

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, 2024 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 –

- May 6, 2024 1st Regular Meeting**
- May 20, 2024 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
Attest



Chairman, Glyn Thrift

BOARD OF COMMISSIONERS OF CANDLER COUNTY

Glyn Thrift
Chairman

Blake Hendrix
Vice-Chairman

Bryan Aasheim
County Administrator

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.

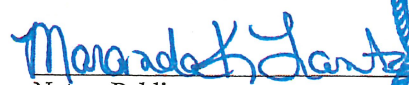
The subject matter of the closed portion of the meeting was devoted to the following matter(s) within the exceptions provided in the open meetings law:

- 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.

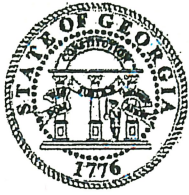
Sworn to and subscribed before me
This 3rd day of June 2024.


Glyn Thrift, Chairman
Board of Commissioners of Candler County


Notary Public



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



State of Georgia

OATH OF COUNTY COMMISSIONER

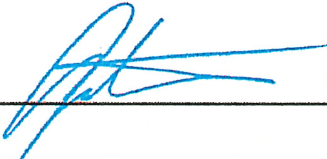
STATE OF GEORGIA
COUNTY OF CANDLER

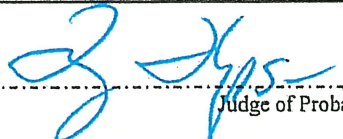
Jonathan Williamson
I, _____, do solemnly swear (or affirm) that I will duly and faithfully perform all the duties required of me as _____, County Commissioner (District 2), to the best of my ability.

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,

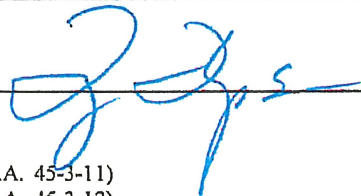
a citizen of CANDLER COUNTY

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



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


Signature

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

TABLE OF CONTENTS

	<u>Page</u>
FINANCIAL SECTION	
Independent Auditor's Report	2
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	5
Statement of Activities	6
Fund Financial Statements:	
Balance Sheet - Governmental Funds	7
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position	8
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	9
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	10
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund	11
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - American Rescue Plan Act Fund	13
Statement of Net Position - Proprietary Funds	14
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	15
Statement of Cash Flows - Proprietary Funds	16
Statement of Fiduciary Net Position - Custodial Funds	17
Statement of Changes in Fiduciary Net Position - Custodial Funds	18
Notes to the Financial Statements	19
Supplementary Information:	
Non-Major Funds:	
Nonmajor Special Revenue Funds:	
Combining Balance Sheet	40
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	41
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Drug Abuse Treatment and Education Fund	42
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - E-911 Fund	43
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Jail Store Fund	44
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Law Library	45
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Local Maintenance and Improvement Grant Fund	46
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Shared Service District Fund	47
Fiduciary Funds - Custodial Funds:	
Combining Statement of Fiduciary Net Position	48
Combining Statement of Changes in Fiduciary Net Position	49
Schedule of Projects Paid with Special Purpose Local Option Sales Tax Proceeds	50
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 <i>Government Auditing Standards</i>	51

LANIER, DEAL, PROCTOR & BLOSER

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 PUBLIC ACCOUNTANTS
 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 + Blaser

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		
	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Unit	
						Candler County Board of Health	Candler County Hospital Authority
Primary Government							
General government	\$ 1,983,540	\$ 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)	\$ (155,930)	\$ 3,694,174
Component Units:							
Candler County Board of Health	\$ 596,668	\$ 130,235	\$ 310,503	\$ -	-	-	-
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)	\$ (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	<u>(13,628,551)</u>	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	<u>(164,385)</u>	<u>(4,361,415)</u>
Net Position Of Governmental Activities		<u><u>\$ 22,773,056</u></u>

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 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	<u>10,083,504</u>	<u>651,832</u>	<u>2,016,353</u>	<u>1,463,098</u>	<u>1,899,704</u>	<u>16,114,491</u>
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	<u>9,295,509</u>	<u>642,129</u>	<u>1,904,850</u>	<u>1,001,083</u>	<u>1,648,835</u>	<u>14,492,406</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						
	<u>787,995</u>	<u>9,703</u>	<u>111,503</u>	<u>462,015</u>	<u>250,869</u>	<u>1,622,085</u>
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	<u>18,655</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,655</u>
NET CHANGE IN FUND BALANCES	<u>806,650</u>	<u>9,703</u>	<u>111,503</u>	<u>462,015</u>	<u>250,869</u>	<u>1,640,740</u>
FUND BALANCES, JULY 1, 2022	<u>6,671,835</u>	<u>465</u>	<u>804,459</u>	<u>1,179,715</u>	<u>2,016,201</u>	<u>10,672,675</u>
FUND BALANCES, JUNE 30, 2023	<u>\$ 7,478,485</u>	<u>\$ 10,168</u>	<u>\$ 915,962</u>	<u>\$ 1,641,730</u>	<u>\$ 2,267,070</u>	<u>\$ 12,313,415</u>

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 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	<u>2,295,578</u>	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	<u>(400,679)</u>	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 activities. 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	<u>(342,753)</u>	<u>(340,349)</u>

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	<u>8,387,428</u>	<u>8,424,928</u>	<u>10,083,504</u>	<u>1,658,576</u>
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	<u>1,726,869</u>	<u>1,816,369</u>	<u>1,878,189</u>	<u>(61,820)</u>
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	<u>873,118</u>	<u>910,588</u>	<u>893,949</u>	<u>16,639</u>
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	<u>3,669,218</u>	<u>3,707,558</u>	<u>3,610,795</u>	<u>96,763</u>

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 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	<u>1,674,331</u>	<u>1,789,331</u>	<u>1,749,048</u>	<u>40,283</u>
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	<u>339,500</u>	<u>803,538</u>	<u>758,614</u>	<u>44,924</u>
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	<u>106,709</u>	<u>106,709</u>	<u>94,446</u>	<u>12,263</u>
Debt service:				
Principal	25,000	25,000	25,000	-
Total debt service	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Total expenditures	<u>8,684,390</u>	<u>9,440,796</u>	<u>9,295,509</u>	<u>145,287</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(296,962)</u>	<u>(1,015,868)</u>	<u>787,995</u>	<u>1,803,863</u>
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)	<u>161,065</u>	<u>161,065</u>	<u>18,655</u>	<u>(142,410)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (135,897)</u>	<u>\$ (854,803)</u>	<u>806,650</u>	<u>\$ 1,661,453</u>
FUND BALANCE, BEGINNING OF YEAR			<u>6,671,835</u>	
FUND BALANCE, END OF YEAR			<u>\$ 7,478,485</u>	

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 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	<u>1,049,237</u>	<u>1,049,237</u>	<u>651,832</u>	<u>(397,405)</u>
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
	<u>690,792</u>	<u>901,147</u>	<u>642,129</u>	<u>259,018</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 358,445</u>	<u>\$ 148,090</u>	9,703	<u>\$ (138,387)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>465</u>	
FUND BALANCE, END OF YEAR			<u>\$ 10,168</u>	

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 <hr style="width: 100%;"/> Employee Insurance Fund <hr style="width: 100%;"/>
ASSETS	
Current Assets	
Cash and cash equivalents	\$ 981,223
Accounts receivable	7,624
Interfund receivable	21,648
Total Current Assets	<hr style="width: 100%;"/> 1,010,495
LIABILITIES	
Current Liabilities	
Claims payable	<hr style="width: 100%;"/> 140,000
NET POSITION	
Unrestricted	<hr style="width: 100%;"/> <hr style="width: 100%;"/> \$ 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 <hr/> Employee Insurance Fund
OPERATING REVENUES	
Premiums	<u>\$ 1,466,015</u>
OPERATING EXPENSES	
Purchased services	524,202
Claims	<u>433,692</u>
Total operating expenses	<u>957,894</u>
OPERATING INCOME	508,121
NON-OPERATING REVENUES	
Interest	<u>8,607</u>
CHANGE IN NET POSITION	516,728
NET POSITION, BEGINNING OF YEAR	<u>353,767</u>
NET POSITION, END OF YEAR	<u><u>\$ 870,495</u></u>

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 <hr/> 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	<u>(319,379)</u>
Net cash provided (used) by operating activities	600,786
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment earnings	<u>8,607</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	609,393
CASH AND CASH EQUIVALENTS, JULY 1, 2022	<u>371,830</u>
CASH AND CASH EQUIVALENTS, JUNE 30, 2023	<u><u>\$ 981,223</u></u>
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	<u>81,046</u>
Net cash provided (used) by operating activities	<u><u>\$ 600,786</u></u>

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

See accompanying notes to the basic financial statements.

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

ADDITIONS

Tax collections for other governments	\$ 7,534,145
Fees, fines, and forfeitures	327,267
Court judgments/assessments	78,379
Interest	<u>61</u>
Total additions	<u>7,939,852</u>

DEDUCTIONS

Payments to other governments	7,457,027
Payments to other entities and individuals	<u>474,973</u>
Total deductions	<u>7,932,000</u>

Net increase (decrease) in fiduciary net position	7,852
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NET POSITION - JULY 1, 2022	223,103
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NET POSITION - JUNE 30, 2023	<u><u>\$ 230,955</u></u>
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See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2023

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

Board of Commissioners of Candler County
Statement of Revenue and Expenditures - Standard

06/17/2024
11:28 AM

Revenue Account Range: 322-00-0000 to 322-99-9999
Expend Account Range: 322-0000-00-0000 to 322-9999-99-9999
Print Zero YTD Activity: No

Include Non-Anticipated: Yes
Include Non-Budget: No
Year To Date As Of: 05/31/24
Current Period: 07/01/23 to 05/31/24
Prior Year: 07/01/22 to 05/31/23

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
322-31-3208	2024 SPLOST (COUNTY 61%)	0.00	0.00	87,549.76	87,549.76	87,549.76	0
322-31-3209	2024 SPLOST Level II Project (20%)	0.00	0.00	35,881.05	35,881.05	35,881.05	0
322-31-3210	2024 SPLOST (Metter 37%)	0.00	0.00	53,103.95	53,103.95	53,103.95	0
322-31-3211	2024 SPLOST (Pulaski 2%)	0.00	0.00	2,870.48	2,870.48	2,870.48	0
322-36-1005	INTEREST INCOME 2024 SPLOST	0.00	0.00	7.35	7.35	7.35	0
	2024 SPLOST FUND Revenue Totals	0.00	0.00	179,412.59	179,412.59	179,412.59	0

322 2024 SPLOST FUND

	Prior	Current	YTD
Revenues:	0.00	179,412.59	179,412.59
Expenditures:	0.00	0.00	0.00
Net Income:	0.00	179,412.59	179,412.59

Grand Totals

	Prior	Current	YTD
Revenues:	0.00	179,412.59	179,412.59
Expenditures:	0.00	0.00	0.00
Net Income:	0.00	179,412.59	179,412.59

Board of Commissioners of Candler County
Statement of Revenue and Expenditures - Standard

Revenue Account Range: 335-00-0000 to 335-99-9999
Expend Account Range: 335-0000-00-0000 to 335-9999-99-9999
Print Zero YTD Activity: No

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

Year To Date As Of: 05/31/24
Current Period: 07/01/23 to 05/31/24
Prior Year: 07/01/22 to 05/31/23

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
335-31-3204	TIA SPLOST	334,049.47	300,000.00	360,494.29	360,494.29	60,494.29	120
335-31-3205	GDOT	838,957.35	1,093,222.00	0.00	0.00	1,093,222.00 -	0
335-36-1004	INTEREST INC TIA SPL	8,600.34	7,000.00	44,416.29	44,416.29	37,416.29	635
TIA SPLOST FUND Revenue Totals		1,181,607.16	1,400,222.00	404,910.58	404,910.58	995,311.42 -	28
Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
335-4968-00-0000	2012 TIA SPLOST:	0.00	0.00	0.00	0.00	0.00	0
335-4968-52-1204	ENGINEERING	787,127.44	0.00	0.00	0.00	0.00	0
335-4968-54-1001	LAND ACQUISITION	570.00	100,000.00	21,138.22	21,138.22	78,861.78	21
335-4968-54-1400	MISC TIA DISCRETIONARY-ROADS	10,480.00	400,000.00	31,862.85	31,862.85	368,137.15	8
335-4968-54-1406	2021 LMIG 10% MATCH	49,647.38	0.00	0.00	0.00	0.00	0
335-4968-54-1407	2021 LMIG SAP 10% MATCH	200.00	0.00	0.00	0.00	0.00	0
335-4968-54-1408	2022 LMIG 10% MATCH	414,429.67	0.00	0.00	0.00	0.00	0
335-4968-54-1409	2023 LMIG 10% MATCH	12,800.00	150,000.00	133,378.25	133,378.25	16,621.75	89
335-9000-62-1001	GDOT ROW BRIDGE PAYMENTS	0.00	0.00	100,000.00	100,000.00	100,000.00 -	0
TIA SPLOST FUND Expenditure Totals		1,275,254.49	650,000.00	286,379.32	286,379.32	363,620.68	44

335 TIA SPLOST FUND			YTD
	Prior	Current	
Revenues:	1,181,607.16	404,910.58	404,910.58
Expenditures:	1,275,254.49	286,379.32	286,379.32
Net Income:	93,647.33 -	118,531.26	118,531.26

Board of Commissioners of Candler County
Statement of Revenue and Expenditures - Standard

06/17/2024
11:30 AM

Revenue Account Range: 360-00-0000 to 360-99-9999

Expend Account Range: 360-0000-00-0000 to 360-9999-99-9999

Print Zero YTD Activity: No

Include Non-Anticipated: Yes

Include Non-Budget: No

Year To Date As Of: 05/31/24

Current Period: 07/01/23 to 05/31/24

Prior Year: 07/01/22 to 05/31/23

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
360-36-1001	INTEREST INCOME_CC JAIL CONSTRUCTION	0.00	0.00	13,646.83	13,646.83	13,646.83	0
360-36-1003	INTEREST INCOME_JAIL PROJECT CDs	0.00	0.00	229,649.44	229,649.44	229,649.44	0
360-39-1100	Transfer In -- From General Fund (100)	0.00	0.00	300,100.00	300,100.00	300,100.00	0
360-39-3100	ISSUANCE OF BONDS	0.00	0.00	9,190,039.10	9,190,039.10	9,190,039.10	0
	JAIL CONSTRUCTION FUND Revenue Totals	0.00	0.00	9,733,435.37	9,733,435.37	9,733,435.37	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
360-1565-00-0000	PUBLIC BUILDINGS	0.00	0.00	0.00	0.00	0.00	0
360-1565-52-1203	PROFESSIONAL OTHER	0.00	0.00	337,404.00	337,404.00	337,404.00 -	0
360-1565-52-3604	BANK FEES	0.00	0.00	45.00	45.00	45.00 -	0
360-1565-58-2100	BOND INTEREST CHARGES	0.00	0.00	188,855.01	188,855.01	188,855.01 -	0
	JAIL CONSTRUCTION FUND Expenditure Totals	0.00	0.00	526,304.01	526,304.01	526,304.01 -	0

360 JAIL CONSTRUCTION FUND

	Prior	Current	YTD
Revenues:	0.00	9,733,435.37	9,733,435.37
Expenditures:	0.00	526,304.01	526,304.01
Net Income:	0.00	9,207,131.36	9,207,131.36

Grand Totals	Prior	Current	YTD
Revenues:	0.00	9,733,435.37	9,733,435.37
Expenditures:	0.00	526,304.01	526,304.01

Board of Commissioners of Candler County
Statement of Revenue and Expenditures - Standard

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

Year To Date As Of: 05/31/24
Current Period: 07/01/23 to 05/31/24
Prior Year: 07/01/22 to 05/31/23

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

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
601-34-1750	ALLOCATED SELF INSURANCE COSTS FROM	1,327,429.64	1,413,588.60	1,295,789.33	1,295,789.33	117,799.27 -	92
601-34-1751	PREMIUM CHARGES TO EMPLOYEES	73,956.39	10,583.04	42,216.35	42,216.35	31,633.31	399
601-36-1001	PARETO CLAIMS ACT INTEREST INCOME	1,295.24	0.00	3,763.98	3,763.98	3,763.98	0
601-36-1002	PARETO RESERVE ACT INTEREST INCOME	5,656.91	0.00	25,916.32	25,916.32	25,916.32	0
601-38-9001	STOP LOSS REIMBURSEMENT	71,922.60	0.00	46,776.74	46,776.74	46,776.74	0
601-38-9002	MISC-REIMBURSEMENT FROM PRIOR YEARS	174.86	0.00	0.00	0.00	0.00	0
	INTERNAL HEALTH INSURANCE FUND Reven	1,480,435.64	1,424,171.64	1,414,462.72	1,414,462.72	9,708.92 -	99

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
601-1510-00-0000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0
601-1510-52-3604	BANK FEES	20.00	0.00	0.00	0.00	0.00	0
601-1510-55-2100	ADMINISTRATIVE FEES	78,216.50	101,505.60	84,633.55	84,633.55	16,872.05	83
601-1510-55-2200	PAID CLAIMS	383,100.87	917,620.00	491,433.88	491,433.88	426,186.12	54
601-1510-55-2201	STOP LOSS PREMIUMS	360,872.79	394,463.00	389,067.31	389,067.31	5,395.69	99
	INTERNAL HEALTH INSURAN Expenditure To	822,210.16	1,413,588.60	965,134.74	965,134.74	448,453.86	68

601 INTERNAL HEALTH INSURANCE FUND			
	Prior	Current	YTD
Revenues:	1,480,435.64	1,414,462.72	1,414,462.72
Expenditures:	822,210.16	965,134.74	965,134.74
Net Income:	658,225.48	449,327.98	449,327.98

Grand Totals	Prior	Current	YTD

Exhibit B

County of Candler
State of Georgia

A RESOLUTION TO ADOPT THE FISCAL YEAR 2025 BUDGET FOR EACH FUND OF THE COUNTY OF CANDLER, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES AND EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE

WHEREAS, sound governmental operations require a budget in order to plan the financing of services for the residents of Candler County; and,

WHEREAS, Title 36, Chapter 81, Article 3 of the Official Code of Georgia Annotated (OCGA) requires a balance budget for the County's fiscal year, which runs from July 1, 2024 to June 30, 2025; and,

WHEREAS, the Chairman and the Board of Commissioners of Candler County have reviewed the proposed FY2025 budget as presented; and,

WHEREAS, an advertised public hearing has been held on the FY2025 proposed budget, on June 3rd, 2024, as required by State and Local Laws and regulations; and,

WHEREAS, each of these funds has a balanced budget, such that anticipated funding sources equal proposed expenditures or expenses; and,

WHEREAS, the Chairman and Board of Commissioners wishes to adopt this proposal as the Fiscal Year 2024 Annual Budget, effective from July 1, 2024 through June 30, 2025.

NOW THEREFORE BE IT RESOLVED, by the Chairman and Board of Commissioners of Candler County, Georgia, as follows:

Section 1. That the proposed Fiscal Year 2025 Budget, attached hereto and incorporated herein as part of this Resolution is hereby adopted as the Budget of Candler County, Georgia, for Fiscal Year 2025, which begins July 1, 2024 and ends on June 30, 2025.

Section 2. That the several items of revenues, other financial resources, and sources of cash shown in the budget for each fund in the amounts shown anticipated are hereby adopted, and that the several amounts shown in the budget for each fund as proposed expenditures or expenses, and uses of cash are hereby appropriated to the departments named in each fund.

Section 3. That the "legal level of control" as defined in OCGA § 36-81-2 is set at the department level, meaning that the County Administrator in his capacity as the Budget Officer is authorized to move appropriations from one line item to another within a department, but under no circumstances may expenditures or expenses exceed the amount appropriated for a department without a further budget amendment approved by the Board of Commissioners.

Section 4. That all appropriations shall lapse at the end of the fiscal year.

Section 5. That this Resolution shall be and remain in full force and effect from and after its date of adoption.

Adopted this 17th day of June, 2024.

COUNTY OF CANDLER, GEORGIA



By: Glyn Thrift, Chairman

This is to certify that I am County Clerk of Candler County, Georgia. As such I keep its official records, including its minutes. In that capacity, my signature below certifies this resolution was adopted as stated and will be recorded in the official minutes.



Attest: Kellie Lank, County Clerk



Candler County
FY2025
County Budget Summary

PROPOSED BUDGET - ALL FUNDS					
Fund #	Division #	Operating Funds	FY25 REVENUE	FY25 EXPENDITURES	Over/(Under)
	1100	Legislative		\$ 93,200	
	1300	Executive		\$ 268,450	
	1400	Elections		\$ 124,714	
	1510	Administration		\$ 358,330	
	1514	Board of Equalization		\$ 6,650	
	1535	Information Technology		\$ 152,100	
	1545	Tax Commissioner		\$ 312,143	
	1550	Tax Assessor		\$ 311,398	
	1565	Public Buildings		\$ 278,900	
	2150	Superior Court		\$ 251,390	
	2180	Clerk of Court		\$ 381,797	
	2300	State Court		\$ 138,900	
	2400	Magistrate Court		\$ 35,995	
	2450	Probate Court		\$ 174,478	
	3300	Sheriff's Office		\$ 1,821,536	
	3326	Detention Center		\$ 913,467	
	3600	Emergency Medical Service		\$ 1,353,905	
	3700	Coroner		\$ 32,920	
	3920	Emergency Management Agency		\$ 35,344	
	4200	Roads & Bridges		\$ 1,379,930	
	4530	Solid Waste (Landfill)		\$ 444,685	
	5550	Family Connections		\$ 127,500	
	7130	Agricultural Resources		\$ 111,917	
	7450	Code Enforcement		\$ 11,065	
	7460	Recreation		\$ 290,941	
	8000	Debt Service		\$ 25,000	
	9000	Other Services		\$ 330,836	
100		General Fund	\$ 9,767,491	\$ 9,767,491	\$ (0)
		Garbage Collections		\$ 400,000	
		Industrial Authority		\$ 134,281	
		Airport Authority		\$ 37,784	
		Animal Control (Metter)		\$ 84,206	
		Fire Protection (Metter)		\$ 436,271	
		Library		\$ 58,695	
		Other Unincorporated Services		\$ 27,565	
		Contingencies		\$ 28,198	
270		Special Service District	\$ 1,207,000	\$ 1,207,000	\$ -
		Total Operating Funds	\$ 10,974,491	\$ 10,974,491	\$ 0
Fund #		Special Revenue Funds	FY25 REVENUE	FY25 EXPENDITURES	
205		Law Library	\$ -	\$ -	\$ -
212		DATE	\$ 4,000	\$ -	\$ 4,000
215		E-911	\$ 198,000	\$ 182,500	\$ 15,500
230		American Rescue Plan Act (ARPA)	\$ 445,577	\$ 445,577	\$ (0)
250		LMIG	\$ 1,333,172	\$ 970,397	\$ 362,775
321		2018 SPLOST	\$ 1,164,063	\$ 1,164,063	\$ (0)
322		2024 SPLOST	\$ 1,555,200	\$ 592,462	\$ 962,738
335		T-SPLOST	\$ 2,464,209	\$ 2,464,209	\$ -
360		Jail Construction Fund	\$ 9,792,124	\$ 12,144,554	\$ (2,352,430)
601		Health Care Internal Service Fund	\$ 1,468,589	\$ 1,425,067	\$ 43,522
		Total Special Revenue Funds	\$ 18,424,934	\$ 19,388,830	\$ (963,896)
Totals			\$ 29,399,425	\$ 30,363,321	\$ (963,895)

Exhibit C

**RESOLUTION BY THE
CANDLER COUNTY BOARD OF COMMISSIONERS**

A RESOLUTION AMENDING THE COUNTY BUDGET FOR THE FISCAL YEAR 2024

On this day, the 17 day of June 2024, the Candler County Board of Commissioners, having met for the purpose of discussing and passing a resolution, amending the County budget for the 2024 fiscal year do resolve that:

Whereas, the Board of Commissioners in the Budget Resolution for Fiscal Year 2024 reserved the right to amend said budget; and,

Whereas, the Board of Commissioners of Candler County are required to provide a balanced budget and approve all budgetary changes; and,

Whereas, changes in anticipated expenditures have occurred during the budget year; and,

Whereas, the Board of Commissioners of Candler County are desirous of amending the adopted budget to reflect these changes;

Therefore, upon a motion and second by the Candler County Commissioners, such a resolution is adopted, and the Candler County Commissioners issue the following budget amendment for the FY2024 budget;

For the fiscal year 2024 the budget is hereby amended as follows:

EXPENDITURES

General Fund – 100

Legislative – 1100

- 51-1100 – Regular Employees – Increase by \$7,000 to \$76,814 to account for unfunded salary increase approved by the Georgia Legislature effective January 1, 2024.
- 52-3500 – Travel – Increase by \$800 to \$1,300

Executive – 1300

- 51-1100 – Regular Employees – Increase by \$5,000 to \$180,715.54 for contractual increases in executive salary
- 51-1300 – Overtime – Increase by \$500.00 to \$2,000
- 52-3500 – Travel – Increase by \$2,500 to \$3,900
- 52-3501 – Administrator Travel – Increase by \$6,000 to account for additional travel by the County Administrator
- 55-2400 – Allocated Self Insurance Costs – Increase by \$16,375.50 to \$49,891.32 to correct an error in FY24 budget allocation

**RESOLUTION BY THE
CANDLER COUNTY BOARD OF COMMISSIONERS**

Elections & Voter Registration - 1400

- 51-1201 – Temp Employees – Poll Workers – Increase by \$5,000 to \$17,500 for additional personnel costs for polls
- 51-1300 – Overtime – Increase by \$1,000 to \$3,100
- 51-2200 – Social Security/FICA – Increase by \$1,000 to \$4,641.34
- 52-2207 – Service Contracts – Increase by \$1,250 to \$3,050 for additional setup and service costs for elections
- 52-2208 – Service Contracts, Dominion – Increase by \$2,500 to \$28,123 for additional elections costs by Dominion Elections
- 52-3300 – Advertising – Increase by \$3,000 to \$5,500
- 52-3500 – Travel – Increase by \$1,500 to \$4,000
- 52-3905 – Miscellaneous – Increase by \$500
- 53-1102 – Election Supplies – Increase by \$1,000

Financial Administration – 1510

- 51-1100 – Regular Employees – Increase by \$3,000 to \$79,190.40 for mid-year salary adjustment
- 52-3100 – Insurance – General & Liability – Increase by \$5,000 to \$149,982 for deductible costs for claims
- 52-3300 – Advertising – Increase by \$3,000 to \$6,000 for additional advertising costs
- 52-3905 – Miscellaneous – Increase by \$2,000 to \$4,000 due to unanticipated costs
- 53-1101 – Office Supplies – Increase by \$2,500 to \$4,500 due to additional supply costs

Board of Equalization – 1514

- 51-1200 – Temporary Employees – Increase by \$500 to \$1,600
- 52-3500 – Travel – Increase by \$1,000 to \$2,800
- 52-3700 – Education & Training – Increase by \$300 to \$900

Information Technology – 1535

Tax Commissioner - 1545

- 52-1303 – Computer Service – Increase by \$2,700 to \$3,700 due to error in paying IBM maintenance twice in the FY24
- 52-3202 – Tax Billing Notices – Increase by \$1,100 due to unanticipated FIFA tax notices

Tax Assessor – 1550

**RESOLUTION BY THE
CANDLER COUNTY BOARD OF COMMISSIONERS**

Public Buildings – 1565

- 52-1201 – Professional Services, Jail Project – Increase to by \$60,000 for architectural services
- 52-2131 – Lawn Care – Increase by \$2,000 to \$20,480 for additional tree removal
- 52-2204 – Equipment Repair & Maintenance – Increase by \$1,600 to \$2,100
- 52-2207 – Service Contracts – Increase by \$1,500 to \$2,900
- 52-3205 – Fire/Burglar – Increase by \$1,500 to \$ 8,750 for additional services added during FY24
- 53-1230 – Electricity – Increase by \$22,000 to \$112,000 due to additional costs
- 61-1001 – Transfer to CC Jail Construction Fund – Increase by \$300,100 for jail construction costs prior to bond issuance

Superior Court – 2150

Clerk of Court – 2180

- 51-2401 – Retirement Expense – Increase by \$2,000 to \$3,250 for additional expense for county contributions to retirement

State Court – 2300

Magistrate Court – 2400

- 52-3603 – Dues & Subscriptions – Increase by \$100

Probate Court – 2450

- 51-1300 – Overtime – Increase by \$200
- 51-2401 – Retirement Expense – Increase by \$600 to \$1,000
- 52-3300 – Advertising – Increase by \$200
- 52-3500 – Travel – Increase by \$1,000 to \$2,000
- 52-3905 – Miscellaneous – Increase by \$500

Sheriff – 3300

- 51-2401 – Retirement Expense – Increase by \$3,500 to \$19,500
- 52-2204 – Equipment Rep & Maintenance – Increase by \$17,000 to \$49,000
- 52-2207 - Service Contracts – Increase by \$8,100 to \$11,861
- 53-1701 – Uniforms – Increase by \$7,500 to \$19,500

Detention Center – 3326

**RESOLUTION BY THE
CANDLER COUNTY BOARD OF COMMISSIONERS**

Emergency Medical Services (EMS) – 3600

- 51-1100 – Regular Employees – Increase by \$30,000 to \$535,000 for additional personnel costs incurred in FY24
- 51-2600 – Unemployment – Increase by \$8,760
- 52-1100 – Billing Services – Increase by \$8,000 to \$38,000 for increased costs to TEMS
- 52-2201 – Building Rep & Maint – Increase by \$2,000 for costs associated with generator maintenance
- 52-3800 – License Fees – Increase by \$6,348 to \$8,348 for costs for ambulance license fees that were unanticipated
- 53-1270 – Gas & Diesel – Increase by \$17,000 to \$60,000 for unanticipated fuel costs
- 57-1001 – DPH Medicaid UPL – Increase by \$3,564.53 for payment to the State of Georgia for Medicaid UPL program

Coroner – 3700

- 51-1100 – Regular Employees – Increase by \$5,300 to \$8,566 for state approved salary increase effective January 1, 2024
- 51-1200 – Temporary Employees – Increase by \$1,500 to \$9,500 for deputy coroner expenses
- 51-2200 – Social Security/FICA – Increase by \$700 to \$850
- 52-3500 – Travel – Increase by \$900 to \$2,900
- 52-3700 – Education & Training – Increase by \$515 to \$2,915
- 52-3903 – Body Transport – Increase by \$1,500 to \$9,000

Emergency Management Agency (EMA) – 3920

- 52-2207 – Service Contracts – Increase to \$3,440 for Tango Tango services
- 52-3901 – Hurricane Idalia – Expenditures – Increase to \$30,624.49 for costs associated with hurricane recovery
- 53-1600 – Small Equipment – Increase to \$3,500 for expenditures associated with the EMPG grant

Roads & Bridges (4200)

- 52-2205 – Heavy Equipment Rep & Maint – Increase by \$50,000 to \$80,000 for unanticipated heavy equipment expenditures
- 52-2206 – Tire Repair – Increase by \$27,000 to \$33,000

Solid Waste (4530)

**RESOLUTION BY THE
CANDLER COUNTY BOARD OF COMMISSIONERS**

Family Connections (5550)

- 52-3905 – Miscellaneous – Increase by \$37,500 to \$75,000 for pass through DFACS grant fund expenditures

Agricultural Services (7130)

Code Enforcement (7450)

Recreation (7460)

Debt Services (8000)

Other Departments (9000)

Law Library (205)

Drug Abuse, Treatment & Education (DATE) Fund (212)

E911 (215)

American Rescue Plan Act (ARPA) (230)

- 1565-54-2203 – Public Building Authority, Courthouse Clock Repair – Increase by \$9,945
- 3300-54-2200 – Sheriff's Office, Vehicles – Increase by \$60,000 to \$240,000 to add an additional vehicle to the budget
- 3300-54-2501 – Sheriff's Office, Safety Equipment – Increase by \$2,756.25 to carry project budget forward to FY24
- 3300-54-2509 – Sheriff's Office, Prior Year Vehicle Expense – Increase by \$15,269.14
- 3600-54-2201 – EMS, Response Vehicle Lighting – Increase by \$2,132

Local Maintenance and Improvement Grant (LMIG) (250)

Special Services District (270)

Zoning (7410)

- 52-3700 – Education & Training – Increase by \$1,200 for UGA/HOGARC training on zoning

Collections (4520)

- 52-2110 – Garbage Collection – Increase by \$33,000 to \$425,000

**RESOLUTION BY THE
CANDLER COUNTY BOARD OF COMMISSIONERS**

2018 Special Purpose Local Option Sales Tax (SPLOST) (321)

- 1400-54-2401 – Elections Laptop – Increase by \$125.16
- 1510-54-2501 – Administration, Vehicle – Increase by \$38,470.32
- 1510-52-3604 – Bank Fees – Increase by \$191.34
- 1510-54-2301 – Administration, Board Room Chairs – Increase by \$6,334.88
- 1535-54-2101 – IT, HVAC – Increase by \$8,500 for replacement of the HVAC unit at the radio tower facility
- 1535-54-2501 – IT, Laptop – Increase by \$1,500 for purchase of laptop for the HR/Payroll clerk
- 1545-54-3001 – Tax Commissioner, WINGAP conversion – Increase by \$25,000
- 1565-54-2101 – Public Buildings, HVAC Replacement – Increase by \$16,452.60 for HVAC unit #32 & #27 at 25 Daniel St
- 2450-54-2400 – Probate Court, Laptop – Increase by \$125.16
- 3300-54-2200 – Sheriff's Office, New Vehicle – Increase by \$2,413.99 for prior years' expense for asset 7337 to Axon
- 3300-54-2200 – Sheriff's Office, New Vehicle – Increase by \$10,158.06 for an engine replacement project for asset #599 to Metter Ford
- 3600-54-2203 – EMS, Vehicle – Increase by \$19,411.57 for an engine replacement for 2016 F350 ambulance
- 4963-57-1094 – 2018 SPLOST, Metter payments – Increase by \$24,059.29
- 4964-57-1094 – 2018 SPLOST, Pulaski payments – Increase by \$2,405.93
- 7460-54-1200 – Rec Dept, LWCF Field Lighting Project – Increase by \$1,288.76 for boom truck rental for installation of additional lights
- 7460-54-1201 – Rec Dept, Laser Grading Fields Project – Increase by \$10,375 (project deferred from FY23 to FY24)
- 7460-54-1207 – Rec Dept, Hurricane Idalia Repairs – Increase by \$25,693.27

2024 Special Purpose Local Option Sales Tax (SPLOST) (322)

Transportation Special Purpose Local Option Sales Tax (TSPLOST) (335)

- 4968-54-1408 – 2022 LMIG 10% Match – Increase by \$48,094.95 for carryover project costs from prior year
- 9000-62-1001 – GDOT ROW Bridge Payments – Increase by \$100,000 for bridge project commitment payments to GDOT on for Portal Hwy bridge projects

Jail Construction Fund (360)

- 1565-52-1203 – Professional Other – Increase by \$346,404 for professional services (architectural) associated with the detention project

**RESOLUTION BY THE
CANDLER COUNTY BOARD OF COMMISSIONERS**

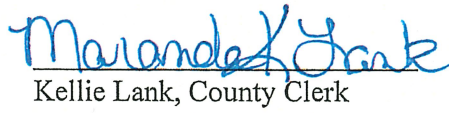
- 1565-58-2100 – Bond Interest Charges – Increase by \$188,855.01 for interest on the jail bonds paid in FY24

Health Care Fund (Internal Service Fund) (601)

- 1510-55-2201 – Stop Loss Premium – Increase by \$31,387.77 to \$425,850.77 for actual costs for premium expended in FY24



Glyn Thrift, Chairman
Candler County Board of Commissioners



Kellie Lank, County Clerk



Exhibit D

**INDIGENT DEFENSE MEMORANDUM OF
AGREEMENT IN LIEU OF STANDARD
CONTRACT****IT IS AGREED AS FOLLOWS:****ADDITIONAL PERSONNEL**

Additional personnel. The Counties agree to pay to the Public Defender Office the amount provided in Attachment A for the additional personnel listed in Attachment A. The Counties agree to the terms for payment provided in Attachment A. The amount to be paid includes a 5% administrative service fee. The additional personnel employed by the Public Defender Office pursuant to this Section are full-time state paid employees of the Public Defender Office in the unclassified service of the State Merit System of Personnel Administration with all benefits of such appointed state employees as provided by law. The additional personnel employed by the Public Defender Office pursuant to this Section serve at the pleasure of the Circuit Public Defender of the Middle Judicial Circuit.

OFFICE EXPENSES

Office expenses. The Counties agree to pay their pro rata share of the budget provided in Attachment B, which is the budget for appropriate offices, utilities, telephone expenses, materials and supplies to equip, maintain, and furnish the office or offices of the Public Defender Office. The Counties agree to the terms for payment provided in Attachment B.

SALARY SUPPLEMENTS

Salary supplements. The Counties agree to pay the salary supplements, if applicable.

TERM

Term. The term of this agreement is 12 months beginning July 1, 2024 and ending June 30, 2025.

COOPERATION

Cooperation. The Public Defender Office and the Counties collectively and individually acknowledge that this agreement may need to be revised periodically to address new or unforeseen matters. Each party to this agreement agrees to cooperate with the other party to effectuate and carry out the intent of this agreement.

TERMINATION

Termination. This agreement may be cancelled or terminated by either of the parties without cause; however, the party seeking to terminate or cancel this agreement shall give written notice of its intention to do so to the party at least 30 days prior to the effective date of cancellation or termination. After termination of this agreement pursuant to this Section, the Public Defender Office and the Counties agree to comply with the provisions in the following paragraph.

COOPERATION IN TRANSITION OF SERVICES

Cooperation in Transition of Services. The Public Defender Office agrees upon termination or expiration of this agreement, in whole or in part, for any reason to cooperate as requested by the Counties to effectuate the smooth and reasonable transition of services for existing clients. This includes but is not limited to the continuation of representation by Public Defender Office where appropriate or required by law, court rule or State Bar of Georgia ethical standards or the facilitation of the timely transfer to the Counties of the client records. The Counties shall compensate the Public Defender for all post-termination or post-expiration services under this subsection. The Public Defender Office shall submit a monthly expenditure report containing all charges incurred during the preceding month on or before the 5th day of each month. The Counties shall pay the amount due within 15 days of the receipt of the monthly expenditure report. This subsection survives the termination or expiration of the agreement.

ADVANCE OF FUNDS

Advance of Funds. The counties acknowledge that they are required to pay the salaries and expenses provided in this agreement in advance. The parties agree that the employment of additional personnel employed by the Public Defender Office pursuant to this agreement may be terminated by the Public Defender Office if the County does not pay for the cost of these personnel in advance in accordance with this agreement. The parties agree that advances of funds cannot remain outstanding following agreement expiration and will be reclaimed. The parties agree that upon termination of this agreement all unexpended and unobligated county funds held by the parties revert Counties. The parties agree to reconcile expenditures against advance of funds within 30 days of termination of this agreement.

This the ____ day of _____, 2024.

ATTEST:

CANDLER COUNTY

By: _____
Bryan Aasheim, Administrator

This the ____ day of _____, 2024.

ATTEST:

EMANUEL COUNTY

By: _____
L. Guy Singletary, Administrator

This the ____ day of _____, 2024.

ATTEST:

JEFFERSON COUNTY

By: _____
Jerry Coalson, Administrator

This the ____ day of _____, 2024.

ATTEST:

TOOMBS COUNTY

By: _____
John Jones, Administrator

This the ____ day of _____, 202.

ATTEST:

WASHINGTON COUNTY

By: _____
_____, Administrator

ATTEST:

GEORGIA PUBLIC DEFENDER COUNCIL

By: _____
Omotayo B. Alli
Executive Director

ATTACHMENT "A"

July 1, 2024 – June 30, 2025

The Counties agree to pay the Public Defender Office \$711,493.74 in 12 monthly installments. Installments are due to the Georgia Public Defender Council (GPDC) on the 15th of the preceding month beginning on June 15, 2024. Invoices will be sent to the following addresses:

Candler County Commissioners
1075 E. Hiawatha Street, Suite A
Metter, Georgia 30439

Emanuel County Board of Commissioners
Post Office Box 787
Swainsboro, Georgia 30401

Jefferson County Board of Commissioners
Post Office Box 658
Louisville, GA 30434-0658

Toombs County Board of Commissioners
Post Office Box 112
Lyons, Georgia 30436

Washington County Board of Commissioners
Post Office Box 271
Sandersville, Georgia 31082

Installments will be paid directly to the GPDC at the following address:

GPDC
270 Washington Street
Suite 60797
Atlanta, Georgia 30334

Definition. For the purposes of this agreement and this attachment the term "additional services" means services provided by the Public Defender Office in addition to those services that the Public Defender Office is required by law to provide.

Additional Services. The Public Defender Office agrees to provide and the County agrees to pay for the additional services described in this attachment. The parties agree to the terms of this attachment and this attachment is incorporated into this agreement by reference. The amount to be paid in this attachment includes 5% administrative fee. Any additional personnel employed by the Public Defender Office pursuant to this attachment are full-time state paid employees of the Public Defender Office in the unclassified service of the State Merit System of Personnel Administration with all the benefits provided by law to employees in the unclassified service.

Compliance with Standards. Subject to the availability of resources, the Public Defender Office agrees to provide the additional services provided for in this attachment in a professional manner consistent with the standards adopted by the Georgia Public Defender Council. In the event the Public Defender Office's caseload reaches a size that prevents the Public Defender Office from providing the additional services in a manner

which meets the standards adopted by the Georgia Public Defender Council, the Public Defender Office may give the County 30 days written notice of its intent to suspend taking new additional services cases pursuant to this attachment. The provisions regarding the cooperation in transition of services shall apply during the period of the suspension. The Public Defender Office shall give the County 10 days written notice of its intent to lift the suspension of the additional services. At any time during a period of suspension of the additional services up to and including the 5th calendar day after the County receives notice from the Public Defender Office of its intent to lift the suspension, the County may elect to terminate its obligations under this attachment by giving the Public Defender Office written notice thereof; in which event the parties obligation under this attachment immediately terminate subject to the provisions of the cooperation in transition of services.

Additional Services. The Public Defender Office agrees to provide the Counties legal representation as described below:

Representation of parents in child deprivation cases brought by the State of Georgia against said parents in the Juvenile Courts of Candler, Emanuel, Jefferson, Toombs and Washington Counties. These Counties remain responsible for conflict of interest cases arising from these courts.

MIDDLE CIRCUIT PUBLIC DEFENDER OFFICE
July 1, 2024 - June 30, 2025

		STATE FUNDED - Public Defender and Assistants									
Name	State	Salary	Benefits	Retirement	Health Insurance	Life Insurance	Travel Expenses	Per Diem	Travel Allowance	Telephone	Total
Chief Public Defender (Payne)	1	\$ 135,473.04	\$ 10,363.69	\$ 44,042.29	\$ 39,902.23	\$ 31.00	\$ 229,812.24				
APD (Karrh)	1	\$ 87,000.00	\$ 6,655.50	\$ 28,283.70	\$ 25,624.98	\$ 31.00	\$ 147,595.18				
APD (Tippett) - VACANCY	1	\$ 80,000.00	\$ 6,120.00	\$ 26,008.00	\$ 23,563.20	\$ 31.00	\$ 135,722.20				
TOTAL:	3	\$ 302,473.04	\$ 23,139.19	\$ 98,333.99	\$ 89,090.41	\$ 93.00	\$ 513,129.62				

		STATE FUNDED - Public Defender Administrative									
Name	State	Salary	Benefits	Retirement	Health Insurance	Life Insurance	Travel Expenses	Per Diem	Travel Allowance	Telephone	Total
Investigator (Fagler)	1	\$ 58,498.56	\$ 4,475.14	\$ 19,017.88	\$ 17,230.17	\$ 31.00	\$ 99,252.75				
Administrative Staff (Corley)	1	\$ 65,680.80	\$ 5,074.58	\$ 21,352.83	\$ 19,345.62	\$ 31.00	\$ 111,434.83				
Administrative Staff (Shepard)	1	\$ 40,425.36	\$ 3,092.54	\$ 13,142.28	\$ 11,906.89	\$ 31.00	\$ 68,598.07				
TOTAL:	3	\$ 164,604.72	\$ 12,592.26	\$ 53,512.99	\$ 48,482.67	\$ 93.00	\$ 279,285.65				

		COUNTY FUNDED - Public Defender and Assistants									
Name	State	Salary	Benefits	Retirement	Health Insurance	Life Insurance	Travel Expenses	Per Diem	Travel Allowance	Telephone	Total
APD (Highsmith) - VACANCY	1	\$ 75,000.00	\$ 5,737.50	\$ 24,382.50	\$ 22,090.50	\$ 31.00	\$ 127,241.50				
APD (Karrh)	1	\$ 20,000.00	\$ 1,530.00	\$ 6,502.00	\$ 5,890.80	\$ -	\$ 33,922.80				
APD (Nelson)	1	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00				
TOTAL:	3	\$ 195,000.00	\$ 7,267.50	\$ 30,884.50	\$ 27,981.30	\$ 31.00	\$ 261,164.30				

		COUNTY FUNDED - Public Defender Administrative									
Name	State	Salary	Benefits	Retirement	Health Insurance	Life Insurance	Travel Expenses	Per Diem	Travel Allowance	Telephone	Total
Investigator (Coxwell)	1	\$ 58,000.00	\$ 4,437.00	\$ 18,855.80	\$ 17,083.32	\$ 31.00	\$ 98,407.12				
Investigator (Fagler)	1	\$ 6,500.00	\$ 497.25	\$ 2,113.15	\$ 1,914.51	\$ -	\$ 11,024.91				
Administrative Staff (Shepard)	1	\$ 5,000.00	\$ 382.50	\$ 1,625.50	\$ 1,472.70	\$ -	\$ 8,480.70				
Advocate (Shurling)	1	\$ 54,000.00	\$ 4,131.00	\$ 17,555.40	\$ 15,905.16	\$ 31.00	\$ 91,622.56				
Administrative Staff (PT)	1	\$ 31,500.00	\$ 456.75	\$ -	\$ -	\$ -	\$ 31,956.75				
Administrative Staff (PT)	1	\$ 31,500.00	\$ 456.75	\$ -	\$ -	\$ -	\$ 31,956.75				
TOTAL:	6	\$ 186,500.00	\$ 10,361.25	\$ 40,149.85	\$ 36,375.69	\$ 62.00	\$ 273,448.79				

MIDDLE CIRCUIT PUBLIC DEFENDER OFFICE
July 1, 2024 - June 30, 2025

COUNTY FUNDED OFFICE EXPENDITURES			
	Percentage	Amount	Balance
Office Rent	*	\$ 2,900.00	\$ 34,800.00
Operational Expenses	*	\$ 7,350.00	\$ 88,200.00
Transcripts	*	\$ 833.33	\$ 10,000.00
TOTAL:		\$ 11,083.33	\$ 133,000.00

TOTAL EXPENDITURES			
	Percentage	Amount	Balance
Public Defender and Assistants	*	\$ 513,129.62	\$ 261,164.30
Public Defender Administrative	*	\$ 279,285.65	\$ 273,448.79
5% Administrative Fee	*	\$ -	\$ 26,730.65
Travel	*	\$ 15,000.00	\$ -
Expert Witness	*	\$ 7,000.00	\$ -
Office Expenditures	*	\$ -	\$ 133,000.00
CPD Supplemental Pay	*	\$ -	\$ 10,000.00
5% Administrative Fee	*	\$ -	\$ 7,150.00
TOTAL:		\$ 814,415.27	\$ 711,493.74

BREAKDOWN BY COUNTY			
	Percentage	Amount	Balance
Candler	11.12%	\$ 79,118.10	\$ 6,593.18
Emanuel	22.84%	\$ 162,505.17	\$ 13,542.10
Jefferson	17.11%	\$ 121,736.58	\$ 10,144.71
Toombs	27.52%	\$ 195,803.08	\$ 16,316.92
Washington	21.41%	\$ 152,330.81	\$ 12,694.23
CIRCUIT WIDE TOTAL:	100.00%	\$ 711,493.74	\$ 59,291.15

BREAKDOWN BY COUNTY (Personnel)			
	Percentage	Amount	Balance
Candler	11.12%	\$ 62,421.42	\$ 5,201.79
Emanuel	22.84%	\$ 128,210.91	\$ 10,684.24
Jefferson	17.11%	\$ 96,045.91	\$ 8,003.83
Toombs	27.52%	\$ 154,481.80	\$ 12,873.48
Washington	21.41%	\$ 120,183.70	\$ 10,015.31
CIRCUIT WIDE TOTAL:	100.00%	\$ 561,343.74	\$ 46,778.65

BREAKDOWN BY COUNTY (Operating)			
	Percentage	Amount	Balance
Candler	11.12%	\$ 16,696.68	\$ 1,391.39
Emanuel	22.84%	\$ 34,294.26	\$ 2,857.86
Jefferson	17.11%	\$ 25,690.67	\$ 2,140.89
Toombs	27.52%	\$ 41,321.28	\$ 3,443.44
Washington	21.41%	\$ 32,147.12	\$ 2,678.93
CIRCUIT WIDE TOTAL:	100.00%	\$ 150,150.00	\$ 12,512.50