

CANDLER COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2021

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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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We did not audit the financial statements of the Candler County Board of Health, a discretely presented component, which represents 2.4% and 0.8% respectively, of the assets and net position of Candler County, Georgia. We did not audit the financial statements of the Candler County Hospital Authority, a discretely presented component, which represents 62.1% and 2.9% respectively, of the assets and net position of Candler County, Georgia.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Candler County Board of Health, a discretely presented component, which represents 2.4% and 0.8% respectively, of the assets and net position of Candler County, Georgia. We did not audit the financial statements of the Candler County Hospital Authority, a discretely presented component, which represents 62.1% and 2.9% respectively, of the assets and net position of Candler County, Georgia. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Candler County Board of Health and the Candler County Hospital Authority, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Candler County, Georgia, as of June 30, 2021, and the respective changes in financial position, and the respective budgetary comparison for the General Fund and American Rescue Plan Act Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 2, 2022, on our consideration of Candler County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Candler County, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Candler County, Georgia's internal control over financial reporting and compliance.

Janier, Deal + Proctor

Statesboro, Georgia
March 2, 2022

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

	Primary Government	Component Units	
	Governmental Activities	Candler County Board of Health	Candler County Hospital Authority
ASSETS			
Current Assets:			
Cash	\$ 10,328,071	\$ 497,959	\$ 2,421,397
Restricted Cash	-	-	2,787,529
Certificates of deposit	393,713	-	-
Receivables:			
Accounts	64,038	-	2,219,237
Taxes	553,089	-	-
Intergovernmental	204,832	57,264	-
Interest	1,330	-	-
Estimated third-party payor settlements	-	-	307,082
Prepaid items	69,051	-	-
Supplies inventory	-	-	351,436
Other current assets	-	-	953,964
Noncurrent Assets:			
Externally restricted cash for debt service	-	-	82,296
Capital Assets:			
Nondepreciable capital assets	550,523	-	1,600,264
Depreciable capital assets, net	11,538,752	10,426	3,999,588
Total Assets	23,703,399	565,649	14,722,793
DEFERRED OUTFLOWS OF RESOURCES			
Proportionate share of collective deferred outflows of resources	-	133,706	-
LIABILITIES			
Current Liabilities:			
Accounts payable	235,515	-	2,383,036
Accrued payroll	89,173	-	-
Other accrued expenses	-	-	698,201
Unearned revenue	1,046,784	-	2,787,529
Compensated absences payable	27,285	6,122	-
Medicare advance payments	-	-	754,092
Notes payable	18,750	-	995,571
Capital leases payable	244,644	-	-
Long-Term Liabilities:			
Compensated absences payable (net of current portion)	109,140	24,489	-
Medicare advance payments (net of current portion)	-	-	1,174,230
Notes payable (net of current portion)	75,000	-	5,407,845
Capital leases payable (net of current portion)	561,319	-	-
Net pension obligation	-	346,891	-
Net OPEB liability	-	59,731	-
Landfill closure and postclosure care costs	3,002,823	-	-
Total Liabilities	5,410,433	437,233	14,200,504
DEFERRED INFLOWS OF RESOURCES			
Proportionate share of collective deferred inflows of resources	-	120,786	-
NET POSITION			
Net investment in capital assets	11,189,562	10,426	2,186,875
Restricted for:			
Capital projects	1,894,968	-	-
Debt service	237,165	-	82,296
Other purposes	1,992,404	81,335	-
Unrestricted	2,978,867	49,575	(1,746,882)
Total Net Position	\$ 18,292,966	\$ 141,336	\$ 522,289

See accompanying notes to the basic financial statements.

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

Program/Function	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Unit
					Candler County Board of Health	Candler County Hospital Authority
Primary Government						
General government	\$ 2,074,718	\$ 111,103	\$ 33,532	-	(1,930,083)	-
Judicial	755,408	135,793	-	-	(619,615)	-
Public safety	3,878,121	1,769,224	500,709	-	(1,608,188)	-
Public works	3,084,328	997,939	4,344	\$ 1,172,107	(909,938)	-
Health and welfare	669,409	148	47,956	-	(621,305)	-
Culture and recreation	324,478	30,681	-	-	(293,797)	-
Housing and development	209,164	-	-	-	(209,164)	-
Interest	18,278	-	-	-	(18,278)	-
Total Governmental Activities - Primary Government	\$ 11,013,904	\$ 3,044,888	\$ 586,541	\$ 1,172,107	(6,210,368)	

Component Units:

Candler County Board of Health	\$ 421,931	\$ 103,054	\$ 343,175	\$ -	\$ 24,298	\$ -
Candler County Hospital Authority	20,160,858	17,737,765	3,827,459	277,945	-	1,682,311
Total Component Units	\$ 20,582,789	\$ 17,840,819	\$ 4,170,634	\$ 277,945	\$ 24,298	\$ 1,682,311

General Revenues

Property taxes levied for general purposes	4,504,261
Sales taxes	2,643,767
Insurance premium tax	489,425
Other taxes	257,985
Gain (loss) on disposal of capital assets	-
Interest earned	53,204
Gain on settlements	-
Miscellaneous	46,970
Total General Revenues	7,995,612

Change in Net Position

Change in Net Position	1,785,244	24,298	3,135,246
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Net Position, July 1, 2020

Net Position, July 1, 2020	16,507,722	117,038	(2,612,957)
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Net Position, June 30, 2021

Net Position, June 30, 2021	\$ 18,292,966	\$ 141,336	\$ 522,289
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See accompanying notes to the basic financial statements.

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

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

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021

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

Total Governmental Fund Balances		\$ 9,876,385
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:

Cost	\$ 23,520,262	
Less accumulated depreciation	<u>(11,430,987)</u>	12,089,275

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds:

Property taxes		366,267
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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:

Capital leases payable	\$ (805,963)	
Notes payable	(93,750)	
Landfill closure and postclosure care costs	(3,002,823)	
Compensated absences	<u>(136,425)</u>	<u>(4,038,961)</u>

Net Position Of Governmental Activities		<u>\$ 18,292,966</u>
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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, 2021

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

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

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

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

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

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

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

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

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

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

Repayment of capital lease and notes payable principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 280,303

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

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

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

See accompanying notes to the basic financial statements.

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

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

See accompanying notes to the basic financial statements.

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

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

See accompanying notes to the basic financial statements.

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

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

See accompanying notes to the basic financial statements.

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

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

See accompanying notes to the basic financial statements.

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

ADDITIONS	
Tax collections for other governments	\$ 7,100,768
Fees, fines, and forfeitures	345,463
Court judgements/assessments	72,877
Interest	159
Total additions	<u>7,519,267</u>
DEDUCTIONS	
Payments to other governments	7,055,543
Payments to other entities and individuals	554,000
Total deductions	<u>7,609,543</u>
Net increase (decrease) in fiduciary net position	(90,276)
NET POSITION - JULY 1, 2020, AS RESTATED	290,794
NET POSITION - JUNE 30, 2021	<u><u>\$ 200,518</u></u>

See accompanying notes to the basic financial statements.

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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, 2020. Copies of these financial statements may be obtained from their administrative office at:

Candler County Hospital Authority
400 Cedar Street
Metter, Georgia 30439

1-B. Basis of Presentation

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

Government-wide Financial Statements – The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the County as a whole. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. Fiduciary activities are not included at the government-wide reporting level. Individual funds are not displayed, but the statements distinguish governmental activities, generally supported by taxes, grants and the County's general revenues, from business-type activities, generally financed in whole or part with service charges to external customers. The County had no business-type activities at June 30, 2021.

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

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

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

1-C. Measurement Focus

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

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

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

1-D. Basis of Accounting

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

Revenues – Exchange Transactions – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value is recorded on the accrual basis when the exchange takes place. On

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, the phrase “available for exchange transactions” means expected to be received within 60 days of year-end.

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

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

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

1-E. Assets, Liabilities and Net Position

Cash, Cash Equivalents, and Investments

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

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

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

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables

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

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

Consumable Inventories

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

Interfund Balances

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2021, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reported as nonspendable as this amount is not available for general appropriation.

Capital Assets

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

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Compensated Absences

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

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

Accrued Liabilities and Long-term Obligations

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

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County does not have any deferred outflows of resources as of June 30, 2021. It does have a component unit that has deferred outflows of resources related to pensions and other post-employment benefits on the statement of net position.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has an item which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. The County has a component unit that has deferred inflows of resources related to pensions and other post-employment benefits on the statement of net position.

Fund Equity

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

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

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

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

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

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

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

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- Committed
- Assigned
- Unassigned

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

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

Interfund Activity

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

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

Estimates

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

Implementation of GASB 84

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

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

All budgets are adopted on a basis consistent with GAAP.

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

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

All unexpended annual appropriations lapse at year-end.

Excess of Expenditures Over Appropriations

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

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

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

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

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 3 – DEPOSITS

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

At June 30, 2021, the carrying amount of the County’s deposits (checking and certificates of deposit) was \$11,292,724 and the bank balance was \$11,488,716. Of the bank balance, \$1,000,728 was covered by federal depository insurance and \$10,487,988 was collateralized with securities held by the pledging financial institution’s trust department or agent in the County’s name.

Discretely Presented Component Units

The carrying amount of deposits for the Candler County Hospital Authority was \$5,291,222. As of December 31, 2020, the Authority’s deposits were entirely insured, collateralized with securities held by a trustee in the Authority’s name, or held by financial institutions that participate in the Georgia Secure Deposit Program.

The carrying amount of deposits for the Candler County Board of Health was \$497,959 as of June 30, 2021. The bank balance was \$547,641 which was covered by FDIC insurance and pledged securities.

NOTE 4 – PROPERTY TAXES

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

County property tax revenues at the fund reporting level are recognized when levied to the extent that they result in current receivables (i.e., collectible in 60 days). For the year ended June 30, 2021, property taxes were levied on October 15, 2020, and were due December 20, 2020.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

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

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

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 6 – CAPITAL ASSETS

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

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

Governmental activities depreciation expense:

General government	\$ 138,859
Judicial	626
Public safety	443,014
Public works	786,732
Culture and recreation	36,404
Total governmental activities depreciation expense	<u>\$ 1,405,635</u>

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 6 – CAPITAL ASSETS (Continued)

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

	Balance 7/1/2020	Additions	Deductions	Balance 6/30/2021
Component unit - Candler County Board of Health:				
Capital assets being depreciated:				
Equipment and vehicles	\$ 23,952	-	\$ -	\$ 23,952
Accumulated depreciation:				
Equipment and vehicles	10,261	\$ 3,265	-	13,526
Component unit capital assets, net	<u>\$ 13,691</u>	<u>(3,265)</u>	<u>\$ -</u>	<u>\$ 10,426</u>
	Balance 1/1/2020	Additions	Deductions	Balance 12/31/2020
Component unit - Candler County Hospital Authority:				
Capital assets not being depreciated:				
Land	\$ 168,940	-	-	\$ 168,940
Construction in progress	434,265	\$ 1,543,154	546,095	1,431,324
Total capital assets not being depreciated	<u>603,205</u>	<u>1,543,154</u>	<u>546,095</u>	<u>1,600,264</u>
Capital assets being depreciated:				
Land improvements	148,884	-	-	148,884
Buildings and improvements	6,985,111	583,759	-	7,568,870
Equipment	10,181,374	1,814,383	-	11,995,757
Total capital assets being depreciated	<u>17,315,369</u>	<u>2,398,142</u>	<u>-</u>	<u>19,713,511</u>
Total capital assets	17,918,574	3,941,296	546,095	21,313,775
Less accumulated depreciation	<u>15,136,067</u>	<u>577,856</u>	<u>-</u>	<u>15,713,923</u>
Component unit capital assets, net	<u>\$ 2,782,507</u>	<u>\$ 3,363,440</u>	<u>\$ 546,095</u>	<u>\$ 5,599,852</u>

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 7 – CAPITAL LEASES

The County has entered into lease agreements as lessee for financing the acquisition of equipment costing \$1,245,059. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. Amortization of the cost of the equipment is included in depreciation expense in the government-wide financial statements. Depreciation expense and accumulated depreciation on the leased equipment was \$188,451 and \$361,141, respectively, for the year ended June 30, 2021.

The following is a schedule of future minimum lease payments under these capital leases, and the present value of the net minimum lease payments at June 30, 2021:

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

NOTE 8 – NOTES PAYABLE

Notes payable at June 30, 2021 consisted of the following:

Note payable to OneGeorgia Authority for the construction of the Agricultural Regional Resources Construction Building, payable in quarterly installments of \$6,250 with 0% interest through July 1, 2025	<u><u>\$ 93,750</u></u>
--	-------------------------

As of June 30, 2021, 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>
2022	\$ 18,750	\$ -	\$ 18,750
2023	25,000	-	25,000
2024	25,000	-	25,000
2025	25,000	-	25,000
Total	<u><u>\$ 93,750</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 93,750</u></u>

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 8 – NOTES PAYABLE (Continued)

Component Unit - Candler County Hospital Authority

Notes payable at December 31, 2020 consisted of the following:

Note payable to Candler County, Georgia, incurring interest at the imputed rate of 4.00%, unsecured.	\$1,324,751
Taxable Note, Series 2014 with Queensborough National Bank dated December 17, 2014. Payable in 120 monthly payments of approximately \$35,000 including interest at the fixed rate of 4.15% through January 2017. Beginning with the February 2017 payment, interest will be accrued at the <i>Wall Street Journal</i> prime rate, plus 0.50%, adjusted daily. Secured by property of the Authority, due January 2025.	1,665,688
Promissory Note to United States Department of Agriculture (USDA) dated March 17, 2014. Payable in 120 monthly payments of approximately \$10,000 including interest at the fixed rate of 3.50%, secured by a pledge of various medical equipment, due April 2024.	355,543
Equipment finance agreement with a vendor with an outstanding balance of \$734,051. Payable in 60 monthly installments of approximately \$19,000 including interest at the imputed rate of 10.34%, secured by financed equipment, due January 2025.	734,051
Capital lease obligations, at varying rates of imputed interest from 3.50% to 8.86%, collateralized by leased equipment with an unamortized cost of approximately \$2,554,000.	<u>2,323,383</u>
	<u>\$6,403,416</u>

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 8 – NOTES PAYABLE (Continued)

Annual debt service requirements to maturity are as follows:

Year ending December 31	Component Unit - Hospital Authority		
	Principal	Interest	Total
2021	\$ 995,571	\$ 231,293	1,226,864
2022	2,326,722	180,814	2,507,536
2023	1,054,628	128,156	1,182,784
2024	978,457	73,923	1,052,380
2025	487,026	31,554	518,580
2025	561,012	22,557	583,569
Total	<u>\$ 6,403,416</u>	<u>\$ 668,297</u>	<u>\$ 7,071,713</u>

NOTE 9 – LANDFILL CLOSURE AND POST CLOSURE CARE COST

State and federal laws and regulations require that the County place a final cover on its landfill sites and perform certain maintenance and monitoring functions at the landfill sites for a minimum of thirty years after closure. Although most closure and post closure care costs will be paid near or after the date the landfill stops accepting waste, the County reports a portion of the closure and post closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. As of June 30, 2021, the estimated liability for landfill closure and post closure care costs is \$3,002,823 and consists of the closure cost for Phase One of the landfill, closure cost for the C&D landfill, and closure and post closure costs for Phase Two of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of approximately \$687,407 for the operating landfill as the remaining estimated capacity is filled. Used capacity for the operating Phase Two landfill is estimated to be 79.7% with an estimated remaining useful life of 8 years. All estimates are subject to change due to inflation or deflation, technology or changes in laws or regulations. The County has invested funds in a separate bank account for the landfill closure and post closure care costs with a standard amount being contributed quarterly to the bank account.

NOTE 10 – CHANGES IN LONG-TERM DEBT

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

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

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

Component Unit – Candler County Board of Health

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Amounts Due In One Year
Compensated absences	\$ 28,032	\$ 2,579	\$ -	\$ 30,611	\$ 6,122

Component Unit - Candler County Hospital Authority

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

NOTE 11 – FUND BALANCES – GOVERNMENTAL FUNDS

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

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 12 – EMPLOYEE RETIREMENT PLANS

Defined Contribution Plan

The County has adopted a prototype 401(a) Defined Contribution Plan for employees of Candler County (the 401(a) Plan) and a prototype 457 Deferred Compensation Plan for Candler County (the 457 Plan) administered by the Board of Commissioners through GEBCORP. The County has the authority to establish the Plans or amend the adoption agreement which defines the specific provisions of the plan as provided in the prototype document. The Plan covers substantially all employees who meet the minimum years of service requirement. The County matches up to 3% of employee's compensation. The total cost of the 401(a) Plan and the 457 Plan for the year ended June 30, 2021 was \$42,390. Total employee contributions to the plans for the year ended June 30, 2021 totaled \$125,937.

Probate Judges' Retirement Fund of Georgia

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

Clerk of Superior Court Retirement Fund

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

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

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

Georgia Judicial Retirement System

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

Employee's Retirement System of Georgia

Candler County tax officials are covered under this retirement plan.

Candler County Board of Health (component unit)

The employees of the Candler County Board of Health participate in the Georgia State Employees Retirement System (ERS). The plan is administered by the State of Georgia. ERS issues a publicly available financial report that can be obtained at www.ers.ga.gov. The retirement contributions for the year ended June 30, 2021 were \$46,837. Contributions are fully vested to employees after 10 years of continuous service.

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 12 – EMPLOYEE RETIREMENT PLANS (Continued)

Candler County Hospital Authority (component unit)

The Candler County Hospital Authority maintains a defined contribution retirement plan covering substantially all employees. Employees are immediately vested 100% in all funds under the plan. Matching contributions have been suspended by the Authority. The contributions made by the Authority for the year ended December 31, 2020 were \$0. The Authority had no outstanding liability related to the plan at December 31, 2020.

The Authority has also established a deferred compensation plan that is offered to limited employees. The Authority makes no matching contributions and employees are immediately 100% vested in all funds under the plan. As of December 31, 2020, the Authority had no outstanding liability related to the plan.

NOTE 13 – RISK MANAGEMENT

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

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

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

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

NOTE 14 – CONTINGENCIES

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 14 – CONTINGENCIES (Continued)

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

NOTE 15 – JOINT VENTURE

Under Georgia law, the County, in conjunction with other cities and counties in the seventeen county East Middle Georgia area, is a member of the Heart of Georgia Altamaha Regional Commission (RC) and is required to pay annual dues thereto. During its year ended June 30, 2021, the County paid \$6,868 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-33 which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

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

NOTE 16 – SUBSEQUENT EVENTS

Subsequent events were evaluated through March 2, 2022, which is the date the financial statements were available to be issued.

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

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

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

	Drug Abuse Treatment and Education Fund	E-911 Fund	Jail Store Fund	Law Library	Local Maintenance and Improvement Grant Fund	Shared Service District Fund	Total Nonmajor Special Revenue Funds
REVENUES							
Taxes	-	-	-	-	-	\$ 649,958	\$ 649,958
Licenses and permits	-	-	-	-	-	33,825	33,825
Charges for services	-	\$ 184,783	\$ 44,408	-	-	399,261	628,452
Fees, fines and forfeitures	\$ 5,022	-	-	\$ 10,395	-	-	15,417
Intergovernmental	-	-	-	-	\$ 559,087	67,090	626,177
Interest	95	2,277	41	-	1,082	1,457	4,952
Total revenues	<u>5,117</u>	<u>187,060</u>	<u>44,449</u>	<u>10,395</u>	<u>560,169</u>	<u>1,151,591</u>	<u>1,958,781</u>
EXPENDITURES							
Current:							
General government	-	-	-	-	-	971	971
Judicial	-	-	-	2,900	-	-	2,900
Public safety	2,323	164,788	10,975	-	-	326,786	504,872
Public works	-	-	-	-	-	331,802	331,802
Culture and recreation	-	-	-	-	-	51,072	51,072
Housing and development	-	-	-	-	-	137,952	137,952
Capital outlay	-	-	3,375	18,440	565,640	-	587,455
Total expenditures	<u>2,323</u>	<u>164,788</u>	<u>14,350</u>	<u>21,340</u>	<u>565,640</u>	<u>848,583</u>	<u>1,617,024</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,794	22,272	30,099	(10,945)	(5,471)	303,008	341,757
OTHER FINANCING SOURCES (USES)							
Transfers out	-	-	-	-	-	(11,007)	(11,007)
NET CHANGE IN FUND BALANCE	2,794	22,272	30,099	(10,945)	(5,471)	292,001	330,750
FUND BALANCE, JULY 1, 2020	<u>44,677</u>	<u>293,376</u>	<u>74,930</u>	<u>26,041</u>	<u>588,196</u>	<u>529,381</u>	<u>1,556,601</u>
FUND BALANCE, JUNE 30, 2021	<u>\$ 47,471</u>	<u>\$ 315,648</u>	<u>\$ 105,029</u>	<u>\$ 15,096</u>	<u>\$ 582,725</u>	<u>\$ 821,382</u>	<u>\$ 1,887,351</u>

CANDLER COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

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

CANDLER COUNTY, GEORGIA
E-911 SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

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

CANDLER COUNTY, GEORGIA
JAIL STORE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

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

CANDLER COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

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

CANDLER COUNTY, GEORGIA
LOCAL MAINTENANCE AND IMPROVEMENT GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

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

CANDLER COUNTY, GEORGIA
SHARED SERVICE DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

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

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

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

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

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

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

2011 Special Sales Tax

Project	Original Estimated Cost	Current Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Public buildings projects	\$ 575,000	\$ 371,027	\$ 342,966	\$ 28,061	\$ 371,027	100%
Recreation department projects	260,000	278,008	278,008	-	278,008	100%
Retirement of prior year debt	303,320	306,502	306,502	-	306,502	100%
Public works projects	15,000	559	559	-	559	100%
Road maintenance/improvements	469,930	22,000	22,000	-	22,000	100%
New equipment	2,408,750	3,115,356	2,943,391	119,969	3,063,360	98%
Candler County Industrial Authority	500,000	500,000	500,000	-	500,000	100%
City of Metter	2,880,000	2,883,410	2,883,410	-	2,883,410	100%
Town of Pulaski	288,000	288,331	288,331	-	288,331	100%
	<u>\$ 7,700,000</u>	<u>\$ 7,765,193</u>	<u>\$ 7,565,167</u>	<u>\$ 148,030</u>	<u>\$ 7,713,197</u>	<u>99%</u>

2018 Special Sales Tax

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

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

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

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

To the Board of Commissioners
Candler County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Candler County, Georgia, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Candler County's basic financial statements and have issued our report thereon dated March 2, 2022. Our report includes a reference to other auditors who audited the financial statements of the Candler County Board of Health and the Candler County Hospital Authority, as described in our report on Candler County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Lanier, Deal + Proctor

Statesboro, Georgia
March 2, 2022

LANIER, DEAL & PROCTOR

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March 2, 2022

To the Candler County Board of Commissioners
Metter, Georgia

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

Significant Audit Matters

Qualitative Aspects of Accounting Practices

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

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

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

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

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

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

Restriction on Use

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

Very truly yours,



Lanier, Deal & Proctor, CPAs