

MINUTES
JAMES CITY SERVICE AUTHORITY BOARD OF DIRECTORS
REGULAR MEETING
County Government Center Board Room
101 Mounts Bay Road, Williamsburg, VA 23185
December 14, 2021
5:00 PM

A. CALL TO ORDER

Ms. Larson called the meeting to order at approximately 7:39 p.m. for the joint Audit Report presentation with the Board of Supervisors.

B. ROLL CALL

P. Sue Sadler, Stonehouse District
James O. Icenhour, Jr., Jamestown District
Michael J. Hipple, Powhatan District
John J. McGlennon, Vice Chairman, Roberts District
Ruth M. Larson, Chairman, Berkeley District

Scott A. Stevens, Secretary to the Board
Adam R. Kinsman, County Attorney
M. Douglas Powell, General Manager

Ms. Larson noted the James City Service Authority (JCSA) Audit Report would be presented.

Mr. Powell noted the Audit Report would be presented concurrently for both the Board of Supervisors and the Board of Directors.

Ms. Sharon Day, Director of Financial and Management Services, addressed the Board in welcoming Ms. Leslie Roberts to the meeting. She noted Ms. Roberts had been the audit partner for many years. Ms. Day further noted Ms. Roberts would present the audit results from Fiscal Year 2021 for both James City County and JCSA.

C. PRESENTATIONS

1. James City Service Authority Audit Report

A motion to Accept the Audit Report and findings was made by Sue Sadler, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Sadler

Ms. Leslie Roberts, Partner at Brown Edwards & Company, LLP, addressed the Board noting the combined presentation with JCSA designated as a separate component within the audit. She noted JCSA received a clean Audit Report, similar to that of the County's. Ms. Roberts noted there were no major revenue or expenditure fluctuations related to COVID-19. She added an approximate \$4.9 million net position increase for JCSA. Ms. Roberts noted most of JCSA's net position was invested in capital assets. She further noted of JCSA's \$191 million total net position, \$135 million was invested in capital assets. Ms. Roberts stated JCSA was audited separately from the County. She noted JCSA's specific findings were cited in its own Audit Report as well as in the James City County Audit Report as a component unit of

ADOPTED

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Board of Directors
James City County, VA

the County.

Ms. Larson asked if the JCSA Audit Report presentation was concluded.

Ms. Roberts noted the next segment of the presentation addressed the County's Audit Report.

The Board thanked Ms. Roberts for the presentation.

Ms. Larson sought a motion to accept the Audit Report and findings.

D. PUBLIC COMMENT

None.

E. CONSENT CALENDAR

1. Minutes Adoption

A motion to Approve was made by John McGlennon, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Sadler

The minutes Approved for Adoption included the following minutes:

-November 9, 2021, Regular Meeting

F. PUBLIC HEARING(S)

None.

G. BOARD CONSIDERATION(S)

None.

H. BOARD REQUESTS AND DIRECTIVES

None.

I. GENERAL MANAGER'S UPDATE

1. Dec. 2021 Dashboard Report

Mr. Powell noted he had a few updates. He further noted JCSA had its own independent budget for the first time in 2021 which allowed eligibility to the Government Finance Officers Association Distinguished Budget Presentation Award. He further noted JCSA received that award this year. Mr. Powell extended his appreciation to Ms. Day and her staff for their assistance. He also thanked Ms. Stephanie Luton, Assistant General Manager of JCSA, for all her hard work on the budget. Mr. Powell added receipt of the award in JCSA's first year of the budget preparation spoke well for Ms. Luton's efforts.

Ms. Larson asked Mr. Powell to extend the Board's appreciation to Ms. Luton.

The Board extended its congratulations on acceptance of the award.

Mr. Powell noted his last comment was Merry Christmas to everyone.

The Board noted the same to Mr. Powell.

Ms. Larson stated she hoped the holiday luncheon would resume.

Mr. Powell concurred.

J. ADJOURNMENT

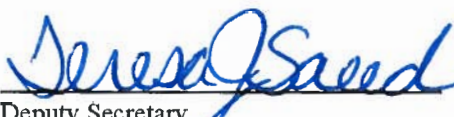
1. Adjourn until 1 p.m. on January 3, 2022 for the Organizational Meeting

A motion to Adjourn was made by Sue Sadler, the motion result was Passed.

AYES: 5 NAYS: 0 ABSTAIN: 0 ABSENT: 0

Ayes: Hipple, Icenhour Jr, Larson, McGlennon, Sadler

At approximately 7:52 p.m., Ms. Larson adjourned the Board of Directors.


Deputy Secretary