

AGENDA
REGULAR MEETING
5:00 P.M.
February 17, 2020

1. Call to Order
2. Invocation and *Pledge of Allegiance*
3. Approval of Agenda
4. Financial Report
 - a. FY2019 Audit Findings and Report – Richard Deal and Blake Bloser
5. Persons wishing to address the Commission
 - a. Beth Matthews – Regarding litter on Lake Church Rd
 - b. Kevin Malone, Charles Hendrix – To request a variance to the Candler County Subdivision and mobile home ordinance as it relates to the proposed Southern Manor Subdivision (Parcel 069 012 001 – Malone, Parcel 069 012, 069 007 007, 069 007 005, 069 007 004, Hendricks)
 - c. Cleveland Slater – to request repairs be made to Sagebrush Ln to allow him to access his property (Parcel 047A 028)
 - d. Chris Mosley – to request the closure or partial closure of Mosley Road
 - e. Julie Bunch – Cool Springs Church Road
 - f. Jason Clark – Request for a Family Purpose Affidavit Exception under Section 2.2.27 of the Candler County Subdivision and Mobile Home Park Ordinance for Parcel 07024007
6. Approval of Minutes
7. Old Business
 - a. Review and Discussion of Current Ordinances Pertaining to EMS Fees and Solid Waste Disposal
 - b. Consideration of Proposed Recreational Vehicle Park and Campground Ordinance
 - c. Discussion of Poly Carts
 - d. Discussion of Zoning for unincorporated Candler County
 - e. Consideration of Lease Agreement with the Georgia State Properties Commission for 25 Daniel St., Metter for 1,848 sq. ft. of space
 - f. Consideration of a request from the Georgia State Properties Commission to sub-lease 1,848 sq. ft. of space in located at 25 Daniel St, Metter, to the Technical College System of Georgia (Southeastern Technical College)
 - g. Discussion of proposals submitted in response to an RFP for Candler County EMS services.

8. New Business

- a. Presentation by Chief Appraiser, Marian Grier, regarding responses received to the RFP for County GIS mapping services
- b. Consideration of an amendment to the Candler County Personnel Policy to allow for the donation of sick leave from one employee to another in the event of a chronic or severe illness.
- c. Consideration of an amendment to the Strickland Building Rental Agreement to require Sheriff's approval for the use of non-Deputies as security.
- d. Consideration of a request for an appropriation of \$1,000 of TIA discretionary funding for repairs to the drainage on Pineland Rd.
- e. Consideration of a request from Cactus Family Farms to allow Coursey Construction Company, Inc. to surface CalMaine Road, a county-maintained road, with crushed concrete.
- f. Create 270 Zoning Accounts

9. Report from Chairman

10. Report from County Administrator

11. Report from Attorney

12. Reports from Commissioners

13. Executive Session

14. Adjournment

Board of Commissioners of Candler County
Regular Meeting
February 17, 2020
5:00 p.m.

The Board of Commissioners of Candler County met for the regular monthly meeting on Monday, February 17, 2020, at 5:00 p.m., in the Commissioners' boardroom at 1075 East Hiawatha Street, Suite A, Metter, Georgia. Those attending the meeting were Candler County Chairman, Glyn Thrift; Candler County Vice-Chairman, Brad Jones; Candler County Commissioners Wayne Culbertson, David Robinson and Blake Hendrix; Candler County Administrator, Bryan Aasheim; Candler County Clerk, Maranda K. Lank; Associate Cindy Delgado attended in place of Candler County Attorney, Kendall Gross. Other guests attending the meeting included Kevin Malone, Charles Hendricks, Elizabeth Matthews, Chris Hunter, Mary Mosely, Marian Grier, Shelly Savage, Jim Savage, Richard Deal, Blake Bloser, Cleveland Slater, Wallie Waters, Bud Fleming, Jack and Ann Childs, Jason Clark, Mel Kelly, Stacie Tapley, Bobby Odom, Justin Wells, John Miles, Jason Grimes, CJ Reynolds, Joe Reynolds, Susan Hunt. The Metter Advertiser was represented by Jerri Goodman.

Call to Order

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

Invocation and Pledge of Allegiance

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

Amendment to the Agenda

Vice-Chairman Jones moved to amend and approve the agenda to add item to New Business 8.f. Consideration of a Request to Create a New Accounts to be added to Fund 270 to account for expense Associated with Zoning Research. Chairman Thrift provided a second to the motion. The motion carried 3-0.

Financials

FY2019 Audit Findings and Report – Richard Deal and Blake Bloser

Mr. Deal presented the FY2019 Audit findings. (Exhibit A)

Mr. Deal touched on topics within the unmodified report as of June 30, 2019 financial report. Overall the County's net position, which is assets plus liabilities, came to \$16,003,080.00. This was a 4% total overall decrease in net position. Mr. Deal mentioned there would have been a surplus except for the reserve against the \$1,325,000.00 receivable for the Candler County Hospital secured debt.

Commissioner Robinson entered the meeting

Persons wishing to address the Commission

Beth Matthews – Regarding litter on Lake Church Rd

Ms. Matthews requested the Commissioners address the drug related litter as well as other trash that is thrown out along Lake Church Road. Mr. Aasheim explained he has worked with Roads Superintendent, Jerry Lanier, to have the work detail clean up the area. Ms. Matthews also expressed concern of robbery and crime activity that is present in the area.

Commissioner Culbertson entered the meeting

Kevin Malone, Charles Hendrix – To request a variance to the Candler County Subdivision and mobile home ordinance as it relates to the proposed Southern Manor Subdivision (Parcel 069 012 001 – Malone, Parcel 069 012, 069 007 007, 069 007 005, 069 007 004, Hendricks)

Mr. Aasheim provided a brief summary in the packet. He then requested the Board of Commissioners to consider a request from the property owners for a variance to the subdivision ordinance in order to allow them to market and sell lots in the proposed subdivision. He then recommended approval of the subdivision as is and will allow individual lots to be approved as platted. Mr. Aasheim mentioned it is an economic benefit to the County for this subdivision to be approved. Kevin Malone and Charlie Hendrix spoke.

Chairman Thrift moved to approve. Commissioner Hendrix provided a second. The motion carried 5-0 (Exhibit B)

Cleveland Slater – to request repairs be made to Sagebrush Ln to allow him to access his property (Parcel 047A 028)

Mr. Cleveland Slater approached the Commissioners requesting repairs be made to a County road, Sagebrush Lane, to allow him to access his property specifically plowing the road to the end of Sagebrush Lane (Parcel 047A 028). Mr. Aasheim stated he discussed this topic with Road Superintendent, Jerry Lanier, and they are addressing this issue. (Exhibit C)

Chris Mosley – to request the closure or partial closure of Mosley Road

Mr. Mosely was not present for this meeting.

Julie Bunch – Cool Springs Church Road

Ms. Bunch was not present for this meeting.

Jason Clark – Request for a Family Purpose Affidavit Exception under Section 2.2.27 of the Candler County Subdivision and Mobile Home Park Ordinance for Parcel 07024007

Mr. Jason Clark approached the Commissioners to request their approval on placing a second doublewide on his 3-acre property. Mr. Aasheim provided the Commissioners with some information regarding Mr. Clark's request. Mr. Aasheim expressed concerns about Section 2.2.27 and 2.2.46 of the Candler County Mobile Home Park Ordinance about the unstated requirement of a resident appearing before the Commission seeking approval Family Purpose Affidavit. He then asked the Commissioners for guidance on the discrepancy. The consensus of the Board was for Mr. Clark to go through the septic permitting process with Health Inspector Karen Anderson first and then request the Commissioners' to consider approval of his request. (Exhibit D)

Approval of Minutes

Vice-Chairman Jones moved to approve the minutes for the January 6, 2020 Regular Meeting, January 27, 2020 Called Meeting and the February 3, 2020 Public Hearing. Commissioner Culbertson provided a second to the motion. The motion carried 5-0.

Old Business

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

This item was tabled.

Consideration of Proposed Recreational Vehicle Park and Campground Ordinance

Vice-Chairman Jones moved to approve the Proposed Recreational Vehicle Park and Campground Ordinance. Commissioner Hendrix provided a second. The motion carried 5-0. (Exhibit E)

Discussion of Poly Carts

This item was tabled.

Discussion of Zoning for unincorporated Candler County

This item was tabled. No action taken. Mr. Aasheim reviewed input from citizens during the February 3, 2020 Public Hearing.

Consideration of Lease Agreement with the Georgia State Properties Commission for 25 Daniel St., Metter for 1,848 sq. ft. of space

Vice-Chairman Jones moved to enter into a Lease Agreement with the Georgia State Properties Commission for 25 Daniel St., Metter for 1,848 sq. ft. of space to provide space for Southeastern Tech. Chairman Thrift provided a second. The motion carried 5-0.

Consideration of a request from the Georgia State Properties Commission to sub-lease 1,848 sq. ft. of space in located at 25 Daniel St, Metter, to the Technical College System of Georgia (Southeastern Technical College)

Vice-Chairman Jones moved to approve a request Georgia State Properties Commission to sub-lease 1,848 sq. ft. of space in located at 25 Daniel St, Metter, to the Technical College System of Georgia (Southeastern Technical College) "only". Commissioner Culbertson provided a second. The motion carried 5-0.

Discussion of proposals submitted in response to an RFP for Candler County EMS services.

This item was tabled. Vice-Chairman Jones moved to table the discussion of proposals submitted in response to an RFP for Candler County EMS services until the March 2, 2020 Regular meeting. Commissioner Robinson provided a second. The motion carried 5-0.

New Business

Presentation by Chief Appraiser, Marian Grier, regarding responses received to the RFP for County GIS mapping services

Mrs. Grier presented bid tabulations and a grading sheet that she and the Board of Assessors had prepared. Based on the evaluation, Mrs. Grier and the Board of Assessors recommended the Commissioners consider negotiating with GIS1 for FY2021. Chairman Thrift made a motion to approve and enter into a two-year agreement with GIS1 in the amount of \$10,400.00, with a one-time set-up cost of \$2,500.00 to update ninety-two maps with the GIS1 logo. Commissioner Hendrix provided a second. The motion carried 5-0. (Exhibit F)

Mrs. Grier also requested that Mr. Aasheim follow through with the finalization as she will be out on leave. She concluded with that no responses have been submitted for the Timber RFP.

Consideration of an amendment to the Candler County Personnel Policy to allow for the donation of sick leave from one employee to another in the event of a chronic or severe illness.

Chairman Thrift made a motion to approve an amendment to the Candler County Personnel Policy to allow for the donation of sick leave from one employee to another in the event of a chronic or severe illness. Commissioner Hendrix provided a second. The motion carried 5-0. (Exhibit G)

Consideration of an amendment to the Strickland Building Rental Agreement to require Sheriff's approval for the use of non-Deputies as security.

Commissioner Hendrix approved an amendment to the Strickland Building Rental Agreement to require Sheriff's approval for the use of non-Deputies as security. Commissioner Culbertson provided a second. The motion carried 5-0. (Exhibit H)

Consideration of a request for an appropriation of \$1,000 of TIA discretionary funding for repairs to the drainage on Pineland Rd.

Vice-Chairman Jones moved to approve a request for an appropriation of \$1,000 of TIA discretionary funding for repairs to the drainage on Pineland Rd. Commissioner Culbertson provided a second. The motion carried 5-0.

Consideration of a request from Cactus Family Farms to allow Coursey Construction Company, Inc. to surface CalMaine Road, a county-maintained road, with crushed concrete.

This item was tabled.

Consideration of a Request to Create a New Accounts to be added to Fund 270 to account for expense for Zoning Research.

Chairman Thrift moved to a Request to Create a New Accounts to be added to Fund 270 to account for expense for Zoning Research. Commissioner Robinson provided a second. The motion carried 5-0.

Report from Chairman

Chairman Thrift had nothing to report for this meeting.

Report from County Administrator

Mr. Aasheim presented the County Administrator written report:

- See attached report (Exhibit I)
- Allgreen increase to \$10.04 per month per cart

Report from County Attorney

County Attorney, Kendall Gross, was unable to attend this meeting. However, associate Cindy Delgado attended in his place. Ms. Delgado had nothing to report in open meeting, but did request that Chairman Thrift call for an Executive Session to discuss litigation only.

Report from Commissioners

Commissioner Culbertson representing Commission District 1 had nothing to report.

Vice-Chairman Jones representing Commission District 2, questions Sheriff Miles about his policy to prohibit 4-wheelers or ATV damaging the right of way and ditches. He then requested schedule information on bridge repairs. Mr. Aasheim stated according to GDOT, the repairs are still on track and expect a 6-month closure of the roads at that time of the repairs.

Commissioner Robinson representing Commission District 3, had nothing to report.

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

Executive Session – Litigation


Vice-Chairman Jones moved to exit into Executive Session to discuss litigation matters at 6:56 p.m. Commissioner Hendrix provided a second to the motion. The motion carried 5-0.

Vice Chairman Jones moved to exit Executive Session and reconvene the regular meeting at 7:27 p.m. Commissioner Culbertson provided a second to the motion. The motion carried 5-0.

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

Adjournment

With no further business to discuss, Commissioner Culbertson moved to adjourn the meeting at 7:29 p.m. Chairman Thrift provided a second to the motion. The motion carried 5-0.


 Maranda K. Lank, Clerk
 Attest


 Chairman, Glyn Thrift

BOARD OF COMMISSIONERS OF CANDLER COUNTY

Glyn Thrift
Chairman

Brad Jones
Vice-Chairman

Bryan Aasheim
County Administrator

Blake Hendrix
Commissioner

Wayne Culbertson
Commissioner

David Robinson
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 Monday, February 17, 2020.

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

3.
The executive session was called to order at 6:56 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);

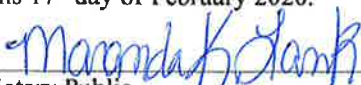
Other

This 17th day of February, 2020.



Glyn Thrift, Chairman
Board of Commissioners of Candler County

Sworn to and subscribed before me
this 17th day of February 2020.



Notary Public



1075 EAST HIAWATHA STREET, SUITE 100, METTER, GEORGIA 30439
(912) 685-2835 (912) 685-4823

Exhibit A

CANDLER COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2019

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LANIER, DEAL & PROCTOR

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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, 2019, 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 2.9% and 0.7% respectively, of the assets and net position of Candler County, Georgia. We did not audit the financial statements of the Candler County Hospital Authority, a discretely presented component, which represents 26.2% and 32.1% 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 2.9% and 0.7% respectively, of the assets and net position of Candler County, Georgia. We did not audit the financial statements of the Candler County Hospital Authority, a discretely presented component, which represents 26.2% and 32.1% 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, 2019, and the respective changes in financial position, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2019, on our consideration of Candler County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Candler County, Georgia's internal control over financial reporting and compliance.

Lanier, Deal & Proctor

Statesboro, Georgia
December 31, 2019

CANDLER COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2019

	<u>Primary Government</u>	<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Candler County Board of Health</u>	<u>Candler County Hospital Authority</u>
ASSETS			
Current Assets:			
Cash	\$ 5,230,947	\$ 562,609	\$ 558,300
Certificates of deposit	1,943,623	-	-
Receivables:			
Accounts	70,268	-	1,255,376
Taxes	652,777	-	-
Intergovernmental	195,980	26,000	-
Interest	1,297	-	-
Prepaid items	80,674	-	-
Supplies inventory	-	-	176,472
Other current assets	-	-	609,955
Noncurrent Assets:			
Externally restricted cash for debt service	-	-	2,376
Capital Assets:			
Nondepreciable capital assets	443,354	-	168,940
Depreciable capital assets, net	11,634,288	-	2,538,815
Total Assets	<u>20,253,208</u>	<u>588,609</u>	<u>5,310,234</u>
DEFERRED OUTFLOWS OF RESOURCES			
Proportionate share of collective deferred outflows of resources	-	200,071	-
LIABILITIES			
Current Liabilities:			
Accounts payable	355,505	-	4,779,289
Accrued payroll	77,389	-	-
Other accrued expenses	-	-	494,951
Unearned revenue	950	-	-
Compensated absences payable	28,776	12,539	-
Notes payable	25,000	-	574,276
Capital leases payable	241,500	-	-
Estimated third-party payor settlements	-	-	783,109
Long-Term Liabilities:			
Compensated absences payable (net of current portion)	115,104	12,538	-
Notes payable (net of current portion)	118,750	-	3,811,072
Capital leases payable (net of current portion)	550,243	-	-
Net pension obligation	-	349,068	-
Net OPEB liability	-	179,235	-
Landfill closure and postclosure care costs	2,736,911	-	-
Total Liabilities	<u>4,250,128</u>	<u>553,380</u>	<u>10,442,697</u>
DEFERRED INFLOWS OF RESOURCES			
Proportionate share of collective deferred inflows of resources	-	128,109	-
NET POSITION			
Net investment in capital assets	11,142,149	-	1,984,313
Restricted for:			
Capital projects	1,515,405	-	-
Debt service	127,626	-	2,376
Other purposes	1,310,541	121,483	-
Unrestricted	1,907,358	(14,292)	(7,119,152)
Total Net Position	<u>\$ 16,003,080</u>	<u>\$ 107,191</u>	<u>\$ (5,132,463)</u>

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

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 Governmental Activities	Component Unit
					Candler County Board of Health	Candler County Hospital Authority
Primary Government						
General government	\$ 1,568,874	\$ 95,533	\$ 52,939	-	\$ (1,420,402)	-
Judicial	706,094	122,193	-	-	(583,901)	-
Public safety	3,683,495	1,544,724	116,650	-	(2,022,121)	-
Public works	2,906,415	927,867	59,464	\$ 572,087	(1,346,997)	-
Health and welfare	1,898,140	7,339	49,395	-	(1,841,406)	-
Culture and recreation	406,960	56,665	-	-	(350,295)	-
Housing and development	249,112	-	-	-	(249,112)	-
Interest	6,990	-	-	-	(6,990)	-
Total Governmental Activities - Primary Government	\$ 11,426,080	\$ 2,754,321	\$ 278,448	\$ 572,087	(7,821,224)	

Component Units:

Candler County Board of Health	\$ 412,720	\$ 121,720	\$ 341,968	\$ -	\$ 50,968	-
Candler County Hospital Authority	14,768,550	12,357,904	1,815,945	-	-	-(594,701)
Total Component Units	\$ 15,181,270	\$ 12,479,624	\$ 2,157,913	\$ -	\$ 50,968	-(594,701)

General Revenues	Property taxes levied for general purposes	Sales taxes	Insurance premium tax	Other taxes	Interest earned	Miscellaneous	Total General Revenues
	4,174,608	2,235,947	426,255	238,820	66,276	52,908	7,194,814
Special item - Forgiveness of debt	-	-	-	-	-	-	-
Total General Revenues and Special Items	7,194,814						7,194,814
Change in Net Position	(626,410)						50,968
Net Position, July 1, 2018, As Restated	16,629,490						56,223
Net Position, June 30, 2019	16,003,080						\$ 107,191
							\$ (5,132,463)

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019

	General	Special Sales Tax Fund	2018 SPLOST Fund	T-SPLOST Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash	\$ 2,471,924	\$ 366,966	\$ 492,266	\$ 766,466	\$ 1,133,325	\$ 5,230,947
Certificates of deposit	1,790,252	-	-	-	153,371	1,943,623
Receivables:						
Accounts	49,980	-	-	-	20,288	70,268
Taxes	571,340	-	-	-	81,437	652,777
Intergovernmental	60,095	-	114,653	21,232	-	195,980
Interest	-	-	-	-	1,297	1,297
Prepaid items	80,674	-	-	-	-	80,674
TOTAL ASSETS	\$ 5,024,265	\$ 366,966	\$ 606,919	\$ 787,698	\$ 1,389,718	\$ 8,175,566
LIABILITIES						
Accounts payable	80,008	9,825	153,468	82,885	29,319	355,505
Accrued payroll liabilities	77,389	-	-	-	-	77,389
Unearned revenue	950	-	-	-	-	950
TOTAL LIABILITIES	158,347	9,825	153,468	82,885	29,319	433,844
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	427,478	-	-	-	49,858	477,336
FUND BALANCES						
Nonspendable	80,674	-	-	-	-	80,674
Restricted	127,626	357,141	453,451	704,813	1,310,541	2,953,572
Assigned	1,799,535	-	-	-	-	1,799,535
Unassigned	2,430,605	-	-	-	-	2,430,605
TOTAL FUND BALANCES	4,438,440	357,141	453,451	704,813	1,310,541	7,264,386
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 5,024,265	\$ 366,966	\$ 606,919	\$ 787,698	\$ 1,389,718	\$ 8,175,566

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, 2019

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

Total Governmental Fund Balances		\$ 7,264,386
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:

	\$ 22,051,938	
Cost		
Less accumulated depreciation	(9,974,296)	12,077,642

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		477,336
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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

	\$ (791,743)	
Capital leases payable		
Notes payable	(143,750)	
Landfill closure and postclosure care costs	(2,736,911)	
Compensated absences	(143,880)	(3,816,284)

Net Position Of Governmental Activities		<u>\$ 16,003,080</u>
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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, 2019

	General	Special Sales Tax Fund	2018 SPLOST Fund	T-SPLOST Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$ 4,946,226	-	\$ 1,329,286	\$ 254,973	\$ 578,934	\$ 7,109,419
Licenses and permits	28,513	-	-	-	22,200	50,713
Charges for services	1,840,341	-	-	-	541,326	2,381,667
Fees, fines and forfeitures	334,290	-	-	-	10,155	344,445
Intergovernmental	278,447	-	-	-	561,379	839,826
Interest	45,250	\$ 6,983	3,725	8,482	12,544	76,984
Other	52,891	-	-	-	17	52,908
Total revenues	<u>7,525,958</u>	<u>6,983</u>	<u>1,333,011</u>	<u>263,455</u>	<u>1,726,555</u>	<u>10,855,962</u>
EXPENDITURES						
Current:						
General government	1,366,081	-	-	-	-	1,366,081
Judicial	694,384	-	-	-	2,787	697,171
Public safety	2,871,252	-	-	-	480,962	3,352,214
Public works	1,287,700	-	-	-	316,435	1,604,135
Health and welfare	1,632,282	-	-	-	-	1,632,282
Culture and recreation	302,650	-	-	-	51,072	353,722
Housing and development	115,812	-	-	-	125,300	241,112
Capital outlay	-	387,706	868,015	248,855	447,030	1,951,606
Debt service:						
Principal	25,000	101,637	158,700	-	-	285,337
Interest	-	6,990	-	-	-	6,990
Intergovernmental	-	-	733,766	-	-	733,766
Total expenditures	<u>8,295,161</u>	<u>496,333</u>	<u>1,760,481</u>	<u>248,855</u>	<u>1,423,586</u>	<u>12,224,415</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						
	<u>(769,203)</u>	<u>(489,350)</u>	<u>(427,470)</u>	<u>14,600</u>	<u>302,969</u>	<u>(1,368,453)</u>
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	400	-	-	-	-	400
Proceeds from capital leases	-	-	740,100	-	-	740,100
Transfers in	-	-	140,821	-	172,389	313,210
Transfers out	(172,389)	(140,821)	-	-	-	(313,210)
Total other financing sources (uses)	<u>(171,989)</u>	<u>(140,821)</u>	<u>880,921</u>	<u>-</u>	<u>172,389</u>	<u>740,500</u>
NET CHANGE IN FUND BALANCES						
	(941,192)	(630,171)	453,451	14,600	475,358	(627,954)
FUND BALANCES, JULY 1, 2018						
	<u>5,379,632</u>	<u>987,312</u>	<u>-</u>	<u>690,213</u>	<u>835,183</u>	<u>7,892,340</u>
FUND BALANCES, JUNE 30, 2019						
	<u>\$ 4,438,440</u>	<u>\$ 357,141</u>	<u>\$ 453,451</u>	<u>\$ 704,813</u>	<u>\$ 1,310,541</u>	<u>\$ 7,264,386</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, 2019

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

Net Change In Fund Balances - Total Governmental Funds \$ (627,954)

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	\$ (1,163,873)	
Capital outlay	<u>1,783,140</u>	619,267

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 6/30/19	477,336	
Unavailable revenue at 6/30/18	<u>(533,631)</u>	(56,295)

Governmental funds do not report the cost of disposed capital assets but the cost is reported on the statement of activities. (1,000)

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. (740,100)

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. 285,337

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	(12,508)	
Change in landfill closure and postclosure care costs	<u>(93,157)</u>	<u>(105,665)</u>

Change In Net Position of Governmental Activities \$ (626,410)

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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes:				
Property	\$ 3,868,000	\$ 3,868,000	\$ 4,208,396	\$ 340,396
Local option sales tax	615,000	615,000	651,688	36,688
Alcoholic beverage	110,000	-	-	-
Insurance premium	400,000	-	-	-
Other	140,000	85,000	86,142	1,142
Licenses and permits	54,300	36,800	28,513	(8,287)
Charges for services	1,918,200	1,618,200	1,840,341	222,141
Fees, fines and forfeitures	297,500	297,500	334,290	36,790
Intergovernmental	205,328	205,328	278,447	73,119
Interest	1,000	1,000	45,250	44,250
Other	8,950	8,950	52,891	43,941
Total revenues	<u>7,618,278</u>	<u>6,735,778</u>	<u>7,525,958</u>	<u>790,181</u>
EXPENDITURES				
Current:				
General government:				
Legislative	51,958	51,958	53,056	(1,098)
Executive	169,127	215,486	216,861	(1,375)
Elections	82,712	82,712	89,425	(6,713)
Financial administration	530,762	484,403	420,944	63,459
Tax commissioner	247,839	247,839	248,025	(186)
Tax assessor	249,663	249,663	242,467	7,197
Equalization	5,369	5,369	6,726	(1,356)
Public buildings	75,978	75,978	88,577	(12,599)
Total general government	<u>1,413,408</u>	<u>1,413,408</u>	<u>1,366,081</u>	<u>47,326</u>
Judicial:				
Superior Court	199,721	199,721	194,309	5,412
Clerk of Court	170,359	170,359	173,065	(2,705)
State Court	113,327	113,327	114,368	(1,042)
Magistrate Court	90,444	90,444	90,511	(67)
Probate Court	124,855	124,855	122,131	2,724
Total judicial	<u>698,706</u>	<u>698,706</u>	<u>694,384</u>	<u>4,322</u>
Public safety:				
Sheriff	1,149,120	1,149,120	1,129,085	20,035
Detention center	723,311	723,311	661,683	61,628
Fire protection	175,000	-	-	-
Emergency medical service	1,085,151	1,085,151	1,045,093	40,057
Coroner	18,634	18,634	17,472	1,163
Animal control	25,000	25,000	-	25,000
Emergency management	9,822	9,822	17,919	(8,097)
Total public safety	<u>3,186,038</u>	<u>3,011,038</u>	<u>2,871,252</u>	<u>139,786</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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES (Continued)				
Public works:				
Roads and bridges	\$ 911,065	\$ 911,065	\$ 886,803	\$ 24,262
Solid waste	666,291	391,291	400,897	(9,606)
Total public works	<u>1,577,356</u>	<u>1,302,356</u>	<u>1,287,700</u>	<u>14,656</u>
Health and welfare:				
Health department	40,000	40,000	40,034	(34)
Hospital	188,002	188,002	1,536,897	(1,348,895)
Community services	-	-	113	(113)
Family connections	48,500	48,500	49,238	(738)
Family and children services	6,000	6,000	6,000	-
Total health and welfare	<u>282,502</u>	<u>282,502</u>	<u>1,632,282</u>	<u>(1,349,780)</u>
Culture and recreation:				
Recreation department	322,572	322,572	301,258	21,314
Library	44,410	-	1,392	(1,392)
Total culture and recreation	<u>366,982</u>	<u>322,572</u>	<u>302,650</u>	<u>19,922</u>
Housing and development:				
Conservation	8,836	8,836	9,232	(396)
Agricultural resources	89,926	89,926	94,886	(4,960)
Economic development	75,000	-	689	(689)
Airport	17,000	-	-	-
Code enforcement	11,059	11,059	11,005	54
Total housing and development	<u>201,821</u>	<u>109,821</u>	<u>115,812</u>	<u>(5,991)</u>
Debt service:				
Principal	25,000	25,000	25,000	-
Total debt service	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Total expenditures	<u>7,751,813</u>	<u>7,165,403</u>	<u>8,295,161</u>	<u>(1,129,759)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER				
(UNDER) EXPENDITURES	<u>(133,535)</u>	<u>(429,625)</u>	<u>(769,203)</u>	<u>(339,578)</u>
OTHER FINANCING SOURCES				
Sale of capital assets	-	-	400	400
Transfers in	-	11,085	-	(11,085)
Transfers out	-	-	(172,389)	(172,389)
Total other financing sources (uses)	<u>-</u>	<u>11,085</u>	<u>(171,989)</u>	<u>(183,074)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (133,535)</u>	<u>\$ (418,540)</u>	<u>(941,192)</u>	<u>\$ (522,652)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>5,379,632</u>	
FUND BALANCE, END OF YEAR			<u>\$ 4,438,440</u>	

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2019

ASSETS

Cash	<u>\$ 395,704</u>
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LIABILITIES

Due to other entities and individuals	<u>\$ 395,704</u>
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See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

1-A. Reporting Entity

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

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

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

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

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

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Candler County Hospital Authority (The Hospital Authority) - The Candler County Hospital Authority was created in November, 1958 by the Board of Commissioners of Candler County to operate, control, and manage all matters concerning the County's health care functions. The Hospital Authority operates Candler County Hospital, a critical access hospital. The County nominates the Board of Trustee members of the Hospital Authority and the County has guaranteed some debt of the Hospital Authority. The Hospital Authority issued audited financial statements with a fiscal year ended December 31, 2018. 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, 2019.

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.

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

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

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1-C. Measurement Focus

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

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

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

1-D. Basis of Accounting

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

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

1-E. Assets, Liabilities and Net Position

Cash, Cash Equivalents, and Investments

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

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

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

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

Receivables

All trade and property tax receivables are reported net of an allowance for uncollectibles, where applicable. At June 30, 2019, the General Fund reported an allowance for uncollectibles of \$56,864 and \$192,176 for the property taxes receivable and EMS accounts receivable, respectively. The Shared Service District Fund reported an allowance of \$6,449 for property taxes receivable at June 30, 2019.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The balance of the intergovernmental receivable from the Candler County Hospital Authority, a component unit, was \$1,324,793 at June 30, 2019. However, an allowance for uncollectibles equal to the full amount of the intergovernmental receivable was reported by the General Fund at June 30, 2019. As a result, no intergovernmental receivable is being reported at June 30, 2019 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, 2019, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reported as nonspendable as this amount is not available for general appropriation.

Capital Assets

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

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

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Description	Estimated Lives
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, 2019. It does have a component unit that has deferred outflows of resources related to pensions and other post-employment benefits on the statement of net position.

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Fund Equity

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

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

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

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

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

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

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

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- Committed
- Assigned
- Unassigned

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

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

Interfund Activity

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

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

Estimates

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

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

All budgets are adopted on a basis consistent with GAAP.

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

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

All unexpended annual appropriations lapse at year-end.

Excess of Expenditures Over Appropriations

Expenditures exceeded appropriations for the year ended June 30, 2019 in the following departments for the general fund:

	<u>General Fund</u>
Legislative	\$ 1,098
Executive	1,375
Elections	6,713
Tax commissioner	186
Equalization	1,357
Public buildings	12,599
Clerk of court	2,706
State court	1,041
Magistrate court	67
Emergency management	8,097
Solid waste	9,606
Health department	34
Hospital	1,348,895
Community services	113
Family connections	738
Library	1,392
Conservation	396
Agricultural resources	4,960
Economic development	689

The overexpenditures in these areas were funded by excess revenues over amounts budgeted and by available fund balance.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

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

	<u>Overexpenditures</u>
Drug Abuse Treatment and Education Fund	\$ 2,239
E-911 Fund	49,005
Jail Store Fund	35,295
Shared Service District Fund	44,735

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, 2019, the carrying amount of the County’s deposits (checking and certificates of deposit) was \$7,570,274 and the bank balance was \$7,651,634. Of the bank balance, \$800,611 was covered by federal depository insurance and \$6,851,023 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 \$560,676. As of December 31, 2018, 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 \$562,609 as of June 30, 2019. The bank balance was \$227,273 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, 2019, property taxes were levied on October 5, 2018, and were due December 20, 2018.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund transfers for the year ended June 30, 2019 consisted of \$140,821 in transfers to the 2018 SPLOST fund from the special sales tax fund to separate 2018 SPLOST referendum activity from previous SPLOST

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (Continued)

referendum activity and \$172,389 in transfers to the shared service district special revenue fund from the general fund to establish a new fund per an intergovernmental agreement.

No interfund balances existed as of June 30, 2019.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019 was as follows:

	Balance 7/1/2018	Additions	Deductions	Balance 6/30/2019
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 204,591	-	-	\$ 204,591
Construction in progress	110,414	\$ 164,979	\$ 36,630	238,763
Total capital assets not being depreciated	<u>315,005</u>	<u>164,979</u>	<u>36,630</u>	<u>443,354</u>
Capital assets being depreciated:				
Buildings and improvements	7,950,097	20,323	-	7,970,420
Machinery and equipment	5,863,351	1,107,178	41,471	6,929,058
Infrastructure	3,165,017	528,290	-	3,693,307
Land improvements	3,015,799	-	-	3,015,799
Total capital assets being depreciated	<u>19,994,264</u>	<u>1,655,791</u>	<u>41,471</u>	<u>21,608,584</u>
Total capital assets	<u>20,309,269</u>	<u>1,820,770</u>	<u>78,101</u>	<u>22,051,938</u>
Accumulated depreciation:				
Buildings and improvements	2,636,953	193,199	-	2,830,152
Machinery and equipment	3,454,736	638,195	39,471	4,053,460
Infrastructure	417,503	219,806	-	637,309
Land improvements	2,340,702	112,673	-	2,453,375
Total accumulated depreciation	<u>8,849,894</u>	<u>1,163,873</u>	<u>39,471</u>	<u>9,974,296</u>
Governmental activities capital assets, net	<u>\$ 11,459,375</u>	<u>\$ 656,897</u>	<u>\$ 38,630</u>	<u>\$ 12,077,642</u>

Governmental activities depreciation expense:

General government	\$ 116,276
Judicial	626
Public safety	300,347
Public works	710,595
Culture and recreation	<u>36,029</u>
Total governmental activities depreciation expense	<u>\$ 1,163,873</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 7/1/2018	Additions	Deductions	Balance 6/30/2019
Component unit - Candler County Board of Health:				
Capital assets being depreciated:				
Equipment	\$ 7,625	-	-	\$ 7,625
Accumulated depreciation:				
Equipment	7,625	-	-	7,625
Component unit capital assets, net	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
	Balance 1/1/2018	Additions	Deductions	Balance 12/31/2018
Component unit - Candler County Hospital Authority:				
Capital assets not being depreciated:				
Land	\$ 168,940	-	-	\$ 168,940
Total capital assets not being depreciated	<u>168,940</u>	<u>-</u>	<u>-</u>	<u>168,940</u>
Capital assets being depreciated:				
Land improvements	148,884	-	-	148,884
Buildings	6,985,111	-	-	6,985,111
Equipment	9,862,369	-	-	9,862,369
Total capital assets being depreciated	<u>16,996,364</u>	<u>-</u>	<u>-</u>	<u>16,996,364</u>
Total capital assets	17,165,304	-	-	17,165,304
Less accumulated depreciation	<u>13,730,653</u>	\$ 726,896	-	<u>14,457,549</u>
Component unit capital assets, net	<u>\$ 3,434,651</u>	<u>\$ (726,896)</u>	<u>\$ -</u>	<u>\$ 2,707,755</u>

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 7 – CAPITAL LEASES

The County has entered into lease agreements as lessee for financing the acquisition of equipment costing \$1,695,683. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. Amortization of the cost of the equipment is included in depreciation expense in the government-wide financial statements. Depreciation expense and accumulated depreciation on the leased equipment was \$161,182 and \$522,045, respectively, for the year ended June 30, 2019.

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, 2019:

<u>Year ending June 30</u>	
2020	\$ 267,327
2021	267,702
2022	158,700
2023	158,700
Total minimum lease payments	<u>852,429</u>
Less amount representing interest	<u>60,686</u>
Present value of future minimum lease payments	<u>\$ 791,743</u>

NOTE 8 – NOTES PAYABLE

Notes payable at June 30, 2019 consisted of the following:

Note payable to OneGeorgia Authority for the construction of the Agricultural Regional Resources Construction Building, payable in quarterly installments of \$6,250 with 0% interest through July 1, 2025	<u>\$ 143,750</u>
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As of June 30, 2019, annual debt service requirements to maturity are as follows:

<u>Year ending</u> <u>June 30</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 25,000	\$ -	\$ 25,000
2021	25,000	-	25,000
2022	25,000	-	25,000
2023	25,000	-	25,000
2024	25,000	-	25,000
2025	18,750	-	18,750
Total	<u>\$ 143,750</u>	<u>\$ -</u>	<u>\$ 143,750</u>

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 8 – NOTES PAYABLE (Continued)

Component Unit - Candler County Hospital Authority

Notes payable at December 31, 2018 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.	2,297,154
Note Payable to Partnersfirst Management, LLC dated December 31, 2013. As of December 31, 2016, the Authority was in default under the note agreement due to not making the scheduled payments and held the position that the Authority should not pay the balance due to alleged mismanagement by Partnersfirst. Partnersfirst filed suit against the Authority in an attempt to collect the outstanding balance on the note. In July 2017, the suit was settled for \$180,000, payable by a lump sum of \$50,000 at the time of settlement, and 26 monthly payments of \$5,000 at 0% interest.	40,000
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.	489,277
Capital lease obligations, at varying rates of imputed interest from 5.70% to 8.86%, collateralized by leased equipment with an unamortized cost of approximately \$375,000.	234,166
	<u>\$4,385,348</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
2019	\$ 574,276	\$ 157,813	\$ 732,089
2020	1,798,362	127,776	1,926,138
2021	485,452	101,597	587,049
2022	466,587	76,245	542,832
2023	409,430	51,454	460,884
2024-2026	651,241	29,691	680,932
Total	<u>\$ 4,385,348</u>	<u>\$ 544,576</u>	<u>\$ 4,929,924</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, 2019, the estimated liability for landfill closure and post closure care costs is \$2,736,911 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 \$876,428 for the operating landfill as the remaining estimated capacity is filled. Used capacity for the operating Phase Two landfill is estimated to be 73.34% with an estimated remaining useful life of 12 years. All estimates are subject to change due to inflation or deflation, technology or changes in laws or regulations. The County has invested funds in a Certificate of Deposit and separate bank account for the landfill closure and post closure care costs with a standard amount being contributed quarterly to the bank account.

NOTE 10 – CHANGES IN LONG-TERM DEBT

	Balance July 1, 2018	Additions	Reductions	Balance June 30, 2019	Amounts Due In One Year
Governmental Activities:					
Compensated absences payable	\$ 131,372	\$ 12,508	-	\$ 143,880	\$ 28,776
Landfill closure & post closure care costs	2,643,754	93,157	-	2,736,911	-
Capital leases payable	311,980	740,100	\$ 260,337	791,743	241,500
Notes payable	168,750	-	25,000	143,750	25,000
Total Governmental Activities	<u>\$ 3,255,856</u>	<u>\$ 845,765</u>	<u>\$ 285,337</u>	<u>\$ 3,816,284</u>	<u>\$ 295,276</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 Special Sales Tax 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, 2018	Additions	Reductions	Balance June 30, 2019	Amounts Due In One Year
Compensated absences	\$ 19,338	\$ 15,408	\$ 9,669	\$ 25,077	\$ 12,539

Component Unit - Candler County Hospital Authority

	Balance January 1, 2018	Additions	Reductions	Balance December 31, 2018	Amounts Due In One Year
Notes payable	\$ 5,006,296	\$ -	\$ 620,948	\$ 4,385,348	\$ 574,276

NOTE 11 – FUND BALANCES – GOVERNMENTAL FUNDS

As of June 30, 2019, governmental fund balances are composed of the following:

	General Fund	Special Sales Tax Fund	2018 SPLOST Fund	T-SPLOST Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:						
Prepaid items	\$ 80,674	-	-	-	-	\$ 80,674
Restricted:						
E-911	-	-	-	-	\$ 269,907	269,907
Roads	-	-	-	\$ 704,813	566,464	1,271,277
Jail store	-	-	-	-	97,365	97,365
Law library	-	-	-	-	22,256	22,256
Drug education	-	-	-	-	42,632	42,632
Shared service district	-	-	-	-	311,917	311,917
Hospital debt service	127,626	-	-	-	-	127,626
Capital projects	-	\$ 357,141	\$ 453,451	-	-	810,592
Total restricted	127,626	357,141	453,451	704,813	1,310,541	2,953,572
Assigned:						
Landfill closure and post closure care costs	1,570,766	-	-	-	-	1,570,766
Subsequent year's budget	228,769	-	-	-	-	228,769
Total assigned	1,799,535	-	-	-	-	1,799,535
Unassigned						
	2,430,605	-	-	-	-	2,430,605
Total fund balances	\$ 4,438,440	\$ 357,141	\$ 453,451	\$ 704,813	\$ 1,310,541	\$ 7,264,386

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, 2019 was \$14,125. Total employee contributions to the plans for the year ended June 30, 2019 totaled \$68,316.

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, 2019 were \$42,379. Contributions are fully vested to employees after 10 years of continuous service.

At June 30, 2019, the Board of Health reported \$349,068 as a liability for its proportionate share of the net pension liabilities. For the year ended June 30, 2019, the Board of Health recognized pension expense of \$51,646.

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, 2018 were \$0. The Authority had no outstanding liability related to the plan at December 31, 2018.

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, 2018, the Authority had no outstanding liability related to the plan.

NOTE 13 – RISK MANAGEMENT

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

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

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

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

NOTE 14 – CONTINGENCIES

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 14 – CONTINGENCIES (Continued)

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

Candler County Hospital Authority (component unit) – Going Concern

The Authority reported operating losses the last five years including losses of \$1,896,298 and \$1,417,318 in 2018 and 2017, respectively. The Authority has a net position deficiency (liabilities exceed assets) of \$5,132,463 at December 31, 2018. The Authority's current liabilities exceed its current assets by \$4,031,522 at December 31, 2018. These issues raise substantial doubt about the Authority's ability to continue as a going concern. The Authority's plans to improve its financial position are as follows:

Financial Support from Candler County

Beginning with the 2017 property tax collections, Candler County is subsidizing the Authority's long-term debt obligations to Queensborough National Bank with a one mil property tax. Also, with the 2018 SPLOST collections that began effective April, 2018, the County is allocating 20% of the monthly collections to retire the Authority's long-term debt. Candler County and the Authority are continuing negotiations for other support opportunities for the Hospital.

Physician Group

Effective May 1, 2019, the Authority engaged a physician's group, Doctor's To Go, to cover the Emergency Room and Hospitalist program. The Authority anticipates this change to stabilize these areas with consistent quality care which will increase patient satisfaction and quality of care for its patients.

Business Office Operations and Collections

Effective July 1, 2019, the Authority engaged Healthcare Resource Group (HRG) to act as the Authority's business office and early out self-pay provider. HRG will help improve efficiency, maximize collections and consult on a variety of improvement processes, procedures and regulation changes that may affect reimbursement.

Management Personnel

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 15 – JOINT VENTURE

Under Georgia law, the County, in conjunction with other cities and counties in the seventeen county East Middle Georgia area, is a member of the Heart of Georgia Altamaha Regional Commission (RC) and is required to pay annual dues thereto. During its year ended June 30, 2019, 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 – PRIOR PERIOD ADJUSTMENT

Component Unit – Candler County Board of Health

In conformity with GAAP, as set forth in the Statement of Governmental Standards No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the beginning Government-wide net position was restated in the amount of \$252,621 to record the effects of recognizing OPEB liabilities not previously recorded.

NOTE 17 – SUBSEQUENT EVENTS

Subsequent events were evaluated through December 31, 2019, which is the date the financial statements were available to be issued.

CANDLER COUNTY, GEORGIA
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2019

	Drug Abuse Treatment and Education Fund	E-911 Fund	Jail Store Fund	Law Library	Local Maintenance and Improvement Grant Fund	Shared Service District Fund	Total Nonmajor Special Revenue Funds
ASSETS							
Cash	\$ 42,532	\$ 128,342	\$ 92,965	\$ 22,684	\$ 566,464	\$ 280,338	\$1,133,325
Certificate of deposit	-	153,371	-	-	-	-	153,371
Receivables:							
Accounts	100	15,788	4,400	-	-	-	20,288
Taxes	-	-	-	-	-	81,437	81,437
Interest	-	1,297	-	-	-	-	1,297
TOTAL ASSETS	\$ 42,632	\$ 298,798	\$ 97,365	\$ 22,684	\$ 566,464	\$ 361,775	\$1,389,718
LIABILITIES							
Accounts Payable	-	\$ 28,891	-	\$ 428	-	-	\$ 29,319
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	-	-	-	-	-	\$ 49,858	49,858
FUND BALANCE							
Restricted	\$ 42,632	269,907	\$ 97,365	22,256	\$ 566,464	311,917	1,310,541
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 42,632	\$ 298,798	\$ 97,365	\$ 22,684	\$ 566,464	\$ 361,775	\$1,389,718

CANDLER COUNTY, GEORGIA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019

	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	-	-	-	-	-	\$ 578,934	\$ 578,934
Licenses and permits	-	-	-	-	-	22,200	22,200
Charges for services	-	185,370	29,928	-	-	326,028	541,326
Fees, fines and forfeitures	\$ 2,534	-	-	\$ 7,621	-	-	10,155
Intergovernmental	-	-	-	-	\$ 561,379	-	561,379
Interest	420	3,133	26	-	4,878	4,087	12,544
Other	-	-	-	-	-	17	17
Total revenues	<u>2,954</u>	<u>188,503</u>	<u>29,954</u>	<u>7,621</u>	<u>566,257</u>	<u>931,266</u>	<u>1,726,555</u>
EXPENDITURES							
Current:							
Judicial	-	-	-	2,787	-	-	2,787
Public safety	551	178,505	2,975	-	-	298,931	480,962
Public works	-	-	-	-	-	316,435	316,435
Culture and recreation	-	-	-	-	-	51,072	51,072
Housing and development	-	-	-	-	-	125,300	125,300
Capital outlay	6,688	500	32,320	1,775	405,747	-	447,030
Total expenditures	<u>7,239</u>	<u>179,005</u>	<u>35,295</u>	<u>4,562</u>	<u>405,747</u>	<u>791,738</u>	<u>1,423,586</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,285)	9,498	(5,341)	3,059	160,510	139,528	302,969
OTHER FINANCING SOURCES							
Transfers in	-	-	-	-	-	172,389	172,389
NET CHANGE IN FUND BALANCE	(4,285)	9,498	(5,341)	3,059	160,510	311,917	475,358
FUND BALANCE, JULY 1, 2018	46,917	260,409	102,706	19,197	405,954	-	835,183
FUND BALANCE, JUNE 30, 2019	<u>\$ 42,632</u>	<u>\$ 269,907</u>	<u>\$ 97,365</u>	<u>\$ 22,256</u>	<u>\$ 566,464</u>	<u>\$ 311,917</u>	<u>\$ 1,310,541</u>

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, 2019

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	\$ 5,000	\$ 2,534	\$ (2,466)
Interest	-	420	420
Total revenues	5,000	2,954	(2,046)
EXPENDITURES			
Current:			
Public safety	5,000	551	4,449
Capital Outlay	-	6,688	(6,688)
	5,000	7,239	(2,239)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	(4,285)	\$ (4,286)
FUND BALANCE, BEGINNING OF YEAR		46,917	
FUND BALANCE, END OF YEAR		\$ 42,632	

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, 2019

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ 170,000	\$ 185,370	\$ 15,370
Interest	-	3,133	3,133
Total revenues	<u>170,000</u>	<u>188,503</u>	<u>18,503</u>
EXPENDITURES			
Current:			
Public safety	130,000	178,505	(48,505)
Capital Outlay	-	500	(500)
	<u>130,000</u>	<u>179,005</u>	<u>(49,005)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 40,000</u>	9,498	<u>\$ (30,002)</u>
FUND BALANCE, BEGINNING OF YEAR		<u>260,409</u>	
FUND BALANCE, END OF YEAR		<u>\$ 269,907</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, 2019

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ -	\$ 29,928	\$ 29,928
Interest	-	26	26
Total revenues	<u>-</u>	<u>29,954</u>	<u>29,954</u>
EXPENDITURES			
Current:			
Public safety	-	2,975	(2,975)
Capital Outlay	-	32,320	(32,320)
	<u>-</u>	<u>35,295</u>	<u>(35,295)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>(5,341)</u>	<u>\$ (5,341)</u>
FUND BALANCE, BEGINNING OF YEAR		<u>102,706</u>	
FUND BALANCE, END OF YEAR		<u>\$ 97,365</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, 2019

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	\$ 2,500	\$ 7,621	\$ 5,121
EXPENDITURES			
Current:			
Judicial	7,000	2,787	4,213
Capital Outlay	-	1,775	(1,775)
	<u>7,000</u>	<u>4,562</u>	<u>2,438</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (4,500)</u>	3,059	<u>\$ 7,559</u>
FUND BALANCE, BEGINNING OF YEAR		<u>19,197</u>	
FUND BALANCE, END OF YEAR		<u>\$ 22,256</u>	

CANDLER COUNTY, GEORGIA
LOCAL MAINTENANCE AND IMPROVEMENT GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 415,200	\$ 561,379	\$ 146,179
Interest	-	4,878	4,878
Total revenues	415,200	566,257	151,057
EXPENDITURES			
Capital Outlay	820,000	405,747	414,253
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (404,800)</u>	160,510	<u>\$ 565,310</u>
FUND BALANCE, BEGINNING OF YEAR		<u>405,954</u>	
FUND BALANCE, END OF YEAR		<u>\$ 566,464</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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	\$ -	\$ 570,000	\$ 578,934	\$ 8,934
Licenses and permits	-	17,500	22,200	4,700
Charges for services	-	300,000	326,028	26,028
Interest	-	-	4,087	4,087
Other	-	-	17	17
Total revenues	-	887,500	931,266	43,766
EXPENDITURES				
Current:				
Public safety	-	298,931	298,931	-
Public works	-	275,000	316,435	(41,435)
Culture and recreation	-	51,072	51,072	-
Housing and development	-	122,000	125,300	(3,300)
	-	747,003	791,738	(44,735)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	-	140,497	139,528	(969)
OTHER FINANCING SOURCES				
Transfers in	-	-	172,389	172,389
Transfers out	-	(11,085)	-	11,085
Total other financing sources (uses)	-	(11,085)	172,389	183,474
NET CHANGE IN FUND BALANCE				
	\$ -	\$ 129,412	311,917	\$ 182,505
FUND BALANCE, BEGINNING OF YEAR				
			-	
FUND BALANCE, END OF YEAR				
			\$ 311,917	

CANDLER COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2019

	<u>Tax Commissioner</u>	<u>Probate Court</u>	<u>Clerk of Courts</u>	<u>Magistrate Court</u>	<u>Sheriff</u>	<u>Totals</u>
ASSETS						
Cash	<u>\$ 317,273</u>	<u>\$ 2,281</u>	<u>\$ 31,811</u>	<u>\$ 12,670</u>	<u>\$ 31,669</u>	<u>\$ 395,704</u>
LIABILITIES						
Due to other entities and individuals	<u>\$ 317,273</u>	<u>\$ 2,281</u>	<u>\$ 31,811</u>	<u>\$ 12,670</u>	<u>\$ 31,669</u>	<u>\$ 395,704</u>

CANDLER COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Balance June 30, 2018	Additions	Deductions	Balance June 30, 2019
Tax Commissioner				
Assets				
Cash	\$ 300,639	\$ 12,112,657	\$ 12,096,023	\$ 317,273
Liabilities				
Due to other entities and individuals	\$ 300,639	\$ 12,112,657	\$ 12,096,023	\$ 317,273
Probate Court				
Assets				
Cash	\$ 2,136	\$ 57,279	\$ 57,134	\$ 2,281
Liabilities				
Due to other entities and individuals	\$ 2,136	\$ 57,279	\$ 57,134	\$ 2,281
Clerk of Courts				
Assets				
Cash	\$ 32,135	\$ 535,813	\$ 536,137	\$ 31,811
Liabilities				
Due to other entities and individuals	\$ 31,811	\$ 535,813	\$ 536,137	\$ 31,811
Magistrate Court				
Assets				
Cash	\$ 29,189	\$ 152,543	\$ 169,062	\$ 12,670
Liabilities				
Due to other entities and individuals	\$ 29,189	\$ 152,543	\$ 169,062	\$ 12,670
Sheriff				
Assets				
Cash	\$ 86,019	\$ 44,353	\$ 98,703	\$ 31,669
Liabilities				
Due to other entities and individuals	\$ 86,019	\$ 44,353	\$ 98,703	\$ 31,669
Total Agency Funds				
Assets				
Cash	\$ 450,118	\$ 12,902,645	\$ 12,957,059	\$ 395,704
Liabilities				
Due to other entities and individuals	\$ 450,118	\$ 12,902,645	\$ 12,957,059	\$ 395,704

CANDLER COUNTY, GEORGIA
 SCHEDULE OF PROJECTS PAID
 WITH SPECIAL SALES TAX PROCEEDS
 FOR THE YEAR ENDED JUNE 30, 2019

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	\$ 345,893	\$ 271,470	\$ 45,065	\$ 316,535	92%
Recreation department projects	260,000	277,898	231,667	27,896	259,563	93%
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	2,372,709	423,372	2,796,081	90%
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>\$ 7,739,949</u>	<u>\$ 6,876,648</u>	<u>\$ 496,333</u>	<u>\$ 7,372,981</u>	<u>95%</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	\$ 62,860	\$ 265,857	\$ 328,717	21%
Capital improvements and equipment for County buildings	200,000	200,000	-	-	-	0%
Roads and bridges	1,424,000	1,424,000	-	-	-	0%
Recreation department projects	250,000	250,000	-	-	-	0%
Public works projects including solid waste collection/disposal	50,000	50,000	-	-	-	0%
Sheriff's department projects	250,000	250,000	-	33,665	33,665	13%
Radio communication equipment	720,000	720,000	-	244,050	244,050	34%
County general vehicles	150,000	150,000	-	-	-	0%
Computer equipment	20,000	20,000	-	5,588	5,588	28%
Public safety projects	240,000	240,000	-	3,312	3,312	1%
Candler County Industrial Authority	500,000	500,000	-	-	-	0%
City of Metter	2,360,000	2,360,000	100,575	425,372	525,947	22%
Town of Pulaski	236,000	236,000	10,057	42,537	52,594	22%
	<u>\$ 8,000,000</u>	<u>\$ 8,000,000</u>	<u>\$ 173,492</u>	<u>\$ 1,020,381</u>	<u>\$ 1,193,873</u>	<u>15%</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	\$ 1,760,481
Less proceeds from capital lease	<u>(740,100)</u>
Total current year expenditures per above	<u>\$ 1,020,381</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, 2019, and the related notes to the financial statements, which collectively comprise Candler County's basic financial statements and have issued our report thereon dated December 31, 2019. Our report includes a reference to other auditors who audited the financial statements of the Candler County Board of Health and the Candler County Hospital Authority, as described in our report on Candler County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

2019-1 Tax Commissioner's Office – Unidentified funds

The Tax Commissioner's Office has accumulated approximately \$113,000 of unidentified funds from prior years. Staff members should try to identify the sources of these accumulated funds and determine how the funds should be distributed or seek direction from the County attorney on how to disburse the unidentified funds.

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

Compliance and Other Matters

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

Candler County, Georgia's Response to Findings

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

Purpose of this Report

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

Lanier, Dahl & Proctor

Statesboro, Georgia
December 31, 2019

Account Number

GENERAL FUND	DESCRIPTION	BOOK BALANCE	BANK BALANCE	Difference	Notes
11-1110	GENERAL FUND QNB	\$2,967,448.33	\$2,967,448.33	\$0.00	
11-1134	LANDFILL CLOSURE FUND QNB	\$11,299.70	\$11,299.70	\$0.00	
11-1135	JUVENILE COURT FUND QNB	\$1,099.32	\$1,099.32	\$0.00	
100-11-1136	PUBLIC BUILDING FUND	\$34,138.81	\$34,138.81	\$0.00	
100-11-1139	CANDLER COUNTY JAIL FUND	\$29,247.36	\$29,247.36	\$0.00	
100-11-1167	HOSPITAL LOC	\$273,900.72	\$273,900.72	\$0.00	
	HOSPITAL LOAN *9022			Current 2/5 Balance	\$1,955,756.10
100-11-1308	QNB CD (GF)-72770	\$233,562.40	\$233,562.40	\$0.00	12/15/2021 Maturity Date
100-11-1309	QNB LFILL CLO CD-72769	\$1,559,573.03	\$1,559,573.03	\$0.00	06/12/2021 Maturity Date
	Fund 100 Totals	\$5,110,269.67			
D.A.T.E. FUND					
212-11-1132	D.A.T.E. QNBA	\$42,920.46	\$42,920.46	\$0.00	
	Fund 212 Totals	\$42,920.46			
E-911 FUND					
215-11-1138	E-911 FUND QNB	\$125,113.88	\$125,113.88	\$0.00	
215-11-1303	CD E911_QNB-72653	\$155,288.53	\$155,288.53	\$0.00	10/26/2021 Maturity Date
	Fund 215 Totals	\$280,402.41			
LMIG FUND					
250-11-1110	LMIG	\$613,262.60	\$613,262.60	\$0.00	
	Fund 250 Totals	\$613,262.60			
SSD FUND					
270-11-1110	Special Services District	\$652,233.10	\$652,233.10	\$0.00	
	Fund 250 Totals	\$652,233.10			
INMATE FUND					
211-11-1139	JAIL STORE FUND QNB	\$80,409.57	\$80,409.57	\$0.00	
	Fund 285 Totals	\$80,409.57			
	2011				
320-11-1140	2011 SPLOST QNB	\$191,278.56	\$191,278.56	\$0.00	
	Fund 320 Totals	\$191,278.56			
2018 SPLOST					
321-11-1141	2018 SPLOST QNB	\$528,194.10	\$528,194.10	\$0.00	
321-11-1142	2018 SPLOST Hospital 20%	\$35,436.80	\$35,436.80	\$0.00	
	Fund 320 Totals	\$563,630.90			
TSPLOST CAPITAL					
335-11-1141	CASH IN BANK TIA SPLOST QNB	\$672,876.81	\$672,876.81	\$0.00	
	Fund 335 Totals	\$672,876.81			
	Report Totals	\$7,643,653.18			

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

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

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

Year To Date As Of: 01/31/20
Current Period: 01/01/20 to 01/31/20
Prior Year: 01/01/19 to 01/31/19

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
100-31-1100	REAL PROP-CUR YEAR	2,036,249.75	3,100,000.00	2,031,669.43	2,499,221.46	0.00	600,778.54-	81
100-31-1120	TIMBER TAX	1,407.72	40,000.00	6,804.83	36,686.08	0.00	3,313.92-	92
100-31-1190	HOSPITAL LEVY	0.00	245,000.00	163,512.53	206,269.76	0.00	38,730.24-	84
100-31-1200	REAL PROP-PRIOR YEAR	0.00	225,000.00	0.00	0.00	0.00	225,000.00-	0
100-31-1310	MOTOR VEHICLES	5,652.90	45,000.00	0.00	0.00	0.00	45,000.00-	0
100-31-1314	ALTERNATIVE AD VAL T	0.00	6,300.00	0.00	0.00	0.00	6,300.00-	0
100-31-1315	TAVT	40,695.28	300,000.00	42,425.23	276,588.49	0.00	23,411.51-	92
100-31-1320	MOBILE HOME	815.27	27,000.00	367.98	2,342.60	0.00	24,657.40-	9
100-31-1350	RAILROAD EQUIPMENT	0.00	0.00	0.00	3,317.67	0.00	3,317.67	0
100-31-1390	OTHER REVENUES	0.00	0.00	0.00	76.48	0.00	76.48	0
100-31-1500	PROPERTY NOT ON DIGE	42,376.84	125,000.00	0.00	1,720.28	0.00	123,279.72-	1
100-31-1600	REAL ESTATE TRANSFER	30.00	40,000.00	11,620.92	22,917.86	0.00	17,082.14-	57
100-31-3100	LOST	52,154.60	640,000.00	56,985.67	400,367.50	0.00	239,632.50-	63
100-31-6300	FINANCIAL INSTITUTIO	0.00	35,000.00	0.00	0.00	0.00	35,000.00-	0
100-31-9110	PEN & INT-REAL	8,801.71	150,000.00	19,519.78	82,599.46	0.00	67,400.54-	55
100-31-9500	PEN & INT-FIFA	30.00	4,800.00	605.00	4,362.22	0.00	437.78-	91
100-32-1240	HUNTING CAMP LIC/PER	100.00	1,500.00	100.00	1,750.00	0.00	250.00	117
100-32-2211	LAND TRANSFER FEE	70.00	1,500.00	105.00	1,120.00	0.00	380.00-	75
100-32-2240	MOBILE HOME PERMITS	250.00	7,000.00	500.00	8,500.00	0.00	1,500.00	121
100-32-2250	ELECTRICAL PERMITS	140.00	2,000.00	420.00	1,330.00	0.00	670.00-	66
100-32-2992	INSURANCE LAPSE FEES	175.00	2,500.00	0.00	0.00	0.00	2,500.00-	0
100-32-4300	TAG PENALITIES & INTE	1,401.28	16,000.00	0.00	0.00	0.00	16,000.00-	0
100-33-1112	DEPUTY VEST GRANT - DOJ TREAS 310	0.00	0.00	0.00	3,087.50	0.00	3,087.50	0
100-33-1152	GEMA EMA PARTNERSHIP	7,328.00	7,328.00	0.00	0.00	0.00	7,328.00-	0
100-33-1153	OP CAT FED INDIRECT/FEMA Reimbursements	0.00	0.00	0.00	31,863.60	0.00	31,863.60	0
100-33-4211	FAMILY CONNECTIONS GRANT	13,495.32	47,505.00	0.00	24,503.99	0.00	23,001.01-	52
100-33-5200	FOREST LAND PROTECTION GRANTS (FLPA)	0.00	0.00	0.00	28,510.13	0.00	28,510.13	0
100-33-6002	DISPATCH METTER SHAR-FY2017 & FY2018	3,333.34	40,000.00	3,333.33	23,333.37	0.00	16,666.63-	58
100-33-6004	DISPATCH METTER SHA-2018 SDS AGREEMENT	5,416.67	65,000.00	5,416.67	37,916.69	0.00	27,083.31-	58
100-34-1120	STATE COURT - COMMUNITY SERVICE	0.00	3,000.00	526.00	1,774.50	0.00	1,225.50-	59
100-34-1190	STATE COURT - JOF	0.00	1,400.00	450.00	1,350.00	0.00	50.00-	96
100-34-1200	CLERK OF COURT - GENERAL FILING FEE	0.00	30,000.00	8,429.80	20,034.70	0.00	9,965.30-	67
100-34-1600	TAVT/Motor Vehicle County Fees	1,151.50	14,000.00	2,653.43	5,332.26	0.00	8,667.74-	38
100-34-1601	MAIL FEES	62.00	700.00	0.00	0.00	0.00	700.00-	0
100-34-1930	SALE OF MAPS	30.00	0.00	0.00	21.25	0.00	21.25	0
100-34-1940	COMMISSIONS ON TAXES	4,108.26	25,000.00	3,095.48	8,932.46	0.00	16,067.54-	36

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Rea
100-34-1941	METTER TAX COLLECTIO	450.00	5,400.00	450.00	3,250.00	0.00	2,150.00-	60
100-34-2100	LAW ENFORCEMENT FEES	960.00	18,000.00	1,609.00	10,749.00	0.00	7,251.00-	60
100-34-2200	GBI DRUG ENF-SALARY	0.00	38,000.00	0.00	16,149.76	0.00	21,850.24-	42
100-34-2201	SCHOOL RESOURCE OFFICER	2,441.47	28,000.00	0.00	7,915.20	0.00	20,084.80-	28
100-34-2301	METTER INMATE	0.00	10,000.00	0.00	0.00	0.00	10,000.00-	0
100-34-2600	AMBULANCE FEES	33,308.69	450,000.00	40,465.68	262,132.83	0.00	187,867.17-	58
100-34-2601	SVC FEE AMBULANCE(TA	91.83	425,000.00	227,987.09	301,902.07	0.00	123,097.93-	71
100-34-2602	EMS LEGAL RECOVERY OF BACK DEBT	0.00	0.00	23.35	223.50	0.00	223.50	0
100-34-2900	HOSPITAL DEBT SERVICE FEES	380.62	4,000.00	260.08	1,574.36	0.00	2,425.64-	39
100-34-4131	RECYLED MATERIALS	604.60	4,000.00	483.20	3,327.90	0.00	672.10-	83
100-34-4150	TIPPING LANDFILL FEES	4,280.76	80,000.00	7,711.69	45,820.10	0.00	34,179.90-	57
100-34-4151	RESIDENTIAL LDFL USE	91.83	415,000.00	221,287.09	290,846.52	0.00	124,153.48-	70
100-34-4152	RECYCLE CTR FEES	146.00	0.00	129.00	764.00	0.00	764.00	0
100-34-4153	INERT LANDFILL FEES	4,421.28	13,000.00	1,681.51	10,594.39	0.00	2,405.61-	82
100-34-7202	JACK STRICKLAND RENT	750.00	6,500.00	500.00	2,375.00	0.00	4,125.00-	37
100-34-7205	REC DEPT REGISTRATIO	680.00	25,000.00	680.00	12,385.00	0.00	12,615.00-	50
100-34-7206	REC DEPT CONCESSIONS	0.00	10,000.00	0.00	1,054.64	0.00	8,945.36-	11
100-34-7207	REC DEPT SPONSORS	0.00	12,000.00	0.00	1,044.80	0.00	10,955.20-	9
100-34-7208	FIELD RENTAL	0.00	2,000.00	0.00	100.00	0.00	1,900.00-	5
100-34-7209	REC DEPT ADMISSIONS	0.00	3,000.00	155.00	2,496.00	0.00	504.00-	83
100-34-7210	REC DEPT TOURNAMENT	0.00	1,000.00	0.00	925.00	0.00	75.00-	92
100-35-1110	SUPERIOR COURT FINES	0.00	4,000.00	511.25	1,107.50	0.00	2,892.50-	28
100-35-1120	STATE COURT FINES	0.00	200,000.00	47,772.76	115,954.63	0.00	84,045.37-	58
100-35-1130	MAGISTRATE COURT	1,655.00	35,000.00	2,437.00	19,795.00	0.00	15,205.00-	57
100-35-1150	PROBATE COURT	2,000.00	25,000.00	1,017.00	13,529.00	0.00	11,471.00-	54
100-35-1401	STATE/SUPERIOR CT ADD ON FEE-JAIL FUND	711.93	26,000.00	4,814.51	12,614.62	0.00	13,385.38-	49
100-35-1402	MUNI COURT ADD ON FEE-JAIL FUND	0.00	5,000.00	2,039.89	11,041.76	0.00	6,041.76	221
100-35-1408	JUVE COURT ADD ON FEE	0.00	400.00	80.00	280.00	0.00	120.00-	70
100-35-1901	PUBLIC DEFENDER FEES	0.00	1,000.00	0.00	167.00	0.00	833.00-	17
100-36-1001	INTEREST INCOME	4,541.49	25,000.00	2,936.64	17,606.62	0.00	7,393.38-	70
100-36-1002	INTEREST INCOME - LANDFILL CD	0.00	30,000.00	0.00	0.00	0.00	30,000.00-	0
100-37-1120	HEALTH GRANT ACCG	0.00	1,500.00	0.00	750.00	0.00	750.00-	50
100-38-9001	MISC SALE OF PIPE	402.96	15,000.00	872.96	5,594.66	0.00	9,405.34-	37
100-38-9003	MISC TAX COMM FICA	0.00	6,100.00	0.00	5,949.70	0.00	150.30-	98
100-38-9005	MISCELLANEOUS	7.90	0.00	1,540.44	6,400.62	0.00	6,400.62	0
100-38-9006	INSURANCE PROCEEDS	0.00	0.00	0.00	6,268.52	0.00	6,268.52	0
100-38-9007	MISC SALE OF SIGNS	0.00	0.00	58.00	58.00	0.00	58.00	0
100-38-9999	CANCEL PRIOR YEAR EXPENSE	0.00	0.00	0.00	7,159.91	0.00	7,159.91	0
100-39-1800	FUND BALANCE USE	0.00	228,769.44	0.00	0.00	0.00	228,769.44-	0
General Fund Revenue Total		2,283,201.80	7,400,202.44	2,926,044.22	4,935,737.92	0.00	2,464,464.52-	66

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

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
100-1100-	LEGISLATIVE	3,521.50	48,650.00	4,653.17	29,848.72	0.00	18,801.28	61
100-1300-	EXECUTIVE	13,675.81	201,219.77	15,301.25	116,169.38	0.00	85,050.39	58
100-1400-	ELECTIONS & VOTER REGISTRATION	5,582.79	89,567.34	7,550.57	40,138.56	0.00	49,428.78	45
100-1510-	ADMINISTRATION	27,846.50	394,200.83	14,561.98	286,567.73	0.00	107,633.10	73
100-1514-	BOARD OF EQUILIZATION:	165.64	6,700.00	601.18	3,122.63	0.00	3,577.37	47
100-1535-	INFORMATION TECHNOLOGY:	0.00	186,587.00	9,569.94	103,267.28	0.00	83,319.72	55
100-1545-	TAX COMMISSIONER	19,401.97	241,429.31	21,456.85	155,480.69	0.00	85,948.62	64
100-1550-	TAX ASSESSOR	12,400.95	234,354.63	15,387.13	110,977.41	0.00	123,377.22	47
100-1565-	PUBLIC BUILDINGS	8,268.41	235,568.00	19,523.77	133,579.10	0.00	101,988.90	57
100-2150-	SUPERIOR COURT	18,400.69	206,200.34	16,558.11	121,646.66	0.00	84,553.68	59
100-2180-	CLERK OF COURT	13,512.51	169,568.87	14,001.98	97,708.56	0.00	71,860.31	58
100-2300-	STATE COURT	9,274.37	114,245.34	9,397.94	65,789.01	0.00	48,456.33	58
100-2400-	MAGISTRATE COURT	8,240.76	86,685.70	6,661.50	49,994.67	0.00	36,691.03	58
100-2450-	PROBATE COURT	10,066.40	124,627.09	10,027.76	74,332.34	0.00	50,294.75	60
100-3300-	SHERIFF	83,024.10	1,252,292.47	94,813.00	685,644.73	0.00	566,647.74	55
100-3326-	DETENTION CENTER	52,024.98	617,216.01	43,176.47	359,535.04	0.00	257,680.97	58
100-3600-	EMERGENCY MEDICAL SERVICES	85,010.00	1,058,853.55	77,959.35	590,154.61	0.00	468,698.94	56
100-3700-	CORONER	3,097.68	11,893.53	804.61	7,558.77	0.00	4,334.76	64

Board of Commissioners
Candler County
Summary Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
100-3920-	EMERGENCY MANAGEMENT ASSOCIATION	905.09	9,590.47	715.87	6,165.46	0.00	3,425.01	64
100-4200-	ROADS & BRIDGES	63,816.39	961,878.83	62,826.23	543,051.78	0.00	418,827.05	56
100-4520-	COLLECTIONS	1,603.63	24,065.46	1,666.29	13,261.00	0.00	10,804.46	55
100-4530-	SOLID WASTE DISPOSAL	23,590.76	451,581.61	28,051.36	222,744.59	0.00	228,837.02	49
100-5550-	FAMILY CONNECTIONS:	3,685.28	48,000.00	3,761.19	28,269.44	0.00	19,730.56	59
100-7130-	AGRICULTURAL RESOURCES	5,079.27	85,461.83	1,882.00	30,820.80	0.00	54,641.03	36
100-7450-	CODE ENFORCEMENT	897.08	11,033.00	897.08	6,279.56	0.00	4,753.44	57
100-7460-	RECREATION DEPARTMENT	19,406.18	268,890.45	16,297.59	152,557.04	0.00	116,333.41	57
100-8000-	DEBT SERVICES:	41,326.30	25,000.00	0.00	12,500.00	0.00	12,500.00	50
100-9000-	OTHER DEPARTMENTS	4,146.19	260,836.00	583.33	83,071.91	0.00	177,764.09	32
	General Fund Expend Total	537,971.23	7,426,197.43	498,687.50	4,130,237.47	0.00	3,295,959.96	56
Fund Description		Prior Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues	
100 General Fund		2,283,201.80	2,926,044.22	4,935,737.92	537,971.23	498,687.50	4,130,237.47	805,500.45

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

Fund Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
Final Total	2,283,201.80	2,926,044.22	4,935,737.92	537,971.23	498,687.50	4,130,237.47	805,500.45

Board of Commissioners
Statement of Revenue and Expenditures

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

to 270-99-9999
to 270-9999-99-9999

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

Year To Date As Of: 01/31/20
Current Period: 01/01/20 to 01/31/20
Prior Year: 01/01/19 to 01/31/19

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
270-31-1350	RAILROAD EQUIPMENT	0.00	5,000.00	12,127.89	14,651.62	0.00	9,651.62	293
270-31-1750	FRANCHISE TAX-TELEVI	13,105.72	52,000.00	293.45	26,194.10	0.00	25,805.90-	50
270-31-4200	ALCOHOL BEVERAGE EXC	7,657.93	90,000.00	9,139.15	58,903.19	0.00	31,096.81-	65
270-31-6200	INSURANCE PREMIUM TAX	0.00	420,000.00	0.00	460,489.28	0.00	40,489.28	110
270-32-1100	ALCOHOLIC BEVERAGE LICENSE	7,200.00	13,500.00	3,600.00	9,900.00	0.00	3,600.00-	73
270-32-1200	GENERAL BUSINESS LICENSE	100.00	3,700.00	0.00	5,400.00	0.00	1,700.00	146
270-34-4110	REFUSE COLLECTION CHARGE	152,410.77	275,000.00	176,332.47	237,826.79	0.00	37,173.21-	86
270-36-1001	INTEREST INCOME	633.06	3,500.00	723.47	3,404.55	0.00	95.45-	97
	Special Service District Revenue Total	181,107.48	862,700.00	202,216.43	816,769.53	0.00	45,930.47-	95

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
270-1510-52-3604	BANK FEES	0.00	0.00	0.00	69.73	0.00	69.73-	0
270-4520-00-0000	COLLECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0
270-4520-52-2110	GARBAGE COLLECTION	25,887.60	350,000.00	27,044.28	189,309.96	0.00	160,690.04	54
270-7450-00-0000	CODE ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0
270-7450-51-1100	CODE ENFORCEMENT - REGULAR EMPLOYEES	0.00	11,058.00	0.00	0.00	0.00	11,058.00	0
270-9000-00-0000	OTHER DEPARTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0
270-9000-57-1010	INDUSTRIAL AUTHORITY	8,750.00	110,250.00	9,187.50	64,312.50	0.00	45,937.50	58
270-9000-57-1011	AIRPORT AUTHORITY	1,416.67	17,850.00	1,487.50	10,412.50	0.00	7,437.50	58
270-9000-57-1030	FIRE PROTECTION METTER	24,910.86	292,589.00	24,206.27	159,121.29	0.00	133,467.71	54
270-9000-57-1031	INDUSTRIAL PARK WALK PATH REPAIR_METTER	3,300.00	0.00	0.00	0.00	0.00	0.00	0
270-9000-57-1060	LIBRARY	4,255.95	51,071.50	4,255.95	29,791.65	0.00	21,279.85	58
270-9000-61-1001	TRANSFER TO G/F	0.00	0.00	0.00	13,508.18	0.00	13,508.18-	0
	Special Service District Expend Total	68,521.08	832,818.50	66,181.50	466,525.81	0.00	366,292.69	56

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
270	Special service district	181,107.48	202,216.43	816,769.53	68,521.08	66,181.50	466,525.81	350,243.72

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Fund Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
Final Total	181,107.48	202,216.43	816,769.53	68,521.08	66,181.50	466,525.81	350,243.72

Revenue Account Range: 320-00-0000
Expend Account Range: 320-0000-00-0000
Print Zero YTD Activity: NO

to 320-99-9999
to 320-9999-99-9999

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

Year To Date As Of: 01/31/20

Current Period: 01/01/20 to 01/31/20
Prior Year: 01/01/19 to 01/31/19

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
320-31-3208	2018 SPLOST (Distribution 80%)	47,684.15	0.00	0.00	0.00	0.00	0.00	0
320-31-3209	2018 SPLOST (Hospital 20%)	21,287.57	0.00	0.00	0.00	0.00	0.00	0
320-31-3210	2018 SPLOST (Metter 40%)	34,060.11	0.00	0.00	0.00	0.00	0.00	0
320-31-3211	2018 SPLOST (Pulaski 4%)	3,406.01	0.00	0.00	0.00	0.00	0.00	0
320-36-1003	INTEREST INC 2011 SP	935.40	4,000.00	249.89	2,778.15	0.00	1,221.85-	69
320-36-1005	INTEREST INC 2018 SP	369.01	0.00	0.00	0.00	0.00	0.00	0
320-36-1006	INTEREST INC 2018 SPLOST Hospital 20%	28.42	0.00	0.00	0.00	0.00	0.00	0
	Fund 320 Revenue Total	107,770.67	4,000.00	249.89	2,778.15	0.00	1,221.85-	69

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
320-1300-00-0000	EXECUTIVE	0.00	0.00	0.00	0.00	0.00	0.00	0
320-1300-54-2400	COMPUTERS & SMALL EQUIPMENT	960.00	0.00	0.00	0.00	0.00	0.00	0
320-1510-00-0000	FINANCIAL ADMINISTRATION:	0.00	0.00	0.00	0.00	0.00	0.00	0
320-1510-53-1600	SMALL EQUIPMENT	0.00	0.00	1,627.41	1,627.41	0.00	1,627.41-	0
320-1510-54-3001	ADMINISTRATION CAPITAL - CODIFICATION	0.00	12,000.00	0.00	0.00	0.00	12,000.00	0
320-1535-54-2401	CAPITAL OUTLAYS - IT - WINDOWS UPGRADE	0.00	22,430.29	4,964.39	22,430.29	0.00	0.00	100
320-1550-54-3001	TAX ASSESSOR CAPITAL - AERIAL PHOTO	0.00	7,638.61	0.00	0.00	0.00	7,638.61	0
320-1565-54-1301	PUBLIC BUILDING - COURTHOUSE	0.00	13,089.47	0.00	3,654.89	0.00	9,434.58	28
320-1565-54-2301	PUBLIC BUILDING - FURNITURE & FIXTURES	0.00	2,789.00	0.00	1,165.76	0.00	1,623.24	42
320-3300-54-1301	SHERIFF CAPITAL - BUILDINGS & IMPROVEMEN	0.00	7,880.00	0.00	7,580.00	0.00	300.00	96
320-3300-54-2200	SHERIFF VEHICLES	3,947.79	0.00	0.00	0.00	0.00	0.00	0
320-3300-54-2400	PUBLIC SAFETY RADIOS	100.00	0.00	0.00	629.50	0.00	629.50-	0
320-3326-00-0000	JAIL OPERATIONS:	0.00	0.00	0.00	0.00	0.00	0.00	0
320-3500-54-2001	METTER FIRE CAPITAL EXPENDITURES	0.00	24,280.00	0.00	4,482.25	0.00	19,797.75	18
320-3600-00-0000	EMERGENCY MEDICAL SERVICES (EMS):	0.00	0.00	0.00	0.00	0.00	0.00	0
320-3600-54-2101	EMS CAPITAL - EQUIPMENT	0.00	7,200.00	0.00	0.00	0.00	7,200.00	0
320-4963-00-0000	Metter SPLOST	0.00	0.00	0.00	0.00	0.00	0.00	0
320-4963-57-1094	2018 SPLOST METTER 40%	33,869.74	0.00	0.00	0.00	0.00	0.00	0
320-4964-00-0000	PULASKI SPLOST:	0.00	0.00	0.00	0.00	0.00	0.00	0
320-4964-57-1094	2018 SPLOST PULASKI 4%	3,386.97	0.00	0.00	0.00	0.00	0.00	0
320-4965-00-0000	RECREATIONAL DEPT:	0.00	0.00	0.00	0.00	0.00	0.00	0
320-4965-54-1200	IMPROVEMENTS	11,350.00	0.00	0.00	2,160.00	0.00	2,160.00-	0
320-4967-00-0000	COUNTY 2011 SPLOST:	0.00	0.00	0.00	0.00	0.00	0.00	0
320-4967-53-1101	GENERAL SUPPLIES	0.00	0.00	0.00	5,891.27	0.00	5,891.27-	0

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
320-4968-00-0000	2018 SPLOST (Hospital) 20%	0.00	0.00	0.00	0.00	0.00	0.00	0
320-4968-57-1094	2018 SPLOST (Hospital) 20%	21,168.59	0.00	0.00	0.00	0.00	0.00	0
320-7460-00-0000	RECREATION DEPARTMENT:	0.00	0.00	0.00	0.00	0.00	0.00	0
320-7460-54-1201	REC DEP CAPITAL - IRRIGATION	0.00	15,000.00	0.00	12,800.00	0.00	2,200.00	85
320-7460-54-1203	REC DEP CAPITAL-STRICKLAND BLD PAINT INT	0.00	0.00	0.00	785.00	0.00	785.00-	0
320-7460-54-1204	REC DEP CAPITAL - TILE BATHROOM	0.00	0.00	0.00	2,700.00	0.00	2,700.00-	0
320-8000-00-0000	DEBT SERVICE:	0.00	0.00	0.00	0.00	0.00	0.00	0
320-8000-58-1300	DEBT SERVICE PRINCIP	0.00	108,625.64	0.00	108,626.64	0.00	1.00-	100
	Fund 320 Expend Total	74,783.09	220,933.01	6,591.80	174,533.01	0.00	46,400.00	79

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
320		107,770.67	249.89	2,778.15	74,783.09	6,591.80	174,533.01	171,754.86-

February 7, 2021
10:17 AM

Board of Commission [redacted] andler County
Statement of Revenue and Expenditures

[redacted] No: 3

Fund Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
Final Total	107,770.67	249.89	2,778.15	74,783.09	6,591.80	174,533.01	171,754.86-

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Revenue Account Range: 321-00-0000 to 321-99-9999
Expend Account Range: 321-0000-00-0000 to 321-9999-99-9999
Print Zero YTD Activity: No
Include Non-Anticipated: Yes
Include Non-Budget: No
Year To Date As Of: 01/31/20
Current Period: 01/01/20 to 01/31/20
Prior Year: 01/01/19 to 01/31/19

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
321-31-3208	2018 SPLOST (COUNTY 56%)	0.00	616,000.00	52,101.15	365,837.19	0.00	250,162.81-	59
321-31-3209	2018 SPLOST (Hospital 20%)	0.00	250,000.00	23,259.44	163,320.18	0.00	86,679.82-	65
321-31-3210	2018 SPLOST (Metter 40%)	0.00	440,000.00	37,215.11	261,312.28	0.00	178,687.72-	59
321-31-3211	2018 SPLOST (Pulaski 4%)	0.00	44,000.00	3,721.51	26,131.23	0.00	17,868.77-	59
321-36-1005	INTEREST INC 2018 SP	0.00	6,000.00	627.48	4,705.55	0.00	1,294.45-	78
321-36-1006	INTEREST INC 2018 SPLOST Hospital 20%	0.00	0.00	17.84	215.35	0.00	215.35	0
	Fund 321 Revenue Total	0.00	1,356,000.00	116,942.53	821,521.78	0.00	534,478.22-	61

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
321-1535-54-2400	IT/DATA CENTER CAPITAL OUTLAYS	0.00	10,000.00	716.68	6,027.58	0.00	3,972.42	60
321-1565-54-1300	PUBLIC BUILDING CAPITAL - RENOVATIONS	0.00	100,000.00	0.00	0.00	0.00	100,000.00	0
321-3300-54-2200	SHERIFF VEHICLES - NEW	0.00	110,000.00	0.00	0.00	0.00	110,000.00	0
321-3300-54-2201	SHERIFF VEHICLES - CAPITAL PURCHASE	0.00	9,235.48	0.00	10,222.69	0.00	987.21-	111
321-3300-54-2400	PUBLIC SAFETY RADIOS	0.00	170,700.26	0.00	158,700.26	0.00	12,000.00	93
321-3920-54-3000	EMERGENCY MANAG CAPITAL OUTLAYS	0.00	8,200.00	0.00	8,712.00	0.00	512.00-	106
321-4200-54-2200	ROADS & BRIDGES CAPITAL - SERVICE TRUCK	0.00	65,000.00	4,556.03	63,750.02	0.00	1,249.98	98
321-4530-54-2100	SOLID WASTE CAPITAL - WATER TRAILER	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0
321-4963-57-1094	2018 SPLOST METTER 40%	0.00	425,000.00	37,215.11	297,601.75	0.00	127,398.25	70
321-4964-57-1094	2018 SPLOST PULASKI 4%	0.00	43,000.00	3,721.51	29,760.18	0.00	13,239.82	69
321-4968-57-1094	2018 SPLOST (Hospital 20%)	0.00	267,000.00	23,259.44	186,001.10	0.00	80,998.90	70
321-7460-54-1200	RECREATION DEPA CAPITAL - LIGHTING LWCF	0.00	150,000.00	0.00	0.00	0.00	150,000.00	0
	Fund 321 Expend Total	0.00	1,368,135.74	69,468.77	760,775.58	0.00	607,360.16	56

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
321		0.00	116,942.53	821,521.78	0.00	69,468.77	760,775.58	60,746.20

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
	Final Total	0.00	116,942.53	821,521.78	0.00	69,468.77	760,775.58	60,746.20

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

\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
March	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
April	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
June	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 816,600.88	\$ 163,320.18	\$ 653,280.70	\$ 261,312.28	\$ 26,131.23	\$ 365,837.19

61.25%

Exhibit B

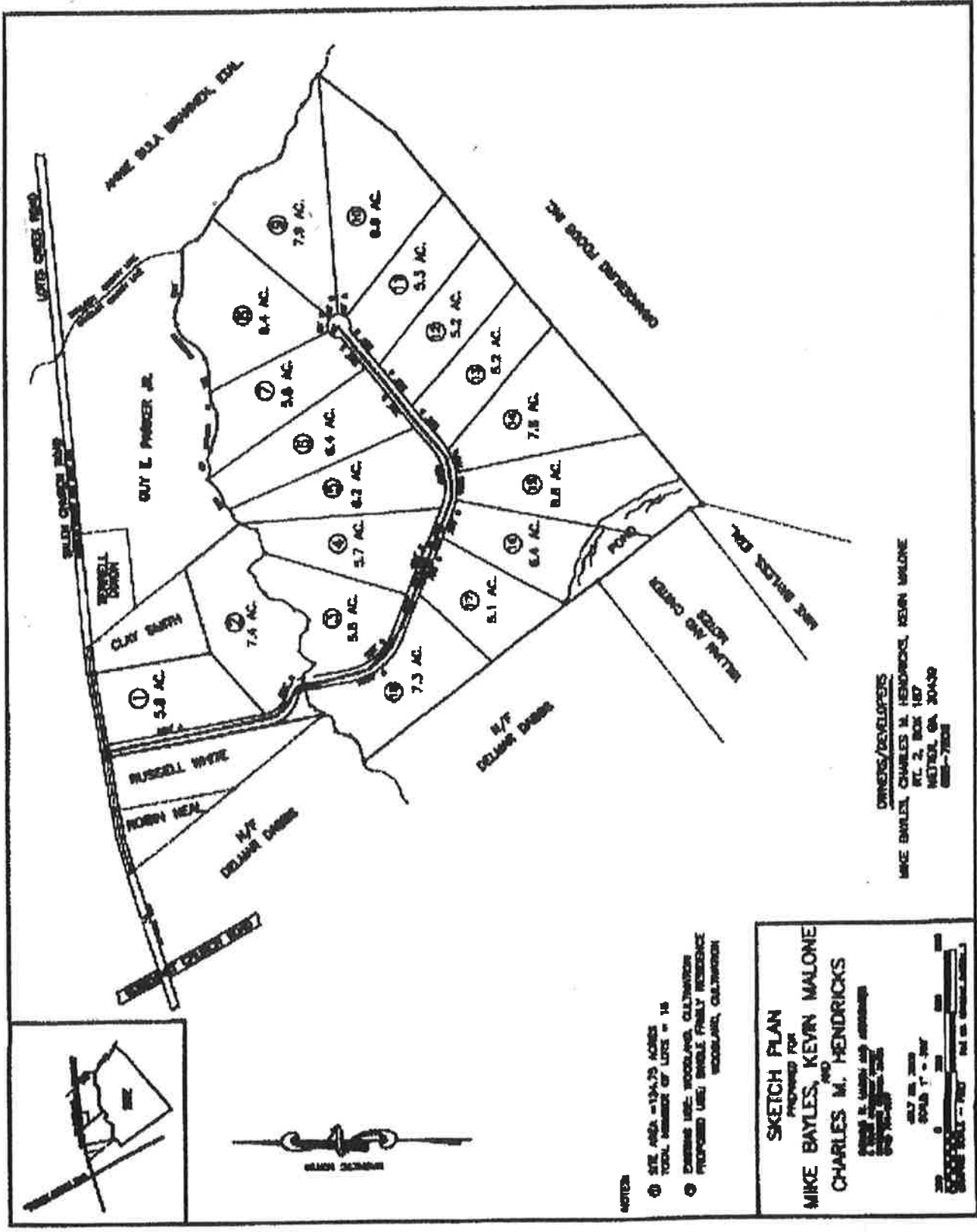


Exhibit C

February 17, 2020

Mr. Chairman and County Commissioners:

Regarding: Agenda Item 5c Sagebrush Lane

My name is Cleveland Slater. I have a weekend home in Candler County at 5650 White Way Circle in District 3.

In District 2, I own two one-acre tracts located at the end of Sagebrush Lane on the east side of the road. There is also a 28-acre tract located on the west side of Sagebrush Lane. Sagebrush Lane provides the only access to these properties.

Sagebrush Lane was established in 1978 and was originally known as Frank Street. The plat showing 40 feet wide streets was recorded December 4, 1978. The road first appears on the Candler County GDOT Highway Map when it was updated in 1987. Available satellite photography shows the road well maintained from 1999 through 2012 with declining maintenance in 2017.

When I acquired the lots on September 4, 2012, the road was well maintained. However, during the last four months the last 450 to 500 feet of the road has not be plowed. There are three mailboxes and 6 driveways located beyond the point where the road has been plowed.

I am not asking the County to open a new road, build a new road, or to haul any soil in or out. I am simply asking the County to plow the road to its end to ensure that access is maintained to my property.

On January 22, I cut all the limbs and branches extending over the road and removed several trees that were growing along the side of the road to prevent new limbs from growing into the roadway. I also cleared an area large enough at the end of the road to ensure the motor grader can turn around.

Sagebrush Lane has been a public road since it was established in 1978. It continues to be used by the public to its northern end. It provides the only means of access for five landowners beyond the point of its current maintenance. The County will not incur any significant expense in plowing the last 450 – 500 feet of Sagebrush Lane and should maintain it like all other public roads in the County.

Thank you,

Cleveland Slater
5650 White Way Circle
Metter GA 30439

13670 Bethany Road
Milton GA 30004

PO Box 1164
Alpharetta GA 30009
404-895-7460

Exhibit D

STATE OF GEORGIA
COUNTY OF CANDLER

MOBILE HOME FAMILY PURPOSE AFFIDAVIT

Under oath and penalty of perjury, I, Jason Cline, represent to the Board of Commissioners of Candler County that I am the owner of the tract of land, described as: (complete legal description not required)

See attached plat

I have complete authority and all powers associated with the fee simple ownership of this land. I am presenting the accompanying lot location plat to the Board of Commissioners of Candler County for the purpose of allowing Kathi Cline, who is related to me as my Mother, (legal relationship) to occupy a mobile/manufactured home on said lot without said mobile/manufactured home being considered for purposes of determining whether a mobile/manufactured home park exists.

This affidavit is given to allow Kathi Cline, our Mother to place an additional mobile/manufactured home on our property. If and when Kathi Cline moves out, the mobile/manufactured home must be removed from the property unless another immediate family member occupies said mobile/manufactured home. Furthermore, I understand that I cannot lease or allow anyone other than an immediate family member to occupy said mobile/manufactured home.

Sworn and subscribed this the 7th day of February, 2020.

(Legal Signature)

Jason Cline
Name
2758 Rushing Rd
Street Address
Metter GA 30439
City State Zip

Sworn and subscribed before me this the 7th day of Feb, 2020.

Stacey H. Stanbro
Notary Public

My Commission Expires 1/2/22



GEORGIA STATE HWY 46

SURVEY OF TWO PARCELS OF LAND IN THE 1735th GMD OF CANDLER COUNTY, GEORGIA

PREPARED FOR: FRANK SIMMONS



FRANK SIMMONS

CARROL & MARTHA RUSHING

COUNTY DIRT ROAD #50

STATE OF GEORGIA, CANDLER COUNTY

I certify this instrument was filed for record in this office on the 20th day of October, 2000 at 11:00 o'clock A. M., and recorded in book No. 9 of Plats, page 98 This 20th day of October, 2000

James C. Cole
Dep. Clerk Superior Court, Candler County

FRANK SIMMONS

PARCEL #1
3.00 ACRES

PARCEL #2
3.00 ACRES

CHARLES A. & BETTY SUE ADAMSON

COUNTY DIRT ROAD #54

HOMER PARRISH

HOMER PARRISH

200' WELD = 1/11,158
200' P.A. = 1/162,583
ANG. P.C. = 2"/ANG. PT.
ADJ. METHOD - COMPASS RULE
EQUIP. USED: 5" TOTAL STATION
200' STEEL TAPE

DONALD W. MARSH AND ASSOCIATES
9 SOUTH MULBERRY STREET
STATESBORO, GEORGIA 30458
'64-219'

THIS INSTRUMENT IS A CORRECT REPRESENTATION OF THE SURVEY AND HAS BEEN PREPARED IN ACCORDANCE WITH THE MINIMUM STANDARDS AND REGULATIONS OF LAW



MARCH 23, 2000
SCALE = 1" = 100'



FILE NO 9901008

Exhibit E

**CANDLER COUNTY RECREATIONAL VEHICLE PARK &
CAMPGROUND ORDINANCE****ARTICLE ONE**
GENERAL**1.1 Title**

This Ordinance shall be known as and may be cited as the "Candler County Recreational Vehicle Park and Campground Ordinance"

1.2 Authority and Jurisdiction

Whereas, consistent with Georgia Law, the Candler County Board of Commissioners has the authority to establish by ordinance or resolution such local rules and regulations, not in conflict with existing State or Federal Law, relating to the health, safety and welfare of the public.

Now therefore be it resolved that the following rules and regulations are hereby adopted as the Candler County Recreational Vehicle Park & Campground Ordinance. These regulations shall apply to all unincorporated land located within the boundaries of Candler County, Georgia.

ARTICLE TWO
GENERAL PROVISIONS

2.1 Definitions: for the purpose of this article the following words and phrases shall have the meanings respectively ascribed to them:

- (a) Garbage means readily putrescible discarded materials composed of animal, vegetable, and other organic matter resulting from preparation, cooking and serving of foods. This shall also include materials used for the storage of food, tin cans, glass containers and newspapers.
- (b) Landfill means a county disposal site employing an engineering method of disposing of solid waste in a manner that minimizes environmental hazards by spreading and compacting to the smallest volume and applies cover materials over all exposed waste at the end of

- each operating day.
- (c) Owner/Operator means the person, persons or entity who has title, possession and control of said real estate upon which said recreational vehicle(s) or recreational vehicle park is located.
 - (d) Recreational vehicle (hereafter referred to as "RV") means a vehicle or trailer capable of human habitation or designed or used for recreational camping or travel use, whether self-propelled or mounted on or drawn by another vehicle or any structure inspected, approved and designated a recreational vehicle.
 - (e) Recreational Vehicle Park (hereafter referred to as "RV Park") means any single parcel of land upon which two (2) or more recreational vehicles are occupied for temporary sleeping purposes, regardless of whether or not a charge is made for such purposes.
 - (f) Recreational vehicle site/space/lot means a plot of ground within a recreational vehicle park intended for the accommodation of either a recreational vehicle, or other individual camping unit on a temporary basis.
 - (g) Utility means a public or private enterprise whose purpose is to provide energy, power, water, natural gas, or other utility service to general public.

2.2 General Provisions

- a) No RV may be used for temporary or permanent residential living quarters for more than three hundred sixty-five days (365) in any twelve-month period, unless such occupation occurs in a Campground or RV park as defined above, which has obtained a valid business license from Candler County for the period during which such occupancy occurs.
- b) Campgrounds and/or RV parks shall provide water and sewer services to their invitees that shall conform to all State and Federal laws as well as health department regulations. Such sewer services shall be inspected by the appropriate health department officials or any other duly authorized official to ensure that such sewer services meet any applicable standard for such services.

- c) The County shall not provide poly carts for the individual guests to use for the disposition of garbage. Operators of campgrounds or RV parks shall obtain a suitable collection device or devices for the collection of garbage on the property, and it shall be the responsibility of the owner of any campground or RV park to transport at the owner/operators own expense all garbage from the campground/RV park to the Candler County landfill or other similar/lawful site for final disposition.
- d) The owner and/or operator of any campground/RV park shall maintain such property in such a way that it does not become a public nuisance. The grass and other vegetation shall be cut and trimmed regularly. Grass clippings, bushes, tree limbs that have fallen or been cut shall be removed from the property at the owner/operator's expense and deposited in the Candler County Landfill or other such lawful facility. Garbage will be placed in the collection device described above and shall not be permitted to accumulate on the grounds. Failure to comply with this section shall subject the owner and/or operator of the campground or RV park to prosecution in the Magistrate Court of Candler County, which shall be authorized to levy a fine not to exceed \$500.00 or a term of incarceration not to exceed 10 days in jail or both for each such violation.
- e) Each campground/RV park shall divide its property into numbered spaces, and no RVs shall be permitted to park or camp outside of a numbered space. The owner and/or operator of any campground/RV park shall prepare a map of the property showing the location of each numbered lot. All lots shall be clearly marked with reflective numbers of sufficient size to allow emergency vehicles to locate each such lot. At a minimum shall be at least as large as those numbers required by 911 regulations. A copy of the map of campground or RV park shall be provided by the owner and/or operator of the campground/RV park to the Candler County Sheriff's Office, the Candler County Emergency Medical Service and the Metter City Fire Department, with whom Candler County contracts to provide fire protection services in Candler County. Failure to comply with this section shall subject the owner/operator or both to the sanctions set forth in Section 4, infra. Any owner and/or operator shall make certain that all

emergency personnel have open and easy access to all numbered spaces.

- f) The owner of any RV as defined above shall insure that it remains towable at all times. No RV shall be tied down or otherwise anchored to the earth, nor shall its wheels or axles be removed.
- g) RVs, regardless of where they are located, may not be permanently attached to any permanent power source but may be connected to electricity through extension cords or similar device that may be quickly disconnected.
- h) No RV, regardless of where it is located, shall be permanently connected to a water source or to a septic tank or other sewage disposal apparatus. RVs may be connected to a water source, an RV sewage hose or similar devices that may be quickly disconnected.
- i) The sewage from RVs shall be disposed of in accordance with all applicable State and Federal regulations. Campground/RV park owners/operators shall make facilities available to persons utilizing their park so that black water and other sewage may be legally dumped.
- j) The lots of any campground/RV park to be rented or otherwise used by RVs shall be landscaped in such a way that water will not collect in the space and all spaces shall be maintained to allow an RV to be moved without difficulty.
- k) RVs may be stored on a property. Such an RV may not be connected to a utility, except to prevent mildew or for basic upkeep. A utility connection shall be considered prima facie evidence by the Magistrate Court of Candler County that such RV is being used for permanent residential purposes, which is prohibited by this ordinance.
- l) No RV may be connected to its own meter that is issued by any public utility, provided, however, that RV park operators may utilize submeters for their lots.

m) All RVs must have a current motor vehicle tag affixed and the owner must maintain current registration on his/her RV.

ARTICLE THREE
FEES

3.1 Fees

The owner/operator of a campground/RV park shall be subject to an annual fee for the provision of Emergency Medical Services, "EMS", to the campground/RV park. The fee shall be determined by dividing the total number of campground/RV sites by two (2) and multiplying that number by the current residential/commercial EMS fee imposed in Candler County, Georgia. Total of all EMS fees charged to a single campground/RV park will not exceed \$1,500.00 annually.

ARTICLE FOUR
ENFORCEMENT

4.1 The Magistrate Court of Candler County, Georgia shall have jurisdiction over all alleged violations of any portion of this ordinance and shall have all powers granted to it which are necessary and proper for the hearing and disposition of matters brought before the court. These powers shall include, but not be limited to the authority to issue citations and summons for witnesses, the authority to levy fines or provide such other and further sentences as punishment for the violation of any part of this ordinance, provided such sentence conforms to any restrictions imposed on said court by any constitutional or statutory authority.

4.2 Service of any citation for any violation of this ordinance shall be by personal service as prescribed by state law, and citations for violations of this ordinance may be issued by any law enforcement officer, including any court or code enforcement officer

4.3 The Magistrate Court of Candler County, Georgia shall have the discretion to impose sentences for the violations of this ordinance and may impose fines not to exceed \$500.00, incarcerate offenders for a term not more than 10 days in the Candler County jail, require the performance of community service in an amount not to exceed 100 hours, or any part or combination of such possible sentences.

EFFECTIVE DATE.

This Ordinance shall take effect and be in full force on and after the date that it is enacted by the governing authority.

Adopted, approved and enacted this 17th day of February 2020, at a Regular Meeting of the Board of Commissioners of Candler County.

BOARD OF COMMISSIONERS OF CANDLER COUNTY

By: 
Glyn Thrift, Chairman


Attest: 
Kellie Lank, Clerk



Exhibit F

GIS PROPOSAL GRADING SHEET		MAXIMUM POINTS	GEOVIEW	GIS1	SCHNEIDER	TERRAMARK
EXPERIENCE		5	4	5	5	5
CURRENT WORK LOAD		5	5	5	5	5
DISTANCE FROM CANDLER		10	9	7	1	7
REQUIREMENTS OF RFP MET		10	8	8	8	10
REFERENCES		5	1	5	5	5
CONTINUITY OF SERVICE		5	0	5	5	5
FREQUENCY OF UPDATES		10	10	10	10	5
COST OF SERVICES		10	10	9	3	4
TOTAL POINTS		60	47	54	42	46

COST Mar 1, 2020 - Jun 30, 2020	\$ 2,500.00	\$ 1,600.00	\$ 9,920.00	\$ 15,000.00
2019 Catch Up Work		\$ 1,500.00		
One Time Set Up Cost		\$ 2,500.00	\$ 3,780.00	0
COST Jul 1, 2020 - Jun 30, 2021	\$ 7,300.00	\$ 4,800.00	\$ 18,420.00	\$ 15,000.00
TOTAL FOR 2 YEARS	\$ 9,800.00	\$ 10,400.00	\$ 32,120.00	\$ 30,000.00
Custom thematic maps	75/ph	50 or 70/ph	Included	Included
Requested Additional Services-Road Centerline Layer	Not Addressed	50 or 70/ph	Not Addressed	4,000.00

**AMENDMENT TO THE CANDLER COUNTY BOARD OF COMMISSIONERS
PERSONNEL POLICY MANUAL**

WHEREAS, on September 14th, 2015, the Candler County Board of Commissioners adopted the Candler County Personnel Policy Manual; and,

WHEREAS, said policy manual does govern the rules, policies and actions of employees of Candler County who are subject to the policy manual; and,

WHEREAS, it has become necessary to partially amend the policy to reflect changes in policies related to employee sick time;

IT IS NOW THEREFORE RESOLVED AS FOLLOWS:

Section 9: Attendance and Leave, (4) Sick Leave, is hereby amended to reflect the following addition:

Transfer of Sick Leave**Definitions**

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

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

Procedure to request a transfer of sick leave

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

Eligibility to receive a transfer of Sick Leave

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


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

This amendment reflects only an addition to the policy as stated, in no way impacts any other portion of the policy, and all remaining portions of the policy shall remain in full force and effect.


This 17th day of February, 2020.

BOARD OF COMMISSIONERS OF CANDLER COUNTY

By:


Glyn Thrift, Chairman

Attest:


Kellie Lank, Clerk



**Metter-Candler Recreation Department
PO Box 948
621 West Pine St
Metter, GA 30439**

Strickland Building Rental Contract

This agreement sets forth the provisions and requirements for rental of the Strickland Building located at the Metter-Candler Recreation Department.

I. FEES

Rental Fee \$250.00
Damage Deposit \$150.00

The rental fee is due at the time of reservation and is subject to the termination of agreement restrictions in Section V. The Damage Deposit is due at the time of reservation and will be returned under the following conditions:

- Keys returned to the Recreation Department within 3 days of rental date
- Satisfactory inspection of the premises after the rental by Recreation Department personnel
- No violations of the rental agreement

II. SECURITY

Renter is required to provide security during the rental. Security must be provided by off-duty law enforcement by the Candler County Sheriff's Office. Other POST certified law enforcement officer may be substituted upon approval by the Candler County Sheriff's Office, hereafter known as "SECURITY". The current estimated cost for this service is:

\$35 per hour/3 hour minimum

Renter agrees that the hiring and payment of the SECURITY is the sole responsibility of the renter and that failure to provide the SECURITY at the beginning and for the full duration of the rental period will be considered a breach of the agreement.

III. HOURS OF RENTAL

Rental times must be indicated at the time of rental and will be strictly enforced. All nighttime rentals will end at 11:59 PM on the rental date.

IV. CONDITIONS OF THE AGREEMENT

1. All renters must be 21 years of age or older and hold a valid Georgia Driver's License
2. Renter hereby agrees:

- a. To comply with all rules and regulations, laws and ordinances of the City of Metter, Candler County and the State of Georgia;
- b. Not to use the facility for any purpose that will discredit the Metter-Candler Recreation Department, the City of Metter, or Candler County;
- c. Not to damage or deface the premises, inside or out, or any equipment or property located on premises;
- d. Not to use nails, screws, tacks or any other invasive attachment for decorations and banners. Tape or adhesive strips may be used to secure posters, banners, or pictures, but it must be removed.
- e. Personnel employed by the Metter-Candler Recreation Department, Candler County and the City of Metter shall have access to the facilities at all times during the rental period;
- f. Renter is responsible for all damages and/or defacement of the premises during the rental period.
- g. Renter agrees that Renter shall, prior to leaving the premises at the termination of the rental, ensure that the property is returned to its original condition including, but not limited to:
 - i. Removal of all decorations;
 - ii. Removal of all trash, refuse and garbage or placement of same in provided refuse containers

V. ITEMS PROHIBITED UNDER THE AGREEMENT

The following are **prohibited** under this rental agreement and any violation of these prohibitions will be considered a breach of the agreement resulting in immediate termination of the rental AND Metter-Candler Recreation Department seeking available remedies under the law:

- POSSESSION OF ALCOHOL
- POSSESSION OF DRUGS
- INFLATABLE ENTERTAINMENT EQUIPMENT (BOUNCY HOUSES, WATER SLIDES)
- AMUSEMENT RIDES
- BANDS (PROHIBITED INSIDE THE BUILDINGS)
- MORE THAN 3 POWERED ELECTRICAL DEVICES REQUIRING ELECTRICAL POWER FROM THE BUILDING

VI. TERMINATION OF THE AGREEMENT

The Metter-Candler Recreation Department may terminate this agreement at any time for violation of any provision of the agreement. In addition the Recreation Dept. may terminate this agreement without notice if the facilities are required for any governmental agency due to an emergency or election.

The renter may terminate this agreement up to **48 hours prior to the rental date** by notifying the Recreation Department **in writing** of their intent to terminate the rental. Any termination after this period will result in the forfeiture of all fees and deposits.

VII. TRANSFER & ASSIGNMENT

This agreement may not be transferred, assigned or sublet to any other party.

VIII. INDEMNIFICATION AND HOLD HARMLESS AGREEMENT

The undersigned hereby does covenant and agrees to indemnify and hold harmless Candler County, Georgia and the City of Metter, Georgia and their respective representatives, agents, employees, assigns and transferees and successors from any and every claim or demand of every kind or character made or asserted by any person, firm, or corporation or the account of or by any way growing out of any and all injuries and damages to or sustained by anyone on or near the premises at the time the undersigned has acquired, leased or rented the premises referred to in this agreement.

IX. ACKNOWLEDGEMENT

By signing below the undersigned does hereby acknowledge receipt of the rental agreement and does affirm that they have read and understand said agreement. The undersigned agrees and understands that any violation of the terms of the agreement will result in termination of the agreement and may result in prosecution under the laws of Georgia.

Name: _____

Address: _____

Phone: _____

GADL: _____

Date of Rental: _____

Hours of Rental: _____

Intended Use: _____

Signature: _____

Date: _____

Metter-Candler Rec Dept. _____

Exhibit I

CANDLER COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM: County Administrator's Report

DATE: February 17, 2020

- 1) **Census 2020 – Candler County Complete County Committee** – Events are currently planned for April 1st (Census Day) and April 4th (Recreation Dept. Opening Day) to try to educate about the census and facilitate completion by residents.
- 2) **Hwy 121 Connector** – GDOT has recommended that the local government submit a funding request package to GDOT for the 121 Connector. They indicated that some level of funding, potentially supplemental LMIG, may be available.
- 3) **FY 2019 LMIG Safety Action Plan** –
 - We have authorized EMC to engage Middle Georgia Signs for the speed limit sign placement and removal of old signs
 - We will bid out the striping portion of the project in conjunction with the 2020 LMIG bids in order to get the best pricing available.
- 4) **2020 TIA (Band 3) – St. Matthew's Church Rd** –
 - County Attorney continues to work with residents on ROW acquisition.
- 5) **2020 TIA (Band 3) – Eden Church Rd** –
 - Received letter from GDOT dated November 18, 2019 approving local project delivery.
 - We have received a conditional NTP for engineering to begin.
- 6) **Canoochee Rd Repair** – Project is complete.
 - We are still waiting for the contractor to complete the punch list items.
- 7) **FY2019 LMIG - Stillmore Highway** –
 - Project is complete and ready for punch list review;
 - Hwy 46 decorative driveway still needs to be cleaned, EMC is aware and working on it with vendor;
 - Outstanding pay requests: \$102,918.55 (TIA Funds)
 - Project Expense vs. Budget: \$575,956.30 - \$608,800 = \$32,843.70 under budget
- 8) **FY2020 LMIG** – Projects selected were MacWac Rd and Covey Rd.
 - Application was sent to DOT and was approved
 - We receive funding of \$468,389.20 on November 6th.
 - Project will be bid in Spring 2020
- 9) **TSPLOST2** –
 - Projects were selected on 9/27/19.
 - EMC is working on inputting projects into the HOGARC web portal

CANDLER COUNTY BOARD OF COMMISSIONERS

- Deadline is 10/31/2019
- Current local projects estimated to be \$293,680 over budget
- HOGARC TSPLOST 2 Executive Committee continues to meet to discuss projects.
- EMC Engineering had conversations with Brent Mosely regarding our project estimates and we are all on the same page regarding our requested project funding levels.

10) 25 Daniel St –

- I have approved the construction plans and design choices for the building. I am waiting on initial pricing estimates from BAK in order to determine if funding levels are sufficient.
- I am still working with TLC on finding space. On February 10, the City of Metter tabled a request from TLC to allow them to use space at the Lytell St. building pending further research.

11) SouthEastern Fire Consulting Company, LLC

- Fire Chief Jason Douglas, City Manager Carter Crawford, and County Administrator Bryan Aasheim met with SEFCCO regarding their proposal to provide ISO related audit and evaluation services to Metter Fire.
- SEFCCO's proposal is for approximately \$20,000 in order to provide the audit and evaluation services over a 12 month period.
- The purpose of this service to make recommendations and prepare Metter Fire for an ISO review and assist them in identifying areas of improvement to decrease the ISO rating.

12) Georgia Tele-Court Initiative

- The Superior Court provided a presentation of a court video system which would allow prisoners in State incarceration to appear in court for some items via video.
- The system has an initial cost of \$13,086.40 (including installation) and an estimated annual cost of \$4,469 (when warranty is included).
- The Court system believes that this will reduce the cost to the Sheriff's office for transportation of prisoners from state facilities to the local court. It will also increase security by reducing transports.

13) City of Metter – Landfill Leachate

- On December 16, 2019 I was notified by letter that the City would change the fee structure to the County for leachate disposal from \$65 per load to \$0.04 per gallon. This is in accordance with the SDS agreement.
- In January, the County hauled 23 loads for a total of 133,100 gallons.
 $133,100 \text{ gallons} \times .04 = \$5,324.00$
 $23 \text{ loads} \times \$65 = \$1,495.00$
 Difference = \$3,829 or an increase in cost to the county residents of 256%

For reference, the City of Metter pays the County for landfill services as follows (YTD FY20):

Tipping Fees average per month = \$994

Inert Landfill Fees average per month = \$1,064

Allgreen Increase \$10.04 per month per cart.

CANDLER COUNTY BOARD OF COMMISSIONERS

Hospital Authority

Loan Information:

Balance:	\$1,955,756.10
Payment:	\$35,076.30
Rate:	5.25%
Last Principal Paid:	\$26,127.92
Last Interest Paid:	\$8,948.38
20% SPLOST funds for Hospital:	\$360.50
1 Mill tax levy for Hospital:	\$273,900.72

Financial Summary:

	<u>December, 2019</u>	<u>November, 2019</u>
Cash & Equivalents	701,328	179,732
Net Patient Receivables	2,64,125	2,547,194
Accounts Payable – Trade	4,204,888	5,037,239
Total Current Liabilities	6,378,417	7,034,233
Long Term Debt	3,926,834	4,212,359
Fund Balance	(5,125,548)	(5,125,548)
		<u>Year to Date</u>
Net Income (Loss) From Operations*	302,465	(362,304)
EBIDTA	371,542	472,034
Non-Operating Income (HEART, etc.)	1,410,972	2,823,216
Excess Revenue over Expenses	1,713,878	2,462,711

*The hospital has shown 3 consecutive months with net income from operations being positive.