BOARD OF COMMISSIONERS
OF CANDLER COUNTY, GEORGIA
AGENDA REGULAR MEETING
5:00 P.M.
June 3, 2024

1. Call to Order

2. Invocation and *Pledge of Allegiance*, 2023-2024 Candler County 4-H Junior Board Member, Kelsey Brazell.

3. Approval of Agenda

4. District 2 Commissioner, Oath of Office – Swearing in of District 2 Commissioner, Jonathan Williamson, conducted by Candler County Probate Judge, Tony Thompson

5. Financial Report
    a. Presentation of the FY23 Candler County financial audit report by Richard Deal and Blake Bloser

6. Department Reports
    a. Metter Fire Department – Jason Douglas, Metter Fire Chief
    b. EMS – Xavier Winkler, EMS Director
    c. Roads & Bridges – Jerry Lanier, Public Works Superintendent
    d. Solid Waste – Robert Hendrix, Landfill Manager
    e. Recreation – Mike Robins, Recreation Dept. Director
    f. Sheriff's Office – Monthly Statistics Report
    g. Tax Assessor's Office – Monthly Permits Report

7. Citizens wishing to address the Commission – *Citizens will be allowed to address the commission individually for a period of up to 5 minutes.*

8. Application for Commission approval, permit, or variance –

9. Approval of Minutes –
    a. May 6, 2024 1st Regular Meeting
    b. May 20, 224 2nd Regular Meeting

10. Old Business
    a. Discussion regarding the proposed Candler County Zoning Ordinance
    b. Consideration of a proposal from Quality Tire for tire recycling services for FY25, and a proposal from Atlantic Waste to provide tire hauling services for the same period
    c. Consideration of a request from the City of Metter to utilize the Candler County Public Building Authority to issue revenue bonds for the purpose of constructing the Metter Fire Station

BOARD OF COMMISSIONERS
OF CANDLER COUNTY, GEORGIA
AGENDA REGULAR MEETING
5:00 P.M.
June 3, 2024

11. New Business
    a. Consideration of a proposal from ACCG-IRMA for property and liability insurance coverage for Candler County for FY25 at a proposed cost of $141,983
    b. Consideration of a proposal from Mutual of Omaha for ancillary insurance products for Candler County for FY25 and authorization for the County Administrator and Chairman to execute documents associated with the proposal
    c. Consideration of a proposed change to tire collection prices at the Candler County collection facility
    d. Consideration of a request from EMS Director for additional emergency/safety lights on the EMS response truck at a cost of $1,500 to be paid from ARPA funding
    e. Consideration of a budget adjustment (increase by $700; ARPA funding) to the Commission meeting room improvements project as approved on April 1, 2024 to provide additional monitors for the meeting room
    f. Consideration of bids received for surplus county equipment and vehicles
    g. Consideration of a request from DAS and the Candler County Industrial Authority for use of the Strickland Building as a training site during the month of June, 2024

12. Report from Chairman

13. Report from County Administrator

14. Report from Attorney

15. Reports from Commissioners

16. Executive Session

17. Adjournment

Candler County Board of Commissioners
Monday, June 3, 2024
5:00 p.m.

The Board of Commissioners of Candler County met for the regular monthly meeting on Monday, June 3, 2024, at 5:00 p.m., in the Commissioners' boardroom at 1075 East Hiawatha Street, Suite A, Metter, Georgia. Chairman Glyn Thrift presided with Vice-Chairman Blake Hendrix, Commissioners Jonathan Williamson and David Robinson in attendance. Also attending were County Administrator Bryan Aasheim, County Clerk Kellie Lank and County Attorney Kendall Gross. Jerri Goodman represented The Metter Advertiser.

The following guests were present at the meeting: Jason Douglas, Metter Fire Chief; Xavier Winkler, Candler County EMS Director; Jerry Lanier, Candler County Roads Supervisor; Landfill Manager, Robert Hendricks; Metter-Candler Recreation Department Director, Mike Robins; Probate Judge, Tony Thompson; Candler County 4H, Piper Jones and Jr. 4H member Kelsey Brazell; Lindsay Williamson, Brad Jones, Tre' Ross, Jeff Register, Ann Childs, Tim Spencer, Alvaro Morales, Curtis and Fronnie Barlow, Victoria Gaitten, Rashida Taylor and Richard Deal, CPA.

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

Invocation and *Pledge of Allegiance*
Chairman Thrift called on 2023/2024 Candler County 4H Junior Board member, Kelsey Brazell, to give the invocation and *pledge of allegiance.*

Approval of the Agenda
Mr. Aasheim requested the agenda be amended to add the following item:

11. **New Business**
g. Consideration of a request from DAS and the Candler County Industrial Authority for use of the Strickland Building as a training site during the month of June, 2024

Vice-Chairman Hendrix made a motion to approve the agenda as amended. Commissioner Robinson provided a second. The motion carried 3-0.

District 2 Commissioner, Oath of Office – Swearing in of District 2 Commissioner, Jonathan Williamson, conducted by Candler County Probate Judge, Tony Thompson
Chairman Thrift requested Judge Tony Thompson administer the Oath of Office and swear newly elected commissioner Jonathan Williamson in as a Commissioner of Candler County, District 2. Mr. Williamson swore to uphold the Oath of Office and Loyalty Oath read by Judge Thompson. (Exhibit A)

Financial Report –
Presentation of the FY23 Candler County financial audit report by Richard Deal and Blake Bloser
Richard Deal presented the FY23 Annual Financial Report (Exhibit B)

Department Reports

Metter Fire Department – Jason Douglas, Metter Fire Chief – (Exhibit C)

- Discussed the understaffing of the local Ga Forestry Departments leaving Candler County being served by one Emanuel County employee.

Candler County EMS – Xavier Winkler, EMS Director – (Exhibit D)

- The Board discussed the need for additional lighting to the emergency response truck with Director Winkler. After the discussion, Attorney Gross advised taking item **11. d**. **Consideration of a request from EMS Director for additional emergency/safety lights on the EMS response truck at a cost of $1,500 to be paid from ARPA funding** up at that time. Chairman Thrift requested a motion on this item.

Vice-Chairman Hendrix made a motion to approve a request from EMS Director for additional emergency/safety lights on the EMS response truck at a cost of $1,500 to be paid from ARPA funding. Commissioner Williamson provided a second. The motion carried 4-0.

Roads & Bridges – Jerry Lanier, Public Works Superintendent

- Ditching, grass cutting, brush cutter and litter control continue

Solid Waste – Robert Hendrix, Landfill Manager

- Routine operations
- Tire contract bids
- Increase in tire fees

Recreation – Mike Robins, Recreation Dept. Director delivered his report

- All-Stars playing and practicing
- Lyons Tournaments going on, District Tournaments start June 10th and Candler will be hosting the 14U Boys
- Rekeyed the entire park
- Playground equipment is to be delivered. Vice-Chairman Hendrix offered for the equipment to be stored in the locked fence at Randy's.
- Part-time help for the summer
- Rec Department Advisory Board to discuss two-story concession stand

Sheriff's Office – Monthly Statistics Report

Tax Assessor's Office – Monthly Permits Report

Citizens wishing to address the Commission

No citizens requested to address the Commission.

Application for Commission approval, permit or variance –

No applications for a permit or variance were presented for the Commission's approval at this meeting.

Approval of the Minutes –

a. **May 6, 2024 1st Regular Meeting**
b. **May 20, 224 2nd Regular Meeting**

Vice-Chairman Hendrix made a motion to approve all minutes as presented. Commissioner Robinson provided the second. The motion carried 4-0.

Old Business

a. Discussion regarding the proposed Candler County Zoning Ordinance

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

b. Consideration of a proposal from Quality Tire for tire recycling services for FY25, and a proposal from Atlantic Waste to provide tire hauling services for the same period

Administrator Aasheim presented a proposal from Quality Tire for tire recycling services and a proposal from Atlantic Waste for tire hauling services, both for FY25. Administrator Aasheim recommended approval of the Quality Tire proposal.

Vice-Chairman Hendrix made a motion to approve the proposal from Quality Tire for tire recycling services for FY25. Commissioner Williamson provided a second. The motion carried 4-0. (Exhibit E)

c. Consideration of a request from the City of Metter to utilize the Candler County Public Building Authority to issue revenue bonds for the purpose of constructing the Metter Fire Station

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

New Business

a. Consideration of a proposal from ACCG-IRMA for property and liability insurance coverage for Candler County for FY25 at a proposed cost of $141,983

Administrator Aasheim presented the proposal from ACCG-IRMA for property and liability insurance coverage for Candler County for FY25 at a proposed cost of $141,983. This price is at the existing deductible level and includes a $2,000,000.00 liability limit; a $1,000,000.00 auto liability and a Safety Credit for $6,863.00 is applied. Administrator Aasheim recommend the Board accept this proposal.

Commissioner Robinson made a motion to accept the proposal from ACCG-IRMA for property and liability insurance coverage for Candler County for FY25 at a proposed cost of $141,983.00. Chairman Thrift provided a second. The motion carried 4-0. (Exhibit F)

b. Consideration of a proposal from Mutual of Omaha for ancillary insurance products for Candler County for FY25 and authorization for the County Administrator and Chairman to execute documents associated with the proposal

Administrator Aasheim requested the Board consider a proposal from Mutual of Omaha for provision of ancillary insurance products for FY25.

Commissioner Hendrix made a motion to approve this item. Commissioner Robinson provided a second. The motion carried 4-0. (Exhibit G)

c. Consideration of a proposed change to tire collection prices at the Candler County collection facility

Administrator Aasheim presented proposed changes to the tire collection prices at the Candler County collection facility that included the current prices and recommended changes. After a discussion, the Commissioners agreed to on the changes below to the collection prices on tires.

Current County Tire Fees:		Recommended:
• Passenger Vehicle Tire	$1.00/ea	$5.00 ea
• Semi-Truck Tire	$4.00/ea	$15.00 ea
• Tractor Tire	$10.00/ea	$25.00 ea
• Skid Steer Tire*	$20.00/ea	None

Vice-Chairman Hendrix made a motion to change the tire collection prices at the Candler County collection facility to the amounts listed to be placed into effect on July 1, 2024. Chairman Thrift provided a second. The motion carried 4-0.

d. Consideration of a request from EMS Director for additional emergency/safety lights on the EMS response truck at a cost of $1,500 to be paid from ARPA funding

This item was approved during the EMS departmental report.

e. Consideration of a budget adjustment (increase by $700; ARPA funding) to the Commission meeting room improvements project as approved on April 1, 2024 to provide additional monitors for the meeting room

Administrator Aasheim requested the Commissioners consider approving this item to purchase smaller monitors for the boardroom table to replace the larger screen that currently are in use and pose an obstructed view with the meeting attendees. The larger monitors can be repurposed within the County offices.

Chairman Thrift made a motion to approve a budget adjustment (increase by $700; ARPA funding) to the Commission meeting room improvements project as approved on April 1, 2024 to provide additional monitors for the meeting room. Vice-Chairman Hendrix provided a second. The motion carried 4-0.

f. Consideration of bids received for surplus county equipment and vehicles

Administrator Aasheim opened the bids on the following pieces of equipment:

	LaDonna Lara	Jennifer Lanier	Janet Summerlion	Steve Gore	TCO Services, LLC
Equipment Surplus					
2004 Ford F150 2x4 (#0615)				$477.07	
2009 Ford F-150 4x4 (#0452) 209, 433 miles	$400.00	$2,500.00	$1,500.00	$717.07	
1986 Hyster Trailer (#4369)				$707.07	$4,000.00

Commissioner Robinson made a motion to accept the highest bids on the list of surplus equipment. Chairman Thrift provided a second. The motion carried 4-0.

g. Consideration of a request from DAS and the Candler County Industrial Authority for use of the Strickland Building as a training site during the month of June, 2024

Administrator Aasheim presented a request from DAS and the Candler County Industrial Authority for use of the Strickland Building as a training site during the month of June, 2024 relayed by IDA Executive Director, Hannah Mullins. Based on the legal advice received from Attorney Gross the County could not engage in such an agreement with a private entity to use the facility it would have to be acquired through a market lease and that Candler County could not simply waive the fees without being in violation of the gratuity clause. After a lengthy conversation, the consensus of the discussion was for Administrator Aasheim to extend a counterproposal to Director Mullins to present to DAS for a lease agreement that includes the stipulations that DAS pays $5,000.00 inclusive of utility expenses through June 30, 2024; provide security; provide $1,000,000.00 general liability insurance; MOU articulates an indemnification of hold harmless clause; and, no cleaning fee is applied.

Vice-Chairman Hendrix made a motion to authorize Administrator Aasheim to communicate the terms of use the Commissioners will agree upon to Candler County Industrial Development Authority Director, Hannah Mullins. Commissioner Robinson provided a second. The motion passed 4-0.

Report from Chairman

Chairman Thrift stated the under-staffing issue effecting local Georgia Forestry units should be brought to the Senator Billy Hickman and House Representative Butch Parrish's attention. Especially, before the summer drought and burning season.

Report from County Administrator

Administrator Aasheim reminded the Board that the FY25 budget will be presented for approval during the June 17th meeting, and requested an executive session be called to discuss a personnel issue.

Report from the County Attorney

Attorney Gross had nothing to report during this meeting.

Reports from Commissioners

Gregory Thomas (District 1) Commissioner Thomas was not present at this meeting.
Jonathan Williamson (District 2) Commissioner Williamson stated his first hour and fifty-eight minutes sitting on the Board has been good.
David Robinson (District 3) Commissioner Robinson updated the Board of the Hwy 57 right-of-way.
Vice-Chairman Blake Hendrix (District 4) Vice-Chairman Hendrix had nothing to report.

Chairman-elect Brad Jones requested Administrator Aasheim explain the details of where the County stands with the use of the Candler County Public Building Authority and the correspondences between the two entities on the FY2025 budget. Administrator Aasheim explained the County's position on both topics as requested to City Council members Rashida Taylor and Victoria Gaitten. Councilwoman Taylor thanked the Commissioners and responded that they will be following up on these issues.

Administrator Aasheim concluded with, "In my capacity as the County's Administrator speaking for the Commission. The County's position on SDS is that we will follow the letter of the agreement regardless of whether it is to the benefit of us or to the detriment of us. That is what we agreed to and that is what we will do. Period."

Executive Session – Personnel and land acquisition

Vice-Chairman Hendrix moved to exit into Executive Session to discuss personnel and land acquisition at 7:06 p.m. Chairman Thrift provided a second to the motion. The motion carried 4-0.

Commissioner Robinson moved to exit Executive Session and reconvene the regular meeting at 7:21 p.m. Commissioner Williamson provided a second to the motion. The motion carried 4-0.

Commissioner Robinson moved to authorize the signing of the *Closed Meeting Affidavit* certifying that executive session was for personnel and real estate acquisition. Vice-Chairman Hendrix provided the second to the motion. The motion carried 4-0.

Adjournment

Commissioner Williamson moved to adjourn the meeting at 7:22 p.m. Vice-Chairman Hendrix provided the second to the motion. The motion passed 4-0.

_____ _____

Maranda K. Lank, Clerk Chairman, Glyn Thrift

Attest

BOARD OF COMMISSIONERS
OF CANDLER COUNTY

Glyn Thrift
Chairman

Bryan Aasheim
County Administrator

Blake Hendrix
Vice-Chairman

Gregory Thomas
Commissioner

Jonathan Williamson
Commissioner

David Robinson
Commissioner

CLOSED MEETING AFFIDAVIT

STATE OF GEORGIA
COUNTY OF CANDLER

AFFIDAVIT OF CHAIRMAN OR PRESIDING OFFICER

Glyn Thrift, Chairman of the Board of Commissioners of Candler County, being duly sworn, states under oath that the following is true and accurate to the best of his knowledge and belief:

1.

The Board of Commissioners of Candler County met in a duly advertised meeting on June 3, 2024

2.

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

3.

The executive session was called to order at 7:06 p.m.

4.

The subject matter of the closed portion of the meeting was devoted to the following matter(s) within the exceptions provided in the open meetings law:

_____ Consultation with the county attorney or other legal counsel to discuss pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the county or any officer or employee or in which the county or any officer or employee may be directly involved as provided in O.C.G.A. 50-14-2(1);

_____ Discussion of tax matters made confidential by state law as provided by O.C.G.A. 50-14-2(2);

_____ Discussion of the future acquisition of real estate as provided by O.C.G.A. 50-14-3(4);

__✓__ Discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a county officer or employee as provided in O.C.G.A. 50-14-3(6);

_____ Other

This 3rd day of June 2024.

Glyn Thrift, Chairman
Board of Commissioners of Candler County

Sworn to and subscribed before me
This 3rd day of June 2024.

Notary Public

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

Exhibit A

State of Georgia

OATH OF COUNTY COMMISSIONER

STATE OF GEORGIA

COUNTY OF CANDLER

I, Jonathan Williamson, do solemnly swear (or affirm) that I will duly and faithfully perform all the duties required of me as ., County Commissioner (District 2), to the best of my ability.

I do further solemnly swear (or affirm) that I am not the holder of any unaccounted for public money due this State, or any political subdivision or authority thereof; that I am not the holder of any office of trust under the government of the United States, any other state, or any foreign state which I am prohibited from holding by the laws of the State of Georgia; and that I am otherwise qualified to hold said office, according to the Constitution and Laws of Georgia; and that I will support the Constitutions of the United States and of this State.

SO HELP ME GOD!

Sworn to and subscribed before me, this the 3 day of June, 20 24

Signature

Judge of Probate Court

(O.C.G.A. 15-10-3)
(O.C.G.A. 45-3-1)

DIRECTIONS

This oath, shall be taken and subscribed before the Judge of the Probate Court and entered on the minutes of the Superior Court as provided in the Official Code of Georgia Annotated.

The loyalty oath required by Code Sections 45-3-11 through 45-3-15 shall apply to all elected officers of this state, including the Governor, constitutional officers, elected officials of any political subdivision of the government of Georgia, and local school board officials (O.C.G.A.45-3-12).

State of Georgia

LOYALTY OATH

STATE OF GEORGIA

COUNTY OF
CANDLER

I, Jonathan Williamson,

a citizen of CANDLER COUNTY

and being an employee of CANDLER COUNTY BOARD OF COMMISSIONERS

and the recipient of public funds for services rendered as such employee, do hereby solemnly swear and affirm that I will support the Constitution of the United States and the Constitution of Georgia.

SO HELP ME GOD!

Sworn to and subscribed before me, this the)
3 day of June, 20 24)
)
)

Signature

(O.C.G.A. 45-3-11)
(O.C.G.A. 45-3-12)
(O.C.G.A. 45-3-13)

DIRECTIONS

This oath, when taken, must be attached to the oath of office and filed therewith as required by law.

The loyalty oath required by Code Sections 45-3-11 through 45-3-15 shall apply to all elected officers of this state, including the Governor, constitutional officers, elected officials of any political subdivision of the government of Georgia, and local school board officials (O.C.G.A. 45-3-12).

Exhibit B

CANDLER COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2023

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LANIER, DEAL, PROCTOR & BLOSER

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GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Candler County, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the 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, 2023, and the related notes to the financial statements, which collectively comprise the Candler County, Georgia's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the Candler County, Georgia, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof, 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.

We did not audit the financial statements of the Candler County Board of Health, a component unit, which represents 1.7% and 0.5%, respectively, of the assets and net position of Candler County, Georgia as of June 30, 2023. We did not audit the financial statements of the Candler County Hospital Authority, a component unit, which represents 58.7% and 43.8%, respectively, of the assets and net position of Candler County, Georgia as of June 30, 2023. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Candler County Board of Health and Candler County Hospital Authority, is based solely on the report of the other auditors.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Candler County, Georgia, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Candler County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Candler County, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Candler County, Georgia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 opinions on the basic financial statements are not affected by this missing information.

Supplementary 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 May 29, 2024 on our consideration of the 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 the 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.

Lanier, Deal, Proctor + Bloser

Statesboro, Georgia
May 29, 2024

CANDLER COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2023

	Primary Government	Component Units	
	Governmental Activities	Candler County Board of Health	Candler County Hospital Authority
ASSETS			
Current Assets:			
Cash	$ 9,988,004	$ 436,935	$ 5,134,216
Restricted Cash	-	-	413,376
Certificates of deposit	1,246,619	-	-
Investments	2,908,332	-	-
Receivables:			
Accounts	64,425	-	2,993,312
Taxes	610,550	-	-
Intergovernmental	251,397	26,408	-
Interest	22,415	-	-
Estimated third-party payor settlements	-	-	306,000
Prepaid items	52,601	-	-
Supplies inventory	-	-	291,611
Other current assets	-	-	1,169,042
Noncurrent Assets:			
Externally restricted cash for debt service	-	-	106,680
Capital Assets:			
Nondepreciable capital assets	1,194,702	-	809,896
Intangible right-to-use lease assets, net	-	-	1,865,763
Depreciable capital assets, net	12,325,804	15,160	3,726,539
Total Assets	28,664,849	478,503	16,816,435
DEFERRED OUTFLOWS OF RESOURCES			
Proportionate share of collective deferred outflows of resources	-	266,516	-
LIABILITIES			
Current Liabilities:			
Accounts payable	410,938	-	1,319,611
Claims payable	140,000	-	-
Accrued payroll liabilities	154,970	-	-
Other accrued expenses	-	-	1,007,358
Unearned revenue	824,470	-	413,376
Compensated absences payable	32,877	5,260	-
Notes payable	148,308	-	711,714
Lease liabilities	-	-	428,657
Long-Term Liabilities:			
Compensated absences payable (net of current portion)	131,508	21,042	-
Notes payable (net of current portion)	329,451	-	1,465,995
Lease liabilities (net of current portion)	-	-	1,499,085
Net pension liability	-	533,209	-
Net OPEB liability	-	4,662	-
Landfill closure and postclosure care costs	3,719,271	-	-
Total Liabilities	5,891,793	564,173	6,845,796
DEFERRED INFLOWS OF RESOURCES			
Proportionate share of collective deferred inflows of resources	-	61,505	-
NET POSITION			
Net investment in capital assets	13,042,747	15,160	4,145,406
Restricted for:			
Capital projects	2,557,692	-	-
Debt service	59,463	-	106,680
Other purposes	2,453,516	130,010	-
Unrestricted	4,659,638	(25,829)	5,718,553
Total Net Position	$ 22,773,056	$ 119,341	$ 9,970,639

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
					Primary Government	Component Unit	
Program/Function	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Candler County Board of Health	Candler County Hospital Authority
Primary Government							
General government	$ 1,983,540	$ 114,410	$ 137,810	$ -	$ (1,731,320)		
Judicial	902,519	119,326	57,945	-	(725,248)		
Public safety	4,641,947	1,856,505	575,191	-	(2,210,251)		
Public works	3,716,384	1,146,448	18,570	986,697	(1,564,669)		
Health and welfare	934,270	29,934	1,414,751	-	510,415		
Culture and recreation	359,654	62,197	3,364	100,000	(194,093)		
Housing and development	747,687	-	-	-	(747,687)		
Interest	23,223	-	-	-	(23,223)		
Total Governmental Activities - Primary Government	$ 13,309,224	$ 3,328,820	$ 2,207,631	$ 1,086,697	(6,686,076)		
Component Units:							
Candler County Board of Health	$ 596,668	$ 130,235	$ 310,503	-		$ (155,930)	-
Candler County Hospital Authority	27,714,630	26,201,217	5,032,037	$ 175,550		-	$ 3,694,174
Total Component Units	$ 28,311,298	$ 26,331,452	$ 5,342,540	$ 175,550		(155,930)	3,694,174
		General Revenues					
		Property taxes levied for general purposes			4,840,345	-	-
		Sales taxes			3,804,798	-	-
		Insurance premium tax			517,848	-	-
		Other taxes			181,984	-	-
		Gain on disposal of capital assets			-	-	7,504
		Investment earnings			141,020	-	18,096
		Gain on settlements			-	-	192,013
		Miscellaneous			34,727	59,681	1,040,101
		Total General Revenues			9,520,722	59,681	1,257,714
		Change in Net Position			2,834,646	(96,249)	4,951,888
		Net Position, July 1, 2022			19,938,410	215,590	5,018,751
		Net Position, June 30, 2023			$ 22,773,056	$ 119,341	$ 9,970,639

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023

	General	American Rescue Plan Act Fund	2018 SPLOST Fund	T-SPLOST Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash	$ 3,337,462	$ 859,398	$ 919,975	$ 1,657,531	$ 2,232,415	$ 9,006,781
Certificates of deposit	1,246,619	-	-	-	-	1,246,619
Investments	2,908,332	-	-	-	-	2,908,332
Receivables:						
Accounts	51,983	-	-	-	4,818	56,801
Taxes	537,646	-	-	-	72,904	610,550
Intergovernmental	33,253	-	170,900	31,228	16,016	251,397
Interest	22,415	-	-	-	-	22,415
Due from other funds	6,863	-	-	-	-	6,863
Prepaid items	46,795	-	5,806	-	-	52,601
TOTAL ASSETS	$ 8,191,368	$ 859,398	$ 1,096,681	$ 1,688,759	$ 2,326,153	$ 14,162,359
LIABILITIES						
Accounts payable	$ 154,094	$ 25,460	$ 180,719	$ 47,029	$ 3,636	$ 410,938
Accrued payroll liabilities	154,970	-	-	-	-	154,970
Due to other funds	21,648	-	-	-	6,863	28,511
Unearned revenue	700	823,770	-	-	-	824,470
TOTAL LIABILITIES	331,412	849,230	180,719	47,029	10,499	1,418,889
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	381,471	-	-	-	48,584	430,055
FUND BALANCES						
Nonspendable	46,795	-	5,806	-	-	52,601
Restricted	235,741	10,168	910,156	1,641,730	2,267,070	5,064,865
Assigned	2,287,950	-	-	-	-	2,287,950
Unassigned	4,907,999	-	-	-	-	4,907,999
TOTAL FUND BALANCES	7,478,485	10,168	915,962	1,641,730	2,267,070	12,313,415
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 8,191,368	$ 859,398	$ 1,096,681	$ 1,688,759	$ 2,326,153	$ 14,162,359

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, 2023

Amounts reported for governmental activities in the statement of net position are different because:		
Total Governmental Fund Balances		$ 12,313,415
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:		
Cost	$ 27,149,057	
Less accumulated depreciation	(13,628,551)	13,520,506
The internal service fund is used by management to charge the costs of the health insurance to individual funds. Certain assets and liabilities of the internal service fund are included in governmental activities on the statement of net position.		870,495
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		430,055
Liabilities, including 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:		
Notes payable	$ (477,759)	
Landfill closure and postclosure care costs	(3,719,271)	
Compensated absences	(164,385)	(4,361,415)
Net Position Of Governmental Activities		$ 22,773,056

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, 2023

	General	American Rescue Plan Act Fund	2018 SPLOST Fund	T-SPLOST Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 5,850,447	-	$ 1,908,684	$ 939,467	$ 627,178	$ 9,325,776
Licenses and permits	3,315	-	-	-	44,133	47,448
Charges for services	2,078,404	-	-	-	702,877	2,781,281
Fees, fines and forfeitures	474,189	-	-	-	15,724	489,913
Intergovernmental	1,533,514	$ 642,129	100,000	512,389	487,384	3,275,416
Investment earnings	108,908	9,703	7,669	11,242	22,408	159,930
Other	34,727	-	-	-	-	34,727
Total revenues	10,083,504	651,832	2,016,353	1,463,098	1,899,704	16,114,491
EXPENDITURES						
Current:						
General government	1,878,189	12,649	-	-	89	1,890,927
Judicial	893,949	37,534	-	-	4,652	936,135
Public safety	3,610,795	42,064	-	-	619,380	4,272,239
Public works	1,749,048	18,569	-	-	370,139	2,137,756
Health and welfare	758,614	-	-	-	-	758,614
Culture and recreation	285,468	3,364	-	-	53,872	342,704
Housing and development	94,446	-	-	-	150,542	244,988
Capital outlay	-	527,949	384,105	1,001,083	450,161	2,363,298
Debt service:						
Principal	25,000	-	279,008	-	-	304,008
Interest	-	-	23,223	-	-	23,223
Intergovernmental	-	-	1,218,514	-	-	1,218,514
Total expenditures	9,295,509	642,129	1,904,850	1,001,083	1,648,835	14,492,406
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	787,995	9,703	111,503	462,015	250,869	1,622,085
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	18,655	-	-	-	-	18,655
NET CHANGE IN FUND BALANCES	806,650	9,703	111,503	462,015	250,869	1,640,740
FUND BALANCES, JULY 1, 2022	6,671,835	465	804,459	1,179,715	2,016,201	10,672,675
FUND BALANCES, JUNE 30, 2023	$ 7,478,485	$ 10,168	$ 915,962	$ 1,641,730	$ 2,267,070	$ 12,313,415

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, 2023

Amounts reported for governmental activities in the statement of activities are different because:		
Net Change In Fund Balances - Total Governmental Funds		$ 1,640,740
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	$ (1,487,387)	
Capital outlay	2,295,578	808,191
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 6/30/23	430,055	
Unavailable revenue at 6/30/22	(400,679)	29,376
Governmental funds do not report the cost of disposed capital assets but the cost is reported on the statement of activities.		(124,048)
The internal service fund used by management to charge the costs of health insurance to individual funds are not reported in the government-wide statement of actitivities. Governmental fund expenditures and related internal service fund revenues are eliminated.		516,728
Repayment of notes payable principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		304,008
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	2,404	
Change in landfill closure and postclosure care costs	(342,753)	(340,349)
Change In Net Position of Governmental Activities		$ 2,834,646

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, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes:				
Property	$ 4,694,300	$ 4,694,300	$ 4,821,146	$ 126,846
Local option sales tax	900,000	900,000	956,647	56,647
Other	83,800	83,800	72,654	(11,146)
Licenses and permits	3,700	3,700	3,315	(385)
Charges for services	1,890,500	1,890,500	2,078,404	187,904
Fees, fines and forfeitures	603,200	603,200	474,189	(129,011)
Intergovernmental	155,928	193,428	1,533,514	1,340,086
Investment earnings	15,000	15,000	108,908	93,908
Other	41,000	41,000	34,727	(6,273)
Total revenues	8,387,428	8,424,928	10,083,504	1,658,576
EXPENDITURES				
Current:				
General government:				
Legislative	66,951	66,951	62,023	4,928
Executive	232,299	232,299	232,437	(138)
Elections	120,505	120,505	118,760	1,745
Financial administration	330,904	351,074	342,014	9,060
Information technology	141,500	166,000	154,652	11,348
Tax commissioner	296,712	296,712	300,398	(3,686)
Tax assessor	292,043	303,955	302,678	1,277
Equalization	5,287	5,287	4,202	1,085
Public buildings	240,668	273,586	361,025	(87,439)
Total general government	1,726,869	1,816,369	1,878,189	(61,820)
Judicial:				
Superior Court	220,483	222,672	222,050	622
Clerk of Court	324,460	353,390	333,746	19,644
State Court	132,648	132,648	131,794	854
Magistrate Court	35,186	38,637	37,566	1,071
Probate Court	160,341	163,241	168,793	(5,552)
Total judicial	873,118	910,588	893,949	16,639
Public safety:				
Sheriff	1,563,741	1,563,741	1,556,345	7,396
Detention center	834,034	836,034	777,439	58,595
Emergency medical service	1,220,803	1,251,703	1,225,957	25,746
Coroner	32,050	32,050	22,371	9,679
Emergency management	18,590	24,030	28,683	(4,653)
Total public safety	3,669,218	3,707,558	3,610,795	96,763

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, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES (Continued)				
Public works:				
Roads and bridges	$ 1,204,082	$ 1,319,082	$ 1,309,512	$ 9,570
Solid waste	470,249	470,249	439,536	30,713
Total public works	1,674,331	1,789,331	1,749,048	40,283
Health and welfare:				
Health department	1,000	1,000	1,000	-
Hospital	280,000	706,538	661,614	44,924
Family connections	52,500	90,000	90,000	-
Family and children services	6,000	6,000	6,000	-
Total health and welfare	339,500	803,538	758,614	44,924
Culture and recreation:				
Recreation department	269,645	281,703	285,468	(3,765)
Housing and development:				
Conservation	8,836	8,836	8,836	-
Agricultural resources	86,808	86,808	85,610	1,198
Code enforcement	11,065	11,065	-	11,065
Total housing and development	106,709	106,709	94,446	12,263
Debt service:				
Principal	25,000	25,000	25,000	-
Total debt service	25,000	25,000	25,000	-
Total expenditures	8,684,390	9,440,796	9,295,509	145,287
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(296,962)	(1,015,868)	787,995	1,803,863
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	18,655	18,655
Transfers in	161,065	161,065	-	(161,065)
Total other financing sources (uses)	161,065	161,065	18,655	(142,410)
NET CHANGE IN FUND BALANCE	$ (135,897)	$ (854,803)	806,650	$ 1,661,453
FUND BALANCE, BEGINNING OF YEAR			6,671,835	
FUND BALANCE, END OF YEAR			$ 7,478,485	

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, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental	$ 1,049,237	$ 1,049,237	$ 642,129	$ (407,108)
Interest	-	-	9,703	9,703
Total revenues	1,049,237	1,049,237	651,832	(397,405)
EXPENDITURES				
Current:				
General government	15,000	96,545	12,649	83,896
Judicial	93,225	31,075	37,534	(6,459)
Public safety	150,000	151,560	42,064	109,496
Public works	-	-	18,569	(18,569)
Culture and recreation	-	-	3,364	(3,364)
Capital outlay	432,567	621,967	527,949	94,018
	690,792	901,147	642,129	259,018
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ 358,445	$ 148,090	9,703	$ (138,387)
FUND BALANCE, BEGINNING OF YEAR			465	
FUND BALANCE, END OF YEAR			$ 10,168	

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2023

	Governmental Activities - Internal Service Fund
	Employee Insurance Fund
ASSETS	
Current Assets	
Cash and cash equivalents	$ 981,223
Accounts receivable	7,624
Interfund receivable	21,648
Total Current Assets	1,010,495
LIABILITIES	
Current Liabilities	
Claims payable	140,000
NET POSITION	
Unrestricted	$ 870,495

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

PROPRIETARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2023

	Governmental Activities - Internal Service Fund
	Employee Insurance Fund
OPERATING REVENUES	
Premiums	$ 1,466,015
OPERATING EXPENSES	
Purchased services	524,202
Claims	433,692
Total operating expenses	957,894
OPERATING INCOME	508,121
NON-OPERATING REVENUES	
Interest	8,607
CHANGE IN NET POSITION	516,728
NET POSITION, BEGINNING OF YEAR	353,767
NET POSITION, END OF YEAR	$ 870,495

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Governmental Activities - Internal Service Fund
	Employee Insurance Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from internal charges	$ 1,444,367
Cash payments for services	(524,202)
Cash payments for claims	(319,379)
Net cash provided (used) by operating activities	600,786
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment earnings	8,607
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	609,393
CASH AND CASH EQUIVALENTS, JULY 1, 2022	371,830
CASH AND CASH EQUIVALENTS, JUNE 30, 2023	$ 981,223
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income	$ 508,121
(Increase) decrease in operating assets:	
Accounts receivable	33,267
Interfund receivable	(21,648)
Increase (decrease) in operating liabilities:	
Claims payable	81,046
Net cash provided (used) by operating activities	$ 600,786

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2023

ASSETS		
Cash	$	484,570
TOTAL ASSETS	$	484,570
LIABILITIES		
Due to other governments	$	198,254
Due to other entities and individuals		55,361
TOTAL LIABILITIES		253,615
NET POSITION		
Restricted for individuals, organizations, and other governments		230,955
TOTAL NET POSITION	$	230,955

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, 2023

ADDITIONS	
Tax collections for other governments	$ 7,534,145
Fees, fines, and forfeitures	327,267
Court judgments/assessments	78,379
Interest	61
Total additions	7,939,852
DEDUCTIONS	
Payments to other governments	7,457,027
Payments to other entities and individuals	474,973
Total deductions	7,932,000
Net increase (decrease) in fiduciary net position	7,852
NET POSITION - JULY 1, 2022	223,103
NET POSITION - JUNE 30, 2023	$ 230,955

See accompanying notes to the basic financial statements.

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

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, 2022. 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, 2023.

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

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.

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.

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

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

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, 2023, the General Fund reported an allowance for uncollectibles of $49,704 and $277,665 for the property taxes receivable and EMS accounts receivable, respectively. The Shared Service District Fund reported an allowance of $6,036 for property taxes receivable at June 30, 2023.

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, 2023, 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.

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:

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

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 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, 2023. 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.

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 96

The County has implemented GASB Statement 96, "Subscription-Based Information Technology Arrangements." The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset.

The County had no subscription-based information technology arrangements to report at June 30, 2023.

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, 2023 in the following departments for the general fund:

	General Fund
Executive	$ 138
Tax commissioner	3,686
Public buildings	87,439
Probate court	5,552
Emergency management	4,653
Recreation department	3,765
	$ 105,233

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.

	Overexpenditures
Jail Store Fund	$ 16,656
Law Library Fund	4,652

NOTE 3 – DEPOSITS AND INVESTMENTS

Cash Deposits with Financial Institutions

Custodial Credit Risk – Deposits – Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities.

At June 30, 2023, the carrying amount of the County's deposits (checking and certificates of deposit) was $11,719,193 and the bank balance was $11,903,117. Of the bank balance, $2,279,280 was covered by federal depository insurance and $9,623,837 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 $5,654,272. As of December 31, 2022, 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 $436,835 as of June 30, 2023. The bank balance was $440,267 which was covered by FDIC insurance and pledged securities.

Investments

At June 30, 2023, the County has the following investments:

Investments	Maturities	Fair Value	Credit Rating
Primary Government:			
U.S. Treasury obligations	8/17/2023	$ 253,355	AAA
U.S. Treasury obligations	8/24/2023	254,085	AAA
U.S. Treasury obligations	10/19/2023	1,310,236	AAA
U.S. Treasury obligations	12/7/2023	1,090,656	AAA
		$ 2,908,332	

Interest Rate Risk – The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – State statutes authorize the County to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. government; obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States; obligations of any corporation of the U.S. government; prime banker's acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia.

Custodial Credit Risk – Investments – Custodial credit risk for investments is the risk that, in the event of failure of the counterparty, the County will not be able to recover the value of the investments or collateral securities

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

that are in the possession of an outside party. State statues require all investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities.

Fair value of investments – The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles (GAAP). These guidelines recognize a three-tiered fair value hierarchy as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than those in Level 1; and
- Level 3: Unobservable inputs.

Debt and equity securities classified as Level 1 are valued using prices quoted in active markets for those securities. Debt and equity securities classified in Level 2 are valued using the following approaches: debt securities are normally valued based on price data obtained from observed transactions and market price quotations from broker dealers and/or pricing vendors; equity securities are valued using fair value per share for each fund. Securities classified as Level 3 have limited trade information, these securities are priced by using the last trade price or estimated using recent trade prices.

At June 30, 2023, the County had the following recurring fair value measurements:

Investments by Fair Value Level	June 30, 2023	Level 1	Level 2	Level 3
U.S. Treasury obligations	$ 2,908,332	$ 2,908,332	$ -	$ -

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, 2023, property taxes were levied on September 19, 2022, and were due December 31, 2022.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2023, is as follows:

Receivable Fund	Payable Fund	Amount
General	Shared Service District	$ 6,863
Employee Insurance	General	21,648
Total		$ 28,511

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 was as follows:

	Balance 7/1/2022	Additions	Deductions	Balance 6/30/2023
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 198,826	-	$ 37,698	$ 161,128
Construction in progress	1,161,029	$ 1,020,574	1,148,029	1,033,574
Total capital assets not being depreciated	1,359,855	1,020,574	1,185,727	1,194,702
Capital assets being depreciated:				
Buildings and improvements	7,844,578	382,216	212,810	8,013,984
Machinery and equipment	7,313,298	378,493	263,584	7,428,207
Infrastructure	5,831,392	1,662,324	-	7,493,716
Land improvements	3,018,448	-	-	3,018,448
Total capital assets being depreciated	24,007,716	2,423,033	476,394	25,954,355
Total capital assets	25,367,571	3,443,607	1,662,121	27,149,057
Accumulated depreciation:				
Buildings and improvements	3,202,246	211,964	130,560	3,283,650
Machinery and equipment	4,918,399	778,445	259,484	5,437,360
Infrastructure	1,589,440	432,404	-	2,021,844
Land improvements	2,821,123	64,574	-	2,885,697
Total accumulated depreciation	12,531,208	1,487,387	390,044	13,628,551
Governmental activities capital assets, net	$ 12,836,363	$ 1,956,220	$ 1,272,077	$ 13,520,506

Governmental activities depreciation expense:

General government	$ 159,017
Judicial	626
Public safety	499,899
Public works	788,854
Culture and recreation	38,991
Total governmental activities depreciation expense	$ 1,487,387

NOTE 6 – CAPITAL ASSETS (Continued)

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

	Balance 7/1/2022	Additions	Deductions	Balance 6/30/2023
Component unit - Candler County Board of Health:				
Capital assets being depreciated:				
Equipment and vehicles	$ 23,952	$ 12,617	-	$ 36,569
Accumulated depreciation:				
Equipment and vehicles	16,792	4,617	-	21,409
Component unit capital assets, net	$ 7,160	8,000	-	$ 15,160

	Balance 1/1/2022 as restated	Additions	Deductions	Balance 12/31/2022
Component unit - Candler County Hospital Authority:				
Capital assets not being depreciated:				
Land	$ 168,940	-	-	$ 168,940
Construction in progress	188,645	$ 1,168,590	$ 716,279	640,956
Total capital assets not being depreciated	357,585	1,168,590	716,279	809,896
Capital assets being depreciated:				
Land improvements	148,884	-	-	148,884
Buildings and improvements	7,684,822	403,544	-	8,088,366
Equipment	12,026,140	382,824	-	12,408,964
Intangible right-to-use assets	2,742,893	-	-	2,742,893
Total capital assets being depreciated	22,602,739	786,368	-	23,389,107
Total capital assets	22,960,324	1,954,958	716,279	24,199,003
Less accumulated depreciation	16,557,218	1,239,587	-	17,796,805
Component unit capital assets, net	$ 6,403,106	$ 715,371	$ 716,279	$ 6,402,198

NOTE 7 – NOTES PAYABLE

Notes payable at June 30, 2023 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	$ 43,750
Note payable to Caterpillar Financial Services Corporation for public works motor graders, payable in annual installments of $108,065 with 2.30% interest through January 12, 2027	309,548
Note payable to Caterpillar Financial Services Corporation for public works bulldozer, payable in annual installments of $35,465 with 5.44% interest through June 2, 2027	124,461
	$ 477,759

As of June 30, 2023, annual debt service requirements to maturity are as follows:

Year ending	Governmental Activities		
June 30	Principal	Interest	Total
2024	$ 148,308	$ 13,973	$ 162,281
2025	158,439	10,092	168,531
2026	137,457	6,073	143,530
2027	33,555	1,915	35,470
Total	$ 477,759	$ 32,053	$ 509,812

NOTE 7 – NOTES PAYABLE (Continued)

Component Unit - Candler County Hospital Authority

Notes payable at December 31, 2022 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 *Wall Street Journal* prime rate, plus 0.50%, adjusted daily. Secured by property of the Authority, due January 2025.	523,908
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.	129,137
Equipment finance agreement with a vendor with an outstanding balance of $582,855. Payable in 60 monthly installments of approximately $19,000 including interest at the imputed rate of 10.79%, secured by financed equipment, due January 2025.	199,913
	$ 2,177,709

Annual debt service requirements to maturity are as follows:

Year ending December 31	Component Unit - Hospital Authority					
	Notes Payable			Lease Liabilities		
	Principal	Interest	Total	Principal	Interest	Total
2023	$ 711,714	$ 42,210	$ 753,924	$ 428,657	$ 71,568	$ 500,225
2024	1,465,995	2,316	1,468,311	446,557	53,380	499,937
2025	-	-	-	436,382	34,516	470,898
2026	-	-	-	323,626	19,158	342,784
2027	-	-	-	283,952	5,717	289,669
2028-2032	-	-	-	8,568	117	8,685
Total	$ 2,177,709	$ 44,526	$ 2,222,235	$ 1,927,742	$ 184,456	$ 2,112,198

NOTE 8 – 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, 2023, the estimated liability for landfill closure and post closure care costs is $3,719,271 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 $519,282 for the operating landfill as the remaining estimated capacity is filled. Used capacity for the operating Phase Two landfill is estimated to be 86.8% with an estimated remaining useful life of 6 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 9 – CHANGES IN LONG-TERM DEBT

Governmental Activities:	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Amounts Due In One Year
Compensated absences payable	$ 166,789	-	$ 2,404	$ 164,385	$ 32,877
Landfill closure & post closure care costs	3,376,518	$ 342,753	-	3,719,271	-
Notes payable	781,767	-	304,008	477,759	148,308
Total Governmental Activities	$ 4,325,074	$ 342,753	$ 306,412	$ 4,361,415	$ 181,185

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

Component Unit – Candler County Board of Health

	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Amounts Due In One Year
Compensated absences	$ 26,508	$ -	$ 206	$ 26,302	$ 5,260

Component Unit - Candler County Hospital Authority

	Balance January 1, 2022 as restated	Additions	Reductions	Balance December 31, 2022	Amounts Due In One Year
Notes payable	$ 3,492,110	-	$ 1,314,401	$ 2,177,709	$ 711,714
Lease liabilities	2,338,961	-	411,219	1,927,742	428,657
Total long-term liabilities	$ 5,831,071	$ -	$ 1,725,620	$ 4,105,451	$ 1,140,371

NOTE 10 – FUND BALANCES – GOVERNMENTAL FUNDS

As of June 30, 2023, governmental fund balances are composed of the following:

	General Fund	American Rescue Plan Act Fund	2018 SPLOST Fund	T-SPLOST Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:						
Prepaid items	$ 46,795	-	$ 5,806	-	-	$ 52,601
Restricted:						
E-911	-	-	-	-	$ 370,210	370,210
Roads	-	-	-	$ 1,641,730	517,364	2,159,094
Jail store	-	-	-	-	155,678	155,678
Law library	-	-	-	-	22,813	22,813
Drug education	-	-	-	-	55,973	55,973
Shared service district	-	-	-	-	1,145,032	1,145,032
Sheriff	2,615	-	-	-	-	2,615
County jail	145,083	-	-	-	-	145,083
Hospital debt service	59,463	-	-	-	-	59,463
Opioid settlement	28,580	-	-	-	-	28,580
Pandemic relief	-	$ 10,168	-	-	-	10,168
Capital projects	-	-	910,156	-	-	910,156
Total restricted	235,741	10,168	910,156	1,641,730	2,267,070	5,064,865
Assigned:						
Landfill closure and post closure care costs	1,944,606	-	-	-	-	1,944,606
Subsequent year's budget	343,344	-	-	-	-	343,344
Total assigned	2,287,950	-	-	-	-	2,287,950
Unassigned	4,907,999	-	-	-	-	4,907,999
Total fund balances	$ 7,478,485	$ 10,168	$ 915,962	$ 1,641,730	$ 2,267,070	$ 12,313,415

NOTE 11 – 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, 2023 was $52,583. Total employee contributions to the plans for the year ended June 30, 2023 totaled $158,632.

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.

NOTE 11 – EMPLOYEE RETIREMENT PLANS (Continued)

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, 2023 were $61,962. Contributions are fully vested to employees after 10 years of continuous service.

At June 30, 2023, the Board of Health reported $533,209 as a liability for its proportionate share of the net pension liabilities. For the year ended June 30, 2023, the Board of Health recognized pension expense of $129,707.

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, 2022 were $0. The Authority had no outstanding liability related to the plan at December 31, 2022.

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, 2022, the Authority had no outstanding liability related to the plan.

NOTE 12 – EMPLOYEE INSURANCE FUND

As of July 1, 2021, the County established an employee insurance fund (an internal service fund) to cover all employee health claims. The County makes payments to this fund monthly based on estimated premiums provided by the third-party administrator to fund this program. Amounts are also withheld from employees by payroll deduction for dependent coverage and paid to the employee insurance fund. A third-party administrator pays all claims from funds held in the employee insurance fund's bank account. The County has a co-insurer for claims from one individual within one year exceeding $40,000 and has a maximum annual liability policy of $903,080.

The claims liability of $140,000 reported at June 30, 2023 represents known claims incurred on or prior to June 30, 2023 and an estimate for claims that have been incurred but not reported. Changes in the fund's claims liability are as follows:

Year Ended June 30	Claims Liability, Beginning of Year	Current Year Claims and Changes in Estimates	Claims Payments	Claims Liability, End of Year
2022	-	$ 462,443	$ 403,489	$ 58,954
2023	$ 58,954	433,692	352,646	140,000

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 allow incidents which could result in the funds being required to pay any claim of loss. The County is also to 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.

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, 2023, the County paid $6,977 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

On September 21, 2023, the Candler County Public Building Authority, a component unit of the County, issued $9,380,000 in Series 2023 revenue bonds for the purpose of constructing a new jail. The bonds have annual maturity dates from September 1, 2024 to September 1, 2053. Interest will be payable on March 1 and September 1 of each year, beginning March 1, 2024.

Subsequent events were evaluated through May 29, 2024, which is the date the financial statements were available to be issued.

CANDLER COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2023

	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	$ 55,691	$ 358,112	$ 150,860	$ 22,813	$ 517,364	$ 1,127,575	$ 2,232,415
Receivables:							
Accounts	-	-	4,818	-	-	-	4,818
Intergovernmental	282	15,734	-	-	-	-	16,016
Taxes	-	-	-	-	-	72,904	72,904
TOTAL ASSETS	$ 55,973	$ 373,846	$ 155,678	$ 22,813	$ 517,364	$ 1,200,479	$ 2,326,153
LIABILITIES							
Accounts payable	-	$ 3,636	-	-	$ -	-	$ 3,636
Due to other funds	-	-	-	-	-	$ 6,863	6,863
Total liabilities	-	3,636	-	-	-	6,863	10,499
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	-	-	-	-	-	48,584	48,584
FUND BALANCE							
Restricted	$ 55,973	370,210	$ 155,678	$ 22,813	517,364	1,145,032	2,267,070
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	$ 55,973	$ 373,846	$ 155,678	$ 22,813	$ 517,364	$ 1,200,479	$ 2,326,153

CANDLER COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2023

	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	-	-	-	-	-	$ 627,178	$ 627,178
Licenses and permits	-	-	-	-	-	44,133	44,133
Charges for services	-	$ 185,322	$ 45,745	-	-	471,810	702,877
Fees, fines and forfeitures	$ 6,646	-	-	$ 9,078	-	-	15,724
Intergovernmental	-	-	-	-	$ 455,397	31,987	487,384
Interest	415	3,643	1,295	-	5,082	11,973	22,408
Total revenues	7,061	188,965	47,040	9,078	460,479	1,187,081	1,899,704
EXPENDITURES							
Current:							
General government	-	-	-	-	-	89	89
Judicial	-	-	-	4,652	-	-	4,652
Public safety	250	162,137	12,835	-	-	444,158	619,380
Public works	-	-	-	-	-	370,139	370,139
Culture and recreation	-	-	-	-	-	53,872	53,872
Housing and development	-	-	-	-	-	150,542	150,542
Capital outlay	-	-	3,821	-	446,340	-	450,161
Total expenditures	250	162,137	16,656	4,652	446,340	1,018,800	1,648,835
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	6,811	26,828	30,384	4,426	14,139	168,281	250,869
FUND BALANCE, JULY 1, 2022	49,162	343,382	125,294	18,387	503,225	976,751	2,016,201
FUND BALANCE, JUNE 30, 2023	$ 55,973	$ 370,210	$ 155,678	$ 22,813	$ 517,364	$ 1,145,032	$ 2,267,070

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, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fees, fines and forfeitures	$ -	$ -	$ 6,646	$ 6,646
Interest	-	-	415	415
Total revenues	-	-	7,061	7,061
EXPENDITURES				
Current:				
Public safety	-	250	250	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	$ (250)	6,811	$ 7,061
FUND BALANCE, BEGINNING OF YEAR			49,162	
FUND BALANCE, END OF YEAR			$ 55,973	

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, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 186,000	$ 185,322	$ (678)
Interest	2,500	3,643	1,143
Total revenues	188,500	188,965	465
EXPENDITURES			
Current:			
Public safety	182,500	162,137	20,363
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ 6,000	26,828	$ 20,828
FUND BALANCE, BEGINNING OF YEAR		343,382	
FUND BALANCE, END OF YEAR		$ 370,210	

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, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ -	$ 45,745	$ 45,745
Interest	-	1,295	1,295
Total revenues	-	47,040	47,040
EXPENDITURES			
Current:			
Public safety	-	12,835	(12,835)
Capital outlay	-	3,821	(3,821)
Total expenditures	-	16,656	(16,656)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	30,384	$ 30,384
FUND BALANCE, BEGINNING OF YEAR		125,294	
FUND BALANCE, END OF YEAR		$ 155,678	

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, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ -	$ 9,078	$ 9,078
EXPENDITURES			
Current:			
Judicial	-	4,652	(4,652)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	4,426	$ 4,426
FUND BALANCE, BEGINNING OF YEAR		18,387	
FUND BALANCE, END OF YEAR		$ 22,813	

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, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ 450,000	$ 455,397	$ 5,397
Interest	1,000	5,082	4,082
Total revenues	451,000	460,479	9,479
EXPENDITURES			
Capital Outlay	896,340	446,340	450,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (445,340)	14,139	$ 459,479
FUND BALANCE, BEGINNING OF YEAR		503,225	
FUND BALANCE, END OF YEAR		$ 517,364	

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, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	$ 602,500	$ 602,500	$ 627,178	$ 24,678
Licenses and permits	39,700	39,700	44,133	4,433
Charges for services	394,000	394,000	471,810	77,810
Intergovernmental	-	-	31,987	31,987
Interest	1,500	1,500	11,973	10,473
Total revenues	1,037,700	1,037,700	1,187,081	149,381
EXPENDITURES				
Current:				
General government	3,444	3,444	89	3,355
Public safety	443,858	443,858	444,158	(300)
Public works	365,000	400,481	370,139	30,342
Culture and recreation	53,872	53,872	53,872	-
Housing and development	171,526	171,526	150,542	20,984
Total expenditures	1,037,700	1,073,181	1,018,800	54,381
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	$ (35,481)	168,281	$ 203,762
FUND BALANCE, BEGINNING OF YEAR			976,751	
FUND BALANCE, END OF YEAR			$ 1,145,032	

CANDLER COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2023

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Total
ASSETS						
Cash	$ 266,829	$ 4,194	$ 142,652	$ 9,216	$ 61,679	$ 484,570
TOTAL ASSETS	$ 266,829	$ 4,194	$ 142,652	$ 9,216	$ 61,679	$ 484,570
LIABILITIES						
Due to other governments	$ 183,453	$ 260	$ 14,541	-	-	$ 198,254
Due to other entities and individuals	25,909	3,934	16,302	$ 9,216	-	55,361
TOTAL LIABILITIES	209,362	4,194	30,843	9,216	-	253,615
NET POSITION						
Restricted for individuals, organizations, and other governments	57,467	-	111,809	-	$ 61,679	230,955
TOTAL NET POSITION	$ 57,467	$ -	$ 111,809	$ -	$ 61,679	$ 230,955

CANDLER COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Total
ADDITIONS						
Tax collections for other governments	$ 7,472,971	-	$ 61,174	-	-	$ 7,534,145
Fees, fines, and forfeitures	-	$ 32,958	286,322	$ 7,987	-	327,267
Court judgements/assessments	-	-	-	78,379	-	78,379
Interest	6	-	32	-	$ 23	61
Total additions	7,472,977	32,958	347,528	86,366	23	7,939,852
DEDUCTIONS						
Payments to other governments	7,402,867	1,989	52,171	-	-	7,457,027
Payments to other entities and individuals	70,152	30,969	272,473	86,366	15,013	474,973
Total deductions	7,473,019	32,958	324,644	86,366	15,013	7,932,000
Net increase (decrease) in fiduciary net position	(42)	-	22,884	-	(14,990)	7,852
NET POSITION - JULY 1, 2022	57,509	-	88,925	-	76,669	223,103
NET POSITION - JUNE 30, 2023	$ 57,467	$ -	$ 111,809	$ -	$ 61,679	$ 230,955

CANDLER COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2023

2018 Special Sales Tax

Project	Original Estimated Cost	Current Estimated Cost	Expenditures Prior Years	Expenditures Current Year	Expenditures Total	Estimated Percentage of Completion
Retirement of general obligation debt	$ 1,600,000	$ 1,600,000	$ 1,271,318	$ 175,656	$ 1,446,974	90%
Capital improvements and equipment for County buildings	200,000	380,095	352,129	27,966	380,095	100%
Roads and bridges	1,424,000	1,424,000	338,527	143,530	482,057	34%
Recreation department projects	250,000	255,886	61,165	194,721	255,886	100%
Public works projects including solid waste collection/disposal	50,000	50,000	-	12,019	12,019	24%
Sheriff's department projects	250,000	465,045	441,562	23,483	465,045	100%
Radio communication equipment	720,000	933,017	756,919	176,098	933,017	100%
County general vehicles	150,000	150,000	-	-	-	0%
Computer equipment	20,000	87,859	79,340	8,519	87,859	100%
Public safety projects	240,000	240,000	27,521	-	27,521	11%
Candler County Industrial Authority	500,000	500,000	-	500,000	500,000	100%
City of Metter	2,360,000	2,527,616	2,034,109	493,507	2,527,616	100%
Town of Pulaski	236,000	252,761	203,410	49,351	252,761	100%
	$ 8,000,000	$ 8,866,279	$ 5,566,000	$ 1,804,850	$ 7,370,850	83%

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	$ 1,904,850
Less recreation department project expenditures funded by grants	(100,000)
Total current year expenditures per above	$ 1,804,850

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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, 2023, and the related notes to the financial statements, which collectively comprise Candler County's basic financial statements and have issued our report thereon dated May 29, 2024. 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.

Report on 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.

Report on 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 + Bloser

Statesboro, Georgia
May 29, 2024

Exhibit C

Metter Fire Rescue Response List
May-24

Call Type and Jurisdiction

May-24

	Structure	Vehicle	Res.	Brush	Inv.	Alarm	Heli.	Haz.	Service	Med.	Other	Total
City	1	0	0	0	0	4	15	0	1	5	3	29
County	1	1	0	4	1	5	0	0	1	6	1	20
Total	2	1	0	4	1	9	15	0	2	11	4	

Total Calls	**49**

Total calls 50 (with mutual aid)
1 Mutual aid given to Swainsboro Fire

May-23

	Structure	Vehicle	Res.	Brush	Inv.	Alarm	Heli.	Haz.	Service	Med.	Other	Total
City	0	0	0	3	1	3	7	0	0	7	0	21
County	1	1	1	8	0	8	0	0	0	3	0	22
Total	1	1	1	11	1	11	7	0	0	10	0	

Total Calls	**43**

Total calls **45** (with mutual aid)
1Mutual aid given to Emanuel Fire
1 Mutual aid given to Bulloch Fire

Exhibit D

May 2024 Candler Co EMS End of the Month Report

Scene to CCH	**58**
Scene to EGRMC	**27**
Scene to Meadows	**3**
Refusal/Lift Assist	**9**
Refusals	**36**

CCH to Candler Dialysis	**1**
CCH to MUMC	**2**
CCH to Fairview	**1**
CCH to St. Joseph's	**1**
CCH to WellStar MCG	**6**
CCH to Doctor's	**2**
CCH to EGRMC	**15**
CCH to Meadows	**2**
CCH to Evans Memorial	**1**
CCH to Nursing home	**9**

Coroner Call	**1**
Cancelled Call	**6**
Fire Standby	**2**
Ems Not Needed	**6**
Total	**188**

CANDLER COUNTY EMS
MONTHLY TRIPS REPORT

EMS TRANSPORTS	24-Jan	% of Total	24-Feb	% of Total	24-Mar	% of Total	24-Apr	% of Total	24-May	% of Total	24-Jun	% of Total	24-Jul	% of Total	24-Aug	% of Total	24-Sep	% of Total	24-Oct	% of Total	24-Nov	% of Total	24-Dec	% of Total	TOTALS	TOTAL BY %
SCENE TO CCH	78	52%	67	52%	69	44%	58	46%	58	44%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	330	50%
SCENE TO EGRMC	25	17%	16	13%	25	16%	28	22%	27	20%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	121	18%
SCENE TO MEADOWS	2	1%	2	2%	0	0%	0	0%	3	2%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	7	1%
SCENE TO EVANS	0	0%	0	0%	0	0%	0	0%	0	0%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	0	0%
SCENE TO DOCTORS	0	0%	0	0%	1	1%	0	0%	0	0%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	1	0%
SCENE TO EMANUEL	0	0%	0	0%	0	0%	0	0%	0	0%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	0	0%
SCENE TO MEMORIAL	0	0%	0	0%	0	0%	2	2%	0	0%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	2	0%
SCENE TO CANDLER-SAV	0	0%	0	0%	0	0%	0	0%	0	0%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	0	0%
SCENE TO TATTNALL	0	0%	0	0%	0	0%	0	0%	0	0%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	0	0%
SCENE TO ST JOSEPH	0	0%	0	0%	0	0%	0	0%	0	0%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	0	0%
SCENE TO AIR	1	1%	4	3%	1	1%	3	2%	0	0%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	9	1%
REFUSAL/LIFT	17	11%	7	5%	13	8%	9	2%	9	7%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	57	3%
REFUSAL	27	18%	30	23%	44	28%	32	25%	36	27%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	169	26%
MUTUAL AID	0	0%	2	2%	3	2%	0	0%	0	0%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	5	1%
TOTAL CALLS TO SCENE	150		128		156		126		133		0		0		0		0		0		0		0		661	
CCH TO CANDLER DIALYSIS	0		0		0		0		1																	
CCH TO MEMORIAL	19	38%	9	24%	10	20%	10	21%	2	5%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	50	22%
CCH TO CANDLER	0	0%	1	3%	1	2%	2	4%	0	0%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	5	2%
CCH TO FAIR VIEW	1	2%	0	0%	1	2%	0	0%	1	3%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	3	1%
CCH TO ST JOSEPH	0	0%	1	3%	3	6%	2	4%	1	3%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	8	3%
CCH TO WELLSTAR MCG	3	6%	5	14%	5	10%	7	15%	6	15%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	26	12%
CCH TO PEIDMONT AUGUSTA	0	0%	0	0%	0	0%	1	2%	0	0%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	1	0%
CCH TO DOCTORS	1	2%	0	0%	2	4%	3	6%	2	5%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	8	4%
CCH TO EGRMC	11	22%	12	32%	16	33%	11	23%	15	38%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	65	29%
CCH TO MEADOWS	1	2%	0	0%	4	8%	0	0%	2	5%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	7	3%
CCH TO COLISEUM	0	0%	0	0%	0	0%	0	0%	0	0%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	0	0%
CCH TO EVANS MEMORIAL	0	0%	0	0%	0	0%	0	0%	1	3%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	1	0%
CCH TO NURSING HOME	11	22%	7	19%	7	14%	11	23%	9	23%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	45	20%
CCH TO HOSPICE HOUSE	3	6%	2	5%	0	0%	1	2%	0	0%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	6	3%
TOTAL TRANSFER CALLS	50		37		49		48		40		0		0		0		0		0		0		0		224	
CORONER CALL	2	15%	2	29%	1	17%	2	20%	1	7%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	8	16%
CANCELLED CALL	4	31%	0	0%	4	67%	3	30%	6	40%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	17	33%
NO PT CONTACT	2	15%	1	14%	1	17%	1	10%	0	0%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	5	10%
DOA/TURNED OVER TO HOSPICE	0	0%	1	14%	0	0%	0	0%	0	0%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	1	2%
FIRE STANDBY	1	8%	0	0%	0	0%	1	10%	2	13%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	4	8%
EMS NOT NEEDED	3	23%	3	43%	0	0%	2	20%	6	40%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	14	27%
RES TO HOSPICE HOUSE	1	8%	0	0%	0	0%	1	10%	0	0%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	2	4%
DOA AT NURSING HOME	0	0%	0	0%	0	0%	0	0%	0	0%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	0	0%
TOTAL OTHER CALLS	13		7		6		10		15		0		0		0		0		0		0		0		51	
TOTAL MONTHLY EMS CALLS	213		172		211		184		188		0		0		0		0		0		0		0		936	

Exhibit E

Contractor: Quality Tire Recycling, LLC
465 Mallet Street
P.O. Box 941
Jackson, GA 30233
Phone: 770.775.3304

Quality Tire Recycling

DROP AND HOOK AGREEMENT

Customer Status: ☐ New Customer ☐ Existing-New Agreement ☒ Existing-Agreement Renewal ☒ Price Change ☐ Service Change
Service Type: ☒ Drop & Hook ☐ Cage ☐ Roll Off

Contract Customer / Invoice to: Candler County Landfill **Customer Account number:** 22455
Customer Name: Bryan Aasheim - Administrator FEIN No.:
Address: Rt 2 Box 42-S
City and State: Metter, GA Zip Code: 30439
County: Candler Fax Number:
Phone Number: 912-685-2822
E-Mail Address: canco@pineland.net
Check One: Proprietor ☐ Partnership ☐ Corp ☐ State of Incorporation:

Service: Trailer transportation and processing, recycling and/or disposal of Customer's used tires ("Used Tires").

Service Location:
Location Name:
Address: 842 Landfill Road
City and State: Metter, GA Zip Code:
County:
Phone Number: Fax Number:
E-Mail Address:
Service Contact: Title:

Effective Date of Service: 6/1/2024 **Term:** 12 months **Estimated Volume:** _____ **Select one:** ☐ tons per year ☐ loads per year

Service Fees (Subject to annual adjustment pursuant to Section 3 of the attached General Conditions):

Freight:	$ 1050.00		
Environmental Fee:	$ 25.00		
Container Drop Fee:	$		
Container Rent:	$ 100.00		
Cost Per Load or Ton:	$ 125.00	per (check one):	☐ load ☒ ton
Overweight Charge (exceeding 15 tons per load):	$	per (check one):	☐ load ☐ ton
Standby Fee:	$	per hour	
Rim Removal Fee:	$ extra	per tire	
Current Diesel Fuel Surcharge:	$74.00	% percentage of billed revenue or charges	
Minimum Billing Per Load (if applicable)		tons	

Billing Terms: ☐ COD ☒ Credit

Special Conditions: (Customer to initial below)
1. see Page 4 *Amendment to Service Agreement RA
2.
3.

Customer Signature: (Authorized Representative) Date: 6/4/2024
Print Customer Name and Title: Bryan Aasheim

Contractor Signature: (Authorized Representative) Date:
Print Contractor Name and Title: Doug Bernhardt - RVP

Service Type (select one):	Service Frequency (select one):
☐ On Call ☐ Schedule	If weekly, estimated collections per week: ☐1 ☐2 ☐3 ☐4 ☐5 ☐6 ☐7 If not weekly, then every: ☐2wks ☐3wks ☐4wks ☐5wks ☐6wks ☐Other: _____

GENERAL CONDITIONS OF DROP AND HOOK AGREEMENT

Contractor named above or any of its applicable subsidiaries or affiliates performing hereunder ("Contractor") hereby warrants to Customer that all Used Tires collected from Customer shall be recycled, including reuse, in accordance with the used tire rules enacted by governing local, state and federal regulatory agencies.

1. **Term.** The initial term of this Agreement shall be twelve (12) months, commencing on the Effective Date of Service, as may be extended herein ("Term"). At the end of the initial twelve (12) month period and on each anniversary thereafter, the Term shall automatically be extended by one (1) additional year unless, at least sixty (60) days prior to the end of the Term, one party hereto notifies the other party hereto, in writing, that it does not wish to extend the Term beyond the then current expiration date. Such automatic extension and option to cancel such automatic extension shall continue until this Agreement expires in accordance with the terms of this provision, or is terminated as otherwise provided herein, or is terminated by the mutual agreement of the parties hereto. Contractor agrees that if Customer no longer requires any Service for its Used Tires due to discontinuance of its business or relocation outside the area in which Contractor provides Service, Customer may terminate this Agreement by delivering written notice to Contractor at least sixty (60) days prior to the intended termination date and making payment of all amounts due Contractor on or before such intended termination date. In the event Customer terminates this Agreement other than as provided above, or Contractor terminates this Agreement as a result of Customer's breach, Customer shall pay Contractor, as liquidated damages, Customer shall pay the average of its past monthly charges multiplied by the number of months remaining in the Term.

2. **Exclusivity.** Contractor has invested—and based upon this Agreement will invest—capital, expertise, time and resources to perform this Agreement. Accordingly, during the Term of this Agreement, (1) Customer agrees to deal, negotiate, and contract exclusively with Contractor for any and all Used Tire related services provided by Contractor to Customer under this Agreement, including without limitation, the transportation, processing, recycling, resale, and/or disposal of Used Tires (collectively, "Services"), (2) Customer agrees not to deal, negotiate, and/or contract with any other person, corporation, or other entity—whether directly and/or indirectly—for Services, and (3) in connection with this Agreement, the parties agree that each will not, directly or indirectly, interfere with, circumvent or attempt to circumvent, avoid, by-pass, hinder, evade, or obviate (a) one another, (b) each other's interests in or to the benefits of this Agreement, and/or (c) the interests or relationships that either party has with any other person, corporation, or other entity including without limitation customers, manufacturers, producers, sellers, buyers, vendors, brokers, dealers, distributors, refiners, and/or shippers to affect, change, increase, decrease, and/or avoid, directly or indirectly, the obligations of one another under this Agreement.

3. **Fees, Charges and Payment.** Customer shall pay Contractor for its Services in accordance with the Service Fees set forth on the first page of this Agreement and these General Conditions. Customer shall pay Contractor at Contractor's address on page 1 of this Agreement. The Service Fees and other charges set forth herein shall be adjusted after the first anniversary of the Effective Date of Service to reflect (a) increases in the Consumer Price Index, and (b) an annual four percent (4%) increase of all Service Fees and other charges hereunder. The Rim Removal Fee shall be charged for each and every Used Tire that has not been derimmed. Customer shall prepay the Trailer Drop Fee and the cost of the first load when the first empty trailer is delivered. Thereafter, Customer shall prepay Contractor for each load when the replacement trailer is delivered unless credit is extended and approved, in which case payment shall be due within fifteen (15) days of invoice. Contractor has the right, in its sole discretion, to pass through to Customer any and all environmental cost recovery charges, environmental compliance charges or other similar charges related to upgrading or maintaining Contractor's facilities, including without limitation such charges which Contractor incurs in order to operate any or all of its facilities at operating standards which are in excess of what may be required by applicable federal, state or local environmental laws or regulations. Interest shall accrue and be charged on all past due amounts at the rate of one and one-half percent (1.5%) per month until paid, and Customer shall pay all costs and expenses incurred by Contractor in collecting any past due amounts, including without limitation reasonable attorneys' fees. If payment is not made when due, or if Customer otherwise breaches the terms of this Agreement and fails to cure the same within five (5) days of written notice of such breach, Contractor may remove any equipment on Customer's premises, suspend the provision of Services and/or terminate this Agreement upon written notice to Customer, in which event Contractor shall be entitled to recover all amounts then due and, in the event of termination, the liquidated damages described above.

4. **Fuel Surcharge.** Contractor may impose a fuel surcharge in the event the cost of diesel fuel increases at any time, or from time to time, during the Term. The fuel surcharge shall be calculated based on increases in the cost of diesel fuel as published by the Energy Information Administration of the US Department of Energy (www.eia.doe.gov) ("EIA") as determined by Contractor at any time, or from time to time, during the Term of this Agreement over a base cost of $1.30 per gallon (the "Fuel Surcharge Percentage"). The resulting Fuel Charge Percentage shall be multiplied by the aggregate of Customer's billed Service Fees and other charges for the period determined by Contractor in order to determine the amount of such fuel surcharge. The fuel surcharge as of the date of execution of this Agreement shall be the percentage set forth on page 1 of this Agreement, and may be increased or decreased at any time, or from time to time, by the Contractor as necessary and appropriate.

5. **Governmental Taxes, Fees and Charges.** Customer shall be responsible for any and all taxes, fees or other charges imposed by local, state or federal laws and/or regulations upon the collection, transportation, processing, recycling and/or disposal of Customer's Used Tires.

6. **Equipment.** The word "equipment" as used in these General Conditions shall mean over-the-road bulk trailers provided by Contractor to Customer for the storage and transportation of Used Tires. All equipment shall remain the property of Contractor and Customer shall have no right, title or interest in such equipment. Contractor shall have the absolute right to remove or replace any and all equipment at any time, and Customer shall be obligated to eliminate any obstruction that might hinder Contractor in removing or replacing the equipment. Customer shall provide a stable, paved parking space for the equipment, and shall not overload, move or alter the equipment, or use the equipment for purposes other than the storage of Used Tires to be collected by Contractor. Customer shall be responsible for the equipment's safekeeping, and shall be liable to Contractor for all loss and/or damage to the equipment while in Customer's possession (including fire and theft) except for reasonable wear and tear. On collection day, Contractor shall have clear, unimpeded access to the equipment. If the equipment is blocked so as to delay or prohibit collection, any additional collection cost shall be classified as an extra pick-up and charged to Customer's account or Contractor may charge the Standby Fee. Customer agrees to carry insurance with sound and reputable insurers against fire, theft and other hazards, in such forms and in such amounts so that the value of the equipment located on Customer's premises shall at all times be covered from all such losses and risk and as Contractor may reasonably require, for the benefit of Customer and Contractor. Upon request, Customer shall provide Contractor with an insurance certificate evidencing the foregoing coverage. Customer shall not sell, lease, lend, move, transfer, encumber or pledge any equipment located on Customer's premises or allow any third parties to move or encumber the equipment located on Customer's premises. Customer shall give its secured lenders notice that Customer does not have an ownership interest in the equipment.

7. **Used Tires.** **Customer warrants to Contractor that all Used Tires delivered by it hereunder shall not have been subject to any safety recall, whether official or unofficial, and not otherwise subject to a 'destroy only' obligation.** Customer also warrants that the Used Tires delivered to Contractor shall be in as dry a condition as possible (no more than 10 milliliters of water in each) and shall be free of oil, petroleum and any other hazardous or toxic wastes as defined by local, state or federal laws and/or regulations. It is understood and agreed that Customer shall not deliver to Contractor any split or chopped tires, solid rubber tires, baled tires, tires containing a heavy accumulation of dirt, **or tires exceeding 54 inches in height or 16 inches in width** or any waste other than Used Tires (collectively, "Unacceptable Waste"). Customer further agrees that if any Unacceptable Waste is delivered by Customer, Contractor may, at its election, (i) return such Unacceptable Waste to Customer, or (ii) charge a supplemental fee to Customer for special handling and/or disposal of such Unacceptable Waste.

Customer Initials MB
Date 4/4/24

8. **Title.** Title to the Used Tires shall pass to Contractor upon either the (i) payment of Contractor's Service Fees and other charges due for such Used Tires, or (ii)

removal of such Used Tires by Contractor from Customer's premises. If Customer fails to pay Contractor's Service Fees and/or other charges, Contractor, at its option, may unload and/or return Customer's Used Tires, in which event Customer shall remain liable to Contractor for 100% of the Service Fees and other charges due for such Used Tires. Notwithstanding the foregoing, title to and liability for Non-Conforming Tires shall always remain with Customer.

9. **Provision of Services.** To the extent not otherwise covered by insurance, Contractor shall be responsible for damages to Customer's property directly resulting from any actions of Contractor, its agents or employees in connection with providing the Services to Customer pursuant to this Agreement; provided, however, that Contractor shall not be responsible for any damages if Customer was aware of any condition affecting Customer's property which contributed to or caused such damage and did not inform Contractor.

10. **Indemnity and Related Provisions.** Customer agrees to pay, indemnify, defend, and hold harmless Contractor and its employees, agents, and representatives from and against any and all claims, causes of actions, controversies, demands, damages, losses, costs, fines and/or liabilities (collectively, "Causes of Action") relating to and/or arising out of (1) the operation, use, or possession of the equipment by Customer, (2) each and every deficiency, defect, characteristic, and/or other condition of Customer's property and/or Used Tires, including the delivery of Unacceptable Waste, (3) Customer's breach or nonperformance of any covenant, provision, representation or warranty made by Customer hereunder, (4) Customer's activities in connection with this Agreement or the Services, and (5) Customer's violation of any laws or regulations, save and except for Causes of Action resulting from Contractor's willful misconduct or grossly negligent conduct. This provision applies to and includes without limitation claims and causes of action for death, personal injury, and/or damage to property or the environment. This indemnification specifically includes any injury to Customer's employees that may result from the employee's handling or loading of Used Tires.

11. **Insurance.** In addition to Customer's obligations under Section 6 hereof, Customer shall maintain insurance in types and amounts appropriate for similarly situated persons. Without limiting the foregoing, Customer shall carry insurance adequate to cover all potential liabilities related to its business and its indemnification obligations under this Agreement.

12. **Right to Compete.** Customer grants Contractor the right to compete with any offer which Customer receives (or intends to make) relating to the provision of Used Tire collection, transportation, processing, recycling, resale and/or disposal services upon the termination of this Agreement, and agrees to give Contractor written notice of any such offer and a reasonable opportunity to respond to it. If Contractor agrees to provide services on the same terms as those set forth in the offer, Customer shall contract with Contractor for such services.

13. **Selling Used Tires.** Customer recognizes the value to the Contractor for those used tires that can be culled and sold as a used tire. The parties further acknowledge and agree that the pricing of the Service Fees set forth in this Agreement is premised upon no theft or diversion of Used Tires from the locations. Customer shall implement procedures to ensure individuals or businesses do not to take, purchase, or damage such good used tires from the Customer's locations. Customer shall take precautions to keep used tires secure and contained to eliminate the risk of tire theft or damage. If such theft occurs, Customer shall provide Contractor access to its loss prevention department and cooperate with all investigations and possible prosecutions of such theft perpetrators. If such theft continues, Contractor, at its sole discretion, may increase Service Fees for that particular location.

14. **Default and Remedies.** In the event either party breaches this Agreement and fails to cure any such breach within five (5) days of written notice thereof, the non-defaulting party shall have all rights and remedies set forth in this Agreement and all rights and remedies available at law or in equity.

15. **Force Majeure.** Except for their respective obligations to pay any sums of money due hereunder, each party hereto shall be excused for any delay or failure in the performance of their respective obligations hereunder, and shall not be liable for failure to perform or considered in default hereunder, if and to the extent that such delay or failure is caused by occurrences beyond such party's reasonable control and is not caused by such party, including, but not limited to, governmental laws or regulations, strikes or other labor disputes, civil commotion, sabotage, acts of terrorism, war, fire, casualty, flood, earthquake, explosion, weather, or acts of God.

16. **Notice.** Any notice to be given hereunder shall be in writing and shall be delivered by hand, certified mail or overnight courier to the respective party at the address set forth on the first page of this Agreement or such other address as either party shall designate by written notice to the other party. Any such notice shall be deemed effectively served as of the date of delivery unless delivery is refused or cannot be made, in which event notice shall be deemed given upon mailing.

17. **Waiver.** The failure of Contractor or Customer to enforce, at any time or for any period of time, any one or more of the provisions of this Agreement shall not be construed to be, and shall not be, a waiver of any such provision or provisions or of its right thereafter to enforce each and every such provision; provided, however, final payment to Contractor constitutes a full and final release of any claims that Customer may have against Contractor.

18. **Severability.** If any provision of this Agreement is determined to be illegal or unenforceable, such provision shall be deemed amended to the extent necessary to conform to applicable law, or, if it cannot be so amended without materially altering the intention of the parties, it shall be deemed stricken and the remainder of this Agreement shall remain in full force and effect.

19. **Governing Law & Venue.** This Agreement shall be governed by and construed in accordance with the laws of the Commonwealth of Pennsylvania without regard to conflict of laws principles, and any suit or cause of action brought to enforce the terms of this Agreement shall only be heard in the appropriate court of Allegheny County, Pennsylvania.

20. **General Provisions.** This Agreement (i) constitutes the entire contract between the parties with respect to the Services contemplated hereunder, (ii) may only be changed, modified or amended by a writing signed by both parties hereto, and (iii) shall be binding upon and inure to the benefit of the successors and assigns of the parties hereto. The representations, warranties and indemnifications contained herein shall survive the termination of this Agreement. If any conflict or differences exist in this Agreement between items that are printed and those that are typed or written, the typed or written language shall govern. Each party agrees, represents and warrants to the other that it has not made, and makes no statements, representations and/or warranties that are not contained in this Agreement, and neither party has relied on any fact, statement, representation, and/or warranty that is not contained in this written Agreement. Each party hereby represents ad warrants that the execution and performance of this Agreement have been duly authorized by such party and that this Agreement is a valid and binding obligation of such party, enforceable in accordance with its terms. This Agreement may be executed in two or more counterparts, each of which shall be deemed to be an original but all of which shall be deemed to be one and the same instrument. A facsimile or pdf signature binds the same as an original.

Customer Initials RA
Date 6/4/24

Quality Tire Recycling, LLC
465 Mallett Street
P. O. Box 941
Jackson, GA 30233
770-775-3304

******* Amendment to Service Agreement *******

The following list is additional information and or charges regarding the recycling of scrap tires.

1. Please call for approval for more than 20 tires on rims.
2. If approved to accept rims: additional cost is:
   a. $7.50 each for car rims
   b. $30.00 each for semi tractor trailer rims,
3. Amnesty trailers are charged a minimum of 10 tons and are on site no more than 5 business days.
4. Live loads include 2 hours wait time: additional time is billed at $100.00 per hour.
5. Farm tractor tires over 5' x 2' are billed at $500.00 per ton.
6. Excessive dirt/garbage: $400.00 per ton.
7. OTR's are billed at $500.00 per ton.
8. OTR rims are $250.00 each.
9. We do not accept:
   a. Solid tires
   b. Tracks
   c. Tubes with valve stems
   d. Any rims smaller than a car tire rim

*** If we receive any unacceptable materials on a load:
1st time - warning notification
2nd time- $500.00 fee
3rd time - $500.00 fee and we will potentially stop accepting loads

Customer Signature – Title

Date 6/4/24

Exhibit F

Complete page 2 and return to accginsurance@accg.org by 7/1/2024

ACCG–IRMA

Renewal Contribution Worksheet – Deductible Option

7/1/2024 to 7/1/2025

Member: Candler County

COVERAGE	SAME AS EXPIRING DEDUCTIBLES	DEDUCTIBLE OPTION
Auto Liability/Physical Damage (AL/APD)	$2,500	$5,000
Crime	$2,500	$5,000
General Liability (GL)	$2,500	$5,000
Law Enforcement Liability (LEL)	$5,000	$10,000
Property & Equip. Breakdown (PROP)	$2,500	$5,000
Public Officials Liability (POL)	$5,000	$10,000
Privacy & Security (Cyber)	$25,000	$25,000
CONTRIBUTIONS		
Renewal Contribution:	**$148,846**	**$143,647**
Less Safety Credit:	**($6,863)**	**($6,603)**
Net Contribution Due:	**$141,983**	**$137,044**

*The deductible will apply to all losses and all lines of coverage subject to a maximum of one deductible for all claims arising from a single loss. For scheduled properties in Special Flood Hazard Areas, the deductible is the maximum limit available under the National Flood Insurance Program or if unavailable, $500,000 for building or structure and $500,000 contents. Highest applicable deductible will apply.

ADDITIONAL LIMITS OF LIABILITY COVERAGE

Your Limit for Liability Coverage (Included in Contribution Above): $2,000,000
Note that these are the limits you chose last year.

With $1,000,000 on Auto Liability

Your liability limits may be increased in increments of $1,000,000.
We have provided the cost of any additional limits below.

(If Automobile Liability is specifically itemized in your Limit of Liability Coverage above, that limit will remain the same even if you increase the other liability limits.)

Option	Additional Annual Cost
Increase Limits to $3,000,000	$10,224
Increase Limits to $4,000,000	$12,724
Increase Limits to $5,000,000	$15,224

The Sovereign Immunity Protection Endorsement attached to the ACCG-IRMA Coverage Agreement caps Automobile Liability, where allowed by law, to limits of $500,000 bodily injury per person / $700,000 bodily injury per accident / $50,000 property damage as stated under O.C.G.A. § 36-92-2.

For those members buying a General Liability limit of $4,000,000 or more, liability arising out of dams which are either 25 ft. or more in height or have an impounding capacity of 50 acre ft. or more will be limited to $3,000,000 per occurrence unless underwriting requirements are met and the ACCG-IRMA Coverage Agreement is endorsed. Should you have questions about coverage on a particular dam, please call ACCG Underwriting & Member Services at 1.800.858.2224.

May 16, 2024

Complete page 2 and return to accginsurance@accg.org by 7/1/2024

EXPOSURES AND VALUES NOTICE

It is important to maintain an accurate Schedule of Values on your entity's property at 100% replacement cost unless otherwise noted to secure sufficient coverage in the event of a claim. As of 7/1/24 coverage for each location is limited to a maximum of 125% of the scheduled value at the time of loss. It is the member's ultimate responsibility prior to renewal to review the appraisal report and subsequent property schedules and advise ACCG staff of any changes needed in the data or values. Members should also update the property schedule online when additions, changes, or deletions need to be made. Not doing so could impact the amount of coverage provided. Vehicle, equipment, and unmanned aircraft schedule changes also must be updated online. All coverage schedule additions, changes, or deletions should be made online through your Origami Risk Member Dashboard here: https://live.origamirisk.com/Origami/Account/Login?account=ACCG

OPTIONAL UNINSURED MOTORISTS COVERAGE

Uninsured Motorists coverage provides a source of recovery for the negligent and tortious acts of an owner or operator of an uninsured motor vehicle. County governments are not legally responsible for the liability caused by uninsured motorists. Any bodily injury suffered by a county employee during and in the course of employment is covered by Workers' Compensation; otherwise, their injuries should be covered by their health insurance. Physical damage to county-owned vehicles should be covered under the Physical Damage section of the ACCG-IRMA Coverage Agreement.

Your current Uninsured Motorists coverage limit selection on file is $100,000. Should you wish to change this coverage selection to a different limit please call ACCG Underwriting & Member Services at 1.800.858.2224.

IMPORTANT: This Contribution Worksheet must be completed, signed, dated and returned to:

email: accginsurance@accg.org
no later than 7/1/2024

Please check ONE of the following deductible options:	
☑	**SAME AS EXPIRING DEDUCTIBLES:** $2,500 AL/APD; $2,500 Crime; $2,500 GL; $5,000 LEL; $2,500 PROP; $5,000 POL; $25,000 Cyber
☐	**DEDUCTIBLE OPTION:** $5,000 AL/APD; $5,000 Crime; $5,000 GL; $10,000 LEL; $5,000 PROP; $10,000 POL; $25,000 Cyber
Please check ONE of the following limit options:	
☑	**Same Limit of Liability as Expiring Coverage:** $2,000,000 with $1,000,000 on Automobile Liability
☐	**Different Limit of Liability Option (Insert Desired Limit): $**_____

SIGN HERE →

Accepting For: Candler County

Signature	Title	Date
	County Administrator	6/4/24

Please do not let the lack of payment delay your return of this worksheet. Until we are otherwise notified, your expiring limits and deductibles will apply in the event of a claim.

May 16, 2024

Exhibit G

Renewal Information and Exhibits

Prepared For:

Candler County Board of Commissioners

Group ID: G000BXCQ

Renewal Effective Date: July 1, 2024

Generated on: March 7, 2024
Mutual of Omaha - Confidential

Thank you for choosing Mutual of Omaha Insurance Company or one of its affiliates, as Candler County Board of Commissioners's benefits provider. It has been our pleasure to provide Candler County Board of Commissioners with group benefits and services that are unique to its needs. We are committed to providing unparalleled service that will meet the needs of our customers.

Each renewal period, we analyze current benefit and rate structures to determine the appropriate rates for continued group insurance protection for your valued employees. This process includes recalculation of the premium rates to reflect factors like:

- Plan features
- Demographics
- Experience
- Any adjustments to our underlying rate structure

Based on our review, please find below the renewal rates for Candler County Board of Commissioners's benefit plans. We appreciate your business and look forward to the continued opportunity to meet your group insurance needs.

As a producer for our company, we request that you provide the renewal rate information described in this letter to Candler County Board of Commissioners by April 1, 2024 in order to meet mandated renewal notice requirements.

Renewal Contact Information

Rebecca Clark
Sr Renewal Executive
Atlanta Group Office
678/405-8612
Rebecca.Clark@mutualofomaha.com

Mutual of Omaha

CANDLER COUNTY BOARD OF COMMISSIONERS

DENTAL

Rate Guarantee Period - July 1, 2024 to July 1, 2025

Dental

Current Monthly Premium	Renewal Monthly Premium	Renewal Monthly Premium Change
$3,281.56	$3,511.24	$229.68

Class Description

All Eligible Employees

Employee

Lives	Volume	Current Rate	Renewal Rate
49	N/A	$28.29	$30.27

Employee and Spouse

Lives	Volume	Current Rate	Renewal Rate
6	N/A	$61.46	$65.76

Employee and Children

Lives	Volume	Current Rate	Renewal Rate
8	N/A	$71.54	$76.55

Employee and Family

Lives	Volume	Current Rate	Renewal Rate
9	N/A	$106.03	$113.45

6-4-2024 - As approved by the Board of Commissioners on June 3, 2024