

AGENDA
REGULAR MEETING
5:00 P.M.
February 15, 2021

1. Call to Order
2. Invocation and *Pledge of Allegiance*
3. Approval of Agenda
4. Citizens wishing to address the Commission – *Citizens will be allowed to address the commission individually for a period of up to 5 minutes. Citizens should be prepared at the time of their appearance, wait outside the meeting room until called and observe social distancing measures prior to/after appearing before the commission.*
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
7. Financial Report
 - a. Presentation of FY2020 Financial Audit
8. Old Business
 - a. Board Appointments / Nominations – Candler County Zoning Panel (proposed)
 - b. Discussion regarding a proposal from the Metter City Manager regarding the Metter Fire Department Capital Budget
 - ~~c. Discussion regarding a letter received from DCA regarding CDBG funds on the Old Health Department~~
9. New Business
 - a. Consideration of a request from Family Connection for the Candler County Board of Commissioners to serve as fiscal agent for FY2022
 - b. Consideration of approval of an updated Candler County Personnel Policy to incorporate adopted changes
 - c. Consideration of a request from the County Administrator for allocation of SPLOST funds in the amount of \$30,000 to support low voltage changes needed for the interior renovation project at the Courthouse
 - d. Consideration of a resolution to adopt an Alternate Location for Superior and State Court Grand Jury Proceedings
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
February 15, 2021
5:00 p.m.

The Board of Commissioners of Candler County met for the regular monthly meeting on Monday, February 15, 2021, 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 Gregory Thomas, 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 Candler County Sheriff John Miles and Captain Justin Wells; Richard Deal and Blake Blouse of Lanier Deal and Proctor Certified Financial Accountants; Lisa Rigdon and Dennis Allen represented Family Connections. 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 5:01 p.m.

Invocation and Pledge of Allegiance

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

Amendment to the Agenda

Chairman Thrift made a motion to approve the agenda with the additions of the following items. Vice-Chairman Jones provided a second. The motion carried 5-0.

9. c. Consideration of a request from the County Administrator for allocation of SPLOST funds in the amount of \$30,000 to support low voltage changes needed for the interior renovation project at the Courthouse

9. d. Consideration of a resolution to adopt an alternate location for superior and state court jury proceedings

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

Mr. Aasheim explained that due to the virtual meeting on February 1, 2021, the department reports were moved to the 2nd monthly meeting of February. He then delivered the January reports for the departments.

Metter Fire Department – January 2021 Fire Report (Exhibit A)

- 70 total calls
- 1 call for service in the Town of Pulaski

EMS – January 2021 Report (Exhibit B)

- 205 total transports

Roads & Bridges

- Roads are wet, but no major issues to report

Recreation

- 217 registrations as of Monday, February 15, 2021.
- Extending registration dates until ideal team numbers are reached.
- Stacey Stanbro has been filling in with the recent resignation of Tina Spivey.

Approval of Minutes

Commissioner Robinson made a motion to approve the January 4, 2021 and January 19, 2021 Regular Meeting minutes. Commissioner Thomas provided a second. The motion carried 5-0.

Financials

Administrator Aasheim delivered the January 31, 2021 financial report. (Exhibit C)

- General Fund balance at the end of January was \$3,374,439.93
- SPLOST collections for January totaled \$136,602.56

Mr. Richard Deal and Mr. Blake Blouser, with Lanier, Deal & Proctor Certified Financial Accounts, were present to deliver the Annual Financial Report for the year ending June 30, 2020. Mr. Deal began the presentation by thanking the Commissioners for allowing them to perform the audit. The Auditor's letter of communication is included. Mr. Deal highlighted pages 4 and 5 that list all County Funds, assets and liabilities. Assets less liabilities left the County with a total net position of \$16,508,000. Of that \$16.5 million, \$11,067,000 is the net investment in capital assets. The unrestricted net position is \$1,992,000. The two component units included in the audit report are the Board of Health with a net position of \$117,000 and the Candler County Hospital Authority with a net position of -\$2,612,000. The balance sheet on page 6 lists the fund balances for the general fund and SPLOST funds. The statement of revenue and expenditures is outlined on page 8. Pages 10 and 11 compares the budgeted to the actual with a bottom-line net change in fund balance that end the year with a positive variance of \$699,000. Page 24 lists the capital assets. Page 26 details capital lease notes payable. Page 27 describes the notes payable by Candler County Hospital Authority. Page 34 and 35 lists the combining balance sheets for the nonmajor special revenue funds. The report is concluded with the internal control report on page 45 and 46.

(See Exhibit D)

Old Business

Board Appointments / Nominations – Candler County Zoning Panel (proposed)

Mr. Aasheim presented a list of nominees to serve on the Candler County Zoning Panel. Should a Zoning Board be formed, Mr. Gross recommended appointing each individual to a 12-month term subject to annual reappointments, and to draw up a resolution that appoints the members and identifies any line of succession. The Zoning Panel, however, will be preliminary to the formation of the actual Zoning Board.

Vice-Chairman Jones made a motion to appoint the following members to the Candler County Zoning Panel: Dale Fordham, Lance Holloway, William Donaldson, Danny Carter, Harold Boston, Jr. for a period of 12-months. Commissioner Robinson provided a second to the motion. The motion carried 5-0.

Discussion regarding a proposal from the Metter City Manager regarding the Metter Fire Department Capital Budget

Mr. Aasheim presented a response to the City of Metter's letter dated January 6, 2021 regarding the dispute between the City and the Board of Commissioners related to the Fire Department capital budget.

Commissioner Hendrix made a motion to agree make a one-time offer to pay for half of the fire truck minus the interest, the portion of the brush truck over a 5-year period, as well as the resolutions outlined

in Mr. Aasheim’s response letter and finally that the City submits a response within 30 days. Commissioner Robinson provided a second. The motion carried 4-1 with Vice-Chairman Jones voting against. (Exhibit E)

Discussion regarding a letter received from DCA regarding CDBG funds on the Old Health Department

Mr. Aasheim presented a letter from DCA received on January 22, 2021 regarding the County’s request for a waiver of the repayment requirement and notification of the required amount of repayment. The letter identified a requirement of holding a public hearing before the property is disposed of, which did not happen before the building was sold at auction in November 2020 for \$129,500. This amount coupled with the \$29,500 received for the Old Police Station, 98% of the funds are available to pay DCA the pro-rata portion for the CDBG grant funding amount of \$159,109.59. Mr. Aasheim then requested the Commission make a motion to authorize Mr. Aasheim to remit payment to DCA.

Vice-Chairman Jones made the motion to remit payment of \$159,109.59 to DCA. Commissioner Hendrix provided a second. The motion carried 4-1, with Commissioner Robinson voting against. (Exhibit F)

New Business

Consideration of a request from Family Connection for the Candler County Board of Commissioners to serve as fiscal agent for FY2022

Mr. Aasheim presented the Family Connection fiscal agent designation and acceptance agreement for FY2022 for \$50,000.00. Lisa Rigdon and Dennis Allen were present to answer any questions the Board might have. (Exhibit G)

Vice-Chairman Jones made a motion for the County to continue to serve as the fiscal agent for Family Connections through FY2022. Commissioner Thomas provided a second. The motion carried 5-0.

Consideration of approval of an updated Candler County Personnel Policy to incorporate adopted changes

Mr. Aasheim presented a copy of undated Candler County Personnel Policy which incorporates the adopted changes as follows:

- October 1, 2018 – Amended policy to allow sick time to include immediate family and added a definition of immediate family. Page 22
- October 1, 2018 – Amended policy to include a resolution adopted by the Board of Commissioners to adopt a drug free workplace and implement random drug testing procedures for covered employees. Page 29
- February 17, 2020 – Amended policy to include Transfer of Sick Leave. Page 23

Commissioner Hendrix made a motion to adopt the updated Candler County Personnel Policy. Vice-Chairman Jones provided a second. The motion carried 5-0. (Exhibit H)

Consideration of a request from the County Administrator for allocation of SPLOST funds in the amount of \$30,000 to support low voltage changes needed for the interior renovation project at the Courthouse

Mr. Aasheim requested the Commissioners consider an allocation of SPLOST funds in the amount of \$30,000 to support low voltage changes needed for the interior renovation project at the courthouse.

Commissioner Hendrix made a motion to approve the \$30,000 allocation of SPLOST funds to be used for low voltage upgrades for the courthouse. Commissioner Thomas provided a second. The motion carried 5-0.

Consideration of a resolution to adopt an alternate location for superior and state court jury proceedings

Mr. Aasheim requested the Commissioners ratify a resolution to Adopt an Alternate Location for Superior and State Court Grand Jury Proceedings they were polled on Friday, February 12, 2021.

Commissioner Robinson made a motion to ratify the resolution to resolution to Adopt an Alternate Location for Superior and State Court Grand Jury Proceedings. Commissioner Thomas provided a second. The motion carried 5-0. (Exhibit I)

Report from Chairman

Chairman Thrift recommended anyone who could should get the COVID vaccine.

Report from County Administrator

Mr. Aasheim reported on the following items:

- Dan Chicola reported that Georgia Power heavy equipment had cracked and damaged the newly resurfaced Covey Road. Mr. Aasheim has submitted a complaint and is waiting for a reply.
- Letter from GDOT received denying the request for funding of the Connector Road Project
- The fire consultant hired by the City of Metter has completed his evaluation. Chief Douglas contacted Mr. Aasheim to request how the Commissioners would like to receive the information. The consultant could deliver it directly to the Fire Committee or attend a meeting and deliver it to the entire Board.
- Mr. Aasheim then requested executive session to discuss personnel.

Report from County Attorney

Mr. Gross mentioned a letter from the Secretary of State regarding the results from a hearing on complaints with the 2014 Election. The letter was a demand to pay \$750 for the penance. There was also a lower amount for a negotiated figure. Mr. Gross recommended counteroffering with a payment of \$250. He then requested a motion to follow through with that action.

Commissioner Hendrix made a motion for Mr. Gross to draft a counteroffer letter to the Secretary of State to resolve this matter for \$250. Chairman Thrift provided a second. The motion carried 5-0.

Mr. Gross then requested executive session to discuss possible and pending litigation.

Report from Commissioners

Commissioner Thomas representing Commission District 1 had nothing to report at this meeting.

Vice-Chairman Jones representing Commission District 2 had nothing to report at this meeting.

Commissioner Robinson representing Commission District 3 stated he had completed the park bench installation at the Recreation Department. Informed the Board of a complaint from Jake Mosely that a new resident had installed two dead accesses over the County Right-of-Way that are obstructing the flow of water in the right-of-way. Mr. Mosely further informed Commissioner Robinson of the landowner's intent to spread used grease over the land.

Commissioner Hendrix representing Commissioner District 4 had nothing to report at this meeting.

Executive Session

Vice-Chairman Jones moved to exit into Executive Session to discuss personnel and litigation only at 6:41p.m. Commissioner Robinson provided a second to the motion. The motion carried 5-0.

Commissioner Hendrix moved to exit Executive Session and reconvene the regular meeting at 7:52 p.m. Commissioner Thomas 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 Thomas provided the second to the motion. The motion carried 5-0.

Vice-Chairman Jones made a motion to terminated Dale Johnson. Commissioner Hendrix provided the second to the motion. The motion carried 5-0.

Vice-Chairman Jones made a motion to hire Kristin Rogers for the Recreation Department Administrative position. Commissioner Robinson provided the second to the motion. The motion carried 5-0.

Adjournment

Vice-Chairman Jones moved to adjourn the meeting at 7:56 p.m. Commissioner Robinson 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

Gregory Thomas
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 February 15, 2021

2.
During such meeting, the Board voted to go into closed session.

3.
The executive session was called to order at 6:41 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 15th day of February 2021.

Sworn to and subscribed before
this 15th day of February 2021



[Signature]
Glyn Thrift, Chairman
Board of Commissioners of Candler County

[Signature]
Notary Public

1075 EAST HIAWATHA STREET, SUITE A, METTER, GEORGIA 30439
(912) 685-2835 FAX (912) 685-4823

Exhibit A

Metter Fire Rescue Response List
Jan-21

Call Type and Jurisdiction

Jan-21

	Structure	Vehicle	Res.	Brush	Inv.	Alarm	Heli.	Haz.	Service	Med.	Other	Total
City	0	1	2	2	1	8	4	1	1	14	0	34
County	0	4	1	14	4	5	0	0	1	4	0	33
Total	0	5	3	16	5	13	4	1	2	18	0	

Total Calls	67
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3 Mutual aid given to Emanuel County Fire

70 Total calls

Jan-20

	Structure	Vehicle	Res.	Brush	Inv.	Alarm	Heli.	Haz.	Service	Med.	Other	Total
City	1	1	0	0	0	1	0	0	0	8	0	11
County	1	2	1	2	1	1	0	0	0	6	1	15
Total	2	3	1	2	1	2	0	0	0	14	1	

Total Calls	26
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1 Mutual aid given to Emanuel County Fire

27 Total

Exhibit B

Candler County EMS
Monthly Transports
January 2021

From scene to Candler Co. Hospital = 86
From Candler Co. Hospital back to nursing home = 10
From Scene to Meadows = 3
From Scene to East Ga. Regional = 14
From Scene to Emanuel hospital = 0
From Scene to Memorial Med. = 1
From Scene to St. Joes Sav. = 0
From scene to Hospice = 0
Scene to Airport = 0
Refusals = 60
Mutual Aid = 0
Transfer to Memorial = 2
Transfer to Candler Gen. = 1
Transfer to Fair View Park = 0
Transfer to St. Joe Sav. = 0
Transfer to Augusta University = 9
Transfer to University Aug. = 0
Transfer to Doctors hospital Aug. = 0
Transfer to East Ga. Regional = 2

Transfer to Meadows = 0

Coroner Calls = 3

Cancelled Calls = 4

Air Evac or Life Star = 0

Total EMS Calls for January 2021 = 205

Range of Accounts: 100-34-2600 to 100-34-2600
Type: Revenue Activity Includes Accounts with Zero Activity: N
Subtotal CAFR: No Start Month: July Start Year: 2020
Year To Date As of: 02/01/21

Account No	Description	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
100-34-2600	EMS TRIP SERVICE FEES												
283130.05		41301.83	36724.20	38974.87	44433.89	33915.09	50945.86	36834.31	0.00	0.00	0.00	0.00	0.00
	Fund Total	41301.83	36724.20	38974.87	44433.89	33915.09	50945.86	36834.31	0.00	0.00	0.00	0.00	0.00
	Grand Total	Count: 1	41301.83	36724.20	38974.87	44433.89	33915.09	50945.86	36834.31	0.00	0.00	0.00	0.00

Range of Accounts: 100-34-2602 to 100-34-2602 Start Month: July
 Type: Revenue Activity Includes Accounts with Zero Activity: N Year To Date As Of: 02/01/21
 Subtotal CAFR: No

Account No	Description	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
100-34-2602	EMS LEGAL RECOVERY OF BACK DEBT												
Total		23.35	23.35	23.35	23.35	16.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Total		23.35	23.35	23.35	23.35	16.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total	Count: 1	23.35	23.35	23.35	23.35	16.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Exhibit C

Account Number					
GENERAL FUND	DESCRIPTION	BOOK BALANCE	BANK BALANCE	Difference	Notes
100-11-1110	GENERAL FUND QNB	\$3,374,439.93	\$3,374,439.93	\$0.00	
100-11-1308	QNB CD (GF)-72770	\$236,482.30	\$236,482.30	\$0.00	12/15/2021 Maturity Date
	Total	\$3,610,922.23			
100-11-1134	LANDFILL CLOSURE FUND QNB	\$54,705.08	\$54,705.08	\$0.00	
100-11-1309	QNB LFILL CLO CD-72769	\$1,596,278.69	\$1,596,278.69	\$0.00	06/12/2021 Maturity Date
	Total	\$1,650,983.77			
100-11-1135	JUVENILE COURT FUND QNB	\$1,249.91	\$1,249.91	\$0.00	
100-11-1136	PUBLIC BUILDING FUND	\$9,281.23	\$9,281.23	\$0.00	
100-11-1139	CANDLER COUNTY JAIL FUND	\$70,369.16	\$70,369.16	\$0.00	
100-11-1167	HOSPITAL LOC	\$386,824.79	\$386,824.79	\$0.00	
	HOSPITAL LOAN *9022				January 31, 2021 Balance
	Fund 100 Totals	\$5,729,631.09			\$1,635,977.42
D.A.T.E. FUND					
212-11-1132	D.A.T.E. QNBA	\$46,793.00	\$46,793.00	\$0.00	
	Fund 212 Totals	\$46,793.00			
E-911 FUND					
215-11-1138	E-911 FUND QNB	\$145,550.70	\$145,550.70	\$0.00	
215-11-1303	CD E911_QNB-72653	\$157,230.61	\$157,230.61	\$0.00	10/26/2021 Maturity Date
	Fund 215 Totals	\$302,781.31			
LMIG FUND					
250-11-1110	LMIG	\$444,356.83	\$444,356.83	\$0.00	
	Fund 250 Totals	\$444,356.83			
SSD FUND					
270-11-1110	Special Services District	\$904,408.29	\$904,408.29	\$0.00	
	Fund 270 Totals	\$904,408.29			
INMATE FUND					
285-11-1139	JAIL STORE FUND QNB	\$89,061.17	\$89,061.17	\$0.00	
	Fund 285 Totals	\$89,061.17			
2011 SPLOST					
320-11-1140	2011 SPLOST QNB	\$26,763.26	\$26,763.26	\$0.00	
	Fund 320 Totals	\$26,763.26			
2018 SPLOST					
321-11-1141	2018 SPLOST QNB	\$829,483.71	\$829,483.71	\$0.00	
321-11-1142	2018 SPLOST Hospital 20%	\$10,780.81	\$10,780.81	\$0.00	
	Fund 320 Totals	\$840,264.52			
TSPLOST CAPITAL					
335-11-1141	CASH IN BANK TIA SPLOST QNB	\$837,349.07	\$837,349.07	\$0.00	
	Fund 335 Totals	\$837,349.07			
	Report Totals	\$8,381,144.02			

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Revenue Account Range: 100-00-0000 to 100-99-9999
Expend Account Range: 100-0000-00-0000 to 100-9999-99-9999
Print Zero YTD Activity: No

Include Non-Anticipated: Yes
Include Non-Budget: No
Year To Date As Of: 01/31/21
Current Period: 07/01/20 to 01/31/21
Prior Year: 07/01/19 to 01/31/20

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
100-31-1100	REAL PROP-CUR YEAR	\$2,499,221.46	\$3,100,000.00	\$2,052,218.49	\$2,052,218.49	\$0.00	-\$1,047,781.51	66%
100-31-1120	TIMBER TAX	\$36,686.08	\$40,000.00	\$31,013.50	\$31,013.50	\$0.00	-\$8,986.50	78%
100-31-1180	HOSPITAL LEVY	\$206,269.76	\$245,000.00	\$197,316.16	\$197,316.16	\$0.00	-\$47,683.84	81%
100-31-1200	REAL PROP-PRIOR YEAR	\$0.00	\$215,000.00	\$173,838.74	\$173,838.74	\$0.00	-\$41,161.26	81%
100-31-1310	MOTOR VEHICLES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
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	\$276,588.49	\$380,000.00	\$331,651.29	\$331,651.29	\$0.00	-\$48,348.71	87%
100-31-1320	MOBILE HOME	\$2,342.60	\$27,000.00	\$2,857.14	\$2,857.14	\$0.00	-\$24,142.86	11%
100-31-1350	RAILROAD EQUIPMENT	\$3,317.67	\$3,500.00	\$3,686.27	\$3,686.27	\$0.00	\$186.27	105%
100-31-1390	OTHER REVENUES	\$76.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
100-31-1500	PROPERTY NOT ON DICE	\$1,720.28	\$135,000.00	\$176,474.26	\$176,474.26	\$0.00	\$41,474.26	131%
100-31-1600	REAL ESTATE TRANSFER	\$22,917.86	\$40,000.00	\$22,517.77	\$22,517.77	\$0.00	-\$17,482.23	56%
100-31-3100	LOST	\$400,367.50	\$600,000.00	\$425,569.88	\$425,569.88	\$0.00	-\$174,430.12	71%
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	\$82,599.46	\$150,000.00	\$79,372.57	\$79,372.57	\$0.00	-\$70,627.43	53%
100-31-9500	PEN & INT-FIFA	\$4,362.22	\$4,800.00	\$3,378.50	\$3,378.50	\$0.00	-\$1,421.50	70%
100-32-1240	HUNTING CAMP LIC/PER	\$1,750.00	\$1,700.00	\$1,714.72	\$1,714.72	\$0.00	\$14.72	101%
100-32-2211	LAND TRANSFER FEE	\$1,120.00	\$1,500.00	\$1,330.00	\$1,330.00	\$0.00	-\$170.00	89%
100-32-2240	MOBILE HOME PERMITS	\$8,500.00	\$8,500.00	\$5,000.00	\$5,000.00	\$0.00	-\$3,500.00	59%
100-32-2250	ELECTRICAL PERMITS	\$1,330.00	\$1,500.00	\$1,335.00	\$1,335.00	\$0.00	-\$165.00	89%
100-32-2392	INSURANCE LAPSE FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
100-32-4300	TAG PENALITIES & INTE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
100-33-1112	DEPUTY VEST GRANT - DOJ TREAS 310	\$3,087.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
100-33-1152	GEMA EMA PARTNERSHIP	\$0.00	\$7,328.00	\$7,328.00	\$7,328.00	\$0.00	\$0.00	100%
100-33-1153	OP CAT FED INDIRECT/FEMA Reimbursements	\$31,863.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
100-33-1154	GEORGIA CARES ACT	\$0.00	\$0.00	\$345,390.04	\$345,390.04	\$0.00	\$345,390.04	0%

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
100-33-1155	GEORGIA CARES ACT-Elections	\$0.00	\$0.00	\$1,038.50	\$1,038.50	\$0.00	\$1,038.50	0%
100-33-1156	GEORGIA CARES ACT-County Jail	\$0.00	\$0.00	\$8,280.00	\$8,280.00	\$0.00	\$8,280.00	0%
100-33-4211	FAMILY CONNECTIONS GRANT	\$24,503.99	\$50,000.00	\$25,831.28	\$25,831.28	\$0.00	-\$24,168.72	52%
100-33-5200	FOREST LAND PROTECTION GRANTS (FLPA)	\$28,510.13	\$25,000.00	\$0.00	\$0.00	\$0.00	-\$25,000.00	0%
100-33-6002	DISPATCH METTER SHAR-FY2017 & FY2018	\$23,333.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
100-33-6004	DISPATCH METTER SHA-2018 SDS AGREEMENT	\$37,916.69	\$65,000.00	\$32,950.02	\$32,950.02	\$0.00	-\$32,049.98	51%
100-34-1120	STATE COURT - COMMUNITY SERVICE	\$1,774.50	\$0.00	\$1,410.00	\$1,410.00	\$0.00	\$1,410.00	0%
100-34-1190	STATE COURT - JOF	\$1,350.00	\$2,000.00	\$850.00	\$850.00	\$0.00	-\$1,150.00	42%
100-34-1200	CLERK OF COURT - GENERAL FILING FEE	\$20,034.70	\$35,000.00	\$21,356.40	\$21,356.40	\$0.00	-\$13,643.60	61%
100-34-1600	TAVT/Motor Vehicle County Fees	\$5,332.26	\$25,000.00	\$17,145.54	\$17,145.54	\$0.00	-\$7,854.46	69%
100-34-1601	MAIL FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
100-34-1930	SALE OF MAPS	\$21.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
100-34-1940	COMMISSIONS ON TAXES	\$8,932.46	\$15,000.00	\$11,478.62	\$11,478.62	\$0.00	-\$3,521.38	77%
100-34-1941	METTER TAX COLLECTIO	\$3,250.00	\$5,400.00	\$8,016.67	\$8,016.67	\$0.00	\$2,616.67	148%
100-34-2100	LAW ENFORCEMENT FEES	\$10,749.00	\$12,000.00	\$12,103.50	\$12,103.50	\$0.00	\$103.50	101%
100-34-2200	GBIDRUG ENF-SALARY	\$16,149.76	\$38,000.00	\$0.00	\$0.00	\$0.00	-\$38,000.00	0%
100-34-2201	SCHOOL RESOURCE OFFICER	\$7,915.20	\$56,000.00	\$15,959.60	\$15,959.60	\$0.00	-\$40,040.40	28%
100-34-2301	METTER INMATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
100-34-2600	EMS TRIP SERVICE FEES	\$262,132.83	\$450,000.00	\$283,130.05	\$283,130.05	\$0.00	-\$166,869.95	63%
100-34-2601	EMS ANNUAL FEES	\$301,902.07	\$435,000.00	\$299,073.62	\$299,073.62	\$0.00	-\$135,926.38	69%
100-34-2602	EMS LEGAL RECOVERY OF BACK DEBT	\$223.50	\$0.00	\$110.08	\$110.08	\$0.00	\$110.08	0%
100-34-2900	HOSPITAL DEBT SERVICE FEES	\$1,574.36	\$0.00	\$946.82	\$946.82	\$0.00	\$946.82	0%
100-34-4131	RECYCLED MATERIALS	\$3,327.90	\$4,000.00	\$1,262.57	\$1,262.57	\$0.00	-\$2,737.43	32%
100-34-4150	TIPPING LANDFILL FEES	\$45,820.10	\$75,000.00	\$65,516.14	\$65,516.14	\$0.00	-\$9,483.86	87%
100-34-4151	RESIDENTIAL LDFL USE	\$290,846.52	\$415,000.00	\$293,928.36	\$293,928.36	\$0.00	-\$121,071.64	71%
100-34-4152	RECYCLE CTR FEES	\$764.00	\$0.00	\$1,247.00	\$1,247.00	\$0.00	\$1,247.00	0%
100-34-4153	INERT LANDFILL FEES	\$10,594.39	\$15,000.00	\$16,750.47	\$16,750.47	\$0.00	\$1,750.47	112%
100-34-7202	JACK STRICKLAND RENT	\$2,375.00	\$2,500.00	-\$250.00	-\$250.00	\$0.00	-\$2,750.00	-10%
100-34-7205	REC DEPT REGISTRATIO	\$12,385.00	\$25,000.00	\$11,170.00	\$11,170.00	\$0.00	-\$13,830.00	45%

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
100-34-7206	REC DEPT CONCESSIONS	\$1,054.64	\$10,000.00	\$262.04	\$262.04	\$0.00	-\$9,737.96	3%
100-34-7207	REC DEPT SPONSORS	\$1,044.80	\$12,000.00	\$647.60	\$647.60	\$0.00	-\$11,352.40	5%
100-34-7208	FIELD RENTAL	\$100.00	\$500.00	\$300.00	\$300.00	\$0.00	-\$200.00	60%
100-34-7209	REC DEPT ADMISSIONS	\$2,496.00	\$3,000.00	\$0.00	\$0.00	\$0.00	-\$3,000.00	0%
100-34-7210	REC DEPT TOURNAMENT	\$925.00	\$1,000.00	\$0.00	\$0.00	\$0.00	-\$1,000.00	0%
100-35-1110	SUPERIOR COURT FINES	\$1,107.50	\$3,000.00	\$9,139.19	\$9,139.19	\$0.00	\$6,139.19	305%
100-35-1120	STATE COURT FINES	\$115,954.63	\$175,000.00	\$135,689.74	\$135,689.74	\$0.00	-\$39,310.26	78%
100-35-1130	MAGISTRATE COURT	\$19,795.00	\$28,000.00	\$19,277.00	\$19,277.00	\$0.00	-\$8,723.00	69%
100-35-1150	PROBATE COURT	\$13,529.00	\$25,000.00	\$19,655.98	\$19,655.98	\$0.00	-\$5,344.02	79%
100-35-1401	STATE/SUPERIOR CT ADD ON FEE-JAIL FUND	\$12,614.62	\$17,500.00	\$15,328.02	\$15,328.02	\$0.00	-\$2,171.98	88%
100-35-1402	MUNI COURT ADD ON FEE-JAIL FUND	\$11,041.76	\$12,000.00	\$12,584.50	\$12,584.50	\$0.00	\$584.50	105%
100-35-1408	JUVE COURT ADD ON FEE	\$280.00	\$400.00	\$80.00	\$80.00	\$0.00	-\$320.00	20%
100-35-1901	PUBLIC DEFENDER FEES	\$167.00	\$500.00	\$234.84	\$234.84	\$0.00	-\$265.16	47%
100-36-1001	INTEREST INCOME	\$17,606.62	\$10,000.00	\$2,542.38	\$2,542.38	\$0.00	-\$7,457.62	25%
100-36-1002	INTEREST INCOME - LANDFILL CD	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	-\$30,000.00	0%
100-36-1003	INTEREST INCOME - GENERAL FUND CD	\$0.00	\$0.00	\$2,919.90	\$2,919.90	\$0.00	\$2,919.90	0%
100-37-1120	HEALTH GRANT ACCG	\$750.00	\$1,500.00	\$750.00	\$750.00	\$0.00	-\$750.00	50%
100-38-9001	MISC SALE OF PIPE	\$5,594.65	\$10,000.00	\$12,290.19	\$12,290.19	\$0.00	\$2,290.19	123%
100-38-9003	MISC TAX COMM FICA	\$5,949.70	\$6,100.00	\$6,031.83	\$6,031.83	\$0.00	-\$68.17	99%
100-38-9005	MISCELLANEOUS	\$6,400.62	\$0.00	\$9,561.58	\$9,561.58	\$0.00	\$9,561.58	0%
100-38-9006	INSURANCE PROCEEDS	\$6,268.52	\$0.00	\$19,053.71	\$19,053.71	\$0.00	\$19,053.71	0%
100-38-9007	MISC SALE OF SIGNS	\$58.00	\$0.00	\$68.00	\$68.00	\$0.00	\$68.00	0%
100-38-9009	RECOVERY ON TAX COMMISSIONER LOSS	\$0.00	\$0.00	\$2,199.76	\$2,199.76	\$0.00	\$2,199.76	0%
100-38-9999	CANCEL PRIOR YEAR EXPENSE	\$7,159.91	\$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%
100-39-2100	SALE OF ASSETS	\$0.00	\$0.00	\$29,500.00	\$29,500.00	\$0.00	\$29,500.00	0%
	General Fund Revenue Total	\$4,935,737.92	\$7,195,783.86	\$5,289,413.83	\$5,289,413.83	\$0.00	-\$1,906,370.03	74%

Expend Account	Description	Prior Yr Expd	Budgeted	Curr Expd	YTD Expd	Cancel	Balance	% Expd
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Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr. Expd	Budgeted	Curr Expd	YTD Expd	Cancel	Balance	% Expd
100-1100-	LEGISLATIVE	\$27,483.45	\$53,546.53	\$26,993.13	\$26,993.13	\$0.00	\$26,553.40	50%
100-1300-	EXECUTIVE	\$112,970.63	\$204,571.74	\$117,254.29	\$117,254.29	\$0.00	\$87,317.45	57%
100-1400-	ELECTIONS & VOTER REGISTRATION	\$39,536.94	\$83,218.41	\$54,145.27	\$54,145.27	\$0.00	\$29,073.14	65%
100-1510-	ADMINISTRATION	\$285,060.96	\$347,112.58	\$213,753.97	\$213,753.97	\$0.00	\$133,358.61	62%
100-1514-	BOARD OF EQUALIZATION:	\$3,122.63	\$5,803.19	\$1,556.86	\$1,556.86	\$0.00	\$4,246.33	27%
100-1535-	INFORMATION TECHNOLOGY:	\$103,267.28	\$157,107.00	\$111,420.99	\$111,420.99	\$0.00	\$45,686.01	71%
100-1545-	TAX COMMISSIONER	\$152,347.96	\$252,040.31	\$159,043.99	\$159,043.99	\$0.00	\$92,996.32	63%
100-1550-	TAX ASSESSOR	\$107,221.42	\$221,409.04	\$101,406.03	\$101,406.03	\$0.00	\$120,003.01	46%
100-1565-	PUBLIC BUILDINGS	\$132,776.22	\$222,078.00	\$129,035.12	\$129,035.12	\$0.00	\$93,042.88	58%
100-2150-	SUPERIOR COURT	\$121,646.66	\$207,088.34	\$108,335.01	\$108,335.01	\$0.00	\$98,753.33	52%
100-2180-	CLERK OF COURT	\$93,725.52	\$193,403.19	\$104,904.34	\$104,904.34	\$0.00	\$88,498.85	54%
100-2300-	STATE COURT	\$61,861.81	\$112,693.99	\$66,103.47	\$66,103.47	\$0.00	\$46,590.52	59%
100-2400-	MAGISTRATE COURT	\$47,824.14	\$87,769.83	\$50,631.06	\$50,631.06	\$0.00	\$37,138.77	58%
100-2450-	PROBATE COURT	\$70,973.59	\$132,801.71	\$77,911.55	\$77,911.55	\$0.00	\$54,890.16	59%
100-3300-	SHERIFF	\$675,717.69	\$1,260,650.11	\$666,111.45	\$666,111.45	\$0.00	\$594,538.66	53%
100-3326-	DETENTION CENTER	\$346,573.31	\$621,550.51	\$364,455.81	\$364,455.81	\$0.00	\$257,094.70	59%
100-3600-	EMERGENCY MEDICAL SERVICES	\$582,687.35	\$993,839.31	\$591,616.97	\$591,616.97	\$0.00	\$402,222.34	60%
100-3700-	CORONER	\$7,505.76	\$12,527.31	\$19,348.55	\$19,348.55	\$0.00	-\$6,821.24	154%
100-3920-	EMERGENCY MANAGEMENT ASSOCIATION	\$10,036.67	\$16,618.47	\$14,165.08	\$14,165.08	\$0.00	\$2,453.39	86%
100-4200-	ROADS & BRIDGES	\$534,373.27	\$982,248.97	\$516,635.13	\$516,635.13	\$0.00	\$465,613.84	53%
100-4520-	COLLECTIONS	\$14,367.34	\$2,500.00	\$1,534.16	\$1,534.16	\$0.00	\$965.84	61%
100-4530-	SOLID WASTE DISPOSAL	\$218,144.69	\$518,245.02	\$194,544.74	\$194,544.74	\$0.00	\$323,700.28	38%
100-5550-	FAMILY CONNECTIONS:	\$28,269.44	\$48,000.00	\$26,824.03	\$26,824.03	\$0.00	\$21,175.97	56%
100-7130-	AGRICULTURAL RESOURCES	\$29,824.87	\$66,301.02	\$25,136.37	\$25,136.37	\$0.00	\$41,164.65	38%
100-7450-	CODE ENFORCEMENT	\$6,340.14	\$0.00	\$6,279.56	\$6,279.56	\$0.00	-\$6,279.56	0%
100-7460-	RECREATION DEPARTMENT	\$148,856.10	\$245,185.96	\$135,759.30	\$135,759.30	\$0.00	\$109,426.66	55%
100-8000-	DEBT SERVICES:	\$12,500.00	\$25,000.00	\$12,500.00	\$12,500.00	\$0.00	\$12,500.00	50%
100-9000-	OTHER DEPARTMENTS	\$83,071.91	\$260,836.00	\$82,488.66	\$82,488.66	\$0.00	\$178,347.34	32%
	General Fund Expend Total	\$4,058,087.75	\$7,334,146.54	\$3,979,894.89	\$3,979,894.89	\$0.00	\$3,354,251.65	54%

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Curr Expd	YTD Expd	Cancel	Balance	% Expd
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100 General Fund

	Prior	Current	YTD
Revenue:	\$4,935,737.92	\$5,289,413.83	\$5,289,413.83
Expended:	\$4,058,087.75	\$3,979,894.89	\$3,979,894.89
Net Income:	\$877,650.17	\$1,309,518.94	\$1,309,518.94

Grand Totals

	Prior	Current	YTD
Revenue:	\$4,935,737.92	\$5,289,413.83	\$5,289,413.83
Expended:	\$4,058,087.75	\$3,979,894.89	\$3,979,894.89
Net Income:	\$877,650.17	\$1,309,518.94	\$1,309,518.94

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Revenue Account Range: 250-00-0000 to 250-99-9999
 Expend Account Range: 250-0000-00-0000 to 250-9999-99-9999
 Print Zero YTD Activity: No

Include Non-Anticipated: Yes
 Include Non-Budget: No
 Year To Date As Of: 01/31/21
 Current Period: 07/01/20 to 01/31/21
 Prior Year: 07/01/19 to 01/31/20

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
250-33-4254	DOT GRANT - 2019 LMIG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
250-33-4256	DOT GRANT - 2020 LMIG	\$468,389.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
250-33-4257	DOT GRANT - 2020 LMIG - SUPPLEMENT SOE	\$0.00	\$405,267.25	\$0.00	\$0.00	\$0.00	-\$405,267.25	0%
250-33-4258	DOT GRANT - 2021 LMIG	\$0.00	\$405,287.25	\$405,287.25	\$405,287.25	\$0.00	\$0.00	100%
250-36-1001	LMIG INTEREST INCOME	\$4,730.30	\$4,000.00	\$708.68	\$708.68	\$0.00	-\$3,291.32	18%
	LMIG Revenue Total	\$473,119.50	\$814,554.50	\$405,995.93	\$405,995.93	\$0.00	-\$408,558.57	50%

Expend Account	Description	Prior Yr Expd	Budgeted	Curr Expd	YTD Expd	Cancel	Balance	% Expd
250-4200-	ROADS & BRIDGES	\$426,319.59	\$405,267.25	\$549,834.70	\$549,834.70	\$0.00	-\$144,567.45	136%
	LMIG Expend Total	\$426,319.59	\$405,267.25	\$549,834.70	\$549,834.70	\$0.00	-\$144,567.45	136%
250	LMIG							
	Revenue:	\$473,119.50	\$405,995.93	\$405,995.93	\$405,995.93			
	Expended:	\$426,319.59	\$549,834.70	\$549,834.70	\$549,834.70			
	Net Income:	\$46,799.91	-\$143,838.77	-\$143,838.77	-\$143,838.77			

Grand Totals

	Prior	Current	YTD
Revenue:	\$473,119.50	\$405,995.93	\$405,995.93
Expended:	\$426,319.59	\$549,834.70	\$549,834.70
Net Income:	\$46,799.91	-\$143,838.77	-\$143,838.77

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

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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

Include Non-Anticipated: Yes
Year To Date As Of: 01/31/21
Current Period: 07/01/20 to 01/31/21
Prior Year: 07/01/19 to 01/31/20

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
270-31-1350	RAILROAD EQUIPMENT	\$2,523.73	\$2,500.00	\$2,805.62	\$2,805.62	\$0.00	\$305.62	112%
270-31-1750	FRANCHISE TAX-TELEVI	\$38,321.99	\$45,000.00	\$34,102.47	\$34,102.47	\$0.00	-\$10,897.53	76%
270-31-4200	ALCOHOL BEVERAGE EXC	\$58,903.19	\$90,000.00	\$68,028.08	\$68,028.08	\$0.00	-\$21,971.92	76%
270-31-6200	INSURANCE PREMIUM TAX	\$460,489.28	\$460,000.00	\$489,424.84	\$489,424.84	\$0.00	\$29,424.84	106%
270-32-1100	ALCOHOLIC BEVERAGE LICENSE	\$9,900.00	\$13,500.00	\$18,900.00	\$18,900.00	\$0.00	\$5,400.00	140%
270-32-1200	GENERAL BUSINESS LICENSE	\$5,400.00	\$5,300.00	\$5,225.00	\$5,225.00	\$0.00	-\$75.00	99%
270-32-2231	CELL TOWER FEES	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	0%
270-33-7001	FIRE BUDGET SURPLUS METTER	\$0.00	\$0.00	\$30,888.00	\$30,888.00	\$0.00	\$30,888.00	0%
270-34-4110	REFUSE COLLECTION CHARGE	\$237,826.79	\$335,000.00	\$239,063.00	\$239,063.00	\$0.00	-\$95,937.00	71%
270-36-1001	INTEREST INCOME	\$3,404.55	\$1,500.00	\$751.73	\$751.73	\$0.00	-\$748.27	50%
	Special Service District Revenue Total	\$816,769.53	\$952,800.00	\$889,288.74	\$889,288.74	\$0.00	-\$63,511.26	93%

Expend Account	Description	Prior Yr Expd	Budgeted	Curr Expd	YTD Expd	Cancel	Balance	% Expd
270-1510-	ADMINISTRATION	\$69.73	\$46,539.19	\$146.50	\$146.50	\$0.00	\$46,392.69	0%
270-4520-	COLLECTIONS	\$189,309.96	\$367,500.00	\$193,551.12	\$193,551.12	\$0.00	\$173,948.88	53%
270-7410-	ZONING	\$0.00	\$3,000.00	\$770.00	\$770.00	\$0.00	\$2,230.00	26%
270-7450-	CODE ENFORCEMENT	\$0.00	\$55,026.21	\$0.00	\$0.00	\$0.00	\$55,026.21	0%
270-9000-	OTHER DEPARTMENTS	\$276,087.31	\$480,734.60	\$280,428.48	\$280,428.48	\$0.00	\$200,306.12	58%
	Special Service District Expend Total	\$465,467.00	\$952,800.00	\$474,896.10	\$474,896.10	\$0.00	\$477,903.90	50%

	Prior	Current	YTD
Revenue:	\$816,739.53	\$889,288.74	\$889,288.74
Expended:	\$465,457.00	\$474,896.10	\$474,896.10
Net Income:	\$351,302.53	\$414,392.64	\$414,392.64

Special Service District

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

Include Non-Anticipated: Yes
 Year To Date As Of: 01/31/21
 Include Non-Budget: No
 Current Period: 07/01/20 to 01/31/21
 Prior Year: 07/01/19 to 01/31/20

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
320-36-1003	INTEREST INC 2011 SP	\$2,778.15	\$0.00	\$146.69	\$146.69	\$0.00	\$146.69	0%
	Revenue Total	\$2,778.15	\$0.00	\$146.69	\$146.69	\$0.00	\$146.69	0%
Expend Account	Description	Prior Yr Expd	Budgeted	Curr Expd	YTD Expd	Cancel	Balance	% Expd
320-1400-	ELECTIONS & VOTER REGISTRATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
320-1510-	ADMINISTRATION	\$1,627.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
320-1565-	PUBLIC BUILDINGS	\$4,820.65	\$66,240.59	\$54,801.69	\$54,801.69	\$0.00	\$11,438.90	83%
320-3300-	SHERIFF	\$8,209.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
320-3600-	EMERGENCY MEDICAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
320-4200-	ROADS & BRIDGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
320-4965-	RECREATIONAL DEPT:	\$2,160.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
320-4967-	COUNTY 2011 SPLOST:	\$5,891.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
320-7460-	RECREATION DEPARTMENT	\$16,285.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
320-8000-	DEBT SERVICE:	\$108,626.64	\$108,628.00	\$108,630.64	\$108,630.64	\$0.00	\$0.00	100%
	Expend Total	\$174,533.01	\$179,648.59	\$163,432.33	\$163,432.33	\$0.00	\$16,216.26	91%

	Prior	Current	YTD
Revenue:	\$2,778.15	\$146.69	\$146.69
Expended:	\$174,533.01	\$163,432.33	\$163,432.33
Net Income:	-\$171,754.86	-\$163,285.64	-\$163,285.64

Grand Totals

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Revenue Account Range: 321-00-0000 to 321-99-9999
Expend Account Range: 321-0000-00-0000 to 321-9999-99-9999
Print Zero YTD Activity: No

Include Non-Anticipated: Yes
Include Non-Budget: No
Year To Date As Of: 01/31/21
Current Period: 07/01/20 to 01/31/21
Prior Year: 07/01/19 to 01/31/20

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
321-31-3208	2018 SPLOST (COUNTY 56%)	\$365,837.19	\$525,000.00	\$389,003.50	\$389,003.50	\$0.00	-\$135,996.50	74%
321-31-3209	2018 SPLOST (Hospital 20%)	\$163,320.18	\$212,500.00	\$173,662.26	\$173,662.26	\$0.00	-\$38,837.74	82%
321-31-3210	2018 SPLOST (Metter 40%)	\$261,312.28	\$374,000.00	\$277,859.64	\$277,859.64	\$0.00	-\$96,140.36	74%
321-31-3211	2018 SPLOST (Pulaski 4%)	\$26,131.23	\$37,400.00	\$27,785.96	\$27,785.96	\$0.00	-\$9,614.04	74%
321-36-1005	INTEREST INC 2018 SP	\$4,705.55	\$0.00	\$783.37	\$783.37	\$0.00	\$783.37	0%
321-36-1006	INTEREST INC 2018 SPLOST Hospital 20%	\$215.35	\$0.00	\$21.08	\$21.08	\$0.00	\$21.08	0%
321-38-9005	MISCELLANEOUS	\$0.00	\$0.00	\$245.38	\$245.38	\$0.00	\$245.38	0%
	Revenue Total	\$821,521.78	\$1,148,900.00	\$869,361.19	\$869,361.19	\$0.00	-\$279,538.81	76%

Expend Account	Description	Prior Yr Expd	Budgeted	Curr Expd	YTD Expd	Cancel	Balance	% Expd
321-1565-	PUBLIC BUILDINGS	\$0.00	\$145,000.00	\$5,110.00	\$5,110.00	\$0.00	\$139,890.00	4%
321-3300-	SHERIFF	\$168,922.95	\$229,700.26	\$174,489.16	\$174,489.16	\$0.00	\$55,211.10	76%
321-3600-	EMERGENCY MEDICAL SERVICES	\$0.00	\$220,000.00	\$0.00	\$0.00	\$0.00	\$220,000.00	0%
321-4200-	ROADS & BRIDGES	\$63,750.02	\$65,000.00	\$0.00	\$0.00	\$0.00	\$65,000.00	0%
	Expend Total	\$760,775.58	\$1,405,700.07	\$586,502.41	\$586,502.41	\$0.00	\$819,197.66	42%

	Prior	Current	YTD
Revenue:	\$821,521.78	\$869,361.19	\$869,361.19
Expended:	\$760,775.58	\$586,502.41	\$586,502.41
Net Income:	\$60,746.20	\$282,858.78	\$282,858.78

Grand Totals

Board of Commi... of Candler County
Statement of Revenue and Expenditures

Revenue Account Range: 335-00-0000 to 335-99-9999
Expend Account Range: 335-0000-00-0000 to 335-9999-99-9999
Print Zero YTD Activity: No

Include Non-Anticipated: Yes
Year To Date As Of: 01/31/21
Include Non-Budget: No
Current Period: 07/01/20 to 01/31/21
Prior Year: 07/01/19 to 01/31/20

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
335-31-3204	TIA SPLOST	\$161,606.38	\$225,000.00	\$201,682.89	\$201,682.89	\$0.00	-\$23,317.11	90%
335-31-3205	GDOT	\$0.00	\$0.00	\$526,779.39	\$526,779.39	\$0.00	\$526,779.39	0%
335-36-1004	INTEREST INC TIA SPL	\$6,278.05	\$6,000.00	\$965.29	\$965.29	\$0.00	-\$5,034.71	16%
	Revenue Total	\$167,884.43	\$231,000.00	\$729,427.57	\$729,427.57	\$0.00	\$498,427.57	316%
Expend Account	Description	Prior Yr Expd	Budgeted	Curr Expd	YTD Expd	Cancel	Balance	% Expd
335-4968-	2012 TIA SPLOST:	\$259,272.63	\$515,051.70	\$667,397.91	\$667,397.91	\$0.00	-\$152,346.21	130%
	Expend Total	\$259,272.63	\$515,051.70	\$667,397.91	\$667,397.91	\$0.00	-\$152,346.21	130%

335

	Prior	Current	YTD
Revenue:	\$167,884.43	\$729,427.57	\$729,427.57
Expended:	\$259,272.63	\$667,397.91	\$667,397.91
Net Income:	-\$91,388.20	\$62,029.66	\$62,029.66

Grand Totals

	Prior	Current	YTD
Revenue:	\$167,884.43	\$729,427.57	\$729,427.57
Expended:	\$259,272.63	\$667,397.91	\$667,397.91
Net Income:	-\$91,388.20	\$62,029.66	\$62,029.66

	FY2018	Hospital	Net Remaining	Metter	Pulaski	County
June	\$ 103,621.99	\$ 20,724.40	\$ 82,897.59	\$ 33,159.04	\$ 3,315.90	\$ 46,422.65
Totals	\$ 103,621.99	\$ 20,724.40	\$ 82,897.59	\$ 33,159.04	\$ 3,315.90	\$ 46,422.65

	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	\$ 47,493.59
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
Totals	\$ 1,324,879.52	\$ 264,975.90	\$ 1,059,903.62	\$ 423,961.45	\$ 42,396.14	\$ 593,546.02

Rounding Error \$50,419.66

\$ 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
Totals	\$ 1,364,207.20	\$ 272,841.44	\$ 1,091,365.76	\$ 436,546.30	\$ 43,654.63	\$ 611,164.83

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	\$ 122,574.17	\$ 24,514.83	\$ 98,059.34	\$ 39,223.73	\$ 3,922.37	\$ 54,913.23
September	\$ 118,636.48	\$ 23,727.30	\$ 94,909.18	\$ 37,963.67	\$ 3,796.37	\$ 53,149.14
October	\$ 129,010.92	\$ 25,802.18	\$ 103,208.74	\$ 41,283.49	\$ 4,128.35	\$ 57,796.89
November	\$ 118,740.77	\$ 23,748.15	\$ 94,992.62	\$ 37,997.05	\$ 3,799.70	\$ 53,195.86
Dec Prorata	\$ 195.61	\$ 39.12	\$ 156.49	\$ 62.60	\$ 6.26	\$ 87.63
December	\$ 121,766.55	\$ 24,353.31	\$ 97,413.24	\$ 38,965.30	\$ 3,896.53	\$ 54,551.41
January	\$ 136,602.56	\$ 27,320.51	\$ 109,282.05	\$ 43,712.82	\$ 4,371.28	\$ 61,197.95
February	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
March	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
April	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
June	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 868,311.36	\$ 173,662.27	\$ 694,649.09	\$ 277,859.64	\$ 27,785.96	\$ 389,003.49

65.12%

Exhibit D

CANDLER COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2020

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LANIER, DEAL & PROCTOR

CERTIFIED PUBLIC ACCOUNTANTS
201 SOUTH ZETTEROWER AVENUE
P.O. BOX 505
STATESBORO, GEORGIA 30459
PHONE (912) 489-8756
FAX (912) 489-1243

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

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TIFFANY D. JENKINS, CPA, CGMA
RICHARD N. DEAL II, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Candler County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Candler County, Georgia, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We did not audit the financial statements of the Candler County Board of Health, a discretely presented component, which represents 2.8% and 0.7% respectively, of the assets and net position of Candler County, Georgia. We did not audit the financial statements of the Candler County Hospital Authority, a discretely presented component, which represents 37.1% and 15.8% respectively, of the assets and net position of Candler County, Georgia.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Candler County Board of Health, a discretely presented component, which represents 2.8% and 0.7% respectively, of the assets and net position of Candler County, Georgia. We did not audit the financial statements of the Candler County Hospital Authority, a discretely presented component, which represents 37.1% and 15.8% respectively, of the assets and net position of Candler County, Georgia. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Candler County Board of Health and the Candler County Hospital Authority, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Candler County, Georgia, as of June 30, 2020, and the respective changes in financial position, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the management’s discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by the missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Candler County, Georgia’s basic financial statements. The combining and individual nonmajor fund financial statements and schedules and schedule of projects paid with special sales tax proceeds are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules and schedule of projects paid with special sales tax proceeds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules and schedule of projects paid with special sales tax proceeds are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 22, 2021, on our consideration of Candler County, Georgia’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Candler County, Georgia’s internal control over financial reporting and compliance.

Lanier, Oak & Proctor

Statesboro, Georgia
January 22, 2021

CANDLER COUNTY, GEORGIA
STATEMENT OF NET POSITION
 JUNE 30, 2020

	<u>Primary Government</u>	<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Candler County Board of Health</u>	<u>Candler County Hospital Authority</u>
ASSETS			
Current Assets:			
Cash	\$ 5,849,532	\$ 421,680	\$ 2,022,172
Certificates of deposit	1,985,130	-	-
Receivables:			
Accounts	53,994	-	1,923,459
Taxes	675,444	-	-
Intergovernmental	203,615	131,787	-
Interest	1,313	-	-
Prepaid items	76,933	-	-
Supplies inventory	-	-	185,873
Other current assets	-	-	649,261
Noncurrent Assets:			
Externally restricted cash for debt service	-	-	70,104
Capital Assets:			
Nondepreciable capital assets	453,905	-	603,205
Depreciable capital assets, net	11,288,140	13,691	2,179,302
Total Assets	20,588,006	567,158	7,633,376
DEFERRED OUTFLOWS OF RESOURCES			
Proportionate share of collective deferred outflows of resources	-	130,856	-
LIABILITIES			
Current Liabilities:			
Accounts payable	306,045	-	4,008,660
Accrued payroll	87,832	-	-
Other accrued expenses	-	-	612,988
Unearned revenue	900	-	-
Compensated absences payable	28,445	5,606	-
Notes payable	25,000	-	653,261
Capital leases payable	249,053	-	-
Estimated third-party payor settlements	-	-	964,218
Long-Term Liabilities:			
Compensated absences payable (net of current portion)	113,781	22,426	-
Notes payable (net of current portion)	100,000	-	4,007,206
Capital leases payable (net of current portion)	301,004	-	-
Net pension obligation	-	307,468	-
Net OPEB liability	-	60,400	-
Landfill closure and postclosure care costs	2,868,224	-	-
Total Liabilities	4,080,284	395,900	10,246,333
DEFERRED INFLOWS OF RESOURCES			
Proportionate share of collective deferred inflows of resources	-	185,076	-
NET POSITION			
Net investment in capital assets	11,066,988	13,691	1,454,681
Restricted for:			
Capital projects	1,591,015	-	-
Debt service	258,421	-	70,104
Other purposes	1,599,041	108,946	-
Unrestricted	1,992,256	(5,599)	(4,137,742)
Total Net Position	\$ 16,507,722	\$ 117,038	\$ (2,612,957)

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Program/Function	Net (Expense) Revenue and Changes in Net Position			
	Program Revenues			Component Unit
	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
General government	\$ 1,733,765	\$ 111,966	\$ 37,090	\$ (1,584,709)
Judicial	691,326	112,574	-	(578,752)
Public safety	3,807,385	1,389,249	131,095	(2,287,042)
Public works	3,153,605	956,211	-	(1,590,821)
Health and welfare	471,190	424	50,000	(420,766)
Culture and recreation	343,764	25,015	-	(318,749)
Housing and development	207,296	-	-	(207,296)
Interest	25,641	-	-	(25,641)
Total Governmental Activities - Primary Government	\$ 10,433,973	\$ 2,595,439	\$ 218,185	\$ 606,573

Component Units:				
Candler County Board of Health	\$ 427,727	\$ 130,794	\$ 306,780	\$ -
Candler County Hospital Authority	15,807,880	14,404,179	2,705,499	-
Total Component Units	\$ 16,235,607	\$ 14,534,973	\$ 3,012,279	\$ -

General Revenues	\$	\$	\$	\$
Property taxes levied for general purposes		4,386,587		
Sales taxes		2,322,185		
Insurance premium tax		460,489		
Other taxes		230,868		
Interest earned		92,660		1,799
Gain on settlements		-		490,220
Miscellaneous		25,629		725,689
Total General Revenues		7,518,418		1,217,708
Change in Net Position		504,642	9,847	2,519,506
Net Position, July 1, 2019		16,003,080	107,191	(5,132,463)
Net Position, June 30, 2020	\$	16,507,722	\$ 117,038	\$ (2,612,957)

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020

	General	2011 SPLOST Fund	2018 SPLOST Fund	T-SPLOST Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash	\$ 2,886,692	\$ 190,049	\$ 617,583	\$ 776,696	\$ 1,378,512	\$ 5,849,532
Certificates of deposit	1,829,841	-	-	-	155,289	1,985,130
Receivables:						
Accounts	49,117	-	-	-	4,877	53,994
Taxes	594,163	-	-	-	81,281	675,444
Intergovernmental	26,191	-	120,784	41,476	15,164	203,615
Interest	-	-	-	-	1,313	1,313
Prepaid items	72,457	-	4,199	-	277	76,933
TOTAL ASSETS	\$ 5,458,461	\$ 190,049	\$ 742,566	\$ 818,172	\$ 1,636,713	\$ 8,845,961
LIABILITIES						
Accounts payable	114,087	21,611	137,011	1,150	32,186	306,045
Accrued payroll liabilities	87,832	-	-	-	-	87,832
Unearned revenue	900	-	-	-	-	900
TOTAL LIABILITIES	202,819	21,611	137,011	1,150	32,186	394,777
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	446,840	-	-	-	47,926	494,766
FUND BALANCES						
Nonspendable	72,457	-	4,199	-	277	76,933
Restricted	300,861	168,438	601,356	817,022	1,556,324	3,444,001
Assigned	1,754,172	-	-	-	-	1,754,172
Unassigned	2,681,312	-	-	-	-	2,681,312
TOTAL FUND BALANCES	4,808,802	168,438	605,555	817,022	1,556,601	7,956,418
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 5,458,461	\$ 190,049	\$ 742,566	\$ 818,172	\$ 1,636,713	\$ 8,845,961

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2020

**Amounts reported for governmental activities in the statement
of net position are different because:**

Total Governmental Fund Balances		\$ 7,956,418
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:		
Cost	\$ 22,744,002	
Less accumulated depreciation	<u>(11,001,957)</u>	11,742,045
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds:		
Property taxes		494,766
Liabilities, including capital leases, notes payable, compensated absences and accrued landfill closure and postclosure care costs are not due and payable in the current period and therefore are not reported in the funds but are reported on the statement of net position		
Capital leases payable	\$ (550,057)	
Notes payable	(125,000)	
Landfill closure and postclosure care costs	(2,868,224)	
Compensated absences	<u>(142,226)</u>	<u>(3,685,507)</u>
Net Position Of Governmental Activities		<u>\$ 16,507,722</u>

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	General	2011 SPLOST Fund	2018 SPLOST Fund	T-SPLOST Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$ 5,094,360	-	\$ 1,370,440	\$ 280,004	\$ 618,242	\$ 7,363,046
Licenses and permits	18,340	-	-	-	25,160	43,500
Charges for services	1,681,480	-	-	-	596,389	2,277,869
Fees, fines and forfeitures	285,397	-	-	-	8,329	293,726
Intergovernmental	218,184	-	-	119,178	476,789	814,151
Interest	66,682	\$ 3,483	7,123	9,132	16,846	103,266
Other	25,629	-	-	-	-	25,629
Total revenues	7,390,072	3,483	1,377,563	408,314	1,741,755	10,921,187
EXPENDITURES						
Current:						
General government	1,571,126	-	-	-	70	1,571,196
Judicial	688,014	-	-	-	2,920	690,934
Public safety	2,860,137	-	-	-	462,047	3,322,184
Public works	1,370,287	-	-	-	326,955	1,697,242
Health and welfare	197,102	-	-	-	-	197,102
Culture and recreation	250,412	-	-	-	51,072	301,484
Housing and development	77,702	-	-	-	129,594	207,296
Capital outlay	-	83,560	310,275	296,105	512,017	1,201,957
Debt service:						
Principal	18,750	103,974	137,712	-	-	260,436
Interest	-	4,652	20,989	-	-	25,641
Intergovernmental	-	-	756,483	-	-	756,483
Total expenditures	7,033,530	192,186	1,225,459	296,105	1,484,675	10,231,955
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						
	356,542	(188,703)	152,104	112,209	257,080	689,232
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	2,800	-	-	-	-	2,800
Transfers in	11,020	-	-	-	-	11,020
Transfers out	-	-	-	-	(11,020)	(11,020)
Total other financing sources (uses)	13,820	-	-	-	(11,020)	2,800
NET CHANGE IN FUND BALANCES	370,362	(188,703)	152,104	112,209	246,060	692,032
FUND BALANCES, JULY 1, 2019	4,438,440	357,141	453,451	704,813	1,310,541	7,264,386
FUND BALANCES, JUNE 30, 2020	\$ 4,808,802	\$ 168,438	\$ 605,555	\$ 817,022	\$ 1,556,601	\$ 7,956,418

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2020

**Amounts reported for governmental activities in the
 statement of activities are different because:**

Net Change In Fund Balances - Total Governmental Funds \$ 692,032

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.

Depreciation expense	\$ (1,396,470)	
Capital outlay	<u>1,068,012</u>	(328,458)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.

Property taxes:		
Unavailable revenue at 6/30/20	494,766	
Unavailable revenue at 6/30/19	<u>(477,336)</u>	17,430

Governmental funds do not report the cost of disposed capital assets but the cost is reported on the statement of activities. (7,139)

Repayment of capital lease and notes payable principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 260,436

Some expenses reported in the statement of activities, such as compensated absences and landfill closure and postclosure care costs, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Change in compensated absences	1,654	
Change in landfill closure and postclosure care costs	<u>(131,313)</u>	<u>(129,659)</u>

Change In Net Position of Governmental Activities \$ 504,642

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes:				
Property	\$ 4,268,100	\$ 4,268,100	\$ 4,349,503	\$ 81,403
Local option sales tax	640,000	640,000	671,741	31,741
Other	75,000	75,000	73,116	(1,884)
Licenses and permits	30,500	30,500	18,340	(12,160)
Charges for services	1,632,500	1,632,500	1,681,480	48,980
Fees, fines and forfeitures	295,400	295,400	285,397	(10,003)
Intergovernmental	169,928	167,928	218,184	50,256
Interest	55,000	55,000	66,682	11,682
Other	7,500	7,500	25,629	18,129
Total revenues	7,173,928	7,171,928	7,390,072	218,144
EXPENDITURES				
Current:				
General government:				
Legislative	48,650	50,802	46,967	3,835
Executive	201,220	203,241	200,054	3,187
Elections	89,567	90,248	72,717	17,531
Financial administration	394,201	396,381	369,315	27,066
Information technology	190,587	186,587	157,836	28,751
Tax commissioner	241,429	246,881	254,773	(7,892)
Tax assessor	233,855	237,754	228,082	9,672
Equalization	6,700	6,700	4,033	2,667
Public buildings	224,568	235,568	237,349	(1,781)
Total general government	1,630,777	1,654,163	1,571,126	83,037
Judicial:				
Superior Court	206,200	206,200	202,915	3,285
Clerk of Court	165,569	172,825	168,756	4,069
State Court	114,245	114,245	109,188	5,057
Magistrate Court	86,686	87,468	84,570	2,898
Probate Court	121,627	126,813	122,585	4,228
Total judicial	694,327	707,552	688,014	19,538
Public safety:				
Sheriff	1,252,292	1,268,211	1,181,131	87,080
Detention center	617,216	623,739	615,025	8,714
Emergency medical service	1,058,854	1,069,288	1,036,993	32,295
Coroner	11,894	11,944	14,380	(2,436)
Emergency management	9,590	9,590	12,608	(3,018)
Total public safety	2,949,846	2,982,772	2,860,137	122,635

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES (Continued)				
Public works:				
Roads and bridges	\$ 961,879	\$ 972,514	\$ 933,590	\$ 38,924
Solid waste	453,647	479,291	436,697	42,594
Total public works	<u>1,415,526</u>	<u>1,451,805</u>	<u>1,370,287</u>	<u>81,518</u>
Health and welfare:				
Health department	1,000	1,000	1,000	-
Hospital	245,000	245,000	140,305	104,695
Family connections	50,000	50,000	49,797	203
Family and children services	6,000	6,000	6,000	-
Total health and welfare	<u>302,000</u>	<u>302,000</u>	<u>197,102</u>	<u>104,898</u>
Culture and recreation:				
Recreation department	267,220	272,416	250,412	22,004
Housing and development:				
Conservation	8,836	8,836	8,836	-
Agricultural resources	85,462	85,462	57,842	27,620
Code enforcement	11,033	11,033	11,024	9
Total housing and development	<u>105,331</u>	<u>105,331</u>	<u>77,702</u>	<u>27,629</u>
Debt service:				
Principal	25,000	25,000	18,750	6,250
Total debt service	<u>25,000</u>	<u>25,000</u>	<u>18,750</u>	<u>6,250</u>
Total expenditures	<u>7,390,027</u>	<u>7,501,039</u>	<u>7,033,530</u>	<u>467,509</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(216,099)</u>	<u>(329,111)</u>	<u>356,542</u>	<u>685,653</u>
OTHER FINANCING SOURCES				
Sale of capital assets	-	-	2,800	2,800
Transfers in	-	-	11,020	11,020
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>13,820</u>	<u>13,820</u>
NET CHANGE IN FUND BALANCE	<u>\$ (216,099)</u>	<u>\$ (329,111)</u>	<u>370,362</u>	<u>\$ 699,473</u>
FUND BALANCE, BEGINNING OF YEAR			<u>4,438,440</u>	
FUND BALANCE, END OF YEAR			<u>\$ 4,808,802</u>	

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2020

ASSETS

Cash	\$ 547,781
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LIABILITIES

Due to other entities and individuals	\$ 547,781
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See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

Candler County, Georgia (the "County") operates under a Commissioner – County Administrator form of Government. The County is governed by a board of five commissioners elected by the voters of the County.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities at the government-wide financial reporting level and to its enterprise funds at the fund reporting level, provided they do not conflict with or contradict GASB pronouncements.

The most significant of the County's accounting policies are described below.

1-A. Reporting Entity

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the County in that the County approves the budget, levies their taxes, or issues their debt.

The component unit columns included on the government-wide financial statements identify the financial data of the County's discretely presented component units. They are reported separately to emphasize that they are legally separate from the County.

A brief description of the County's discretely presented component units follows:

Candler County Board of Health – The Candler County Board of Health provides health care services and health education to residents of Candler County. The Health Department receives financial support from Candler County, Georgia, the State of Georgia and the Federal Government. The County Commission appoints a majority of the Board of Directors. Complete financial statements for the Candler County Board of Health can be obtained from their administrative office at:

Candler County Board of Health
428 North Rountree Street
Metter, Georgia 30439

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Candler County Hospital Authority (The Hospital Authority) - The Candler County Hospital Authority was created in November, 1958 by the Board of Commissioners of Candler County to operate, control, and manage all matters concerning the County's health care functions. The Hospital Authority operates Candler County Hospital, a critical access hospital. The County nominates the Board of Trustee members of the Hospital Authority and the County has guaranteed some debt of the Hospital Authority. The Hospital Authority issued audited financial statements with a fiscal year ended December 31, 2019. Copies of these financial statements may be obtained from their administrative office at:

Candler County Hospital Authority
400 Cedar Street
Metter, Georgia 30439

1-B. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements – The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the County as a whole. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. Fiduciary activities are not included at the government-wide reporting level. Individual funds are not displayed, but the statements distinguish governmental activities, generally supported by taxes, grants and the County's general revenues, from business-type activities, generally financed in whole or part with service charges to external customers. The County had no business-type activities at June 30, 2020.

The statement of net position presents the financial position of the governmental and business-type activities of the County and its discretely presented component units.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for each identifiable activity of the business-type activities of the County. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The County does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which function the revenues are *restricted*.

Other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements – During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. Fund financial statements are provided for governmental and fiduciary funds.

Major individual governmental funds are reported in separate columns with composite columns for non-major funds. Fiduciary funds are reported by type.

Fund Accounting – The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses governmental and fiduciary funds.

Governmental Funds – Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The County reports the difference between governmental fund assets and liabilities as fund balance. The following are the County's major governmental funds:

The General Fund – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of the State of Georgia.

2011 SPLOST and 2018 SPLOST Fund – These capital projects funds account for the special purpose local option sales tax collected pursuant to a referendum for various capital improvements within the County.

T-SPLOST Fund – This capital projects fund accounts for the regional transportation special purpose local option sales tax proceeds received for transportation purposes within the County.

Fiduciary Funds – The County's fiduciary funds are agency funds. These agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Constitutional officers use these funds to temporarily hold assets.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1-C. Measurement Focus

Government-wide Financial Statements – The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net position. The statement of activities reports revenues and expenses.

Fund Financial Statements – All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statement of net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

1-D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting and fiduciary funds use the accrual basis of accounting. Proprietary funds use the accrual basis of accounting at both reporting levels. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

Revenues – Exchange Transactions – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, the phrase “available for exchange transactions” means expected to be received within 60 days of year-end.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue – Non-exchange Transactions – Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes, interest and federal and state grants.

Expenses/Expenditures – On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

1-E. Assets, Liabilities and Net Position

Cash, Cash Equivalents, and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County.

Investments are stated at fair value based on quoted market prices.

Georgia law authorizes the County to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the United States Government or United States Government agency
- Obligations of any corporation of the United States Government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

Receivables

All trade and property tax receivables are reported net of an allowance for uncollectibles, where applicable. At June 30, 2020, the General Fund reported an allowance for uncollectibles of \$59,032 and \$229,025 for the property taxes receivable and EMS accounts receivable, respectively. The Shared Service District Fund reported an allowance of \$6,347 for property taxes receivable at June 30, 2020.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The balance of the intergovernmental receivable from the Candler County Hospital Authority, a component unit, was \$1,324,793 at June 30, 2020. However, an allowance for uncollectibles equal to the full amount of the intergovernmental receivable was reported by the General Fund at June 30, 2020. As a result, no intergovernmental receivable is being reported at June 30, 2020 from the Candler County Hospital Authority, a component unit.

Consumable Inventories

On the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used (i.e., the consumption method).

Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as “due from/to other funds.” These amounts are eliminated in the governmental and business-type activities columns on the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are reclassified and presented as internal balances on this statement. These amounts are ultimately eliminated from the total column on the statement of net position.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2020, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reported as nonspendable as this amount is not available for general appropriation.

Capital Assets

The County reports general capital assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the County fund financial statements.

All capital assets with an estimated useful life in excess of two years are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars. The County’s infrastructure consists of roads and bridges. For roads and bridges, the County has capitalized only infrastructure constructed after June 30, 2003. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are expensed.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County’s historical records of necessary improvements and replacement.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	15-50 years
Improvements other than buildings	10-40 years
Machinery and equipment	4-15 years
Infrastructure	15 years

At the inception of capital leases at the governmental fund reporting level, expenditures and an “other financing source” of an equal amount are reported at the net present value of future minimum lease payments.

Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees’ rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

The total compensated absences liability is reported on the government-wide financial statements. Governmental funds report the compensated absences liability at the fund reporting level only “*when due.*”

Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are “due for payment” during the current year. Notes payable and capital leases are recognized as a liability in the governmental fund financial statements when due.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County does not have any deferred outflows of resources as of June 30, 2020. It does have a component unit that has deferred outflows of resources related to pensions and other post-employment benefits on the statement of net position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has an item which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*,

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. The County has a component unit that has deferred inflows of resources related to pensions and other post-employment benefits on the statement of net position.

Fund Equity

Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund equity for all other reporting is classified as “net position.”

Fund Balance – Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e. items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners through the adoption of a resolution or ordinance. Only the Board of Commissioners may modify or rescind the commitment.

Assigned – Fund balances are reported as assigned when amounts are constrained by the Board of Commissioners’ intent to be used for specific purposes, but are neither restricted nor committed. Only the Board of Commissioners can assign fund balances.

Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

The County’s policy is to maintain an adequate general fund unassigned fund balance to provide liquidity in the event of an economic downturn or natural disaster.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County’s policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County’s policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Net Position – Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other net position is reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayment from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements (i.e., they are netted).

Transfers between governmental funds on the government-wide statement of activities are eliminated.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

The County adopts an annual operating budget for the general fund, special revenue funds, and capital projects funds. The budget resolution reflects the total of each department’s appropriation in each fund.

All budgets are adopted on a basis consistent with GAAP.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the department level within each individual fund. Any change in total to a fund or departmental appropriation within a fund requires approval of the Board of Commissioners.

During the year, the Board of Commissioners had three budget revisions.

All unexpended annual appropriations lapse at year-end.

Excess of Expenditures Over Appropriations

Expenditures exceeded appropriations for the year ended June 30, 2020 in the following departments for the general fund:

	<u>General Fund</u>
Tax commissioner	\$ 7,892
Public buildings	1,781
Coroner	2,436
Emergency management	3,018

The overexpenditures in these areas were funded by underexpenditures in other areas.

Expenditures exceeded appropriations in the following special revenue funds and these overexpenditures were funded by excess revenues over amounts budgeted and/or by available fund balance.

	<u>Overexpenditures</u>
Jail Store Fund	\$ 53,116
Law Library Fund	2,920

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 3 – DEPOSITS

Custodial credit risk is risk that, in the event of a bank failure, the County's deposits may not be returned to it. The County has a policy to reduce its exposure to this risk by requiring deposits to be collateralized in accordance with State law.

At June 30, 2020, the carrying amount of the County's deposits (checking and certificates of deposit) was \$8,382,443 and the bank balance was \$8,544,151. Of the bank balance, \$982,676 was covered by federal depository insurance and \$7,561,475 was collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

Discretely Presented Component Units

The carrying amount of deposits for the Candler County Hospital Authority was \$2,092,276. As of December 31, 2019, the Authority's deposits were entirely insured, collateralized with securities held by a trustee in the Authority's name, or held by financial institutions that participate in the Georgia Secure Deposit Program.

The carrying amount of deposits for the Candler County Board of Health was \$421,580 as of June 30, 2020. The bank balance was \$473,943 which was covered by FDIC insurance and pledged securities.

NOTE 4 – PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of January 1. Property taxes are billed on or about October 20th of each year and are payable within sixty days. The County bills and collects its own property taxes and also collects taxes for the Candler County Board of Education, State of Georgia and cities within the County. Collection of the County's taxes and for the other government agencies is the responsibility of the Tax Commissioner's Office, which is accounted for in an Agency Fund.

County property tax revenues at the fund reporting level are recognized when levied to the extent that they result in current receivables (i.e., collectible in 60 days). For the year ended June 30, 2020, property taxes were levied on August 5, 2019, and were due December 20, 2019.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund transfers for the year ended June 30, 2020 consisted of \$11,020 in transfers to the general fund from the shared service district special revenue fund to cover code enforcement personnel costs.

No interfund balances existed as of June 30, 2020.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 was as follows:

	Balance 7/1/2019	Additions	Deductions	Balance 6/30/2020
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 204,591	-	-	\$ 204,591
Construction in progress	238,763	\$ 146,486	\$ 135,935	249,314
Total capital assets not being depreciated	<u>443,354</u>	<u>146,486</u>	<u>135,935</u>	<u>453,905</u>
Capital assets being depreciated:				
Buildings and improvements	7,970,420	77,009	3,730	8,043,699
Machinery and equipment	6,929,058	222,138	352,096	6,799,100
Infrastructure	3,693,307	745,515	-	4,438,822
Land improvements	3,015,799	12,800	20,123	3,008,476
Total capital assets being depreciated	<u>21,608,584</u>	<u>1,057,462</u>	<u>375,949</u>	<u>22,290,097</u>
Total capital assets	<u>22,051,938</u>	<u>1,203,948</u>	<u>511,884</u>	<u>22,744,002</u>
Accumulated depreciation:				
Buildings and improvements	2,830,152	197,519	3,730	3,023,941
Machinery and equipment	4,053,460	806,015	344,956	4,514,519
Infrastructure	637,309	261,877	-	899,186
Land improvements	2,453,375	131,059	20,123	2,564,311
Total accumulated depreciation	<u>9,974,296</u>	<u>1,396,470</u>	<u>368,809</u>	<u>11,001,957</u>
Governmental activities capital assets, net	<u>\$ 12,077,642</u>	<u>\$ (192,522)</u>	<u>\$ 143,075</u>	<u>\$ 11,742,045</u>

Governmental activities depreciation expense:

General government	\$ 135,185
Judicial	626
Public safety	451,500
Public works	771,906
Culture and recreation	<u>37,253</u>
Total governmental activities depreciation expense	<u>\$ 1,396,470</u>

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 6 – CAPITAL ASSETS (Continued)

Capital asset activity for the County's component units was as follows:

	Balance 7/1/2019	Additions	Deductions	Balance 6/30/2020
Component unit - Candler County Board of Health:				
Capital assets being depreciated:				
Equipment and vehicles	\$ 7,625	\$ 16,327	-	\$ 23,952
Accumulated depreciation:				
Equipment and vehicles	7,625	2,636	-	10,261
Component unit capital assets, net	<u>\$ -</u>	<u>13,691</u>	<u>-</u>	<u>\$ 13,691</u>
	Balance 1/1/2019	Additions	Deductions	Balance 12/31/2019
Component unit - Candler County Hospital Authority:				
Capital assets not being depreciated:				
Land	\$ 168,940	-	-	\$ 168,940
Construction in progress	-	\$ 434,265	-	434,265
Total capital assets not being depreciated	<u>168,940</u>	<u>434,265</u>	<u>-</u>	<u>603,205</u>
Capital assets being depreciated:				
Land improvements	148,884	-	-	148,884
Buildings and improvements	6,985,111	-	-	6,985,111
Equipment	9,862,369	319,005	-	10,181,374
Total capital assets being depreciated	<u>16,996,364</u>	<u>319,005</u>	<u>-</u>	<u>17,315,369</u>
Total capital assets	17,165,304	753,270	-	17,918,574
Less accumulated depreciation	<u>14,457,549</u>	<u>678,518</u>	<u>-</u>	<u>15,136,067</u>
Component unit capital assets, net	<u>\$ 2,707,755</u>	<u>\$ 74,752</u>	<u>\$ -</u>	<u>\$ 2,782,507</u>

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 7 – CAPITAL LEASES

The County has entered into lease agreements as lessee for financing the acquisition of equipment costing \$1,695,683. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. Amortization of the cost of the equipment is included in depreciation expense in the government-wide financial statements. Depreciation expense and accumulated depreciation on the leased equipment was \$284,531 and \$806,576, respectively, for the year ended June 30, 2020.

The following is a schedule of future minimum lease payments under these capital leases, and the present value of the net minimum lease payments at June 30, 2020:

<u>Year ending June 30</u>	
2021	\$ 267,702
2022	158,700
2023	<u>158,700</u>
Total minimum lease payments	585,102
Less amount representing interest	<u>35,045</u>
Present value of future minimum lease payments	<u>\$ 550,057</u>

NOTE 8 – NOTES PAYABLE

Notes payable at June 30, 2020 consisted of the following:

Note payable to OneGeorgia Authority for the construction of the Agricultural Regional Resources Construction Building, payable in quarterly installments of \$6,250 with 0% interest through July 1, 2025	<u>\$ 125,000</u>
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As of June 30, 2020, annual debt service requirements to maturity are as follows:

Year ending June 30	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 25,000	\$ -	\$ 25,000
2022	25,000	-	25,000
2023	25,000	-	25,000
2024	25,000	-	25,000
2025	25,000	-	25,000
Total	<u>\$ 125,000</u>	<u>\$ -</u>	<u>\$ 125,000</u>

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 8 – NOTES PAYABLE (Continued)

Component Unit - Candler County Hospital Authority

Notes payable at December 31, 2019 consisted of the following:

Note payable to Candler County, Georgia, incurring interest at the imputed rate of 4.00%, unsecured.	\$1,324,751
Taxable Note, Series 2014 with Queensborough National Bank dated December 17, 2014. Payable in 120 monthly payments of approximately \$35,000 including interest at the fixed rate of 4.15% through January 2017. Beginning with the February 2017 payment, interest will be accrued at the <i>Wall Street Journal</i> prime rate, plus 0.50%, adjusted daily. Secured by property of the Authority, due January 2025.	2,007,891
Promissory Note to United States Department of Agriculture (USDA) dated March 17, 2014. Payable in 120 monthly payments of approximately \$10,000 including interest at the fixed rate of 3.50%, secured by a pledge of various medical equipment, due April 2024.	462,948
Equipment finance agreement with a vendor with an outstanding balance of \$651,764. Payable in 60 monthly installments of approximately \$19,000 including interest at the imputed rate of 10.34%, secured by financed equipment, due March 2025.	651,764
Capital lease obligations, at varying rates of imputed interest from 3.50% to 8.86%, collateralized by leased equipment with an unamortized cost of approximately \$395,000.	213,113
	<u>\$4,660,467</u>

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 8 – NOTES PAYABLE (Continued)

Annual debt service requirements to maturity are as follows:

Year ending December 31	Component Unit - Hospital Authority		
	Principal	Interest	Total
2020	\$ 653,261	\$ 155,073	808,334
2021	1,976,541	124,886	2,101,427
2022	640,436	92,152	732,588
2023	674,266	58,322	732,588
2024	578,100	24,078	602,178
2025	137,863	526	138,389
Total	<u>\$ 4,660,467</u>	<u>\$ 455,037</u>	<u>\$ 5,115,504</u>

NOTE 9 – LANDFILL CLOSURE AND POST CLOSURE CARE COST

State and federal laws and regulations require that the County place a final cover on its landfill sites and perform certain maintenance and monitoring functions at the landfill sites for a minimum of thirty years after closure. Although most closure and post closure care costs will be paid near or after the date the landfill stops accepting waste, the County reports a portion of the closure and post closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. As of June 30, 2020, the estimated liability for landfill closure and post closure care costs is \$2,868,224 and consists of the closure cost for Phase One of the landfill, closure cost for the C&D landfill, and closure and post closure costs for Phase Two of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of approximately \$793,813 for the operating landfill as the remaining estimated capacity is filled. Used capacity for the operating Phase Two landfill is estimated to be 76.28% with an estimated remaining useful life of 9 years. All estimates are subject to change due to inflation or deflation, technology or changes in laws or regulations. The County has invested funds in a Certificate of Deposit and separate bank account for the landfill closure and post closure care costs with a standard amount being contributed quarterly to the bank account.

NOTE 10 – CHANGES IN LONG-TERM DEBT

Governmental Activities:	Balance			Balance	Amounts
	July 1, 2019	Additions	Reductions	June 30, 2020	Due In One Year
Compensated absences payable	\$ 143,880	-	\$ 1,654	\$ 142,226	\$ 28,445
Landfill closure & post closure care costs	2,736,911	\$ 131,313	-	2,868,224	-
Capital leases payable	791,743	-	241,686	550,057	249,053
Notes payable	143,750	-	18,750	125,000	25,000
Total Governmental Activities	<u>\$ 3,816,284</u>	<u>\$ 131,313</u>	<u>\$ 262,090</u>	<u>\$ 3,685,507</u>	<u>\$ 302,498</u>

The compensated absences liability will be paid from the General Fund, the fund from which the employees' salaries are paid. The capital lease obligations will be paid from the 2011 SPLOST and 2018 SPLOST capital projects funds, and the notes payable will be paid from the General Fund. The landfill closure and post closure care costs will be paid from the General Fund.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 10 – CHANGES IN LONG-TERM DEBT (Continued)

Component Unit – Candler County Board of Health

	Balance July 1, 2019	Additions	Reductions	Balance June 30, 2020	Amounts Due In One Year
Compensated absences	<u>\$ 25,077</u>	<u>\$ 2,955</u>	<u>\$ -</u>	<u>\$ 28,032</u>	<u>\$ 5,606</u>

Component Unit - Candler County Hospital Authority

	Balance January 1, 2019	Additions	Reductions	Balance December 31, 2019	Amounts Due In One Year
Notes payable	<u>\$ 4,385,348</u>	<u>\$ 834,557</u>	<u>\$ 559,438</u>	<u>\$ 4,660,467</u>	<u>\$ 653,261</u>

NOTE 11 – FUND BALANCES – GOVERNMENTAL FUNDS

As of June 30, 2020, governmental fund balances are composed of the following:

	General Fund	2011 SPLOST Fund	2018 SPLOST Fund	1-SPLOST Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:						
Prepaid items	<u>\$ 72,457</u>	<u>-</u>	<u>\$ 4,199</u>	<u>-</u>	<u>\$ 277</u>	<u>\$ 76,933</u>
Restricted:						
E-911	-	-	-	-	293,376	293,376
Roads	-	-	-	\$ 817,022	588,196	1,405,218
Jail store	-	-	-	-	74,653	74,653
Law library	-	-	-	-	26,041	26,041
Drug education	-	-	-	-	44,677	44,677
Shared service district	-	-	-	-	529,381	529,381
County jail	42,440	-	-	-	-	42,440
Hospital debt service	258,421	-	-	-	-	258,421
Capital projects	-	\$ 168,438	601,356	-	-	769,794
Total restricted	<u>300,861</u>	<u>168,438</u>	<u>601,356</u>	<u>817,022</u>	<u>1,556,324</u>	<u>3,444,001</u>
Assigned:						
Landfill closure and post closure care costs	1,650,916	-	-	-	-	1,650,916
Subsequent year's budget	103,256	-	-	-	-	103,256
Total assigned	<u>1,754,172</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,754,172</u>
Unassigned	2,681,312	-	-	-	-	2,681,312
Total fund balances	<u>\$ 4,808,802</u>	<u>\$ 168,438</u>	<u>\$ 605,555</u>	<u>\$ 817,022</u>	<u>\$ 1,556,601</u>	<u>\$ 7,956,418</u>

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 12 – EMPLOYEE RETIREMENT PLANS

Defined Contribution Plan

The County has adopted a prototype 401(a) Defined Contribution Plan for employees of Candler County (the 401(a) Plan) and a prototype 457 Deferred Compensation Plan for Candler County (the 457 Plan) administered by the Board of Commissioners through GEBCORP. The County has the authority to establish the Plans or amend the adoption agreement which defines the specific provisions of the plan as provided in the prototype document. The Plan covers substantially all employees who meet the minimum years of service requirement. The County matches up to 3% of employee’s compensation. The total cost of the 401(a) Plan and the 457 Plan for the year ended June 30, 2020 was \$44,168. Total employee contributions to the plans for the year ended June 30, 2020 totaled \$131,211.

Probate Judges’ Retirement Fund of Georgia

The Probate Judge is covered under a pension plan which requires that certain sums from marriage licenses be remitted to the state sponsored pension plan.

Clerk of Superior Court Retirement Fund

The Clerk of Superior Court is covered under a pension plan which requires that certain sums from fees and fines or bond forfeitures be remitted to the state sponsored pension plan.

Sheriff’s Retirement Fund/Peace Officers’ Annuity and Benefit Fund

The Sheriff and sheriff deputies are covered under separate pension plans which require that certain sums from fines or bond forfeitures be remitted by the Magistrate Court and Clerk of Superior Court to the state sponsored pension plans.

Georgia Judicial Retirement System

This system provides retirement benefits for Superior Court Judges, District Attorneys, State Court Judges, Solicitors-General of the State Courts, and Juvenile Court Judges.

Employee’s Retirement System of Georgia

Candler County tax officials are covered under this retirement plan.

Candler County Board of Health (component unit)

The employees of the Candler County Board of Health participate in the Georgia State Employees Retirement System (ERS). The plan is administered by the State of Georgia. ERS issues a publicly available financial report that can be obtained at www.ers.ga.gov. The retirement contributions for the year ended June 30, 2020 were \$46,646. Contributions are fully vested to employees after 10 years of continuous service.

At June 30, 2020, the Board of Health reported \$307,468 as a liability for its proportionate share of the net pension liabilities. For the year ended June 30, 2020, the Board of Health recognized pension expense of \$55,817.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 12 – EMPLOYEE RETIREMENT PLANS (Continued)

Candler County Hospital Authority (component unit)

The Candler County Hospital Authority maintains a defined contribution retirement plan covering substantially all employees. Employees are immediately vested 100% in all funds under the plan. Matching contributions have been suspended by the Authority. The contributions made by the Authority for the year ended December 31, 2019 were \$0. The Authority had no outstanding liability related to the plan at December 31, 2019.

The Authority has also established a deferred compensation plan that is offered to limited employees. The Authority makes no matching contributions and employees are immediately 100% vested in all funds under the plan. As of December 31, 2019, the Authority had no outstanding liability related to the plan.

NOTE 13 – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has joined together with other counties in the state as part of the Association of County Commissioners of Georgia (ACCG) Interlocal Risk Management Agency Property and Liability Insurance Fund and the Association of County Commissioners of Georgia (ACCG) Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating as a common risk management insurance program for member local governments.

As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pool's agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the worker's compensation law of Georgia. The funds are to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

Settled claims in the past three years have not exceeded the coverages.

NOTE 14 – CONTINGENCIES

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County attorney, the resolution of these matters probably will not have a material adverse effect on the financial condition of the County.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 14 – CONTINGENCIES (Continued)

On December 17, 2014, the Candler County Hospital Authority issued a Series 2014 Taxable Note to repay other notes and obligations as well as cover issuance costs. It has an interest rate of 4.15% and will be paid with the Candler County Hospital Authority’s general revenues over 120 months. The Series 2014 Taxable Note is secured by an intergovernmental agreement between the Candler County Hospital Authority and the County. As part of the intergovernmental agreement, the County guarantees to pay to the Authority an amount equal to the deficit of the Candler County Hospital Authority’s net revenues or general funds compared to the payments due on the certificate and/or note. Further, the County has agreed to levy taxes on taxable property within the County up to six mills should it be required to do so.

Candler County Hospital Authority (component unit) – Financial Position

The Authority reported recurring operating losses including losses of \$502,853 and \$1,896,298 in 2019 and 2018, respectively. The Authority has a net position deficiency (liabilities exceed assets) of \$2,612,957 at December 31, 2019. The Authority’s current liabilities exceed its current assets by \$1,458,362 at December 31, 2019. Management has evaluated whether there are conditions or events that raise substantial doubt about the Authority’s ability to continue as a going concern. Management believes the Authority will be able to meet its obligations as they become due for a reasonable period of time, as defined by GASBS No. 56 and concludes substantial doubt is not raised.

Financial Support from Candler County

Beginning with the 2017 property tax collections, Candler County is subsidizing the Authority’s long-term debt obligations to Queensborough National Bank with a one mil property tax. Also, with the 2018 SPLOST collections that began effective April, 2018, the County is allocating 20% of the monthly collections to retire the Authority’s long-term debt.

Physician Coverage

Effective May 1, 2019, the Authority engaged a physician’s group, Doctor’s To Go, to cover the Emergency Room and Hospitalist program. This change has stabilized these areas with consistent quality care which has increased patient satisfaction and quality of care for its patients. In April 2020, the Authority added a full time surgeon to its staff and signed an agreement in August 2020 to increase the part time gastroenterologist to full time. With these changes, the Authority anticipates increased and improved surgical procedures. The Authority also plans to invest in new imaging equipment and surgical scope equipment to further enhance the surgery department.

Business Office Operations and Collections

Effective July 1, 2019, the Authority engaged Healthcare Resource Group (HRG) to act as the Authority’s business office and early out self-pay provider. HRG has improved efficiency, maximized collections and implemented a variety of improvement processes. The Authority has also hired additional business office personal and identified internal personnel to transition into the business office manager role by the end of 2020.

Management Personnel

Effective September 1, 2018, the Authority and ERHospital, LLC (ERH) agreed to end the management agreement. As a result, the Authority hired a full-time CEO to manage the day-to-day operations of the hospital, and in June 2019, the Authority hired a full-time CFO to assist in managing the day-to-day operations. This has provided management stability and consistency in the operations of the Authority.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 15 – JOINT VENTURE

Under Georgia law, the County, in conjunction with other cities and counties in the seventeen county East Middle Georgia area, is a member of the Heart of Georgia Altamaha Regional Commission (RC) and is required to pay annual dues thereto. During its year ended June 30, 2020, the County paid \$6,868 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-33 which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

Heart of Georgia Altamaha Regional Commission
5405 Oak Street
Eastman, Georgia 31023

NOTE 16 – SUBSEQUENT EVENTS

Subsequent events were evaluated through January 22, 2021, which is the date the financial statements were available to be issued.

CANDLER COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020

	Drug Abuse Treatment and Education Fund	E-911 Fund	Jail Store Fund	Law Library	Local Maintenance and Improvement Grant Fund	Shared Service District Fund	Total Nonmajor Special Revenue Funds
ASSETS							
Cash	\$ 44,677	\$ 125,781	\$ 69,776	\$ 26,715	\$ 615,537	\$ 496,026	\$ 1,378,512
Certificate of deposit	-	155,289	-	-	-	-	155,289
Receivables:							
Accounts	-	-	4,877	-	-	-	4,877
Intergovernmental	-	15,164	-	-	-	-	15,164
Taxes	-	-	-	-	-	81,281	81,281
Interest	-	1,313	-	-	-	-	1,313
Prepaid items	-	-	277	-	-	-	277
TOTAL ASSETS	<u>\$ 44,677</u>	<u>\$ 297,547</u>	<u>\$ 74,930</u>	<u>\$ 26,715</u>	<u>\$ 615,537</u>	<u>\$ 577,307</u>	<u>\$ 1,636,713</u>
LIABILITIES							
Accounts Payable	-	\$ 4,171	-	\$ 674	\$ 27,341	-	\$ 32,186
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	-	-	-	-	-	\$ 47,926	47,926
FUND BALANCE							
Nonspendable	-	-	\$ 277	-	-	-	277
Restricted	\$ 44,677	293,376	74,653	26,041	588,196	529,381	1,556,324
TOTAL FUND BALANCES	<u>44,677</u>	<u>293,376</u>	<u>74,930</u>	<u>26,041</u>	<u>588,196</u>	<u>529,381</u>	<u>1,556,601</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 44,677</u>	<u>\$ 297,547</u>	<u>\$ 74,930</u>	<u>\$ 26,715</u>	<u>\$ 615,537</u>	<u>\$ 577,307</u>	<u>\$ 1,636,713</u>

CANDLER COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Drug Abuse Treatment and Education Fund	E-911 Fund	Jail Store Fund	Law Library	Local Maintenance and Improvement Grant Fund	Shared Service District Fund	Total Nonmajor Special Revenue Funds
REVENUES							
Taxes	-	-	-	-	-	\$ 618,242	\$ 618,242
Licenses and permits	-	-	-	-	-	25,160	25,160
Charges for services	-	\$ 185,920	\$ 30,641	-	-	379,828	596,389
Fees, fines and forfeitures	\$ 1,624	-	-	\$ 6,705	-	-	8,329
Intergovernmental	-	-	-	-	\$ 476,789	-	476,789
Interest	566	3,689	40	-	7,004	5,547	16,846
Total revenues	<u>2,190</u>	<u>189,609</u>	<u>30,681</u>	<u>6,705</u>	<u>483,793</u>	<u>1,028,777</u>	<u>1,741,755</u>
EXPENDITURES							
Current:							
General government	-	-	-	-	-	70	70
Judicial	-	-	-	2,920	-	-	2,920
Public safety	145	166,140	3,160	-	-	292,602	462,047
Public works	-	-	-	-	-	326,955	326,955
Culture and recreation	-	-	-	-	-	51,072	51,072
Housing and development	-	-	-	-	-	129,594	129,594
Capital outlay	-	-	49,956	-	462,061	-	512,017
Total expenditures	<u>145</u>	<u>166,140</u>	<u>53,116</u>	<u>2,920</u>	<u>462,061</u>	<u>800,293</u>	<u>1,484,675</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,045</u>	<u>23,469</u>	<u>(22,435)</u>	<u>3,785</u>	<u>21,732</u>	<u>228,484</u>	<u>257,080</u>
OTHER FINANCING SOURCES							
Transfers out	-	-	-	-	-	(11,020)	(11,020)
NET CHANGE IN FUND BALANCE	<u>2,045</u>	<u>23,469</u>	<u>(22,435)</u>	<u>3,785</u>	<u>21,732</u>	<u>217,464</u>	<u>246,060</u>
FUND BALANCE, JULY 1, 2019	<u>42,632</u>	<u>269,907</u>	<u>97,365</u>	<u>22,256</u>	<u>566,464</u>	<u>311,917</u>	<u>1,310,541</u>
FUND BALANCE, JUNE 30, 2020	<u>\$ 44,677</u>	<u>\$ 293,376</u>	<u>\$ 74,930</u>	<u>\$ 26,041</u>	<u>\$ 588,196</u>	<u>\$ 529,381</u>	<u>\$ 1,556,601</u>

CANDLER COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Original and Final Budget	Actual	Variance Positive (Negative)-
REVENUES			
Fees, fines and forfeitures	\$ 1,500	\$ 1,624	\$ 124
Interest	300	566	266
Total revenues	<u>1,800</u>	<u>2,190</u>	<u>390</u>
EXPENDITURES			
Current:			
Public safety	<u>1,800</u>	<u>145</u>	<u>1,655</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			
	<u>\$ -</u>	2,045	<u>\$ 2,045</u>
FUND BALANCE, BEGINNING OF YEAR		<u>42,632</u>	
FUND BALANCE, END OF YEAR		<u>\$ 44,677</u>	

CANDLER COUNTY, GEORGIA
E-911 SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ 170,000	\$ 185,920	\$ 15,920
Interest	500	3,689	3,189
Total revenues	<u>170,500</u>	<u>189,609</u>	<u>19,109</u>
EXPENDITURES			
Current:			
Public safety	<u>175,000</u>	<u>166,140</u>	<u>8,860</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (4,500)</u>	23,469	<u>\$ 27,969</u>
FUND BALANCE, BEGINNING OF YEAR		<u>269,907</u>	
FUND BALANCE, END OF YEAR		<u>\$ 293,376</u>	

CANDLER COUNTY, GEORGIA
JAIL STORE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ -	\$ 30,641	\$ 30,641
Interest	-	40	40
Total revenues	<u>-</u>	<u>30,681</u>	<u>30,681</u>
EXPENDITURES			
Current:			
Public safety	-	3,160	(3,160)
Capital Outlay	-	49,956	(49,956)
	<u>-</u>	<u>53,116</u>	<u>(53,116)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>(22,435)</u>	<u>\$ (22,435)</u>
FUND BALANCE, BEGINNING OF YEAR		<u>97,365</u>	
FUND BALANCE, END OF YEAR		<u>\$ 74,930</u>	

CANDLER COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	\$ -	\$ 6,705	\$ 6,705
EXPENDITURES			
Current:			
Judicial	-	2,920	(2,920)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	3,785	<u>\$ 3,785</u>
FUND BALANCE, BEGINNING OF YEAR		<u>22,256</u>	
FUND BALANCE, END OF YEAR		<u>\$ 26,041</u>	

CANDLER COUNTY, GEORGIA
LOCAL MAINTENANCE AND IMPROVEMENT GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 430,000	\$ 476,789	\$ 46,789
Interest	1,500	7,004	5,504
Total revenues	431,500	483,793	52,293
EXPENDITURES			
Capital Outlay	1,029,767	462,061	567,706
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (598,267)</u>	21,732	<u>\$ 619,999</u>
FUND BALANCE, BEGINNING OF YEAR		<u>566,464</u>	
FUND BALANCE, END OF YEAR		<u>\$ 588,196</u>	

CANDLER COUNTY, GEORGIA
SHARED SERVICE DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	\$ 567,000	\$ 567,000	\$ 618,242	\$ 51,242
Licenses and permits	17,200	17,200	25,160	7,960
Charges for services	275,000	275,000	379,828	104,828
Interest	3,500	3,500	5,547	2,047
Total revenues	<u>862,700</u>	<u>862,700</u>	<u>1,028,777</u>	<u>166,077</u>
EXPENDITURES				
Current:				
General government	-	-	70	(70)
Public safety	303,866	292,589	292,602	(13)
Public works	350,000	350,000	326,955	23,045
Culture and recreation	51,072	51,072	51,072	-
Housing and development	128,100	128,100	129,594	(1,494)
	<u>833,037</u>	<u>821,761</u>	<u>800,293</u>	<u>21,468</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	29,663	40,939	228,484	187,545
OTHER FINANCING SOURCES				
Transfers out	(11,058)	(11,058)	(11,020)	38
NET CHANGE IN FUND BALANCE	<u>\$ 18,605</u>	<u>\$ 29,881</u>	217,464	<u>\$ 187,583</u>
FUND BALANCE, BEGINNING OF YEAR			<u>311,917</u>	
FUND BALANCE, END OF YEAR			<u>\$ 529,381</u>	

CANDLER COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2020

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Totals
ASSETS						
Cash	\$ 331,371	\$ 3,848	\$ 165,651	\$ 10,242	\$ 36,669	\$ 547,781
LIABILITIES						
Due to other entities and individual:	\$ 331,371	\$ 3,848	\$ 165,651	\$ 10,242	\$ 36,669	\$ 547,781

CANDLER COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
Tax Commissioner				
Assets				
Cash	\$ 317,273	\$ 12,384,130	\$ 12,370,032	\$ 331,371
Liabilities				
Due to other entities and individuals	\$ 317,273	\$ 12,384,130	\$ 12,370,032	\$ 331,371
Probate Court				
Assets				
Cash	\$ 2,281	\$ 61,204	\$ 59,637	\$ 3,848
Liabilities				
Due to other entities and individuals	\$ 2,281	\$ 61,204	\$ 59,637	\$ 3,848
Clerk of Courts				
Assets				
Cash	\$ 31,811	\$ 619,624	\$ 485,784	\$ 165,651
Liabilities				
Due to other entities and individuals	\$ 31,811	\$ 619,624	\$ 485,784	\$ 165,651
Magistrate Court				
Assets				
Cash	\$ 12,670	\$ 140,947	\$ 143,375	\$ 10,242
Liabilities				
Due to other entities and individuals	\$ 12,670	\$ 140,947	\$ 143,375	\$ 10,242
Sheriff				
Assets				
Cash	\$ 31,669	\$ 20,872	\$ 15,872	\$ 36,669
Liabilities				
Due to other entities and individuals	\$ 31,669	\$ 20,872	\$ 15,872	\$ 36,669
Total Agency Funds				
Assets				
Cash	\$ 395,704	\$ 13,226,777	\$ 13,074,700	\$ 547,781
Liabilities				
Due to other entities and individuals	\$ 395,704	\$ 13,226,777	\$ 13,074,700	\$ 547,781

CANDLER COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2020

Project	2011 Special Sales Tax					Estimated Percentage of Completion
	Original Estimated Cost	Current Estimated Cost	Expenditures			
			Prior Years	Current Year	Total	
Public buildings projects	\$ 575,000	\$ 345,893	\$ 316,535	\$ 26,431	\$ 342,966	99%
Recreation department projects	260,000	278,008	259,563	18,445	278,008	100%
Retirement of prior year debt	303,320	306,502	306,502	-	306,502	100%
Public works projects	15,000	559	559	-	559	100%
Road maintenance/improvements	469,930	22,000	22,000	-	22,000	100%
New equipment	2,408,750	3,115,356	2,796,081	147,310	2,943,391	94%
Candler County Industrial Authority	500,000	500,000	500,000	-	500,000	100%
City of Metter	2,880,000	2,883,410	2,883,410	-	2,883,410	100%
Town of Pulaski	288,000	288,331	288,331	-	288,331	100%
	<u>\$ 7,700,000</u>	<u>\$ 7,740,059</u>	<u>\$ 7,372,981</u>	<u>\$ 192,186</u>	<u>\$ 7,565,167</u>	<u>98%</u>

Project	2018 Special Sales Tax					Estimated Percentage of Completion
	Original Estimated Cost	Current Estimated Cost	Expenditures			
			Prior Years	Current Year	Total	
Retirement of general obligation debt	\$ 1,600,000	\$ 1,600,000	\$ 328,717	\$ 274,088	\$ 602,805	38%
Capital improvements and equipment for County buildings	200,000	200,000	-	97,152	97,152	49%
Roads and bridges	1,424,000	1,424,000	-	64,614	64,614	5%
Recreation department projects	250,000	250,000	-	-	-	0%
Public works projects including solid waste collection/disposal	50,000	50,000	-	-	-	0%
Sheriff's department projects	250,000	250,000	33,665	128,256	161,921	65%
Radio communication equipment	720,000	720,000	244,050	167,098	411,148	57%
County general vehicles	150,000	150,000	-	-	-	0%
Computer equipment	20,000	20,000	5,588	6,456	12,044	60%
Public safety projects	240,000	240,000	3,312	5,400	8,712	4%
Candler County Industrial Authority	500,000	500,000	-	-	-	0%
City of Metter	2,360,000	2,360,000	525,947	438,541	964,488	41%
Town of Pulaski	236,000	236,000	52,594	43,854	96,448	41%
	<u>\$ 8,000,000</u>	<u>\$ 8,000,000</u>	<u>\$ 1,193,873</u>	<u>\$ 1,225,459</u>	<u>\$ 2,419,332</u>	<u>30%</u>

LANIER, DEAL & PROCTOR

CERTIFIED PUBLIC ACCOUNTANTS
 201 SOUTH ZETTEROWER AVENUE
 P.O. BOX 505
 STATESBORO, GEORGIA 30459
 PHONE (912) 489-8756
 FAX (912) 489-1243

WILLIAM RUSSELL LANIER, CPA
 RICHARD N. DEAL, CPA, CGMA
 KAY S. PROCTOR, CPA, CFE, CGMA
 WILLIAM BLAKE BLOSER, CPA
 TIFFANY D. JENKINS, CPA, CGMA
 RICHARD N. DEAL II, CPA

MEMBERS
 AMERICAN INSTITUTE OF CERTIFIED
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 PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
 FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
 ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
 WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Commissioners
 Candler County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Candler County, Georgia, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Candler County's basic financial statements and have issued our report thereon dated January 22, 2021. Our report includes a reference to other auditors who audited the financial statements of the Candler County Board of Health and the Candler County Hospital Authority, as described in our report on Candler County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Candler County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Candler County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Candler County, Georgia's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify the deficiency in internal control, described below, that we consider to be a significant deficiency.

2019-1 Tax Commissioner's Office – Unidentified funds

The Tax Commissioner's Office has accumulated approximately \$95,000 of unidentified funds from prior years. Staff members should try to identify the sources of these accumulated funds and determine how the funds should be distributed or seek direction from the County attorney on how to disburse the unidentified funds.

County Response: We concur with this finding and the Tax Commissioner's Office personnel will try to determine the source of these funds and how they should be disbursed.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Candler County, Georgia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Candler County, Georgia's Response to Findings

Candler County, Georgia's response to the findings identified in our audit is described above. Candler County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lanier, Dahl & Proctor

Statesboro, Georgia
January 22, 2021

Exhibit E

**BOARD OF COMMISSIONERS
OF CANDLER COUNTY**Glyn Thrift
ChairmanBryan Aasheim
County AdministratorBrad Jones
Vice-ChairmanBlake Hendrix
CommissionerDavid Robinson
CommissionerGregory Thomas
Commissioner

February 16, 2021

Mr. Carter Crawford, City Manager
City of Metter
PO Box 74
Metter GA 30439

RE: Fire Truck / Radio Issues

Mr. Crawford:

Thank you for your letter dated January 6, 2020, in which you proposed several ideas for our consideration to resolve our dispute regarding the Fire capital budget. The Commission discussed your ideas in its regular meetings on January 19th and February 15th and responds with the following proposal:

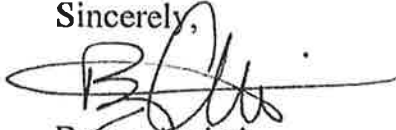
1. The City will adopt a resolution acknowledging that the 2018 SDS Fire Agreement requires County approval prior to any capital purchase for which the County will have obligation for payment.
2. The City pays for any and all fire radio equipment previously purchased.
3. The County will pay a capital stipend of \$36,620 per year for the fiscal years FY2021-FY2025 to the City of Metter. This stipend will extinguish any and all claimed capital obligation of the County for any Fire equipment purchased prior to January 1, 2021. The stipend agreement shall only be in force if neither party opts out of the SDS agreement for fire services.
4. The City will adopt a resolution authorizing the County to dig a well at the Metter-Candler Recreation Department for the purpose of providing irrigation to the fields.
5. The City will accept ownership of the industrial park pond.

1075 EAST HIAWATHA STREET, SUITE A, METTER, GEORGIA 30439
(912) 685-2835 FAX (912) 685-4823

This offer for settlement is non-negotiable and will be valid for 30 days from today, terminating on March 17, 2021. Please notify me as soon as possible of your acceptance or rejection of the County's offer.

The County continues to desire an amicable resolution to our differences regarding the Fire Department capital budget.

Sincerely,

A handwritten signature in black ink, appearing to read 'B. Alasheim', with a long horizontal flourish extending to the right.

Bryan Alasheim
County Administrator

Exhibit F



RECEIVED

JAN 22 2021

Candler County

January 6, 2021

The Honorable Glyn Thrift, Chairman
Board of Commissioners of Candler County
1075 East Hiawatha Street, Suite A
Metter, Georgia 30439

Re: CDBG Grant #03p-y-021-1-2814
Continued Use Waiver Request

Dear Chairman Thrift:

The Georgia Department of Community Affairs (DCA) is in receipt of the Candler County's request to waive the continued use requirement as it pertains to the above-referenced Community Development Block Grant (CDBG) for \$460,000. These funds were used to renovate the existing Family Service Center located at 428/430 N. Rountree Street in Metter to serve seniors, women and children with a variety of social service programs.

DCA expects facilities constructed with Community Development Block Grant (CDBG) funds to be used for the approved use throughout the life of the facility (20 years) for the benefit of low- to moderate-income (LMI) persons. The project was completed, and the grant closed out on November 29, 2007. Accordingly, the 20-year continued use requirement for buildings constructed or renovated with CDBG funds would expire November 29, 2027. According to the County's December 1, 2020 letter, the County can no longer afford the operation and maintenance costs associated with the upkeep of the building, and the County seeks to sell the building.

In order to consider the waiver request, the County must complete the following:

1. The Recipient's performance in meeting the grant's original purpose;
2. Verification that the public has been afforded to the opportunity to comment on the proposed disposition of the property (i.e. provide adequate public notice and hold a public hearing at a time and location where citizens have the greatest opportunity to attend);
3. Provide evidence of the public notice, hearing minutes along with the attendees sign-in sheet ; and
4. Repayment will be recalculated after a firm vacancy date has been established. Remittance of repayment in accordance with the Continued Use requirements of the CDBG program. *See the attached Continued Use Policy and Repayment Calculation document.*

60 Executive Park South, NE | Atlanta, GA 30329-2231 | 404-679-4940
www.dca.ga.gov | An Equal Opportunity Employer



January 6, 2021
The Honorable Glyn Thrift
Page 2

Once the above items are received, the County will no longer be subject to the CDBG program requirements and may dispose of the building. Should the County have questions regarding this matter, please feel free to contact Kimberly Carter, Director - Office of Community Development at kim.carter@dca.ga.gov or (404) 679-0604.

Sincerely,

Joanie Perry
Joanie Perry (Jan 6, 2021 11:10 EST)

Joanie Perry, Director
Community Finance Division

JP/knc

cc: Bryan Aasheim – County Administrator
Kayla Johnson - Heart of Georgia Altamaha Regional Commission
Cindy Alligood, Brent Allen - DCA

Continued Use Regulation and Repayment Calculation

(j) *Change of use of real property.* The standards described in this section apply to real property within the unit of general local government's control (including activities undertaken by subrecipients) which was acquired or improved in whole or in part using CDBG funds in excess of the threshold for small purchase procurement (2 CFR 200.88). These standards shall apply from the date CDBG funds are first spent for the property until five years after closeout of the unit of general local government's grant.

(1) A unit of general local governments may not change the use or planned use of any such property (including the beneficiaries of such use) from that for which the acquisition or improvement was made, unless the unit of general local government provides affected citizens with reasonable notice of and opportunity to comment on any proposed change, and either:

(i) The new use of the property qualifies as meeting one of the national objectives and is not a building for the general conduct of government; or

(ii) The requirements in paragraph (j)(2) of this section are met.

(2) If the unit of general local government determines, after consultation with affected citizens, that it is appropriate to change the use of the property to a use which does not qualify under paragraph (j)(1) of this section, it may retain or dispose of the property for the changed use if the unit of general local government's CDBG program is reimbursed or the State's CDBG program is reimbursed, at the discretion of the State. The reimbursement shall be in the amount of the current fair market value of the property, less any portion of the value attributable to expenditures of non-CDBG funds for acquisition of, and improvements to, the property, except that if the change in use occurs after grant closeout but within 5 years of such closeout, the unit of general local government shall make the reimbursement to the State's CDBG program account.

(3) Following the reimbursement of the CDBG program in accordance with paragraph (j)(2) of this section, the property will no longer be subject to any CDBG requirements.

Calculation

- 20 years of continued use multiplied by 365 days a year results in the number of days in a 20-year period.
- Award amount divided by the number of days in 20-year period results in a daily rate
- The daily rate multiplied by the number of days the asset has been vacant up to the 20-year period results in the total repayment amount.

1. Miller County's repayment has been calculated as follows:

- $20 \text{ years} \times 365 \text{ days} = 7,300 \text{ days}$
- $\$499,973.76 / 7,300 \text{ days} = \68.49 per day.
- August 31, 2020 (estimated date of vacancy) to continued use expiration (01/08/2022) is 496 days.
 - $496 \text{ days} \times \$68.49 \text{ daily rate} = \$ 33,971.04$

(2) *Activities to address slums or blight on a spot basis.* The following activities can be undertaken on a spot basis to eliminate specific conditions of blight, physical decay, or environmental contamination that are not located in a slum or blighted area: Acquisition; clearance; relocation; historic preservation; remediation of environmentally contaminated properties; or rehabilitation of buildings or improvements. However, rehabilitation must be limited to eliminating those conditions that are detrimental to public health and safety. If

Continued Use Policy and Repayment Calculation

DCA expects facilities constructed with federal Community Development Block Grant (CDBG) funds to be used for the approved use throughout the life of the facility. DCA should be contacted immediately if there is a proposed change in use. DCA will require repayment of grant funds in the event a facility is converted to an ineligible use. The repayment will be based on 20-year straight-line depreciation, except 100% repayment of the grant funds will be required to be repaid during the first 5 years after the grant closeout date.

Calculation

- 20 years of continued use multiplied by 365 days a year results in the number of days in a 20-year period.
- Award amount divided by the number of days in 20-year period results in a daily rate
- The daily rate multiplied by the number of days the asset has been vacant up to the 20-year period results in the total repayment amount.

1. Candler County's repayment has been calculated as follows:

- 20 years x 365 days = 7,300 days
- $\$460,000 / 7,300 \text{ days} = \63.01 per day.
- December 31, 2020 (*estimated date of vacancy*) to continued use expiration 11/29/2027) is 2525 days.
 - 2525 days x \$63.01 daily rate = \$159,109.59

**Remit payment via certified or overnight mail to:
Georgia Department of Community Affairs
Attn: CFD / CDBG Program
60 Executive Park South, NE
Atlanta, Georgia 30329**

**BOARD OF COMMISSIONERS
OF CANDLER COUNTY**

Glyn Thrift
Chairman

Bryan Aasheim
County Administrator

Brad Jones
Vice-Chairman

Blake Hendrix
Commissioner

David Robinson
Commissioner

Gregory Thomas
Commissioner

February 17, 2021

Georgia Department of Community Affairs
Attn: CFD / CDBG Program
60 Executive Park South, NE
Atlanta, GA 30329

Re: CDBG Grant #03p-y-021-1-2814
Candler County, Georgia, Multi-Purpose Center

To Whom it may concern:

Please find remittance of the required repayment of grant funds regarding the above referenced grant in the amount of \$159,109.59. I have enclosed a copy of the repayment calculation as provided by the Department of Community Affairs.

Thank you for your consideration in this matter.

Sincerely,



Bryan Aasheim
County Administrator

Continued Use Policy and Repayment Calculation

DCA expects facilities constructed with federal Community Development Block Grant (CDBG) funds to be used for the approved use throughout the life of the facility. DCA should be contacted immediately if there is a proposed change in use. DCA will require repayment of grant funds in the event a facility is converted to an ineligible use. The repayment will be based on 20-year straight-line depreciation, except 100% repayment of the grant funds will be required to be repaid during the first 5 years after the grant closeout date.

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**Remit payment via certified or overnight mail to:
Georgia Department of Community Affairs
Attn: CFD / CDBG Program
60 Executive Park South, NE
Atlanta, Georgia 30329**

Exhibit G

Annex A Part 5

Fiscal Agent Designation and Acceptance Agreement

COUNTY: Candler

The Candler County Board of Commissioners agrees to serve
legal name of agency or board

as the Fiscal Agent for the Candler County Family Connection
name of Georgia Family Connection collaborative

for the period of July 1, 2021 through June 30, 2022.

The Fiscal Agent certifies they 1) understand this is a 12 month commitment, 2) understand expenses are reimbursable on a quarterly basis, 3) agree to receive all financial correspondence and payments relating to the funds, and make all records available for any required financial audit, 4) have appropriate accounting and financial systems to document costs incurred and claims made and 5) agree the local Family Connection collaborative governing body is the body responsible for all decisions associated with budgeting of these funds, but will ensure such decisions shall be in compliance with the Fiscal Agent's own policies and procedures.

To Submit:

Print, sign, scan and upload into CLIX the *Fiscal Agent Designation and Acceptance Agreement* AND the completed *IRS W-9*.

Deadline: February 15, 2021

Family Connection Collaborative Chairperson:

(Signature in ink)

Dennis D Allen
(Print Name in Block Letters)

Date: _____

Family Connection Coordinator:

Lisa B Ryden
(Signature in ink)

Lisa B Ryden
(Print Name in Block Letters)

Date: 2/1/2021

Fiscal Agent:

Fiscal Agent's fiscal year end date
(month and day): June 30

[Signature]
(Signature of agency representative legally responsible to enter into contract. Signature in ink)

Bryan Ashim
(Print Name in Block Letters)

Title: Administrator
(Print Title in Block Letters)

Date: 2/16/21

Exhibit H

CANDLER COUNTY BOARD OF COMMISSIONERS

PERSONNEL POLICY MANUAL

Adopted:

- September 14, 2015
- Revision #1 – February 15, 2021

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CANDLER COUNTY BOARD OF COMMISSIONERS

PERSONNEL POLICY MANUAL

DISCLAIMER

ALL EMPLOYEES ARE ADVISED THAT THIS POLICY MANUAL IS NOT A CONTRACT OF EMPLOYMENT AND DOES NOT CREATE A PROPERTY INTEREST FOR EMPLOYEES THAT LEADS TO THE EXPECTATION OF CONTINUED EMPLOYMENT AT ANY TIME, IN ANY POSITION.

THE EMPLOYMENT RELATIONSHIP BETWEEN CANDLER COUNTY AND ITS EMPLOYEES IS AT-WILL AND VOLUNTARY. THIS MEANS THAT EITHER THE COUNTY OR AN EMPLOYEE CAN TERMINATE THE EMPLOYMENT RELATIONSHIP AT-WILL AND AT ANY TIME, WITH OR WITHOUT CAUSE, AND WITH OR WITHOUT NOTICE. THE EMPLOYMENT-AT-WILL STATUS OF EACH EMPLOYEE CANNOT BE ALTERED BY ANY ORAL STATEMENT OR REPRESENTATION, BUT CAN ONLY BE CHANGED BY A WRITTEN CONTRACT WHICH MUST BE SIGNED BY THE CHAIRMAN OF THE BOARD OF COMMISSIONERS.

THIS MANUAL IS INTENDED TO SUMMARIZE CERTAIN POLICIES, PROCEDURES, AND PRACTICES OF THE COUNTY. THE EMPLOYEE IS ADVISED THAT BECAUSE BUSINESS CONDITIONS AND CONSIDERATIONS MAY CHANGE FROM TIME TO TIME, THE COUNTY RESERVES THE RIGHT TO MODIFY, AMEND, ELIMINATE, OR DEVIATE FROM ANY OR ALL OF ITS POLICIES, PROCEDURES, AND PRACTICES IN ITS SOLE DISCRETION AS IT MAY CONSIDER APPROPRIATE FOR ITS BUSINESS PURPOSES.

THIS MANUAL SUPERSEDES AND REPLACES ANY PRIOR MANUAL. ALL PRIOR MANUALS ARE HEREBY REVOKED AND DECLARED NULL AND VOID.

ACKNOWLEDGEMENT

MY SIGNATURE BELOW ACKNOWLEDGES RECEIPT OF THE NEW MANUAL WHICH TAKES EFFECT IMMEDIATELY. I HAVE READ THE DISCLAIMER WRITTEN ABOVE AND I UNDERSTAND AND ACKNOWLEDGE THAT THE MANUAL IS NOT AN EMPLOYMENT CONTRACT. I KNOW THAT MY EMPLOYMENT IS AT-WILL AND VOLUNTARY AS DESCRIBED ABOVE.

EMPLOYEE'S SIGNATURE

DATE

PRINT NAME

CANDLER COUNTY PERSONNEL POLICY

The purpose of these personnel policies, rules and general procedures, together with the position classification and pay plan, is to provide the fundamental features for an effective system of personnel administration for Candler County, Georgia. These policies, rules and regulations assure employees of fair and equitable treatment in all aspects of personnel administration without regard to political affiliation, race, color, national origins, sex, age, disability or rights as citizens.

SECTION 1: ADMINISTRATION OF THE PERSONNEL SYSTEM

The County Commissioners authorize and approve all policies set forth in the personnel system of Candler County.

The County Administrator/Clerk shall be responsible for the day-to-day operation of the Personnel Management System.

Daily job duties along with daily office and department practices will, under the supervision and direction of the County Administrator for those departments that report to the Board of Commissioners and not an elected official, be set by department supervisors and administered by the department supervisors.

Also, it shall be noted that any provisions of the personnel policies that are found to be invalid and not applicable can be changed only by the Board of Commissioners.

These policies shall be implemented in such way as to provide equal employment opportunity without regard to race, color, sex, gender, religion, national origin, age, disability, military status, ancestry, genetics, or any other characteristics protected by law. The County Commissioners reaffirm that Candler County, Georgia is an equal opportunity employer. Furthermore, individuals with disabilities may be entitled to an accommodation in the workplace, and individuals are invited to inform the County Administrator of a disability the individual believes Candler County should accommodate in order to provide equal employment opportunity. Information regarding disabilities will be held in a confidential manner in accordance with law.

SECTION 2: RECRUITMENT AND SELECTION FOR VACANT POSITIONS

Filling Vacant Positions:

Vacant positions may be filled by one (1) of the three (3) ways:

1. By current County employees whom the department supervisor feels is qualified and has the necessary experience to fill the vacant position. The Supervisor will recommend in writing his/her request to the County Administrator for a current employee to fill the vacant position.
2. By advertising the vacant position and taking applications.
3. By applications on file.

All employees of the County shall be hired or promoted upon the recommendation of the appropriate department head and approval of County Administrator. Department heads whose positions are elected officials have approval authority for their respective departments.

Physical Examinations and Drug Testing of New Employees:

Not all positions require a physical (see Exhibit A), but when an offer of employment has been extended to an individual for a position that requires a pre-employment physical, the individual selected shall submit to a physical examination prior to reporting for duty. The examination shall be performed by a physician selected and paid by the County. The examination shall include a medical history questionnaire.

If, in the opinion of the examining physician, there are no medical conditions that would impair or hinder the individual's ability to fully and safely perform the essential functions of the job for which he or she has been selected and there is no history of medical problems which would adversely impair the applicant's ability to perform such essential job requirements, the examining physician shall certify same to the County Administrator in writing. At such time as certification is received, the individual may be permitted to begin employment.

If the physical examination and/or medical history indicate the individual cannot fully and safely perform the essential requirements of the job for which he or she has been selected, the offer of employment will be withdrawn unless the County is able to employ the individual by making reasonable accommodations. Under such circumstances, the selected individual and his or her medical care providers will be permitted to suggest any such accommodations for the County's consideration.

If the selected individual falsifies any statements on the job application or makes a false statement regarding his or her physical condition or medical history, either to the examining physician or to the County, the individual shall be subject to dismissal.

Drug Testing of New Employees: (see SECTION 13)

SECTION 3: PROBATIONARY PERIOD (NEW EMPLOYEES)

The initial six (6) months of employment for all new incumbents shall be regarded as a probationary period to be utilized in closely observing the employee's work and development and for rejecting any employee whose performance does not meet the required work standards or licensing and/or certification. Satisfactory performance evaluation at the end of the six (6) month probationary period will normally result in a permanent appointment.

The initial probationary period may also be extended for an additional period of up to three (3) months. An employee whose probationary period has been extended shall be so notified in writing.

Any employee in the probationary period or who is permitted to work during an extension of his or her probationary period, shall not have achieved continued or permanent status, and shall have no property right to continued employment or appeal rights in connection with his or her dismissal during the extended probationary period.

SECTION 4: TYPES OF APPOINTMENTS (COUNTY EMPLOYMENT)

A person employed by the County shall be given one (1) of the following types of appointments:

1. **Probationary:** Usually the initial six (6) month employment period during which an employee is observed for effective job performance.
2. **Interim:** A short term appointment made only in the absence of a qualified applicant.
3. **Temporary:** Temporary appointments may be made to fill positions which are authorized and established for a specific period of time; when the work of a jurisdiction requires the service of one or more employees on a seasonal or intermittent basis; or in cases of emergency.
4. **Permanent:** An employee who has satisfactorily completed the probationary work period shall be given a continued employment status. This continued employment status is continuance based on compliance with County policies stated within this personnel policy system, including its at-will basis. Permanent appointments shall be either part-time or full-time.
 - a) **Part-Time:** An employee who is normally scheduled to work fewer than 30 hours/week.
 - b) **Full-Time:** An employee who is normally scheduled to work more than 30 hours/week.

SECTION 5: TYPES OF SEPARATION

1. **Resignation:** Any employee wishing to leave the County employment in good standing shall submit written notification to his/her department head at least two (2) weeks prior to his/her resignation.
2. **Abandonment of Position:** Failure to report to work without valid reason, including failure to contact the employee's supervisor, and without authorized leave for two (2) consecutive work days shall be cause for separating an employee from the County payroll and reporting him/her as having abandoned their position.
3. **Lay-Off:** An involuntary separation not involving delinquency, misconduct, or inefficiency shall be considered a lay-off. To reduce a departmental work force, employees shall be selected for lay off after consideration of performance, and the ability to perform a critical skill. When employees are determined to be equally qualified and/or skilled, the employee with the shorter period of continuous employment with the County will be selected for lay off.
4. **Dismissal:** Dismissal is a separation made for any reason other than those listed in this Section 5 and will normally be for inefficiency to perform the required work satisfactorily or for violation of policies stated within this personnel policy.
5. **Inability to Perform:** Inability to perform the essential functions of the position even with reasonable accommodation. If an employee suffers from a physical or mental impairment that prevents him or her from performing the essential functions of the position, even with reasonable accommodation, the employee is subject to termination for inability to perform the job. The employee will cooperate with the employer to determine the limitations imposed by the disability and design accommodations for the essential functions of the job. Termination due to an inability to perform essential functions shall be subject to an appeal.
6. **Loss of Job Requirements:** Any employee who is unable to perform the essential functions of his or her job adequately because of loss of a necessary license or other necessary requirement shall be suspended without pay immediately. The suspended employee shall have up to fifteen (15) days to obtain the necessary license or other requirement. After the fifteen (15) days, the employee will be immediately dismissed if the necessary license or other requirements has not been obtained. Said employee can be considered for re-employment if he or she obtains the necessary license or requirement before the position is filled by someone else.
7. **Retirement:** The retirement of an employee shall consist of the voluntary separation of an employee who has met the requirements of age and length of service under the applicabl

plan document governing any applicable pension fund for which the County is a participating employer and of which such employee may be a member.

8. **Death:** Separation shall be effective as of the date of the death of the employee. All compensation, including annual leave pay, due to such employee, as of the effective date of separation, shall be paid to the beneficiary of the employee, the surviving spouse of such employee, or to the estate of such employee, as may be determined by law or by the applicable executed documents in the personnel folder of such employee.

SECTION 6: EMPLOYEE CONDUCT AND DISCIPLINARY ACTION

Employee Conduct:

Employees are representatives of the County and are expected to conduct themselves appropriately and professionally at all times. Many citizens will evaluate the various County operations based upon their observations of how County employees treat others. County employees shall always render polite and courteous service, including when they are answering questions or receiving criticism from the public.

Conduct that interferes with operations, that discredits the County or that is offensive to citizens or co-workers may result in disciplinary action, up to and including termination of employment.

Each employee's conduct shall promote a positive image of the County and its citizens.

Expected conduct includes but is not limited to:

- Reporting to work punctually as scheduled and being at the proper workstation, ready for work, at the assigned starting time.
- Giving proper advance notice whenever unable to work.
- Complying with all County safety and security regulations.
- Smoking only in designated smoking areas. No smoking in buildings or vehicles.
- Wearing clothing appropriate for the work being performed.
- Maintaining work place and work area cleanliness and orderliness.
- Treating all citizens, co-workers, supervisors, and Commissioners in a courteous manner.
- Refraining from behavior or conduct deemed offensive or undesirable or which is contrary to the County's best interest.
- Performing assigned tasks efficiently and in accordance with established quality standards.
- Reporting to the Chairman or appropriate supervisor any suspicious, unethical, or illegal conduct by co-workers or suppliers and cooperation with County investigations.

Disciplinary Action:

There are four (4) basic classifications of disciplinary action. The Candler County Board of Commissioners reserves the right to deviate from these classifications when it deems in its sole and absolute discretion that circumstances warrant deviation.

1. **Oral Reprimand:** A verbal, disciplinary counseling of an employee for unacceptable behavioral patterns or work performance standards. Oral reprimands may be given by a department head or designee and a record of the oral reprimand should generally be provided to the County Administrator/Clerk.

- 2. **Written Reprimand:** A written reprimand may be given to an employee when (a) an oral warning has not resulted in the desired improvement or (b) initial action requires greater discipline than an oral warning. A copy shall be submitted to the County Administrator/Clerk.

- 3. **Suspension:** A department head may suspend an employee without pay for disciplinary reasons. Suspensions shall not exceed a combined total of fifteen (15) days in one calendar year. Over fifteen (15) days of suspension in one calendar year may be cause for dismissal from job. A suspension without pay shall be governed by the notification and review procedures set forth in these policies. Ordinary and/or initial suspension for a particular offense will not exceed five (5) workdays.

- 4. **Demotion:** A department head may demote an employee for inefficient performance of his duties, for disciplinary reasons or for any other valid cause. A demotion shall be governed by the notification and review procedures set forth in these policies. Elected department heads have final approval over their department.

The following conduct may result in disciplinary action, up to and including termination of employment. The examples are not intended to be an all-inclusive list. Any violation of the County's policies or any conduct considered inappropriate, unsatisfactory, or contrary to the County's best interest may subject the employee to disciplinary action, up to and including termination of employment. The County retains the right to address each offense upon its own merit, without creating any precedent for the treatment of any other offense which may arise in the future and retains the right to determine the degree of seriousness and the level of discipline to be issued.

1. Insubordination (i.e. disobedience of any direct order of the Chairman or a supervisor, refusal to carry-out a work assignment, including verbal and written instructions or policies)
2. Neglect of Duty (i.e. carelessness, failure to follow operational work rules, failure to commence duties at the beginning of the work period)
3. Loitering or loafing while on duty
4. Unauthorized use or misuse of County equipment and/or vehicles
5. Improper or misuse of County radio system or other communication system or device
6. Failure to fill out or turn in required reports to the County
7. Creating or contributing to unsanitary or unsafe working conditions or poor housekeeping
8. Failure to perform any required daily or weekly maintenance checks on any piece of property, equipment, or vehicle assigned for employee's use
9. Inappropriate attire or personal appearance
10. Carelessness with tools, keys, equipment or failure to keep equipment and assigned work area in good order
11. Violation of safety rules or disregard of common safety practices
12. Failure to notify immediate supervisor or designated person of any absence
13. Discourteous treatment of the public
14. Absenteeism and tardiness
15. Leaving work area during normal working hours without the permission of the appropriate supervisor
16. Violating County policies on solicitation and distribution
17. Improper disclosure of confidential information
18. Discrimination or harassment on the basis of race, sex, age, religion, national origin, disability, veteran status, or any other protected category
19. Using obscene, threatening or insulting language
20. Unlawful conduct (before or during employment, including any arrest, indictment, or conviction for violation of or refusal to comply with laws of local, state, and federal government, conviction of a felony or of a misdemeanor involving moral turpitude)
21. Failure to report for assigned overtime work without an excused absence from the Chairman or appropriate supervisor
22. Gambling during working hours

23. Unauthorized use of County equipment for private work
24. Performing private work on County time
25. Refusal to work (without a legitimate excuse during any emergency situation including but not limited to a tornado, flood, etc.)
26. Traffic violation while driving a county vehicle or equipment
27. Failure to report to the Chairman or appropriate supervisor any on-duty accident
28. Horseplay or throwing things
29. Working unauthorized overtime
30. Accepting bribes in the course of carrying out assigned duties
31. Misuse of Federal, State or County funds
32. Dishonesty
33. Destruction, damage and or theft of property of the County or a private citizen or another employee
34. Sleeping on the job
35. Distribution of written or printed matter solicitation, collecting or selling unless properly authorized
36. Violation of substance abuse policy
37. Violation of the harassment policy
38. Gaining access to county property by any unauthorized means
39. The unauthorized use or possession of a firearm, weapon, or explosives while on County property or during working hours
40. Signing another employee's time sheet or unauthorized altering of a time sheet or other record of time worked
41. Striking or attempting to injure another person or fighting during working hours or on County property
42. Falsifying any County document or form
43. Inefficiency (i.e. lack of application of any effort on the job, etc.)
44. Utilization of leave with the intent to defraud the County
45. Immoral conduct
46. Incompetence
47. Deliberately restricting work output

SECTION 7: APPEAL POLICY

It shall be the policy of the County to adjust grievances of permanent employees promptly and fairly.

Notification and Review Procedures:

Whenever a department head has reason to believe disciplinary action is warranted and that a suspension without pay, demotion or dismissal is appropriate, the department head shall personally meet with the employee and provide oral notice of the charge and proposed disciplinary action, and the employee shall be afforded an opportunity to make an oral response to the department head. Except in an emergency or other unusual situation, this meeting shall take place before a suspension without pay, demotion or dismissal is actually imposed. The meeting is intended to provide a check against the possibility of a mistake as to the facts, and also to allow the employee to explain his or her actions and to respond to the proposed level of disciplinary action. A written record of the meeting shall be made by the department head. If the department head believes that an emergency or unusual situation exists such that the meeting cannot be had, the department head shall first obtain the concurrence of the County Administrator.

If, after considering the employee's response, the department head still believes a suspension without pay, demotion or dismissal is warranted, he or she will notify the employee and the County Administrator in writing within three (3) working days of the meeting. The disciplinary action shall take effect at the time specified by the department head in said notice.

In the absence of an emergency or other unusual situation, a department head may suspend any employee with pay until such time as the meeting described herein takes place and the department head's decision as to disciplinary action is made.

Appeal:

A permanent employee who is suspended without pay, demoted or dismissed by his or her department head shall have a right of appeal to the County Administrator. Within five (5) working days of the written notice of disciplinary action as signed by the department head, the employee may file written notice of appeal with the department head and the County Administrator. The County Administrator shall consider the matter within five (5) working days of his receipt of the notice of appeal or shall within that time inform the employee and department head of when a decision will be made and the reason(s) for delay. The County Administrator's decision may be based upon a review of the employee's file only, or in the County Administrator's discretion, upon consultation with the employee, the department head, and any witnesses the County Administrator deems appropriate.

If the employee is not satisfied with the County Administrator's decision, the employee shall have a right to a hearing before the Board of Commissioners. Requests for such a hearing must be submitted to the County Administrator in writing within five (5) working days of the County's

Administrator's decision. Upon timely request for a hearing, the Board shall normally schedule a hearing within thirty (30) days of the request. The County Administrator shall prepare a written statement of the charge(s) and an explanation of the employer's evidence and list of witnesses, and the same shall be served upon the employee by hand delivery or certified mail at least five (5) calendar days prior to the hearing. The hearing shall be held in open, public session (although the Board shall be authorized to go into executive session for its deliberations). All open sessions of the hearing shall be recorded in a manner that will allow for an accurate transcription. At the hearing, the county will be represented by the department head taking the disciplinary action, the County Administrator, the county attorney, or an attorney specially retained for purpose of the hearing, and the county shall present its case first. The employee may be represented by counsel, and shall have the right to cross-examine the county's witnesses. The employee shall also have the right to present his or her own evidence and witnesses at the conclusion of the County's case (the Board will compel any current county employee to attend the hearing upon the request of either party; the parties themselves are responsible for securing the attendance of any other witnesses). The Board of Commissioners shall preside over the hearing and shall regulate its proceedings; the Board may retain independent legal counsel to advise it on legal matters. A majority vote of the Board members present at the hearing shall prevail.

A failure on the part of the employee to pursue an appeal within the time limitations contained herein shall constitute a waiver and forfeiture of the employee's right to an appeal and hearing.

Any appeal shall also serve as a "name-clearing hearing," and the employee shall be so informed.

SECTION 8: EMPLOYEE DEVELOPMENT AND PERSONNEL INFORMATION**1. In-Service Training:**

Each department head shall be responsible for fostering and promoting in-service training of employees for the purpose of improving the quality of service and to assist employees in preparing themselves for advancement. Mandated training expenses will be reimbursed to employee.

2. Records and Reports:

Personnel Transactions - All appointments, separations, and other personnel transactions shall be recorded on forms provided by the County Administrator. A separate file folder shall be prepared and maintained for each employee and shall contain the original or a copy of all pertinent documents.

Attendance Records - Regular attendance reports shall be prepared and submitted by each department head in the form designated by the County Administrator.

3. Payroll:

- a) **Starting Pay** - Upon the initial hiring of any employee, the Department Head and/or Elected Official shall submit to the County Administrator such information as is necessary to certify the employment status, title or position, and salary or wages of such employee.
- b) **Recovery of Salaries Improperly Paid** - Officers and employees may be held liable for the return of salaries improperly, accidentally or illegally paid to employees.
- c) **Payroll Deductions** - There are three types of deductions that shall be withheld from employees' paychecks.
 - 1. Standard deductions such as taxes
 - 2. Benefits deductions elected by employee
 - 3. Other deductions required by law
- d) **Overtime** - Payment for overtime authorized by the department head shall be in accordance with the Fair Labor Standards Act.

SECTION 9: ATTENDANCE AND LEAVE

1. Hours of Work:

The established work week and the hours of work shall, insofar as practicable, be uniform within occupational groups. This shall be determined by Department Head or Elected Officials in accordance with persons in his or her department. The County Administrator shall keep complete attendance and other records on each employee, including annual leave, sick leave, overtime and others.

2. Holidays:

All full time employees shall be eligible for holiday leave for the following days and other days as designated by specific action of the County Commissioners.

1. New Year's Day
2. Martin Luther King Jr. Day
3. Memorial Day
4. Independence Day
5. Labor Day
6. Veterans Day
7. Thanksgiving (2)
8. Christmas (2)
9. New Year's Eve (1/2)
10. Floating Day (1) *typically used on employee's birthday

Total Holiday Leave equal to 11 ½ days

Whenever a holiday falls on a Saturday, the preceding Friday shall be designated a substitute holiday and observed as the official holiday for that year. When the holiday falls on a Sunday, the following Monday shall be designated as the official holiday for that year.

An employee who is not on approved paid leave and fails to report (**WORK AT LEAST 4 HOURS**) on his or her scheduled work day before or after a holiday shall not be paid for the holiday.

Holidays which occur during annual or sick leave shall not be charged against annual or sick leave. Only full-time employees shall be paid eight (8) hours.

Any employee who is required to work on an official county holiday shall have eight (8) additional hours for the holiday. For overtime calculation purposes, these or eight (8) hours do not count toward hours worked that pay period.

3. Annual (Vacation) Leave:

Vacations are for the purpose of rejuvenating both physical and mental faculties and all employees are urged to avail themselves of vacation periods. All full-time employees with one (1) full year of continuous employment shall be entitled to vacation leave. Only full-time employees shall be eligible for vacation leave. Vacation leave shall be accrued according to the following schedule:

<u>YEARS OF SERVICE</u>	<u>ACCRUED PER PAY PERIOD</u>	<u>ACCRUED PER YEAR</u>
1.....	3.07 HOURS.....	80 HOURS
2.....	3.07 HOURS.....	80 HOURS
3.....	3.07 HOURS.....	80 HOURS
4.....	3.07 HOURS.....	80 HOURS
5.....	3.07 HOURS.....	80 HOURS
6.....	3.07 HOURS.....	80 HOURS
7.....	3.07 HOURS.....	80 HOURS
8.....	4.62 HOURS.....	120 HOURS
9.....	4.62 HOURS.....	120 HOURS
10.....	4.62 HOURS.....	120 HOURS
11.....	4.62 HOURS.....	120 HOURS
12.....	4.62 HOURS.....	120 HOURS
13.....	4.62 HOURS.....	120 HOURS
14.....	4.62 HOURS.....	120 HOURS
15 AND OVER.....	6.15 HOURS.....	160 HOURS

Employees are allowed to carry over up to thirty (30) days of unused vacation leave to the following year. Personnel working greater than thirty (30) hours per week but less than 37.5 hours will accrue vacation leave on a prorated basis based on contracted hours. All new employees will be on a six (6) month probationary period with vacation and sick leave accruing as of the first of employment but not to be used until probationary period has ended without special permission of County Administrator. Personnel in this category would be required to pay back days used if probation period had not ended prior to termination. Employees would not be paid for unused amounts if terminated prior to probation expiration. Any regular employee with more than one (1) year of service whose employment is terminated with the County is entitled to payment of unused vacation leave. Days accumulated and unused below the maximum allowed above will be

carried forward to the next year. The employee will be allowed to use them in the future or will be paid for them upon resignation or retirement. Employees will be allowed to accrue additional days during the year but any amount above the maximum will be forfeited at year end (December 31st). Employees with excess accruals will be allowed to sell 40 hours of accrued vacation time back to the County during December of each year providing the department head approves the amount and the amount is budgeted. Vacation leave must be approved by department heads so as to meet operating requirements of the County with due regard to the wishes of the employee. For overtime calculation purposes, vacation leave does not apply towards overtime.

4. Sick Leave:

Sick leave shall be allowed to only full-time employees or their immediate family¹ for actual sickness or disability of the employee and for medical, dental or eye examinations or treatments for which arrangements cannot be made outside of working hours. For the purposes of this policy, immediate family is defined as the employee's spouse, children or parents.²

Eligible employees shall earn 12 days of sick leave per calendar year with a maximum accumulation of 64 days. 64 days will allow thirteen weeks of leave (allowing one day during the quarter as a holiday).

<u>YEARS OF SERVICE</u>	<u>ACCRUED PER MONTH</u>	<u>ACCRUED PER YEAR</u>
DOH AND OVER.....	8.00 HOURS.....	96.00 HOURS

[^]Date of Hire (DOH)

Personnel working greater than thirty (30) hours per week but less than 37.5 hours will accrue sick leave on a prorated basis based on contracted hours.

.An employee may carry unused sick leave over to the next year. No employee shall accumulate and carryover more than 64 days from one year to the next, therefore; the most sick leave an employee may have in one calendar year is 512 hours. For overtime calculation purposes, sick leave does not apply towards overtime.

An employee who is absent from his/her work because of sick leave is responsible for reporting to his/her department head prior to his/her scheduled work. The employee will be expected to keep his/her department head informed of progress on a daily basis. In the event of failure of compliance with these provisions, the employee will be charged, to the extent allowed by law, as unexcused leave without pay.

Sick leave is not to be considered a right which an employee may use at their discretion, but a privilege not to be abused. Department heads who feel an employee is abusing the sick leave privilege may require a medical certificate signed by a licensed physician to substantiate a request for sick leave. Employees that are out three (3) consecutive workdays must provide a medical certificate. Abuse of sick leave may result in dismissal of an employee or disciplinary action. An employee who separates from County employment shall forfeit all unused sick leave and shall not be paid for unused sick leave.

All employees will be on a six (6) month probationary period with vacation and sick leave accruing as of the first day of employment but not to be used until the probationary period has

¹ Adopted October 1, 2018

² Adopted October 1, 2018

ended without special permission of the County Administrator. Employees will not be paid for unused amounts of sick leave.

Transfer of Sick Leave³

Definitions

Significant Illness or Injury – is defined, for the purposes of this part, as any illness or injury which is acute or chronic requiring more than five (5) medical treatments or medical office visits during a 90-day period.

Significant Time away from Work – is defined, for the purposes of this part, as missing more than 40 hours or 5 days of work due to illness or injury during a 90-day period.

Procedure to request a transfer of sick leave

Employees may request to transfer available sick leave to another employee up to a maximum of 80 hours. The transfer of sick leave should be requested in writing and submitted to the Administrator for approval. Any transfer of sick leave in excess of 80 hours must be approved by a vote of the Commission. No transfer of available sick time shall be allowed without obtaining prior approval.

Eligibility to receive a transfer of Sick Leave

To be eligible to receive a transfer of sick leave an employee or their immediate family member shall have been diagnosed with a significant illness or injury which will result in significant time away from work. In addition, an eligible employee shall have no more than 40 hours of accrued sick time available to them prior to the transfer. Eligibility shall be at the sole discretion of the Administrator or Commission.

Nothing in this section shall be construed as to allow an employee to divest themselves of sick time in order to supplement the sick time available for another employee without meeting the conditions of eligibility.

5. Military Leave

Any regular employee who is a member of the Public Health Administration, National Guard, or the armed forces of the United States will be allowed leave of absence as required by law. Up to eighteen (18) calendar days (or in compliance with state law) of such leave during any Federal fiscal year shall be paid. Such leave shall not be charged to annual leave, although the employee may request that any period of unpaid military leave may be charged as vacation leave.

Employees who plan to take military leave must give advance written or verbal notice of expected military service. Advance notice from an appropriate military officer will be acceptable. This notice requirement will be excused only if precluded by military necessity or if

³ Amendment to policy adopted February 17, 2020

the giving of such notice is otherwise impossible or unreasonable. Employees who comply with applicable legal requirements will be granted leave of absence to fulfill their military service obligations.

An employee on a leave of absence for military service may continue group health care coverage for 18 months or until the day after the employee fails to make a timely application for reemployment, whichever occurs first. An employee will be required to pay applicable premiums for this continuation of coverage except for absences of fewer than (30) days, in which case, employee will only be required to pay regular contribution for such benefits.

To the extent provided by law, the County will reemploy employees after their military service in accordance with the statutory time periods in which reemployment is required, provided that such employees comply with applicable statutory provisions, including advance notice requirements, timely notification of intent to return to work requirements, requirements related to reporting to work, and provided that employees were not subject to any disqualifications with respect to character of military service. An employee returning from military service will be credited with seniority status equal to that which the employee would have had, but for the period of service. Upon reemployment subsequent to military service, the County will take steps necessary to bring compensation and benefit levels of any employees who have fulfilled military service obligations into compliance with applicable law.

The County will undertake reasonable efforts to accommodate individuals seeking reemployment who have a disability that was caused or aggravated during a period of military service.

6. Bereavement Leave

An employee at the discretion of the department head may be granted leave as needed in the event of death to an immediate family member.

<u>Family Member</u>	<u>Days Pay</u>
Spouse, Child, Step-Child.....	5 days
Mother, Father, Sister, Brother, Grandchild Step-Mother, Step-Father.....	3 days
Sister-in-law, Brother-in-law, Father-in-law, Mother-in-law, Grandmother, Grandfather, Grandmother-in-law, Grandfather-in-law.....	1 day

A day of pay will be equal to the department's normal work schedule. The department head with due respect to the employee, will determine the days off an employee may take. The employee will only be paid bereavement leave for days noted above. Bereavement leave must be taken in consecutive days, one of which must include the day of the funeral. Bereavement leave must be charged to Sick Leave accrued, if no Sick Leave accrued, must be charged against Annual Leave, if no Annual Leave accrued, must be unpaid leave. For overtime calculation purposes, bereavement leave does not apply towards overtime.

7. Jury Duty - (Civil Leave)

When a full-time employee is called to serve on the jury of State Court, Superior Court or Federal Court, the employee will be compensated as follows:

(Hourly Employees): The County will also pay the employee as per day served.

- Up to eight (8) hours
- Jury duty hours do not count towards overtime
- For the employee to be paid by the County for days served on jury duty, the employee must furnish the employer (County) a copy of his/her payment received from the court he/she served.

Employees are expected to return to work if released from jury duty or judicial service during the employees' normal working hours. For overtime calculations, jury duty does not apply towards overtime.

SECTION 10: SALARY, WAGES COMPENSATION, AND BENEFITS

- It shall be the policy of the Candler County Board of Commissioners to pay competitive salaries and wages in the form of base salaries and wages. The County also shall offer competitive health insurance and retirement benefit plans.
- The County Administrator shall maintain a list of approved job classifications for each department.
- The County Administrator shall be responsible for periodically benchmarking salaries and wages and adjust pay rates as necessary.

SECTION 11: NEPOTISM

It is hereby declared to be the policy of Candler County that no department head, member of the County Commission, or County Administrator shall appoint or employ any person to any regular classified position in the County who is a relative of such officer if such appointment or employment would cause a relative of such office to come under the direct supervision of such officer.

The employment of relatives is not prohibited by the County as long as none of the related persons are employed in a supervisory role in which they might have an effect on a relative's progress, performance, or welfare as an employee.

An employee may not be promoted into a position in which they would have supervisory responsibility over a relative, unless the relative can be transferred to another position that would not be under the supervision of the relative that is being promoted.

For this nepotism policy, "relatives" are defined as spouse, mother, father, stepmother, stepfather, son, daughter, mother-in-law, father-in-law, son-in-law, daughter-in-law, stepson, stepdaughter, brother, brother-in-law, sister, sister-in-law, half-brother, half-sister, grandchild, grandparent, and grandparents of spouse.

SECTION 12: POLITICAL ACTIVITIES:

- An employee shall not take part in political management or political campaigns during any period of time for which he/she is expected to be on duty.
- No employee shall solicit, orally or by letter, or be in any other manner concerned in obtaining any assessments, contributions, or services for any political party from any employee during either employee's hours of duty, service or work with the County.
- Employees shall not represent the Board of Commissioners by wearing any uniform, or portion thereof, that is issued by the Board of Commissioners, while participating in any campaign activities, demonstrations or political gatherings or while attending any other governmental meeting unless on official business.
- The Board of Commissioners in no way seeks to influence employees in their choice of party affiliations or candidates, recognizing that this is a matter for each person to decide. Therefore, nothing contained herein shall be construed to restrict the right of the employee to hold membership in and support a political party, to vote as he/she chooses, to express opinions on political subjects or candidates, to maintain political neutrality, to attend political parties outside of working hours, or to campaign actively during off duty hours in all areas of political activity.
- Employees shall not utilize any County equipment or vehicles in support of any political campaign.
- No employee shall be permitted to seek, or participate in the management or affairs of a campaign for, any elective public office if, in the discretion of the Board of Commissioners, such political activity will interfere with the employee's scheduled work time or would create a conflict, or apparent conflict, between private interest of the individual and his/her official duties and responsibilities.
- An employee who intends to seek or to participate in a campaign for an elective public office within Candler County government may be required, at the discretion of the Board of Commissioners, to resign or obtain a leave of absence for the duration of such political activity. If leave of absence is granted, the employee is required to maintain their contribution towards employee benefits.

SECTION 13: SUBSTANCE ABUSE POLICY

1. Policy Statement:

It is the position of the Candler County Board of Commissioners that alcohol and controlled substance abuse is a significant health problem in the United States today. The costs involved with this problem include human costs, such as lost jobs, morale problems, injuries, illnesses, and deaths, as well as economic costs, such as property damage, absenteeism, tardiness, lost productivity, increased health insurance costs, and the costs involved in replacing and retraining new employees. Further, in professions that serve the public, alcohol and substance abuse represents a real danger to the health and safety not only of the employees themselves, but also of the constituents served by those employees.

It is the objective of the Candler County Board of Commissioners to provide safe and effective public service. To meet this objective, the problem of alcohol and controlled substance abuse must be identified, confirmed and defeated. In order to achieve this, the Candler County Board of Commissioners has developed a comprehensive alcohol and controlled substance abuse policy.

RESOLUTION ADOPTED BY THE BOARD OF COMMISSIONERS OF
CANDLER COUNTY, GEORGIA ON OCTOBER 1, 2018.

WHEREAS Candler County, Georgia is a political subdivision of the State of Georgia; and,

WHEREAS Candler County, Georgia is governed by its duly elected board of commissioners;
and,

WHEREAS Candler County, Georgia employs a number of people in order to carry out essential governmental functions and to provide services to the citizens of Candler County, Georgia; and,

WHEREAS Candler County, Georgia has determined to provide a drug-free workplace in order to provide essential governmental functions and services; and,

WHEREAS Candler County, Georgia has determined that a drug-free workplace mitigates the risks of accidents that might cause personal injury or property damage and improves the overall quality of service rendered by county employees to the general public;

IT IS NOW THEREFORE, resolved that the Candler County, Georgia personnel policy and procedure manual is amended as follows:

Notwithstanding any provision to the contrary that may now exist in the Candler County, Georgia, personnel policy and procedure manual, employees of Candler County, Georgia shall not

use non-prescribed drugs or alcohol during work hours. In the event an employee is found to be under the influence of alcohol or non-prescribed drugs during work time, the employee will be disciplined in accordance with the Candler County, Georgia employment policies. This may include termination of employment.

All county employees and prospective employees must submit to the drug testing policy described below as a condition of their employment and/or prospective employment. All prospective employees will be required to submit to a drug test prior to beginning their employment with Candler County, Georgia. All prospective employees must execute any necessary waiver of privacy so that the results of any drug test administered under this policy may be made known to the County. The determination that the prospective employee has ingested illegal drugs or drugs for which the employee does not have a valid prescription shall disqualify the prospective employee from employment with the County.

All current employees of Candler County, Georgia shall be required to submit to random drug screens at the request of the County Administrator. The employees subject to this policy shall be selected from among the current full-time and part-time employees. The list of employees tested shall be strictly random, with the names of the employees to be tested drawn by a computer function without input from any individual. For purposes of this policy only those people receiving Internal Revenue Service form W-2 shall be considered county employees. Any person refusing to submit to a drug screen as described in this policy shall be subject to disciplinary action, which may include termination.

Additionally, all persons who operate any county vehicle or heavy equipment shall be subject to this policy as a condition of that person's ability to continue to operate a county vehicle or piece of heavy equipment. The list of such persons shall be generated by a computer function without input from any individual. Any non-employee who refuses to submit to a drug screen as described in this policy shall not be permitted to operate any county vehicle or piece of heavy equipment. Additionally, such refusal may be communicated to that person's employer.

Notwithstanding any provision no existing in the Candler County, Georgia employee and procedure manual or any provision contained in this policy, Candler County, Georgia may require employees who have been involved in a motor vehicle accident or heavy equipment accident while operating property belonging to Candler County to submit to an immediate drug screen. Further, any workplace accident that is suspected to have been caused by or contributed to the use of any drugs or alcohol shall subject the person involved in any such accident to an immediate drug test.

If there is any reason to suspect that any county employee is working while under the influence of any illegal drug or alcohol that employee may be suspended with or without pay at the county's election until the results of a drug and alcohol test are made available to Candler County, Georgia by the testing laboratory.

Any expenses related to drug and alcohol tests administered under the terms of this policy shall be borne by Candler County, Georgia. If an employee receives notice that the employee's test

results were confirmed positive, the employee will be given an opportunity to explain any positive result. Additionally, the employee may have the same sample retested at a laboratory of the employee's choice at his or her own expense. However, Candler County, Georgia shall not be required to wait on the results of such second test in imposing disciplinary action up to and including termination of employment. Moreover, any disciplinary action imposed as a result of a positive alcohol or drug test shall not be required to be overturned by a subsequent negative test. Such second test shall only be a consideration and not a determinative factor in any appeal of any disciplinary action taken in accordance with this policy.

2. Definitions:

Within this Substance Abuse Policy, and on any accompanying forms, the following terms shall have the meanings associated therewith:

- **Controlled Substance** shall have the meaning and include the substances defined as "controlled substances" in the Georgia Controlled Substances Act, O.C.G.A. § 16-3-20 and 16-12-21 (4) as said Act shall appear from time to time.
- **Safety Sensitive Position** shall be those positions where inattention to duty or errors in judgment by the employee or applicant while on duty will have the potential for significant risk of physical harm to the employee, other employees or the general public. A list of such positions is attached as Exhibit D.
- Whenever an initial test for drugs or alcohol is found to be positive, the laboratory will carry out additional tests pursuant to laboratory testing guidelines to confirm that the initial positive indication was correct. If the second procedure also indicates the presence of drugs or alcohol, the test result will be considered a Confirmed Positive Result.
- **Medical Review Officer** shall mean a properly licensed physician who reviews and interprets the results of drug tests and evaluates those results together with medical history and any other relevant biomedical information to confirm positive results.

3. Drug and Alcohol Use Prohibited:

Alcohol and controlled substance use by employees during assigned working hours, in county buildings or on county grounds, or otherwise while on official business shall be prohibited. This shall include the use or possession of controlled substances, the abuse of prescription medications, the possession of prescription medications by anyone other than the person for whom the medication was prescribed (except as required by official duty), and the use or abuse

of alcohol. This prohibition (and the procedures set forth below) is in addition to any other drug and alcohol policy, including any policies or programs required by federal or state law.

4. Types of Testing to be Implemented:

1. Pre-employment Testing:

Because substance abuse is not easily detectable in an applicant without the provision of a drug and alcohol screening, and because the safety and health of employees and the health and safety of citizens depend upon a workforce free from drug and alcohol abuse, all job applicants being considered for employment in positions for which pre-employment drug and/or alcohol screening is allowed by law, shall be required to pass a drug and/or alcohol screening test prior to being hired. All job applicants shall be informed in advance that such testing shall be required, and postings for all jobs shall include a notice of this testing requirement. Pre-employment testing shall take place only after an offer of employment has been made but before employment actually commences.

2. Random and Periodic Drug Testing:

Employees in all positions designated as safety sensitive, involved in drug interdiction, or having unsupervised access to prisoners or contraband shall be required to submit to a drug and alcohol screening test at random or on a periodic basis from time to time as determined by the County Administrator.

3. Drug and/or alcohol screening test based on reasonable suspicion:

Any employee shall be required to submit to drug and/or alcohol testing when there is reasonable suspicion to believe that such employee is under the influence or effects of drugs and/or alcohol immediately before, during or immediately after assigned working hours or while otherwise on duty or in control of government property.

Reasonable suspicion means a reasonable belief based on specific objective and articulable facts and reasonable inferences drawn from those facts in light of experience. Situations that may give rise to a conclusion that an employee is under the influence of drugs and/or alcohol include, but are not limited to, the following:

- An employee is involved in a physical or verbal altercation on the job.
- An employee has an excessive number of incidents or accidents on the job.
- An employee exhibits unusual behavior such as slurred speech or unsteady walking or movement on the job.
- An employee is in possession of alcohol, drugs, or drug paraphernalia on the job.

- An employee is observed using illegal drugs or alcohol or has exhibited the symptoms and manifestations of being impaired due to alcohol or drug use.
- An employee has caused or contributed to an accident while on the job.

In the event a supervisor determines that reasonable suspicion exists that an employee is under the influence of drugs and/or alcohol, the supervisor shall immediately report the incident to his/her immediate supervisor or department head and shall complete the form entitled *Observation Checklist* (Exhibit B).

The determination of whether reasonable suspicion exists shall be made by the department head or, in his/her absence, by the highest ranking supervisory staff on-duty at the time.

Following the determination that reasonable suspicion exists, the facts underlying the determination of reasonable suspicion shall be disclosed to the employee at the time the demand to submit to testing is made. The employee shall be transported to and from the testing site by the employee's supervisor or a designee. Following the testing procedure, the person transporting the employee shall make appropriate arrangements to transport the employee home.

Supervisors shall be required to document in writing, by the next working day, the specific facts, symptoms or observations that formed the basis for their determination that reasonable suspicion existed to warrant the testing of an employee. All documents created in connection with the determination of reasonable suspicion shall be forwarded to the County Administrator.

4. Testing after accidents or injury:

All employees shall be subject to a drug and alcohol test conducted while on duty or while operating County equipment or vehicles:

- The employee is operating a vehicle and/or equipment causing damage or bodily injury; or
- The employee is involved in a fatality; or
- The employee is cited with a traffic violation; or
- The employee sustains a work-related injury.

5. Prescription Drug Use:

Any employees using prescription medication while on the job shall do so in strict accordance with medical directions. It is the employee's responsibility to notify the prescribing physician of the duties required by the employee's position and to ensure the physician approves the use of the prescription medication while the employee is performing his/her duties. The County reserves the right to clarify the employee's job duties with the prescribing physician.

The abuse and or inappropriate use of legally prescribed drugs, including the performance of duties when the employee knows or should know that he or she is potentially impaired due to prescription drug use, shall be prohibited and may be deemed a violation of this policy. Job performance or attendance deficiencies resulting from use shall be cause for disciplinary action up to and including termination. If any employee's behavior or job performance give rise to a reasonable suspicion that the employee is abusing or inappropriately using prescription medication, the employee may be required to submit to drug testing and to take leave until such time as the employee is cleared to return to work by the employee's physician, the Medical Review Officer, and the County Administrator.

6. Consent:

Before a drug and alcohol test is administered, employees and job applicants will be asked to sign a Consent Form (Exhibit C) authorizing the test and permitting release of test results to the employer and the Medical Review Officer. The consent form shall provide a space for employees and job applicants to acknowledge that they have been notified of the requirements of this policy.

7. Refusal to Consent:

Job applicants: any applicant for a position for which pre-employment drug and/or alcohol screening is permitted by law who refuses to consent to a drug and/or alcohol test shall be denied employment, and any conditional offer of employment shall immediately be rescinded.

Employees who fail to appear at the designated collection site to submit to a required drug and/or alcohol test when so directed shall be deemed to have refused to submit to the test shall be deemed to have violated this policy. A "no show" shall include any attempt to adulterate a test sample or otherwise frustrate, impair, or otherwise impede the testing process.

8. Testing Laboratory Guidelines:

All testing procedures shall be administered and accounted for by an approved laboratory and/or medical facility operating in compliance with the National Institute of Drug Abuse (NIDA) or College of American Pathologists (CAP) guidelines.

Urine samples shall be provided in a private restroom stall or similar enclosure so that employees and applicants may not be viewed while providing the sample, unless circumstances

require monitored testing. Outer garments, bags, briefcases, purses, or other containers will not be permitted into the test area. The water in the commode shall be colored with dye to protect against dilution of test samples.

If the drug and/or alcohol test is to be conducted using a specimen other than urine (e.g. hair, saliva, blood, etc.), the sample shall be collected in a manner consistent with the privacy of the employee and the need to minimize the possibility of adulteration and/or mislabeling of the sample.

Whenever an initial test for drugs and alcohol is found to be positive, the laboratory will then carry out additional tests pursuant to laboratory testing guidelines to confirm that the initial positive indication was correct. If the second procedure also indicates the presence of drugs or alcohol, the test result is considered a Confirmed Positive Result.

9. Confidentiality of Test Results:

To the extent allowed by law, all information from an employee's or job applicant's drug and alcohol screening shall be confidential and only available to the Medical Review Officer, department head, County Administrator and those with a need to know at the discretion of County Administrator. Disclosure of test results to any other person, agency, or organization shall be prohibited unless written authorization is obtained from the employee or job applicant. In any case, the results of an initial positive drug or alcohol test shall not be released until the results are confirmed.

10. Violations of this Policy:

Any violation of this policy shall be handled in a manner consistent with disciplinary procedures up to and including termination of the employee.

11. Employee Assistance Program:

Employees who, prior to notice of selection for testing and prior to an accident requiring post-accident testing, come forward and report a problem with alcohol/and/or drug abuse will not be deemed in violation of this policy. The county will assist to the best of their resources to refer the employee to an assistance program or rehabilitation program.

12. Drug and Alcohol Convictions:

Consistent with the Federal Drug-Free Workplace Act of 1988, employees shall report to his or her department head within five (5) working days any arrest or conviction made under a criminal drug or alcohol law and any charge made under a drug or alcohol law for which conviction could cause the loss of driving privileges. The department head shall then investigate and make appropriate recommendations to the County Administrator.

SECTION 14: HARASSMENT

Non-Harassment Policy:

Candler County, Georgia is committed to providing a professional work environment that maintains employee equality, dignity, and respect. In keeping with this commitment, the County strictly forbids discriminatory practices, including sexual harassment and other forms of harassment, as defined in this Policy. Any harassment prohibited by this Policy, whether verbal, physical or environmental, is unacceptable and will not be tolerated, whether it occurs in the workplace or at outside work sponsored activities.

Harassment Defined:

The County prohibits any verbal, physical or visual conduct which could reasonably offend, intimidate or create a hostile working environment for any individual on the basis of race, color, religion, national origin, gender, age, disability or any other characteristics protected by federal, state or local law. The County also specifically prohibits sexual harassment, which is defined in this Policy as sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature.

The conduct prohibited by the preceding paragraph will not be tolerated under any circumstances, including cases when the conduct is unwelcome, and/or:

- Submission to the conduct is made either explicitly or implicitly a term or condition of an individual's employment; or
- Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting the individual; or
- The conduct has the purpose or effect of unreasonably interfering with the individual's performance or of creating an intimidating, hostile or offensive working environment.

Types of behaviors that may constitute prohibited harassment include, but are not limited to:

- Derogatory, vulgar, or graphic written or oral statements or jokes regarding race, color, religion, national origin, disability, gender, sexuality, sexual experience or any other characteristics protected by federal, state or local law;
- Unnecessary touching or physical assault;
- Sexual compliments, flirtations, advances, propositions, innuendoes, suggestions or jokes;
or
- The display of offensive or sexually suggestive pictures or objects.

Scope:

This Policy applies to all employees, managers, supervisors and other staff, whether related to conduct engaged in by fellow employees, supervisors, or someone who is not directly related to the County, such as a vendor, consultant, client, customer, or other County contact.

Responsibility:

- It shall be the joint responsibility of managers, supervisors and County Administrator to ensure adherence to this Policy. The County Administrator will assist in the coordination and the implementation of this Policy.
- All supervisors and managers have the duty of ensuring that no individual or employee is subjected to sexual harassment or any other form of unlawful harassment, and of maintaining a workplace free of such harassment. Supervisors and managers shall discuss this Policy with employees and assure them that they are not required to endure any form of unlawful harassment.

Complaint Procedure:

- The County encourages employees to report all perceived incidents of harassment, regardless of the position of the alleged offender. Any employee who has a harassment complaint against a supervisor, coworker, visitor, customer or other person, must bring the problem to the employer's attention.
- If you believe that you have been harassed, you should immediately report the incident to the department head or to the County Administrator. If you are uncomfortable with reporting the harassment to either person or if you believe that your complaint was not properly addressed, you should report the incident to the Chairman of the Board of Commissioners or County Attorney.
- The complaint will be thoroughly investigated in a professional manner. You will be notified of a decision or the status of the investigation as soon as possible. There will be no discrimination or retaliation against any individual who files a good-faith harassment complaint, even if the investigation produces insufficient evidence to support the complaint, and even if the charges cannot be proven.
- There will be no discrimination or retaliation against any individual who participates in the investigation of a harassment complaint. If the investigation substantiates the complaint, appropriate corrective and/or disciplinary action (up to Discharge) will be pursued. Disciplinary action (up to discharge) will also be taken against individuals who make false accusations. An allegation will not be found to be "false" merely because the allegation cannot be proven following investigation.

- Actions taken internally to investigate and resolve harassment complaints shall be conducted confidentially to the extent practicable and appropriate, and consistent with the Georgia Open Records Act, in order to protect the privacy of persons involved.

General Provisions:

- If a harassment complaint is directed against the County Administrator, the functions assigned to (those) people(s) by these procedures will be transferred to the County Board of Commissioners or County Attorney.
- Retaliatory action of any kind taken as a result of any individual or any employee seeking redress under these procedures is prohibited, and shall be regarded as a separate and distinct cause for complaint and discipline under these procedures.

SECTION 15: INTERNET & ELECTRONIC COMMUNICATON POLICY OF CANDLER COUNTY:**1. Policy statement:**

Computers and computer-related services are made available to departments and employees of the Candler County for business-related purposes. In particular, Internet and electronic mail (email) services are provided to support open communications and exchange of information and the opportunity for collaborative government-related work. While Candler County believes that computers and computer-related services, including Internet and email, are essential tools for its departments and employees, access to such services is a revocable privilege. As such, conformance with acceptable use, as expressed in this Policy, is required. Departments of Candler County are expected to maintain and enforce this Policy. While personal electronic devices are allowed in the workplace, their use should be limited to breaks and lunch periods. The County expects these devices to be used responsibly, similar to using a workplace County phone.

2. Relationship to Other Policies:

This Policy supplements any and all Candler County policies relating to workplace harassment, discrimination, retaliation, conflicts of interest discipline and discharge, records retention, and Open Meetings Act compliance.

3. No Expectation of Privacy:

Candler County computers and any data stored in them are the property of Candler County and may be accessed at any time by authorized officials of Candler County. Employees shall not expect privacy in the use of Candler County computers. Candler County may, without notice, monitor Internet usage and/or email and review computer files to ensure that computers are not being used for impermissible purposes.

4. Public Records:

Many emails and other electronic files constitute public records for purposes of state record retention laws. As such, whether a given email or electronic file is subject to a retention schedule must be determined by its content rather than its format. As a general rule, any email or other electronic file which is a substitute for a letter, memorandum, notice, report, or other traditional record that would be subject to a particular retention schedule, then it too is subject to the schedule. Conversely, if the email or other electronic file is merely transitory, it need not be retained beyond its useful life (e.g., listserv messages, meeting notices, general staff announcements, invitations to events, etc.). Users of Candler County computers and other computer-related services must also bear in mind that all emails and other electronic files are generally subject to disclosure under the Open Records Act.

5. Acceptable Uses:

The following constitute examples of acceptable uses of the Internet and email made available to employees by Candler County:

- Communication and information exchange directly related to the user's duties and responsibilities as an employee of Candler County or the mission and function of his/her department.
- Communication and exchange for the user's professional development as an employee of Candler County, to maintain currency of his/her relevant training or education, or to discuss issues related to his/her research, projects, or programs as an employee of Candler County's research or programs.
- Use in applying for or administering grants or contracts for Candler County's research or programs.
- Use for advisory, standards, research, analysis, and professional society activities related to the user's duties and responsibilities as an employee of Candler County.
- Announcements of new Candler County regulations, ordinances, procedures, policies, rules, services, programs, information, or activities.
- Any other authorized Candler County-related administrative communication is not requiring a high level of security.
- Occasional personal use during lunch time is permitted.

6. Specifically Unacceptable Uses:

The following constitute a non-exhaustive list of unacceptable uses of the Internet and email made available to employees by Candler County and may subject an employee to disciplinary action, up to and including termination of employment:

- Visiting inappropriate web sites (erotica, hate groups, etc.).
- Unauthorized attempts to access any computer or network.
- Sending or posting threatening or otherwise inappropriate messages.
- Sending or posting racially and/or sexually harassing messages or images, sending or posting any sexually suggestive or explicit messages or any other use violative of Candler County POLICIES REGARDING WORKPLACE HARASSMENT, DISCRIMINATION, AND/OR RETALIATION.
- Accessing or copying confidential and/or proprietary software, program, or other electronic files without permission.
- Sending or posting confidential information without authorization.

- Downloading, uploading, or sending viruses or other malicious files or programs.
- Intentionally opening or sending emails or other electronic files that may endanger Candler County computers and/or network.
- Using the Internet and/or email for any purpose which violates a federal, state, or local law.
- Using the Internet and/or email for any private business or other for-profit activities unrelated to the user's duties and responsibilities as an employee of Candler County.
- Accessing, downloading, or sending computer games that have no bearing on the user's duties and responsibilities as an employee of Candler County, recognizing that some games designed to teach, illustrate, train, or simulate agency-related issues may be acceptable.
- Accessing, copying, or modifying electronic files stored within Candler County computers outside of the user's duties and responsibilities as an employee of Candler County without authorization.
- Disclosing or exchanging passwords or seeking or obtaining passwords of other employees of Candler County or other authorized users of Candler County computers and computer-related services.
- Representing oneself as another user, either on Candler County internal network or elsewhere on the Internet, without authorization.
- Intentionally developing programs designed to harass other users or infiltrate a computer or computing system and/or damage or alter the software components of same.
- Fundraising or public relations activities not specifically related to the user's duties and responsibilities or to Candler County approved activities.
- Social networking or blogging during work hours.

7. Procedures:

Department heads, or their designees, are responsible for their employee's compliance with the provisions of this Policy and for promptly investigating non-compliance. Suspension of service to users may occur when deemed necessary to maintain the operation and integrity of Candler County computer system network. User accounts and password access may be withdrawn without notice if a user violates the acceptable use policy. Disciplinary action up to and including termination of employment may be imposed depending on the severity of the violation. Criminal or civil action against users may be initiated when laws are violated.

8. Guidelines:

The following additional guidelines apply to uses of the Internet and email made available to employees by Candler County:

- *Checking for Viruses.* Any software obtained from outside Candler County shall be scanned prior to use for viruses and other malicious files or programs.
- *Logging Off.* Always make a reasonable attempt to complete the logoff or other termination procedure when finished using a remote, Internet-accessed system or similar resource. This will help prevent potential breaches of security.
- *Email Security.* Always remain mindful that unencrypted email sent or received outside any department and on the Internet cannot be expected to be secure.
- *Conduct and Etiquette.* Know and follow generally accepted Internet and email etiquette. Refrain from language or other uses of the Internet and email that reflect poorly on Candler County.
- *Correspondence with Legal Counsel/Disclaimer.* Any email or other correspondence sent to the County Attorney or other legal counsel for Candler County, if sent for the purpose of assisting legal counsel in providing legal advice to Candler County, must include the following disclaimer; "This communication and all attachments may contain privileged and confidential legal communications/attorney work product intended solely for the use of the addressee. If you are not the intended recipient, any reading, distribution, copying or other use of this communication and/or any attachments hereto is prohibited and you should delete this message from all locations, and advise the sender at [INSERT TELEPHONE NUMBER AND/OR EMAIL ADDRESS]. Thank you."

9. Use of Computer Software:

- In compliance with federal copyright laws, Candler County will not participate in or condone the illegal duplication of licensed microcomputer software. Such activity is strictly prohibited on Candler County premises and/or computers. Candler County does not own the copyright to any software or its related documentation and, unless authorized by the software developer, does not have the right to reproduce it for use on more than one computer.
- With regard to use on local area networks or on multiple machines, Candler County employees and other authorized users shall use the software only in accordance with the license agreement.
- Candler County employees are required to promptly report any misuse of software or related documentation within Candler County to their department head or to the County Administrator. Computers are provided for the use of conduct of county business. Occasional

personal during lunch is permitted. Use must be in compliance with this Internet and Electronic Communication Policy of Candler County.



SECTION 16: EMPLOYEE INTRANET AND SOCIAL MEDIA:

The purpose of this policy is to establish guidelines for employees who post information to and access personal web pages or social networking technologies. Despite the fact that social media is still an emerging technology, Candler County, through this policy, seeks to establish some basic guidelines for county employees who use social media technologies, both at the worksite and away from it. The intent of this policy is not to prohibit employees' personal expression on the Internet. However, an employee's online presence reflects upon the County, and employees should be aware that actions captured via images, posts, or comments may discredit the County or adversely affect the efficiency or integrity of the County.

Statement of Policy:

1. Policy

It is the policy of Candler County that employees may not use social media technologies during the workday for personal use. It is permitted when directly related and necessary to perform job duties. However, it is the responsibility of employees to ensure that such use does not cause a decline in public confidence in and/or respect for the County of the individual employee while on or off the job. Employees must exercise appropriate discretion, so as not to discredit the County or themselves as employees.

2. Scope

This policy shall apply to all Candler County personnel. This policy applies to an employee's use of social media technologies, both at the worksite (when authorized) during business hours and away from the worksite during non-business hours. Personnel who violate this policy may be subject to disciplinary action, up to and including termination of employment.

3. Definition & Applicability

This policy shall apply to the technologies and practices that employees use to share opinions, insights, experiences, and perspectives, known familiarly as "social media." In many cases social media is associated with an Internet-based website where members of that site can electronically gather to share personal profiles with other members. Social media can take many different forms, including text, images, audio, and video. Social media sites typically use technologies that include, but are not limited to, blogs, message boards, podcasts, posts, wikis, and vlogs. Examples of current social media applications include, but are not limited to, MySpace®, Facebook®, Twitter®, and Blogger®. The term "friend" or follower" in the world of social media has a different connotation than the traditional definition might imply. When an employee is a "friend" or "follower" of someone, the County interprets this as a communication connection, similar to storing a phone number in an e-mail or phone address book. Social media is still an emerging technology and the way in which people use the technology will continue to change. As new tools are introduced, this policy and its interpretation will evolve accordingly.

4. Privacy

Candler County employees should be aware that information posted on the Internet is not secure or private, even if active steps are taken to restrict access to an employee's site. Once information has been posted on the Internet, it is generally traceable and accessible indefinitely. In addition, police employees, in particular, are advised that, in the event information has been posted on the Internet identifying them as a police officer, they may be ineligible for specialized positions in which anonymity is required.

5. Liability

All employees should be aware that due to the nature of their employment in the public sector, they are held to a higher standard. As a result, certain kinds of Internet postings may be detrimental in both the employee's personal and professional capacity. Whether social media technologies are used during or after business hours or posts made on personal or publicly accessible websites, employees should assume they are at all times representing Candler County, and employee postings, images, etc. are a reflection of both the County and its staff. In the event employees choose to post information that is in violation of this policy, they should be aware that they will be held accountable through the County's standards of conduct and action may be taken as outlined in the County's disciplinary policies. Employees should consider the possible adverse consequences of some Internet postings with respect to future employment, cross-examination in court cases, and potential public/private embarrassment. Employees are encouraged to seek the guidance of supervisors regarding any posting that they are concerned may adversely reflect upon either the County or upon the professionalism or integrity of the employee.

6. Restrictions

- General Use. Employees may post personal information that is not inconsistent with this or any other County policy. Such posts may include generally known and available information about County activities, including information about the workplace, an employee's projects, etc. for certain positions; the County recognizes social media as a significant and effective communication tool.
- Co-Worker Interactions. Employees may be "friends" of other employees, at each employee's discretion. No employee is obligated, however, to interact with co-workers through social media technologies. Supervisors are discouraged from being "friends" with subordinates.
- Photographs. If otherwise compliant with copyright and other legal restrictions, employees may post photographs or other depictions of Candler County, including public areas of County facilities, events, etc.
- Logos & Trademarks. Employees may not post the County's adopted logos and trademarks without written approval of the County Administrator.

- Respect. Demonstrate respect for the dignity of the County, its citizens, its customers, its vendors, and its employees. Internet postings or messages left on social media sites are available for public viewing, and employees are encouraged to avoid embarrassing, harassing, or bullying other users of such sites, as well as County employees, customers, vendors, or citizens. You are encouraged to refrain from using ethnic slurs, personal insults, or obscenity, or using language that may be considered hateful or bullying. Even if a message is posted anonymously, it may be possible to trace it back to the sender.
- Post disclaimers. If an employee identifies himself or herself as a County employee or discusses matters related to the County on a website, web log, or social media site, the employee's web log or social media site must include a disclaimer on the front page stating that it does not express the views of the County and that the employee is expressing only his or her personal views. For example: "the views expressed on this website/weblog are mine alone and do not necessarily reflect the views of my employer." Place the disclaimer in a prominent position and repeat it for each posting expressing an opinion related to the County or the County's business. Employees must keep in mind that if they post information on a web log or social media site that is a violation of County policy and/or federal, state, or local law, the disclaimer will not shield them from disciplinary action.
- Worksite Usage. The County recognizes that social media technologies are an emerging form of communication. The County permits use of social media when directly related and necessary to perform job duties. The County does not permit any form of personal usage during working hours.
- Files from County Devices. Employees may not upload any audio/video files or other data files captured on devices owned by Candler County, without prior approval by his/her department manager.
- Political Communications and Participation. Employees are not permitted to use social media technologies to influence or affect the results of any election or nomination while acting in their official County capacity, on County time, or using any County equipment.
- Privileged & Confidential Information. Employees are not permitted to post any privileged or confidential information.
- Judgment. Employees should use good judgment in their postings and social media activity. If the content of a post is not something that an employee would feel comfortable with their supervisor reading or viewing, it is probably inappropriate and may conflict with this policy.

SECTION 17: FAMILY MEDICAL LEAVE ACT

Candler County will comply with the Family and Medical Leave Act of 1993 ("FMLA") in accordance with the applicable Statutes Regulations and Department of Labor Guidelines ("FMLA Statutes"). See Exhibit E.

This FMLA policy is intended to explain the FMLA Statutes, and any terms herein used that are defined in the FMLA Statutes carry the same definitions as in the FMLA Statutes. This policy neither adds to nor subtracts from the rights and obligations under the FMLA statutes.

Eligibility:

Provided that Candler County employs at least 50 employees within 75 miles of the requesting employee's worksite, all full-time and part-time employees who have been employed by Candler County for one year (not including any period of employment preceding any break in service of at least seven (7) years) and who have worked at least 1,250 hours during the twelve-month period preceding a request for leave, are eligible for FMLA leave for the following reasons:

- The birth of the employee's child and to care for the newborn child,
- The placement with the employee of a child for adoption or foster care,
- The care for the employee's spouse, child or parent with a serious health condition,
- The care of the employee's own serious health condition,
- The care of a Covered Servicemember who is a spouse, child (any age), parent, or next of kin, and
- Attention to matters arising from an Exigency of Deployment of a spouse, child or parent in the National Guard or Armed Forces Reserves.

"Covered Servicemember" means any current member of the US Armed Forces, including National Guard or Reserves, who is undergoing medical treatment, recuperation or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness incurred in the line of duty on active duty that may render the individual medically unfit to perform the duties of the individual's office, grade, rank, or rating.

"Next of kin" means the nearest blood relative, not including spouse, parent, son, or daughter, in the following order of priority: (A) Blood relatives granted legal custody of the Covered Servicemember, (B) brothers and sisters, (C) grandparents, (D) aunts and uncles, (E) and first cousins, unless the Covered Servicemember has specifically designated in writing another blood relative for purposes of this leave, which relative shall be deemed the only blood relative for this purpose. Documentation may be required to establish the qualifying relationship.

An Exigency of Deployment is a call to active duty in support of a contingency operation pursuant to: 10 USC §§ 688, 12301(a), 12302, 12304, 12305, or 12406 or 10 USC Chapter 15 or any other provision of law during a war or during a national emergency declared by the President or Congress, and only in connection with a Federal call to duty, unless a State call to duty is pursuant to one of the foregoing provisions or order of the President, and regardless of whether the call to duty is initiated by a State or the Federal government, provided that one of the following exists:

- Short Notice deployment. Leave for up to 7 days may be taken if the servicemember receives 7 or fewer days' notice of the deployment.
- Military events and related activities. Leave may be granted to attend official military ceremony or program or to attend family support or assistance programs and informational meetings sponsored or promoted by the military, military service organizations, or the American Red Cross, provided that all of the foregoing relate to the call to active duty.
- Childcare and school activities. Leave to arrange, in connection with the child (including stepchildren and adopted or foster children who are under the age of 18 or are age 18 or older and are incapable of self-care) of the servicemember, for alternative or changed childcare or schooling, to provide urgent or immediate care (as opposed to routine or regular care), or to attend meetings with school or childcare staff when the need to make such arrangements or provide such care arises from the call to active duty.
- Financial and legal arrangements. Leave to make or update financial arrangements in connection with the servicemember's absence or, during active duty status and for a period of 90 days following the termination of the servicemembers' active duty status, to act as the servicemember's representative in connection with obtaining, arranging, or appealing military service benefits.
- Counseling. To attend counseling by someone other than a healthcare provider for the employee, the covered servicemember, or the child of the servicemember in connection with the call to active duty.
- Rest and recuperation. Leave for up to 5 days in connection with each instance in which the servicemember is on short-term leave for rest and recuperation.
- Post-deployment activities. Leave to attend arrival ceremonies, reintegration meetings and events, and any other official ceremony or program sponsored by the military within 90 days of termination of the servicemember's active duty status or to address issues arising from the servicemember's death.
- Additional activities. Leave to address other events with arise out of the call to active duty, provided that the Company and the employee agree that such leave qualifies as an exigency and agree on the timing and length of the leave.

Required Use of Paid Leave:

Employees will be required to apply all paid and unpaid leave (including annual leave time, compensatory time, etc.) concurrent with FMLA leave. Employees receiving pay for the use of paid leave will be required to comply with all of the requirements of Candler County's paid leave policies. An employee's accrued sick leave, workers' compensation and/or disability leave will not be applied towards FMLA leave if the employee is taking FMLA leave for any purpose other than that allowed under those policies and provided further that an employee will not be required to take paid leave concurrent with FMLA leave if the employee is receiving income benefits under the County's group disability plan (if any) or under workers' compensation law.

Serious Health Condition:

A Serious Health Condition means an illness, injury, impairment, or physical or mental condition that results in an incapacity (i.e., the individual is unable to care for themselves or unable to perform the essential functions of the job or, if a child, unable to attend school). A serious health condition must also involve one of the following:

- Hospital Care. At least one night's stay in a hospital, hospice or residential medical care facility, including any period of incapacity or subsequent treatment in connection with or consequent to the inpatient care.
- Absence Plus Treatment. A period of incapacity of more than three consecutive calendar days (including any subsequent treatment or period of incapacity relating to the same condition), that also involves either (1) treatment two or more times within 30 days of the onset of the incapacity, provided that the first in-person visit with the healthcare provider occurs within 7 days of the onset of incapacity, by, or under the supervision of or pursuant to referral by a Health Care Provider, or (2) treatment by a Health Care Provider on at least one occasion, provided that the first in-person visit with the healthcare provider occurs within 7 days of the onset of incapacity, which results in a regimen of continuing treatment under the supervision of a Health Care Provider. A regimen of continuing treatment does not include the taking of over-the-counter medications such as aspirin, antihistamines, or salves, or bed-rest, drinking fluids, exercise, and other similar activities that can be initiated without a visit to a Health Care Provider.
- Pregnancy. Any period of incapacity due to pregnancy or for prenatal care.
- Chronic Condition Requiring Treatment. A chronic condition which (1) requires periodic visits (at least twice a year) for treatment by, or under the direct supervision of, a Health Care Provider, (2) continues over an extended period of time (including recurring episodes of a single underlying condition), and (3) may cause episodic rather than a continuing period of incapacity (examples: asthma, diabetes, epilepsy).
- Permanent/Long-term Conditions Requiring Supervision. A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective. The individual must be under the continuing supervision of, but need not be receiving active treatment by, a Health Care Provider (examples: Alzheimer's, a severe stroke, or the terminal stages of a disease).

Any period of absence to receive multiple treatments (including any necessary recovery period) by a Health Care Provider or by a provider of health care services under orders of, or on referral by, a Health Care Provider, either for restorative surgery after an accident or other injury, or for a condition that would likely result in a period of incapacity of more than three consecutive calendar days in the absence of medical intervention or treatment, such as cancer (chemotherapy, radiation, etc.), severe arthritis (physical therapy), and kidney disease (dialysis).

Notice Required of Employee:

When use of FMLA leave is foreseeable, an employee must provide 30 days advance notice to Candler County. If the employee becomes aware of the need for leave less than 30 days in advance, notice must be provided as soon as practicable. If an employee fails to provide 30 days advance notice, and it is determined that use of FMLA leave was reasonably foreseeable, then FMLA leave may be denied until 30 days have elapsed from the date notice was given or should have been given. If additional FMLA leave is needed for qualifying reason previously approved, the employee should specifically refer to that reason or specifically request FMLA leave.

When scheduling medical treatment, the employee should consult with the immediate supervisor and department head regarding the schedule so as to minimize undue disruption caused by the employee's absence(s).

If a leave request in connection with an Exigency of Deployment is not accompanied by a copy of the military orders or other acceptable military documentation, such documentation will be requested in connection with the first request for leave for each deployment.

Medical Certification:

If an employee is taking FMLA leave, the leave request should be accompanied by a medical certification of the need for leave on a form approved by Candler County. If the leave request does not include a medical certification, Candler County will request, in writing, that the employee provide medical certification to Candler County on or before the later of (1) fifteen (15) calendar days after the written request from Candler County for the certification, or (2) the commencement of the leave. Failure to submit the certification may result in denial of FMLA leave or delay of the leave until the certification is submitted. Additional medical opinions may be obtained by Candler County at its option and will be binding in accordance with the FMLA statutes.

Candler County requires that the employee provide subsequent medical certifications on the approved form. Generally, the re-certifications will be required no more often than every thirty (30) days. However, recertification may be required more or less frequently in accordance with the FMLA Statutes.

Medical Benefits:

Candler County will continue all health care benefits for the duration of FMLA leave, provided the employee pays the employee's portion of the health care benefit premiums.

Any employee on FMLA leave will be required to continue to pay health care benefit premiums during the time the employee is on FMLA leave, by submitting to Candler County at the beginning of each month an amount equal to the monthly premiums that would have been deducted from the employee's pay were the employee not on FMLA leave. Candler County may cancel all health care benefits if the employee's premium payment is more than thirty days late if Candler County has provided fifteen days' written notice to the employee prior to cancellation. Candler County will continue health benefits during these thirty days.

If an employee fails to return to work after the employee's FMLA leave entitlement has been exhausted or expires, Candler County will be entitled under certain circumstances to recover the health care benefit premiums paid by Candler County during the period of unpaid FMLA leave. An employee must return to work for a minimum of thirty days in order to qualify as "returning to work."

12-Month Period:

Eligible employees are entitled to take up to twelve weeks of FMLA leave during a rolling twelve month period measured backward from the date an employee uses any FMLA leave. An employee's entitlement to leave for a birth or placement for adoption or foster care expires at the end of the 12-month period beginning on the date of the birth or placement. Spouses who are both employed by Candler County are limited to a combined total of twelve weeks of leave during any 12-month period if the leave is taken for the birth of the employee's child or the placement of a child with the employee for adoption or foster care.

An eligible employee is entitled to twenty-six (26) weeks of Covered Servicemember Leave on a per Covered Servicemember per injury/ illness basis, provided that no more than 26 weeks of FMLA leave for any reason (although no more than 12 weeks may be taken for a qualifying reason other than Servicemember Leave) may be taken during a single 12-month period as measured from the start of each such period of Covered Servicemember Leave. If both spouses intend to care for a Covered Servicemember and are both employed by Candler County, they are limited to a combined total of 26 weeks of leave if the leave is in connection with Covered Servicemember Leave and is limited as set forth in the paragraph above.

Reinstatement:

On return from FMLA leave, the employee is entitled to be returned to the same position the employee held when leave commenced, or to an equivalent position with equivalent benefits pay, and other terms and conditions of employment, provided the employee is able to perform the essential functions of the position. An employee has no greater right to reinstatement or to other benefits and conditions of employment than if the employee had been continuously employed during the leave period.

Return to Work Certification:

An employee with a Serious Health Condition who has been out on FMLA leave must provide certification that the employee is fit to return to work. The employee will be provided with a list of the essential functions of his/her job with Candler County's response to a request for FMLA leave. For certain positions, an employee on intermittent leave may be required to submit a fitness-for-duty certification every 30 days due to safety concerns. The employer may delay restoration until the certification is provided.

Intermittent and Reduced Schedule Leave:

FMLA leave for the Serious Medical Condition of the employee or a family member, for an Exigency of Deployment, or Covered Service member, may be taken in increments or result in a reduced schedule of work, provided (except in the case of an Exigency of Deployment) the need for intermittent\reduced-schedule leave is certified by the Health Care Provider on the approved medical certification form. If an employee needs leave intermittently or on a reduced leave schedule for planned medical treatment, then the employee must make a reasonable effort to schedule the treatment so as not to disrupt unduly the employer's operations. In addition, if an employee takes intermittent or reduced-schedule leave, Candler County has the right to assign the employee to an alternative position with equivalent pay and benefits if the alternative position better accommodates the need for such leave. Regardless of the manner in which any paid leave is taken by an employee pursuant to Candler County policies, leave may not be deducted from an employee's "bank" of FMLA leave in increments of time that are less than one hour.

Termination of Employment:

Unless otherwise required by law, employment with Candler County will, following review of the circumstances, normally terminate if the employee does not return to work after the maximum amount of FMLA leave has been taken.

Key Employees:

At the time FMLA leave is requested, Candler County will designate an employee as a "key employee" if that employee is among the highest paid ten (10) percent of Candler County employees at the time the FMLA leave is requested.

The key employee will be given a written notice at the time FMLA leave is requested, or as soon as practicable thereafter, that the employee qualifies as a key employee. In addition to informing the employee that he/she qualifies as a key employee, Candler County, will also inform the employee of the potential consequences with respect to reinstatement and maintenance of health benefits.

When Candler County makes a determination that substantial and grievous economic injury to its operations will result if a key employee who has requested or is using FMLA leave is reinstated, Candler County will notify the employee as soon as practicable in writing of its determination,

stating that it intends to deny restoration to employment on completion of the FMLA leave (Notice of Intent). This Notice of Intent will explain the basis for Candler County's determination and will provide the employee a reasonable time in which to return to work, taking into account the circumstances, such as the length of the leave and the urgency of the need for the employee to return.

If an employee does not return to work in response to the Notice of Intent, the employee will continue to be entitled to maintenance of health benefits during the remainder of the FMLA leave, provided that the requirements of the above are met, and Candler County will not recover its cost of health premiums.

After the Notice of Intent is given to the employee, the employee will remain entitled to request reinstatement at the end of the leave period. Candler County will then again determine whether there will be substantial and grievous economic injury from reinstatement, based on the facts at that time.

Any written notices given to a key employee must be either sent by certified mail or given in person.

SECTION 18: SEAT BELTS AND SAFETY VESTS POLICY**High Visibility Orange Safety Vests:**

- All county employees and county officials are required to wear the high visibility orange vests while within the right of way of any public road - county, state, or federal. All persons visiting a job site are required to follow the same safety regulations as county employees and county officials.
- All operators of equipment within the right of way as described above are required to wear the high visibility orange vest when off equipment on ground within right of way.
- All personnel working in or about moving traffic such as off-street parking area, pit areas, or burn areas when on ground are required to wear vests.
- Flagmen are required to wear orange vests at all times.
- Vests must be worn by all personnel on ground at the Candler County Landfill except in pre-defined designated areas such as shop and office area.
- At certain times vests may be required to be worn by designated personnel as mandated by working conditions at particular job sites.
- Operators of mowing equipment, trucks, or other equipment associated with mowing operations shall wear safety vests at all times whether on or off equipment.

Seat Belts:

- All employees or visitors riding in county owned vehicles must wear seat belts as prescribed by Georgia law - employees operating any equipment owned, leased, or rented to Candler County that is equipped with seat belts must wear these belts while operating said equipment. The term vehicle is inclusive of all equipment that has seat belts.

Disciplinary Action of Employee in Violation:

- First violation of safety rules will result in an issuance of a verbal warning and written proof of said warning will be place in employee's file.
- Second violation of safety rules will result in a written warning to be place in employee's file.
- Third violation of safety rule will result in a one (1) day (automatic) suspension for work without pay.
- Disciplinary action for violations of safety policy is in addition and supplementary to personnel policy already in effect.

SECTION 19: WORKPLACE WELLNESS POLICY

With the rising onset of health problems and the top three being heart disease, diabetes, and obesity in Candler County; the Candler County Board of Commissioners has a growing concern for employees' health and wellbeing. Therefore, Candler County is dedicated to helping employees reach optimal health and improve their quality of life.

Candler County recognizes the benefits to both employees and employers, of programs that promote and support workplace health promotion and wellness. The Candler County Workplace Wellness Program is designed to provide employees with the tools they need to make positive lifestyle changes that result in better physical and emotional health and wellbeing. The program's goals are to: improve health and livelihood of our employees, reduce health care costs to the county and help foster a culture of wellness for our employees.

Candler County intends to partake of the following actions: offer health education classes; remind employees with wellness flyers and provide incentive for healthy lifestyle changes to achieve desired goals.

SECTION 20: POLICY CHANGES

These policies shall reflect and be superseded by any changes mandated by state or federal legislation.

EXHIBITS SECTION:

EXHIBIT A
POSITIONS THAT DO NOT REQUIRE A PRE-EMPLOYMENT PHYSICAL

Note All Positions Still Require Pre-Employment Drug Screen

Board of Commissioners:

- County Administrator/Clerk
- Personnel Clerk
- Accounts Payable Clerk II

Tax Commissioners:

- Deputy Tax Commissioner
- Clerk II (Administrative)
- Tag Supervisor and Motor Vehicle Bookkeeper/Clerk
- Tag Title Clerk
- Property Tax Clerk
- Assistant Bookkeeper and Tag Title Clerk

Tax Assessors:

- Chief Tax Appraiser
- Chairman, Board of Tax Assessors
- Appraiser/Assessor
- Real and Personal Property Appraiser
- Clerk
- Clerk II

Road Department:

- None

Superior Court:

- Deputy Clerk of Superior Court
- Deputy Clerk Superior Court, State Criminal Court

Magistrate Court:

- Clerk I
- Clerk II

Probate Judge:

- Clerk of Court

Emergency Management Agency/911:

- None

LEC:

- None

EXHIBIT B
OBSERVATION CHECKLIST

Physical Signs or Conditions:

1. **Walking**

- Stumbling
- Swaying
- Staggering
- Holding On
- Unable to Walk
- Unsteady
- Falling

2. **Standing**

- Swaying
- Sagging at knees
- Rigid
- Unable to stand
- Feet wide apart
- Staggering

3. **Speech**

- Shouting
- Silent
- Whispering
- Slow
- Rambling
- Mute
- Slurred
- Slobbering
- Incoherent

4. **Demeanor**

- Cooperative
- Polite
- Calm
- Sleepy
- Crying
- Silent
- Talkative
- Excited
- Sarcastic
- Fighting

5. **Actions**

- Resisting communications
- Fighting
- Withdrawn or improperly talkative
- Spends excessive amount of time on telephone
- Displays violent behavior
- Avoids talking with supervisor regarding work issues
- Has exaggerated sense of self-importance

6. **Eyes**

- Bloodshot
- Watery
- Dilated
- Glassy
- Droopy
- Closed

7. **Appearance/Clothing**

- Unruly
- Messy
- Dirty
- Partially dressed
- Body excrement stains
- Stains on clothing
- Having odor
- Neat
- Clean

8. **Breath**

- Alcoholic odor
- Faint alcoholic odor
- No alcoholic odor

9. **Accidents**

- Taking needless risks
- Disregard for safety of others
- Higher than average accidents on the job

EXHIBIT C
DRUG TESTING
CONSENT AND RELEASE FORM

I hereby consent to submit to urinalysis and/or other tests for the selection process of applicants for employment, for the purpose of determining the drug content thereof.

I hereby acknowledge that I have been notified of the Candler County Substance Abuse Policy requirements.

I agree that Candler County Regional Medical Center or Sandersville Family Practice may collect these specimens for these tests and may test them or forward them to a testing laboratory.

I further agree to and hereby authorize the release of the results of said tests to the County Administrator/Clerk.

I further agree to hold harmless Candler County and its agents (including the above named physician or clinic) from any liability arising in whole or in part, out of collection of specimens, testing, and use of the information from said testing.

I further agree that a reproduced copy of this pre-employment consent and release form shall have the same force and effect as the original.

I have carefully read the foregoing and fully understand its contents. I acknowledge that my signing of this consent and release form is a voluntary act on my part and that I have not been coerced into signing this document by anyone.

Applicant:
Print Name: _____ SS# _____

Applicant:
Signature: _____ Date: _____

Witness Printed Name: _____

Witness Signature: _____

Guardian Signature (if applicant/employee under 18): _____

- | | |
|---|---|
| <input type="checkbox"/> DRUG TEST | <input type="checkbox"/> PRE-EMPLOYMENT |
| <input type="checkbox"/> BLOOD ALCOHOL | <input type="checkbox"/> CAUSE/REASONABLE SUSPICION |
| <input type="checkbox"/> BREATH ALCOHOL | <input type="checkbox"/> POST-ACCIDENT |
| | <input type="checkbox"/> RANDOM |
| | <input type="checkbox"/> FOLLOW-UP TREATMENT |
| | <input type="checkbox"/> OTHER _____ |

SAFETY SENSITIVE POSITIONS

Employees who pose a risk of substantial bodily harm while performing their duties or using the equipment provided

Board of Commissioners Office:

- County Administrator
- Custodian

Tax Assessors Office:

- Chief Tax Appraiser
- Real Property Appraiser

Magistrate Judge Office:

- Constable

Law Enforcement Center/Jail:

- Administrator
- Deputy
- Investigator
- Logistics Deputy
- Sergeant Deputy
- All positions within the jail
- Any other position held by an employee required to carry a weapon

Road Department:

- Public Works Director
- Public Works Coordinator
- All Foreman
- Lead Mechanic
- Mechanic
- Equipment Operator
- Truck Driver

- Laborer
- Clerk II (part-time)

Landfill:

- Landfill Supervisor
- Equipment Operator
- Laborer

Recreation Department:

- Recreation Director
- Assistant Recreation Director
- Programmer
- Ground Keeper

911 Department:

All positions not limited to but including the following:

- EMA Director
- E-911 Supervisor
- Assistant EMA Supervisor
- Administrative Assistant/Dispatcher
- Dispatcher

Exhibit I

CANDLER COUNTY, GEORGIA

**RESOLUTION OF CANDLER COUNTY BOARD OF COMMISSIONERS TO ADOPT AN
ALTERNATE LOCATION FOR SUPERIOR and STATE COURT JURY PROCEEDINGS IN
CANDLER COUNTY, GEORGIA.**

WHEREAS, the CANDLER County, Georgia Board of Commissioners have determined that the current CANDLER County Courthouse is too small to conduct both Grand Jury and Trial Jury proceedings during the COVID 19 pandemic;

WHEREAS, it is unknown how long the pandemic will prevent having jury proceedings in the CANDLER COUNTY Courthouse;

WHEREAS, O.C.G.A. § 15-6-18 provides for alternative locations for the holding of court within the confines of a Georgia County;

WHEREAS, pursuant to O.C.G.A. § 15-6-18, the CANDLER County, Georgia Board of Commissioners, have reached an agreement with the Candler County Board of Education, to temporarily hold all jury proceedings in either Superior Court or State Court at 210 S College St, Metter, GA 30439, which is owned by the Candler County Board of Education; and

WHEREAS, the CANDLER County, Georgia Board of Commissioners and the Candler County Georgia Board of Education, have agreed to enter into a written lease for holding Superior and State Court jury proceedings at 210 S College St, Metter, GA 30439, and continuing until such time as it is determined by Candler County Committee on Resuming Jury Trials that, according to data provided by the CDC and Georgia Department of Health, it is safe to resume regular court activities;

NOW THEREFORE BE IT RESOLVED THAT the CANDLER County Board of Commissioners authorizes Superior and State Court jury proceedings in CANDLER County, Georgia, to be held at 210 S College St, Metter, GA 30439, until such time as it is determined by the Candler County Committee on Resuming Jury Trials that, according to data provided by the CDC and Georgia Department of Health, it is safe to resume regular court activities.

BE IT FURTHER RESOLVED that the CANDLER County Commission Chairman and the CANDLER County Administrator are authorized to enter into a lease agreement for the premises located at 210 S College St, Metter, GA 30439, with the Candler County Board of Education, and are further authorized to execute any and all necessary lease documents.

BE IT FURTHER RESOLVED that any ordinance and/or resolution in conflict with this resolution are hereby repealed.

IN WITNESS WHEREOF, this resolution has been duly adopted by the CANDLER County Board of Commissioners in METTER, Georgia on this 15th day of February, 2021.


CANDLER COUNTY, GEORGIA BOARD OF COMMISSIONERS.

CLERK'S CERTIFICATE

The undersigned Clerk of the Board of Commissioners of Candler County, keeper of the records and seal thereof, certifies that the foregoing is a true and correct Copy of a memorandum of understanding approved and adopted by majority vote of said Board of Commissioners in a meeting assembled on February 15, 2021, the original of which memorandum of understanding has been entered in the official records of said Board of Commissioners under my supervision and is in my official possession, custody, and control.

I further certify that said meeting was held in conformity with the requirements of Title 50, Chapter 14 of the Official Code of Georgia.



Maranda Kellie Lank

Maranda Kellie Lank, Clerk
Board of Commissioners of Candler County