

AGENDA
REGULAR MEETING
5:00 P.M.
August 2, 2021

1. Call to Order
2. Invocation and *Pledge of Allegiance* – Candler County 4-H member
3. Approval of Agenda
4. Citizens wishing to address the Commission – *Citizens will be allowed to address the commission individually for a period of up to 5 minutes.*
 - a. Carol Smith – Pineland Mental Health
 - b. Susannah Lanier – Candler County 4H Ag Extension
5. Department Reports
 - a. Metter Fire Department – Jason Douglas
 - b. EMS – Joseph Reynolds
 - c. Roads & Bridges – Jerry Lanier
 - d. Solid Waste – Robert Hendrix
 - e. Recreation – Mike Robins
6. Approval of Minutes – July 6, 2021 and July 19, 2021 Regular Meetings
7. Financial Report
8. Old Business
9. New Business
 - a. Consideration of a request from staff to cancel the regular meeting of the Board of Commissioners scheduled for August 16, 2021 at 5:00 p.m.
 - b. Consideration of a resolution to adopt the 2021-2026 Candler County Hazard Mitigation Plan pursuant to the Disaster Mitigation Act of 2000
 - c. Consideration of a proposal for the use of ARPA funding in the amount of \$296,874 for COVID-19 response and mitigation; purchase of equipment and vehicle for Candler County EMS
 - d. Consideration of a proposal from Wellston Associates Land Surveyors, LLC in the amount of \$2,170 to provide a topographic survey of the landfill
 - e. Consideration of a project to replace the roof at the Candler County Detention Center located at 1015 E Hiawatha St with funds allocated from the Candler County Jail Fund
 - f. Consideration of the 2022 Millage Rate Calculation, setting of public hearing dates as necessary, and setting of the date of millage rate adoption

- g. Consideration of Lanier, Deal & Proctor to perform the FY2021 Candler County Financial Audit

10. Report from Chairman

11. Report from County Administrator

- a. Discussion regarding county redistricting process for FY22
- b. Discussion regarding the Candler County Alcoholic Beverage Ordinance and the imposition of an excise tax under O.C.G.A. § 3-4-131
- c. Discussion regarding a request from the Metter Tigers Booster Club for signage commemorating the Metter Tigers Baseball Team State Championship in 2021

12. Report from Attorney

13. Reports from Commissioners

14. Executive Session

15. Adjournment

Board of Commissioners of Candler County
Regular Meeting
August 2, 2021
5:00 p.m.

The Board of Commissioners of Candler County met for the regular monthly meeting on Monday, August 2, 2021, at 5:00 p.m., in the Commissioners' boardroom at 1075 East Hiawatha Street, Suite A, Metter, Georgia. Chairman Glyn Thrift presided with Commissioners Gregory Thomas, David Robinson and Blake Hendrix in attendance. County Administrator Bryan Aasheim and County Attorney Kendall Gross also attended the meeting. Clerk Kellie Lank scribed. Vice-Chairman Brad Jones was unable to attend this meeting. The Metter Advertiser was notified of the meeting. Jerri Goodman was present.

Guests attending this meeting included: Candler County Public Works Superintendent, Jerry Lanier. Candler County Landfill Supervisor, Robert Hendrix. Candler County Recreation Department Director, Mike Robins; and, Candler County EMS Director, Joe Reynolds attended as well as Carol Smith, June DiPolito, Scott Waters, Aubrey Waters, Susannah Lanier and Zoie Daughtry. This meeting was offered via teleconference to the public.

Call to Order

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

Invocation and Pledge of Allegiance

Aubrey Waters, Candler County 4-H member who currently serves as the Senior Vice-President of Public Relations. Ms. Waters delivered the invocation and led the *Pledge of Allegiance*.

Amendment to the Agenda

Commissioner Robinson made a motion to approve the agenda. Commissioner Thomas provided a second. The motion carried 4-0.

9. h. Consideration of Lanier, Deal & Proctor to perform the FY2021 Candler County Financial Audit

Citizens Wishing to Address the Board

Carol Smith – Pineland Mental Health

Carol Smith, member of the Executive Board for Pineland Mental Health, approached the Board to speak to the Board about the services that the non-profit offers the citizens of Candler County. Ms. Smith introduced, June DiPolito, Executive Director of Pineland Mental Health to elaborate on these services. Ms. DiPolito distributed a written report and flyers to the Board. She explained she appeared before the Board tonight requesting an office space that could help reduce their expenses. Mr. Aasheim explained the County no longer has vacant buildings or space. However, he suggested Ms. DiPolito apply for American Relief Plan Act funds.

Susannah Lanier – State 4H Winners

Susannah Lanier, Candler County 4H Agent and County Extension Coordinator, approached the Board to introduce the state 4-H winners. Ms. Lanier distributed the Program Highlights newsletter that also highlighted the following six 4-H members that competed on the state level:

- **Zoie Daughtry**, 3rd Place in International Project and state-finalist in Dean's Award for Civic Engagement.
- **Abigail Durden**, 3rd Place in Performing Arts Dance Project Achievement.

- **Gracie Grimes**, achieved Master 4-H'er status, 1st Place in James Harris 4-H Dean's Award for Leadership, 2nd Place in Communications Project Achievement and \$1,000 Georgia 4-H Foundation Scholarship.
- **Ellen Hendrix**, achieved Master 4-H'er status, \$1,000 Georgia 4-H Foundation Scholarship
- **Angel Jarvis**, 3rd Place in Dean's Award for Family and Consumer Sciences.
- **Aubrey Waters**, 4th Place in Public Speaking Project Achievement.

Department Reports

Metter Fire Department – City of Metter Fire Chief, Jason Douglas, delivered the July 2021 fire report (Exhibit A)

- LifeStar activity has increased due to COVID.

EMS – Candler County EMS Director, Joe Reynolds, delivered the July 2021 trip report (Exhibit B)

- Reported on the recent increase of call volume with a total of 203 calls
- COVID cases have increased beginning the first of July
- Encouraged COVID vaccinations to help reduce the Delta variant's spread
- Elaborated on LifeStar flights
- Custom Works estimated deliver time is approximately August 19th for the new ambulance

Roads & Bridges – Candler County Public Works Superintendent, Jerry Lanier, approached the Board to deliver his July 2021 report.

- New backhoe delivery unknown at this point
- Backhoe on constant standby in Aline
- Short staffed on administrative staff at the shop. Chairman Thrift offered staff from the main office if needed

Solid Waste – Candler County Landfill Supervisor, Robert Hendrix, approached the Board to deliver his July 2021 report

- Garbage truck was off schedule last week due to a new driver learning the route.
- Mr. Hendrix denied a request from a contractor from the I-16 project who requested the delivery of old fence into the landfill.
- Capacity report should be available in September. Mr. Aasheim stated the proposal is on the agenda for this meeting.

Recreation – Candler County recreation Department Coach, Mike Robins, was present to deliver his July 2021 report

- Fall Sports sign-up began two weeks ago with advertisement of Good Morning Metter that began two weeks ago and flyers went out to the students August 2nd, the first day of school
- Jack Strickling Building rental has increased with only one issue where a renter did not receive her deposit back.
- Discussed the LWCF Grant Lighting Project and requested concrete or metal poles

Approval of Minutes

Commissioner Thomas made a motion to approve the July 6, 2021 and July 19, 2021 Regular Meeting Minutes as presented. Commissioner Robinson provided a second. The motion carried 4-0.

Financial Report

Administrator Aasheim delivered the financial report. (Exhibit C)

- General Fund balance as of July 31, 2021 was out of balance by \$5.00 due to a returned item fee that was charged to the General Fund. It is an error that is being corrected by Queensborough Bank. The true book balance is \$2,936,439.90 where the incorrect bank balance is \$2,936,4349.
- The Landfill Closure Fund balance at month end of July at \$1,731,939.57.
- American Rescue Plan Act funds have not changed. A proposal to be submitted will be presented in tonight's meeting.
- Although early in the FY2022 Budget, the 2018 SPLOST proceeds distributed continue to be elevated with \$141,422.24 in July collections. The County's allocation was \$63,357.16.

Old Business

Mr. Aasheim stated there is no Old Business to address in this meeting.

New Business**Consideration of a request from staff to cancel the regular meeting of the Board of Commissioners scheduled for August 16, 2021 at 5:00 p.m.**

Mr. Aasheim requested the Commissioners consider cancelling the regular meeting scheduled for August 16, 2021 at 5:00 p.m. due to Commissioner Thomas and himself being away for training that week. Also, with the expectation of holding a Called Meeting in late August to facilitate the approval of the millage rate.

Commissioner Hendrix made a motion to cancel the August 16, 2021 Regular Meeting. Commissioner Robinson provided a second. The motion carried 4-0.

Consideration of a resolution to adopt the 2021-2026 Candler County Hazard Mitigation Plan pursuant to the Disaster Mitigation Act of 2000

Mr. Aasheim presented a resolution for the 2021-2016 Candler County Hazard Mitigation Plan pursuant to the Disaster Mitigation Act of 2000. The plan in detail was emailed to the Commissioners for review as requested by the Heart of Georgia Altamaha Regional Commission. Mr. Aasheim explained the 2021-2026 Hazard Mitigation Plan for Candler County has been approved by GEMA and is being reviewed by FEMA.

Chairman Thrift made a motion to adopt the resolution implementing the 2021-2026 Candler County Hazard Mitigation Plan pursuant to the Disaster Mitigation Act of 2000. Commissioner Thomas provided a second. The motion carried 4-0. (Exhibit D)

Consideration of a proposal for the use of ARPA funding in the amount of \$296,874 for COVID-19 response and mitigation; purchase of equipment and vehicle for Candler County EMS

Mr. Aasheim requested the Commissioners consider the proposal as presented for the use of ARPA funding in the amount of \$296,874 for COVID-19 response and mitigation; purchase of equipment and vehicle for Candler County EMS.

Commissioner Thomas made a motion to approve a proposal for the use of ARPA funding in the amount of \$296,874 for COVID-19 response and mitigation; purchase of equipment and vehicle for Candler

County EMS as presented by Mr. Aasheim. Commissioner Robinson provided a second. The motion carried 4-0. (Exhibit E)

Consideration of a proposal from Wellston Associates Land Surveyors, LLC in the amount of \$2,170 to provide a topographic survey of the landfill

Mr. Aasheim requested the Board consider a proposal from Wellston & Associates Land Surveyors, LLC to provide the County with a topographic survey of the landfill at a cost of \$2,170. The survey is required for annual permitting and maintenance of the landfill as well as useful life estimates.

Commissioner Robinson made a motion to approve the proposal from Wellston Associates Land Surveyors, LLC in the amount of \$2,170 to provide a topographic survey of the landfill. Commissioner Thomas provided a second. The motion carried 4-0.

Consideration of a project to replace the roof at the Candler County Detention Center located at 1015 E Hiawatha St with funds allocated from the Candler County Jail Fund

Mr. Aasheim requested the Commissioners consider approval of a project to replace the roof at the Candler County Detention Center. He stated that there are not SPLOST funds to cover the cost of this repair. However, the Candler County Jail Fund had a current balance of \$99,170.09. After a brief discussion, the Board agreed the Inmate Jail Store account had a comparable balance in it as well. Mr. Aasheim explained the Inmate Jail Store account is subject to the Sheriff's control for payments made from that account. Conversely, the Board could approve the funding source of this project from the County Jail Fund Account to initiate the RFP and bidding process.

Commissioner Thomas approved the project to replace the roof at the Candler County Detention Center located at 1015 E Hiawatha St with funds allocated from the Candler County Jail Fund. Commissioner Hendrix provided a second. The motion carried 4-0.

Consideration of the 2022 Millage Rate Calculation, setting of public hearing dates as necessary, and setting of the date of millage rate adoption

Mr. Aasheim presented the 2022 Millage Rate Calculation packet. He requested setting of public hearing dates as necessary, and setting of the date of millage rate adoption of 12.294 mills.

Commissioner Robinson made a motion to approve the 2021 rollback millage rate of 12.294 and 1 mill for the Candler County Hospital as well as authorization to advertise the 5-year history in preparation to adopt the 2021 millage rate. Commissioner Thomas provided a second. The motion carried 4-0.

Consideration of Lanier, Deal & Proctor to perform the FY2021 Candler County Financial Audit

Mr. Aasheim presented the engagement letter selecting Lanier, Deal & Proctor to perform the FY2021 Candler County Financial Audit.

Chairman Thrift made a motion to engage Lanier, Deal & Proctor to perform the FY2021 Candler County Financial Audit. Commissioner Hendrix provided a second. The motion carried 4-0. (Exhibit G)

Report from the Chairman

Chairman Thrift had nothing to report at this meeting.

Report from the Administrator

Mr. Aasheim reported on:

- Requested approval of engaging the State Office regarding county redistricting process for FY22
- Requesting consideration of revising to add a pour tax to the Candler County Alcoholic Beverage Ordinance and the imposition of an excise tax under O.C.G.A. § 3-4-131
- Notified that there was a request from the Metter Tigers Booster Club for signage commemorating the Metter Tigers Baseball Team State Championship in 2021
- National Night Out is scheduled for August 3rd depending on the weather

Report from the County Attorney

Mr. Gross reported all but one of the St. Matthews Church Road condemnations are settled.

Reports from the Commissioners

Commissioner Thomas representing Commission District 1, stated he will be attending the ACCG Leadership Institute August 15 – 17, 2021 in LeGrange, Ga. He has been subpoenaed to Federal Court in August as well.

Vice-Chairman Jones representing Commission District 2, Mr. Aasheim reported in Vice-Chairman Jones' stead that he is very dissatisfied with the work done on Turner Road by GDOT.

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

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

Executive Session

There was no request for executive session at this meeting.

Adjournment

Commissioner Thomas moved to adjourn the meeting at 6:58 p.m. Commissioner Hendrix provided a second to the motion. The motion carried 4-0.



Maranda K. Lank, Clerk
Attest



Chairman, Glyn Thrift

Exhibit A

Metter Fire Rescue Response List
Jul-21

Call Type and Jurisdiction

Jul-21

	Structure	Vehicle	Res.	Brush	Inv.	Alarm	Heli.	Haz.	Service	Med.	Other	Total
City	1	1	1	0	1	4	5	0	2	11	0	26
County	0	1	2	0	2	5	0	0	1	2	0	13
Total	1	2	3	0	3	9	5	0	3	13	0	

Total Calls	39
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40 Total calls (1 Haz Mat Call to Swainsboro Fire)

Jul-20

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

Total Calls	42
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Exhibit B

Candler County EMS
Patient Transport Report, July 2021

FROM SCENE TO CANDLER CO. HOSPITAL = 89

TOTAL TAKEN FROM CANDLER CO. HOSPITAL = 24

FROM SCENE TO EAST GA. REGIONAL = 19

REFUSALS = 49

TRANSFERS TO MEMORIAL MED. CENTER = 9

TRANSFERS TO AUGUSTA UNIVERSITY = 7

TRANSFERS TO EAST GA. REGIONAL = 6

TRANSFERS TO MEADOWS REGIONAL = 2

DISCHARGES BACK TO NURSING HOMES = 10

CORONER CALLS = 3

CANCELLED CALLS = 8

NO PATIENT CONTACT = 1

TOTAL CALLS FOR JULY, 2021 = 203

Joseph Reynolds

EMS Director

Exhibit C

Account Number	DESCRIPTION	BOOK BALANCE	BANK BALANCE	Difference	Notes
GENERAL FUND					
100-11-1110	GENERAL FUND QNB	\$2,936,439.90	\$2,936,434.90	-\$5.00	
100-11-1308	QNB CD (GF)-72770	\$236,482.30	\$236,482.30	\$0.00	12/15/2021 Maturity Date
	Total	\$3,172,922.20			
100-11-1134	LANDFILL CLOSURE FUND QNB	\$1,731,939.57	\$1,731,939.57	\$0.00	
100-11-1309	QNB LFILL CLO CD-72769	\$0.00	\$0.00	\$0.00	06/12/2021 Maturity Date
	Total	\$1,731,939.57			
100-11-1135	JUVENILE COURT FUND QNB	\$1,510.23	\$1,510.23	\$0.00	
100-11-1136	PUBLIC BUILDING FUND	\$0.51	\$0.51	\$0.00	
100-11-1139	CANDLER COUNTY JAIL FUND	\$103,814.00	\$103,814.00	\$0.00	
100-11-1167	HOSPITAL LOC	\$204,622.81	\$204,622.81	\$0.00	
	HOSPITAL LOAN *9022				July 31, 2021 Balance
100-11-1170	AMERICAN RESCUE PLAN ACT	\$0.00	\$0.00	\$0.00	\$1,253,613.43
	Fund 100 Totals	\$6,259,746.79			
D.A.T.E. FUND					
212-11-1132	D.A.T.E. QNBA	\$47,066.56	\$47,066.56	\$0.00	
	Fund 212 Totals	\$47,066.56			
E-911 FUND					
215-11-1138	E-911 FUND QNB	\$155,743.68	\$155,743.68	\$0.00	
215-11-1303	CD, E911, QNB-72653	\$157,230.61	\$157,230.61	\$0.00	10/26/2021 Maturity Date
	Fund 215 Totals	\$312,974.29			
ARPA FUND					
230-11-1170	AMERICAN RESCUE PLAN ACT	\$1,044,937.47	\$1,044,937.47	\$0.00	
	Fund 230 Totals	\$1,044,937.47			
LMIG FUND					
250-11-1110	LMIG	\$515,806.91	\$515,806.91	\$0.00	
	Fund 250 Totals	\$515,806.91			
SSD FUND					
270-11-1110	Special Services District	\$746,417.38	\$746,417.38	\$0.00	
	Fund 270 Totals	\$746,417.38			
INMATE FUND					
285-11-1139	JAIL STORE FUND QNB	\$100,267.24	\$100,267.24	\$0.00	
	Fund 285 Totals	\$100,267.24			
2011 SPLOST					
320-11-1140	2011 SPLOST QNB	\$20,577.51	\$20,577.51	\$0.00	
	Fund 320 Totals	\$20,577.51			
2018 SPLOST					
321-11-1141	2018 SPLOST QNB	\$1,028,007.93	\$1,028,007.93	\$0.00	
321-11-1142	2018 SPLOST Hospital 20%	\$29,777.62	\$29,777.62	\$0.00	
	Fund 320 Totals	\$1,057,785.55			
TSPLOST CAPITAL					
335-11-1141	CASH IN BANK TIA SPLOST QNB	\$1,004,303.43	\$1,004,303.43	\$0.00	
	Fund 335 Totals	\$1,004,303.43			
HEALTH INS/PARETO					
601-11-1112	HEALTH INSURANCE/RESERVE	\$101,607.31	\$101,607.31	\$0.00	
601-11-1110	HEALTH INSURANCE/PARETO	\$717.12	\$717.12	\$0.00	
	Fund 601 Totals	\$717.12			
	Report Totals	\$11,110,600.25			

Board of Commissioners of Candler County

Statement of Revenue and Expenditures

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

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

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
100-31-1100	REAL PROP-CUR YEAR	\$0.00	\$3,200,000.00	\$0.00	\$0.00	\$0.00	-\$3,200,000.00	0%
100-31-1120	TIMBER TAX	\$5,078.22	\$55,000.00	\$9,242.88	\$9,242.88	\$0.00	-\$45,757.12	17%
100-31-1190	HOSPITAL LEVY	\$2,879.56	\$280,000.00	\$1,832.66	\$1,832.66	\$0.00	-\$278,167.34	1%
100-31-1200	REAL PROP-PRIOR YEAR	\$26,447.22	\$285,000.00	\$37,750.25	\$37,750.25	\$0.00	-\$247,249.75	13%
100-31-1314	ALTERNATIVE AD VAL T	\$0.00	\$7,900.00	\$0.00	\$0.00	\$0.00	-\$7,900.00	0%
100-31-1315	TAVT	\$54,098.81	\$600,000.00	\$46,701.87	\$46,701.87	\$0.00	-\$553,298.13	8%
100-31-1320	MOBILE HOME	\$847.90	\$31,000.00	\$2,184.90	\$2,184.90	\$0.00	-\$28,815.10	7%
100-31-1350	RAILROAD EQUIPMENT	\$0.00	\$3,600.00	\$3,877.54	\$3,877.54	\$0.00	\$277.54	108%
100-31-1500	PROPERTY NOT ON DIGE	\$44.42	\$175,000.00	\$0.00	\$0.00	\$0.00	-\$175,000.00	0%
100-31-1600	REAL ESTATE TRANSFER	\$0.00	\$40,000.00	\$7,279.80	\$7,279.80	\$0.00	-\$32,720.20	18%
100-31-3100	LOST	\$59,184.53	\$720,000.00	\$69,374.73	\$69,374.73	\$0.00	-\$650,625.27	10%
100-31-6300	FINANCIAL INSTITUTIO	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	-\$30,000.00	0%
100-31-9110	PEN & INT-REAL	\$10,022.12	\$150,000.00	\$10,791.45	\$10,791.45	\$0.00	-\$139,208.55	7%
100-31-9500	PEN & INT-FIFA	\$130.00	\$4,800.00	\$430.00	\$430.00	\$0.00	-\$4,370.00	9%
100-32-1240	HUNTING CAMP LIC/PER	\$0.00	\$1,700.00	\$0.00	\$0.00	\$0.00	-\$1,700.00	0%
100-32-2211	LAND TRANSFER FEE	\$140.00	\$1,600.00	\$350.00	\$350.00	\$0.00	-\$1,250.00	22%
100-32-2240	MOBILE HOME PERMITS	\$500.00	\$8,500.00	\$250.00	\$250.00	\$0.00	-\$8,250.00	3%
100-32-2250	ELECTRICAL PERMITS	\$175.00	\$2,000.00	\$140.00	\$140.00	\$0.00	-\$1,860.00	7%
100-33-1152	GEMA EMA PARTNERSHIP	\$0.00	\$7,328.00	\$0.00	\$0.00	\$0.00	-\$7,328.00	0%
100-33-1210	AMERICAN RESCUE PLAN ACT (ARPA)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
100-33-4211	FAMILY CONNECTIONS GRANT	\$0.00	\$48,000.00	\$0.00	\$0.00	\$0.00	-\$48,000.00	0%
100-33-5200	FOREST LAND PROTECTION GRANTS (FLPA)	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	-\$25,000.00	0%
100-33-6004	DISPATCH METTER SHA-2018 SDS AGREEMENT	\$0.00	\$65,000.00	\$5,416.67	\$5,416.67	\$0.00	-\$59,583.33	8%
100-34-1120	STATE COURT - COMMUNITY SERVICE	\$125.00	\$3,000.00	\$3.00	\$3.00	\$0.00	-\$2,997.00	0%
100-34-1190	STATE COURT - JOF	\$0.00	\$2,000.00	\$650.00	\$650.00	\$0.00	-\$1,350.00	32%

Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
100-34-1200	CLERK OF COURT - GENERAL FILING FEE	\$0.00	\$43,000.00	\$6,474.50	\$6,474.50	\$0.00	-\$36,525.50	15%
100-34-1600	TAVT/MOTOR VEHICLE COUNTY FEES	\$2,614.62	\$30,000.00	\$3,180.57	\$3,180.57	\$0.00	-\$26,819.43	11%
100-34-1940	COMMISSIONS ON TAXES	\$949.26	\$17,500.00	\$1,044.05	\$1,044.05	\$0.00	-\$16,455.95	6%
100-34-1941	METTER TAX COLLECTIO	\$0.00	\$10,000.00	\$450.00	\$450.00	\$0.00	-\$9,550.00	4%
100-34-2100	LAW ENFORCEMENT FEES	\$798.50	\$16,500.00	\$0.00	\$0.00	\$0.00	-\$16,500.00	0%
100-34-2200	GBI DRUG ENF-SALARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
100-34-2201	SCHOOL RESOURCE OFFICER	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00	-\$40,000.00	0%
100-34-2202	SOUTHEASTERN TECH COLLEGE UTILITES	\$0.00	\$4,000.00	\$310.16	\$310.16	\$0.00	-\$3,689.84	8%
100-34-2600	EMS TRIP SERVICE FEES	\$41,301.83	\$465,000.00	\$41,919.88	\$41,919.88	\$0.00	-\$423,080.12	9%
100-34-2601	EMS ANNUAL FEES	\$6,685.19	\$500,000.00	\$6,562.08	\$6,562.08	\$0.00	-\$493,437.92	1%
100-34-2602	EMS LEGAL RECOVERY OF BACK DEBT	\$23.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
100-34-2900	HOSPITAL DEBT SERVICE FEES	\$346.32	\$0.00	\$186.75	\$186.75	\$0.00	-\$186.75	0%
100-34-4131	RECYLED MATERIALS	\$480.97	\$1,500.00	\$174.60	\$174.60	\$0.00	-\$1,325.40	12%
100-34-4150	TIPPING LANDFILL FEES	\$11,462.61	\$85,000.00	\$6,441.54	\$6,441.54	\$0.00	-\$78,558.46	8%
100-34-4151	RESIDENTIAL LDFL USE	\$7,088.94	\$460,000.00	\$6,512.10	\$6,512.10	\$0.00	-\$453,487.90	1%
100-34-4152	RECYCLE CTR FEES	\$108.00	\$1,500.00	\$356.00	\$356.00	\$0.00	-\$1,144.00	24%
100-34-4153	INERT LANDFILL FEES	\$2,692.81	\$25,000.00	\$1,850.27	\$1,850.27	\$0.00	-\$23,149.73	7%
100-34-7202	JACK STRICKLAND RENT	\$0.00	\$2,500.00	\$250.00	\$250.00	\$0.00	-\$2,250.00	10%
100-34-7205	REC DEPT REGISTRATIO	\$0.00	\$25,000.00	\$440.00	\$440.00	\$0.00	-\$24,560.00	2%
100-34-7206	REC DEPT CONCESSIONS	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	-\$10,000.00	0%
100-34-7207	REC DEPT SPONSORS	\$72.00	\$9,000.00	\$54.00	\$54.00	\$0.00	-\$8,946.00	1%
100-34-7208	FIELD RENTAL	\$100.00	\$500.00	\$0.00	\$0.00	\$0.00	-\$500.00	0%
100-34-7209	REC DEPT ADMISSIONS	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	-\$3,000.00	0%
100-34-7210	REC DEPT TOURNAMENT	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	-\$1,000.00	0%
100-35-1110	SUPERIOR COURT FINES	\$0.00	\$10,000.00	\$82.00	\$82.00	\$0.00	-\$9,918.00	1%
100-35-1120	STATE COURT FINES	\$0.00	\$250,000.00	\$42,632.78	\$42,632.78	\$0.00	-\$207,367.22	17%
100-35-1130	MAGISTRATE COURT	\$2,426.00	\$30,000.00	\$2,378.00	\$2,378.00	\$0.00	-\$27,622.00	8%
100-35-1150	PROBATE COURT	\$1,810.68	\$30,000.00	\$1,844.10	\$1,844.10	\$0.00	-\$28,155.90	6%

Board of Commissioners of Candler County

Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
100-35-1401	STATE/SUPERIOR CT ADD ON FEE-JAIL FUND	\$0.00	\$35,000.00	\$4,639.70	\$4,639.70	\$0.00	-\$30,360.30	13%
100-35-1402	MUNI COURT ADD ON FEE-JAIL FUND	\$0.00	\$22,000.00	\$1,129.42	\$1,129.42	\$0.00	-\$20,870.58	5%
100-35-1408	JUVE COURT ADD ON FEE	\$0.00	\$400.00	\$70.00	\$70.00	\$0.00	-\$330.00	18%
100-35-1901	PUBLIC DEFENDER FEES	\$0.00	\$500.00	\$122.50	\$122.50	\$0.00	-\$377.50	24%
100-36-1001	INTEREST INCOME	\$575.36	\$5,000.00	\$848.44	\$848.44	\$0.00	-\$4,151.56	17%
100-36-1002	INTEREST INCOME - LANDFILL CD	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	-\$15,000.00	0%
100-36-1003	INTEREST INCOME - GENERAL FUND CD	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	-\$3,000.00	0%
100-37-1001	PRIVATE DONATIONS	\$0.00	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00	0%
100-37-1120	HEALTH GRANT ACCG	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	-\$1,500.00	0%
100-38-9001	MISC SALE OF PIPE	\$523.08	\$15,000.00	\$0.00	\$0.00	\$0.00	-\$15,000.00	0%
100-38-9003	MISC TAX COMM FICA	\$0.00	\$6,100.00	\$0.00	\$0.00	\$0.00	-\$6,100.00	0%
100-38-9005	MISCELLANEOUS	\$700.00	\$15,000.00	\$17,421.18	\$17,421.18	\$0.00	\$2,421.18	116%
100-38-9006	INSURANCE PROCEEDS	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	-\$20,000.00	0%
100-39-1800	FUND BALANCE USE	\$0.00	\$91,715.76	\$0.00	\$0.00	\$0.00	-\$91,715.76	0%
	GENERAL FUND Revenue Total	\$240,632.30	\$8,046,643.76	\$343,850.37	\$343,850.37	\$0.00	-\$7,702,793.39	4%

Expend Account	Description	Prior Yr Expd	Budgeted	Curr Expd	YTD Expd	Cancel	Balance	% Expd
100-1100-	LEGISLATIVE	\$3,768.17	\$50,200.18	\$4,538.36	\$4,538.36	\$0.00	\$45,661.82	9%
100-1300-	EXECUTIVE	\$17,361.50	\$224,857.28	\$18,016.46	\$18,016.46	\$0.00	\$206,840.82	8%
100-1400-	ELECTIONS & VOTER REGISTRATION	\$5,328.88	\$91,758.59	\$6,906.49	\$6,906.49	\$0.00	\$84,852.10	8%
100-1510-	ADMINISTRATION	\$120,734.25	\$360,470.87	\$109,105.09	\$109,105.09	\$0.00	\$251,365.78	30%
100-1514-	BOARD OF EQUALIZATION:	\$165.64	\$5,003.19	\$165.28	\$165.28	\$0.00	\$4,837.91	3%
100-1535-	INFORMATION TECHNOLOGY:	\$36,967.00	\$164,000.00	\$38,270.48	\$38,270.48	\$0.00	\$125,729.52	23%
100-1545-	TAX COMMISSIONER	\$20,176.92	\$280,902.54	\$19,986.35	\$19,986.35	\$0.00	\$260,916.19	7%
100-1550-	TAX ASSESSOR	\$14,577.35	\$235,643.98	\$20,506.40	\$20,506.40	\$0.00	\$215,137.58	9%
100-1565-	PUBLIC BUILDINGS	\$8,064.26	\$222,668.00	\$9,436.73	\$9,436.73	\$0.00	\$213,231.27	4%
100-2150-	SUPERIOR COURT	\$20,899.29	\$209,768.34	\$21,122.62	\$21,122.62	\$0.00	\$188,645.72	10%
100-2180-	CLERK OF COURT	\$13,435.38	\$228,313.08	\$18,309.53	\$18,309.53	\$0.00	\$210,003.55	8%

Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Curr Expd	YTD Expd	Cancel	Balance	% Expd
100-2300-	STATE COURT	\$9,474.94	\$112,693.99	\$9,091.05	\$9,091.05	\$0.00	\$103,602.94	8%
100-2400-	MAGISTRATE COURT	\$6,262.64	\$94,725.74	\$8,305.00	\$8,305.00	\$0.00	\$86,420.74	9%
100-2450-	PROBATE COURT	\$11,762.83	\$149,974.58	\$13,632.64	\$13,632.64	\$0.00	\$136,341.94	9%
100-3300-	SHERIFF	\$99,691.48	\$1,451,040.67	\$125,113.65	\$125,113.65	\$0.00	\$1,325,927.02	9%
100-3326-	DETENTION CENTER	\$42,454.78	\$697,403.41	\$49,450.99	\$49,450.99	\$0.00	\$647,952.42	7%
100-3600-	EMERGENCY MEDICAL SERVICES	\$78,599.61	\$1,099,877.08	\$77,020.22	\$77,020.22	\$0.00	\$1,022,856.86	7%
100-3700-	CORONER	\$134.61	\$33,595.60	\$134.61	\$134.61	\$0.00	\$33,460.99	0%
100-3920-	EMERGENCY MANAGEMENT ASSOCIATION	\$11,733.82	\$18,090.47	\$9,825.87	\$9,825.87	\$0.00	\$8,264.60	54%
100-4200-	ROADS & BRIDGES	\$75,812.77	\$1,112,183.17	\$73,334.69	\$73,334.69	\$0.00	\$1,038,848.48	7%
100-4520-	COLLECTIONS	\$1,384.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
100-4530-	SOLID WASTE DISPOSAL	\$29,868.77	\$505,636.89	\$25,557.99	\$25,557.99	\$0.00	\$480,078.90	5%
100-5550-	FAMILY CONNECTIONS:	\$4,083.51	\$48,000.00	\$3,933.32	\$3,933.32	\$0.00	\$44,066.68	8%
100-7130-	AGRICULTURAL RESOURCES	\$1,811.66	\$80,438.00	\$1,259.18	\$1,259.18	\$0.00	\$79,178.82	2%
100-7450-	CODE ENFORCEMENT	\$897.08	\$0.00	\$897.08	\$897.08	\$0.00	-\$897.08	0%
100-7460-	RECREATION DEPARTMENT	\$22,886.71	\$265,562.11	\$15,414.75	\$15,414.75	\$0.00	\$250,147.36	6%
100-8000-	DEBT SERVICES:	\$6,250.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	0%
100-8000-	OTHER DEPARTMENTS	\$583.33	\$280,836.00	\$44,495.63	\$44,495.63	\$0.00	\$236,340.37	16%
	GENERAL FUND Expend Total	\$665,171.84	\$8,048,643.76	\$723,830.46	\$723,830.46	\$0.00	\$7,324,813.30	9%

100	GENERAL FUND	Prior	Current	YTD
	Revenue:	\$240,632.30	\$343,850.37	\$343,850.37
	Expended:	\$665,171.84	\$723,830.46	\$723,830.46
	Net Income:	-\$424,539.54	-\$379,980.09	-\$379,980.09

Grand Totals

Board of Commissioners of Candler County

Statement of Revenue and Expenditures

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

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

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
270-31-1350	RAILROAD EQUIPMENT	\$0.00	\$3,000.00	\$2,585.98	\$2,585.98	\$0.00	-\$414.02	86%
270-31-1750	FRANCHISE TAX-TELEVI	\$11,669.47	\$45,000.00	\$11,105.30	\$11,105.30	\$0.00	-\$33,894.70	25%
270-31-4200	ALCOHOL BEVERAGE EXC	\$9,457.09	\$95,000.00	\$9,430.97	\$9,430.97	\$0.00	-\$85,569.03	10%
270-31-6200	INSURANCE PREMIUM TAX	\$0.00	\$490,000.00	\$0.00	\$0.00	\$0.00	-\$490,000.00	0%
270-32-1100	ALCOHOLIC BEVERAGE LICENSE	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	-\$15,000.00	0%
270-32-1200	GENERAL BUSINESS LICENSE	\$2,900.00	\$11,300.00	\$1,900.00	\$1,900.00	\$0.00	-\$9,400.00	17%
270-34-4110	REFUSE COLLECTION CHARGE	\$6,309.60	\$340,000.00	\$4,621.46	\$4,621.46	\$0.00	-\$335,378.54	1%
270-36-1001	INTEREST INCOME	\$105.07	\$1,500.00	\$130.79	\$130.79	\$0.00	-\$1,369.21	9%
	SPECIAL SERVICE DISTRICT FUND Revenue Total	\$30,441.23	\$1,000,800.00	\$29,774.50	\$29,774.50	\$0.00	-\$971,025.50	3%

Expend Account	Description	Prior Yr Expd	Budgeted	Curr Expd	YTD Expd	Cancel	Balance	% Expd
270-1510-	ADMINISTRATION	\$0.00	\$125,926.37	\$0.00	\$0.00	\$0.00	\$125,926.37	0%
270-4520-	COLLECTIONS	\$27,650.16	\$367,500.00	\$27,650.16	\$27,650.16	\$0.00	\$339,849.84	8%
270-7410-	ZONING	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0%
270-7450-	CODE ENFORCEMENT	\$0.00	\$10,765.00	\$11,007.05	\$11,007.05	\$0.00	-\$242.05	102%
270-9000-	OTHER DEPARTMENTS	\$40,061.22	\$494,108.63	\$41,175.73	\$41,175.73	\$0.00	\$452,932.90	8%
	SPECIAL SERVICE DISTRICT FUND Expend Total	\$67,711.38	\$1,000,800.00	\$79,832.94	\$79,832.94	\$0.00	\$920,967.06	8%

	Prior	Current	YTD
Revenue:	\$30,441.23	\$29,774.50	\$29,774.50
Expended:	\$67,711.38	\$79,832.94	\$79,832.94
Net Income:	-\$37,270.15	-\$50,058.44	-\$50,058.44

Grand Totals

Statement of Revenue and Expenditures

Revenue Account Range: 320-00-0000 to 320-99-9999
 Expend Account Range: 320-0000-00-0000 to 320-9999-99-9999
 Print Zero YTD Activity: No

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

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
320-36-1003	INTEREST INC 2011 SP	\$41.39	\$0.00	\$3.49	\$3.49	\$0.00	\$3.49	0%
2011 SPLOST FUND Revenue Total		\$41.39	\$0.00	\$3.49	\$3.49	\$0.00	\$3.49	0%
Expend Account	Description	Prior Yr Expd	Budgeted	Curr Expd	YTD Expd	Cancel	Balance	% Expd
320-1510-	ADMINISTRATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
320-1535-		\$0.00	\$20,548.92	\$0.00	\$0.00	\$0.00	\$20,548.92	0%
320-1565-	PUBLIC BUILDINGS	\$16,410.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
320-3326-	DETENTION CENTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
320-3500-		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
320-8000-	DEBT SERVICE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
2011 SPLOST FUND Expend Total		\$16,410.51	\$20,548.92	\$0.00	\$0.00	\$0.00	\$20,548.92	0%

320	2011 SPLOST FUND	Prior	Current	YTD
Revenue:		\$41.39	\$3.49	\$3.49
Expended:		\$16,410.51	\$0.00	\$0.00
Net Income:		-\$16,369.12	\$3.49	\$3.49

Grand Totals	Prior	Current	YTD
Revenue:	\$41.39	\$3.49	\$3.49
Expended:	\$16,410.51	\$0.00	\$0.00
Net Income:	-\$16,369.12	\$3.49	\$3.49

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: 07/31/21
 Current Period: 07/01/21 to 07/31/21
 Prior Year: 07/01/20 to 07/31/20

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
321-31-3208	2018 SPLOST (COUNTY 56%)	\$54,111.36	\$663,040.00	\$63,357.16	\$63,357.16	\$0.00	-\$599,682.84	10%
321-31-3209	2018 SPLOST (Hospital 20%)	\$24,156.86	\$296,000.00	\$28,284.45	\$28,284.45	\$0.00	-\$267,715.55	10%
321-31-3210	2018 SPLOST (Metter 40%)	\$38,650.98	\$473,600.00	\$45,255.12	\$45,255.12	\$0.00	-\$428,344.88	10%
321-31-3211	2018 SPLOST (Pulaski 4%)	\$3,865.10	\$47,360.00	\$4,525.51	\$4,525.51	\$0.00	-\$42,834.49	10%
321-36-1005	INTEREST INC 2018 SP	\$137.06	\$25.00	\$155.56	\$155.56	\$0.00	\$130.56	622%
321-36-1006	INTEREST INC 2018 SPLOST Hospital 20%	\$1.64	\$250.00	\$5.06	\$5.06	\$0.00	-\$244.94	2%
	2018 SPLOST FUND Revenue Total	\$120,923.00	\$1,480,275.00	\$141,582.86	\$141,582.86	\$0.00	-\$1,338,692.14	10%

Expend Account	Description	Prior Yr Expd	Budgeted	Curr Expd	YTD Expd	Cancel	Balance	% Expd
321-1510-	ADMINISTRATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
321-1535-	2018 SPLOST(Control changed to Sub	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
321-1565-	PUBLIC BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
321-2450-	PROBATE COURT	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0%
321-2780-		\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0%
321-3300-	SHERIFF	\$0.00	\$328,500.26	\$3,980.52	\$3,980.52	\$0.00	\$324,519.74	1%
321-3600-	EMERGENCY MEDICAL SERVICES	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0%
321-4200-	ROADS & BRIDGES	\$0.00	\$280,565.00	\$0.00	\$0.00	\$0.00	\$280,565.00	0%
321-4530-	SOLID WASTE DISPOSAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
321-4963-		\$0.00	\$510,220.00	\$0.00	\$0.00	\$0.00	\$510,220.00	0%
321-4964-		\$0.00	\$47,360.00	\$0.00	\$0.00	\$0.00	\$47,360.00	0%
321-4968-		\$0.00	\$296,000.00	\$0.00	\$0.00	\$0.00	\$296,000.00	0%
321-7130-	AGRICULTURAL RESOURCES	\$0.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	0%
321-7460-	RECREATION DEPARTMENT	\$0.00	\$53,000.00	\$0.00	\$0.00	\$0.00	\$53,000.00	0%
	2018 SPLOST FUND Expend Total	\$0.00	\$1,536,845.26	\$3,980.52	\$3,980.52	\$0.00	\$1,532,864.74	0%

Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Curr Expd	YTD Expd	Cancel	Balance	% Expd
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321 2018 SPLOST FUND

	Prior	Current	YTD
Revenue:	\$120,923.00	\$141,582.86	\$141,582.86
Expended:	\$0.00	\$3,980.52	\$3,980.52
Net Income:	\$120,923.00	\$137,602.34	\$137,602.34

Grand Totals

	Prior	Current	YTD
Revenue:	\$120,923.00	\$141,582.86	\$141,582.86
Expended:	\$0.00	\$3,980.52	\$3,980.52
Net Income:	\$120,923.00	\$137,602.34	\$137,602.34

Board of Commissioners of Candler County

Statement of Revenue and Expenditures

Revenue Account Range: 335-00-0000 to 335-99-9999
 Expend Account Range: 335-0000-00-0000 to 335-9999-99-9999
 Print Zero YTD Activity: No
 Include Non-Anticipated: Yes
 Include Non-Budget: No
 Year To Date As Of: 07/31/21
 Current Period: 07/01/21 to 07/31/21
 Prior Year: 07/01/20 to 07/31/20

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
335-31-3204	TIA SPLOST	\$25,575.62	\$225,000.00	\$28,087.04	\$28,087.04	\$0.00	-\$196,912.96	12%
335-36-1004	INTEREST INC TIA SPL	\$176.28	\$0.00	\$166.22	\$166.22	\$0.00	\$166.22	0%
	TIA SPLOST FUND Revenue Total	\$25,751.90	\$225,000.00	\$28,253.26	\$28,253.26	\$0.00	-\$196,746.74	13%

Expend Account	Description	Prior Yr Expd	Budgeted	Curr Expd	YTD Expd	Cancel	Balance	% Expd
335-4968-	2012 TIA SPLOST:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
	TIA SPLOST FUND Expend Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

	Prior	Current	YTD
Revenue:	\$25,751.90	\$28,253.26	\$28,253.26
Expended:	\$0.00	\$0.00	\$0.00
Net Income:	\$25,751.90	\$28,253.26	\$28,253.26

Grand Totals

	Prior	Current	YTD
Revenue:	\$25,751.90	\$28,253.26	\$28,253.26
Expended:	\$0.00	\$0.00	\$0.00
Net Income:	\$25,751.90	\$28,253.26	\$28,253.26

Board of Commissioners of Candler County

Statement of Revenue and Expenditures

Revenue Account Range: 601-00-0000 to 601-99-9999
 Expend Account Range: 601-0000-00-0000 to 601-9999-99-9999
 Print Zero YTD Activity: No

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

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
601-34-1750	ALLOCATED SELF INSURANCE COSTS FROM G	\$0.00	\$1,268,541.00	\$139,911.58	\$139,911.58	\$0.00	-\$1,128,629.42	11%
601-36-1001	PARETO CLAIMS ACT INTEREST INCOME	\$0.00	\$0.00	\$1.12	\$1.12	\$0.00	\$1.12	0%
601-36-1002	PARETO RESERVE ACT INTEREST INCOME	\$0.00	\$0.00	\$4.73	\$4.73	\$0.00	\$4.73	0%
INTERNAL HEALTH INSURANCE FUND Revenue Total		\$0.00	\$1,268,541.00	\$139,917.43	\$139,917.43	\$0.00	-\$1,128,623.57	11%

Expend Account	Description	Prior Yr Expd	Budgeted	Curr Expd	YTD Expd	Cancel	Balance	% Expd
601-1510-	ADMINISTRATION	\$0.00	\$1,268,540.00	\$284.00	\$284.00	\$0.00	\$1,268,256.00	0%
INTERNAL HEALTH INSURANCE FUND Expend Total		\$0.00	\$1,268,540.00	\$284.00	\$284.00	\$0.00	\$1,268,256.00	0%

601 INTERNAL HEALTH INSURANCE FUND

	Prior	Current	YTD
Revenue:	\$0.00	\$139,917.43	\$139,917.43
Expended:	\$0.00	\$284.00	\$284.00
Net Income:	\$0.00	\$139,633.43	\$139,633.43

Grand Totals

	Prior	Current	YTD
Revenue:	\$0.00	\$139,917.43	\$139,917.43
Expended:	\$0.00	\$284.00	\$284.00
Net Income:	\$0.00	\$139,633.43	\$139,633.43

Exhibit D

**A RESOLUTION OF THE
CANDLER COUNTY COMMISSION
PURSUANT TO THE DISASTER MITIGATION ACT OF 2000
AUTHORIZING ADOPTION OF THE
CANDLER COUNTY HAZARD MITIGATION PLAN**

WHEREAS, Candler County and its municipal governments are required to complete a Hazard Mitigation Plan by the Disaster Mitigation Act of 2000; and

WHEREAS, under the provisions of the Disaster Mitigation Act of 2000, local governments that complete Hazard Mitigation Plans will remain eligible for Federal mitigation funding; and

WHEREAS, Candler County and its municipal governments have completed an updated Hazard Mitigation Plan that fulfills the Federal requirements of the Disaster Mitigation Act of 2000.

NOW THEREFORE LET IT BE RESOLVED THAT THE CANDLER COUNTY COMMISSION FORMALLY ADOPTS THIS UPDATED HAZARD MITIGATION PLAN.

RESOLVED THIS 3rd DAY OF August, 2021



Signed: Glyn Thrift, Candler County Commission Chairman




Attest: Kellie Lank, Candler County Clerk

CLERK'S CERTIFICATE

The undersigned Clerk of the Board of Commissioners of Candler County, keeper of the records and seal thereof, certifies that the foregoing is a true and correct Copy of a memorandum of understanding approved and adopted by majority vote of said Board of Commissioners in a meeting assembled on August 2, 2021, the original of which memorandum of understanding has been entered in the official records of said Board of Commissioners under my supervision and is in my official possession, custody, and control.

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




Maranda Kellie Lank, Clerk
Board of Commissioners of Candler County

Exhibit E



Board of Commissioners of Candler County, Georgia

American Rescue Plan Act (ARPA)

COVID-19 Response Plan

- I. **PROJECT:** Candler County Emergency Medical Service (EMS) – COVID-19 Response transport capability enhancement project

- II. **PROJECT NEEDS:**
 - a. Purchase one (1) Type 1 Ambulance with anti-viral decontamination equipment;
 - b. Purchase three (3) bi-pap portable ventilator units (Zoll ZVent Portable Ventilator);
 - c. Purchase one (1) Stryker LUCAS 3, v3.1 Chest Compression System w/power supply, external battery and ProCare prevent service;
 - d. Purchase four (4) Stryker Stair Chairs;
 - e. Purchase one (1) Stryker PowerLoad cot system and Power-PRO XT cot;
 - f. Cardiac Monitors

- III. **SUMMARY:** Candler County, Georgia is located approximately 50 miles west of Savannah, Georgia and 80 miles south of Augusta, Georgia. Candler County is home to five (5) long term care facilities and one (1) critical access hospital, Candler County Hospital.

Candler County EMS responds to an average of 150 emergency calls per month (1,800 annually) and routinely transports patients to Statesboro, Savannah, and Augusta. Savannah and Augusta are the closest trauma centers to the county.

Candler County EMS also provides EMS transport services to travelers on the I-16 corridor including the 15 miles of interstate located in Candler County, Georgia. I-16 provides access to the Savannah Port and is integral to Georgia's

logistics and transportation infrastructure. Additionally, it provides access to the east coast of Georgia to residents in North and Western Georgia.

During the COVID-19 pandemic Candler County EMS experienced a rise in emergency transports requiring additional support (ventilator, chest compressions, medications, etc.) and experienced an increase in the number of long-distance transports required. Candler County hospital was routinely required to transfer patients to facilities that could provide a higher level of medical care and Candler County EMS routinely provided those transports.

- IV. **PROJECT TIMELINE:** The project was approved in response for advertisement of a Request for Proposals in June 2020 with final selection an ambulance on November 3, 2020. The ambulance is anticipated to be delivered to the county within 200 days of notification (Q1 or Q2, FY22).

All other equipment will be ordered upon approval with an estimated receipt timeline of 90 days.

V. **COSTS:**

a. Ambulance	\$192,912
b. Zoll ZVent (3)	\$ 41,466
c. Stryker Stair Chairs (4)	\$ 12,862
d. LUCAS v3.1	\$ 15,735
e. PowerLoad & PowerPRO-XT	\$ 33,899
f. Cardiac Monitors	

TOTAL	\$296,874
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- VI. **AMERICAN RESCUE PLAN ACT (ARPA) PROJECT FEASIBILITY:** Section 35.6 (1) *Covid-19 response and prevention* provides that funds may be expended for, "mitigation and prevention of COVID-19). Additionally, Section 35.6 (1)(vii) includes in eligible expenses, "Emergency medical response expenses, including emergency medical transportation, related to COVID-19".

Qualified Census Track (QCT)

Candler County census tract 9501 is recognized (2020 & 2021) as a QCT. This area encompasses the city of Metter (north of Hwy 46) and contains the area's only hospital, Candler County Hospital. The Hospital provides critical access care for local residents and operates a Rural Health Clinic (RHC). Residents in this QCT are served by Candler County EMS. Although 911 call information by census tract is not available, EMS provides emergency transport services within Candler County for all citizens.

Candler County, Georgia (Data)

ACS 2019 data suggests that Candler County has 10,812 residents living in 243.1 square miles. The median age is 38.7 with 57% of the population between the ages of 18-64. Per capita income is \$20,687 which is 2/3^{ds} of the amount for Georgia, \$31,067. The median household income is \$33,736 which is 3/5ths of Georgia, \$58,700. 30.8% of persons live below the poverty line which is double the rate of Georgia (15.1%). The poverty rate for children is 48%.

This project serves to respond to the community's need for effective emergency medical transportation in order to respond to COVID-19, both acute and long-term effects. Additionally, this project serves to enhance the safety of EMS personnel by providing effective EMS emergency equipment and a more advanced vehicle decontamination solution.

Exhibit F



Wellston Associates
Land Surveyors, LLC

Candler County Board of Comm.
Attn: Bryan Aasheim
1075 East Hiawatha St.
Suite A
Metter, GA 30439
June 18, 2020

Subject: Candler County Landfill

Mr. Aasheim:

Wellston Associates Land Surveyors is pleased to provide Candler County Board of Commissioners with a cost estimate for a topographic survey. Our fee proposal for the work as outlined in the RFP is \$2,170. This will include the survey criteria as requested, as well as but is not limited to the following survey criteria:

Survey Criteria:

Acquisition of photogrammetric dataset to support 2' contour mapping and +/-3" orthophotography.

Deliverables of the Topographic survey will consist of a drawing (.DWG) that will be in Auto Cadd 2018 format and three signed sealed hard copies of the Topographic survey (24" x 36") available upon request.

Any changes or additions to the scope as outlined above will be considered as additional services and performed at an additional fee on a time and materials basis as per the attached rate sheet dated 7/23/2021.

This proposal, along with our attached rate sheet and proposal acceptance letter will constitute an agreement when the client authorizes Wellston Associates to proceed with the services as stated above. If this proposal is acceptable, please execute the signature located on the attached proposal acceptance letter and return the original to our office. This will serve as notice to proceed. Please keep a copy for your records.

Sincerely,

Spencer H Johnson, RLS

Wellston Associates Land Surveyors, LLC maintains Professional Liability insurance coverage and all other insurance coverage required by state law. Certificates can be issued upon request identifying details and limits of coverage.

STATEMENT OF GENERAL TERMS & CONDITIONS

1. Fee Structure

The following hourly rates for various categories of personnel are currently in effect:

<u>Hourly Rate</u>	<u>Category</u>
\$120	Registered Land Surveyor
\$110	Project Surveyor
\$100	Cadd technicians
\$130	2-man Field Crew
\$150	3-man Field Crew
\$150	GPS Crew
\$150	Robotic Crew
\$200	UAV Crew
\$100	PIX4D/Lidar Registration

Hourly rates will be adjusted semi-annually to reflect changes in the cost-of-living index as published. If overtime for nonprofessional personnel is required, the premium differential figured at time and one-half of their regular hourly rates are charged at direct cost to the project.

2. Specialty Equipment

- | | |
|------------------------|---------------|
| a) Vehicle Mileage | \$0.55/Mile |
| b) All Terrain Vehicle | \$50/Day |
| c) Boat | \$50/Day |
| d) Per Diem | \$146/Day/Man |

The following expenses will be billed at direct cost:

- e) Telephone/fax charges.
- f) Postage and shipping/courier services.
- g) In-house printing and reproduction.

7/23/2020

STATE OF TEXAS
DEPARTMENT OF AGRICULTURE
LAND SURVEYING DIVISION
1000 WEST 11TH AVENUE
AUSTIN, TEXAS 78703
TEL: (512) 261-2200
WWW.LANDSURVEYING.TX.GOV

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PROPOSAL ACCEPTANCE SHEET

Description of Services: Topographic survey

Project Name & Location: Candler County Landfill

FOR PAYMENT AND APPROVAL OF CHARGES:

Charge Invoice to the Account of:

Firm: Candler County Board of Commissioners

Address: 1075 East Hiawatha St. Suite A

City: Metter

State: GA

Zip Code:

Phone Number:

30439 **Attention:** Bryan Aasheim

Title:

SPECIAL INSTRUCTIONS:

PAYMENT TERMS:

Compensation for services rendered will be in accordance with the proposal referenced above. Invoices will be issued monthly. Payment is due upon receipt of invoice. A late payment charge of 18 percent per annum or the maximum amount allowed by the law will be applicable if payment is not made within 30 days after invoice date. Client will also pay any cost of collection, including reasonable attorney's fees, if invoices are collected by law or through any attorney at law.

INSURANCE:

Our company agrees to maintain, subject to normal industry exclusions, statutory workers' compensation coverage, employer's liability, comprehensive general and automobile liability insurance coverage, and professional liability insurance coverage, in accordance with the laws of the state applicable to the work performed. Certificates can be issued upon request identifying details and limits of coverage.

PROPOSAL ACCEPTANCE:

The Terms and Conditions attached to this Proposal, including the Terms on this page are:

Accepted this 3rd day of August, 20 21

Candler County Board of Commissioners
Print or Type Individual, Firm or Corporate Body Name


Signature of Authorized Representative

Bryan Aasheim, Administrator
Print or Type Name of Authorized Representative and Title

Exhibit G

CANDLER, DEAN & PROCTOR

CERTIFIED PUBLIC ACCOUNTANTS
26700 HILLDALE DRIVE, SUITE 200
PO BOX 303

ST. MUNGORO, GEORGIA 30527
PHONE: 770-351-8755
FAX: 770-351-2500

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

ONE CRAWFORDSIDE CIRCLE, SUITE 200
DUBLIN, GEORGIA 31006
855-749-0400
2021 FORTUNE MAGAZINE
2021 FORTUNE MAGAZINE
2021 FORTUNE MAGAZINE
2021 FORTUNE MAGAZINE

July 27, 2021

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

We are pleased to confirm our understanding of the services we are to provide Candler County Board of Commissioners for the year ended June 30, 2021. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Candler County Board of Commissioners as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Candler County Board of Commissioners' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Candler County Board of Commissioners' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.

We have also been engaged to report on supplementary information other than RSI that accompanies the Candler County Board of Commissioners' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole:

- 1) Combining and Individual fund statements and schedules

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Candler County Board of Commissioners and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Candler County Board of Commissioners' financial statements. Our report will be addressed to the Candler County Board of Commissioners. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Candler County Board of Commissioners is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government*

Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Candler County Board of Commissioners' compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the Candler County Board of Commissioners in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Candler County Board of Commissioners; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Lanier, Deal & Proctor, CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulator or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Lanier, Deal & Proctor, CPAs personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the regulator. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately September 1, 2021 and to issue our reports no later than December 31, 2021. Richard N. Deal is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$29,850. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected

circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the Candler County Board of Commissioners and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.


Very truly yours,



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

RESPONSE:

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

Management signature: 
Title: Administrator
Date: August 2, 2021

Governance signature: 
Title: Chairman
Date: August 2, 2021