

MINUTES OF THE WORKSHOP MEETING  
OF THE BEN HILL COUNTY COMMISSIONERS  
HELD ON JUNE 3, 2013 AT 4:00 PM IN THE  
BEN HILL COUNTY COURTHOUSE ANNEX

Those present for the meeting were as follow:

Philip C. Jay III	Chairman
OD Netter	Vice-Chairman
Scott Downing	Commissioner
Daniel Cowan	Commissioner
Frank Field	County Manager
Donna Prather	County Clerk

Chairman Philip Jay III called the meeting to order.

Commissioner Bennie Calloway was absent.

Architect J. Glenn Gregory presented the Commissioners with the master plan for the new Multi-Purpose Building at Paulk Park.

**Pre-Audit Review**

County Clerk Donna Prather mentioned the auditors stated the chart of account number for buildings (54.1300) can only be used for capital outlay projects and not for repairs and maintenance, supplies, nor electricity.

County Manager Frank Field stated the Auditors have recommended a Capitalization Threshold Policy be included in the Financial Policies and Procedures Manual which is being prepared by the Ben Hill County Manager. This will help identify items which should be closely managed, included in the Capital Improvement Plan, and examined during future audits.

For Example: A Capitalization Threshold Policy could establish a cost threshold of \$1,000; where all items that exceed this cost are capitalized. It could also establish an expected life threshold of 1-year; where all items with a projected service life exceeding 1-year are capitalized.

A Capitalization Threshold Policy should list specific exceptions; such as technology equipment and other similar items whose expected life and/or functionality threshold is undeterminable.

Mr. Feild stated we are waiting to hear back from the County Attorney concerning some road sign material and jail roof repairs invoices that the auditors had questions as to whether they should have been paid out of SPLOST.

He also stated Road Superintendent Tim Kegebein will be using FEMA rates for all work done for SPLOST Flood.

Chairman Philip Jay mentioned he would like to see us implement a Capitalization Policy. Commissioner Scot Downing suggested starting on things that we know needs to be replaced that can be covered with SPLOST.

**Reeves/Walker & Brown Properties**

Vice-Chairman OD Netter made a proposal to the Commissioners on behalf of the Ben Hill County Development Authority to purchase Reeves/Walker and Brown Properties for \$45,000.00.

Mr. Netter also stated he would like for the Revolving Loan Fund Board and the Ben Hill County Development Authority Board to become one Board. He preferred using the Revolving Loan Fund Board because they are more dependable.

**Monthly Meeting Agenda**

The Commissioners reviewed the agenda items for the Monthly Meeting.

The meeting was adjourned.

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Philip C. Jay III, Chairman

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Donna R. Prather, County Clerk