHELLE WEST.

INVOCATION AND THE PLEDGE OF ALLEGIANCE

Chairman Stephens called the regular meeting to order at 7:00 p.m. After the call to order, Chairman Stephens gave the invocation and all those assembled pledged allegiance to the flag of the United States of America.

APPROVAL OF AGENDA

Vice-Chairman Brinson made a motion to approve the agenda with the amendments of moving item number 9 to 1a, and by adding Executive Session to discuss personnel. Commissioner Brock seconded the motion. A vote was taken and unanimously approved.

SPECIAL PRESENTATIONS

There were no Special Presentations.

PUBLIC PARTICIPATION

Billy Ward wanted to make the Board aware that his brother, Harry B. Ward had passed away. Harry B. Ward was a native of Bainbridge GA, military veteran and had served on the Dooly County Board of Commissioners for 29 years.

APPROVAL OF MINUTES

Commissioner Brock made a motion to approve the minutes of the Commissioners' Meeting held January 12, 2021, as presented. Commissioner Davis seconded the motion. A vote was taken and unanimously approved.

OLD BUSINESS

There was no Old Business.

NEW BUSINESS

Commissioner Davis made a motion to adjourn to executive session to discuss personnel. Commissioner Anderson seconded the motion. A vote was taken and unanimously approved.

Commissioner Anderson made a motion to enter into regular session. Vice Chairman Brinson seconded the motion. A vote was taken and unanimously approved.

No action was taken in executive session.

Consider Appointment – Board of Health. Commissioner Davis made a motion to appoint Jimmie Earp to the Board of Health. Commissioner Anderson seconded the motion. A vote was taken and unanimously approved.

Consider Transfer of Property to Development Authority. Chairman Stephens recognized County Administrator Thomas who stated the Board previously dealt with this property in the November 24, 2020 meeting, where the Board requested an amendment to the deed. County

Administrator Thomas stated the deed has been amended as requested to allow for the utility easement for underground utilities. County Administrator Thomas stated the contract date changed to January and the deed will transfer 80.17 acres to the Development Authority and then to A-1 Truss Company and recommends to the Board to approve. Vice Chairman Brinson made a motion to approve the transfer of property, copies of which are attached. Commissioner Davis seconded the motion. A vote was taken and unanimously approved.

Consider Contract Agreement of Personal Property Audits – Tinker & Associates Inc. Chairman Stephens recognized County Administrator Thomas who stated Tinker & Associates have done the audit for numerous years with the cost of this year's contract being \$22,500. County Administrator Thomas stated the Board of Assessors have approved and recommends to the Board to approve. Commissioner Anderson made a motion to approve the contract agreement, a copy of which is attached. Commissioner Davis seconded the motion. A vote was taken and unanimously approved.

Consider for GIS Tax Parcel Mapping - SWGRC. Chairman Stephens recognized County Administrator Thomas who stated SWGRC has provided the support and maintenance of GIS Tax Parcels for numerous years and the cost of this year's contract is \$10,000. County Administrator Thomas stated the Board of Assessors have reviewed and approved and recommends to the Board to approve. Commissioner Brock made a motion to approve the contract agreement, a copy of which is attached. Commissioner Davis seconded the motion. A vote was taken and unanimously approved.

Consider Approval for Audit – Fiscal Year Ending June 30, 2020. Chairman Stephens recognized County Administrator Thomas who stated Coastal CPAs, LLC have done the auditing services for a number of years and this letter of engagement would be for fiscal year ending June 30, 2020 for the total amount of \$48,000. County Administrator Thomas stated this includes the cost of a single audit of \$8,000 for fiscal year ending June 30, 2020, due to receiving over \$750,000 from the federal government. The single audit would be separate from the regular general fund audit. County Administrator Thomas stated there's also a financial assurance letter of engagement for the Landfill which is required by EPD annually, this is a test to prove when the Landfill closes that Decatur County can fund the closure costs. This letter of engagement is based on actual hours of service and County Administrator Thomas recommends to the Board to approve. Commissioner Davis made the motion to approve the audit services, a copy of which is attached. Commissioner Brock seconded the motion. A vote was taken and unanimously approved.

Consider Bid Award for Motor Grader – Public Works. Chairman Stephens recognized County Administrator Thomas who stated that bid requests were advertised and provided to various vendors. County Administrator Thomas stated two bids were received with Flint Equipment being the low bidder with the cost being \$230,000, with a trade-in value of \$124,800 and a buy back amount of \$80,000 and recommends that the Board approve the purchase. Vice Chairman Brinson made a motion to approve the purchase of the motor grader. Commissioner Anderson seconded the motion. A vote was taken and unanimously approved.

Consider Bid Award of Vehicles – Public Works. Chairman Stephens recognized County Administrator Thomas who stated that bid requests were advertised and provided to various vendors for 2 pickup trucks, a mechanic's truck and a chipper truck for Public Works. Ginn Chrysler Jeep Dodge was the lower bidder for the 2 pickup trucks at \$27,409, and for the mechanics truck at \$45,466. Nexttran was the low bidder for the chipper truck with a cost of \$154,109.22. County Administrator Thomas recommended to the Board to approve the purchases. County Administrator Thomas also recommends that two 2006 dump trucks be sold as surplus property, due to having major engine problems. Commissioner Davis made the motion to approve the purchase of the vehicles and to sale the two dump trucks as surplus property. Vice Chairman Brinson seconded the motion. A vote was taken and unanimously approved.

Consider Application for Alcoholic Beverage License – The Pond House Restaurant Macy Baba – 249 Bethany Church Road. Chairman Stephens recognized County Administrator Thomas who stated Macy Baba has requested a license to sell alcoholic beverages on premises at The Pond House Restaurant. County Administrator Thomas stated that Macy Baba has met all the requirements to receive an alcoholic license and recommends to the Board

to approve. Vice Chairman Brinson made the motion to approve the alcoholic license. Commissioner Brock seconded the motion. A vote was taken and unanimously approved.

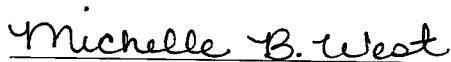
COMMISSIONERS/ADMINISTRATOR'S REMARKS

The Commissioners thanked everyone for coming to the meeting.

ADJOURN

There being no further business, the meeting, on motion by Vice Chairman Brinson, was duly adjourned. Commissioner Davis seconded the motion. A vote was taken and unanimously approved.

Approved: 
Chairman, Pete Stephens

Attest: 
County Clerk, Michelle B. West

AFFIDAVIT OF CHAIRMAN OR PRESIDING OFFICER

Pete Stephens, Chairman of the Decatur County Board of Commissioners, being duly sworn, states under oath that the following is true and accurate to the best of his/her knowledge and belief:

1.

The Decatur County Board of Commissioners met in a duly advertised meeting on January 26, 2021.

2.

During such meeting, the Board voted to go into closed session.

3.

The executive session was called to order at 7:10 a.m. (p.m.)

4.

The subject matter of the closed portion of the meeting was devoted to the following matter(s) within the exceptions provided in the open meetings law:

Consultation with the county attorney or other legal counsel to discuss pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the county or any officer or employee or in which the county or any officer or employee may be directly involved as provided in O.C.G.A. 50-14-2(1);

Discussion of tax matters made confidential by state law as provided by O.C.G.A. 50-14-2(2) and (insert the citation to the legal authority making the tax matter confidential) _____;

Discussion of the future purchase, disposal of or lease of real estate as provided by O.C.G.A. 50-14-3(4);

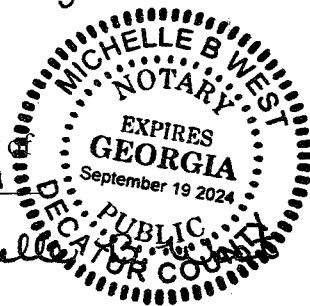
Discussion of deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a county officer or employee as provided in O.C.G.A. 50-14-3(6);

Other _____ as provided in _____.

This 26th day of January, 2021.

Sworn to and subscribed
Before me this 26th day of
January, 2021

Notary Public
My commission expires:



Pete Stephens
Pete Stephens, Chairman
Decatur County Board of Commissioners

DECATUR COUNTY, GEORGIA
CONTRACT AGREEMENT FOR
BUSINESS PERSONAL PROPERTY AUDITS
2021 TAX YEAR

DECATUR COUNTY, GEORGIA

THIS CONTRACT AND AGREEMENT made and entered into this 12th day of January, 2021 by and between DECATUR COUNTY, GEORGIA, a political subdivision of the state of Georgia, acting by and through its Board of Commissioners and Board of Assessors, hereinafter referred to as "County", and TINKER & ASSOCIATES, INC., a Georgia Company with its principal place of business in SAVANNAH, GA, hereinafter referred to as "Company".

WITNESSETH

That for and in consideration of the mutual promises and agreements herein contained and other good and valuable consideration, the County hires, employs and contracts with the Company to perform certain business personal property audits, and the Company hereby accepts said hiring and employment and contracts with the County, all upon the following terms and conditions.

**BUSINESS PERSONAL PROPERTY
AUDIT SERVICES TO BE PROVIDED**

1. Our engagement team will work closely with County personnel on a coordinated basis to obtain and organize data on an ongoing basis to be efficiently utilized in our audit process for the review and update of certain Commercial, Industrial and Aircraft accounts. The County shall retain responsibility for the listing and valuation of Boats and all other personal property. The Company will utilize fixed asset depreciation schedules, balance sheets or profit and loss statements, and data secured by the County through personal property tax reporting forms as a basis for our audits.

2. Company personnel will examine the Personal Property Reporting Forms, fixed asset depreciation schedules, and inventory data submitted for each account. If any of the required data is missing or appears inadequate, the County will follow up with an additional request to the taxpayer as deemed necessary. Document Request forms will be supplied by the Company for this purpose. Should follow up efforts fail to result in obtaining the required data, we will take appropriate steps to ensure the properties are not valued at less than fair market value. In these cases it may be necessary that estimates of value be made by our experienced appraisers, with the opportunity for the delinquent or negligent filers to provide the requested necessary data during the informal appeals process. Assessors may opt to subpoena records if the taxpayer is non-responsive to requests.

The Company will make field visits to examine records and inspect facilities as necessary and spend sufficient days in the County offices in order to ensure that the audit is done properly and efficiently.

3. Once all necessary data has been collected, our qualified staff will apply the appropriate depreciation tables to the costs of each of the assets or groups of assets. This data will be input and proofed by the County on their Personal Property software for calculation of 100% taxable values. County staff is responsible for the review and approval of all data prior to submission of the digest.

4. The County will make available adequate office space and telephones for use by the Company. The County will furnish necessary computer forms, postage, printing, listing forms, etc.. County personnel will be responsible for all computer data entry, and generating and sending Valuation and Assessment Notices to each account.

5. The Company will provide skilled staff for up to one day of informal meetings to discuss assessed values with taxpayers. Meeting times and date will be mutually determined by the Company and County.

6. At the conclusion of informal meetings, the Company will recommend any adjustments of value to the Board of Assessors for their consideration.

PROJECT REQUIREMENTS

In response to typical project requirements for engagements of this type, the following is offered:

1. The Company staff working in the County may include a project manager and a field manager who, in addition to other duties as may be assigned to him, shall establish with the County a time and progress schedule for each phase of the project and insure that there is a consistent timely flow of data and information between the Company and the County so as to achieve maximum efficiency of both entities.
2. When presented with false or inadequate documentation for personal property, one or all of the following procedures may be required:
 - Formal letter request for documentation issued by the County
 - Estimate values past on past experience with similar businesses
 - Site inspections by the Company
 - County subpoena of documents
3. Replacements, rebuilds and repairs are typically addressed as follows:
 - Replacements - include at 100% cost and delete item replaced if disposal is reported
 - Rebuilds - normally included at 50% cost due to excessive labor costs and the fact that original components cannot normally be identified to be deleted
 - Repairs - normally excluded. Typically is not an enhancement to value.
4. We have participated in Personal Property audits and reviews in the following Georgia Counties: Appling, Butts, Chattooga, Coffee, Decatur, Forsyth, Hall, Jeff Davis, Jefferson, Lamar, Lowndes, Madison, Muskogee, Seminole, Twiggs.
5. In determining if certain assets are included as either Real or Personal Property we would perform the following procedures as required:
 - review Company assets ledgers and depreciation schedules for both Real and Personal Property
 - review County real estate cards to determine which, if any, items are valued as as Real Property
 - perform a physical inspection, if needed, to verify the existence and extent of the items
 - review lease documents to determine ownership
6. Obsolescence of any type can best be identified by making facility inspections, interviewing production and accounting personnel at the facility, and reviewing financial documents relating to the facility.

Functional Obsolescence - excess capacity or non-utilization of assets may be recognized by making adjustment to the replacement cost estimates of the subject assets. Excess capacity can be accounted for by direct adjustment, if necessary, or by using exponential engineering factors.

Economic Obsolescence - due to the difficulty in identifying and quantifying economic obsolescence, it may not be recognized unless suggested by the taxpayer. It will be primarily the responsibility of the taxpayer to analyze and determine the amount of economic obsolescence, if any, which is found in a particular industry or company. We will review any claims of economic obsolescence presented by the taxpayer and advise the County of our findings. We will perform our own analysis of economic obsolescence outside of this contact and only if requested by the County.

SCHEDULING

1. The Company will begin the organization, planning and start-up of this project within 60 days after the signing of this contract by the County.
2. Sufficient up-front time will be spent in the assessors office to allow us to familiarize ourselves more fully with the status of the accounts which currently exist. We will also assess current practices of reviewing and processing accounts, follow-up on delinquent and inadequate returns, discovery procedures and valuation techniques.
3. During the early stages of the engagement the County will obtain Sales Tax and Business License lists so that they may begin the discovery process.
4. We would plan to begin updating accounts in March of 2021. This will allow the County to make an accurate determination of values at the earliest possible date.
5. As soon as year 2021 returns are submitted to the assessors by the taxpayers, each account will be logged by County personnel to indicate when it is received and to ensure that an accurate record of returns is maintained.
6. The County will maintain a file for each Personal Property account which will include all data for 2021 and prior years. These original files will not be removed from the County offices without prior authorization of the Chief Appraiser. Copies of returns and supporting data may be reproduced by the County for use by the Company away from the County offices under certain circumstances.
7. A maximum of two days of field and office training will be provided to Personal Property personnel during the course of the engagement.
8. Once all selected files have been audited and worked by the Company, values will be calculated by the County on their computers for mailing of Valuation and Assessment Notices. County is responsible for all data entry and review of data entry.
9. After assessment notices have been sent, and any requests for appeals made, the County will then schedule hearings over a consecutive two day period which is mutually agreed upon by both County and Company.

STARTING AND COMPLETION DATES

Following execution of this contract, work on the project shall begin within 60 days. The project shall be completed by April 30, 2021; with the exception of assessment hearings which will not commence until forty-five days after the mailing of Valuation and Assessment Notices.

In the event the project, with the exception of assessment hearings and appeals, is not completed by April 30, 2021, The Company shall incur a penalty of \$100 per working day for each day until the project is completed, provided nevertheless, the Company shall receive an extension of the completion time beyond April 30, 2021, for each day the project is delayed beyond the Company's control. Including, but not limited to, changes ordered in the work, lack of adequate cooperation by taxpayers, fire, natural disasters, unavoidable casualties or other causes beyond the Company's control which may reasonably justify delay, including, but limited to, failure on the part of the County to timely perform tasks which are supportive of the Company's work. Requests for extension of contract time shall be made within a reasonable time following the occurrence of the event which causes or results in the delay. The County shall respond to such request within 15 days, expressing its agreement or disagreement with the request. In the event the parties cannot agree, the dispute shall be submitted to arbitration.

COMPENSATION AND TERMS

In consideration of the Company furnishing to the County Personal Property Reappraisal services as defined herein, said services being acceptable to the County, the Company shall receive from the County the sum of:

**TWENTY-TWO THOUSAND FIVE HUNDRED DOLLARS
(\$22,500)**

This fee estimate is based on the following schedule of accounts:

<u>CATEGORY</u>	<u>NUMBER OF ACCOUNTS</u>
Industrial	40
Commercial	90
<u>Aircraft</u>	<u>20</u>
Total Accounts	150
Taxpayer Meetings	1 day

For those accounts discovered or which exceed the totals in each category above, the County will be charged using the attached *Classification and Cost Schedule*.

Where a taxpayer has business property in more than one (1) township/district, each township/district will comprise one (1) account. For leased and loaned accounts, each township/district or separate account number will comprise one account.

The above quoted fee includes the audit and updating of certain Industrial, Commercial and Aircraft personal property accounts as outlined above. Each account will be reviewed and audited by the Company based on past experience with properties of a similar nature and upon data submitted with the returns or subsequently obtained.

Any costs for Personal Property Software has not been included in the fee quoted above.

Our appraisers will consider and utilize the Cost and Market approaches in determining values for all accounts. Should it become necessary to perform an additional "Income" approach to address certain claims of reduced values due to economic or functional obsolescence, additional fees will be incurred, upon the County's approval, based on the attached *Classification and Cost Schedule*.

A maximum of one day of informal taxpayer meetings are included in the quoted fee for Business Personal Property. Additional days of meetings or hearings scheduled by the County will be based on the attached *Classification and Cost Schedule*.

For fee payment purposes the Business Personal Property Audit, as outlined under this contract, shall be deemed completed after all contracted Business Personal Property accounts have been audited by the Company and data transmitted to the County, Valuation and Assessment Notices mailed, and informal taxpayer meetings held for the 2021 tax year. At such time of completion, all fees as outlined in this contract, including those generated as a result of "discovered" properties and additional services performed at the request of the County, will be due and payable in full. Board of Equalization hearings are not included in the above quoted fees.

The Company shall furnish monthly invoices for said services, identifying the percentage of progress for the work, and reflecting the cost of the work performed in the preceding month. The Company shall receive payments in monthly installments, beginning with the first day of the following calendar month in which work under the contract began.

Payments may be withheld at any payment date, provided the progress and quality of work is unsatisfactory in the opinion of the Assessors and the Commissioners. Provided, however, that a 1.5% per month late charge shall be added to any invoice not paid by the twentieth of said following month.

STATUS OF PARTIES AS INDEPENDENT CONTRACTORS

The Company represents to the County that it is fully experienced and properly qualified to perform the work provided for herein and that it is properly equipped, organized and financed to perform such work. The Company shall finance its own operations hereunder, shall operate as an independent contractor and not as the agent of the County, and nothing contained herein in this Agreement shall be construed to constitute the Company or any of its employees, servants, agents or subcontractors as a partner, employee, servant or agent of the County. Nor shall either party to this agreement have any authority to bind the other in any respect, it being intended that each shall remain an independent contractor.

INDEMNIFICATION

The Company shall assume all liability and risks for all damages and injuries to persons or property which shall arise or may arise or accrue out of the conduct of any activity relating to the performance of this Agreement by the Company, its officials, employees, agents or servants and save harmless the County from any and all liability, actions, causes of actions, suits, damages, attorneys fees and costs which may arise or accrue due to the conduct of any activity relating to the performance of this Agreement by the Company, its officers, employees, agents or servants.

ARBITRATION

Any dispute which arises under this contract and which cannot be resolved within a reasonable period of time may be submitted to arbitration by either party notifying the other party, in writing, that arbitration is being invoked and naming its arbitrator. The opposite party shall respond within 15 days naming its arbitrator and the arbitrators thus chosen shall select a third arbitrator. At a time convenient within the following 30 days, the arbitrators shall meet to hear evidence from both parties and shall render their decision in writing within 5 days thereafter, which decision shall be binding on both parties.

**PERSONAL PROPERTY
NEWLY DISCOVERED ACCOUNTS
AND TESTIMONY**

**CLASSIFICATION SCHEDULE AND COST
(FOR ADDITIONAL SERVICES PROVIDED)**

CLASSIFICATION "A1" (less than \$50,000)
\$60.00 per account

CLASSIFICATION "A2" - \$50,000 to \$100,000
\$120.00 per account

CLASSIFICATION "A3" - \$100,000 to \$250,000
\$180.00 per account

CLASSIFICATION "A" - \$250,000 to \$400,000
\$300.00 per account

CLASSIFICATION "B" - \$400,000 to \$1,000,000
\$600.00 per account

CLASSIFICATION "C" - \$1,000,000 to \$5,000,000
\$1,800.00 per account

CLASSIFICATION "D" - more than \$5,000,000
\$1,200 per diem plus expenses

INCOME APPROACH (FOR ANALYSIS OF CLAIMED OBSOLESCENCE)
\$1,200 per diem plus expenses

ADDITIONAL TAXPAYER MEETINGS (BEYOND ALLOTTED 1 DAY)
\$1,200 per diem plus expenses

TESTIMONY AND DEPOSITIONS
\$2,000.00 per diem plus expenses

THOMAS A. TINKER, A.S.A
PROJECT MANAGER
PROFESSIONAL QUALIFICATIONS

BUSINESS EXPERIENCE

Thomas A. Tinker, ASA is Principal and Senior Personal Property Appraiser for Tinker & Associates.

Prior to this, Mr. Tinker was first a machinery and equipment appraiser with a major international appraisal organization, and then an appraisal manager with one of the Big Five accounting firms. He began property tax consulting, in addition to his valuation work, in 1989 to satisfy client demand.

VALUATION EXPERIENCE

As an appraisal manager, Mr. Tinker has provided appraisal services to determine fair market value for ad valorem taxation; allocation of the purchase price; liquidation and auction values for financing; retrospective cost analysis for recapture studies; insurance values; residual and terminal leasing values. As a property tax consultant, Mr. Tinker has worked closely with state and local tax officials in the valuation of businesses as well as in the resolution of complex tax-related valuation issues.

Mr. Tinker has extensive county ad valorem tax valuation experience in several southeastern states. Additionally, Mr. Tinker has served clients in a variety of industries including petroleum/petrochemicals; mining and milling; industrial and manufacturing; textiles and apparel; wood and wood products and metals.

EDUCATION

B.S. Mechanical Engineering, California Polytechnic State University

APPRAISAL AND SPECIAL COURSES

California State University - Los Angeles

The Appraisal of Real Estate

Real Estate Law

Real Estate Finance

Real Estate Principles and Practice

American Institute of Real Estate Appraisers

Capitalization Theory

Society of Real Estate Appraisers

Condemnation Appraisal Workshop

Income Property Valuation Seminar

Arthur Andersen & Company

Financial Accounting for Non-Financial Managers

PROFESSIONAL AFFILIATIONS

American Society of Appraisers - Accredited Senior Appraiser (A.S.A.)

International Association of Assessing Officers - Associate Member

Georgia Association of Assessing Officers - Associate Member

IN WITNESS THEREOF, the parties hereto, acting by and through their proper officials, have caused this agreement to be executed this 26th day of January 2021.

DECATUR COUNTY, GEORGIA


CHAIRMAN
BOARD OF COMMISSIONERS


CHAIRMAN
BOARD OF ASSESSORS



TINKER & ASSOCIATES
Thomas A. Tinker
President

December 15, 2020
Date

P.O Box 346
30 W. Broad Street
Camilla, GA 31730
229-522-3552
229-522-3558 (fax)



Contract for Support and Maintenance of GIS Tax Parcel Mapping

Decatur County January, 2021

Presented to the Chief Appraiser for the Decatur County

**Prepared by South West Georgia Regional Commission,
Camilla GA.**

Southwest Georgia Regional Commission

MEMORANDUM OF AGREEMENT

This agreement entered into by and between Decatur County and the Southwest Georgia Regional Commission. From here on, Decatur County shall be referred to as the County. The Southwest Georgia Regional Commission shall be referred to as the SWGRC.

WITNESS THAT:

Whereas, the County wishes to engage the SWGRC to assist with GIS related technical support and maintenance of GIS tax parcel data,

NOW THEREFORE, the parties hereto do mutually agree as follows:

I. Retention of the Southwest Georgia Regional Commission Staff

The County agrees to retain and provide payment for the services performed by the SWGRC. The SWGRC shall have the responsibility for assisting the County with any GIS related technical and maintenance support type questions/issues, and the timely and proper performance to complete the correction and update/maintenance of tax parcel GIS data.

II. Goal

The primary goal of this project is to support the County through technical assistance and maintenance of tax parcel GIS data. The SWGRC will be available to answer questions and help solve any GIS related technical issues the County may have concerning their GIS tax parcel data. The SWGRC will also maintain the County's tax parcel GIS dataset. The maintenance of the tax data will allow for the linking of the County's digital digest if possible. Proper maintenance will also aid the County in the production of more up to date maps.

III. Scope of Work/Products

The SWGRC will provide the following services to the County:

- The County will provide the documentation necessary to describe in detail the change to any parcel boundaries and/or parcel id attributes. This documentation must include:
 - Property cards illustrating new parcel identification numbers and Deeds
 - Surveys or plats illustrating the new parcel boundaries or changes to existing parcel boundaries with distance and bearing descriptions
 - Printed maps with changes indicated as a sketch
 - Deeds
 - CAD files
- To ensure the spatial integrity of the County parcel data is preserved and improved through this update process, SWGRC will input parcel boundary and attribute changes only as indicated by the County in provided documentation. First and foremost, surveys depicting distance/bearings will be used to input parcel boundary changes. Written legal descriptions will be exercised as a secondary source and finally, sketches and notes regarding requested changes will be utilized as a source for mapping changes.

Southwest Georgia Regional Commission

- The County will provide an updated digital digest that reflect the changes requested of SWGRC.
- Once all changes have been input, SWGRC will perform a match of the updated parcel GIS database and the County's digital digest. Two reports will be generated to aid the County in rectification of database errors. One report will detail parcels that are mapped in GIS but have no corresponding record in the County's digital digest, and the second report will detail parcels in the County's digital digest but not mapped in the GIS database.


IV. Total cost to complete the above services:

\$10,000 This amount will be billed to the County in equal monthly installments upon execution of this contract.

V. Estimated time to complete the above services:

This contract is a one year contract from the date of execution and will need to be renewed each year.

VI. Signatures



County Official, Decatur County (Signature) 1-26-2021
Date

Pete Stephens

County Official, Decatur County (Print Name) 1-26-2021
Date

Michelle B. West

Witness

Executive Director, Southwest Georgia Regional Commission

Witness



BEN P. LEE, CPA, CFE, CFF, CGMA, CGFM, CGFO
JAMES F. BARGER, CPA, CGMA
PAMELA A. MELTON, CPA, CGMA
JOSLYN SLOAN, CPA
TINA OWENS, CPA, CGMA

J. DENNIS SILVA, CPA, CGMA
DOUGLAS D. THORNTON, CPA
JAMIE B. CURTIS, CPA, CGMA
TRACY EVERLY

July 1, 2020

Decatur County, Georgia
P.O. Box 726
Bainbridge, Georgia 39817-3621

To the Board of Commissioners:

We are pleased to confirm our understanding of the services we are to provide Decatur County, Georgia ("County") for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the County as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the County's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules – General
- 3) Pension Plan Schedules – GASB 68

We have also been engaged to report on supplementary information other than RSI that accompanies the County's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Schedule of Expenditures of Federal Awards
- 2) Combining and Individual Fund Statements and Schedules
- 3) Schedule of Expenditures of Special Purpose Local Optional Sales Tax
- 4) Schedule of Expenditures of Transportation Special Purpose Local Options Sales Tax
- 5) Community Development Block Grant Schedules
- 6) Annual Report of 911 Expenditures

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report

on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Board of Commissioners of Decatur County, Georgia. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain

other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the County's major programs. The purpose of these procedures will be to express an opinion on County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the schedule of expenditures of federal awards, the related notes to the schedule, and the GASB 68 Special Funding disclosure of the Notes to the Financial Statements of Decatur County, Georgia in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the schedule of expenditures of federal awards, the related notes to the schedule and the GASB 68 Special Funding services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable

and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you

have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to Decatur County, Georgia; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Coastal CPAs, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Coastal CPAs, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by federal and state agencies. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately **November 1, 2020** Ben P. Lee, CPA, CGMA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates, except that we agree that our gross fee will not exceed \$48,000 (Includes \$8,000 for Single Audit in accordance with the Uniform Guidance), which does not include non-audit services. Out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) will be billed separately. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Coastal CPAs, LLC

Coastal CPAs, LLC

St. Simons Island, Georgia

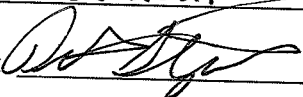
RESPONSE:

This letter correctly sets forth the understanding of Decatur County, Georgia.

Management signature: 

Title: County Administrator

Date: July 1, 2020 1-26-2021

Governance signature: 

Title: Commission, Chairman

Date: July 1, 2020 1-26-2021



BEN P. LEE, CPA, CFE, CFF, CGMA, CGFM, CGFO
JAMES F. BARGER, CPA, CGMA
PAMELA A. MELTON, CPA, CGMA
JOSLYN SLOAN, CPA
TINA OWENS, CPA, CGMA

J. DENNIS SILVA, CPA, CGMA
DOUGLAS D. THORNTON, CPA
JAMIE B. CURTIS, CPA, CGMA
TRACY EVERLY

December 2, 2020

Decatur County, Georgia
203 West Broughton, P.O. Box 726
Bainbridge, GA 39818

This letter will confirm our understanding of the procedures we will perform with regard to the Decatur County, Georgia's compliance with the financial assurance provisions of the Municipal Solid Waste Landfill Criteria under Subtitle D of the Resource Conservation and Recovery Act.

We will apply the agreed-upon procedures which the United States Environmental Protection Agency and the Georgia Department of Natural Resources, Environmental Protection Division have specified as listed below, for the years ended June 30, 2020. This engagement is solely to assist the aforementioned users in evaluating management of Decatur County, Georgia's assertion about Decatur County, Georgia's compliance with the financial assurance provision of the Municipal Solid Waste Landfill Criteria under Subtitle D of the Resource Conservation and Recovery Act during the period ending June 30, 2020. Our engagement to apply agreed-upon procedures will be performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Because the agreed-upon procedures listed in the attached schedule do not constitute an audit, we will not express an opinion on Decatur County, Georgia's compliance with the financial assurance provisions of the Municipal Solid Waste Landfill Criteria under Subtitle D of the Resources Conservation and Recovery Act.

We will submit a report listing the procedures performed and our findings. This report is intended solely for the use of the United States Environmental Protection Agency and the Georgia Department of Natural Resources, Environment Protection Division, and should not be used by those who did not agree to the procedures and take responsibility for the sufficiency of the procedures for their purposes. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We plan to begin our procedures on approximately February 3, 2021 and, unless unforeseeable problems are encountered, the engagement should be completed by March 31, 2021. At the conclusion of our engagement, we will require a representation letter from management that, among other things, will confirm management's responsibility for the presentation of the financial assurance provisions of the Municipal Solid Waste Landfill Criteria under Subtitle D of the Resource Conservation and Recovery Act.

We will perform the following procedures:

1. We will apply the financial test, Alternative 1 (40 CFR 258.74(f)(1)(i)(A) and 40 CFR 258.74(f)(4):
 - a. Decatur County, Georgia meets the criteria of Alternative I in that it has a current rating of AAA,AA,A, or BBB as issued by Standard and Poor's on all general obligation bonds.
 - b. The ratio of assured cost to total revenues.
2. We will verify and report on compliance with the following regulations and identified matters:
 - a. 40 CFR 258.74(f)(1)(ii) – Decatur County, Georgia's comprehensive annual financial report (CAFR) is prepared in accordance with generally accepted accounting principles;
 - b. 40 CFR 258.74(f)(2) – Decatur County, Georgia has identified the costs assured by the financial test in either its budget or in its comprehensive annual financial report (CAFR);
 - c. 40 CFR 258.74(f)(3)(i)(A) – The Chief Financial Officer (CFO) of Decatur County, Georgia has written a letter containing the information specified in 40 CFR 258.74(f)(3)(i)(A) and placed this letter in the operating record of the facility;
 - d. 40 CFR 258.74(f)(3)(i)(D) – Decatur County, Georgia meets the requirements of Governmental Accounting Standards Board (GASB) Statement 18. Decatur County, Georgia's budget or comprehensive annual financial report discloses the GASB 18 requirements and a copy has been placed in the operating record of the facility;
 - e. 40 CFR 258.74(f)(3)(i)(B) – A copy of the report of the Independent Certified Public Accountants on Decatur County, Georgia's latest audited financial statements (CAFR) has been placed in the operating record of the facility;
 - f. 40 CFR 258.74(f)(3)(i)(C) – A special report will be issued on the CFO's letter (refer to Item C above) stating that the information in the letter to the operating record is consistent with Decatur County, Georgia's audited year-end financial statement.

Our fees for these services will be based on the actual time spent at our standard hourly rates plus out of pocket expenses.

We appreciate the opportunity to be of service to Decatur County, Georgia and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Ben P. Lee, CPA, CFE, CFF, CGFM, CGFO
Coastal CPAs, LLC

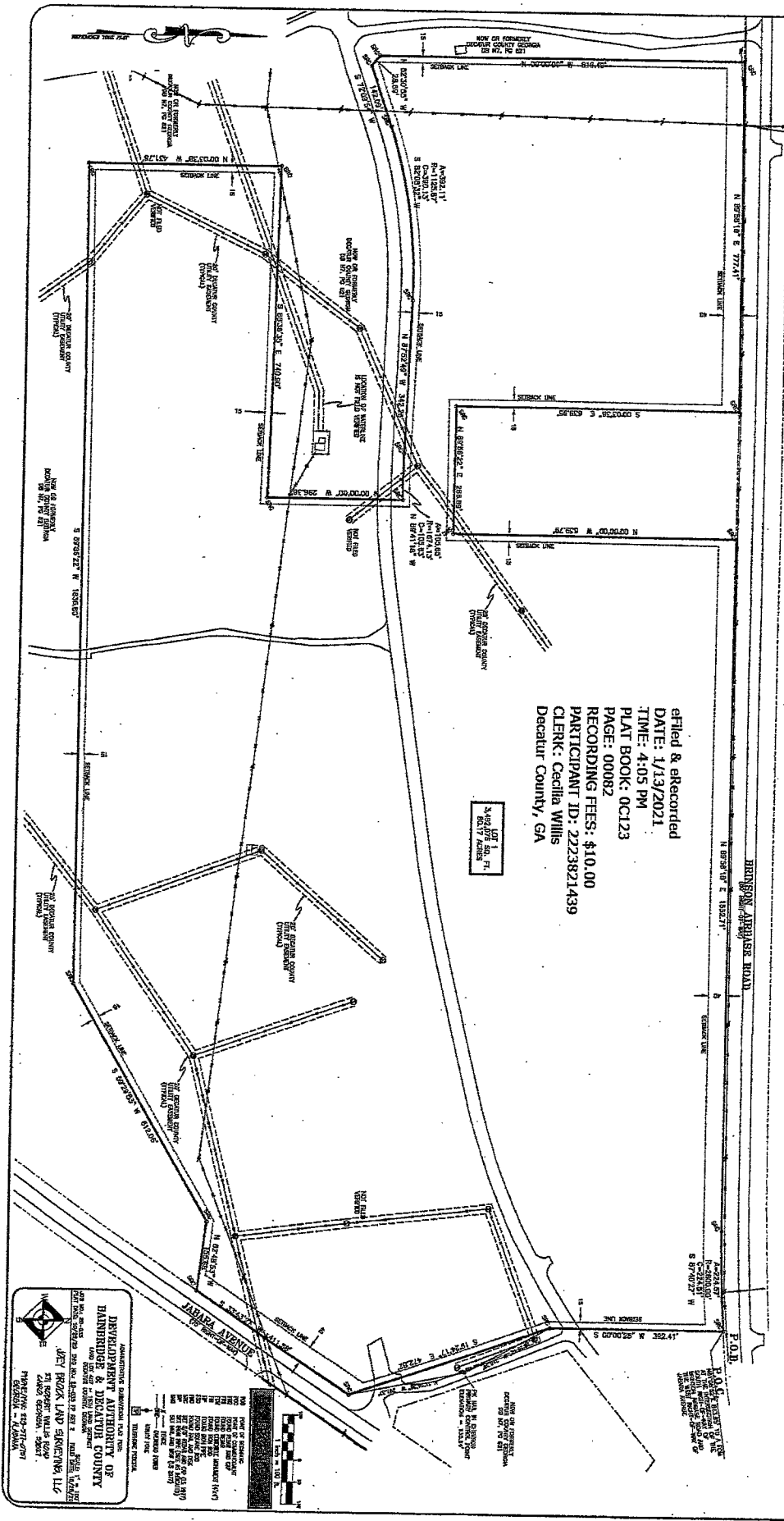
Response:

This letter ~~correctly~~ sets forth the understanding of Decatur County, Georgia.

By:  _____

Title: County Administrator

Date: ~~December 2, 2020~~ 1-26-2021



eFiled & eRecorded
 DATE: 1/13/2021
 TIME: 4:05 PM
 PLAT BOOK: 00C123
 PAGE: 00082
 RECORDING FEES: \$10.00
 PARTICIPANT ID: 222821439
 CLERK: Cecilia Willis
 Decatur County, GA

ADMINISTRATIVE APPROVAL OF LAND COMMITMENT
 THIS PLAT HAS BEEN REVIEWED BY THE CLERK OF THE SUPERIOR COURT OF DECATUR COUNTY, GEORGIA, AND IS HEREBY APPROVED FOR RECORDATION IN ACCORDANCE WITH THE PROVISIONS OF GEORGIA CODE ANNOTATED, TITLE 44, CHAPTER 5, ARTICLE 1, SECTION 1-1.1. THE CLERK'S OFFICE HAS REVIEWED THE PLAT FOR TECHNICAL COMPLIANCE WITH THE PROVISIONS OF GEORGIA CODE ANNOTATED, TITLE 44, CHAPTER 5, ARTICLE 1, SECTION 1-1.1. THE CLERK'S OFFICE DOES NOT GUARANTEE THE ACCURACY OF THE INFORMATION PROVIDED ON THIS PLAT.

OWNER'S CERTIFICATE AND DECLARATION
 I, the undersigned, being the owner of the above described land, do hereby certify that the information contained herein is true and correct to the best of my knowledge and belief, and that I have not been convicted of a crime involving fraud or dishonesty within the last five (5) years. I further declare that I have not been convicted of a crime involving fraud or dishonesty within the last five (5) years. I further declare that I have not been convicted of a crime involving fraud or dishonesty within the last five (5) years.

RECEIVED
 DECATUR COUNTY CLERK'S OFFICE
 1/13/2021

EXTRACT
 THIS PLAT IS A PART OF A LARGER PLAT... THE INFORMATION CONTAINED HEREIN IS FOR INFORMATIONAL PURPOSES ONLY AND DOES NOT CONSTITUTE AN OFFER OF ANY FINANCIAL PRODUCT OR SERVICE. THE INFORMATION CONTAINED HEREIN IS NOT INTENDED TO BE USED AS A BASIS FOR ANY INVESTMENT DECISION. THE INFORMATION CONTAINED HEREIN IS NOT INTENDED TO BE USED AS A BASIS FOR ANY INVESTMENT DECISION. THE INFORMATION CONTAINED HEREIN IS NOT INTENDED TO BE USED AS A BASIS FOR ANY INVESTMENT DECISION.

UTILITY EASEMENT STATEMENT
 THE INFORMATION CONTAINED HEREIN IS FOR INFORMATIONAL PURPOSES ONLY AND DOES NOT CONSTITUTE AN OFFER OF ANY FINANCIAL PRODUCT OR SERVICE. THE INFORMATION CONTAINED HEREIN IS NOT INTENDED TO BE USED AS A BASIS FOR ANY INVESTMENT DECISION. THE INFORMATION CONTAINED HEREIN IS NOT INTENDED TO BE USED AS A BASIS FOR ANY INVESTMENT DECISION. THE INFORMATION CONTAINED HEREIN IS NOT INTENDED TO BE USED AS A BASIS FOR ANY INVESTMENT DECISION.

VICINITY MAP
 A small inset map showing the location of the property within a larger area.