

AGENDA
REGULAR MEETING
5:00 P.M.
March 7, 2022

1. Call to Order
2. Invocation and *Pledge of Allegiance* delivered by Candler County 4-H President, Zoie Daughtry
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. Financial Report –
 - a. Presentation of the Candler County Audited Financial Reports by Richard Deal and Blake Bloser
 - b. County Financials
7. Approval of Minutes – February 3, 2022 Joint Meeting and February 7, 2022 1st Regular Meeting
8. Old Business
 - a. Consideration of a request from the Clerk of Court for SPLOST funding for capital purchase of land records cabinets for plats
 - b. Consideration of a request from the Clerk of Court for funding for a part time position to be reimbursed from grant funds from the Superior Court
9. New Business
 - a. Consideration of a request from the Sheriff's Office for an appropriation of \$60,000 funding for the purchase of a 2022 Chevrolet Tahoe pursuit vehicle and equipment
 - b. Consideration of a request from the Sheriff's Office for advance appropriation of \$120,000 of funds for FY23 for the purchase of two pursuit vehicles
 - c. Consideration of Authorization for work no. 44 from EMC Engineering for engineering services related to the Turner Road at I-16 overpass bridge
 - d. Consideration of Authorization for work no. 45 from EMC Engineering for services provided in connection with the 2022 LMIG project
 - e. Consideration of a request from the Recreation Department for funding to repair the roofs of several structures
 - f. Authorization to issue an RFP for lawn care services for county buildings
 - g. Consideration of revocation of business license #22-140 issued to Cobbtown Acres, owner John Vedder
 - h. Consideration of selection of an architectural firm for development and planning of a county jail/annex facility
 - i. Consideration of approval of the amended FY23 budget schedule

j. Consideration of a proposal for LOST distributions

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
March 7, 2022
5:00 p.m.

The Board of Commissioners of Candler County met for the regular monthly meeting on Monday, March 7, 2022, at 5:00 p.m., in the Commissioners' boardroom at 1075 East Hiawatha Street, Suite A, Metter, Georgia. Chairman Glyn Thrift presided with Vice-Chairman Brad Jones, Commissioners Gregory Thomas, and Blake Hendrix in attendance. County Administrator Bryan Aasheim, County Attorney Kendall Gross. Commissioner David Robinson was not in attendance.

This meeting was offered via teleconference to the public. The Metter Advertiser was notified of the meeting. Jerri Goodman attended the meeting remotely.

Citizens present at the meeting included Candler County EMS Director, Joseph Reynolds; Roads Superintendent, Jerry Lanier; Landfill Supervisor, Robert Hendrix; Clerk of Court, Jenny Grimes; Metter Fire Chief, Jason Douglas; Richard Deal and Blake Bloser, Lanier, Deal & Proctor CPA's; Dan Chicola, EMC Engineering; Cindy Delgado, J. Kendall Gross, P.C.; and Zoie Daughtry, Candler County 4-H President.

Call to Order

Chairman Thrift called the meeting to order at 5:01p.m.

Invocation and Pledge of Allegiance

Chairman Thrift called on Candler County 4H President, Zoie Daughtry to provide the *Pledge of Allegiance*. Commissioner Thomas provided the invocation.

Approval of the Agenda

Commissioner Thomas made a motion to approved the agenda as presented. Commissioner Hendrix provided a second to the motion. The motion carried 4-0.

Citizens who wish to address the Commission-

There were no citizens present to address the commission.

Department Reports

- **Metter Fire Department, Jason Douglas:** Jason Douglas presented the February fire report and reported average activity for the month. He mentioned that a number of firefighters have received certifications in the past few months. (Exhibit A)
- **Candler County EMS, Joe Reynolds:** Mr. Reynolds presented the monthly financial reports and trip count. He mentioned that the trip count was down for February which is consistent with prior years, but that the number of trips to CCH remained the same. Mr. Reynolds commented that COVID cases seems to be decreasing and may be reaching an endemic stage. He also stated that he would be working extensively on training with the staff in the next few months. (Exhibit B)
- **Roads & Bridges, Jerry Lanier:** Mr. Lanier reported that all was well with his department.

- **Landfill, Robert Hendrix:** Mr. Hendrix reported that they had been doing some cleanup work around the landfill now that the bulldozer was back. In addition, he reported that the methane monitor was being repaired.
- **Recreation:** Coach Robins was unable to attend, but Administrator Aasheim reported that involvement in spring baseball is up and we may have over 300 participants.

Financial Report

Richard Deal appeared before the commission to summarize the findings of the audited financial statements for year end June 30, 2021. Deal reported that unrestricted net position increased to \$18,292,966 (11%) and Unrestricted Net Position is \$2,978,867. There was a change in Net Position of \$1,785,244. The two largest liabilities for the county were unearned income from ARPA funds (\$1,046,784) and landfill closure and post closure costs (\$3,002,823). Mr. Deal commented on the positive net position of the Hospital Authority which is an improvement over prior year's financials. Mr. Deal reviewed the county's statement of revenues, expenditures and change in fund balances and commented that the general fund had a net change in fund balance of \$1,285,205 which is very strong. Aasheim commented that the FY21 budget was very conservative on the expense side due to COVID and that the revenues increased during the year; this is what has created the large increase in fund balance. Mr. Deal reviewed the notes section and the small fund accounting and commented that there were no significant deficiencies or material issues found in the audit. (Exhibit C)
Monthly Financial Report (Exhibit D)

Approval of Minutes – February 3, 2022 (Joint City-County Meeting) and February 7, 2022 1st Regular Meeting

Vice-Chairman Jones made a motion to approve the minutes as corrected. Commissioner Thomas provided a second to the motion. The motion carried 3-0 with Commissioner Hendrix abstaining from the vote.

Old Business

Consideration of a request from the Clerk of Court for SPLOST funding for capital purchase of land records cabinets for plats

Administrator Aasheim requested this item be tabled until the Clerk of Court provides the additional information needed.

Commissioner Thomas made a motion to table this item. Vice-Chairman Jones provided a second. The motion carried 4-0.

Consideration of a request from the Clerk of Court for funding for a part time position to be reimbursed from grant funds from the Superior Court

Commissioner Thomas made a motion to approve funding of the position and expenditures up to the stated grant amount. Commissioner Hendrix provided a second to the motion. The motion passed 4-0.

New Business

Consideration of a request from the Sheriff's Office for an appropriation of \$60,000 funding for the purchase of a 2022 Chevy Tahoe pursuit vehicle and equipment

Aasheim presented a request from the Sheriff's Office and explained that the vehicle had already been ordered and was available. Due to the supply chain issues and challenges acquiring vehicles Aasheim recommended the purchase.

Commissioner Thomas made a motion to approve the purchase of a Chevy Tahoe and equipment for \$60,000 to be funded from ARPA funds under the lost revenue standard allowance. Chairman Thrift provided the second to the motion. The motion carried 4-0.

Consideration of a request from the Sheriff's Office for advance appropriation of \$120,000 of funds for FY23 for the purchase of two (2) pursuit vehicles

Aasheim advised the commission that the legislature had approved funding for state agencies to procure law enforcement vehicles and that, in conjunction with supply issues, would likely make acquiring vehicles difficult. He recommended the advanced approval so the vehicles could be ordered for FY23 delivery. Aasheim also stated that the funding source could be ARPA but advised that should be determined at the time of payment.

Commissioner Hendrix made a motion to approve funding in FY23 for \$120,000 for two pursuit vehicles for the Sheriff's Office. Commissioner Thomas provided the second to the motion. The motion carried 4-0.

Consideration of Authorization for Work no. 44 from EMC Engineering for engineering services related to the Turner Rd at I-16 overpass bridge

Dan Chicola, EMC Engineering, provided an overview of the survey and engineering work necessary to complete the repairs at Turner Rd. at a cost of \$5,750.

Vice-Chairman Jones made a motion to approve Authorization for Work no. 44. Commissioner Hendrix provided the second to the motion. The motion carried 4-0. (Exhibit E)

Consideration of Authorization for Work no. 45 from EMC Engineering for services provided in connection with the FY22 LMIG project

Mr. Chicola reviewed the work authorization, estimated costs for the LMIG project and estimated costs for the Turner Rd. overpass and Lake Church Road repairs. There was discussion about the recommendations for drain pipe installation on the Lake Church Rd repair location.

Vice-Chairman Jones made a motion to approve Authorization for Work no. 45 to include the 2022 LMIG project (S. Portal Hwy), Turner Rd repair and Lake Church Rd repair at a total estimated cost of \$577,078.30. Commissioner Hendrix provided the second to the motion. The motion carried 4-0. (Exhibit F)

Consideration of a request from the Recreation Department for funding to repair the roofs of several structures

Aasheim reviewed the two bids for the project from Professional Roofing (\$22,415) and Roy's Roofing (\$28,240).

Commissioner Hendrix made a motion to award the project to Professional Roofing and to fund the project with 2018 SPLOST funds. Commissioner Thomas provided the second to the motion. The motion carried 4-0.

Authorization to issue an RFP for lawn care services for county buildings

Vice-Chairman Jones made a motion to authorize the release of the draft RFP. Commissioner Hendrix provided the second. The motion carried 4-0.

Consideration of revocation of business license #22-140 issued to Cobbtown Acres, owner John Vedder

County Attorney Gross requested that this item be tabled to the next meeting.

Vice-Chairman Jones made a motion to table item 9G. Commissioner Thomas provided the second to the motion. The motion carried 4-0.

Consideration of selection of an architectural firm for development and planning of a county jail / annex facility

Aasheim delivered an overview of the four (4) responses to the RFQ for architectural services and stated that the review committee recommended the selection of Studio 8 Architects.

Commissioner Thomas made a motion to engage Studio 8 Architects for the jail / annex planning. Vice-Chairman Jones provided the second to the motion. The motion carried 4-0.

Consideration of approval of the amended FY23 budget schedule

Commissioner Hendrix made a motion to approve the amended FY23 budget schedule as presented. Vice-Chairman Jones provided the second to the motion. The motion carried 4-0.

Consideration of a proposal for LOST distributions

Aasheim reviewed the draft LOST proposal letter with the commission and solicited feedback. There was discussion regarding the distribution percentages of 60% county, 38% Metter, 2% Pulaski.

Commissioner Hendrix made a motion to authorize Administrator Aasheim to deliver the proposal to the City of Metter for review. Vice-Chairman Jones provided the second to the motion. The motion carried 4-0.

Report from Chairman

Nothing to report

Report from County Administrator

Nothing to report. Requested executive session for personnel.

Report from the County Attorney

Nothing to report. Requested executive session for litigation.

Reports from Commissioners

- **Gregory Thomas, District 1** – Nothing to report except the condition of Salem Church Rd.
- **Blake Hendrix, District 4** – Nothing to report.
- **Brad Jones, District 2** – Vice-Chairman Jones stated that he had complaints about the Recreation Department batting cages and some citizens volunteering to fix the lights. There was discussion on how to proceed.

Executive Session –

At 6:35 p.m. Commissioner Hendrix made a motion to enter into executive session for the purpose of discussing personnel and litigation. Vice-Chairman Jones provided the second to the motion. The motion carried 4-0.

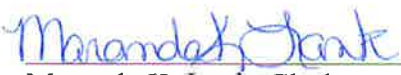
At 7:24 p.m. Vice-Chairman Jones made motion to exit executive session and re-enter the regular meeting. Commissioner Thomas provided the second to the motion. The motion carried 4-0.

Commissioner Hendrix made a motion to authorize the Chairman to sign *the closed meeting affidavit* and certify that the executive session was for personnel and litigation only. Commissioner Thomas provided the second to the motion. The motion carried 4-0.

Commissioner Hendrix made a motion to authorize a pay increase for Mark Waters as a part time Paramedic at a rate of \$14.86/hr. Vice Chairman Jones provided the second to the motion. The motion carried 4-0.

Adjournment

Commissioner Thomas moved to adjourn the meeting at 7:28 p.m. Commissioner Hendrix provided a second to the motion. The motion carried 4-0.



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 March 7, 2022

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

3.
The executive session was called to order at 6:35 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 7th day of March 2022.

Sworn to and subscribed before me
this 7th day of March 2022.



[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 ListFeb-22Call Type and Jurisdiction

Feb-22

| | Structure | Vehicle | Res. | Brush | Inv. | Alarm | Heli. | Haz. | Service | Med. | Other | Total |
|--------|-----------|---------|------|-------|------|-------|-------|------|---------|------|-------|-------|
| City | 0 | 2 | 4 | 2 | 3 | 1 | 6 | 0 | 1 | 8 | 0 | 27 |
| County | 2 | 1 | 2 | 7 | 0 | 3 | 0 | 1 | 0 | 0 | 0 | 16 |
| Total | 2 | 3 | 6 | 9 | 3 | 4 | 6 | 1 | 1 | 8 | 0 | |

| | |
|-------------|----|
| Total Calls | 43 |
|-------------|----|

Feb-21

| | Structure | Vehicle | Res. | Brush | Inv. | Alarm | Heli. | Haz. | Service | Med. | Other | Total |
|--------|-----------|---------|------|-------|------|-------|-------|------|---------|------|-------|-------|
| City | 0 | 0 | 3 | 0 | 0 | 5 | 2 | 0 | 0 | 7 | 2 | 19 |
| County | 0 | 0 | 2 | 6 | 1 | 5 | 0 | 1 | 1 | 4 | 0 | 20 |
| Total | 0 | 0 | 5 | 6 | 1 | 10 | 2 | 1 | 1 | 11 | 2 | |

| | |
|-------------|----|
| Total Calls | 39 |
|-------------|----|

Exhibit B

MARCH 2022 PATIENT TRANSPORT REPORT

| | |
|--|-------------------|
| FROM SCENE TO CCH | 74 |
| FROM SCENE TO MEADOWS | 3 |
| FROM SCENE TO EGRMC | 25 |
| FROM SCENE TO EMANUEL | 0 |
| SCENE TO MEMORIAL | 0 |
| SCENE TO OPTIM TATTNALL | 0 |
| SCENE TO HOSPICE | 0 |
| SCENE TO ST JOSEPH | 0 |
| SCENE TO AIR | 2 |
| REFUSAL | 23 |
| MUTAL AID | 0 |
| TRANS CCH TO MEMORIAL | 16 |
| TRANS CCH TO EMANUEL | 0 |
| TRANS CCH TO CANDLER | 0 |
| TRANS CCH TO FAIR VIEW | 0 |
| TRANS CCH TO ST JOSEPH | 0 |
| TRANS CCH TO AUGUSTA UNIVERSITY | 3 |
| TRANS CCH TO UNIVERISTY | 0 |
| TRANS CCH TO DOCTORS | 0 |
| TRANS CCH TO EGRMC | 13 |
| TRANS CCH TO MEADOWS | 1 |
| TRANS CCH TO COLISEUM MEDICAL MACON GA | 0 |
| [REDACTED] | [REDACTED] |

| | |
|---|---|
| TRANS CCH TO HOSPICE | 0 |
| RESIDENCE TO HOSPICE | 1 |
| CORNOR CALL | 4 |
| CANCELLED CALL | 3 |
| AIR TRANSPORT (COVID) | 0 |
| NO PT CONTACT | 1 |
| CCH TO RES FOR HOSPICE | 0 |
| CCH TO HOME | 0 |
| FIRE STANDBY | 1 |
| PICKED UP AIR CREW FROM LANDING ZONE | 1 |
| TO CCH FOR PT PICKUP BACK TO LANDING ZONE | |
| EMS NOT NEEDED | 1 |

| | |
|-------|-----|
| TOTAL | 178 |
|-------|-----|

| Range of Accounts: 100-34-2600 | | to 100-34-2600 | | | | Year To Date As of: 03/31/22 | | | | Include Accounts with Zero Activity: N | | | | Include Non-Anticipated Accounts: Y | | | |
|--------------------------------|-----------------------|----------------|------------|-------------|--------------|------------------------------|-----------|------------|-------------|--|-------------|--------------|---------------|-------------------------------------|-------------|--------------|---------------|
| Account No | Description | Curr Revenue | Curr Antic | Curr Cancel | Curr Exc/Def | YTD Revenue | YTD Antic | YTD Cancel | YTD Exc/Def | Total Revenue | Total Antic | Total Cancel | Total Exc/Def | Total Revenue | Total Antic | Total Cancel | Total Exc/Def |
| 100-34-2600 | EMS TRIP SERVICE FEES | 39256.58 | 0.00 | 0.00 | 39256.58 | 398380.21 | 0.00 | 0.00 | 398380.21 | 401060.81 | 0.00 | 0.00 | 401060.81 | 401060.81 | 0.00 | 0.00 | 401060.81 |
| | Fund Total | 39256.58 | 0.00 | 0.00 | 39256.58 | 398380.21 | 0.00 | 0.00 | 398380.21 | 401060.81 | 0.00 | 0.00 | 401060.81 | 401060.81 | 0.00 | 0.00 | 401060.81 |
| | Final Total | 39256.58 | 0.00 | 0.00 | 39256.58 | 398380.21 | 0.00 | 0.00 | 398380.21 | 401060.81 | 0.00 | 0.00 | 401060.81 | 401060.81 | 0.00 | 0.00 | 401060.81 |
| | Total Accounts: | | | | | | | | | | | | | | | | 1 |

Exhibit C

CANDLER COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2021

TABLE OF CONTENTS

| | <u>Page</u> |
|---|-------------|
| FINANCIAL SECTION | |
| Independent Auditor's Report | 2 |
| Basic Financial Statements: | |
| Government-wide Financial Statements: | |
| Statement of Net Position | 4 |
| Statement of Activities | 5 |
| Fund Financial Statements: | |
| Balance Sheet - Governmental Funds | 6 |
| Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position | 7 |
| Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds | 8 |
| Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities | 9 |
| Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund | 10 |
| Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - American Rescue Plan Act Fund | 12 |
| Statement of Fiduciary Net Position - Custodial Funds | 13 |
| Statement of Changes in Fiduciary Net Position - Custodial Funds | 14 |
| Notes to the Financial Statements | 15 |
| Supplementary Information: | |
| Non-Major Funds: | |
| Nonmajor Special Revenue Funds: | |
| Combining Balance Sheet | 35 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances | 36 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Drug Abuse Treatment and Education Fund | 37 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - E-911 Fund | 38 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Jail Store Fund | 39 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Law Library | 40 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Local Maintenance and Improvement Grant Fund | 41 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Shared Service District Fund | 42 |
| Fiduciary Funds - Custodial Funds: | |
| Combining Statement of Fiduciary Net Position | 43 |
| Combining Statement of Changes in Fiduciary Net Position | 44 |
| Schedule of Projects Paid with Special Purpose Local Option Sales Tax Proceeds | 45 |
| Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> | 46 |

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MEMBERS
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 PUBLIC ACCOUNTANTS

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, 2021, 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 2.4% and 0.8% 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 62.1% and 2.9% 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 2.4% and 0.8% 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 62.1% and 2.9% 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, 2021, and the respective changes in financial position, and the respective budgetary comparison for the General Fund and American Rescue Plan Act 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 March 2, 2022, 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 the effectiveness of Candler County, Georgia's 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.

James, Deal + Proctor

Statesboro, Georgia
March 2, 2022

CANDLER COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2021

| | Primary Government | Component Units | |
|--|----------------------------|--------------------------------------|---|
| | Governmental Activities | Candler County Board of Health | Candler County Hospital Authority |
| ASSETS | | | |
| Current Assets: | | | |
| Cash | \$ 10,328,071 | \$ 497,959 | \$ 2,421,397 |
| Restricted Cash | - | - | 2,787,529 |
| Certificates of deposit | 393,713 | - | - |
| Receivables: | | | |
| Accounts | 64,038 | - | 2,219,237 |
| Taxes | 553,089 | - | - |
| Intergovernmental | 264,832 | 57,264 | - |
| Interest | 1,330 | - | - |
| Estimated third-party payor settlements | - | - | 307,082 |
| Prepaid items | 69,051 | - | - |
| Supplies inventory | - | - | 351,436 |
| Other current assets | - | - | 953,964 |
| Noncurrent Assets: | | | |
| Externally restricted cash for debt service | - | - | 82,296 |
| Capital Assets: | | | |
| Nondepreciable capital assets | 550,523 | - | 1,600,264 |
| Depreciable capital assets, net | 11,538,752 | 10,426 | 3,999,588 |
| Total Assets | 23,703,399 | 565,649 | 14,722,793 |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Proportionate share of collective deferred outflows of resources | - | 133,706 | - |
| LIABILITIES | | | |
| Current Liabilities: | | | |
| Accounts payable | 235,515 | - | 2,383,036 |
| Accrued payroll | 89,173 | - | - |
| Other accrued expenses | - | - | 698,201 |
| Unearned revenue | 1,046,784 | - | 2,787,529 |
| Compensated absences payable | 27,285 | 6,122 | - |
| Medicare advance payments | - | - | 754,092 |
| Notes payable | 18,750 | - | 995,571 |
| Capital leases payable | 244,644 | - | - |
| Long-Term Liabilities: | | | |
| Compensated absences payable (net of current portion) | 109,140 | 24,489 | - |
| Medicare advance payments (net of current portion) | - | - | 1,174,230 |
| Notes payable (net of current portion) | 75,000 | - | 5,407,845 |
| Capital leases payable (net of current portion) | 561,319 | - | - |
| Net pension obligation | - | 346,891 | - |
| Net OPEB liability | - | 59,731 | - |
| Landfill closure and postclosure care costs | 3,002,823 | - | - |
| Total Liabilities | 5,410,433 | 437,233 | 14,200,504 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Proportionate share of collective deferred inflows of resources | - | 120,786 | - |
| NET POSITION | | | |
| Net investment in capital assets | 11,189,562 | 10,426 | 2,186,875 |
| Restricted for: | | | |
| Capital projects | 1,894,968 | - | - |
| Debt service | 237,165 | - | 82,296 |
| Other purposes | 1,992,404 | 81,335 | - |
| Unrestricted | 2,978,867 | 49,575 | (1,746,882) |
| Total Net Position | \$ 18,292,966 | \$ 141,336 | \$ 522,289 |

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

| Program/Function | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position | | | |
|---|----------------------|---------------------------------------|-------------------|---|----------------------------------|-----------------------------------|--------------|
| | Expenses | Fees, Fines, and Charges for Services | | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government Activities | |
| | | | | | | | Governmental |
| | | | | | Candler County Board of Health | Candler County Hospital Authority | |
| Primary Government | | | | | | | |
| General government | \$ 2,074,718 | \$ 111,103 | \$ 33,532 | \$ - | \$ - | (1,930,083) | |
| Judicial | 755,408 | 135,793 | - | - | - | (619,615) | |
| Public safety | 3,873,121 | 1,769,224 | 500,709 | - | - | (1,608,188) | |
| Public works | 3,084,328 | 997,939 | 4,344 | \$ 1,772,107 | \$ - | (909,938) | |
| Health and welfare | 669,409 | 148 | 47,956 | - | - | (621,305) | |
| Culture and recreation | 324,478 | 30,681 | - | - | - | (293,797) | |
| Housing and development | 209,164 | - | - | - | - | (209,164) | |
| Interest | 18,278 | - | - | - | - | (18,278) | |
| Total Governmental Activities - Primary Government | \$ 11,013,904 | \$ 3,044,888 | \$ 586,541 | \$ 1,772,107 | \$ - | (6,210,368) | |

Component Units:
 Candler County Board of Health
 Candler County Hospital Authority
 Total Component Units

| | | | | | |
|----------------------|----------------------|---------------------|-------------------|------------------|---------------------|
| \$ 421,931 | \$ 105,054 | \$ 343,175 | \$ - | \$ 24,298 | \$ - |
| 20,160,858 | 17,737,765 | 3,827,459 | 277,945 | 24,298 | 1,682,311 |
| \$ 20,582,789 | \$ 17,840,819 | \$ 4,170,634 | \$ 277,945 | \$ 24,298 | \$ 1,682,311 |

General Revenues

| | |
|--|------------------|
| Property taxes levied for general purposes | 4,504,261 |
| Sales taxes | 2,643,767 |
| Insurance premium tax | 489,423 |
| Other taxes | 257,985 |
| Gain (loss) on disposal of capital assets | - |
| Interest earned | 53,204 |
| Gain on settlements | - |
| Miscellaneous | 46,970 |
| Total General Revenues | 7,995,612 |

Change in Net Position

| | | |
|----------------------|-------------------|-------------------|
| 1,785,244 | 24,298 | 3,135,246 |
| 16,507,722 | 117,058 | (2,612,957) |
| \$ 18,292,966 | \$ 141,356 | \$ 522,289 |

Net Position, June 30, 2021

See accompanying notes to the basic financial statements

CANDLER COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

| | General | American Rescue Plan Act Fund | 2011 SPLOST Fund | 2018 SPLOST Fund | 1-SPLOST Fund | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|-------------------------------------|---------------------|---------------------|---------------------|--------------------------------|--------------------------------|
| ASSETS | | | | | | | |
| Cash | \$ 5,738,213 | \$ 1,049,237 | \$ 20,574 | \$ 920,468 | \$ 977,284 | \$ 1,622,295 | \$ 10,328,071 |
| Certificates of deposit | 236,482 | - | - | - | - | 157,231 | 393,713 |
| Receivables: | | | | | | | |
| Accounts | 55,645 | - | - | - | - | 8,393 | 64,038 |
| Taxes | 483,221 | - | - | - | - | 69,868 | 553,089 |
| Intergovernmental | 20,076 | - | - | 141,422 | 28,087 | 15,247 | 204,832 |
| Interest | - | - | - | - | - | 1,330 | 1,330 |
| Due from other funds | 16,146 | - | - | - | - | 67,008 | 83,154 |
| Prepaid items | 64,851 | - | - | 4,200 | - | - | 69,051 |
| TOTAL ASSETS | \$ 6,614,634 | \$ 1,049,237 | \$ 20,574 | \$ 1,066,090 | \$ 1,005,371 | \$ 1,941,372 | \$ 11,697,278 |
| LIABILITIES | | | | | | | |
| Accounts payable | \$ 101,585 | - | - | \$ 127,902 | \$ 1,362 | \$ 4,666 | 235,515 |
| Accrued payroll liabilities | 89,173 | - | - | - | - | - | 89,173 |
| Due to other funds | - | 4,344 | - | - | 67,803 | 11,007 | 83,154 |
| Unearned revenue | 1,950 | 1,044,834 | - | - | - | - | 1,046,784 |
| TOTAL LIABILITIES | 192,708 | 1,049,178 | - | 127,902 | 69,165 | 15,673 | 1,454,626 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Unavailable revenue - property taxes | 327,919 | - | - | - | - | 38,348 | 366,267 |
| FUND BALANCES | | | | | | | |
| Nonspendable | 64,851 | - | - | 4,200 | - | - | 69,051 |
| Restricted | 342,159 | 59 | \$ 20,574 | 933,988 | 936,206 | 1,887,351 | 4,120,337 |
| Assigned | 1,823,361 | - | - | - | - | - | 1,823,361 |
| Unassigned | 3,863,636 | - | - | - | - | - | 3,863,636 |
| TOTAL FUND BALANCES | 6,094,007 | 59 | 20,574 | 938,188 | 936,206 | 1,887,351 | 9,876,385 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | \$ 6,614,634 | \$ 1,049,237 | \$ 20,574 | \$ 1,066,090 | \$ 1,005,371 | \$ 1,941,372 | \$ 11,697,278 |

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, 2021

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

| | | |
|---|---------------------|-----------------------------|
| Total Governmental Fund Balances | | \$ 9,876,385 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds: | | |
| Cost | \$ 23,520,262 | |
| Less accumulated depreciation | <u>(11,430,987)</u> | 12,089,275 |
| 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 | | 366,267 |
| 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 | \$ (805,963) | |
| Notes payable | (93,750) | |
| Landfill closure and postclosure care costs | (3,002,823) | |
| Compensated absences | <u>(136,425)</u> | <u>(4,038,961)</u> |
| Net Position Of Governmental Activities | | <u>\$ 18,292,966</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, 2021

| | General | American Rescue Plan Act Fund | 2011 SPLOST ¹ Fund | 2018 SPLOST ² Fund | 21-SPLOST ³ Fund | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|-------------------------------------|----------------------------------|----------------------------------|--------------------------------|--------------------------------|--------------------------------|
| REVENUES | | | | | | | |
| Taxes | \$ 5,448,940 | - | - | \$ 1,548,781 | \$ 335,773 | \$ 649,958 | \$ 7,983,452 |
| Licenses and permits | 17,690 | - | - | - | - | 33,825 | 51,515 |
| Charges for services | 1,880,486 | - | - | - | - | 628,452 | 2,508,938 |
| Fees, fines and forfeitures | 509,507 | - | - | - | - | 15,417 | 524,924 |
| Intergovernmental | 515,105 | \$ 4,344 | - | - | 611,368 | 626,177 | 1,756,994 |
| Interest | 46,529 | 59 | \$ 166 | 1,486 | 1,663 | 4,952 | 54,855 |
| Other | 46,970 | - | - | - | - | - | 46,970 |
| Total revenues | <u>8,465,227</u> | <u>4,403</u> | <u>166</u> | <u>1,550,267</u> | <u>948,804</u> | <u>1,958,781</u> | <u>12,927,648</u> |
| EXPENDITURES | | | | | | | |
| Current: | | | | | | | |
| General government | 1,547,841 | - | - | - | - | 971 | 1,548,812 |
| Judicial | 732,823 | - | - | - | - | 2,900 | 735,723 |
| Public safety | 2,938,967 | - | - | - | - | 504,872 | 3,443,839 |
| Public works | 1,280,988 | 4,344 | - | - | - | 331,802 | 1,617,134 |
| Health and welfare | 359,653 | - | - | - | - | - | 359,653 |
| Culture and recreation | 234,035 | - | - | - | - | 51,072 | 285,107 |
| Housing and development | 71,212 | - | - | - | - | 137,952 | 209,164 |
| Capital outlay | - | - | 39,399 | 708,966 | 829,620 | 587,455 | 2,165,440 |
| Debt service: | | | | | | | |
| Principal | 31,250 | - | 106,370 | 142,683 | - | - | 280,303 |
| Interest | - | - | 2,261 | 16,017 | - | - | 18,278 |
| Intergovernmental | - | - | - | 854,927 | - | - | 854,927 |
| Total expenditures | <u>7,196,769</u> | <u>4,344</u> | <u>148,030</u> | <u>1,722,593</u> | <u>829,620</u> | <u>1,617,024</u> | <u>11,518,380</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>1,268,458</u> | <u>59</u> | <u>(147,864)</u> | <u>(172,326)</u> | <u>119,184</u> | <u>341,757</u> | <u>1,409,268</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Sale of capital assets | 164,850 | - | - | - | - | - | 164,850 |
| Proceeds from capital leases | - | - | - | 504,959 | - | - | 504,959 |
| Grant repayment | (159,110) | - | - | - | - | - | (159,110) |
| Transfers in | 11,007 | - | - | - | - | - | 11,007 |
| Transfers out | - | - | - | - | - | (11,007) | (11,007) |
| Total other financing sources (uses) | <u>16,747</u> | <u>-</u> | <u>-</u> | <u>504,959</u> | <u>-</u> | <u>(11,007)</u> | <u>510,699</u> |
| NET CHANGE IN FUND BALANCES | 1,285,205 | 59 | (147,864) | 332,633 | 119,184 | 330,750 | 1,919,967 |
| FUND BALANCES, JULY 1, 2020 | <u>4,808,802</u> | <u>-</u> | <u>168,438</u> | <u>605,555</u> | <u>817,022</u> | <u>1,556,601</u> | <u>7,956,418</u> |
| FUND BALANCES, JUNE 30, 2021 | <u>\$ 6,094,007</u> | <u>\$ 59</u> | <u>\$ 20,574</u> | <u>\$ 938,188</u> | <u>\$ 936,206</u> | <u>\$ 1,887,351</u> | <u>\$ 9,876,385</u> |

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, 2021

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

Net Change In Fund Balances - Total Governmental Funds \$ 1,919,967

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 | \$ (1,405,635) | |
| Capital outlay | <u>2,161,764</u> | 756,129 |

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 6/30/21 | 366,267 | |
| Unavailable revenue at 6/30/20 | <u>(494,766)</u> | (128,499) |

Governmental funds do not report the cost of disposed capital assets but the cost is reported on the statement of activities. (408,899)

The inception of capital leases and the issuance of notes payable is reported as an other financing source on the fund level financial statement and as a liability on the statement of net position. (504,959)

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. 280,303

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 | 5,801 | |
| Change in landfill closure and postclosure care costs | <u>(134,599)</u> | <u>(128,798)</u> |

Change In Net Position of Governmental Activities \$ 1,785,244

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, 2021

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|-----------------------------|--------------------|------------------|------------------|------------------------------------|
| REVENUES | | | | |
| Taxes: | | | | |
| Property | \$ 4,303,100 | \$ 4,303,100 | \$ 4,592,274 | \$ 289,174 |
| Local option sales tax | 600,000 | 600,000 | 759,213 | 159,213 |
| Other | 73,500 | 73,500 | 97,453 | 23,953 |
| Licenses and permits | 13,200 | 13,200 | 17,690 | 4,490 |
| Charges for services | 1,643,900 | 1,643,900 | 1,880,486 | 236,586 |
| Fees, fines and forfeitures | 260,900 | 260,900 | 509,507 | 248,607 |
| Intergovernmental | 154,928 | 152,928 | 515,105 | 362,177 |
| Interest | 40,000 | 40,000 | 46,529 | 6,529 |
| Other | 3,000 | 3,000 | 46,970 | 43,970 |
| Total revenues | <u>7,092,528</u> | <u>7,090,528</u> | <u>8,465,227</u> | <u>1,374,699</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative | 53,547 | 53,547 | 47,331 | 6,216 |
| Executive | 201,048 | 204,572 | 202,036 | 2,536 |
| Elections | 81,448 | 83,218 | 77,317 | 5,901 |
| Financial administration | 341,809 | 347,113 | 331,423 | 15,690 |
| Information technology | 156,087 | 159,102 | 160,524 | (1,422) |
| Tax commissioner | 244,980 | 260,140 | 263,252 | (3,112) |
| Tax assessor | 217,891 | 222,034 | 218,364 | 3,670 |
| Equalization | 5,803 | 5,803 | 2,465 | 3,338 |
| Public buildings | 217,078 | 239,078 | 245,129 | (6,051) |
| Total general government | <u>1,519,690</u> | <u>1,574,607</u> | <u>1,547,841</u> | <u>26,766</u> |
| Judicial: | | | | |
| Superior Court | 207,088 | 207,088 | 202,887 | 4,201 |
| Clerk of Court | 177,517 | 193,403 | 190,001 | 3,402 |
| State Court | 112,694 | 112,694 | 117,245 | (4,551) |
| Magistrate Court | 86,002 | 87,770 | 86,168 | 1,602 |
| Probate Court | 126,506 | 138,253 | 136,522 | 1,731 |
| Total judicial | <u>709,808</u> | <u>739,208</u> | <u>732,823</u> | <u>6,385</u> |
| Public safety: | | | | |
| Sheriff | 1,229,589 | 1,263,666 | 1,201,147 | 62,519 |
| Detention center | 604,999 | 667,072 | 676,241 | (9,169) |
| Emergency medical service | 983,873 | 1,006,559 | 1,003,177 | 3,382 |
| Coroner | 12,527 | 34,138 | 35,066 | (928) |
| Emergency management | 14,690 | 20,458 | 23,336 | (2,878) |
| Total public safety | <u>2,845,678</u> | <u>2,991,893</u> | <u>2,938,967</u> | <u>52,926</u> |

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, 2021

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|---------------------|---------------------|---------------------|------------------------------------|
| EXPENDITURES (Continued) | | | | |
| Public works: | | | | |
| Roads and bridges | \$ 959,263 | \$ 982,249 | \$ 902,595 | \$ 79,654 |
| Solid waste | 523,703 | 521,849 | 378,393 | 143,456 |
| Total public works | <u>1,482,966</u> | <u>1,504,098</u> | <u>1,280,988</u> | <u>223,110</u> |
| Health and welfare: | | | | |
| Health department | 1,000 | 1,000 | 1,000 | - |
| Hospital | 245,000 | 305,229 | 305,229 | - |
| Family connections | 50,000 | 48,000 | 47,424 | 576 |
| Family and children services | 6,000 | 6,000 | 6,000 | - |
| Total health and welfare | <u>302,000</u> | <u>360,229</u> | <u>359,653</u> | <u>576</u> |
| Culture and recreation: | | | | |
| Recreation department | <u>235,505</u> | <u>245,186</u> | <u>234,035</u> | <u>11,151</u> |
| Housing and development: | | | | |
| Conservation | 8,836 | 8,836 | 8,836 | - |
| Agricultural resources | 66,301 | 66,301 | 51,372 | 14,929 |
| Code enforcement | - | - | 11,004 | (11,004) |
| Total housing and development | <u>75,137</u> | <u>75,137</u> | <u>71,212</u> | <u>3,925</u> |
| Debt service: | | | | |
| Principal | <u>25,000</u> | <u>25,000</u> | <u>31,250</u> | <u>(6,250)</u> |
| Total debt service | <u>25,000</u> | <u>25,000</u> | <u>31,250</u> | <u>(6,250)</u> |
| Total expenditures | <u>7,195,784</u> | <u>7,515,358</u> | <u>7,196,769</u> | <u>318,589</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>(103,256)</u> | <u>(424,830)</u> | <u>1,268,458</u> | <u>1,693,288</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | - | - | 164,850 | 164,850 |
| Grant repayment | - | - | (159,110) | (159,110) |
| Transfers in | - | - | 11,007 | 11,007 |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>16,747</u> | <u>16,747</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ (103,256)</u> | <u>\$ (424,830)</u> | <u>1,285,205</u> | <u>\$ 1,710,035</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>4,808,802</u> | |
| FUND BALANCE, END OF YEAR | | | <u>\$ 6,094,007</u> | |

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
 AMERICAN RESCUE PLAN ACT FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2021

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|--|------------------------------|----------|------------------------------------|
| REVENUES | | | |
| Intergovernmental | \$ - | \$ 4,344 | \$ 4,344 |
| Interest | - | 59 | 59 |
| Total revenues | - | 4,403 | 4,403 |
| EXPENDITURES | | | |
| Current: | | | |
| Roads and bridges | - | 4,344 | (4,344) |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | \$ - | 59 | \$ 59 |
| FUND BALANCE, BEGINNING OF YEAR | | - | |
| FUND BALANCE, END OF YEAR | | \$ 59 | |

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2021

| | |
|---|----------------|
| ASSETS | |
| Cash | \$ 570,940 |
| | <u>570,940</u> |
| TOTAL ASSETS | \$ 570,940 |
| | <u>570,940</u> |
| LIABILITIES | |
| Due to other governments | \$ 214,594 |
| Due to other entities and individuals | 155,828 |
| | <u>370,422</u> |
| TOTAL LIABILITIES | 370,422 |
| | <u>370,422</u> |
| NET POSITION | |
| Restricted for individuals, organizations, and other governments | 200,518 |
| | <u>200,518</u> |
| TOTAL NET POSITION | \$ 200,518 |
| | <u>200,518</u> |

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

ADDITIONS

| | |
|---------------------------------------|------------------|
| Tax collections for other governments | \$ 7,100,768 |
| Fees, fines, and forfeitures | 345,463 |
| Court judgements/assessments | 72,877 |
| Interest | 159 |
| Total additions | <u>7,519,267</u> |

DEDUCTIONS

| | |
|--|------------------|
| Payments to other governments | 7,055,543 |
| Payments to other entities and individuals | 554,000 |
| Total deductions | <u>7,609,543</u> |

| | |
|---|----------|
| Net increase (decrease) in fiduciary net position | (90,276) |
|---|----------|

| | |
|--|---------|
| NET POSITION - JULY 1, 2020, AS RESTATED | 290,794 |
|--|---------|

| | |
|------------------------------|-------------------|
| NET POSITION - JUNE 30, 2021 | <u>\$ 200,518</u> |
|------------------------------|-------------------|

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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.

I-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, 2020. 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, 2021.

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.

American Rescue Plan Act Fund – This fund accounts for all Local Fiscal Recovery funds received by the County through the American Rescue Plan Act of 2021.

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 custodial in nature. The following are the County's fiduciary funds:

Tax Commissioner – This fund is used to account for the collection of various taxes, including property taxes, on behalf of other governmental entities.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Probate Court -- This fund is used to account for all monies received by the Probate Court on behalf of individuals, private organizations, and other governmental units.

Clerk of Courts -- This fund is used to account for all monies received by the Clerk of Courts on behalf of individuals, private organizations, and other governmental units.

Magistrate Court -- This fund is used to account for all monies received by the Magistrate Court on behalf of individuals, private organizations, and other governmental units.

Sheriff -- This fund is used to account for all monies received by the Sheriff on behalf of individuals, private organizations, and other governmental units.

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables

All trade and property tax receivables are reported net of an allowance for uncollectibles, where applicable. At June 30, 2021, the General Fund reported an allowance for uncollectibles of \$45,552 and \$305,485 for the property taxes receivable and EMS accounts receivable, respectively. The Shared Service District Fund reported an allowance of \$5,173 for property taxes receivable at June 30, 2021.

The balance of the intergovernmental receivable from the Candler County Hospital Authority, a component unit, was \$1,324,793 at June 30, 2021. However, an allowance for uncollectibles equal to the full amount of the intergovernmental receivable was reported by the General Fund at June 30, 2021. As a result, no intergovernmental receivable is being reported at June 30, 2021 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, 2021, 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.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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, 2021. 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.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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*, 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.

Implementation of GASB 84

The County has implemented GASB Statement 84, "Fiduciary Activities." This statement clarifies the definitions of the three existing fiduciary fund categories associated with trusts that meet specific criteria and establishes a new custodial fund category for all other fiduciary activity not required to be reported within trust funds. All of the County's fiduciary activity is custodial and has been reflected as such. The statement also requires that certain amounts be recognized as liabilities only when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the asset. Therefore, a restatement was required to the net position for Custodial funds in the following amounts:

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

| | <u>Custodial Funds</u> |
|---|------------------------|
| Net position, June 30, 2020, as previously reported | - |
| Tax Commissioner funds previously reported as liabilities | \$ 109,819 |
| Clerk of Courts funds previously reported as liabilities | 144,306 |
| Sheriff funds previously reported as liabilities | 36,669 |
| Net position, June 30, 2021, as restated | <u>\$ 290,794</u> |

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 two budget revisions.

All unexpended annual appropriations lapse at year-end.

Excess of Expenditures Over Appropriations

Expenditures exceeded appropriations for the year ended June 30, 2021 in the following departments for the general fund:

| | <u>General Fund</u> |
|--------------------------|---------------------|
| Information technology | \$ 1,422 |
| Tax commissioner | 3,112 |
| Public buildings | 6,051 |
| State court | 4,551 |
| Detention center | 9,169 |
| Coroner | 928 |
| Emergency management | 2,878 |
| Code enforcement | 11,004 |
| Debt Service - Principal | 6,250 |

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> |
|--|-------------------------|
| Drug Abuse Treatment and Education Fund | \$ 523 |
| Jail Store Fund | 14,350 |
| Law Library Fund | 21,340 |
| Local Maintenance and Improvement Grant Fund | 40,983 |
| American Rescue Plan Act Fund | 4,344 |

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, 2021, the carrying amount of the County's deposits (checking and certificates of deposit) was \$11,292,724 and the bank balance was \$11,488,716. Of the bank balance, \$1,000,728 was covered by federal depository insurance and \$10,487,988 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 \$5,291,222. As of December 31, 2020, 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 \$497,959 as of June 30, 2021. The bank balance was \$547,641 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, 2021, property taxes were levied on October 15, 2020, and were due December 20, 2020.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund transfers for the year ended June 30, 2021 consisted of \$11,007 in transfers to the general fund from the shared service district special revenue fund to cover code enforcement personnel costs.

The composition of interfund balances as of June 30, 2021, is as follows:

| Receivable Fund | Payable Fund | Amount |
|-------------------------------------|--------------------------|------------------|
| General | Shared Service District | \$ 11,007 |
| | T-SPLIST | 795 |
| | American Rescue Plan Act | 4,344 |
| Local Maintenance Improvement Grant | T-SPLIST | 67,008 |
| Total | | <u>\$ 83,154</u> |

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 was as follows:

| | Balance 7/1/2020 | Additions | Deductions | Balance 6/30/2021 |
|---|---------------------|--------------|------------|----------------------|
| Governmental Activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 204,591 | - | \$ 5,765 | \$ 198,826 |
| Construction in progress | 249,314 | \$ 238,370 | 135,987 | 351,697 |
| Total capital assets not being depreciated | 453,905 | 238,370 | 141,752 | 550,523 |
| Capital assets being depreciated: | | | | |
| Buildings and improvements | 8,043,699 | 137,163 | 601,993 | 7,578,869 |
| Machinery and equipment | 6,799,100 | 946,610 | 1,026,243 | 6,719,467 |
| Infrastructure | 4,438,822 | 1,250,233 | - | 5,689,055 |
| Land improvements | 3,008,476 | - | 26,128 | 2,982,348 |
| Total capital assets being depreciated | 22,290,097 | 2,334,006 | 1,654,364 | 22,969,739 |
| Total capital assets | 22,744,002 | 2,572,376 | 1,796,116 | 23,520,262 |
| Accumulated depreciation: | | | | |
| Buildings and improvements | 3,023,941 | 200,265 | 220,035 | 3,004,171 |
| Machinery and equipment | 4,514,519 | 770,488 | 750,619 | 4,534,388 |
| Infrastructure | 899,186 | 306,519 | - | 1,205,705 |
| Land improvements | 2,564,311 | 128,363 | 5,951 | 2,686,723 |
| Total accumulated depreciation | 11,001,957 | 1,405,635 | 976,605 | 11,430,987 |
| Governmental activities capital assets, net | \$ 11,742,045 | \$ 1,166,741 | \$ 819,511 | \$ 12,089,275 |

Governmental activities depreciation expense:

| | |
|--|---------------------|
| General government | \$ 138,859 |
| Judicial | 626 |
| Public safety | 443,014 |
| Public works | 786,732 |
| Culture and recreation | 36,404 |
| Total governmental activities depreciation expense | <u>\$ 1,405,635</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 7/1/2020 | Additions | Deductions | Balance 6/30/2021 |
|---|---------------------|---------------------|-------------------|-----------------------|
| Component unit - Candler County Board of Health: | | | | |
| Capital assets being depreciated: | | | | |
| Equipment and vehicles | \$ 23,952 | - | - | \$ 23,952 |
| Accumulated depreciation: | | | | |
| Equipment and vehicles | 10,261 | \$ 3,265 | - | 13,526 |
| Component unit capital assets, net | <u>\$ 13,691</u> | <u>(3,265)</u> | <u>\$ -</u> | <u>\$ 10,426</u> |
| | | | | |
| | Balance 1/1/2020 | Additions | Deductions | Balance 12/31/2020 |
| Component unit - Candler County Hospital Authority: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 168,940 | - | - | \$ 168,940 |
| Construction in progress | 434,265 | \$ 1,543,154 | 546,095 | 1,431,324 |
| Total capital assets not being depreciated | <u>603,205</u> | <u>1,543,154</u> | <u>546,095</u> | <u>1,600,264</u> |
| Capital assets being depreciated: | | | | |
| Land improvements | 148,884 | - | - | 148,884 |
| Buildings and improvements | 6,985,111 | 583,759 | - | 7,568,870 |
| Equipment | 10,181,374 | 1,814,383 | - | 11,995,757 |
| Total capital assets being depreciated | <u>17,315,369</u> | <u>2,398,142</u> | <u>-</u> | <u>19,713,511</u> |
| Total capital assets | 17,918,574 | 3,941,296 | 546,095 | 21,313,775 |
| Less accumulated depreciation | <u>15,136,067</u> | <u>577,856</u> | <u>-</u> | <u>15,713,923</u> |
| Component unit capital assets, net | <u>\$ 2,782,507</u> | <u>\$ 3,363,440</u> | <u>\$ 546,095</u> | <u>\$ 5,599,852</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 \$1,245,059. 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 \$188,451 and \$361,141, respectively, for the year ended June 30, 2021.

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, 2021:

| <u>Year ending June 30</u> | |
|--|-------------------|
| 2022 | \$ 266,765 |
| 2023 | 266,765 |
| 2024 | 108,065 |
| 2025 | 108,065 |
| 2026 | <u>108,069</u> |
| Total minimum lease payments | 857,729 |
| Less amount representing interest | <u>51,766</u> |
| Present value of future minimum lease payments | <u>\$ 805,963</u> |

NOTE 8 – NOTES PAYABLE

Notes payable at June 30, 2021 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

\$ 93,750

As of June 30, 2021, annual debt service requirements to maturity are as follows:

| Year ending June 30 | <u>Governmental Activities</u> | | |
|------------------------|--------------------------------|-------------|------------------|
| | Principal | Interest | Total |
| 2022 | \$ 18,750 | \$ - | \$ 18,750 |
| 2023 | 25,000 | - | 25,000 |
| 2024 | 25,000 | - | 25,000 |
| 2025 | 25,000 | - | 25,000 |
| Total | <u>\$ 93,750</u> | <u>\$ -</u> | <u>\$ 93,750</u> |

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 8 – NOTES PAYABLE (Continued)

Component Unit - Candler County Hospital Authority

Notes payable at December 31, 2020 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. | 1,665,688 |
| 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. | 355,543 |
| Equipment finance agreement with a vendor with an outstanding balance of \$734,051. Payable in 60 monthly installments of approximately \$19,000 including interest at the imputed rate of 10.34%, secured by financed equipment, due January 2025. | 734,051 |
| 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 \$2,554,000. | 2,323,383 |
| | <u>\$6,403,416</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 |
| 2021 | \$ 995,571 | \$ 231,293 | 1,226,864 |
| 2022 | 2,326,722 | 180,814 | 2,507,536 |
| 2023 | 1,054,628 | 128,156 | 1,182,784 |
| 2024 | 978,457 | 73,923 | 1,052,380 |
| 2025 | 487,026 | 31,554 | 518,580 |
| 2025 | 561,012 | 22,557 | 583,569 |
| Total | <u>\$ 6,403,416</u> | <u>\$ 668,297</u> | <u>\$ 7,071,713</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, 2021, the estimated liability for landfill closure and post closure care costs is \$3,002,823 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 \$687,407 for the operating landfill as the remaining estimated capacity is filled. Used capacity for the operating Phase Two landfill is estimated to be 79.7% with an estimated remaining useful life of 8 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 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

| | Balance | | | Balance June 30, 2021 | Amounts Due In One Year |
|--|---------------------|-------------------|-------------------|-----------------------------|-------------------------------|
| | July 1, 2020 | Additions | Reductions | | |
| Governmental Activities: | | | | | |
| Compensated absences payable | \$ 142,226 | - | \$ 5,801 | \$ 136,425 | \$ 27,285 |
| Landfill closure & post closure care costs | 2,868,224 | \$ 134,599 | - | 3,002,823 | - |
| Capital leases payable | 550,057 | 504,959 | 249,053 | 805,963 | 244,644 |
| Notes payable | 125,000 | - | 31,250 | 93,750 | 18,750 |
| Total Governmental Activities | <u>\$ 3,816,284</u> | <u>\$ 639,558</u> | <u>\$ 286,104</u> | <u>\$ 4,038,961</u> | <u>\$ 290,679</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, 2020 | Additions | Reductions | Balance June 30, 2021 | Amounts Due In One Year |
|----------------------|----------------------------|-----------|------------|-----------------------------|-------------------------------|
| Compensated absences | \$ 28,032 | \$ 2,579 | \$ - | \$ 30,611 | \$ 6,122 |

Component Unit - Candler County Hospital Authority

| | Balance January 1, 2020 | Additions | Reductions | Balance December 31, 2020 | Amounts Due In One Year |
|---------------|-------------------------------|--------------|--------------|---------------------------------|-------------------------------|
| Notes payable | \$ 4,660,467 | \$ 3,955,906 | \$ 2,212,957 | \$ 6,403,416 | \$ 995,571 |

NOTE 11 – FUND BALANCES – GOVERNMENTAL FUNDS

As of June 30, 2021, governmental fund balances are composed of the following:

| | General Fund | American Rescue Plan Act Fund | 2011 SPLOST Fund | 2018 SPLOST Fund | T-SPLOST Fund | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|-------------------------------------|------------------------|------------------------|-------------------|--------------------------------|--------------------------------|
| Nonspendable: | | | | | | | |
| Prepaid items | \$ 64,851 | - | - | \$ 4,200 | - | - | \$ 69,051 |
| Restricted: | | | | | | | |
| E-911 | - | - | - | - | - | \$ 315,648 | 315,648 |
| Roads | - | - | - | - | \$ 936,206 | 582,725 | 1,518,931 |
| Jail store | - | - | - | - | - | 105,029 | 105,029 |
| Law library | - | - | - | - | - | 15,096 | 15,096 |
| Drug education | - | - | - | - | - | 47,471 | 47,471 |
| Shared service district | - | - | - | - | - | 821,382 | 821,382 |
| Sheriff | 6,963 | - | - | - | - | - | 6,963 |
| County jail | 98,041 | - | - | - | - | - | 98,041 |
| Hospital debt service | 237,165 | - | - | - | - | - | 237,165 |
| Pandemic relief | - | \$ 59 | - | - | - | - | 59 |
| Capital projects | - | - | \$ 20,574 | 933,988 | - | - | 954,562 |
| Total restricted | 342,169 | 59 | 20,574 | 933,988 | 936,206 | 1,887,351 | 4,120,347 |
| Assigned: | | | | | | | |
| Landfill closure and post closure care costs | 1,731,645 | - | - | - | - | - | 1,731,645 |
| Subsequent year's budget | 91,716 | - | - | - | - | - | 91,716 |
| Total assigned | 1,823,361 | - | - | - | - | - | 1,823,361 |
| Unassigned | 3,863,636 | - | - | - | - | - | 3,863,636 |
| Total fund balances | \$ 6,094,017 | \$ 59 | \$ 20,574 | \$ 938,188 | \$ 936,206 | \$ 1,887,351 | \$ 9,876,395 |

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, 2021 was \$42,390. Total employee contributions to the plans for the year ended June 30, 2021 totaled \$125,937.

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, 2021 were \$46,837. Contributions are fully vested to employees after 10 years of continuous service.

At June 30, 2021, the Board of Health reported \$346,891 as a liability for its proportionate share of the net pension liabilities. For the year ended June 30, 2021, the Board of Health recognized pension expense of \$64,761.

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, 2020 were \$0. The Authority had no outstanding liability related to the plan at December 31, 2020.

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, 2020, 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.

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, 2021, 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 March 2, 2022, which is the date the financial statements were available to be issued.

CANDLER COUNTY, GEORGIA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2021

| ASSETS | 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 |
|---|--|-------------------|--------------------|------------------|---|---------------------------------|--|
| Cash | \$ 47,471 | \$ 145,651 | \$ 96,636 | \$ 15,817 | \$ 515,717 | \$ 801,003 | \$ 1,622,295 |
| Certificate of deposit | - | 157,231 | - | - | - | - | 157,231 |
| Receivables: | | | | | | | |
| Accounts | - | - | 8,393 | - | - | - | 8,393 |
| Intergovernmental | - | 15,247 | - | - | - | - | 15,247 |
| Taxes | - | - | - | - | - | 69,868 | 69,868 |
| Interest | - | 1,330 | - | - | - | - | 1,330 |
| Due from other funds | - | - | - | - | 67,008 | - | 67,008 |
| TOTAL ASSETS | \$ 47,471 | \$ 319,459 | \$ 105,029 | \$ 15,817 | \$ 582,725 | \$ 870,871 | \$ 1,941,372 |
| LIABILITIES | | | | | | | |
| Accounts payable | - | \$ 3,811 | - | \$ 721 | - | \$ 134 | \$ 4,666 |
| Due to other funds | - | - | - | - | - | 11,007 | 11,007 |
| Total liabilities | - | 3,811 | - | 721 | - | 11,141 | 15,673 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Unavailable revenue - property taxes | - | - | - | - | - | 38,348 | 38,348 |
| FUND BALANCE | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - |
| Restricted | \$ 47,471 | 315,648 | 105,029 | 15,096 | 582,725 | 821,382 | 1,887,351 |
| TOTAL FUND BALANCES | 47,471 | 315,648 | 105,029 | 15,096 | 582,725 | 821,382 | 1,887,351 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE | \$ 47,471 | \$ 319,459 | \$ 105,029 | \$ 15,817 | \$ 582,725 | \$ 870,871 | \$ 1,941,372 |

CANDLER COUNTY, GEORGIA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDING JUNE 30, 2021

| | 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 | - | - | - | - | - | \$ 649,958 | \$ 649,958 |
| Licenses and permits | - | - | - | - | - | 33,825 | 33,825 |
| Charges for services | - | \$ 184,783 | \$ 44,408 | - | - | 399,261 | 628,452 |
| Fees, fines and forfeitures | \$ 5,022 | - | - | \$ 10,395 | - | - | 15,417 |
| Inter-governmental | - | - | - | - | \$ 559,087 | 67,090 | 626,177 |
| Interest | 95 | 2,277 | 41 | - | 1,082 | 1,457 | 4,952 |
| Total revenues | <u>5,117</u> | <u>187,060</u> | <u>44,449</u> | <u>10,395</u> | <u>560,169</u> | <u>1,151,591</u> | <u>1,958,781</u> |
| EXPENDITURES | | | | | | | |
| Current | | | | | | | |
| General government | - | - | - | - | - | 971 | 971 |
| Judicial | - | - | - | 2,900 | - | - | 2,900 |
| Public safety | 2,323 | 164,788 | 10,975 | - | - | 326,786 | 504,872 |
| Public works | - | - | - | - | - | 331,802 | 331,802 |
| Culture and recreation | - | - | - | - | - | 51,072 | 51,072 |
| Housing and development | - | - | - | - | - | 137,952 | 137,952 |
| Capital outlay | - | - | 3,375 | 18,440 | 565,640 | - | 587,455 |
| Total expenditures | <u>2,323</u> | <u>164,788</u> | <u>14,350</u> | <u>21,340</u> | <u>565,640</u> | <u>848,583</u> | <u>1,617,024</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 2,794 | 22,272 | 30,099 | (10,945) | (5,471) | 303,008 | 341,757 |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Transfers out | - | - | - | - | - | (11,007) | (11,007) |
| NET CHANGE IN FUND BALANCE | 2,794 | 22,272 | 30,099 | (10,945) | (5,471) | 292,001 | 330,750 |
| FUND BALANCE, JULY 1, 2020 | 44,677 | 293,376 | 74,930 | 26,041 | 588,196 | 529,381 | 1,556,601 |
| FUND BALANCE, JUNE 30, 2021 | <u>\$ 47,471</u> | <u>\$ 315,648</u> | <u>\$ 105,029</u> | <u>\$ 15,096</u> | <u>\$ 582,725</u> | <u>\$ 821,382</u> | <u>\$ 1,887,351</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, 2021

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|--|------------------------------|------------------|------------------------------------|
| REVENUES | | | |
| Fees, fines and forfeitures | \$ 1,500 | \$ 5,022 | \$ 3,522 |
| Interest | 300 | 95 | (205) |
| Total revenues | <u>1,800</u> | <u>5,117</u> | <u>3,317</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Public safety | <u>1,800</u> | <u>2,323</u> | <u>(523)</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>\$ 0</u> | 2,794 | <u>\$ 2,794</u> |
| FUND BALANCE, BEGINNING OF YEAR | | <u>44,677</u> | |
| FUND BALANCE, END OF YEAR | | <u>\$ 47,471</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, 2021

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|--|------------------------------|-------------------|------------------------------------|
| REVENUES | | | |
| Charges for services | \$ 170,000 | \$ 184,783 | \$ 14,783 |
| Interest | 1,500 | 2,277 | 777 |
| Total revenues | <u>171,500</u> | <u>187,060</u> | <u>15,560</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Public safety | <u>171,500</u> | <u>164,788</u> | <u>6,712</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>\$ -</u> | <u>22,272</u> | <u>\$ 22,272</u> |
| FUND BALANCE, BEGINNING OF YEAR | | <u>293,376</u> | |
| FUND BALANCE, END OF YEAR | | <u>\$ 315,648</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, 2021

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|--|------------------------------|-------------------|------------------------------------|
| REVENUES | | | |
| Charges for services | \$ - | \$ 44,408 | \$ 44,408 |
| Interest | - | 41 | 41 |
| Total revenues | <u>-</u> | <u>44,449</u> | <u>44,449</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Public safety | - | 10,975 | (10,975) |
| Capital outlay | - | 3,375 | (3,375) |
| | <u>-</u> | <u>14,350</u> | <u>(14,350)</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>\$ -</u> | <u>30,099</u> | <u>\$ 30,099</u> |
| FUND BALANCE, BEGINNING OF YEAR | | <u>74,930</u> | |
| FUND BALANCE, END OF YEAR | | <u>\$ 105,029</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, 2021

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|--|------------------------------|------------------|------------------------------------|
| REVENUES | | | |
| Fees, fines and forfeitures | \$ - | \$ 10,395 | \$ 10,395 |
| EXPENDITURES | | | |
| Current: | | | |
| Judicial | - | 2,900 | (2,900) |
| Capital outlay | - | 18,440 | (18,440) |
| | - | 21,340 | (21,340) |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | \$ - | (10,945) | \$ (10,945) |
| FUND BALANCE, BEGINNING OF YEAR | | 26,041 | |
| FUND BALANCE, END OF YEAR | | \$ 15,096 | |

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, 2021

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|----------------------------|-------------------------|-------------------|---|
| REVENUES | | | | |
| Intergovernmental | \$ 579,390 | \$ 524,657 | \$ 559,087 | \$ 34,430 |
| Interest | - | - | 1,082 | 1,082 |
| Total revenues | <u>579,390</u> | <u>524,657</u> | <u>560,169</u> | <u>35,512</u> |
| EXPENDITURES | | | | |
| Capital Outlay | <u>579,390</u> | <u>524,657</u> | <u>565,640</u> | <u>(40,983)</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>\$ -</u> | <u>\$ -</u> | (5,471) | <u>\$ (5,471)</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>588,196</u> | |
| FUND BALANCE, END OF YEAR | | | <u>\$ 582,725</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, 2021

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|--|------------------------------|-------------------|------------------------------------|
| REVENUES | | | |
| Taxes | \$ 597,500 | \$ 649,958 | \$ 52,458 |
| Licenses and permits | 18,800 | 33,825 | 15,025 |
| Charges for services | 335,000 | 399,261 | 64,261 |
| Intergovernmental | - | 67,090 | 67,090 |
| Interest | 1,500 | 1,457 | (43) |
| Total revenues | <u>952,800</u> | <u>1,151,591</u> | <u>198,791</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General government | - | 971 | (971) |
| Public safety | 294,940 | 326,786 | (31,846) |
| Public works | 367,500 | 331,802 | 35,698 |
| Culture and recreation | 51,072 | 51,072 | - |
| Housing and development | 192,750 | 137,952 | 54,798 |
| | <u>906,261</u> | <u>848,583</u> | <u>57,678</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 46,539 | 303,008 | 256,469 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers out | - | (11,007) | (11,007) |
| NET CHANGE IN FUND BALANCE | <u>\$ 46,539</u> | 292,001 | <u>\$ 245,462</u> |
| FUND BALANCE, BEGINNING OF YEAR | | <u>529,381</u> | |
| FUND BALANCE, END OF YEAR | | <u>\$ 821,382</u> | |

CANDLER COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2021

| | Tax Commissioner | Probate Court | Clerk of Courts | Magistrate Court | Sheriff | Total |
|---|---------------------|------------------|--------------------|---------------------|------------------|-------------------|
| ASSETS | | | | | | |
| Cash | \$ 331,899 | \$ 6,528 | \$ 170,769 | \$ 20,075 | \$ 41,669 | \$ 570,940 |
| TOTAL ASSETS | <u>\$ 331,899</u> | <u>\$ 6,528</u> | <u>\$ 170,769</u> | <u>\$ 20,075</u> | <u>\$ 41,669</u> | <u>\$ 570,940</u> |
| LIABILITIES | | | | | | |
| Due to other governments | \$ 184,967 | \$ 4,235 | \$ 25,392 | - | - | \$ 214,594 |
| Due to other entities and individuals | 79,329 | 2,293 | 54,131 | \$ 20,075 | - | 155,828 |
| TOTAL LIABILITIES | <u>264,296</u> | <u>6,528</u> | <u>79,523</u> | <u>20,075</u> | <u>-</u> | <u>370,422</u> |
| NET POSITION | | | | | | |
| Restricted for individuals, organizations, and other governments | 67,603 | - | 91,246 | - | \$ 41,669 | 200,518 |
| TOTAL NET POSITION | <u>\$ 67,603</u> | <u>\$ -</u> | <u>\$ 91,246</u> | <u>\$ -</u> | <u>\$ 41,669</u> | <u>\$ 200,518</u> |

CANDLER COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

| | Tax Commissioner | Probate Court | Clerk of Courts | Magistrate Court | Sheriff | Total |
|---|---------------------|------------------|--------------------|---------------------|------------------|-------------------|
| ADDITIONS | | | | | | |
| Tax collections for other governments | \$ 7,026,691 | - | \$ 74,077 | - | - | \$ 7,100,768 |
| Fees, fines, and forfeitures | - | \$ 44,449 | 272,236 | \$ 8,778 | \$ 20,000 | 345,463 |
| Court judgments/assessments | - | - | - | 72,877 | - | 72,877 |
| Interest | 123 | - | 36 | - | - | 159 |
| Total additions | <u>7,026,814</u> | <u>44,449</u> | <u>346,349</u> | <u>81,655</u> | <u>20,000</u> | <u>7,519,267</u> |
| DEDUCTIONS | | | | | | |
| Payments to other governments | 7,000,598 | - | 54,945 | - | - | 7,055,543 |
| Payments to other entities and individuals | 68,432 | 44,449 | 344,464 | 81,655 | 15,000 | 554,000 |
| Total deductions | <u>7,069,030</u> | <u>44,449</u> | <u>399,409</u> | <u>81,655</u> | <u>15,000</u> | <u>7,609,543</u> |
| Net increase (decrease) in fiduciary net position | (42,216) | - | (53,060) | - | 5,000 | (90,276) |
| NET POSITION - JULY 1, 2020, AS RESTATED | 109,819 | - | 144,306 | - | 36,669 | 290,794 |
| NET POSITION - JUNE 30, 2021 | <u>\$ 67,603</u> | <u>\$ -</u> | <u>\$ 91,246</u> | <u>\$ -</u> | <u>\$ 41,669</u> | <u>\$ 200,518</u> |

CANDLER COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2021

2011 Special Sales Tax

| Project | Original Estimated Cost | Current Estimated Cost | Expenditures | | | Estimated Percentage of Completion |
|-------------------------------------|-------------------------------|------------------------------|---------------------|-------------------|---------------------|---|
| | | | Prior Years | Current Year | Total | |
| Public buildings projects | \$ 575,000 | \$ 371,027 | \$ 342,966 | \$ 28,061 | \$ 371,027 | 100% |
| Recreation department projects | 260,000 | 278,008 | 278,008 | - | 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 | 2,943,391 | 119,969 | 3,063,360 | 98% |
| 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>\$ 7,765,193</u> | <u>\$ 7,565,167</u> | <u>\$ 148,030</u> | <u>\$ 7,713,197</u> | <u>99%</u> |

2018 Special Sales Tax

| Project | Original Estimated Cost | Current Estimated Cost | Expenditures | | | Estimated Percentage of Completion |
|---|-------------------------------|------------------------------|---------------------|---------------------|---------------------|---|
| | | | Prior Years | Current Year | Total | |
| Retirement of general obligation debt | \$ 1,600,000 | \$ 1,600,000 | \$ 602,805 | \$ 309,756 | \$ 912,561 | 57% |
| Capital improvements and equipment for County buildings | 200,000 | 200,000 | 97,152 | 83,143 | 180,295 | 90% |
| Roads and bridges | 1,424,000 | 1,424,000 | 64,614 | 3,000 | 67,614 | 5% |
| Recreation department projects | 250,000 | 250,000 | - | 2,650 | 2,650 | 1% |
| Public works projects including solid waste collection/disposal | 50,000 | 50,000 | - | - | - | 0% |
| Sheriff's department projects | 250,000 | 250,000 | 161,921 | 71,446 | 233,367 | 93% |
| Radio communication equipment | 720,000 | 720,000 | 411,148 | 171,300 | 582,448 | 81% |
| County general vehicles | 150,000 | 150,000 | - | - | - | 0% |
| Computer equipment | 20,000 | 24,403 | 12,044 | 12,359 | 24,403 | 100% |
| Public safety projects | 240,000 | 240,000 | 8,712 | 18,809 | 27,521 | 11% |
| Candler County Industrial Authority | 500,000 | 500,000 | - | - | - | 0% |
| City of Metter | 2,360,000 | 2,360,000 | 964,488 | 495,610 | 1,460,098 | 62% |
| Town of Pulaski | 236,000 | 236,000 | 96,448 | 49,561 | 146,009 | 62% |
| | <u>\$ 8,000,000</u> | <u>\$ 8,004,403</u> | <u>\$ 2,419,332</u> | <u>\$ 1,217,634</u> | <u>\$ 3,636,966</u> | <u>45%</u> |

Reconciliation of current year expenditures to Statement of Revenues, Expenditures and Changes in Fund Balances:

| | |
|--|---------------------|
| Total 2018 SPLOST fund expenditures per Statement of Revenues, Expenditures and Changes in Fund Balances | \$ 1,722,593 |
| Less proceeds from capital lease for road equipment | <u>(504,959)</u> |
| Total current year expenditures per above | <u>\$ 1,217,634</u> |

LANIER, DEAL & PROCTOR

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**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, 2021, and the related notes to the financial statements, which collectively comprise Candler County's basic financial statements and have issued our report thereon dated March 2, 2022. 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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*.

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.

James, Deal & Proctor

Statesboro, Georgia
March 2, 2022

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March 2, 2022

To the Candler County Board of Commissioners
Metter, Georgia

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Candler County, Georgia for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 27, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Candler County, Georgia, Georgia are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, Candler County, Georgia changed accounting policies related to reporting fiduciary activities by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 84, "Fiduciary Activities", in fiscal year 2021. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the statement of changes in fiduciary net position. We noted no transactions entered into by Candler County, Georgia during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the allowance for uncollectible accounts receivable is based on historical collection rates and an analysis of the collectibility of individual accounts.

Management's estimate of the accrual for landfill closure and post-closure care costs is based on estimates on what it would cost to perform all closure and post-closure care in 2021.

We evaluated the key factors and assumptions used to develop the above estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 2, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Candler County, Georgia's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Candler County, Georgia's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the non-major combining and individual fund financial statements and schedules and schedule of projects paid with special sales tax proceeds, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of Candler County, Georgia, Georgia and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Lanier, Deal & Proctor

Lanier, Deal & Proctor, CPAs

Exhibit D

| Account Number | DESCRIPTION | BOOK BALANCE | BANK BALANCE | Difference | Notes |
|--------------------------|-----------------------------|------------------------|----------------|-----------------------|--------------------------------|
| GENERAL FUND | | | | | |
| 100-11-1110 | GENERAL FUND QNB | \$4,686,955.30 | \$4,686,955.30 | \$0.00 | |
| 100-11-1113 | GENERAL FUND CONTINGENCY | \$239,458.61 | \$239,458.61 | \$0.00 | |
| 100-11-1308 | QNB CD (GF)-72770 | \$0.00 | \$0.00 | \$0.00 | |
| | Total | \$4,926,413.91 | | | |
| 100-11-1134 | LANDFILL CLOSURE FUND QNB | \$1,733,952.47 | \$1,733,952.47 | \$0.00 | |
| 100-11-1309 | QNB LFILL CLO CD-72769 | \$0.00 | \$0.00 | \$0.00 | |
| | Total | \$1,733,952.47 | | | |
| 100-11-1135 | JUVENILE COURT FUND QNB | \$2,044.23 | \$2,044.23 | \$0.00 | |
| 100-11-1136 | PUBLIC BUILDING FUND-CLOSED | \$0.00 | \$0.00 | \$0.00 | |
| 100-11-1139 | CANDLER COUNTY JAIL FUND | \$143,913.63 | \$143,913.63 | \$0.00 | |
| 100-11-1167 | HOSPITAL LOC | \$429,041.87 | \$429,041.87 | \$0.00 | |
| | HOSPITAL LOAN *9022 | | Payment made | March 3, 2022 Balance | \$1,001,933.70 |
| 100-11-1170 | AMERICAN RESCUE PLAN ACT | \$0.00 | \$0.00 | \$0.00 | |
| | Fund 100 Totals | \$7,671,444.10 | | | |
| D.A.T.E. FUND | | | | | |
| 212-11-1132 | D.A.T.E. QNBA | \$48,176.97 | \$48,176.97 | \$0.00 | |
| | Fund 212 Totals | \$48,176.97 | | | |
| E-911 FUND | | | | | |
| 215-11-1138 | E-911 FUND QNB | \$337,373.04 | \$337,373.04 | \$0.00 | |
| 215-11-1303 | CD_E911_QNB-72653 | \$0.00 | \$0.00 | \$0.00 | |
| | Fund 215 Totals | \$337,373.04 | | | |
| ARPA FUND | | | | | |
| 230-11-1170 | AMERICAN RESCUE PLAN ACT | \$675,536.60 | \$675,536.60 | \$0.00 | |
| | Fund 230 Totals | \$675,536.60 | | | |
| LMIG FUND | | | | | |
| 250-11-1110 | LMIG | \$624,412.75 | \$624,412.75 | \$0.00 | |
| | Fund 250 Totals | \$624,412.75 | | | |
| SSD FUND | | | | | |
| 270-11-1110 | Special Services District | \$1,149,756.71 | \$1,149,756.71 | \$0.00 | |
| | Fund 270 Totals | \$1,149,756.71 | | | |
| INMATE FUND | | | | | |
| 285-11-1139 | JAIL STORE FUND QNB | \$113,051.70 | \$113,051.70 | \$0.00 | |
| | Fund 285 Totals | \$113,051.70 | | | |
| 2011 SPLOST | | | | | |
| 320-11-1140 | 2011 SPLOST QNB | \$6,148.78 | \$6,148.78 | \$0.00 | |
| | Fund 320 Totals | \$6,148.78 | | | |
| 2018 SPLOST | | | | | |
| 321-11-1141 | 2018 SPLOST QNB | \$631,054.70 | \$631,054.70 | \$0.00 | |
| 321-11-1142 | 2018 SPLOST Hospital 20% | \$52,590.62 | \$52,590.62 | \$0.00 | Balance after loan \$17,514.32 |
| | Fund 320 Totals | \$683,645.32 | | | |
| TSPLOST CAPITAL | | | | | |
| 335-11-1141 | CASH IN BANK TIA SPLOST QNB | \$1,105,285.06 | \$1,105,285.06 | \$0.00 | |
| | Fund 335 Totals | \$1,105,285.06 | | | |
| HEALTH INS/PARETO | | | | | |
| 601-11-1112 | HEALTH INSURANCE/RESERVE | \$111,837.46 | \$111,837.46 | \$0.00 | |
| 601-11-1110 | HEALTH INSURANCE/PARETO | \$82,621.07 | \$82,621.07 | \$0.00 | |
| | Fund 601 Totals | \$82,621.07 | | | |
| | Report Totals | \$12,497,452.10 | | | |

Board of Comm[un]ity Services of Candler County

Statement of Revenue and Expenditures

Revenue Account Range: 100-00-0000 to 100-99-9999

Year To Date As Of: 02/28/22

Include Non-Anticipated: Yes

Expend Account Range: 100-0000-00-0000 to 100-9999-99-9999

Includes Non-Budget: No

Current Period: 07/01/21 to 02/28/22

Print Zero YTD Activity: No

Prior Year: 07/01/20 to 02/28/21

| Revenue Account | Description | Prior Yr. Rev | Anticipated | Curr Rev | YTD Rev | Cancel | Excess/Deficit | % Real |
|-----------------|---------------------------------|----------------|----------------|----------------|----------------|--------|----------------|--------|
| 100-31-1100 | REAL PROP-CUR YEAR | \$2,585,042.34 | \$3,200,000.00 | \$2,852,632.15 | \$2,852,632.15 | \$0.00 | -\$347,367.85 | 89% |
| 100-31-1120 | TIMBER TAX | \$32,679.18 | \$55,000.00 | \$35,701.73 | \$35,701.73 | \$0.00 | -\$19,298.27 | 65% |
| 100-31-1190 | HOSPITAL LEVY | \$241,729.06 | \$280,000.00 | \$260,380.38 | \$260,380.38 | \$0.00 | -\$19,619.62 | 93% |
| 100-31-1200 | REAL PROP-PRIOR YEAR | \$186,287.03 | \$285,000.00 | \$169,876.31 | \$169,876.31 | \$0.00 | -\$115,123.69 | 60% |
| 100-31-1314 | ALTERNATIVE AD VALT | \$0.00 | \$7,900.00 | \$0.00 | \$0.00 | \$0.00 | -\$7,900.00 | 0% |
| 100-31-1315 | TAVT | \$376,238.53 | \$600,000.00 | \$406,010.50 | \$406,010.50 | \$0.00 | -\$193,989.50 | 68% |
| 100-31-1320 | MOBILE HOME | \$3,406.38 | \$31,000.00 | \$5,807.18 | \$5,807.18 | \$0.00 | -\$25,192.82 | 19% |
| 100-31-1350 | RAILROAD EQUIPMENT | \$3,686.27 | \$3,600.00 | \$3,877.54 | \$3,877.54 | \$0.00 | \$277.54 | 108% |
| 100-31-1500 | PROPERTY NOT ON DIGE | \$176,782.27 | \$175,000.00 | \$180,569.60 | \$180,569.60 | \$0.00 | \$5,569.60 | 103% |
| 100-31-1600 | REAL ESTATE TRANSFER | \$26,913.15 | \$40,000.00 | \$50,337.52 | \$50,337.52 | \$0.00 | \$10,337.52 | 126% |
| 100-31-3100 | LOST | \$483,996.49 | \$720,000.00 | \$571,703.15 | \$571,703.15 | \$0.00 | -\$148,296.85 | 79% |
| 100-31-6300 | FINANCIAL INSTITUTIO | \$6,344.00 | \$30,000.00 | \$11,616.00 | \$11,616.00 | \$0.00 | -\$18,384.00 | 39% |
| 100-31-9110 | PEN & INT-REAL | \$89,454.75 | \$150,000.00 | \$79,934.59 | \$79,934.59 | \$0.00 | -\$70,065.41 | 53% |
| 100-31-9500 | PEN & INT-FIFA | \$3,917.09 | \$4,800.00 | \$4,260.00 | \$4,260.00 | \$0.00 | -\$540.00 | 89% |
| 100-32-1240 | HUNTING CAMP LIC/PER | \$1,714.72 | \$1,700.00 | \$1,500.00 | \$1,500.00 | \$0.00 | -\$200.00 | 88% |
| 100-32-2211 | LAND TRANSFER FEE | \$1,505.00 | \$1,600.00 | \$1,680.00 | \$1,680.00 | \$0.00 | \$80.00 | 105% |
| 100-32-2240 | MOBILE HOME PERMITS | \$6,500.00 | \$8,500.00 | \$4,750.00 | \$4,750.00 | \$0.00 | -\$3,750.00 | 56% |
| 100-32-2250 | ELECTRICAL PERMITS | \$1,580.00 | \$2,000.00 | \$1,855.00 | \$1,855.00 | \$0.00 | -\$145.00 | 93% |
| 100-32-2991 | LAND DISTURBING FEES | \$0.00 | \$0.00 | \$2,921.45 | \$2,921.45 | \$0.00 | \$2,921.45 | 0% |
| 100-33-1113 | HHS & HRSA GRANT_COVID-19 | \$0.00 | \$0.00 | \$2,531.28 | \$2,531.28 | \$0.00 | \$2,531.28 | 0% |
| 100-33-1152 | GEMA EMA PARTNERSHIP | \$7,328.00 | \$7,328.00 | \$0.00 | \$0.00 | \$0.00 | -\$7,328.00 | 0% |
| 100-33-1154 | GEORGIA CARES ACT | \$345,390.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| 100-33-1155 | GEORGIA CARES ACT-Elections | \$1,038.50 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| 100-33-1156 | GEORGIA CARES ACT-County Jail | \$8,260.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| 100-33-1210 | AMERICAN RESCUE PLAN ACT (ARPA) | \$0.00 | \$0.00 | \$37,677.50 | \$37,677.50 | \$0.00 | \$37,677.50 | 0% |

Board of Commissioners of Candler County

Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Curr Rev | YTD Rev | Cancel | Excess/Deficit | % Real |
|-----------------|--|--------------|--------------|--------------|--------------|--------|----------------|--------|
| 100-33-4211 | FAMILY CONNECTIONS GRANT | \$37,371.93 | \$48,000.00 | \$36,279.03 | \$36,279.03 | \$0.00 | -\$11,720.97 | 76% |
| 100-33-5200 | FOREST LAND PROTECTION GRANTS (FLPA) | \$0.00 | \$25,000.00 | \$0.00 | \$0.00 | \$0.00 | -\$25,000.00 | 0% |
| 100-33-6004 | DISPATCH METTER SHA-2018 SDS AGREEMENT | \$43,333.36 | \$65,000.00 | \$43,333.36 | \$43,333.36 | \$0.00 | -\$21,666.64 | 67% |
| 100-34-1120 | STATE COURT - COMMUNITY SERVICE | \$1,513.00 | \$3,000.00 | \$3,007.00 | \$3,007.00 | \$0.00 | \$7.00 | 100% |
| 100-34-1190 | STATE COURT - JOF | \$1,100.00 | \$2,000.00 | \$2,309.35 | \$2,309.35 | \$0.00 | \$309.35 | 115% |
| 100-34-1200 | CLERK OF COURT - GENERAL FILING FEE | \$25,679.40 | \$43,000.00 | \$34,221.71 | \$34,221.71 | \$0.00 | -\$8,778.29 | 80% |
| 100-34-1600 | TAVT/MOTOR VEHICLE COUNTY FEES | \$20,136.13 | \$30,000.00 | \$24,639.29 | \$24,639.29 | \$0.00 | -\$5,360.71 | 82% |
| 100-34-1930 | SALE OF MAPS | \$10.00 | \$0.00 | \$6.00 | \$6.00 | \$0.00 | \$6.00 | 0% |
| 100-34-1940 | COMMISSIONS ON TAXES | \$13,303.55 | \$17,500.00 | \$11,726.85 | \$11,726.85 | \$0.00 | -\$5,773.15 | 67% |
| 100-34-1941 | METTER TAX COLLECTIO | \$3,500.00 | \$10,000.00 | \$3,600.00 | \$3,600.00 | \$0.00 | -\$6,400.00 | 36% |
| 100-34-2100 | LAW ENFORCEMENT FEES | \$12,103.50 | \$16,500.00 | \$14,489.00 | \$14,489.00 | \$0.00 | -\$2,011.00 | 88% |
| 100-34-2200 | GBI DRUG ENF-SALARY | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| 100-34-2201 | SCHOOL RESOURCE OFFICER | \$15,959.60 | \$40,000.00 | \$20,797.00 | \$20,797.00 | \$0.00 | -\$19,203.00 | 52% |
| 100-34-2202 | SOUTHEASTERN TECH COLLEGE UTILITES | \$0.00 | \$4,000.00 | \$2,474.33 | \$2,474.33 | \$0.00 | -\$1,525.67 | 62% |
| 100-34-2600 | EMS TRIP SERVICE FEES | \$332,794.29 | \$465,000.00 | \$359,123.63 | \$359,123.63 | \$0.00 | -\$105,876.37 | 77% |
| 100-34-2601 | EMS ANNUAL FEES | \$378,186.71 | \$500,000.00 | \$414,169.80 | \$414,169.80 | \$0.00 | -\$85,830.20 | 83% |
| 100-34-2602 | EMS LEGAL RECOVERY OF BACK DEBT | \$116.75 | \$0.00 | \$820.07 | \$820.07 | \$0.00 | \$820.07 | 0% |
| 100-34-2900 | HOSPITAL DEBT SERVICE FEES | \$1,172.32 | \$0.00 | \$864.91 | \$864.91 | \$0.00 | \$864.91 | 0% |
| 100-34-4131 | RECYLED MATERIALS | \$1,552.97 | \$1,500.00 | \$1,449.00 | \$1,449.00 | \$0.00 | -\$51.00 | 97% |
| 100-34-4150 | TIPPING LANDFILL FEES | \$72,064.59 | \$85,000.00 | \$52,857.97 | \$52,857.97 | \$0.00 | -\$32,142.03 | 62% |
| 100-34-4151 | RESIDENTIAL LDFL USE | \$365,177.43 | \$460,000.00 | \$382,459.96 | \$382,459.96 | \$0.00 | -\$77,540.04 | 83% |
| 100-34-4152 | RECYCLE CTR FEES | \$1,332.00 | \$1,500.00 | \$1,548.00 | \$1,548.00 | \$0.00 | \$48.00 | 103% |
| 100-34-4153 | INERT LANDFILL FEES | \$18,391.38 | \$25,000.00 | \$13,617.53 | \$13,617.53 | \$0.00 | -\$11,382.47 | 54% |
| 100-34-7202 | JACK STRICKLAND RENT | -\$250.00 | \$2,500.00 | \$2,350.00 | \$2,350.00 | \$0.00 | -\$150.00 | 94% |
| 100-34-7205 | REC DEPT REGISTRATIO | \$20,105.00 | \$25,000.00 | \$27,400.00 | \$27,400.00 | \$0.00 | \$2,400.00 | 110% |
| 100-34-7206 | REC DEPT CONCESSIONS | \$262.04 | \$10,000.00 | \$961.10 | \$961.10 | \$0.00 | -\$9,038.90 | 10% |
| 100-34-7207 | REC DEPT SPONSORS | \$1,486.60 | \$9,000.00 | \$412.00 | \$412.00 | \$0.00 | -\$8,588.00 | 5% |
| 100-34-7208 | FIELD RENTAL | \$300.00 | \$500.00 | \$0.00 | \$0.00 | \$0.00 | -\$500.00 | 0% |

15
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Statement of Revenue and Expenditures

| Revenue Account | Description | Prior Yr Rev | Anticipated | Curr Rev | YTD Rev | Cancel | Excess/Deficit | % Real |
|-----------------|--|-----------------------|-----------------------|-----------------------|-----------------------|---------------|------------------------|------------|
| 100-34-7209 | REC DEPT ADMISSIONS | \$0.00 | \$3,000.00 | \$2,035.00 | \$2,035.00 | \$0.00 | -\$915.00 | 70% |
| 100-34-7210 | REC DEPT TOURNAMENT | \$0.00 | \$1,000.00 | \$775.00 | \$775.00 | \$0.00 | -\$225.00 | 78% |
| 100-35-1110 | SUPERIOR COURT FINES | \$9,314.26 | \$10,000.00 | \$9,999.27 | \$9,999.27 | \$0.00 | -\$0.73 | 100% |
| 100-35-1120 | STATE COURT FINES | \$163,943.65 | \$250,000.00 | \$300,619.78 | \$300,619.78 | \$0.00 | \$50,619.78 | 120% |
| 100-35-1130 | MAGISTRATE COURT | \$21,587.00 | \$30,000.00 | \$19,970.00 | \$19,970.00 | \$0.00 | -\$10,030.00 | 67% |
| 100-35-1150 | PROBATE COURT | \$22,476.63 | \$30,000.00 | \$21,421.82 | \$21,421.82 | \$0.00 | -\$8,578.18 | 71% |
| 100-35-1401 | STATE/SUPERIOR CT ADD ON FEE-JAIL FUND | \$18,352.98 | \$35,000.00 | \$29,874.32 | \$29,874.32 | \$0.00 | -\$5,125.68 | 85% |
| 100-35-1402 | MUNI COURT ADD ON FEE-JAIL FUND | \$17,066.62 | \$22,000.00 | \$15,958.73 | \$15,958.73 | \$0.00 | -\$6,041.27 | 73% |
| 100-35-1408 | JUVE COURT ADD ON FEE | \$80.00 | \$400.00 | \$603.50 | \$603.50 | \$0.00 | \$203.50 | 151% |
| 100-35-1901 | PUBLIC DEFENDER FEES | \$322.84 | \$500.00 | \$910.36 | \$910.36 | \$0.00 | \$410.36 | 182% |
| 100-36-1001 | INTEREST INCOME | \$3,173.58 | \$5,000.00 | \$6,273.44 | \$6,273.44 | \$0.00 | \$1,273.44 | 125% |
| 100-36-1002 | INTEREST INCOME - LANDFILL CD | \$0.00 | \$15,000.00 | \$0.00 | \$0.00 | \$0.00 | -\$15,000.00 | 0% |
| 100-36-1003 | INTEREST INCOME - GENERAL FUND CD | \$2,919.90 | \$3,000.00 | \$2,955.65 | \$2,955.65 | \$0.00 | -\$44.35 | 99% |
| 100-37-1001 | PRIVATE DONATIONS | \$0.00 | \$0.00 | \$1,200.00 | \$1,200.00 | \$0.00 | \$1,200.00 | 0% |
| 100-37-1120 | HEALTH GRANT ACCG | \$1,500.00 | \$1,500.00 | \$0.00 | \$0.00 | \$0.00 | -\$1,500.00 | 0% |
| 100-38-9001 | MISC SALE OF PIPE | \$14,359.99 | \$15,000.00 | \$9,494.50 | \$9,494.50 | \$0.00 | -\$5,505.50 | 63% |
| 100-38-9003 | MISC TAX COMM FICA | \$6,031.83 | \$6,100.00 | \$5,622.47 | \$5,622.47 | \$0.00 | -\$477.53 | 92% |
| 100-38-9005 | MISCELLANEOUS | \$10,332.08 | \$15,000.00 | \$28,305.51 | \$28,305.51 | \$0.00 | \$13,305.51 | 189% |
| 100-38-9006 | INSURANCE PROCEEDS | \$32,117.71 | \$20,000.00 | \$14,983.66 | \$14,983.66 | \$0.00 | -\$5,016.34 | 75% |
| 100-38-9007 | MISC SALE OF SIGNS | \$68.00 | \$0.00 | \$52.00 | \$52.00 | \$0.00 | \$52.00 | 0% |
| 100-38-9009 | RECOVERY ON TAX COMMISSIONER LOSS | \$2,199.76 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| 100-38-9010 | MISC SALE OF USED MOTOR GRADER BLADES | \$0.00 | \$0.00 | \$300.00 | \$300.00 | \$0.00 | \$300.00 | 0% |
| 100-38-9011 | PUBLIC DEFENDER- SURPLUS REFUND | \$0.00 | \$7,950.29 | \$8,079.28 | \$8,079.28 | \$0.00 | \$128.99 | 102% |
| 100-38-9999 | CANCEL PRIOR YEAR EXPENSE | \$671.00 | \$0.00 | \$1,167.70 | \$1,167.70 | \$0.00 | \$1,167.70 | 0% |
| 100-39-1800 | FUND BALANCE USE | \$0.00 | \$91,715.76 | \$0.00 | \$0.00 | \$0.00 | -\$91,715.76 | 0% |
| 100-39-2100 | SALE OF ASSETS | \$159,000.00 | \$0.00 | \$57,107.39 | \$57,107.39 | \$0.00 | \$57,107.39 | 0% |
| | GENERAL FUND Revenue Total | \$6,442,033.18 | \$8,054,594.05 | \$6,678,298.15 | \$6,678,298.15 | \$0.00 | -\$1,376,295.90 | 83% |

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 | \$31,284.86 | \$50,200.18 | \$32,608.62 | \$32,608.62 | \$0.00 | \$17,591.56 | 65% |
| 100-1300 | EXECUTIVE | \$133,259.16 | \$224,857.28 | \$147,393.94 | \$147,393.94 | \$0.00 | \$77,463.34 | 66% |
| 100-1400 | ELECTIONS & VOTER REGISTRATION | \$58,544.73 | \$91,758.59 | \$54,002.00 | \$54,002.00 | \$0.00 | \$37,756.59 | 59% |
| 100-1510 | ADMINISTRATION | \$237,382.06 | \$375,470.87 | \$252,825.32 | \$252,825.32 | \$0.00 | \$122,645.55 | 67% |
| 100-1514 | BOARD OF EQUALIZATION: | \$1,722.19 | \$5,003.19 | \$2,026.88 | \$2,026.88 | \$0.00 | \$2,976.31 | 41% |
| 100-1535 | INFORMATION TECHNOLOGY: | \$114,022.29 | \$164,000.00 | \$124,441.09 | \$124,441.09 | \$0.00 | \$39,558.91 | 76% |
| 100-1545 | TAX COMMISSIONER | \$180,463.12 | \$280,902.54 | \$181,133.88 | \$181,133.88 | \$0.00 | \$99,768.66 | 64% |
| 100-1550 | TAX ASSESSOR | \$117,122.19 | \$263,662.98 | \$155,897.25 | \$155,897.25 | \$0.00 | \$107,765.73 | 59% |
| 100-1565 | PUBLIC BUILDINGS | \$150,288.31 | \$222,668.00 | \$157,428.60 | \$157,428.60 | \$0.00 | \$65,239.40 | 71% |
| 100-2150 | SUPERIOR COURT | \$125,347.36 | \$209,768.34 | \$144,612.45 | \$144,612.45 | \$0.00 | \$65,155.89 | 69% |
| 100-2180 | CLERK OF COURT | \$118,649.91 | \$228,313.08 | \$138,320.07 | \$138,320.07 | \$0.00 | \$89,993.01 | 61% |
| 100-2300 | STATE COURT | \$78,078.57 | \$112,693.99 | \$76,970.61 | \$76,970.61 | \$0.00 | \$35,723.38 | 68% |
| 100-2400 | MAGISTRATE COURT | \$57,848.48 | \$94,725.74 | \$62,200.31 | \$62,200.31 | \$0.00 | \$32,525.43 | 66% |
| 100-2450 | PROBATE COURT | \$89,946.14 | \$149,974.58 | \$98,725.84 | \$98,725.84 | \$0.00 | \$51,248.74 | 66% |
| 100-3300 | SHERIFF | \$743,121.61 | \$1,451,040.67 | \$965,007.61 | \$965,007.61 | \$0.00 | \$486,033.06 | 67% |
| 100-3326 | DETENTION CENTER | \$411,025.34 | \$697,403.41 | \$456,964.56 | \$456,964.56 | \$0.00 | \$240,438.85 | 66% |
| 100-3600 | EMERGENCY MEDICAL SERVICES | \$562,082.42 | \$1,101,876.41 | \$718,165.21 | \$718,165.21 | \$0.00 | \$383,711.20 | 65% |
| 100-3700 | CORONER | \$22,972.88 | \$33,595.60 | \$17,414.46 | \$17,414.46 | \$0.00 | \$16,181.14 | 52% |
| 100-3920 | EMERGENCY MANAGEMENT ASSOCIATION | \$17,058.90 | \$18,090.47 | \$15,539.35 | \$15,539.35 | \$0.00 | \$2,551.12 | 86% |
| 100-4200 | ROADS & BRIDGES | \$576,083.24 | \$1,112,183.17 | \$692,571.30 | \$692,571.30 | \$0.00 | \$419,611.87 | 62% |
| 100-4520 | COLLECTIONS | \$1,534.16 | \$0.00 | \$52.00 | \$52.00 | \$0.00 | -\$52.00 | 0% |
| 100-4530 | SOLID WASTE DISPOSAL | \$228,361.14 | \$505,636.89 | \$244,603.47 | \$244,603.47 | \$0.00 | \$261,033.42 | 48% |
| 100-5550 | FAMILY CONNECTIONS: | \$31,050.40 | \$48,000.00 | \$31,466.56 | \$31,466.56 | \$0.00 | \$16,533.44 | 66% |
| 100-7130 | AGRICULTURAL RESOURCES | \$29,784.50 | \$80,438.00 | \$36,185.80 | \$36,185.80 | \$0.00 | \$44,252.20 | 45% |
| 100-7450 | CODE ENFORCEMENT | \$7,176.64 | \$0.00 | \$7,235.57 | \$7,235.57 | \$0.00 | -\$7,235.57 | 0% |
| 100-7460 | RECREATION DEPARTMENT | \$156,763.42 | \$265,562.11 | \$147,593.46 | \$147,593.46 | \$0.00 | \$117,968.65 | 56% |
| 100-8000 | DEBT SERVICES: | \$18,750.00 | \$25,000.00 | \$12,500.00 | \$12,500.00 | \$0.00 | \$12,500.00 | 50% |
| 100-9000 | OTHER DEPARTMENTS | \$401,291.17 | \$280,836.00 | \$83,655.26 | \$83,655.26 | \$0.00 | \$197,180.74 | 30% |

Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Curr Expd | YTD Expd | Cancel | Balance | % Expd |
|----------------|----------------------------------|----------------|----------------|----------------|----------------|--------|----------------|--------|
| | GENERAL FUND Expend Total | \$4,801,015.19 | \$8,093,662.09 | \$5,057,541.47 | \$5,057,541.47 | \$0.00 | \$3,036,120.62 | 62% |

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GENERAL FUND

| | Prior | Current | YTD |
|-------------|----------------|----------------|----------------|
| Revenue: | \$6,442,033.18 | \$6,678,298.15 | \$6,678,298.15 |
| Expended: | \$4,801,015.19 | \$5,057,541.47 | \$5,057,541.47 |
| Net Income: | \$1,641,017.99 | \$1,620,756.68 | \$1,620,756.68 |

Grand Totals

| | Prior | Current | YTD |
|-------------|----------------|----------------|----------------|
| Revenue: | \$6,442,033.18 | \$6,678,298.15 | \$6,678,298.15 |
| Expended: | \$4,801,015.19 | \$5,057,541.47 | \$5,057,541.47 |
| Net Income: | \$1,641,017.99 | \$1,620,756.68 | \$1,620,756.68 |

Board of Commissioners of Candler County

Statement of Revenue and Expenditures

Revenue Account Range: 230-00-0000 to 230-99-9999
 Expend Account Range: 230-0000-00-0000 to 230-9999-99-9999
 Print Zero YTD Activity: No

Include Non-Anticipated: Yes
 Include Non-Budget: No
 Year To Date As Of: 02/28/22
 Current Period: 07/01/21 to 02/28/22
 Prior Year: 07/01/20 to 02/28/21

| Revenue Account | Description | Prior Yr Rev | Anticipated | Curr Rev | YTD Rev | Cancel | Excess/Deficit | % Real |
|--|---------------------------|--------------|-------------|-------------|-------------|--------|----------------|--------|
| 230-33-1113 | HHS & HRSA GRANT_COVID-19 | \$0.00 | \$0.00 | \$30,958.57 | \$30,958.57 | \$0.00 | \$30,958.57 | 0% |
| 230-36-1001 | INTEREST INCOME | \$0.00 | \$0.00 | \$277.11 | \$277.11 | \$0.00 | \$277.11 | 0% |
| AMERICAN RESCUE PLAN (ARP) ACT FUND Revenue Total | | \$0.00 | \$0.00 | \$31,235.68 | \$31,235.68 | \$0.00 | \$31,235.68 | 0% |

| Expend Account | Description | Prior Yr Expd | Budgeted | Curr Expd | YTD Expd | Cancel | Balance | % Expd |
|---|----------------------------|---------------|--------------|--------------|--------------|--------|-------------|--------|
| 230-1510 | ADMINISTRATION | \$0.00 | \$86,658.25 | \$86,658.25 | \$86,658.25 | \$0.00 | \$0.00 | 100% |
| 230-3600 | EMERGENCY MEDICAL SERVICES | \$0.00 | \$384,913.49 | \$313,933.76 | \$313,933.76 | \$0.00 | \$70,979.73 | 82% |
| 230-4200 | ROADS & BRIDGES | \$0.00 | \$0.00 | \$4,344.00 | \$4,344.00 | \$0.00 | -\$4,344.00 | 0% |
| AMERICAN RESCUE PLAN (ARP) ACT FUND Expend Total | | \$0.00 | \$471,571.74 | \$404,936.01 | \$404,936.01 | \$0.00 | \$66,635.73 | 86% |

| 230 | AMERICAN RESCUE PLAN (ARP) ACT FUND | Prior | Current | YTD |
|-----|-------------------------------------|--------|---------------|---------------|
| | Revenue: | \$0.00 | \$31,235.68 | \$31,235.68 |
| | Expended: | \$0.00 | \$404,936.01 | \$404,936.01 |
| | Net Income: | \$0.00 | -\$373,700.33 | -\$373,700.33 |

| Grand Totals | | | | |
|--------------|-------------|--------|---------------|---------------|
| | | Prior | Current | YTD |
| | Revenue: | \$0.00 | \$31,235.68 | \$31,235.68 |
| | Expended: | \$0.00 | \$404,936.01 | \$404,936.01 |
| | Net Income: | \$0.00 | -\$373,700.33 | -\$373,700.33 |

Board of Commissioners of Candler County

3/3/2022
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Statement of Revenue and Expenditures

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
 Include Non-Budget: No
 Year To Date As Of: 02/28/22
 Current Period: 07/01/21 to 02/28/22
 Prior Year: 07/01/20 to 02/28/21

| Revenue Account | Description | Prior Yr Rev | Anticipated | Curr Rev | YTD Rev | Cancel | Excess/Deficit | % Real |
|--|----------------------------------|---------------------|-----------------------|---------------------|---------------------|---------------|---------------------|------------|
| 270-31-1350 | RAILROAD EQUIPMENT | \$2,805.62 | \$3,000.00 | \$2,585.98 | \$2,585.98 | \$0.00 | -\$414.02 | 86% |
| 270-31-1750 | FRANCHISE TAX-TELEVI | \$34,102.47 | \$45,000.00 | \$33,434.50 | \$33,434.50 | \$0.00 | -\$11,565.50 | 74% |
| 270-31-4200 | ALCOHOL BEVERAGE EXC | \$75,898.59 | \$95,000.00 | \$72,872.13 | \$72,872.13 | \$0.00 | -\$22,127.87 | 77% |
| 270-31-4201 | ALCOHOL MIXED DRINK BEVERAGE EXC | \$0.00 | \$0.00 | \$132.34 | \$132.34 | \$0.00 | \$132.34 | 0% |
| 270-31-6200 | INSURANCE PREMIUM TAX | \$489,424.84 | \$490,000.00 | \$507,368.33 | \$507,368.33 | \$0.00 | \$17,368.33 | 104% |
| 270-32-1100 | ALCOHOLIC BEVERAGE LICENSE | \$19,200.00 | \$15,000.00 | \$19,286.50 | \$19,286.50 | \$0.00 | \$4,286.50 | 129% |
| 270-32-1200 | GENERAL BUSINESS LICENSE | \$5,525.00 | \$11,300.00 | \$7,860.50 | \$7,860.50 | \$0.00 | -\$3,439.50 | 70% |
| 270-32-2230 | SIGN PERMITS | \$0.00 | \$0.00 | \$100.00 | \$100.00 | \$0.00 | \$100.00 | 0% |
| 270-32-2231 | CELL TOWER FEES | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| 270-33-7001 | FIRE BUDGET SURPLUS METTER | \$30,888.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| 270-34-4110 | REFUSE COLLECTION CHARGE | \$332,415.31 | \$340,000.00 | \$319,350.86 | \$319,350.86 | \$0.00 | -\$20,649.14 | 94% |
| 270-35-1400 | CODE VIOLATION FINES | \$0.00 | \$0.00 | \$50.00 | \$50.00 | \$0.00 | \$50.00 | 0% |
| 270-36-1001 | INTEREST INCOME | \$887.71 | \$1,500.00 | \$1,200.34 | \$1,200.34 | \$0.00 | -\$299.66 | 80% |
| SPECIAL SERVICE DISTRICT FUND Revenue Total | | \$961,247.54 | \$1,000,800.00 | \$964,241.48 | \$964,241.48 | \$0.00 | -\$36,558.52 | 96% |

| Expend Account | Description | Prior Yr Expd | Budgeted | Curr Expd | YTD Expd | Cancel | Balance | % Expd |
|---|-------------------|---------------------|-----------------------|---------------------|---------------------|---------------|---------------------|------------|
| 270-1510 | ADMINISTRATION | \$360.50 | \$125,926.37 | \$43.25 | \$43.25 | \$0.00 | \$125,883.12 | 0% |
| 270-4520 | COLLECTIONS | \$221,201.28 | \$367,500.00 | \$227,089.08 | \$227,089.08 | \$0.00 | \$140,410.92 | 62% |
| 270-7410 | ZONING | \$770.00 | \$2,500.00 | \$1,127.00 | \$1,127.00 | \$0.00 | \$1,373.00 | 45% |
| 270-7450 | CODE ENFORCEMENT | \$0.00 | \$10,765.00 | \$11,007.05 | \$11,007.05 | \$0.00 | -\$242.05 | 102% |
| 270-9000 | OTHER DEPARTMENTS | \$320,489.69 | \$536,397.00 | \$371,694.21 | \$371,694.21 | \$0.00 | \$164,702.79 | 69% |
| SPECIAL SERVICE DISTRICT FUND Expend Total | | \$542,821.47 | \$1,043,088.37 | \$610,960.59 | \$610,960.59 | \$0.00 | \$432,127.78 | 59% |

Board of Commissioners of Candler County

Statement of Revenue and Expenditures

| Expend Account | Description | Budgeted | | Curr Expd | | YTD Expd | Cancel | Balance | % Expd |
|----------------|--------------------------------------|---------------|--------------|--------------|--------------|--------------|--------|---------|--------|
| | | Prior Yr Expd | Prior | Current | YTD | | | | |
| 270 | SPECIAL SERVICE DISTRICT FUND | | | | | | | | |
| | Revenue: | \$961,247.54 | \$961,247.54 | \$964,241.48 | \$964,241.48 | \$964,241.48 | | | |
| | Expended: | \$542,821.47 | \$542,821.47 | \$610,960.59 | \$610,960.59 | \$610,960.59 | | | |
| | Net Income: | \$418,426.07 | \$418,426.07 | \$353,280.89 | \$353,280.89 | \$353,280.89 | | | |

Grand Totals

| | Prior | Current | YTD |
|-------------|--------------|--------------|--------------|
| Revenue: | \$961,247.54 | \$964,241.48 | \$964,241.48 |
| Expended: | \$542,821.47 | \$610,960.59 | \$610,960.59 |
| Net Income: | \$418,426.07 | \$353,280.89 | \$353,280.89 |

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

Statement of Revenue and Expenditures

Include Non-Anticipated: Yes

Include Non-Budget: No

Year To Date As Of: 02/28/22

Current Period: 07/01/21 to 02/28/22

Prior Year: 07/01/20 to 02/28/21

| Revenue Account | Description | Prior Yr Rev | Anticipated | Curr Rev | YTD Rev | Cancel | Excess/Deficit | % Real |
|---------------------------------------|----------------------|---------------------|--------------------|--------------------|--------------------|---------------|-------------------|------------|
| 320-36-1003 | INTEREST INC 2011 SP | \$150.80 | \$0.00 | \$20.84 | \$20.84 | \$0.00 | \$20.84 | 0% |
| 2011 SPLOST FUND Revenue Total | | \$150.80 | \$0.00 | \$20.84 | \$20.84 | \$0.00 | \$20.84 | 0% |
| Expend Account | Description | Prior Yr Expd | Budgeted | Curr Expd | YTD Expd | Cancel | Balance | % Expd |
| 320-1510 | ADMINISTRATION | \$0.00 | \$0.00 | \$30.20 | \$30.20 | \$0.00 | -\$30.20 | 0% |
| 320-1535 | PUBLIC BUILDINGS | \$54,801.69 | \$20,548.92 | \$14,415.88 | \$14,415.88 | \$0.00 | \$6,133.04 | 70% |
| 320-3326 | DETENTION CENTER | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| 320-3500 | DEBT SERVICE: | \$108,630.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| 320-8000 | | \$163,432.33 | \$20,548.92 | \$14,446.08 | \$14,446.08 | \$0.00 | \$0.00 | 0% |
| 2011 SPLOST FUND Expend Total | | \$163,432.33 | \$20,548.92 | \$14,446.08 | \$14,446.08 | \$0.00 | \$6,102.84 | 70% |

| | Prior | Current | YTD |
|-------------|---------------|--------------|--------------|
| Revenue: | \$150.80 | \$20.84 | \$20.84 |
| Expended: | \$163,432.33 | \$14,446.08 | \$14,446.08 |
| Net Income: | -\$163,281.53 | -\$14,425.24 | -\$14,425.24 |

320 2011 SPLOST FUND

Grand Totals

| | Prior | Current | YTD |
|-------------|---------------|--------------|--------------|
| Revenue: | \$150.80 | \$20.84 | \$20.84 |
| Expended: | \$163,432.33 | \$14,446.08 | \$14,446.08 |
| Net Income: | -\$163,281.53 | -\$14,425.24 | -\$14,425.24 |

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: 02/28/22
 Current Period: 07/01/21 to 02/28/22
 Prior Year: 07/01/20 to 02/28/21

| Revenue Account | Description | Prior Yr Rev | Anticipated | Curr Rev | YTD Rev | Cancel | Excess/Deficit | % Real |
|-----------------|---------------------------------------|---------------------|-----------------------|-----------------------|-----------------------|---------------|----------------------|------------|
| 321-31-3208 | 2018 SPLOST (COUNTY 56%) | \$442,366.28 | \$663,040.00 | \$522,468.61 | \$522,468.61 | \$0.00 | -\$140,571.39 | 79% |
| 321-31-3209 | 2018 SPLOST (Hospital 20%) | \$197,484.93 | \$296,000.00 | \$233,244.91 | \$233,244.91 | \$0.00 | -\$62,755.09 | 79% |
| 321-31-3210 | 2018 SPLOST (Metter 40%) | \$315,975.91 | \$473,600.00 | \$373,191.89 | \$373,191.89 | \$0.00 | -\$100,408.11 | 79% |
| 321-31-3211 | 2018 SPLOST (Pulaski 4%) | \$31,597.59 | \$47,360.00 | \$37,319.19 | \$37,319.19 | \$0.00 | -\$10,040.81 | 79% |
| 321-36-1005 | INTEREST INC 2018 SP | \$903.00 | \$25.00 | \$995.07 | \$995.07 | \$0.00 | \$970.07 | 3,980% |
| 321-36-1006 | INTEREST INC 2018 SPLOST Hospital 20% | \$21.08 | \$250.00 | \$53.20 | \$53.20 | \$0.00 | -\$196.80 | 21% |
| 321-38-9005 | MISCELLANEOUS | \$245.38 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| | 2018 SPLOST FUND Revenue Total | \$988,594.17 | \$1,480,275.00 | \$1,167,272.87 | \$1,167,272.87 | \$0.00 | -\$313,002.13 | 79% |

| Expend Account | Description | Prior Yr Expd | Budgeted | Curr Expd | YTD Expd | Cancel | Balance | % Expd |
|----------------|------------------------------------|---------------|--------------|--------------|--------------|--------|--------------|--------|
| 321-1510 | ADMINISTRATION | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| 321-1535 | 2018 SPLOST(Control changed to Sub | \$0.00 | \$52,005.91 | \$1,349.61 | \$1,349.61 | \$0.00 | \$50,656.30 | 3% |
| 321-1550 | TAX ASSESSOR | \$0.00 | \$4,500.00 | \$4,500.00 | \$4,500.00 | \$0.00 | \$0.00 | 100% |
| 321-1565 | PUBLIC BUILDINGS | \$18,109.50 | \$161,165.40 | \$156,394.61 | \$156,394.61 | \$0.00 | \$4,770.79 | 97% |
| 321-2450 | PROBATE COURT | \$0.00 | \$2,000.00 | \$0.00 | \$0.00 | \$0.00 | \$2,000.00 | 0% |
| 321-2780 | | \$0.00 | \$3,000.00 | \$3,000.00 | \$3,000.00 | \$0.00 | \$0.00 | 100% |
| 321-3300 | SHERIFF | \$174,489.16 | \$397,500.26 | \$357,236.60 | \$357,236.60 | \$0.00 | \$40,263.66 | 90% |
| 321-3600 | EMERGENCY MEDICAL SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| 321-4200 | ROADS & BRIDGES | \$0.00 | \$280,565.00 | \$269,517.86 | \$269,517.86 | \$0.00 | \$11,047.14 | 96% |
| 321-4530 | SOLID WASTE DISPOSAL | \$3,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| 321-4953 | | \$277,859.64 | \$510,220.00 | \$331,840.25 | \$331,840.25 | \$0.00 | \$178,379.75 | 65% |
| 321-4964 | | \$27,785.96 | \$47,360.00 | \$33,184.03 | \$33,184.03 | \$0.00 | \$14,175.97 | 70% |
| 321-4966 | | \$173,662.26 | \$296,000.00 | \$233,222.66 | \$233,222.66 | \$0.00 | \$62,777.34 | 79% |
| 321-7130 | AGRICULTURAL RESOURCES | \$0.00 | \$1,200.00 | \$0.00 | \$0.00 | \$0.00 | \$1,200.00 | 0% |
| 321-7460 | RECREATION DEPARTMENT | \$0.00 | \$54,100.00 | \$36,100.00 | \$36,100.00 | \$0.00 | \$18,000.00 | 67% |

Statement of Revenue and Expenditures

| Expend Account | Description | Prior Yr Expd | Budgeted | Curr Expd | YTD Expd | Cancel | Balance | % Expd |
|--------------------------------------|-------------|---------------------|-----------------------|-----------------------|-----------------------|---------------|---------------------|------------|
| 2018 SPLOST FUND Expend Total | | \$674,906.52 | \$1,809,616.57 | \$1,426,345.62 | \$1,426,345.62 | \$0.00 | \$383,270.95 | 79% |

321

2018 SPLOST FUND

| | Prior | Current | YTD |
|-------------|--------------|----------------|----------------|
| Revenue: | \$988,594.17 | \$1,167,272.87 | \$1,167,272.87 |
| Expended: | \$674,906.52 | \$1,426,345.62 | \$1,426,345.62 |
| Net Income: | \$313,687.65 | -\$259,072.75 | -\$259,072.75 |

Grand Totals

| | Prior | Current | YTD |
|-------------|--------------|----------------|----------------|
| Revenue: | \$988,594.17 | \$1,167,272.87 | \$1,167,272.87 |
| Expended: | \$674,906.52 | \$1,426,345.62 | \$1,426,345.62 |
| Net Income: | \$313,687.65 | -\$259,072.75 | -\$259,072.75 |

Board of Commissioners 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
 include Non-Budget: No
 Year To Date As Of: 02/28/22
 Current Period: 07/01/21 to 02/28/22
 Prior Year: 07/01/20 to 02/28/21

| Revenue Account | Description | Prior Yr Rev | Anticipated | Curr Rev | YTD Rev | Cancel | Excess/Deficit | % Real |
|-----------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------|--------------------|-------------|
| 335-31-3204 | TIA SPLOST | \$225,645.57 | \$225,000.00 | \$226,001.52 | \$226,001.52 | \$0.00 | \$1,001.52 | 100% |
| 335-31-3205 | GDOT | \$526,779.39 | \$0.00 | \$65,474.90 | \$65,474.90 | \$0.00 | \$65,474.90 | 0% |
| 335-36-1004 | INTEREST INC TIA SPL | \$1,094.11 | \$0.00 | \$1,368.28 | \$1,368.28 | \$0.00 | \$1,368.28 | 0% |
| | TIA SPLOST FUND Revenue Total | \$753,519.07 | \$225,000.00 | \$292,844.70 | \$292,844.70 | \$0.00 | \$67,844.70 | 130% |

| Expend Account | Description | Prior Yr Expd | Budgeted | Curr Expd | YTD Expd | Cancel | Balance | % Expd |
|----------------|-------------------------------------|---------------------|--------------------|---------------------|---------------------|---------------|----------------------|---------------|
| 335-4200 | ROADS & BRIDGES | \$0.00 | \$0.00 | \$549.00 | \$549.00 | \$0.00 | -\$549.00 | 0% |
| 335-4968 | 2012 TIA SPLOST: | \$670,097.91 | \$13,843.10 | \$163,060.81 | \$163,060.81 | \$0.00 | -\$149,217.71 | 1,178% |
| | TIA SPLOST FUND Expend Total | \$670,097.91 | \$13,843.10 | \$163,609.81 | \$163,609.81 | \$0.00 | -\$149,766.71 | 1,182% |

| 335 | TIA SPLOST FUND | Prior | Current | YTD |
|-----|-----------------|--------------|--------------|--------------|
| | Revenue: | \$753,519.07 | \$292,844.70 | \$292,844.70 |
| | Expended: | \$670,097.91 | \$163,609.81 | \$163,609.81 |
| | Net Income: | \$83,421.16 | \$129,234.89 | \$129,234.89 |

| Grand Totals | | | | |
|--------------|--------------|--------------|--------------|--|
| | Prior | Current | YTD | |
| Revenue: | \$753,519.07 | \$292,844.70 | \$292,844.70 | |
| Expended: | \$670,097.91 | \$163,609.81 | \$163,609.81 | |
| Net Income: | \$83,421.16 | \$129,234.89 | \$129,234.89 | |

Revenue Account Range: 601-00-0000 to 601-99-9999

Expend Account Range: 601-0000-00-0000 to 601-9999-99-9999

Print Zero YTD Activity: No

Statement of Revenue and Expenditures

Include Non-Anticipated: Yes

Include Non-Budget: No

Year To Date As Of: 02/28/22
Current Period: 07/01/21 to 02/28/22

Prior Year: 07/01/20 to 02/28/21

| Revenue Account | Description | Prior Yr Rev | Anticipated | Curr Rev | YTD Rev | Cancel | Excess/Deficit | % Real |
|-----------------|---|---------------|-----------------------|---------------------|---------------------|---------------|----------------------|------------|
| 601-34-1750 | ALLOCATED SELF INSURANCE COSTS FROM C | \$0.00 | \$1,268,541.00 | \$858,129.64 | \$858,129.64 | \$0.00 | -\$410,411.36 | 58% |
| 601-36-10C1 | PARETO CLAIMS ACT INTEREST INCOME | \$0.00 | \$0.00 | \$9.65 | \$9.65 | \$0.00 | \$9.65 | 0% |
| 601-36-1002 | PARETO RESERVE ACT INTEREST INCOME | \$0.00 | \$0.00 | \$83.83 | \$83.83 | \$0.00 | \$83.83 | 0% |
| 601-38-9001 | STOP LOSS REIMBURSEMENT | \$0.00 | \$0.00 | \$54,479.14 | \$54,479.14 | \$0.00 | \$54,479.14 | 0% |
| | INTERNAL HEALTH INSURANCE FUND Revenue Total | \$0.00 | \$1,268,541.00 | \$912,702.26 | \$912,702.26 | \$0.00 | -\$355,838.74 | 72% |

| Expend Account | Description | Prior Yr Expd | Budgeted | Curr Expd | YTD Expd | Cancel | Balance | % Expd |
|----------------|--|---------------|-----------------------|---------------------|---------------------|---------------|---------------------|------------|
| 601-1510 | ADMINISTRATION | \$0.00 | \$1,268,540.00 | \$680,934.73 | \$680,934.73 | \$0.00 | \$587,605.27 | 54% |
| | INTERNAL HEALTH INSURANCE FUND Expend Total | \$0.00 | \$1,268,540.00 | \$680,934.73 | \$680,934.73 | \$0.00 | \$587,605.27 | 54% |

601 INTERNAL HEALTH INSURANCE FUND

| | Prior | Current | YTD |
|-------------|--------|--------------|--------------|
| Revenue: | \$0.00 | \$912,702.26 | \$912,702.26 |
| Expended: | \$0.00 | \$680,934.73 | \$680,934.73 |
| Net Income: | \$0.00 | \$231,767.53 | \$231,767.53 |

Grand Totals

| | Prior | Current | YTD |
|-------------|--------|--------------|--------------|
| Revenue: | \$0.00 | \$912,702.26 | \$912,702.26 |
| Expended: | \$0.00 | \$680,934.73 | \$680,934.73 |
| Net Income: | \$0.00 | \$231,767.53 | \$231,767.53 |

Total SPLOST Collected
Total Hospital SPLOST
Total County SPLOST

| | 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 |

FY18
FY19
FY20
FY21
FY22
FY23
FY24
FY25

| | FY2019 | Hospital | Net Remaining | Metter | Pulaski | County |
|---------------|------------------------|----------------------|------------------------|----------------------|---------------------|----------------------|
| July | \$ 110,246.13 | \$ 22,049.23 | \$ 88,196.90 | \$ 35,278.76 | \$ 3,527.88 | \$ 49,380.27 |
| August | \$ 114,954.34 | \$ 22,990.87 | \$ 91,963.47 | \$ 36,785.39 | \$ 3,678.54 | \$ 51,499.59 |
| September | \$ 109,679.12 | \$ 21,935.82 | \$ 87,743.30 | \$ 35,097.37 | \$ 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 | \$ 53,484.95 |
| 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 | \$ 47,683.15 |
| February | \$ 105,878.56 | \$ 21,175.71 | \$ 84,702.85 | \$ 33,881.14 | \$ 3,388.11 | \$ 47,433.59 |
| March | \$ 99,434.97 | \$ 19,886.99 | \$ 79,547.98 | \$ 31,819.19 | \$ 3,181.92 | \$ 44,546.87 |
| April | \$ 117,339.34 | \$ 23,467.87 | \$ 93,871.47 | \$ 37,548.59 | \$ 3,754.86 | \$ 52,568.02 |
| May | \$ 112,543.87 | \$ 22,508.77 | \$ 90,035.10 | \$ 36,014.04 | \$ 3,601.40 | \$ 50,419.65 |
| June | \$ 113,404.60 | \$ 22,680.92 | \$ 90,723.68 | \$ 36,289.47 | \$ 3,628.95 | \$ 50,805.26 |
| Totals | \$ 1,321,879.52 | \$ 264,975.90 | \$ 1,056,903.62 | \$ 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 | \$ 21,974.37 | \$ 87,897.21 | \$ 35,158.91 | \$ 3,515.89 | \$ 49,222.47 |
| May | \$ 105,340.46 | \$ 21,066.09 | \$ 84,274.37 | \$ 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%

County Portion
Without Hospital 20%

| | 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 Pro Rata | \$ 195.61 | \$ 39.12 | \$ 156.49 | \$ 62.60 | \$ 6.26 | \$ 87.43 |
| 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 | \$ 119,113.35 | \$ 23,822.67 | \$ 95,290.68 | \$ 38,116.27 | \$ 3,811.63 | \$ 53,362.78 |
| March | \$ 115,059.61 | \$ 23,011.92 | \$ 92,047.69 | \$ 36,819.08 | \$ 3,681.91 | \$ 51,546.71 |
| April | \$ 144,544.87 | \$ 28,908.97 | \$ 115,635.90 | \$ 46,254.36 | \$ 4,625.44 | \$ 64,756.10 |
| May | \$ 138,512.60 | \$ 27,707.52 | \$ 110,805.08 | \$ 44,324.03 | \$ 4,432.40 | \$ 62,053.64 |
| June Pro Rata | \$ 173.26 | \$ 34.65 | \$ 138.61 | \$ 55.44 | \$ 5.54 | \$ 77.62 |
| June | \$ 142,428.95 | \$ 28,485.79 | \$ 113,943.16 | \$ 45,577.26 | \$ 4,557.73 | \$ 63,808.17 |
| Totals | \$ 1,528,144.00 | \$ 305,628.80 | \$ 1,222,515.20 | \$ 489,006.08 | \$ 48,900.61 | \$ 684,608.51 |

114.61%

| |
|----------------------|
| \$ 67,639.21 |
| \$ 68,641.54 |
| \$ 66,436.43 |
| \$ 72,246.12 |
| \$ 66,494.83 |
| \$ 109.54 |
| \$ 68,189.27 |
| \$ 76,497.43 |
| \$ 66,703.48 |
| \$ 64,433.38 |
| \$ 80,945.13 |
| \$ 77,567.06 |
| \$ 97.03 |
| \$ 79,760.21 |
| \$ 855,760.64 |

County Portion
Without Hospital 20%

| | FY2022 | Hospital | Net Remaining | Metter | Pulaski | County |
|-------------------|------------------------|----------------------|----------------------|----------------------|---------------------|----------------------|
| July | \$ 141,422.24 | \$ 28,284.45 | \$ 113,137.79 | \$ 45,255.12 | \$ 4,525.51 | \$ 63,357.16 |
| August | \$ 207,833.47 | \$ 41,566.69 | \$ 166,266.78 | \$ 66,506.71 | \$ 6,650.67 | \$ 93,109.39 |
| September | \$ 129,388.96 | \$ 25,877.79 | \$ 103,511.17 | \$ 41,404.47 | \$ 4,140.45 | \$ 57,966.25 |
| October | \$ 133,750.99 | \$ 26,750.20 | \$ 107,000.79 | \$ 42,800.32 | \$ 4,280.03 | \$ 59,920.44 |
| November | \$ 135,194.22 | \$ 27,038.84 | \$ 108,155.38 | \$ 43,262.15 | \$ 4,326.22 | \$ 60,567.01 |
| December Pro Rata | \$ 111.27 | \$ 22.25 | \$ 89.02 | \$ 35.61 | \$ 3.56 | \$ 49.85 |
| December | \$ 142,255.81 | \$ 28,451.16 | \$ 113,804.65 | \$ 45,521.86 | \$ 4,552.19 | \$ 63,730.60 |
| January | \$ 147,155.05 | \$ 29,431.01 | \$ 117,724.04 | \$ 47,089.62 | \$ 4,708.96 | \$ 65,925.46 |
| February | \$ 129,112.59 | \$ 25,822.52 | \$ 103,290.07 | \$ 41,316.03 | \$ 4,131.60 | \$ 57,842.44 |
| March | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| April | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| May | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| June | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Totals | \$ 1,166,224.60 | \$ 233,244.92 | \$ 932,979.68 | \$ 373,191.87 | \$ 37,319.19 | \$ 522,468.62 |

87.47%

| |
|----------------------|
| \$ 653,085.78 |
|----------------------|

Total SPLOST Collected \$ 5,487,077.31
 Total Hospital SPLOST \$ 1,097,415.46
 Total County SPLOST \$ 2,458,210.63

| | Collected | Total Collections | Estimated Collections | Total Estimated Collections |
|------|-----------------|-------------------|-----------------------|-----------------------------|
| FY18 | \$ 103,621.99 | | | |
| FY19 | \$ 1,324,879.52 | \$ 1,428,501.51 | | |
| FY20 | \$ 1,364,207.20 | \$ 2,792,708.71 | | |
| FY21 | \$ 1,528,144.00 | \$ 4,320,852.71 | | |
| FY22 | \$ 1,416,249.69 | \$ 5,737,077.31 | \$ 1,600,000.00 | \$ 7,087,077.31 |
| FY23 | | | \$ 1,700,000.00 | \$ 8,787,077.31 |
| FY35 | | | | |

** @ \$7M Collected the next \$500k goes to the Industrial Authority

Exhibit E

AUTHORIZATION FOR WORK NO. 44
Turner Road Bridge Approach Improvements
PAGE 1 of 1

AUTHORIZATION FOR WORK NO. 44
UNDER AGREEMENT DATED April 15, 2013

OWNER hereby authorizes ENGINEER to performance of the following scope of work relating to the roadway elevations/alignment corrections along Turner Road at the Interstate 16 overpass bridge:

1. Work to be Performed:

- a. **Survey:** Limited topographic survey of the project area, as necessary to prepare construction drawings. Survey to include roadway cross sections (EOP, CL, EOP) every 50-ft, beginning 250-ft from the bridge, bridge deck, and 250-ft beyond the bridge both directions.
- b. **Site Engineering:** Preparation of construction drawings, including demolition plan, roadway plan and profile, details, and any other information necessary for roadway elevation correction. Preparation of bid and contract documents.
- c. **Bidding Assistance:** Facilitate Advertisement for Bid, Administer Pre-Bid Meeting, Bid Opening, Award Process, Administer Preconstruction meeting and review of all project submittals. (Recommend include Scope of work with the 2022 LMIG Project)
- d. **Construction Administration:** Administer the Preconstruction meeting and review of all project submittals. Observe work activities: profile milling, paving, and striping. Review of all quantities and pay request for accuracy. Submittal of Construction Observation Reports to the County throughout the duration of the project.

2. Dates of Service: As Required

3. Compensation and Payment:

- a. Survey: \$1,750
- b. Site Engineering: \$3,000
- c. Bidding Assistance: \$ - Recommend the work be bid with 2022 LMIG
- d. Construction Administration: \$1,000

Total \$5,750

4. Project Manager for ENGINEER: Charles E. Perry

5. Special Terms: N/A

ACCEPTED:
(OWNER)
By: [Signature]
Name: Bryan Asheim
Title: Administrator
Date: 3/8/22

EMC Engineering Services, Inc.
(ENGINEER)
By: [Signature]
Name: Charles E. Perry, Jr.
Title: President and CEO
Date: 2/23/2022

Exhibit F

AUTHORIZATION FOR WORK NO. 45
2022 Candler County Local Maintenance & Improvement Grant (LMIG) Project
PAGE 1 of 1

AUTHORIZATION FOR WORK NO. 45
UNDER AGREEMENT DATED April 15, 2013

OWNER hereby authorizes ENGINEER to performance of the following scope of work relating to the 2022 Candler County Local Maintenance & Improvement Grant (LMIG) Project:

1. **Work to be Performed: 2022 Candler Co. Local Maintenance & Improvement Grant (LMIG) Project**

a. **ROADWAY EVALUATIONS & MAPPING**

- i. Roadway Evaluations: Perform roadway evaluations for up to 20 miles of roads based on the GDOT PACES System. Submittal to include one (1) bound physical copy and an electronic PDF copy of the report. Road selection to be decided by County Road Superintendent or Commissioners.
- ii. Candler County Roadway Improvements Map: Update the County roadway improvements map including evaluated roadways, striping recommendations, and future projects. Submittal includes one (1) high-gloss board-mounted map and electronic PDF.

b. **2022 LMIG PROFESSIONAL SERVICES**

- i. Construction Documents & Bidding Assistance: Preparation of Contract Documents (including exhibits and bid documents) for the resurfacing of Portal Metter Hwy (3.28 miles) from the Metter City limit to the Bridge over Little Stocking Head Creek, the repairs to Lake Church RD 0.2 miles S of I-16, and the Turner RD I-16 N bridge approach resurfacing. Provide bidding assistance.
- ii. Construction Administration: Administer the Preconstruction meeting and review of all project submittals. Provide weekly visits to the site to observe the Contractor's work for general compliance with the Contract Documents. Review of all quantities and pay request for accuracy. Submittal of Construction Observation Reports to the County throughout the duration of the project.
- iii. GDOT LMIG Administration: Provide GDOT reimbursement assistance as needed and GDOT project closeout.

2. **Dates of Service:** As Required

3. **Compensation and Payment:** \$24,500.00

4. **Project Manager for ENGINEER:** Charles E. Perry

5. **Special Terms:** N/A

ACCEPTED:
(OWNER)
By: [Signature]
Name: Bryan Hasheim
Title: Administrator
Date: 3/8/22

EMC Engineering Services, Inc.
(ENGINEER)
By: [Signature]
Name: Charles E. Perry, Jr.
Title: President and CEO
Date: 2/23/2022