

AGENDA  
REGULAR MEETING  
5:00 P.M.  
August 3, 2020

1. Call to Order
2. Invocation and *Pledge of Allegiance*
3. Approval of Agenda
4. Citizens wishing to address the Commission
  - a. Lee Waters – Polycarts on Adamson Trl
5. Department Reports
  - a. Metter Fire Department – Jason Douglas
  - b. EMS – Joseph Reynolds
  - c. Roads & Bridges – Jerry Lanier
  - d. Solid Waste – Robert Hendrix
  - e. Recreation – Mike Robins
6. Approval of Minutes – June 15, 2020 Public Hearing and Regular Meeting, June 22, 2020 and June 29, 2020 Called Meetings. July 6, 2020 Regular Meeting
7. Financial Report
8. Old Business
  - a. Review and Discussion of Current Ordinances Pertaining to EMS Fees and Solid Waste Disposal
  - b. Discussion of Poly Carts
  - c. Discussion of Zoning for unincorporated Candler County
  - d. Request to close Wood Bridge Rd – Shawn Corbett
  - e. Discussion regarding a proposal from Kreider Repair to repair a 2001 New Holland 4WD tractor
  - f. Consideration of responses to the Candler County Health Insurance Agent RFQ
9. New Business
  - a. Discussion of EMS Policy on Non-Emergency Transports
  - b. Discussion regarding response to Candler County RFP for motor graders
  - c. Consideration of a request from the County Extension Coordinator to increase the stipend to Savannah Tanner, Emanuel Co. Extension Agent, for a research trial to be performed in Candler County
  - d. Consideration of a request from the Georgia State Patrol for the purchase of radar speed detection equipment for use in Candler County in the amount of \$3,500
  - e. Consideration of a request from the County Administrator to increase the SPLOST budget appropriation for two vehicles

- f. Consideration of an agreement with Pineland Telephone Company to provide a maintenance agreement for the phone system at the Candler County Courthouse in the amount of \$119.85/mo. (\$1,438.20/annually)
- g. Consideration of Lanier, Deal & Proctor to perform the FY2020 Candler County Financial Audit
- h. Consideration of rescheduling the September 7, 2020, Commission Meeting due to the Labor Day holiday

10. Report from Chairman

11. Report from County Administrator

12. Report from Attorney

13. Reports from Commissioners

14. Executive Session

15. Adjournment

**Board of Commissioners of Candler County**  
**Regular Meeting**  
**August 3, 2020**  
**5:00 p.m.**

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The Board of Commissioners of Candler County met for the regular monthly meeting on Monday, August 3, 2020, at 5:00 p.m., in the Commissioners' boardroom at 1075 East Hiawatha Street, Suite A, Metter, Georgia. Those attending the meeting were Candler County Chairman, Glyn Thrift; Vice-Chairman Brad Jones; Candler County Commissioners Wayne Culbertson, David Robinson, and Blake Hendrix; Candler County Administrator, Bryan Aasheim; Candler County Attorney, Kendall Gross; Candler County Clerk, Kellie Lank. Other guests attending the meeting included John Miles and Justin Wells. This meeting was offered via teleconference to the public. The Metter Advertiser was represented by Jerri Goodman.

**Call to Order**

Chairman Thrift called the meeting to order at 5:00 p.m.

**Invocation and Pledge of Allegiance**

Commissioner Hendrix delivered the invocation and Chairman Thrift led the *Pledge of Allegiance*.

**Approval of the Agenda**

Commissioner Hendrix made a motion to approve the agenda as written. Commissioner Robinson provided a second. The motion carried 5-0.

**Citizens Wishing to Address the Board**

**Lee Waters – Polycarts on Adamson Trail**

Mr. Aasheim had previously spoken to Mr. Waters on three occasions to complain about polycarts left in the right-of-way. Mr. Waters did not attend this meeting to bring his concern before the Commissioners.

**Department Reports - All departmental reports will be submitted written as needed**

**All departmental reports will be submitted written as needed**

Mr. Aasheim delivered the following departmental reports:

- Metter Fire Department – Jason Douglas Report Included (Exhibit A)
  - Two calls within the Town of Pulaski, a fire alarm and an EMS lift assist.
- EMS – Joseph Reynolds Report Included (Exhibit B)
  - Trip counts are up. Revenues are up.
  - EMS provided CPR training to the Public Works Department employees.
  - Pressure on medical facilities and EMS to find a destination to transport patients due to COVID
- Roads & Bridges – Jerry Lanier
  - Mr. Aasheim and Superintendent Lanier met on Blue Bird Road to discuss relocating the ditch to the eastern side of the road to redirect the flow of rainfall. Mr. Lanier does not foresee an issue. Two culvert pipes and one diversion pipe would need to be installed to redirect the water flow.
- Solid Waste – Robert Hendrix
- Recreation – Mike Robins

- Coach Robins has polled surrounding county recreation departments about their athletic program plans.

### **Approval of Minutes**

Minutes presented for approval included June 15, 2020 Public Hearing and 1<sup>st</sup> Regular Meeting, June 22, 2020 Called Meeting and June 29, 2020 Called Meeting and July 6, 2020 1<sup>st</sup> Regular Meeting.

Chairman Thrift made a motion to table all proposed minutes. Commissioner Robinson provided a second. The motion carried. 5-0

### **Financials**

Administrator Aasheim delivered the July 31, 2020 financial report. (Exhibit C)

- All accounts balanced.
- General Fund balance as of July 31, 2020 was \$1,815,236.77. That is an increase over the July 31, 2019.
- The Special Service District ended July with \$452,745.50.
- 2018 SPLOST returns came in as the third highest collection at \$120,784.30 with an uptick over July 2019 and July 2018. LOST has also shown a comparative increase.

### **Old Business**

#### **Review and Discussion of Current Ordinances Pertaining to EMS Fees and Solid Waste Disposal**

This item remained on the table.

#### **Discussion of Poly Carts**

This item remained on the table.

#### **Discussion of Zoning for unincorporated Candler County**

This item remained on the table.

#### **Request to close Wood Bridge Rd – Shawn Corbett**

Chairman Thrift made a motion to remove this item from the agenda. Commissioner Culbertson provided a second. The motion carried. 5-0

#### **Discussion regarding a proposal from Kreider Repair to repair a 2001 New Holland 4WD tractor**

This item remained on the table.

#### **Consideration of responses to the Candler County Health Insurance Agent RFQ**

Commissioner Hendrix made a motion to appoint Hadden Insurance. Commissioner Culbertson provided a second. The motion carried. Commissioner Hendrix, Commissioner Culbertson and Commissioner Robinson voted in favor of the motion. Chairman Thrift and Vice-Chairman Jones voted against the motion.

After a brief discussion, Chairman Thrift made a motion to hire a 3<sup>rd</sup> party consultant to work with Board and Mr. Aasheim to have an RFQ prepared by February to March 2021 to be prepared for the 2021 Open Enrollment. Vice-Chairman Jones provided a second. The motion carried 5-0.

### New Business

#### **Discussion of EMS Policy on Non-Emergency Transports**

Commissioner Hendrix made a motion to approve the EMS Policy on Non-Emergency Transports. Commissioner Culbertson provided a second. The motion carried. 5-0 (Exhibit D)

#### **Discussion regarding response to Candler County RFP for motor graders**

Vice-Chairman Jones made a motion to resubmit the Candler County RFP for motor graders. Commissioners Robinson provided a second. The motion carried. 5-0

#### **Consideration of a request from the County Extension Coordinator to increase the stipend to Savannah Tanner, Emanuel Co. Extension Agent, for a research trial to be performed in Candler County**

After a brief discussion, the Board requested more information. No action taken.

#### **Consideration of a request from the Georgia State Patrol for the purchase of radar speed detection equipment for use in Candler County in the amount of \$3,500**

Chairman Thrift made a motion to purchase radar speed detection equipment for the Sheriff's Office. Commissioner Robinson provided a second. The motion carried. 5-0

#### **Consideration of a request from the County Administrator to increase the SPLOST budget appropriation for two vehicles**

Commissioner Hendrix made a motion to approve. Vice-Chairman Jones provided a second. The motion carried. 5-0

#### **Consideration of an agreement with Pineland Telephone Company to provide a maintenance agreement for the phone system at the Candler County Courthouse in the amount of \$119.85/mo. (\$1,438.20/annually)**

Vice-Chairman Jones made a motion to approve. Commissioner Hendrix provided a second. The motion carried. 5-0

#### **Consideration of Lanier, Deal & Proctor to perform the FY2020 Candler County Financial Audit**

Vice-Chairman Jones made a motion to approve. Commissioner Hendrix provided a second. The motion carried. 5-0 (Exhibit E)

#### **Consideration of rescheduling the September 7, 2020, Commission Meeting due to the Labor Day holiday**

Commissioner Robinson made a motion to reschedule the 1<sup>st</sup> regular meeting in September to September 14, 2020 and cancel the September 21, 2020 2<sup>nd</sup> meeting. Vice-Chairman Jones provided a second. The motion carried. 5-0

### Report from the Administrator

See attached County Administrator's Report (Exhibit F)

- **Cleaning Service contract renewal with Mariann Porter d/b/a Kustom Kleaning**

Commissioner Culbertson made a motion to contract KK on a monthly basis. Vice-Chairman Jones provided a second. The motion carried. 5-0

- **Cares Act Agreement**

Commissioner Hendrix made a motion to approve. Commissioner Culbertson provided a second. The motion carried. 5-0

- **AC Unit in the multi-purpose room needs to be replaced and needs to be bid out**
- **Millage Rate Packet**
- **Advertise and hold a public meeting.**

Chairman Thrift made a motion to advertise and hold a public hearing at 4:30 on August 17, 2020. Vice-Chairman Jones provided a second. The motion carried. 5-0

- **The City of Metter had a Budget Surplus on Fire**

Mr. Aasheim requested a portion be returned to the County for the unincorporated area of Candler County

#### Report from Chairman

Chairman Thrift brought it to the Board's attention that the Candler County Department of Family and Children Services offices are closed until January 1, 2021. He also brought it to the Board's attention that the Candler County Health Department was open to the public two days a week.

#### Report from County Attorney

Mr. Gross read an email from Marian Grier in objection to Tiny Homes entering into Candler County. He also requested an executive session for personnel and litigation.

#### Report from Commissioners

Commissioner Culbertson representing Commission District 1, discussed City of Metter potholes.

Vice-Chairman Jones representing Commission District 2, had nothing to report.

Commissioner Robinson representing Commission District 3, mentioned he has reached out to GDOT. He finally got in touch with Chris Medlock and he has retired. He has tried to cut the slope on Eden Church Road.

Commissioner Hendrix representing Commissioner District 4, had nothing to report.

#### Executive Session

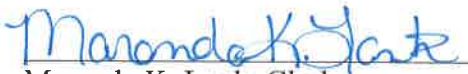
Commissioner Robinson moved to exit into Executive Session to discuss personnel and possible litigation at 7:13 p.m. Commissioner Culbertson provided a second to the motion. The motion carried 5-0.

Commissioner Robinson moved to exit Executive Session and reconvene the regular meeting at 7:51 p.m. Commissioner Culbertson provided a second to the motion. The motion carried 5-0.

Vice Chairman Jones moved to authorize Chairman Thrift to sign *the Closed Meeting Affidavit*. Commissioner Robinson provided the second to the motion. The motion carried 5-0.

#### Adjournment

Vice Chairman Jones moved to adjourn the meeting at 7:53 p.m. Commissioner Culbertson provided a second to the motion. The motion carried 5-0.



Maranda K. Lank, Clerk

Attest



Chairman, Glyn Thrift

# BOARD OF COMMISSIONERS OF CANDLER COUNTY

Glyn Thrift  
Chairman

Brad Jones  
Vice-Chairman

Bryan Aasheim  
County Administrator

Wayne Culbertson  
Commissioner

David Robinson  
Commissioner

Blake Hendrix  
Commissioner

## CLOSED MEETING AFFIDAVIT

STATE OF GEORGIA  
COUNTY OF CANDLER

### AFFIDAVIT OF CHAIRMAN OR PRESIDING OFFICER


Glyn Thrift, Chairman of the Board of Commissioners of Candler County, being duly sworn, states under oath that the following is true and accurate to the best of his knowledge and belief:

1. The Board of Commissioners of Candler County met in a duly advertised meeting on August 3, 2020
2. During such meeting, the Board voted to go into closed session.
3. The executive session was called to order at 7:13 p.m.
- 4.

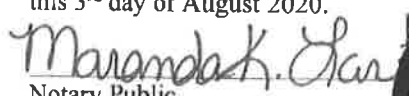
The subject matter of the closed portion of the meeting was devoted to the following matter(s) within the exceptions provided in the open meetings law:

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

This 3<sup>rd</sup> day of August 2020.

  
Glyn Thrift, Chairman  
Board of Commissioners of Candler County

Sworn to and subscribed before me  
this 3<sup>rd</sup> day of August 2020.

  
Notary Public



1075 EAST HIAWATHA BLVD, SUITE A, METTER, GEORGIA 30439  
FAX (912) 685-4823

## Exhibit A

Metter Fire Rescue Response ListJul-20Call Type and Jurisdiction

Jul-20

	Structure	Vehicle	Res.	Brush	Inv.	Alarm	Heli.	Haz.	Service	Med.	Other	Total
City	0	1	0	3	0	5	2	1	1	8	0	21
County	0	1	2	5	0	6	0	0	1	6	0	21
Total	0	2	2	8	0	11	2	1	2	14	0	

Total Calls	42
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Jul-19

	Structure	Vehicle	Res.	Brush	Inv.	Alarm	Heli.	Haz.	Service	Med.	Other	Total
City	0	1	1	1	0	3	1	0	0	4	1	12
County	2	0	2	3	3	4	1	2	0	4	4	25
Total	2	1	3	4	3	7	2	2	0	8	5	

Total Calls	37
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**Kellie Lank**

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**From:** Jason Douglas <jdouglas@cityofmetterga.gov>  
**Sent:** Monday, August 3, 2020 10:33 AM  
**To:** Angie Conner; Kellie Lank; craw@planters.net; Bryan Aasheim  
**Subject:** July 2020 Fire Response Report  
**Attachments:** July 2020 Fire Response List.xlsx

2 Calls in City of Pulaski

- 1 Fire alarm
- 1 Ems lift assist

# Operations Report

## July 2020

**August 3, 2020**

Candler County EMS Responded to the following transports for the month of July 2020

1. **From the Scene to Candler Co. Hospital = 83**
2. From the Scene to Meadows Regional Hospital = 02
3. **From the Scene to East Georgia Regional Hospital =19**
4. From the Scene to Emanuel County Hospital = 00
5. From the Scene to Memorial Med. Center = 01
6. From the Scene to Hospice = 02
7. From the Scene to ST. Joseph Hospital = 01
8. From the Scene to Air Evac = 00
9. **Refusals = 34 / Down from last month (50)**
10. Mutal AID = 03
11. Transfer from Candler Co. Hospital to Memorial Med Center = 04
12. Transfer from Candler Co. Hospital to Candler Savannah = 00
13. Transfer from Candler Co Hospital to Fair View Park = 00
14. Transfer from Candler Co Hospital to ST. Joseph = 01
15. Transfer from Candler Co Hospital to Augusta University = 02
16. Transfer form Candler Co Hospital to Doctors Hospital Aug. = 00
17. Transfer from Candler Co Hospital to East Ga. Regional = 09
18. Transfer from Candler Co Hospital to Meadows = 01
19. **Discharge from Candler Co. Hospital to Patient home/Nursing Home = 1**
20. Coroner Calls = 04
21. Cancelled before arrival to the Patient = 05
22. Airport transports (COVID) = 05

**TOTAL EMS CALLS = 179**

Range of Accounts: 100-34-2600 to 100-34-2600 Start Month: July Start Year: 2020  
 Type: Revenue Activity Includes Accounts with Zero Activity: N Year To Date As Of: 08/03/20  
 Subtotal CAFR: NO

Account No	Description	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
100-34-2600	AMBULANCE FEES												
41301.83		41301.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Fund Total</b>		<b>41301.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>Count: 1</b>	<b>41301.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



## Exhibit C

## Account Number

GENERAL FUND	DESCRIPTION	BOOK BALANCE	BANK BALANCE	Difference	Notes
100-11-1110	GENERAL FUND QNB	\$1,815,236.77	\$1,815,236.77	\$0.00	
-11-1134	LANDFILL CLOSURE FUND QNB	\$54,650.09	\$54,650.09	\$0.00	
-11-1135	JUVENILE COURT FUND QNB	\$1,169.61	\$1,169.61	\$0.00	
-11-1136	PUBLIC BUILDING FUND	\$21,772.87	\$21,772.87	\$0.00	
100-11-1139	CANDLER COUNTY JAIL FUND	\$42,441.97	\$42,441.97	\$0.00	
100-11-1167	HOSPITAL LOC	\$261,705.84	\$261,705.84	\$0.00	
	HOSPITAL LOAN *9022				
100-11-1308	QNB CD (GF)-72770	\$233,562.40	\$233,562.40	\$0.00	July 2020 Balance \$1,813,135.40
100-11-1309	QNB LFILL CLO CD-72769	\$1,596,278.69	\$1,596,278.69	\$0.00	12/15/2021 Maturity Date
	<b>Fund 100 Totals</b>	<b>\$4,026,818.24</b>			06/12/2021 Maturity Date
<b>D.A.T.E. FUND</b>					
212-11-1132	D.A.T.E. QNBA	\$44,160.97	\$44,160.97	\$0.00	
	<b>Fund 212 Totals</b>	<b>\$44,160.97</b>			
<b>E-911 FUND</b>					
215-11-1138	E-911 FUND QNB	\$135,420.21	\$135,420.21	\$0.00	
215-11-1303	CD E911 QNB-72653	\$155,288.53	\$155,288.53	\$0.00	10/26/2021 Maturity Date
	<b>Fund 215 Totals</b>	<b>\$290,708.74</b>			
<b>LMIG FUND</b>					
250-11-1110	LMIG	\$615,676.19	\$615,676.19	\$0.00	
	<b>Fund 250 Totals</b>	<b>\$615,676.19</b>			
<b>SSD FUND</b>					
270-11-1110	Special Services District	\$452,745.50	\$452,745.50	\$0.00	
	<b>Fund 250 Totals</b>	<b>\$452,745.50</b>			
<b>INMATE FUND</b>					
285-11-1139	JAIL STORE FUND QNB	\$72,284.25	\$72,284.25	\$0.00	
	<b>Fund 285 Totals</b>	<b>\$72,284.25</b>			
<b>SPLOST</b>					
320-11-1140	2011 SPLOST QNB	\$173,679.78	\$173,679.78	\$0.00	
	<b>Fund 320 Totals</b>	<b>\$173,679.78</b>			
<b>2018 SPLOST</b>					
321-11-1141	2018 SPLOST QNB	\$672,167.16	\$672,167.16	\$0.00	
321-11-1142	2018 SPLOST Hospital 20%	\$4,704.32	\$4,704.32	\$0.00	
	<b>Fund 320 Totals</b>	<b>\$676,871.48</b>			
<b>TSPLOST CAPITAL</b>					
335-11-1141	CASH IN BANK TIA SPLOST QNB	\$802,446.31	\$802,446.31	\$0.00	
	<b>Fund 335 Totals</b>	<b>\$802,446.31</b>			
	<b>Report Totals</b>	<b>\$6,478,519.98</b>			

Revenue Account Range: 100-00-0000  
Expend Account Range: Not Selected  
Print Zero YTD Activity: No

to 100-99-9999

Include Non-Anticipated: Yes

Year To Date As Of: 08/03/20

Current Period: 07/01/20 to 08/03/20  
Prior Year: 07/01/19 to 08/03/19

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
100-31-1100	REAL PROP-CUR YEAR	9,565.58	3,100,000.00	0.00	0.00	0.00	3,100,000.00-	0
100-31-1120	TIMBER TAX	9,645.18	40,000.00	5,078.22	5,078.22	0.00	34,921.78-	13
100-31-1190	HOSPITAL LEVY	2,971.91	245,000.00	2,879.56	2,879.56	0.00	242,120.44-	1
100-31-1200	REAL PROP-PRIOR YEAR	0.00	215,000.00	26,447.22	26,447.22	0.00	188,552.78-	12
100-31-1314	ALTERNATIVE AD VAL T	0.00	6,300.00	0.00	0.00	0.00	6,300.00-	0
100-31-1315	TAVT	34,658.15	380,000.00	54,098.81	54,098.81	0.00	325,901.19-	14
100-31-1320	MOBILE HOME	653.05	27,000.00	847.90	847.90	0.00	26,152.10-	3
100-31-1350	RAILROAD EQUIPMENT	3,317.67	3,500.00	0.00	0.00	0.00	3,500.00-	0
100-31-1500	PROPERTY NOT ON DIGE	189.48	135,000.00	44.42	44.42	0.00	134,955.58-	0
100-31-1600	REAL ESTATE TRANSFER	0.00	40,000.00	0.00	0.00	0.00	40,000.00-	0
100-31-3100	LOST	56,254.57	600,000.00	59,184.53	59,184.53	0.00	540,815.47-	10
100-31-6300	FINANCIAL INSTITUTIO	0.00	30,000.00	0.00	0.00	0.00	30,000.00-	0
100-31-9110	PEN & INT-REAL	5,976.95	150,000.00	10,022.12	10,022.12	0.00	139,977.88-	7
100-31-9500	PEN & INT-FIFA	145.00	4,800.00	130.00	130.00	0.00	4,670.00-	3
100-32-1240	HUNTING CAMP LIC/PER	0.00	1,700.00	0.00	0.00	0.00	1,700.00-	0
100-32-2211	LAND TRANSFER FEE	315.00	1,500.00	140.00	140.00	0.00	1,360.00-	9
100-32-2240	MOBILE HOME PERMITS	1,000.00	8,500.00	500.00	500.00	0.00	8,000.00-	6
100-32-2250	ELECTRICAL PERMITS	210.00	1,500.00	175.00	175.00	0.00	1,325.00-	12
100-33-1152	GEHA EMA PARTNERSHIP	0.00	7,328.00	0.00	0.00	0.00	7,328.00-	0
100-33-4211	FAMILY CONNECTIONS GRANT	0.00	50,000.00	0.00	0.00	0.00	50,000.00-	0
100-33-5200	FOREST LAND PROTECTION GRANTS (FLPA)	0.00	25,000.00	0.00	0.00	0.00	25,000.00-	0
100-33-6002	DISPATCH METTER SHAR-FY2017 & FY2018	3,333.34	0.00	0.00	0.00	0.00	0.00	0
100-33-6004	DISPATCH METTER SHA-2018 SDS AGREEMENT	5,416.67	65,000.00	0.00	0.00	0.00	65,000.00-	0
100-34-1120	STATE COURT - COMMUNITY SERVICE	0.00	0.00	125.00	125.00	0.00	125.00	0
100-34-1190	STATE COURT - JOF	0.00	2,000.00	0.00	0.00	0.00	2,000.00-	0
100-34-1200	CLERK OF COURT - GENERAL FILING FEE	0.00	35,000.00	0.00	0.00	0.00	35,000.00-	0
100-34-1600	TAVT/Motor Vehicle County Fees	0.00	25,000.00	2,614.62	2,614.62	0.00	22,385.38-	10
100-34-1930	SALE OF MAPS	0.25	0.00	0.00	0.00	0.00	0.00	0
100-34-1940	COMMISSIONS ON TAXES	1,417.67	15,000.00	949.26	949.26	0.00	14,050.74-	6
100-34-1941	METTER TAX COLLECTIO	450.00	5,400.00	0.00	0.00	0.00	5,400.00-	0
100-34-2100	LAW ENFORCEMENT FEES	1,618.00	12,000.00	798.50	798.50	0.00	11,201.50-	7
100-34-2200	GBI DRUG ENF-SALARY	0.00	38,000.00	0.00	0.00	0.00	38,000.00-	0
100-34-2201	SCHOOL RESOURCE OFFICER	0.00	56,000.00	0.00	0.00	0.00	56,000.00-	0
100-34-2600	AMBULANCE FEES	32,018.52	450,000.00	41,301.83	41,301.83	0.00	408,698.17-	9
100-34-2601	SVC FEE AMBULANCE(TA	3,362.93	435,000.00	6,685.19	6,685.19	0.00	428,314.81-	2
100-34-2602	FMS LEGAL RECOVERY OF BACK DEBT	46.70	0.00	23.35	23.35	0.00	23.35	0

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
100-34-2900	HOSPITAL DEBT SERVICE FEES	85.47	0.00	346.32	346.32	0.00	346.32	0
100-34-4131	RECYCLED MATERIALS	710.30	4,000.00	480.97	480.97	0.00	3,519.03-	12
100-34-4150	TIPPING LANDFILL FEES	9,300.67	75,000.00	11,462.61	11,462.61	0.00	63,537.39-	15
100-34-4151	RESIDENTIAL LDFL USE	3,362.93	415,000.00	7,088.94	7,088.94	0.00	407,911.06-	2
100-34-4152	RECYCLE CTR FEES	114.00	0.00	108.00	108.00	0.00	108.00	0
100-34-4153	INERT LANDFILL FEES	1,822.52	15,000.00	2,892.81	2,892.81	0.00	12,107.19-	19
100-34-7202	JACK STRICKLAND RENT	750.00	2,500.00	0.00	0.00	0.00	2,500.00-	0
100-34-7205	REC DEPT REG:STRATIO	520.00	25,000.00	0.00	0.00	0.00	25,000.00-	0
100-34-7206	REC DEPT CONCESSIONS	0.00	10,000.00	0.00	0.00	0.00	10,000.00-	0
100-34-7207	REC DEPT SPONSORS	72.00	12,000.00	72.00	72.00	0.00	11,928.00-	1
100-34-7208	FIELD RENTAL	100.00	500.00	100.00	100.00	0.00	400.00-	20
100-34-7209	REC DEPT ADMISSIONS	0.00	3,000.00	0.00	0.00	0.00	3,000.00-	0
100-34-7210	REC DEPT TOURNAMENT	0.00	1,000.00	0.00	0.00	0.00	1,000.00-	0
100-35-1110	SUPERIOR COURT FINES	0.00	3,000.00	0.00	0.00	0.00	3,000.00-	0
100-35-1120	STATE COURT FINES	0.00	175,000.00	0.00	0.00	0.00	175,000.00-	0
100-35-1130	MAGISTRATE COURT	1,979.00	28,000.00	2,426.00	2,426.00	0.00	25,574.00-	9
100-35-1150	PROBATE COURT	1,919.00	25,000.00	1,810.68	1,810.68	0.00	23,189.32-	7
100-35-1401	STATE/SUPERIOR CT ADD ON FEE-JAIL FUND	0.00	17,500.00	0.00	0.00	0.00	17,500.00-	0
100-35-1402	MUNI COURT ADD ON FEE-JAIL FUND	1,120.57	12,000.00	0.00	0.00	0.00	12,000.00-	0
100-35-1408	JUVE COURT ADD ON FEE	0.00	400.00	0.00	0.00	0.00	400.00-	0
100-35-1901	PUBLIC DEFENDER FEES	0.00	500.00	0.00	0.00	0.00	500.00-	0
100-36-1001	INTEREST INCOME	3,210.88	10,000.00	575.36	575.36	0.00	9,424.64-	6
100-36-1002	INTEREST INCOME - LANDFILL CD	0.00	30,000.00	0.00	0.00	0.00	30,000.00-	0
100-37-1120	HEALTH GRANT ACCG	0.00	1,500.00	0.00	0.00	0.00	1,500.00-	0
100-38-9001	MISC SALE OF PIPE	0.00	10,000.00	523.08	523.08	0.00	9,476.92-	5
100-38-9003	MISC TAX COMM FICA	0.00	6,100.00	0.00	0.00	0.00	6,100.00-	0
100-38-9005	MISCELLANEOUS	2.40	0.00	700.00	700.00	0.00	700.00	0
100-38-9006	INSURANCE PROCEEDS	221.68	0.00	0.00	0.00	0.00	0.00	0
100-39-1800	FUND BALANCE USE	0.00	103,253.86	0.00	0.00	0.00	103,253.86-	0
	General Fund Revenue Total	197,858.04	7,195,783.86	240,632.30	240,632.30	0.00	6,955,151.56-	3

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
100	General Fund	197,858.04	240,632.30	240,632.30	0.00	0.00	0.00	240,632.30

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
	Final Total	197,858.04	240,632.30	240,632.30	0.00	0.00	0.00	240,632.30



Board of Commissioners - Candler County  
Summary Statement of Revenue and Expenditures

Revenue Account Range: 100-00-0000  
Expend Account Range: 100-0000-00-0000  
Print Zero YTD Activity: No

to 100-99-9999  
to 100-9999-99-9999

Year To Date As Of: 08/03/20  
Current Period: 07/01/20 to 08/03/20  
Prior Year: 07/01/19 to 08/03/19

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
100-31-1100	REAL PROP-CUR YEAR	9,565.58	3,100,000.00	0.00	0.00	0.00	3,100,000.00-	0
100-31-1120	TIMBER TAX	9,645.18	40,000.00	5,078.22	5,078.22	0.00	34,921.78-	13
100-31-1190	HOSPITAL LEVY	2,971.91	245,000.00	2,879.56	2,879.56	0.00	242,120.44-	1
100-31-1200	REAL PROP-PRIOR YEAR	0.00	215,000.00	26,447.22	26,447.22	0.00	188,552.78-	12
100-31-1314	ALTERNATIVE AD VAL T	0.00	6,300.00	0.00	0.00	0.00	6,300.00-	0
100-31-1315	TAVT	34,658.15	380,000.00	54,098.81	54,098.81	0.00	325,901.19-	14
100-31-1320	MOBILE HOME	653.05	27,000.00	847.90	847.90	0.00	26,152.10-	3
100-31-1350	RAILROAD EQUIPMENT	3,317.67	3,500.00	0.00	0.00	0.00	3,500.00-	0
100-31-1500	PROPERTY NOT ON DIGE	189.48	135,000.00	44.42	44.42	0.00	134,955.58-	0
100-31-1600	REAL ESTATE TRANSFER	0.00	40,000.00	0.00	0.00	0.00	40,000.00-	0
100-31-3100	LOST	56,254.57	600,000.00	59,184.53	59,184.53	0.00	540,815.47-	10
100-31-6300	FINANCIAL INSTITUTIO	0.00	30,000.00	0.00	0.00	0.00	30,000.00-	0
100-31-9110	PEN & INT-REAL	5,976.95	150,000.00	10,022.12	10,022.12	0.00	139,977.88-	7
100-31-9500	PEN & INT-FIFA	145.00	4,800.00	130.00	130.00	0.00	4,670.00-	3
100-32-1240	HUNTING CAMP LIC/PER	0.00	1,700.00	0.00	0.00	0.00	1,700.00-	0
100-32-2211	LAND TRANSFER FEE	315.00	1,500.00	140.00	140.00	0.00	1,360.00-	9
100-32-2240	MOBILE HOME PERMITS	1,000.00	8,500.00	500.00	500.00	0.00	8,000.00-	6
100-32-2250	ELECTRICAL PERMITS	210.00	1,500.00	175.00	175.00	0.00	1,325.00-	12
100-33-1152	GEMA EMA PARTNERSHIP	0.00	7,328.00	0.00	0.00	0.00	7,328.00-	0
100-33-4211	FAMILY CONNECTIONS GRANT	0.00	50,000.00	0.00	0.00	0.00	50,000.00-	0
100-33-5200	FOREST LAND PROTECTION GRANTS (FLPA)	0.00	25,000.00	0.00	0.00	0.00	25,000.00-	0
100-33-6002	DISPATCH METTER SHAR-FY2017 & FY2018	3,333.34	0.00	0.00	0.00	0.00	0.00	0
100-33-6004	DISPATCH METTER SHA-2018 SDS AGREEMENT	5,416.67	65,000.00	0.00	0.00	0.00	65,000.00-	0
100-34-1120	STATE COURT - COMMUNITY SERVICE	0.00	0.00	125.00	125.00	0.00	125.00	0
100-34-1190	STATE COURT - JOF	0.00	2,000.00	0.00	0.00	0.00	2,000.00-	0
100-34-1200	CLERK OF COURT - GENERAL FILING FEE	0.00	35,000.00	0.00	0.00	0.00	35,000.00-	0
100-34-1600	TAVT/Motor Vehicle County Fees	0.00	25,000.00	2,614.62	2,614.62	0.00	22,385.38-	10
100-34-1930	SALE OF MAPS	0.25	0.00	0.00	0.00	0.00	0.00	0
100-34-1940	COMMISSIONS ON TAXES	1,417.67	15,000.00	949.26	949.26	0.00	14,050.74-	6
100-34-1941	METTER TAX COLLECTIO	450.00	5,400.00	0.00	0.00	0.00	5,400.00-	0
100-34-2100	LAW ENFORCEMENT FEES	1,618.00	12,000.00	798.50	798.50	0.00	11,201.50-	7
100-34-2200	GSI DRUG ENF-SALARY	0.00	38,000.00	0.00	0.00	0.00	38,000.00-	0
100-34-2201	SCHOOL RESOURCE OFFICER	0.00	56,000.00	0.00	0.00	0.00	56,000.00-	0
100-34-2600	AMBULANCE FEES	32,018.52	450,000.00	41,301.83	41,301.83	0.00	408,698.17-	9
100-34-2601	SVC FEE AMBULANCE(TA	3,362.93	435,000.00	6,685.19	6,685.19	0.00	428,314.81-	2
100-34-2602	EMS LEGAL RECOVERY OF BACK DEBT	46.70	0.00	23.35	23.35	0.00	23.35	0

Board of Commissioners of Candler County  
Summary Statement of Revenue and Expenditures

August 3, 2020  
02:29 PM

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
100-34-2900	HOSPITAL DEBT SERVICE FEES	85.47	0.00	346.32	346.32	0.00	346.32	0
100-34-4131	RECYCLED MATERIALS	710.30	4,000.00	480.97	480.97	0.00	3,519.03-	12
100-34-4150	TIPPING LANDFILL FEES	9,300.67	75,000.00	11,462.61	11,462.61	0.00	63,537.39-	15
100-34-4151	RESIDENTIAL LDFL USE	3,362.93	415,000.00	7,088.94	7,088.94	0.00	407,911.06-	2
100-34-4152	RECYCLE CTR FEES	114.00	0.00	108.00	108.00	0.00	108.00	0
100-34-4153	INERT LANDFILL FEES	1,822.52	15,000.00	2,892.81	2,892.81	0.00	12,107.19-	19
100-34-7202	JACK STRICKLAND RENT	750.00	2,500.00	0.00	0.00	0.00	2,500.00-	0
100-34-7205	REC DEPT REGISTRATIO	520.00	25,000.00	0.00	0.00	0.00	25,000.00-	0
100-34-7206	REC DEPT CONCESSIONS	0.00	10,000.00	0.00	0.00	0.00	10,000.00-	0
100-34-7207	REC DEPT SPONSORS	72.00	12,000.00	72.00	72.00	0.00	11,928.00-	1
100-34-7208	FIELD RENTAL	100.00	500.00	100.00	100.00	0.00	400.00-	20
100-34-7209	REC DEPT ADMISSIONS	0.00	3,000.00	0.00	0.00	0.00	3,000.00-	0
100-34-7210	REC DEPT TOURNAMENT	0.00	1,000.00	0.00	0.00	0.00	1,000.00-	0
100-35-1110	SUPERIOR COURT FINES	0.00	3,000.00	0.00	0.00	0.00	3,000.00-	0
100-35-1120	STATE COURT FINES	0.00	175,000.00	0.00	0.00	0.00	175,000.00-	0
100-35-1130	MAGISTRATE COURT	1,979.00	28,000.00	2,426.00	2,426.00	0.00	25,574.00-	9
100-35-1150	PROBATE COURT	1,919.00	25,000.00	1,810.68	1,810.68	0.00	23,189.32-	7
100-35-1401	STATE/SUPERIOR CT ADD ON FEE-JAIL FUND	0.00	17,500.00	0.00	0.00	0.00	17,500.00-	0
100-35-1402	MUNI COURT ADD ON FEE-JAIL FUND	1,120.57	12,000.00	0.00	0.00	0.00	12,000.00-	0
100-35-1408	JUVE COURT ADD ON FEE	0.00	400.00	0.00	0.00	0.00	400.00-	0
100-35-1901	PUBLIC DEFENDER FEES	0.00	500.00	0.00	0.00	0.00	500.00-	0
100-36-1001	INTEREST INCOME	3,210.88	10,000.00	575.36	575.36	0.00	9,424.64-	6
100-36-1002	INTEREST INCOME - LANDFILL CD	0.00	30,000.00	0.00	0.00	0.00	30,000.00-	0
100-37-1120	HEALTH GRANT ACCG	0.00	1,500.00	0.00	0.00	0.00	1,500.00-	0
100-38-9001	MISC SALE OF PIPE	0.00	10,000.00	523.08	523.08	0.00	9,476.92-	5
100-38-9003	MISC TAX COMM FICA	0.00	6,100.00	0.00	0.00	0.00	6,100.00-	0
100-38-9005	MISCELLANEOUS	2.40	0.00	700.00	700.00	0.00	700.00	0
100-38-9006	INSURANCE PROCEEDS	221.68	0.00	0.00	0.00	0.00	0.00	0
100-39-1800	FUND BALANCE USE	0.00	103,255.86	0.00	0.00	0.00	103,255.86-	0
	General Fund Revenue Total	197,858.04	7,195,783.86	240,632.30	240,632.30	0.00	6,955,151.56-	3

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
100-1100-	LEGISLATIVE	1,765.79	53,546.53	3,768.17	3,768.17	0.00	49,778.36	7
100-1300-	EXECUTIVE	14,170.08	201,047.50	17,361.50	17,361.50	0.00	183,686.00	9
100-1400-	ELECTIONS & VOTER REGISTRATION	5,473.39	81,447.81	5,328.88	5,328.88	0.00	76,118.93	7

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
100-1510-	ADMINISTRATION	13,242.38	341,809.42	120,569.25	120,569.25	0.00	221,240.17	35
100-1514-	BOARD OF EQUALIZATION:	165.64	5,803.19	165.64	165.64	0.00	5,637.55	3
100-1535-	INFORMATION TECHNOLOGY:	6,326.52	156,087.00	36,967.00	36,967.00	0.00	119,120.00	24
100-1545-	TAX COMMISSIONER	17,072.58	244,980.11	20,176.92	20,176.92	0.00	224,803.19	8
100-1550-	TAX ASSESSOR	16,580.52	217,890.88	14,577.35	14,577.35	0.00	203,313.53	7
100-1565-	PUBLIC BUILDINGS	14,938.46	217,078.00	8,064.26	8,064.26	0.00	209,013.74	4
100-2150-	SUPERIOR COURT	19,058.11	207,088.34	20,899.29	20,899.29	0.00	186,189.05	10
100-2180-	CLERK OF COURT	10,185.57	177,517.24	13,665.66	13,665.66	0.00	163,851.58	8
100-2300-	STATE COURT	5,034.22	112,693.99	9,474.94	9,474.94	0.00	103,219.05	8
100-2400-	MAGISTRATE COURT	5,512.19	86,002.11	6,207.64	6,207.64	0.00	79,794.47	7
100-2450-	PROBATE COURT	8,013.05	126,506.03	11,762.83	11,762.83	0.00	114,743.20	9
100-3300-	SHERIFF	78,325.03	1,229,588.95	101,814.43	101,814.43	0.00	1,127,774.52	8
100-3326-	DETENTION CENTER	33,980.23	604,998.91	42,454.78	42,454.78	0.00	562,544.13	7
100-3600-	EMERGENCY MEDICAL SERVICES	70,720.77	983,872.74	78,599.61	78,599.61	0.00	905,273.13	8
100-3700-	CORONER	65.99	12,527.31	134.61	134.61	0.00	12,392.70	1
100-3920-	EMERGENCY MANAGEMENT ASSOCIATION	446.74	14,690.47	9,555.87	9,555.87	0.00	5,134.60	65
100-4200-	ROADS & BRIDGES	77,617.85	959,263.09	75,812.77	75,812.77	0.00	883,450.32	8
100-4520-	COLLECTIONS	1,111.59	2,500.00	1,384.66	1,384.66	0.00	1,115.34	55
100-4530-	SOLID WASTE DISPOSAL	23,651.21	521,202.66	29,868.77	29,868.77	0.00	491,333.89	6
100-5550-	FAMILY CONNECTIONS:	3,424.16	50,000.00	4,083.51	4,083.51	0.00	45,916.49	8

Board of Commissioners of Candler County  
Summary Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
100-7130-	AGRICULTURAL RESOURCES	2,668.24	66,301.02	1,811.66	1,811.66	0.00	64,489.36	3
100-7450-	CODE ENFORCEMENT	897.08	0.00	897.08	897.08	0.00	897.08-	0
100-7460-	RECREATION DEPARTMENT	18,111.69	235,504.56	22,886.71	22,886.71	0.00	212,617.85	10
100-8000-	DEBT SERVICES:	0.00	25,000.00	0.00	0.00	0.00	25,000.00	0
100-9000-	OTHER DEPARTMENTS	583.33	260,836.00	583.33	583.33	0.00	260,252.67	0
	General Fund Expend Total	449,142.41	7,195,783.86	658,877.12	658,877.12	0.00	6,536,906.74	9

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
100	General Fund	197,858.04	240,632.30	240,632.30	449,142.41	658,877.12	658,877.12	418,244.82-

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
	Final Total	197,858.04	240,632.30	240,632.30	449,142.41	658,877.12	658,877.12	418,244.82-

Revenue Account Range: 270-00-0000 to 270-99-9999  
Expend Account Range: 270-0000-00-0000 to 270-9999-99-9999  
Print Zero YTD Activity: No

Year To Date As Of: 08/03/20  
Current Period: 07/01/20 to 08/03/20  
Prior Year: 07/01/19 to 08/03/19

Include Non-Anticipated: Yes  
Include Non-Budget: No

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
270-31-1350	RAILROAD EQUIPMENT	2,523.73	2,500.00	0.00	0.00	0.00	2,500.00-	0
270-31-1750	FRANCHISE TAX-TELEVI	13,116.37	45,000.00	11,669.47	11,669.47	0.00	33,330.53-	26
270-31-4200	ALCOHOL BEVERAGE EXC	7,753.73	90,000.00	9,457.09	9,457.09	0.00	80,542.91-	11
270-31-6200	INSURANCE PREMIUM TAX	0.00	460,000.00	0.00	0.00	0.00	460,000.00-	0
270-32-1100	ALCOHOLIC BEVERAGE LICENSE	0.00	13,500.00	0.00	0.00	0.00	13,500.00-	0
270-32-1200	GENERAL BUSINESS LICENSE	2,000.00	5,300.00	2,900.00	2,900.00	0.00	2,400.00-	55
270-34-4110	REFUSE COLLECTION CHARGE	2,475.20	335,000.00	6,309.60	6,309.60	0.00	328,690.40-	2
270-36-1001	INTEREST INCOME	387.13	1,500.00	105.07	105.07	0.00	1,394.93-	7
	Special Service District Revenue Total	28,256.16	952,800.00	30,441.23	30,441.23	0.00	922,358.77-	3

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
270-1510-	ADMINISTRATION	0.00	46,539.19	0.00	0.00	0.00	46,539.19	0
270-4520-	COLLECTIONS	0.00	367,500.00	27,650.16	27,650.16	0.00	339,849.84	8
270-7410-	ZONING	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0
270-7450-	CODE ENFORCEMENT	0.00	55,026.21	0.00	0.00	0.00	55,026.21	0
270-9000-	OTHER DEPARTMENTS	39,841.81	480,734.60	40,061.22	40,061.22	0.00	440,673.38	8
	Special Service District Expend Total	39,841.81	952,800.00	67,711.38	67,711.38	0.00	885,088.62	7

Fund	Description	Prior Revenue	Current Revenue	YTD Revenue	Prior Expended	Current Expended	YTD Expended	Total Available Revenues
270	Special Service District	28,256.16	30,441.23	30,441.23	39,841.81	67,711.38	67,711.38	37,270.15-

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
	Final Total	28,256.16	30,441.23	30,441.23	39,841.81	67,711.38	67,711.38	37,270.15-

Revenue Account Range: 320-00-0000 to 320-99-9999  
 Expend Account Range: 320-0000-00-0000 to 320-9999-99-9999  
 Print Zero YTD Activity: No  
 Year To Date As Of: 08/03/20  
 Current Period: 07/01/20 to 08/03/20  
 Prior Year: 07/01/19 to 08/03/19

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
320-36-1003	INTEREST INC 2011 SP	545.10	0.00	41.39	41.39	0.00	41.39	0
	Fund 320 Revenue Total	545.10	0.00	41.39	41.39	0.00	41.39	0

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
320-1565-	PUBLIC BUILDINGS	3,354.89	66,240.59	16,410.51	16,410.51	0.00	49,830.08	25
320-3300-	SHERIFF	5,600.00	0.00	0.00	0.00	0.00	0.00	0
320-3500-	320-3500-	0.00	4,780.00	0.00	0.00	0.00	4,780.00	0
320-7460-	RECREATION DEPARTMENT	785.00	0.00	0.00	0.00	0.00	0.00	0
320-8000-	DEBT SERVICE:	0.00	108,628.00	0.00	0.00	0.00	108,628.00	0
	Fund 320 Expend Total	9,739.89	179,648.59	16,410.51	16,410.51	0.00	163,238.08	9

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
320		545.10	41.39	41.39	9,739.89	16,410.51	16,410.51	16,369.12-



Board of Commissioners of Candler County  
Summary Statement of Revenue and Expenditures

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
	Final Total	545.10	41.39	41.39	9,739.89	16,410.51	16,410.51	16,369.12-

Revenue Account Range: 321-00-0000 to 321-99-9999 to 321-99-9999 Year To Date As Of: 08/03/20  
 Expend Account Range: 321-0000-00-0000 to 321-9999-99-9999 Include Non-Anticipated: Yes  
 Print Zero YTD Activity: No Current Period: 07/01/20 to 08/03/20  
 Prior Year: 07/01/19 to 08/03/19 Include Non-Budget: No

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
321-31-3208	2018 SPLOST (COUNTY 56%)	51,364.62	525,000.00	54,111.36	54,111.36	0.00	470,888.64	10
321-31-3209	2018 SPLOST (Hospital 20%)	22,930.64	212,500.00	24,156.86	24,156.86	0.00	188,343.14	11
321-31-3210	2018 SPLOST (Metter 40%)	36,689.02	374,000.00	38,650.98	38,650.98	0.00	335,349.02	10
321-31-3211	2018 SPLOST (Pulaski 4%)	3,668.90	37,400.00	3,865.10	3,865.10	0.00	33,534.90	10
321-36-1005	INTEREST INC 2018 SP	625.18	0.00	137.06	137.06	0.00	137.06	0
321-36-1006	INTEREST INC 2018 SPLOST Hospital 20%	18.74	0.00	1.64	1.64	0.00	1.64	0
	Fund 321 Revenue Total	115,297.10	1,148,900.00	120,923.00	120,923.00	0.00	1,027,977.00	11

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
321-1535-	2018 SPLOST	245.38	10,000.00	0.00	0.00	0.00	10,000.00	0
321-1565-	PUBLIC BUILDINGS	0.00	145,000.00	0.00	0.00	0.00	145,000.00	0
321-3300-	SHERIFF	0.00	226,700.26	0.00	0.00	0.00	226,700.26	0
321-3600-	EMERGENCY MEDICAL SERVICES	0.00	220,000.00	0.00	0.00	0.00	220,000.00	0
321-3920-	EMERGENCY MANAGEMENT ASSOCIATION	8,712.00	0.00	0.00	0.00	0.00	0.00	0
321-4200-	ROADS & BRIDGES	0.00	65,000.00	0.00	0.00	0.00	65,000.00	0
321-4963-	321-4963-	36,289.47	426,666.56	0.00	0.00	0.00	426,666.56	0
321-4964-	321-4964-	3,628.95	42,666.65	0.00	0.00	0.00	42,666.65	0
321-4968-	321-4968-	22,680.92	266,666.60	0.00	0.00	0.00	266,666.60	0
	Fund 321 Expend Total	71,556.72	1,402,700.07	0.00	0.00	0.00	1,402,700.07	0

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
321		115,297.10	120,923.00	120,923.00	71,556.72	0.00	0.00	120,923.00

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
	Final Total	115,297.10	120,923.00	120,923.00	71,556.72	0.00	0.00	120,923.00

Board of Commissioners of Candler County  
Summary Statement of Revenue and Expenditures

August 3, 2020  
02:31 PM

Revenue Account Range: 335-00-0000  
Expend Account Range: 335-0000-00-0000  
Print Zero YTD Activity: No

to 335-99-9999  
to 335-9999-99-9999

Year To Date As of: 08/03/20  
Current Period: 07/01/20 to 08/03/20  
Prior Year: 07/01/19 to 08/03/19

Include Non-Anticipated: Yes  
Include Non-Budget: No

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
335-31-3204	TIA SPLOST	21,231.35	225,000.00	25,575.62	25,575.62	0.00	199,424.38-	11
335-36-1004	INTEREST INC TIA SPL	1,092.93	6,000.00	176.28	176.28	0.00	5,823.72-	3
	Fund 335 Revenue Total	22,324.28	231,000.00	25,751.90	25,751.90	0.00	205,248.10-	11

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
335-4968-	2012 TIA SPLOST:	67,928.20	515,051.70	0.00	0.00	0.00	515,051.70	0
	Fund 335 Expend Total	67,928.20	515,051.70	0.00	0.00	0.00	515,051.70	0

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
335		22,324.28	25,751.90	25,751.90	67,928.20	0.00	0.00	25,751.90

Board of Commissioners - Chandler County  
Summary Statement of Revenue and Expenditures

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
	Final Total	22,324.28	25,751.90	25,751.90	67,928.20	0.00	0.00	25,751.90

	FY2019	Hospital	Net Remaining	Metter	Pulaski	County
July	\$ 110,246.13	\$ 22,049.23	\$ 88,196.90	\$ 35,278.76	\$ 3,527.88	\$ 49,390.27
August	\$ 114,954.34	\$ 22,990.87	\$ 91,963.47	\$ 36,785.39	\$ 3,678.54	\$ 51,499.54
September	\$ 109,679.12	\$ 21,935.82	\$ 87,743.30	\$ 35,097.32	\$ 3,509.73	\$ 49,136.25
October	\$ 109,731.74	\$ 21,946.35	\$ 87,785.39	\$ 35,114.16	\$ 3,511.42	\$ 49,159.82
November	\$ 119,386.08	\$ 23,877.22	\$ 95,508.86	\$ 38,203.55	\$ 3,820.35	\$ 53,484.96
December	\$ 105,842.93	\$ 21,168.59	\$ 84,674.34	\$ 33,869.74	\$ 3,386.97	\$ 47,417.63
January	\$ 106,437.84	\$ 21,287.57	\$ 85,150.27	\$ 34,060.11	\$ 3,406.01	\$ 47,684.15
February	\$ 105,878.56	\$ 21,175.71	\$ 84,702.85	\$ 33,881.14	\$ 3,388.11	\$ 47,433.59
March	\$ 99,434.97	\$ 19,886.99	\$ 79,547.98	\$ 31,819.19	\$ 3,181.92	\$ 44,546.87
April	\$ 117,339.34	\$ 23,467.87	\$ 93,871.47	\$ 37,548.59	\$ 3,754.86	\$ 52,568.02
May	\$ 112,543.87	\$ 22,508.77	\$ 90,035.10	\$ 36,014.04	\$ 3,601.40	\$ 50,419.65
June	\$ 113,404.60	\$ 22,680.92	\$ 90,723.68	\$ 36,289.47	\$ 3,628.95	\$ 50,805.26
<b>Totals</b>	<b>\$ 1,324,879.52</b>	<b>\$ 264,975.90</b>	<b>\$ 1,059,903.62</b>	<b>\$ 423,961.45</b>	<b>\$ 42,396.14</b>	<b>\$ 593,546.02</b>

\$ 1,333,333.00  
99.37%

	FY2020	Hospital	Net Remaining	Metter	Pulaski	County
July	\$ 114,653.18	\$ 22,930.64	\$ 91,722.54	\$ 36,689.02	\$ 3,668.90	\$ 51,364.62
August	\$ 119,730.47	\$ 23,946.09	\$ 95,784.38	\$ 38,313.75	\$ 3,831.38	\$ 53,639.25
September	\$ 111,955.15	\$ 22,391.03	\$ 89,564.12	\$ 35,825.65	\$ 3,582.56	\$ 50,155.91
October	\$ 115,002.35	\$ 23,000.47	\$ 92,001.88	\$ 36,800.75	\$ 3,680.08	\$ 51,521.05
November	\$ 130,021.03	\$ 26,004.21	\$ 104,016.82	\$ 41,606.73	\$ 4,160.67	\$ 58,249.42
Nov Pro Rata	\$ 383.45	\$ 76.69	\$ 306.76	\$ 122.70	\$ 12.27	\$ 171.79
December	\$ 108,558.04	\$ 21,711.61	\$ 86,846.43	\$ 34,738.57	\$ 3,473.86	\$ 48,634.00
January	\$ 116,297.21	\$ 23,259.44	\$ 93,037.77	\$ 37,215.11	\$ 3,721.51	\$ 52,101.15
February	\$ 109,385.13	\$ 21,877.03	\$ 87,508.10	\$ 35,003.24	\$ 3,500.32	\$ 49,004.54
March	\$ 99,492.27	\$ 19,898.45	\$ 79,593.82	\$ 31,837.53	\$ 3,183.75	\$ 44,572.54
April	\$ 109,871.58	\$ 21,974.32	\$ 87,897.26	\$ 35,158.91	\$ 3,515.89	\$ 49,222.47
May	\$ 105,330.46	\$ 21,066.09	\$ 84,264.37	\$ 33,705.75	\$ 3,370.57	\$ 47,188.05
June	\$ 123,526.88	\$ 24,705.38	\$ 98,821.50	\$ 39,528.60	\$ 3,952.86	\$ 55,340.04
June Pro Rata	\$ 102.51	\$ 20.50	\$ 82.01	\$ 32.80	\$ 3.28	\$ 45.92
<b>Totals</b>	<b>\$ 1,364,207.20</b>	<b>\$ 272,841.44</b>	<b>\$ 1,091,365.76</b>	<b>\$ 436,546.30</b>	<b>\$ 43,654.63</b>	<b>\$ 611,164.83</b>

102.32%

	FY2021	Hospital	Net Remaining	Metter	Pulaski	County
July	\$ 120,784.30	\$ 24,156.86	\$ 96,627.44	\$ 38,650.98	\$ 3,865.10	\$ 54,111.37
August		\$ -	\$ -	\$ -	\$ -	\$ -
September		\$ -	\$ -	\$ -	\$ -	\$ -
October		\$ -	\$ -	\$ -	\$ -	\$ -
November		\$ -	\$ -	\$ -	\$ -	\$ -
December		\$ -	\$ -	\$ -	\$ -	\$ -
January		\$ -	\$ -	\$ -	\$ -	\$ -
February		\$ -	\$ -	\$ -	\$ -	\$ -
March		\$ -	\$ -	\$ -	\$ -	\$ -
April		\$ -	\$ -	\$ -	\$ -	\$ -
May		\$ -	\$ -	\$ -	\$ -	\$ -
June		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 120,784.30</b>	<b>\$ 24,156.86</b>	<b>\$ 96,627.44</b>	<b>\$ 38,650.98</b>	<b>\$ 3,865.10</b>	<b>\$ 54,111.37</b>

9.06%

## Exhibit D

**CANDLER COUNTY EMERGENCY MEDICAL SERVICES NON-  
EMERGENCY TRANSPORT POLICY****ARTICLE ONE  
GENERAL****1.1 TITLE**

This policy shall be known as the Candler County Emergency Medical Services Non-Emergency Transport Policy

**1.2 PURPOSE**

The purpose of this policy is to define the conditions under which the Candler County EMS will accept Non-Emergency Transport requests from various agencies

**1.3 GENERAL CONDITIONS**

The primary function of the Candler County Emergency Medical Service (EMS) is provide response to the 911 emergency medical needs of the citizens of Candler County. The County EMS operates two, twenty-four-hour ambulances staffed within the State of Georgia EMS guidelines with a minimum of one (1) paramedic on duty at all times. The Candler County EMS may, from time to time, provide Non-Emergency Transport services as defined in this policy.

**ARTICLE TWO  
DEFINITIONS****2.1 DEFINITIONS**

The following words, terms and phrases, when used in this policy, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

- 1) Emergency Transport means transport of a patient, in response to a 911 dispatch or direct contact with EMS, who requires emergency medical care from a location (residence, business or accident scene) to a medical facility, or, from a medical facility to another, higher level service, medical facility.
- 2) Non-Emergency Transport means transport of a patient who does not require emergency medical care, at the request of an agency or facility, from the facility to (a) hospice or (b) a long-term medical care facility.

- 3) Hospice means a short-term care facility located in the EMS service area which provides end-of-life services.
- 4) Long-Term Care Facility means a nursing home or long-term care facility which is located within the territorial bounds of Candler County, Georgia.
- 5) Negatively impact the EMS Emergency Response Capacity means reducing the ambulance(s) available to respond to 911 dispatch to less than one (1).
- 6) Ambulance(s) available to respond to 911 dispatch means any ambulance within the territorial bounds of Candler County, Georgia which is available for service and not engaged in an active emergency response.

### ARTICLE THREE FEES

#### 3.1 FEES

It shall be the policy of the Candler County EMS to charge no more than the fees allowed for non-emergency transports under any applicable Federal, State and Local Laws.

### ARTICLE FOUR POLICY PROVISIONS

#### 4.1 REQUESTS FOR NON-EMERGENCY TRANSPORT

Requests for Non-Emergency Transport of patients will be evaluated on a case by case basis. It is the policy of the Candler County EMS to respond to Non-Emergency Transport requests with an anticipated time frame for service.

1. Non-Emergency transports shall not be taken by Candler County EMS where the transport will negatively impact the capacity of the EMS service to respond to 911 Emergency calls.
2. The Shift Supervisor shall have the responsibility to:
  - a. Evaluate the Non-Emergency Transport Request (with consultation from the EMS Director as needed);
  - b. Determine if Candler County EMS 911 Emergency response capacity will be negatively impacted;
  - c. Determine an anticipated response time when providing the service will not negatively impact the ability of EMS to respond to 911 Emergency calls;



- d. Inform the requesting agency of the anticipated response time of Candler County EMS.
3. In the event it is determined that the Candler County EMS is (1) unable to respond to a request for a Non-Emergency Transport within 6 hours from the time of the request, or (2) denies a request for Non-Emergency Transport, the shift supervisor will prepare a report documenting the request and the reasons for denial of service and will submit that report to the EMS Director and the County Administrator within five (5) days of such denial.

## Exhibit E

## LANIER, DEAL &amp; PROCTOR

CERTIFIED PUBLIC ACCOUNTANTS  
 201 SOUTH ZEPHYRUS AVENUE  
 P.O. BOX 505  
 STATESBORO, GEORGIA 30459  
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WILLIAM RUSSELL LANIER, CPA  
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 KAY S. PROCTOR, CPA, CFE, CGMA  
 WILLIAM BLAKE BLONER, CPA  
 TIFFANY D. JENKINS, CPA, CGMA  
 RICHARD N. DEAL II, CPA

MEMBERS  
 AMERICAN INSTITUTE OF CERTIFIED  
 PUBLIC ACCOUNTANTS  
 GEORGIA SOCIETY OF CERTIFIED  
 PUBLIC ACCOUNTANTS

July 24, 2020

To the Candler County Board of Commissioners and  
 County Administrator  
 1075 East Hiawatha Street, Suite A  
 Metter, GA 30439

We are pleased to confirm our understanding of the services we are to provide Candler County Board of Commissioners 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 Candler County Board of Commissioners 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 Candler County Board of Commissioners' 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 Candler County Board of Commissioners' 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 U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.

We have also been engaged to report on supplementary information other than RSI that accompanies the Candler County Board of Commissioners' 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:

1) Combining and Individual fund statements and schedules

## 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. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Candler County Board of Commissioners and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Candler County Board of Commissioners' financial statements. Our report will be addressed to the Candler County Board of Commissioners. 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 may withdraw from this engagement.

We will also provide a report (that does not include an opinion) 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 as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that 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 on compliance, and (2) that 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 paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Candler County Board of Commissioners is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

## 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 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 waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and 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, an unavoidable risk exists that some material misstatements 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes 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. Our responsibility as auditors is limited to the period covered by our audit and does not extend to 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*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. 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*.

#### **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 Candler County Board of Commissioners' compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit 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*.

#### **Other Services**

We will also assist in preparing the financial statements and related notes of the Candler County Board of Commissioners in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit 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 financial statement 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 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, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and 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 and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

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, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) 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 for confirming to us in the written 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 of each opinion unit taken 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 and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the 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 OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with 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 other 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 and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements 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 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.

We will provide copies of our reports to the Candler County Board of Commissioners; 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 Lanier, Deal & Proctor, CPAs 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 regulator or its designee, 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 Lanier, Deal & Proctor, CPAs 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 the regulator. If we are aware that a federal awarding agency 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.

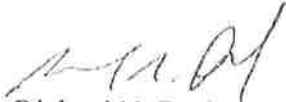
We expect to begin our audit on approximately August 20, 2020 and to issue our reports no later than December 31, 2020. Richard N. Deal is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$29,850. 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. 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 Candler County Board of Commissioners 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.

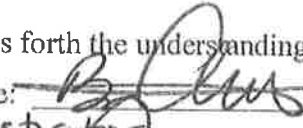
Very truly yours,

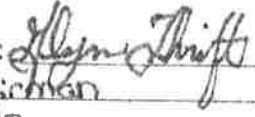


Richard N. Deal, CPA, CGMA  
Lanier, Deal & Proctor, CPAs

RESPONSE:

This letter correctly sets forth the understanding of the Candler County Board of Commissioners.

Management signature:   
Title: Administrator  
Date: 8/4/2020

Governance signature:   
Title: County Chairman  
Date: 8/4/2020

**CANDLER COUNTY BOARD OF COMMISSIONERS**

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AGENDA ITEM: County Administrator's Report

DATE: August 3, 2020

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- 1) **Hwy 121 Connector** – CCIA Executive Director Hannah Mullins is working with the property owner on a development plan to be submitted in conjunction with the funding request. The property owner has stated that engineering has confirmed that the low area is not wetlands. We are waiting on a site plan to review.
- 2) **CARES Act** – We have received notification from the Governor's Office that he is releasing certain funds from the CARES Act for qualified expenditures related to COVID-19. We are evaluating our expenditures and needs to see if any of our incurred expenses or future needs may be eligible for reimbursement.
- 3) **FY 2019 LMIG Safety Action Plan** –
  - Signs – Waiting on final approval to pay from EMC Engineering
  - Striping – Bid as part of 2020 LMIG; scheduled to begin within 90-120 days
- 4) **2020 TIA (Band 3) – St. Matthew's Church Rd** –
  - County Attorney continues to work with residents on ROW acquisition.
  - We have submitted an inflation request letter to GDOT on this project (attached)
- 5) **2020 TIA (Band 3) – Eden Church Rd** –
  - Construction began on July 20, 2020.
- 6) **FY2021 LMIG** – Formula match amount is \$405,287.25 for FY2021. This is a decrease of \$63,101.95 or 13.5% from FY2020. We will request that EMC update the pavement evaluation so we can determine which projects to fund for FY2021.
- 7) **FY2020 LMIG** – Projects selected were MacWac Rd and Covey Rd.
  - Project was awarded to Reeves Construction Company
  - Final contract has been executed; pending pre-construction meeting
- 8) **TSPLOST2** –
  - Final projects recommendations have been made and will be submitted to the Regional Roundtable for approval. Candler's local projects (Hiawatha, Piney Grove, Lake Church) have made the list. However, the regional project for Portal Highway is not being recommended to the Regional Roundtable for approval.
- 9) **25 Daniel St (Adult Education Building)** –
  - Construction on Phase 2 has begun
- 10) **Candler County Courthouse**



## CANDLER COUNTY BOARD OF COMMISSIONERS

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- We have begun working on plans and pricing for courthouse renovations to take place after the Daniel St. building is complete
- 11) **Landfill** – The landfill had an inspection on July 9<sup>th</sup> and we have received the inspection report (attached). Robert Hendrix and Robert Heller will put together a response and submit it to the Administrator for review.



**Russell R. McMurry, P.E., Commissioner**  
One Georgia Center  
600 West Peachtree Street, NW  
Atlanta, GA 30308  
(404) 631-1000 Main Office

July 10, 2020

Commissioner Glyn Thrift  
1075 East Hiawatha Street, Suite A  
Metter, GA 30439

RE:  
Statewide Transportation Improvement Program (STIP)  
Consultation with Rural Local Officials

Dear Commissioner,

The Georgia Department of Transportation (GDOT) is currently developing the Draft Fiscal Year 2021-2024 Statewide Transportation Improvement Program (STIP). As you may know, the STIP is required by the U.S. Department of Transportation for the investment of Federal funds on eligible transportation projects. To help create the STIP, GDOT engages in a Rural Local Official Consultation Process, to discuss projects that are important for your community's economy and quality of life.

The GDOT District Planning and Programming Coordinator for your area will contact you soon to schedule coordination meetings to discuss transportation projects or project phases in your area. We anticipate these meeting will start during the month of August. In the interim, we hope that your County can begin assembling information about the projects and types of projects that will be viable to develop and deliver while also meeting Federal requirements.

Please be aware that if your county overlaps within a Metropolitan Planning Organization (MPO) area then you will need to coordinate with MPO staff to discuss projects or project phases to be implemented within the MPO boundary.

If you have any questions regarding this information, please contact the Department's STIP coordinator, Kelly Gwin, at [STIPcoordinator@dot.ga.gov](mailto:STIPcoordinator@dot.ga.gov).

Sincerely,

Radney Simpson  
Assistant State Transportation Planning Administrator

**RECEIVED**

JUL 17 2020

Candler County

ERS: kmg

cc: Jannine Miller, Director of Planning  
District Planning and Programming Coordinator



**Russell R. McMurry, P.E.,**  
**Commissioner**  
 One Georgia Center  
 600 West Peachtree Street, NW  
 Atlanta, GA 30308  
 (404) 631-1000 Main Office

July 22, 2020

Glyn W. Thrift, Chairman  
 Candler County  
 1075 E. Hiawatha St., Suite A  
 Metter, Georgia 30439

**RE: Fiscal Year 2021 Local Maintenance & Improvement Grant (LMIG) Program**

Dear Chairman Thrift:

We are pleased to announce that the Department will begin accepting applications for the Fiscal Year 2021 LMIG Program. Grants will be processed electronically through our **GRANTS (LMIG) Application System**. To begin your FY 2021 LMIG Application, please visit the Department's website at [www.dot.ga.gov/PS/Local/LMIG](http://www.dot.ga.gov/PS/Local/LMIG). This site provides a link to the LMIG Application, the LMIG Application Tutorial (Manual), and to the General Guidelines and Rules and other pertinent reports. The project list will be entered directly into the LMIG Application System. Please contact your District State Aid Coordinator, Jeremy Barwick, at 912-427-5700 for assistance with the online application process.

For an application to be processed, the following requirements must be met:

- A local government must be in audit compliance.
- A signed cover letter must be attached and include a completion status of the last three fiscal years' LMIG Grants.
- A signature page must include both the local government seal and the notary seal. The application website provides a blank signature page for you to download, complete and upload as an attachment.
- A local government must provide their District State Aid Coordinator with a Statement of Financial Expenditures form for Fiscal Year 2018 projects and all other prior years unless previously approved to combine funding for Fiscal Years' 2018, 2019, and 2020. The forms can be attached in the LMIG Application System if they have not already been provided to your District State Aid Coordinator.

**All electronic LMIG applications must be received no later than February 1, 2021.** Failure to submit applications by the deadline may result in a forfeiture of funds.

Your formula amount for the Fiscal Year 2021 Program is **\$405,287.25** and your local match is **10%**. Each local government is required to match this formula amount in accordance with Code Section 48-8-244(d).

If you should have any questions regarding the LMIG Program, please contact the Local Grants Office in Atlanta at (404) 631-1002. Thank you for your attention and cooperation in this matter.

Sincerely,

Russell R. McMurry, P.E.  
 Commissioner

cc: Mr. Rob McCall; Hon. Butch Parrish; vacant; Mr. Don Grantham

**RECEIVED**

JUL 27 2020

**Candler County**



ENVIRONMENTAL PROTECTION DIVISION

**Richard E. Dunn, Director**

**Coastal District**  
400 Commerce Center Drive  
Brunswick, Georgia 31523  
912-264-7284

July 24, 2020

Mr. Robert Hendrix  
Public Works Director  
842 Landfill Road  
Metter, Georgia 30439

**RE: Routine Solid Waste Inspection Notice of Deficiency**  
Candler County MSWL Phase II SUD-D – Permit No. 021-006D(MSWL)  
Candler County SR-121 C&D/IL – Permit No. 021-005D(L) – Closed  
Candler County SR-121 (SL) – Permit No. 021-001D(SL) – Closed

Dear Mr. Hendrix,

On June 22, 2020, the Environmental Protection Division’s (EPD) Coastal District Office performed a routine compliance evaluation inspection on the Bryan County Closed Landfills. I met with you, representing the County. The inspection was conducted to assess compliance with the Georgia Comprehensive Solid Waste Management Act, the Georgia Rules for Solid Waste Management, Chapter 391-3-4, Permit, and the approved Design and Operations (D&O) Plans and Closure Plans.

A copy of the inspection report is attached for your review and appropriate action. The following deficiencies were noted and discussed during the inspection:

**Site 1: 021-001D(L)**

- The landfill is settling and needs to be regraded and grassed.

**Site 3: 021-006D(MSWL)**

- Design and Operations Plan - Operational Procedures, Condition 5. Intermediate Cover: *“If more than one lift is required in a cell/trench, a uniform compacted layer of clean earth cover not less than one (1) foot in depth shall be placed over each intermediate lift.”*  
The closed portion of Cell 4 does not have sufficient cover which is allowing waste to surface (flagging). This area must be covered and seeded to prevent further waste exposure.

Mr. Robert Hendrix  
July 24, 2020  
Page 2

Please submit a written response to the Division within thirty (30) days of receipt of this letter with a detailed description of the actions taken or to be taken to correct the issues stated above.

The Division appreciates the time that you took from your normal duties to accompany me on this inspection. Should you have any questions, please contact me at (912) 264-7284.

Sincerely,



Jonathan Dance  
Environmental Specialist  
Coastal District

/jd

Attach:       Municipal Solid Waste Evaluation Report 8/14/2019  
                  Post Closure Checklist 8/14/2019  
                  Post Closure Checklist 8/14/2019

## BOARD OF COMMISSIONERS OF CANDLER COUNTY

Glyn Thrift  
Chairman

Bryan Aasheim  
County Administrator

Brad Jones  
Vice-Chairman

Blake Hendrix  
Commissioner

David Robinson  
Commissioner

Wayne Culbertson  
Commissioner

July 28, 2020

Candler County Board of Commissioners  
1075 E Hiawatha St, Suite A  
Metter GA 30439

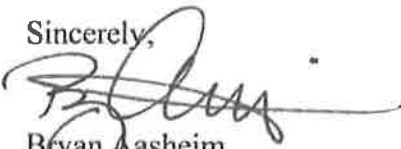
RE: 2020 Millage Rate

Gentlemen:

I have enclosed the proposed millage rate calculation and associated documents for 2020 for your review. I anticipate requesting a consensus on setting the **rollback rate of 12.379 mills** during our regular meeting on August 3<sup>rd</sup>. If the request is granted, we would advertise the 5-year history of levy on August 5<sup>th</sup> and would be able to hold a vote on the millage rate during our second meeting on August 17<sup>th</sup>. If we elect to adopt a higher rate or not roll back the millage we will be required to advertise and hold three public hearings prior to adoption of the millage rate.

The Tax Assessor has indicated that we currently have \$1,802,757 (100% value not 40% assessed) under 30-day appeal and two personal property appeals totaling \$335,966. This should not materially impact the figures enclosed.

Sincerely,



Bryan Aasheim  
County Administrator

Cc: Kendall Gross, County Attorney

**NOTICE**

The Candler County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Office of the Board of Commissioners on **August 17, 2020** at 5:00 P.M. and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

**CURRENT 2020 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY**

U N I N C O R P O R A T E D  A R E A	UNINCORPORATED		2015	2016	2017	2018	2019	2020
	V A L U E	Real & Personal		175,219,756	175,687,020	212,479,196	216,852,402	235,997,437
Motor Vehicles			9,843,360	7,521,410	5,592,500	4,412,240	3,718,110	1,779,850
Mobile Homes			1,956,612	1,858,247	2,046,265	1,879,622	1,838,848	2,137,637
Timber - 100%			4,623,471	4,608,334	3,249,099	4,408,501	3,380,134	3,522,559
Heavy Duty Equipment			0	45,200	113,594	94,406	0	22,000
Gross Digest			191,643,199	189,720,211	223,480,654	227,647,171	244,934,529	243,427,440
Less Exemptions			44,534,160	43,262,823	43,445,972	43,171,786	53,304,610	55,954,083
<b>NET DIGEST VALUE</b>			<b>147,109,039</b>	<b>146,457,388</b>	<b>180,034,682</b>	<b>184,475,385</b>	<b>191,629,919</b>	<b>187,473,357</b>
R A T E	Gross Maintenance & Operation Millage		16.8130	17.1170	14.3360	15.1610	14.7310	14.7886
	Less Rollbacks (Local Option Sales Tax & Insurance Premium)		4.8090	5.0340	2.5110	2.3070	2.2610	2.4096
	<b>NET M&amp;O MILLAGE RATE</b>		<b>12.0040</b>	<b>12.0830</b>	<b>11.8250</b>	<b>12.8540</b>	<b>12.4700</b>	<b>12.3790</b>
TAX	<b>NET M&amp;O TAXES LEVIED</b>		<b>\$1,765,897</b>	<b>\$1,769,645</b>	<b>\$2,128,910</b>	<b>\$2,371,247</b>	<b>\$2,389,625</b>	<b>\$2,320,733</b>
I N C O R P O R A T E D  A R E A	INCORPORATED		2015	2016	2017	2018	2019	2020
	V A L U E	Real & Personal		77,266,198	76,943,019	80,042,431	84,233,513	91,901,921
Motor Vehicles			4,143,600	3,313,600	2,479,360	2,003,230	1,631,550	746,800
Mobile Homes			299,501	286,071	298,289	278,609	278,801	261,197
Timber - 100%			0	0	65,072	12,566	61,145	0
Heavy Duty Equipment			0	0	181,676	291,280	235,457	342,900
Gross Digest			81,709,299	80,542,690	83,066,828	86,819,198	94,108,874	97,087,693
Less Exemptions			3,585,494	4,363,490	4,418,558	6,662,677	8,705,110	8,743,675
<b>NET DIGEST VALUE</b>			<b>78,123,805</b>	<b>76,179,200</b>	<b>78,648,270</b>	<b>80,156,521</b>	<b>85,403,764</b>	<b>88,344,018</b>
R A T E	Gross Maintenance & Operation Millage		16.8130	17.1170	14.3360	15.1610	14.7310	14.7886
	Less Rollback (Local Option Sales Tax)		5.4780	5.7040	2.5110	2.3070	2.2610	2.4096
	<b>NET M&amp;O MILLAGE RATE</b>		<b>11.3350</b>	<b>11.4130</b>	<b>11.8250</b>	<b>12.8540</b>	<b>12.4700</b>	<b>12.3790</b>
TAX	<b>NET M&amp;O TAXES LEVIED</b>		<b>\$885,533</b>	<b>\$869,433</b>	<b>\$930,016</b>	<b>\$1,030,332</b>	<b>\$1,064,985</b>	<b>\$1,093,611</b>
TOTAL COUNTY	<b>TOTAL COUNTY</b>		<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
	<b>TOTAL DIGEST VALUE</b>		225,232,844	222,636,588	258,682,952	264,631,906	277,033,683	275,817,375
	<b>TOTAL M&amp;O TAXES LEVIED</b>		\$2,651,430	\$2,639,078	\$3,058,926	\$3,401,579	\$3,454,610	\$3,414,343
	Net Tax \$ Increase			(\$12,352)	\$419,848	\$342,653	\$53,032	(\$40,267)
	Net Tax % Increase			-0.47%	15.91%	11.20%	1.56%	-1.17%

32.03%

Will diminish to zero over time - replaced by TAVT

67.97%

	2015	2016	2017	2018	2019	2020
<b>INCORPORATED</b>						
Real & Personal	\$ 77,266,198	76,943,019	80,042,431	84,233,513	91,901,921	95,736,796
Motor Vehicles	4,143,600	3,313,600	2,479,360	2,003,230	1,631,550	746,800
Mobile Homes	299,501	286,071	298,289	278,609	278,801	261,197
Timber - 100%	0	0	65,072	12,566	61,145	0
Heavy Duty Equipment	0	0	181,676	291,280	235,457	342,900
Gross Digest	84,709,299	80,542,690	83,066,828	86,819,198	94,108,874	97,087,693
Less M&O Exemption	3,585,494	4,363,490	4,418,558	6,662,677	8,705,110	8,743,675
Net M&O Digest	78,123,805	76,179,200	78,648,270	80,156,521	85,403,764	88,344,018
FLPA Reimbursement Value	0	0	0	0	0	0
Adjusted Net Digest	\$ 78,123,805	76,179,200	78,648,270	80,156,521	85,403,764	88,344,018
Gross M&O Millage	16.813	17.117	14.336	15.161	14.318	14.789
Less Rollbacks	5.478	5.704	2.511	2.307	1.848	2.410
Net M&O Millage	11.335	11.413	11.825	12.854	12.470	12.379
Net Taxes Levied	\$ 885,533	869,433	930,016	1,030,332	1,064,985	1,093,611
<b>UNINCORPORATED</b>						
Real & Personal	\$ 175,219,756	175,687,020	212,479,196	216,852,402	235,997,437	235,965,394
Motor Vehicles	9,843,360	7,521,410	5,592,500	4,412,240	3,718,110	1,779,850
Mobile Homes	1,956,612	1,858,247	2,046,265	1,879,622	1,838,848	2,137,637
Timber - 100%	4,623,471	4,608,334	3,249,099	4,408,501	3,380,134	3,522,559
Heavy Duty Equipment	0	45,200	113,594	94,406	0	22,000
Gross Digest	191,643,199	189,720,211	223,480,654	227,647,171	244,934,529	243,427,440
Less M&O Exemption	44,534,160	43,262,823	43,445,972	43,171,786	53,304,610	55,954,083
Net M&O Digest	147,109,039	146,457,388	180,034,682	184,475,385	191,629,919	187,473,357
FLPA Reimbursement Value	2,407,693	2,457,717	2,463,937	2,521,201	0	0
Adjusted Net Digest	\$ 149,516,732	148,915,105	182,498,619	186,996,586	191,629,919	187,473,357
Gross M&O Millage	16.813	17.117	14.336	15.161	14.318	14.789
Less Rollbacks	4.809	5.034	2.511	2.307	1.848	2.410
Net M&O Millage	12.004	12.083	11.825	12.854	12.470	12.379
Net Taxes Levied	\$ 1,794,799	1,799,341	2,158,046	2,403,654	2,389,625	2,320,733
Total County Value	\$ 227,640,537	225,094,305	261,146,889	267,153,107	277,033,683	275,817,375
Total County Taxes Levied	\$ 2,680,332	2,668,774	3,088,062	3,433,986	3,454,610	3,414,343
Net Taxes \$ Increase(Decrease)	\$ 376,709	(11,558)	419,288	345,924	20,624	(40,267)
Net Taxes % Increase(Decrease)	(3.133%)	(.431%)	15.71%	11.20%	0.60%	-1.17%

Tax Revenues Generated for FY 2020

Digest	Value	Tax Revenue	94% Collections
Real and Personal	267,004,432	\$ 3,305,247.86	\$ 3,106,932.99
MV	2,526,650	\$ 31,277.40	\$ 29,400.76
MH	2,398,834	\$ 29,695.17	\$ 27,913.46
Timber	3,522,559	\$ 43,605.76	\$ 40,989.41
HD Equip	364,900	\$ 4,517.10	\$ 4,246.07
		\$ 3,414,343.29	\$ 3,209,482.69



**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020**

COUNTY: **CANDLER** TAXING JURISDICTION: **COUNTY-WIDE**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2019 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2020 DIGEST
REAL	264,611,105	2,009,831	3,055,867	269,676,803
PERSONAL	63,288,253		(1,262,866)	62,025,387
MOTOR VEHICLES	5,349,660		(2,823,010)	2,526,650
MOBILE HOMES	2,117,649		281,185	2,398,834
TIMBER -100%	3,441,279		81,280	3,522,559
HEAVY DUTY EQUIP	235,457		129,443	364,900
GROSS DIGEST	339,043,403	2,009,831	(538,101)	340,515,133
EXEMPTIONS	62,009,720		2,688,038	64,697,758
NET DIGEST	277,033,683	2,009,831	(3,226,139)	275,817,375
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
<b>2019 MILLAGE RATE:</b>	12.470		<b>2020 MILLAGE RATE:</b>	12.379

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2019 Net Digest	PYD	277,033,683	
Net Value Added-Reassessment of Existing Real Property	RVA	2,009,831	
Other Net Changes to Taxable Digest	NAG	(3,226,139)	
2020 Net Digest	CYD	275,817,375	(PYD+RVA+NAG)
2019 Millage Rate	PYM	12.470	PYM
Millage Equivalent of Reassessed Value Added	ME	0.091	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	<b>RR - ROLLBACK RATE</b>	<b>12.379</b>	PYM - ME

**CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2020 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	12.379
	2020 Millage Rate	12.379
	<b>Percentage Tax Increase</b>	<b>0.00%</b>

**CERTIFICATIONS**

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

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Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

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Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2020 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2020 is \_\_\_\_\_

**CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION**

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2020 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2020 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

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Responsible Party Title Date

**AMOUNT OF INSURANCE PREMIUM AND LOCAL OPTION SALES TAX PROCEEDS FOR 2020 MILLAGE ADJUSTMENT**

Shown below are the 2019 Insurance Premium and Local Option Sales Tax proceeds distributed to counties and/or boards of education. Per O.C.G.A. §48-8-91 the Local Option Sales Tax proceeds must be used to roll back the applicable 2020 county and school millage rates for the amounts shown for each applicable county and school system. The Insurance Premium Tax proceeds, per O.C.G.A. §33-8-8 3, must be used to fund one or more of the services indicated below within the unincorporated area of the county, however, if the insurance premium tax proceeds exceed the cost of the service, then the 2020 unincorporated millage rate must be rolled back for any amount not expended. Provide a memo stating the use of funds not included in the millage rate rollback OR if funds, or portion of funds, were not used for the rollback of millage, provide a memo stating where these funds were used.

- Applicable services include:
- a Police protection, except such protection provided by the county sheriff;
  - b Fire protection;
  - c Curbside or on-site residential or commercial garbage & solid waste collection;
  - d Curbs, sidewalks and street lights;
  - e Such other services as may be provided by the county governing authority for the primary benefit of the inhabitants of the unincorporated area of the county.

The following amounts should be used when setting the levy and as part of the resolution, the amount of Insurance Premium proceeds and the particular services funded by the proceeds within the unincorporated area of the county should be included. Also include in the resolution the amount of Insurance Premium proceeds being used to rollback the unincorporated millage if any of the proceeds exceed the cost of the service. Please contact the Local Government Services Division at 404-724-7032 if you have any questions.

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Appling	904,873.18	3,141,818.41	Cook	599,562.29	2,207,120.58
Atkinson	337,176.03	270,858.00	Coweta	5,982,973.64	15,479,446.60
Bacon	526,500.57	738,679.80	Crawford	803,609.78	439,832.03
Baker	193,333.61	211,560.40	Crisp	808,793.91	2,018,652.56
Baldwin	1,894,420.54	4,356,616.35	Dade	990,791.55	2,129,244.71
Banks	1,027,909.94	2,704,984.19	Dawson	1,370,200.98	8,031,845.73
Barrow	3,025,183.68	7,633,239.27	Decatur	983,119.03	2,602,771.32
Bartow	4,741,961.26	15,338,148.00	Dekalb	27,520,351.59	
Ben Hill	588,641.05	1,071,340.35	Dodge	934,457.30	1,044,808.89
Berrien	778,034.72	964,131.56	Dooley	397,726.70	747,929.24
Bibb		33,553,957.43	Dougherty	1,184,125.16	7,040,518.74
Bleckley	546,891.50	651,180.59	Douglas	6,614,884.92	17,673,359.00
Brantley	1,164,010.72	1,020,043.12	Early	354,940.32	708,614.09
Brooks	789,232.45	808,566.25	Echols	278,353.40	148,129.74
Bryan	1,287,531.34	3,733,351.95	Effingham	2,686,417.86	6,789,429.48
Bulloch County	2,742,752.10		Elbert	1,016,988.70	1,418,187.45
Bulloch School		11,950,461.54	Emanuel	817,019.40	1,265,538.91
Burke	1,073,115.59	5,232,001.81	Evans	527,260.91	\$839,813.59
Butts	1,217,234.49	2,811,378.77	Fannin	1,451,902.92	4,591,512.26
Calhoun	111,424.30	265,282.49	Fayette	3,350,609.01	13,112,337.69
Camden	1,116,109.33	3,624,803.91	Floyd	4,061,733.85	8,758,282.43
Candler	460,489.28	664,614.61	Forsyth	11,754,434.64	35,649,061.11
Carroll	4,767,605.43	11,450,431.18	Franklin	1,084,451.56	2,548,354.61
Catoosa	3,556,038.93	8,014,482.54	Fulton	34,768.25	14,560,240.06
Charlton	490,280.76	737,286.82	Gilmer	1,805,115.20	3,638,484.31
Chatham	6,028,939.62	18,823,692.16	Glascok	151,791.42	96,620.58
Chattahoochee/Cusseta		788,689.13	Glynn	4,446,880.39	17,600,941.94
Chattooga County	1,289,052.02		Gordon	2,564,210.55	5,965,393.43
Chattooga School		1,785,892.73	Grady	1,030,398.33	1,610,134.50
Cherokee	10,720,234.61		Greene	700,480.09	3,600,497.20
Clarke/Athens		25,396,700.79	Gwinnett	42,069,794.42	
Clay	136,169.90	128,131.44	Habersham	2,121,831.18	
Clayton	14,159,595.98	34,293,361.86	Habersham School		6,540,408.55
Clinch	255,128.48	283,400.82	Hall	8,955,210.04	27,107,621.50
Cobb	35,160,243.34		Hancock	553,043.34	321,981.88
Coffee	1,822,464.77	3,628,205.99	Haralson	1,229,607.29	2,048,922.72
Colquitt County	1,949,717.96		Harris	1,915,018.83	2,074,949.77
Colquitt School		5,842,883.01	Hart	1,355,892.77	2,707,709.85
Columbia	7,610,860.60	20,284,612.79	Heard	689,973.58	3,316,086.66

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Henry	9,859,184.64	25,896,068.29	Quitman		155,052.58
Houston County	3,480,765.32		Rabun County	831,742.34	
Houston School		27,241,780.92	Rabun School		3,850,752.39
Irwin	422,679.67	391,205.01	Randolph	191,052.59	219,733.97
Jackson	2,503,452.51	7,879,772.65	Richmond/Augusta		34,702,686.19
Jasper	759,233.60	709,999.43	Rockdale	4,834,031.46	
Jeff Davis	732,414.35	1,156,960.47	Schley	220,913.20	173,049.02
Jefferson	637,233.66	1,036,967.78	Screven	759,095.35	1,004,843.40
Jenkins	360,539.19	610,428.50	Seminole	398,763.53	630,905.25
Johnson	385,906.88	428,018.04	Spalding	2,800,952.64	5,945,199.60
Jones	1,753,481.23	1,737,195.07	Stephens	1,179,424.88	2,327,812.11
Lamar	749,280.06	1,092,616.23	Stewart	239,023.10	120,952.27
Lanier	463,046.78	279,865.13	Sumter	974,547.93	2,013,781.62
Laurens	1,908,383.14	5,136,119.76	Talbot	354,041.74	380,266.08
Lee	1,715,740.74	2,554,838.57	Taliaferro	72,094.01	136,817.61
Liberty	1,477,961.83	3,679,103.60	Tattnell	1,155,785.23	1,323,330.61
Lincoln	444,453.02	544,007.13	Taylor	406,643.41	508,183.13
Long	873,008.04	403,963.60	Telfair	398,141.43	418,273.09
Lowndes	3,384,824.29	13,390,945.54	Terrell	284,297.87	556,319.55
Lumpkin	1,711,109.59	2,835,039.58	Thomas	1,523,513.08	4,368,783.34
Macon	553,043.34	589,615.10	Tift	1,506,370.88	5,851,500.97
Madison	1,734,956.60	1,747,341.89	Toombs	853,653.94	1,853,019.82
Marion	451,987.30	292,647.79	Towns County	603,433.11	1,615,186.81
McDuffie	1,004,754.15	2,363,402.25	Towns Schools		2,027,375.11
McIntosh	856,280.57	1,012,956.64	Treutlen	260,519.98	228,039.57
Meriwether	997,980.21	1,179,603.96	Troup	2,212,864.56	5,584,131.85
Miller	285,542.06	411,343.21	Turner	268,123.37	522,514.27
Mitchell County	907,430.69		Twiggs	533,551.00	510,185.09
Mitchell School		2,130,315.91	Union	1,430,820.78	3,894,523.65
Monroe	1,531,392.97	3,819,110.35	Upson	1,218,478.68	1,897,670.80
Montgomery	346,161.86	356,296.53	Walker	3,633,731.81	3,860,113.28
Morgan	868,515.13	3,123,517.00	Walton	3,918,444.41	8,719,049.47
Murray	2,379,448.05	3,727,967.83	Ware	1,500,633.77	4,057,363.35
Muscogee/Columbus		75,012,663.64	Warren	243,170.41	304,924.44
Newton	5,682,017.42	10,535,321.67	Washington	742,160.52	1,351,304.86
Oconee	1,949,925.32	6,825,050.35	Wayne	1,287,047.48	1,915,566.46
Oglethorpe	915,103.20	736,284.37	Webster		175,285.32
Paulding	8,783,926.28	16,330,116.13	Wheeler	271,786.83	212,024.48
Peach	892,569.50	2,788,407.76	White	1,602,657.52	2,910,358.40
Pickens	1,730,463.68	3,744,394.07	Whitfield	4,560,447.47	11,171,301.97
Pierce	977,727.53	1,233,343.14	Wilcox	299,504.66	222,925.36
Pike	1,056,595.48	1,047,681.02	Wilkes	394,961.83	700,720.75
Polk	1,802,626.82	2,888,635.23	Wilkinson	325,909.18	443,371.48
Pulaski	439,338.01	483,667.54	Worth	953,396.67	1,044,888.36
Putnam	1,018,302.02	2,168,564.97	<b>Totals</b>	<b>373,706,402.56</b>	<b>820,102,805.15</b>

<http://dor.georgia.gov>

**Insurance Premium Rollback Calculation**

Property Tax Digest for 2020 (NET)- Unincorporated Area	\$ 187,473,357.00	
General Fund (M&O) Millage Rate	0.0012379	12.379
Total Insurance Premiums Tax Collections	\$ 460,489.28	
Total Cost of Services Per OCGA 33-8-8.3	\$ 811,311.92	
Premiums Less Cost of Services	\$ (350,822.64)	
Rollback Calculation Amount	-0.00187132	-1.87132
(Premiums Tax less Cost of Services/Property Tax Digest)		
Rollback Calculation for Unincorporated Property Owners		
Millage Rate Before Rollback	12.379 Mills	
Rollback Amount	0.00	
Millage Rate After Rollback		12.379 Mills

**LOST Rollback Calculation**

Property Tax Digest for 2020 (NET)	\$ 275,817,375.00	
General Fund (M&O) Millage Rate	0.0012379	12.379
Local Option Sales Tax (LOST) Collections	\$ 664,614.61	
Rollback Calculation Amount	0.002409618	2.4096
(LOST/Property Tax Digest)	(664,614.61/275,817,375)	
Rollback Calculation:		
Millage Rate Before Rollback	14.7886	
Rollback Amount	2.4096	
Millage Rate After Rollback		12.379