

BOARD OF COMMISSIONERS OF CANDLER COUNTY, GEORGIA
AGENDA
REGULAR MEETING
5:00 P.M.
April 21, 2025

1. Call to Order
2. Invocation and *Pledge of Allegiance*: Jaxson Douglas, Candler County 4-H Senior Board Member
3. Approval of Agenda
4. Citizens wishing to address the Commission – *Citizens will be allowed to address the commission individually for a period of up to 5 minutes.*
 - a. Brandi Payne – Middle Circuit Public Defender’s Office, FY26 Budget Request and Contract (*related to item 8A*)
 - b. Charles Ricky Nevill – Request to close a portion of Defair Loop
5. Application for Commission approval
 - a. Ansley Shepard, Berkley Eubanks, Rusch Goswick – Request to hold a joint event in conjunction with the Metter-Candler Recreation Department
6. Financial Report
 - a. FY2025 Audit Report as presented by Richard Deal (Lanier, Deal & Deal, CPAs)
 - b. March Financial Report
7. Old Business
 - a. Consideration of an estimate from Pope Construction for repairs to the recreation department gymnasium and discussion of next steps
 - b. Change Order No 3-E. Hiawatha St TIA2 project
 - c. Discussion regarding 2025 GDOT LRA supplemental funding of \$614,543.47 and possible road projects for this funding (application due date of June 15, 2025)
 - d. Consideration of a proposed changes to the Candler County Solar Panel Ordinance
8. New Business
 - a. Consideration of a request from Brandi Payne, Public Defender, for approval of the FY26 Public Defender’s budget and FY26 budget contract
 - b. Discussion of a proposal Floating Local Option Sales Tax (FLOST) to be put forward for citizen vote in fall 2025
 - c. Discussion regarding the “estimated roll-back rate” as required by HB581 and HB92 to be included on the county tax bills
 - d. Consideration of a request to transfer the interest accrued balance from the ARPA fund and account (approximately \$1,480) to the general fund and close the ARPA fund and account
 - e. Consideration of a request to transfer the balance of the General Fund contingency account (QNB) of approximately \$20,572.67 to the general fund operating account and close the account

BOARD OF COMMISSIONERS OF CANDLER COUNTY, GEORGIA
AGENDA
REGULAR MEETING
5:00 P.M.
April 21, 2025

9. Report from County Administrator
10. Report from Attorney
11. Reports from Commissioners
12. Report from Chairman
13. Executive Session - Personnel
14. Adjournment

**Candler County
Board of Commissioners
Monday, April 21, 2025
5:00 p.m.**

The Board of Commissioners of Candler County met for the regular monthly meeting on Monday, April 21, 2025 meeting, at 5:00 p.m., in the Commissioners' boardroom at 1075 East Hiawatha Street, Suite A, Metter, Georgia.

Chairman Brad Jones presided with Vice-Chairman Blake Hendrix, Commissioners David Morales, Jonathan Williamson and Tre' Ross in attendance. Also attending were County Administrator Bryan Aasheim, County Clerk Kellie Lank and County Attorney Kendall Gross and Assistant County Attorney, Cindy Delgado Bellew. The Metter Advertiser was notified of the meeting, Taylor Crosby was present.

Guests attending this meeting included: Curtis and Fronnie Barlow, Ricky Nevil, Anslee Sheppard, Tim Spencer, Jordan Carter; and, Bill Vickery, Project Manager at Pope Construction.

1. Call to Order

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

2. Invocation and Pledge of Allegiance –

Jaxson Douglas, Candler County 4-H Senior Board Member delivered the invocation and lead the *Pledge of Allegiance*.

3. Approval of Agenda

Administrator Aasheim requested the agenda be amended and add the following items:

8. New Business

- d. Consideration of a request to transfer the interest accrued balance from the ARPA fund and account (approximately \$1,480) to the general fund and close the ARPA fund and account**
- e. Consideration of a request to transfer the balance of the General Fund contingency account (QNB) of approximately \$20,572.67 to the general fund operating account and close the account**

Vice-Chairman Hendrix made a motion to approve the agenda as amended. Commissioner Morales provided a second. The motion carried unanimously, (5-0).

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

a. Brandi Payne – Middle Circuit Public Defender's Office, FY26 Budget Request and Contract (related to item 8A)

Attorney Gross informed the Board that Public Defender Brandi Payne was likely still in Superior Court on a high-profile local case and may be unable to attend. In her absence, he relayed her message that the Public Defender's Office is not requesting additional funds for FY26. Ms. Payne intends to maintain the same overall budget but will be reallocating funds internally.

Attorney Gross noted that Ms. Payne asked whether the Board would be concerned with the internal adjustments, and he had assured her they would likely have no issue. He also

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confirmed that the annual contract—identical to last year's—has been submitted to the County Administrator and is included on the agenda for consideration.

b. Charles Ricky Nevill – Request to close a portion of Defair Loop

Chairman Jones invited Mr. Ricky Nevill to the podium to present his request to close a remaining portion of Defair Loop. Mr. Nevill explained that one side of the loop was previously closed, and he is now requesting closure of the opposite side, from Turner Road to the point where it was closed earlier.

He clarified that his request is not a reflection on the County's road crew, but rather due to the road's poor condition—specifically, drainage issues that cause water to flow downhill into a pond, making the road nearly impassable. He noted that local residents on Temple Road typically use the gravel road portion of Defair Loop as an alternate route. He also explained that, as with the previously closed section, he intends to gravel and level the area once it is closed. Mr. Nevill stated he does not intend to gate the road, as he wants to maintain access for USPS, emergency responders, and County equipment.

Chairman Jones asked whether an easement would be needed for County equipment to turn around. Attorney Gross confirmed that an easement would be necessary and reviewed the request area and affected residents. Following clarification from Administrator Aasheim and Attorney Gross on the formal process for road closure, the Board reached a consensus to authorize Attorney Gross to begin the process to close the requested portion of Defair Loop.

5. Application for Commission approval

a. Ansley Shepard, Berkley Eubanks, Rusch Goswick – Request to hold a joint event in conjunction with the Metter-Candler Recreation Department

Ansley Shepherd and Rusch Goswick presented a proposal for a one-day Summer Kick-Off Camp for ages 6–14, featuring water activities and seven rotating stations such as kickball, wiffle ball, and arts & crafts, all supervised by adults and teen volunteers.

A timeline and volunteer list were shared. The Board, Director Robins, and the presenters discussed safety and logistics. Attorney Gross will prepare a waiver for the event. The teens will confirm the event date, finalize marketing materials, and deliver them to Director Robins. Director Robins will compile the final plan and waiver and submit them to Administrator Aasheim for formal presentation and Board consideration at the next meeting.

6. Financial Report

a. FY2024 Audit Report as presented by Richard Deal (Lanier, Deal & Deal, CPAs)

Mr. Richard Deal presented in detail the FY24 Annual Financial Report. (Exhibit A)

b. March Financial Report

Administrator Aasheim presented the Financial Report as of March 31, 2025. (Exhibit B)

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7. Old Business

a. Consideration of an estimate from Pope Construction for repairs to the recreation department gymnasium and discussion of next steps

Chairman Jones made a motion to table the item, Consideration of an estimate from Pope Construction for repairs to the recreation department gymnasium and discussion of next steps. Commissioner Morales provided a second. The motion carried 5-0.

b. Change Order No 3-E. Hiawatha St TIA2 project

Administrator Aasheim presented Change Order No. 3 for the East Hiawatha TIA 2 Project, addressing necessary culvert expansion and drainage improvements at the ninety-degree intersection due to a drainage easement for Excelsior EMC. The initial cost of approximately \$135,391.00 will be performed and billed separately directly to Excelsior EMC for reimbursing the County for this added expense to the Hiawatha Street paving project.

Vice-Chairman Hendrix made a motion to approve the change order as presented. Commissioner Ross seconded the motion. The motion passed unanimously, 5-0. (Exhibit C)

c. Discussion regarding 2025 GDOT LRA supplemental funding of \$614,543.47 and possible road projects for this funding (application due date of June 15, 2025)

Vice-Chairman Hendrix made a motion to table the item, Discussion regarding 2025 GDOT LRA supplemental funding of \$614,543.47 and possible road projects for this funding (application due date of June 15, 2025). Commissioner Ross provided a second. The motion carried, 5-0.

d. Consideration of a proposed changes to the Candler County Solar Panel Ordinance

Administrator Aasheim presented the revised draft of the Candler County Solar Panel Ordinance, noting one additional change since the last meeting. He, along with Attorney Gross, requested authorization from the Board to publish the draft as the final proposed version in order to proceed with public notice and future adoption of the Candler County Solar Panel Ordinance.

Commissioner Ross made a motion to authorize Attorney Gross to publish this proposed draft as the final version of the Candler County Solar Panel Ordinance in the Metter Advertiser; and, that this meeting will count as one of the two sessions required to be held prior to approval of the revision. Commissioner Williamson provided a second. The motion carried unanimously, 5-0.

8. New Business

a. Consideration of a request from Brandi Payne, Public Defender, for approval of the FY26 Public Defender's budget and FY26 budget contract

Administrator Aasheim presented the Public Defenders Budget and FY2026 contract. Attorney Gross presented earlier in the meeting. Brandi Payne, Public Defender, had since joined the meeting. Administrator Aasheim opened the floor to Ms. Payne to speak if she chose to add anything. Ms. Payne approached the Board and reiterated what Attorney Gross had previously detailed, that there was no request new money, it is a reallocation of last years budget. She explained the staffing issues and intentions of the reallocations. Also, a reallocation under the County portion for supplemental income for Public Defender Office administrative staff.

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Chairman Jones made a motion to approve the FY26 Public Defender's budget and FY26 Budget Contract. Commissioner Morales provided a second. The motion carried, 5-0. (Exhibit D)

b. Discussion of a proposal Floating Local Option Sales Tax (FLOST) to be put forward for citizen vote in fall 2025

Administrator Aasheim brought before the commissioners a proposal Floating Local Option Sales Tax (FLOST) to be put forward for citizen vote in fall 2025. He then requested the Commissioners consider agreeing to work with the City of Metter, and that the Commissioners select two members of the Board to represent the County in the FLOST negotiations process.

Chairman Jones made motion to move forward with putting together a referendum for a Floating Local Option Sales Tax (FLOST) to be put forward for citizen vote in fall 2025. Commissioner Williamson provided a second. The motion carried unanimously, 5-0.

The Commissioners chose Vice-Chairman Hendrix and Commissioner Williamson to represent the County in the FLOST negotiations.

c. Discussion regarding the "estimated roll-back rate" as required by HB581 and HB92 to be included on the county tax bills

Administrator Aasheim shared information from Chief Tax Appraiser Cheyenne Lanier regarding the "estimated rollback rate" required by HB 581 and HB 92 for inclusion on county tax bills. Based on this information, he recommended that the Board of Commissioners not provide an estimated rollback rate and allow the notices to proceed without it. He noted that no decision is required tonight and stated he would participate in upcoming ACCG webinars to gather more information before the Board takes formal action.

d. Consideration of a request to transfer the interest accrued balance from the ARPA fund and account (approximately \$1,480) to the general fund and close the ARPA fund and account

Administrator Aasheim made a request to transfer the interest accrued balance from the ARPA fund and account (approximately \$1,480) to the general fund and close the ARPA fund and account.

Chairman Jones made a motion to transfer the interest accrued balance from the ARPA fund and account (approximately \$1,480) to the general fund and close the ARPA fund and account. Commissioner Ross provided a second. The motion carried, 5-0.

e. Consideration of a request to transfer the balance of the General Fund contingency account (QNB) of approximately \$20,572.67 to the general fund operating account and close the account

Administrator Aasheim made a request to transfer the balance of the General Fund contingency account (QNB) of approximately \$20,572.67 to the general fund operating account and close the account.

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Chairman Jones made a motion to transfer the balance of the General Fund contingency account (QNB) of approximately \$20,572.67 to the general fund operating account and close the account. Commissioner Ross provided a second. The motion carried, 5-0.

9. Report from County Administrator

Administrator Aasheim reported on the following items:

- FY2026 budget will be tentatively available on the same day as the May 5, 2025 meeting packet. He explained the challenges of this budget's preparations.
- Requested Executive Session to discuss personnel.

10. Report from Attorney

Attorney Gross had nothing to report at this meeting.

11. Reports from Commissioners

District 1 – Commissioner David Morales had nothing to report at this meeting.

District 2 – Commissioner Jonathan Williamson had nothing to report at this meeting.

District 3 – Commissioner Tre' Ross had nothing to report at this meeting.

District 4 – Vice-Chairman Blake Hendrix had nothing to report at this meeting.

12. Report from Chairman

Chairman Jones reminded everyone that he, Commissioners Morales, Williamson and Ross will be out of the County beginning Thursday, April 24th to attend the ACCG Annual Conference in Savannah.

13. Executive Session – Personnel

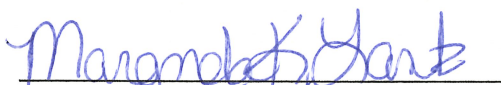
Chairman Jones moved to exit into Executive Session to discuss personnel and potential litigation at 7:14 p.m. Commissioner Morales provided a second to the motion. The motion carried 5-0.

Chairman Jones moved to exit Executive Session and reconvene the regular meeting at 8:13 p.m. Commissioner Morales provided a second to the motion. The motion carried 5-0.

Chairman Jones moved to authorize the signing of the *Closed Meeting Affidavit* certifying that executive session was for personnel. Vice-Chairman Hendrix provided the second to the motion. The motion carried 5-0.

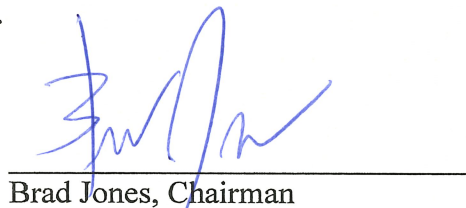
14. Adjournment

At 8:15 p.m., Chairman Jones moved to adjourn the meeting. Commissioner Ross provided the second to the motion. The motion carried 5-0.



Kellie Lank, Clerk

Attest


Brad Jones, Chairman

BOARD OF COMMISSIONERS OF CANDLER COUNTY

Brad Jones
Chairman

Bryan Aasheim
County Administrator

Blake Hendrix
Vice-Chairman

David Morales
Commissioner

Jonathan Williamson
Commissioner

Tre' Ross
Commissioner

CLOSED MEETING AFFIDAVIT

STATE OF GEORGIA
COUNTY OF CANDLER

AFFIDAVIT OF CHAIRMAN OR PRESIDING OFFICER

Brad Jones, 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 April 21, 2025.

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

3.
The executive session was called to order at 7:14 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 21st day of April 2025.

Sworn to and subscribed before me
This 21st day of April 2025.

Notary Public




Brad Jones, Chairman
Board of Commissioners of Candler County

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

Exhibit A

CANDLER COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024

LANIER, DEAL & DEAL

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March 31, 2025

To the Candler County Board of Commissioners
Metter, Georgia

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Candler County, Georgia for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 25, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Candler County, Georgia, Georgia are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2024. We noted no transactions entered into by Candler County, Georgia during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Management's estimate of the accrual for landfill closure and post-closure care costs is based on estimates on what it would cost to perform all closure and post-closure care in 2024.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 31, 2025.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

Restriction on Use

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

Very truly yours,

Lanier, Deal & Deal

Lanier, Deal & Deal, CPAs

CANDLER COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024

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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, 2024, 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, 2024, 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 1.0% and 0.3%, respectively, of the assets and net position of Candler County, Georgia as of June 30, 2024. We did not audit the financial statements of the Candler County Hospital Authority, a component unit, which represents 47.3% and 55.7%, respectively, of the assets and net position of Candler County, Georgia as of June 30, 2024. 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 March 31, 2025 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 & Deal

Statesboro, Georgia

March 31, 2025

CANDLER COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2024

	Primary Government	Component Units	
	Governmental Activities	Candler County Board of Health	Candler County Hospital Authority
ASSETS			
Current Assets:			
Cash	\$ 11,027,067	\$ 371,293	\$ 5,342,106
Certificates of deposit	11,379,800	-	-
Investments	1,601,504	-	1,000,000
Receivables:			
Accounts	98,501	-	3,692,906
Taxes	772,952	-	-
Intergovernmental	238,478	30,608	-
Interest	102,916	-	-
Prepaid items	69,245	-	-
Supplies inventory	-	-	332,489
Other current assets	-	-	1,319,056
Noncurrent Assets:			
Externally restricted cash for debt service	-	-	118,872
Net OPEB asset	-	8,752	-
Capital Assets:			
Nondepreciable capital assets	2,208,795	-	744,077
Intangible right-to-use lease assets, net	-	-	1,427,199
Intangible right-to-use subscription assets, net	-	-	1,107,781
Depreciable capital assets, net	13,125,780	10,092	4,151,413
Total Assets	40,625,038	420,745	19,235,899
DEFERRED OUTFLOWS OF RESOURCES			
Proportionate share of collective deferred outflows of resources	-	136,409	-
LIABILITIES			
Current Liabilities:			
Accounts payable	762,880	-	1,107,355
Claims payable	75,000	-	-
Accrued payroll liabilities	167,409	-	-
Accrued interest payable	174,886	-	-
Other liabilities	1,800	-	1,110,824
Unearned revenue	373,832	-	-
Compensated absences payable	36,880	2,099	-
Notes payable	198,100	-	9,977
Bonds payable	170,000	-	-
Lease liabilities	-	-	446,557
Subscription liabilities	-	-	507,861
Estimated third-party payor settlements	-	-	558,893
Long-Term Liabilities:			
Compensated absences payable (net of current portion)	147,518	8,395	-
Notes payable (net of current portion)	466,618	-	-
Bonds payable (net of current portion)	9,304,156	-	-
Lease liabilities (net of current portion)	-	-	1,052,529
Subscription liabilities (net of current portion)	-	-	614,374
Net pension liability	-	416,160	-
Landfill closure and postclosure care costs	3,915,227	-	-
Total Liabilities	15,794,306	426,654	5,408,370
DEFERRED INFLOWS OF RESOURCES			
Proportionate share of collective deferred inflows of resources	-	57,447	-
NET POSITION			
Net investment in capital assets	14,156,069	10,092	4,799,172
Restricted for:			
Capital projects	3,065,532	-	-
Debt service	59,463	-	118,872
Other purposes	2,243,312	139,497	-
Unrestricted	5,306,356	(76,536)	8,909,485
Total Net Position	\$ 24,830,732	\$ 73,053	\$ 13,827,529

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Program/Function	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Primary Governmental Activities	Component Unit Candler County Board of Health Candler County Hospital Authority
Primary Government					
General government	\$ 2,139,724	\$ 134,751	\$ 111,903	\$ (1,528,735)	
Judicial	893,122	117,705	-	(775,417)	
Public safety	4,995,099	2,063,802	107,010	(2,492,466)	
Public works	4,126,732	1,226,915	14,664	(1,717,488)	
Health and welfare	134,184	33,072	127,500	26,388	
Culture and recreation	372,250	58,766	-	(313,484)	
Housing and development	648,543	-	-	(648,543)	
Interest and fiscal charges	661,831	-	-	(661,831)	
Total Governmental Activities - Primary Government	\$ 13,971,485	\$ 3,635,011	\$ 361,077	\$ (8,111,576)	

Component Units:					
Candler County Board of Health	\$ 565,432	\$ 139,829	\$ 316,403	-	\$ (109,200)
Candler County Hospital Authority	29,086,319	26,860,885	5,058,496	658,273	\$ 3,491,335
Total Component Units	\$ 29,651,751	\$ 27,000,714	\$ 5,374,899	\$ 658,273	\$ (109,200)

General Revenues					
Property taxes levied for general purposes	5,440,287				
Sales taxes	3,515,308				
Insurance premium tax	556,114				
Other taxes	189,132				
Gain on disposal of capital assets	7,844				
Investment earnings	363,315				
Gain on settlements	-				
Miscellaneous	97,252				
Total General Revenues	10,169,252			62,912	399,262
Change in Net Position	2,057,676			(46,288)	3,890,597
Net Position, July 1, 2023, as restated	22,773,056			119,341	9,936,932
Net Position, June 30, 2024	\$ 24,830,732			\$ 73,053	\$ 13,827,529

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

	General	American Rescue Plan Act Fund	2018 SPLOST Fund	2024 SPLOST Fund	T-SPLOST Fund	Jail Construction	Other Governmental Funds	Total Governmental Funds
ASSETS								
Cash	\$ 3,741,007	\$ 401,006	\$ 1,081,244	\$ 251,883	\$ 1,711,840	\$ 990,009	\$ 1,421,123	\$ 9,598,112
Certificates of deposit	3,134,907	-	-	-	-	8,244,893	-	11,379,800
Investments	891,783	-	-	-	-	-	709,721	1,601,504
Receivables:								
Accounts	69,208	-	-	-	-	-	4,468	73,676
Taxes	647,286	-	-	-	-	-	125,666	772,952
Intergovernmental	21,466	-	-	166,628	33,136	-	17,248	238,478
Interest	51,161	-	-	-	-	51,755	-	102,916
Due from other funds	10,451	-	-	-	-	-	-	10,451
Prepaid items	62,266	-	5,969	-	-	-	1,010	69,245
TOTAL ASSETS	\$ 8,629,535	\$ 401,006	\$ 1,087,213	\$ 418,511	\$ 1,744,976	\$ 9,286,657	\$ 2,279,236	\$ 23,847,134
LIABILITIES								
Accounts payable	\$ 131,801	-	\$ 6,939	\$ 51,988	\$ 126,241	\$ 326,289	\$ 119,622	\$ 762,880
Accrued payroll liabilities	167,409	-	-	-	-	-	-	167,409
Due to other funds	21,693	-	-	-	-	-	10,451	32,144
Unearned revenue	850	\$ 372,982	-	-	-	-	-	373,832
Other liabilities	1,800	-	-	-	-	-	-	1,800
TOTAL LIABILITIES	323,553	372,982	6,939	51,988	126,241	326,289	130,073	1,338,065
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - property taxes	477,309	-	-	-	-	-	108,588	585,897
FUND BALANCES								
Nonspendable	62,266	-	5,969	-	-	-	1,010	69,245
Restricted	234,176	28,024	1,074,305	366,523	1,618,735	8,960,368	2,039,565	14,321,696
Assigned	2,470,018	-	-	-	-	-	-	2,470,018
Unassigned	5,062,213	-	-	-	-	-	-	5,062,213
TOTAL FUND BALANCES	7,828,673	28,024	1,080,274	366,523	1,618,735	8,960,368	2,040,575	21,923,172
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 8,629,535	\$ 401,006	\$ 1,087,213	\$ 418,511	\$ 1,744,976	\$ 9,286,657	\$ 2,279,236	\$ 23,847,134

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, 2024

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

Total Governmental Fund Balances	\$ 21,923,172
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Capital assets used in governmental activities are not financial
resources and, therefore, are not reported in the funds:

Cost	\$ 30,450,251	
Less accumulated depreciation	<u>(15,115,676)</u>	15,334,575

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.

1,400,473

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	585,897
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Long-term liabilities that 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	\$ (664,718)	
Bonds payable	(9,474,156)	
Accrued interest payable	(174,886)	
Landfill closure and postclosure care costs	(3,915,227)	
Compensated absences	<u>(184,398)</u>	<u>(14,413,385)</u>

Net Position Of Governmental Activities

\$ 24,830,732

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, 2024

	General	American Rescue Plan Act Fund	2018 SPLOST Fund	2024 SPLOST Fund	T-SPLOST Fund	Jail Construction	Other Governmental Funds	Total Governmental Funds
REVENUES								
Taxes	\$ 6,560,069	-	\$ 1,539,248	\$ 532,544	\$ 395,769	-	\$ 657,233	\$ 9,684,863
Licenses and permits	3,520	-	-	-	-	-	53,575	57,095
Charges for services	2,226,555	-	-	-	-	-	696,808	2,923,363
Fees, fines and forfeitures	499,716	-	-	-	-	-	14,967	514,683
Intergovernmental	233,570	\$ 450,565	-	-	-	-	1,140,473	1,824,608
Investment earnings	278,038	17,856	19,672	133	48,663	\$ 331,822	67,420	763,604
Other	97,227	-	-	-	-	-	25	97,252
Total revenues	9,898,695	468,421	1,558,920	532,677	444,432	331,822	2,630,501	15,865,468
EXPENDITURES								
Current:								
General government	1,933,074	12,450	-	-	-	-	99	1,945,623
Judicial	919,984	7,372	-	-	-	-	4,231	931,587
Public safety	4,028,119	46,211	-	-	-	-	669,010	4,743,340
Public works	1,810,047	17,506	-	-	-	-	392,420	2,219,973
Health and welfare	134,184	-	-	-	-	-	-	134,184
Culture and recreation	300,643	2,691	-	-	-	-	55,900	359,234
Housing and development	107,200	-	-	-	-	-	171,904	279,104
Capital outlay	-	364,335	915,325	-	467,427	672,738	1,563,432	3,983,257
Debt service:								
Principal	25,000	-	195,741	-	-	-	-	220,741
Interest	-	-	13,973	-	-	188,855	-	202,828
Debt issuance costs	-	-	-	-	-	284,117	-	284,117
Intergovernmental	-	-	677,269	166,154	-	-	-	843,423
Total expenditures	9,258,251	450,565	1,802,308	166,154	467,427	1,145,710	2,856,996	16,147,411
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	640,444	17,856	(243,388)	366,523	(22,995)	(813,888)	(226,495)	(281,943)
OTHER FINANCING SOURCES (USES)								
Sale of capital assets	9,844	-	-	-	-	-	-	9,844
Proceeds from notes issuance	-	-	407,700	-	-	-	-	407,700
Proceeds from bond issuance	-	-	-	-	-	9,474,156	-	9,474,156
Transfers in	-	-	-	-	-	300,100	-	300,100
Transfers out	(300,100)	-	-	-	-	-	-	(300,100)
Total other financing sources (uses)	(290,256)	-	407,700	-	-	9,774,256	-	9,891,700
NET CHANGE IN FUND BALANCES	350,188	17,856	164,312	366,523	(22,995)	8,960,368	(226,495)	9,609,757
FUND BALANCES, JULY 1, 2023	7,478,485	10,168	915,962	-	1,641,730	-	2,267,070	12,313,415
FUND BALANCES, JUNE 30, 2024	\$ 7,828,673	\$ 28,024	\$ 1,080,274	\$ 366,523	\$ 1,618,735	\$ 8,960,368	\$ 2,040,575	\$ 21,923,172

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, 2024

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

Net Change In Fund Balances - Total Governmental Funds \$ 9,609,757

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	\$ (1,543,188)	
Capital outlay	<u>3,359,257</u>	1,816,069

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 6/30/24	585,897	
Unavailable revenue at 6/30/23	<u>(430,055)</u>	155,842

Governmental funds do not report the cost of disposed capital assets but the cost is reported on the statement of activities. (2,000)

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. 529,978

The issuance of bonds payable is reported as an other financing source on the fund level financial statement and as a liability on the statement of net position. (9,474,156)

The issuance of notes payable is reported as an other financing source on the fund level financial statement and as a liability on the statement of net position. (407,700)

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. 220,741

Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.

Change in compensated absences	(20,013)	
Change in accrued interest payable	(174,886)	
Change in landfill closure and postclosure care costs	<u>(195,956)</u>	<u>(390,855)</u>

Change In Net Position of Governmental Activities \$ 2,057,676

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, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes:				
Property	\$ 4,839,300	\$ 4,839,300	\$ 5,424,309	\$ 585,009
Local option sales tax	950,000	950,000	1,047,747	97,747
Other	84,000	84,000	88,013	4,013
Licenses and permits	3,700	3,700	3,520	(180)
Charges for services	2,017,900	2,017,900	2,226,555	208,655
Fees, fines and forfeitures	530,100	530,100	499,716	(30,384)
Intergovernmental	192,596	192,596	233,570	40,974
Investment earnings	201,000	201,000	278,038	77,038
Other	32,500	32,500	97,227	64,727
Total revenues	8,851,096	8,851,096	9,898,695	1,047,599
EXPENDITURES				
Current:				
General government:				
Legislative	77,505	85,305	83,873	1,432
Executive	236,820	267,195	269,140	(1,945)
Elections	119,877	136,627	126,257	10,370
Financial administration	348,457	362,957	359,006	3,951
Information technology	149,688	149,688	149,524	164
Tax commissioner	302,529	306,329	303,919	2,410
Tax assessor	316,560	316,560	280,676	35,884
Equalization	6,240	8,040	6,760	1,280
Public buildings	261,880	350,480	353,919	(3,439)
Total general government	1,819,556	1,983,181	1,933,074	50,107
Judicial:				
Superior Court	229,747	229,747	225,408	4,339
Clerk of Court	363,037	365,037	360,342	4,695
State Court	131,650	131,650	129,951	1,699
Magistrate Court	35,981	36,081	35,577	504
Probate Court	164,835	167,335	168,706	(1,371)
Total judicial	925,250	929,850	919,984	9,866
Public safety:				
Sheriff	1,713,395	1,749,552	1,737,295	12,257
Detention center	861,097	861,097	829,094	32,003
Emergency medical service	1,282,287	1,357,959	1,373,903	(15,944)
Coroner	25,886	36,301	32,938	3,363
Emergency management	23,170	60,734	54,889	5,845
Total public safety	3,905,835	4,065,643	4,028,119	37,524

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, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES (Continued)				
Public works:				
Roads and bridges	\$ 1,282,522	\$ 1,359,522	\$ 1,366,669	\$ (7,147)
Solid waste	443,143	443,143	443,378	(235)
Total public works	1,725,665	1,802,665	1,810,047	(7,382)
Health and welfare:				
Health department	1,000	1,000	1,000	-
Hospital	280,000	280,000	-	280,000
Family connections	90,000	127,500	127,184	316
Family and children services	6,000	6,000	6,000	-
Total health and welfare	377,000	414,500	134,184	280,316
Culture and recreation:				
Recreation department	333,339	333,339	300,643	32,696
Housing and development:				
Conservation	8,836	8,836	8,836	-
Agricultural resources	93,994	93,994	98,364	(4,370)
Code enforcement	11,065	11,065	-	11,065
Total housing and development	113,895	113,895	107,200	6,695
Debt service:				
Principal	25,000	25,000	25,000	-
Total expenditures	9,225,540	9,668,073	9,258,251	409,822
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(374,444)	(816,977)	640,444	1,457,421
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	20,000	20,000	9,844	(10,156)
Transfers in	11,100	11,100	-	(11,100)
Transfers out	-	(300,100)	(300,100)	-
Total other financing sources (uses)	31,100	(269,000)	(290,256)	(21,256)
NET CHANGE IN FUND BALANCE	\$ (343,344)	\$ (1,085,977)	350,188	\$ 1,436,165
FUND BALANCE, BEGINNING OF YEAR			7,478,485	
FUND BALANCE, END OF YEAR			\$ 7,828,673	

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, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental	\$ 637,000	\$ 874,547	\$ 450,565	\$ (423,982)
Interest	-	-	17,856	17,856
Total revenues	<u>637,000</u>	<u>874,547</u>	<u>468,421</u>	<u>(406,126)</u>
EXPENDITURES				
Current:				
General government	90,200	100,000	12,450	87,550
Judicial	-	-	7,372	(7,372)
Public safety	1,800	51,081	46,211	4,870
Public works	-	-	17,506	(17,506)
Culture and recreation	-	-	2,691	(2,691)
Capital outlay	545,000	723,466	364,335	359,131
	<u>637,000</u>	<u>874,547</u>	<u>450,565</u>	<u>423,982</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	17,856	<u>\$ 17,856</u>
FUND BALANCE, BEGINNING OF YEAR			<u>10,168</u>	
FUND BALANCE, END OF YEAR			<u>\$ 28,024</u>	

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2024

	Governmental Activities - Internal Service Fund <u>Employee Insurance Fund</u>
ASSETS	
Current Assets	
Cash and cash equivalents	\$ 1,428,955
Accounts receivable	24,825
Interfund receivable	<u>21,693</u>
Total Current Assets	1,475,473
LIABILITIES	
Current Liabilities	
Claims payable	<u>75,000</u>
NET POSITION	
Unrestricted	<u><u>\$ 1,400,473</u></u>

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, 2024

	Governmental Activities - Internal Service Fund
	Employee Insurance Fund
OPERATING REVENUES	
Premiums	<u>\$ 1,435,282</u>
OPERATING EXPENSES	
Purchased services	518,781
Claims	<u>419,511</u>
Total operating expenses	<u>938,292</u>
OPERATING INCOME	496,990
NON-OPERATING REVENUES	
Interest	<u>32,988</u>
CHANGE IN NET POSITION	529,978
NET POSITION, BEGINNING OF YEAR	<u>870,495</u>
NET POSITION, END OF YEAR	<u><u>\$ 1,400,473</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, 2024

	Governmental Activities - Internal Service Fund Employee Insurance Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from internal charges	\$ 1,435,237
Cash payments for services	(518,781)
Cash payments for claims	(501,712)
Net cash provided (used) by operating activities	<u>414,744</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment earnings	<u>32,988</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	447,732
CASH AND CASH EQUIVALENTS, JULY 1, 2023	<u>981,223</u>
CASH AND CASH EQUIVALENTS, JUNE 30, 2024	<u><u>\$ 1,428,955</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income	\$ 496,990
(Increase) decrease in operating assets:	
Accounts receivable	(17,201)
Interfund receivable	(45)
Increase (decrease) in operating liabilities:	
Claims payable	(65,000)
Net cash provided (used) by operating activities	<u><u>\$ 414,744</u></u>

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2024

ASSETS	
Cash	\$ 575,049
	<hr/>
TOTAL ASSETS	\$ 575,049
	<hr/> <hr/>
LIABILITIES	
Due to other governments	\$ 271,861
Due to other entities and individuals	106,647
	<hr/>
TOTAL LIABILITIES	378,508
	<hr/> <hr/>
NET POSITION	
Restricted for individuals, organizations, and other governments	196,541
	<hr/>
TOTAL NET POSITION	\$ 196,541
	<hr/> <hr/>

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, 2024

ADDITIONS

Tax collections for other governments	\$ 8,295,034
Fees, fines, and forfeitures	368,604
Court judgments/assessments	55,226
Interest	<u>88</u>
Total additions	<u>8,718,952</u>

DEDUCTIONS

Payments to other governments	8,213,747
Payments to other entities and individuals	<u>539,619</u>
Total deductions	<u>8,753,366</u>

Net increase (decrease) in fiduciary net position (34,414)

NET POSITION - JULY 1, 2023 230,955

NET POSITION - JUNE 30, 2024 \$ 196,541

See accompanying notes to the basic financial statements.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

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.

Blended component units, although legally separate entities, are, in substance, part of the government's operations. Discretely presented component units are reported in a separate column of the government-wide financial statements to emphasize that it is legally separate from the government.

The Candler County Public Facilities Authority is a legally separate entity from the County but is part of the County and is blended into the Jail Construction Capital Projects Fund, a major governmental fund. The Candler County Public Facilities Authority does not have separately issued financial statements for the year ended June 30, 2024. The sole purpose of The Candler County Public Facilities Authority is to serve as a financial conduit for debt issued to construct and/or maintain public buildings and related projects. The Candler County Public Facilities Authority is governed by a five-member board appointed by the County's Board of Commissioners. There is a financial benefit (burden) and operational responsibility between the County and The Candler County Public Facilities Authority.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

Candler County Hospital Authority (The Hospital Authority) - The Candler County Hospital Authority was created in November, 1958 by the Board of Commissioners of Candler County to operate, control, and manage all matters concerning the County's health care functions. The Hospital Authority operates Candler County Hospital, a critical access hospital. The County nominates the Board of Trustee members of the Hospital Authority and the County has guaranteed some debt of the Hospital Authority. The Hospital Authority issued audited financial statements with a fiscal year ended December 31, 2023. Copies of these financial statements may be obtained from their administrative office at:

Candler County Hospital Authority
 400 Cedar Street
 Metter, Georgia 30439

1-B. Basis of Presentation

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

Government-wide Financial Statements – The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the County as a whole. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. Fiduciary activities are not included at the government-wide reporting level. Individual funds are not displayed, but the statements distinguish governmental activities, generally supported by taxes, grants and the County's general revenues, from business-type activities, generally financed in whole or part with service charges to external customers. The County had no business-type activities at June 30, 2024.

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2018 SPLOST Fund – This capital project fund accounts account for the special purpose local option sales tax collected pursuant to a referendum for various capital improvements within the County.

2024 SPLOST Fund – This capital project fund accounts account for the special purpose local option sales tax collected pursuant to a referendum for various capital improvements within the County.

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

Jail Construction Fund – This capital project fund accounts for the construction of a new jail facility for Candler County.

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

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

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

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

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

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

1-C. Measurement Focus

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

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

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statement of net position. The statement of changes in fund net

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

1-D. Basis of Accounting

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

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

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

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

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

1-E. Assets, Liabilities and Net Position

Cash, Cash Equivalents, and Investments

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

Receivables

All trade and property tax receivables are reported net of an allowance for uncollectibles, where applicable. At June 30, 2024, the General Fund reported an allowance for uncollectibles of \$62,040 and \$194,018 for the property taxes receivable and EMS accounts receivable, respectively. The Shared Service District Fund reported an allowance of \$12,065 for property taxes receivable at June 30, 2024.

Consumable Inventories

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

Interfund Balances

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2024, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reported as nonspendable as this amount is not available for general appropriation.

Capital Assets

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Compensated Absences

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

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

Accrued Liabilities and Long-term Obligations

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

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County does not have any deferred outflows of resources as of June 30, 2024. It does have a component unit that has deferred outflows of resources related to pensions and other post-employment benefits on the statement of net position.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Fund Equity

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

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

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

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

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

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

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

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- Committed
- Assigned
- Unassigned

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

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

Interfund Activity

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

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

Estimates

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

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

All budgets are adopted on a basis consistent with GAAP.

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

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

All unexpended annual appropriations lapse at year-end.

Excess of Expenditures Over Appropriations

Expenditures exceeded appropriations for the year ended June 30, 2024 in the following departments for the general fund:

	<u>General Fund</u>
Executive	\$ 1,945
Public buildings	3,439
Probate court	1,371
Emergency medical service	15,944
Roads and bridges	7,147
Solid waste	235
Agricultural resources	4,370

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

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

	<u>Overexpenditures</u>
Drug Abuse Treatment and Education Fund	\$ 1,397
Jail Store Fund	173,887
Law Library Fund	4,231
Local Maintenance and Improvement Grant Fund	652,376

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 3 – DEPOSITS AND INVESTMENTS

Cash Deposits with Financial Institutions

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

At June 30, 2024, the carrying amount of the County's deposits (checking and certificates of deposit) was \$22,981,916 and the bank balance was \$24,263,037. Of the bank balance, \$4,518,888 was covered by federal depository insurance and \$19,744,149 was collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

Discretely Presented Component Units

The carrying amount of deposits for the Candler County Hospital Authority was \$5,342,106. As of December 31, 2023, the Authority's deposits were entirely insured, collateralized with securities held by a trustee in the Authority's name, or held by financial institutions that participate in the Georgia Secure Deposit Program.

The carrying amount of deposits for the Candler County Board of Health was \$371,193 as of June 30, 2024. The bank balance was \$436,482 which was covered by FDIC insurance and pledged securities.

Investments

At June 30, 2024, the County has the following investments:

<u>Investments</u>	<u>Maturities</u>	<u>Fair Value</u>	<u>Credit Rating</u>
Primary Government:			
U.S. Treasury obligations	7/18/2024	\$ 345,142	AAA
U.S. Treasury obligations	7/18/2024	546,641	AAA
U.S. Treasury obligations	7/11/2024	306,552	AAA
U.S. Treasury obligations	8/1/2024	403,169	AAA
		<u>\$1,601,504</u>	

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

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

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

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

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

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

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

At June 30, 2024, the County had the following recurring fair value measurements:

<u>Investments by Fair Value Level</u>	<u>June 30, 2024</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
U.S. Treasury Obligations	<u>\$ 1,601,504</u>	<u>\$ 1,601,504</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE 4 – PROPERTY TAXES

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

County property tax revenues at the fund reporting level are recognized when levied to the extent that they result in current receivables (i.e., collectible in 60 days). For the year ended June 30, 2024, property taxes were levied on October 11, 2023 and were due December 20, 2023.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2024, are as follows:

Receivable Fund	Payable Fund	Amount
General	Shared Service District	\$ 10,451
Employee Insurance	General	21,693
Total		<u>\$ 32,144</u>

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance 7/1/2023	Additions	Deductions	Balance 6/30/2024
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 161,128	\$ 20,363	-	\$ 181,491
Construction in progress	1,033,574	1,912,054	\$ 918,324	2,027,304
Total capital assets not being depreciated	<u>1,194,702</u>	<u>1,932,417</u>	<u>918,324</u>	<u>2,208,795</u>
Capital assets being depreciated:				
Buildings and improvements	8,013,984	11,357	-	8,025,341
Machinery and equipment	7,428,207	1,192,951	58,063	8,563,095
Infrastructure	7,493,716	1,140,856	-	8,634,572
Land improvements	3,018,448	-	-	3,018,448
Total capital assets being depreciated	<u>25,954,355</u>	<u>2,345,164</u>	<u>58,063</u>	<u>28,241,456</u>
Total capital assets	<u>27,149,057</u>	<u>4,277,581</u>	<u>976,387</u>	<u>30,450,251</u>
Accumulated depreciation:				
Buildings and improvements	3,283,650	231,219	-	3,514,869
Machinery and equipment	5,437,360	798,217	56,063	6,179,514
Infrastructure	2,021,844	505,372	-	2,527,216
Land improvements	2,885,697	8,380	-	2,894,077
Total accumulated depreciation	<u>13,628,551</u>	<u>1,543,188</u>	<u>56,063</u>	<u>15,115,676</u>
Governmental activities capital assets, net	<u>\$ 13,520,506</u>	<u>\$ 2,734,393</u>	<u>\$ 920,324</u>	<u>\$ 15,334,575</u>

Governmental activities depreciation expense:

General government	\$ 161,900
Judicial	512
Public safety	514,467
Public works	803,261
Housing and development	6,084
Culture and recreation	<u>56,964</u>
Total governmental activities depreciation expense	<u>\$ 1,543,188</u>

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 6 – CAPITAL ASSETS (Continued)

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

	Balance 7/1/2023	Additions	Deductions	Transfers	Balance 6/30/2024
Component unit - Candler County Board of Health:					
Capital assets being depreciated:					
Equipment and vehicles	\$ 36,569	-	\$ -	\$ -	\$ 36,569
Accumulated depreciation:					
Equipment and vehicles	21,409	\$ 5,068	-	-	26,477
Component unit capital assets, net	<u>\$ 15,160</u>	<u>(5,068)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,092</u>

	Balance 1/1/2023 as restated	Additions	Deductions	Transfers	Balance 12/31/2023
Component unit - Candler County Hospital Authority:					
Capital assets not being depreciated:					
Land	\$ 168,940	-	-	-	\$ 168,940
Construction in progress	640,956	\$ 1,207,723	-	\$ (1,273,542)	575,137
Total capital assets not being depreciated	<u>809,896</u>	<u>1,207,723</u>	<u>-</u>	<u>(1,273,542)</u>	<u>744,077</u>
Capital assets being depreciated:					
Land improvements	148,884	-	-	-	148,884
Buildings and improvements	8,088,366	-	-	366,108	8,454,474
Equipment	12,408,964	-	\$ 7,232,094	907,434	6,084,304
Intangible right-to-use assets	2,742,893	-	-	-	2,742,893
Intangible right-to-use subscription assets	2,047,353	9,210	-	-	2,056,563
Total capital assets being depreciated	<u>25,436,460</u>	<u>9,210</u>	<u>7,232,094</u>	<u>1,273,542</u>	<u>19,487,118</u>
Total capital assets	26,246,356	1,216,933	(7,232,094)	1,273,542	20,231,195
Less accumulated depreciation	<u>18,247,701</u>	<u>1,839,208</u>	<u>7,286,184</u>	<u>1,273,542</u>	<u>12,800,725</u>
Component unit capital assets, net	<u>\$ 7,998,655</u>	<u>\$ (622,275)</u>	<u>\$ 54,090</u>	<u>\$ -</u>	<u>\$ 7,430,470</u>

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 7 – NOTES PAYABLE

Notes payable at June 30, 2024 consisted of the following:

Note payable to OneGeorgia Authority for the construction of the Agricultural Regional Resources Construction Building, payable in quarterly installments of \$6,250 with 0% interest through July 1, 2025	\$ 18,750
Note payable to Caterpillar Financial Services Corporation for public works motor graders, payable in annual installments of \$108,065 with 2.30% interest through January 12, 2027	208,680
Note payable to Caterpillar Financial Services Corporation for public works bulldozer, payable in annual installments of \$35,465 with 5.44% interest through June 2, 2027	95,771
Note payable to Candence Equipment for public works bulldozer, payable in annual installments of \$66,183 with 5.78% interest with a final balloon payment of \$148,696 due August 30, 2028.	341,517
	<u>\$ 664,718</u>

As of June 30, 2024, annual debt service requirements to maturity are as follows:

Year ending June 30	Governmental Activities		
	Principal	Interest	Total
2025	\$ 198,100	\$ 30,290	\$ 228,390
2026	186,549	23,540	210,089
2027	85,151	16,499	101,650
2028	54,583	11,601	66,184
2029	140,335	8,361	148,696
Total	<u>\$ 664,718</u>	<u>\$ 90,291</u>	<u>\$ 755,009</u>

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 7 – NOTES PAYABLE (Continued)

Component Unit - Candler County Hospital Authority

Notes payable at December 31, 2022 consisted of the following:

Promissory Note to United States Department of Agriculture (USDA) dated March 17, 2014. Payable in 120 monthly payments of approximately \$10,000 including interest at the fixed rate of 3.50%, secured by a pledge of various medical equipment, due April 2024.

\$ 9,977

Annual debt service requirements to maturity are as follows:

Year ending December 31	Long-Term Debt			Lease Liabilities			Subscription Liabilities		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 9,977	\$ 28	\$ 10,005	\$ 446,557	\$ 53,380	\$ 499,937	\$ 507,861	\$ 32,002	\$ 539,863
2025	-	-	-	436,382	34,516	470,898	446,655	14,748	461,403
2026	-	-	-	323,626	19,158	342,784	167,719	2,818	170,537
2027	-	-	-	283,952	5,717	289,669	-	-	-
2028	-	-	-	7,452	103	7,555	-	-	-
2029-2033	-	-	-	1,117	14	1,131	-	-	-
Total	<u>\$ 9,977</u>	<u>\$ 28</u>	<u>\$ 10,005</u>	<u>\$ 1,499,086</u>	<u>\$ 112,888</u>	<u>\$ 1,611,974</u>	<u>\$ 1,122,235</u>	<u>\$ 49,568</u>	<u>\$ 1,171,803</u>

NOTE 8 – BONDS PAYABLE

In September 2023, the County issued Candler County Public Building Authority Revenue Bonds, Series 2023 in the amount of \$9,380,000 to fund a jail.

The bonds have an interest rate ranging from 4% to 5% per annum. The bonds require annual principal payments beginning September 1, 2024 through September 1, 2053, and interest is payable semiannually on March 1 and September 1 each year. The principal and interest on the bonds are payable from the Jail Construction Fund.

As of June 30, 2024, annual debt service requirements for the bonds are as follows:

Year Ended June 30,	Governmental Activities		
	Principal	Interest	Total
2025	\$ 170,000	\$ 420,674	\$ 590,674
2026	155,000	412,549	567,549
2027	165,000	404,549	569,549
2028	170,000	396,174	566,174
2029	180,000	387,424	567,424
2030-2034	1,050,000	1,788,369	2,838,369
2035-2039	755,000	1,557,744	2,312,744
2040-2044	2,205,000	1,278,400	3,483,400
2045-2049	2,020,000	863,061	2,883,061
2050-2054	2,510,000	508,275	3,018,275
Total	<u>\$ 9,380,000</u>	<u>\$ 8,017,217</u>	<u>\$ 17,397,217</u>

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 9 – LANDFILL CLOSURE AND POST CLOSURE CARE COST

State and federal laws and regulations require that the County place a final cover on its landfill sites and perform certain maintenance and monitoring functions at the landfill sites for a minimum of thirty years after closure. Although most closure and post closure care costs will be paid near or after the date the landfill stops accepting waste, the County reports a portion of the closure and post closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. As of June 30, 2024, the estimated liability for landfill closure and post closure care costs is \$3,915,227 and consists of the closure cost for Phase One of the landfill, closure cost for the C&D landfill, and closure and post closure costs for Phase Two of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of approximately \$566,703 for the operating landfill as the remaining estimated capacity is filled. Used capacity for the operating Phase Two landfill is estimated to be 88.6% with an estimated remaining useful life of 4 years. All estimates are subject to change due to inflation or deflation, technology or changes in laws or regulations. The County has invested funds in a separate bank account for the landfill closure and post closure care costs with a standard amount being contributed quarterly to the bank account.

NOTE 10 – CHANGES IN LONG-TERM DEBT

	Balance July 1, 2023	Additions	Reductions	Balance June 30, 2024	Amounts Due In One Year
Governmental Activities:					
Bonds payable	-	\$ 9,380,000	-	\$ 9,380,000	\$ 170,000
Unamortized premium	-	94,156	-	94,156	-
Total bonds payable	-	9,474,156	-	9,474,156	170,000
Compensated absences payable	\$ 164,385	20,013	-	184,398	36,880
Landfill closure & post closure care costs	3,719,271	195,956	-	3,915,227	-
Notes payable	477,759	407,700	\$ 220,741	664,718	198,100
Total Governmental Activities	\$ 4,361,415	\$ 10,097,825	\$ 220,741	\$ 14,238,499	\$ 404,980

The compensated absences liability will be paid from the General Fund, the fund from which the employees' salaries are paid. The notes payable will be paid from the General Fund and 2018 SPLOST capital projects fund. The landfill closure and post closure care costs will be paid from the General Fund. The bonds payable will be paid from the 2024 SPLOST capital projects fund and the General Fund.

Component Unit - Candler County Board of Health

	Balance July 1, 2023	Additions	Reductions	Balance June 30, 2024	Amounts Due In One Year
Compensated absences	\$ 26,302	\$ -	\$ 15,808	\$ 10,494	\$ 2,099

Component Unit - Candler County Hospital Authority

	Balance January 1, 2023 as restated	Additions	Reductions	Balance December 31, 2023	Amounts Due In One Year
Notes payable	\$ 2,177,709	-	\$2,167,732	\$ 9,977	\$ 9,977
Lease liabilities	1,927,742	-	428,656	1,499,086	446,557
Subscription liabilities	1,598,756	4,410	480,943	1,122,223	507,861
Total long-term liabilities	\$ 5,704,207	\$ 4,410	\$3,077,331	\$ 2,631,286	\$964,395

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 11 – FUND BALANCES – GOVERNMENTAL FUNDS

As of June 30, 2024, governmental fund balances are composed of the following:

	General Fund	American Rescue Plan Act Fund	2018 SPLOST Fund	2024 SPLOST Fund	T-SPLOST Fund	Jail Construction Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:								
Prepaid items	\$ 62,266	-	\$ 5,969	-	-	-	\$ 1,010	\$ 69,245
Restricted:								
E-911	-	-	-	-	-	-	420,612	420,612
Roads	-	-	-	-	\$ 1,618,735	-	522,633	2,141,368
Jail store	-	-	-	-	-	-	16,212	16,212
Law library	-	-	-	-	-	-	28,742	28,742
Drug education	-	-	-	-	-	-	60,543	60,543
Shared service district	-	-	-	-	-	-	990,823	990,823
Sheriff	1,050	-	-	-	-	-	-	1,050
County jail	145,083	-	-	-	-	\$ 8,960,368	-	9,105,451
Hospital debt service	59,463	-	-	-	-	-	-	59,463
Opioid settlement	28,580	-	-	-	-	-	-	28,580
Pandemic relief	-	\$ 28,024	-	-	-	-	-	28,024
Capital projects	-	-	1,074,305	366,523	-	-	-	1,440,828
Total restricted	234,176	28,024	1,074,305	366,523	1,618,735	8,960,368	2,039,565	14,321,696
Assigned:								
Landfill closure and post closure care costs	2,157,520	-	-	-	-	-	-	2,157,520
Subsequent year's budget	312,498	-	-	-	-	-	-	312,498
Total assigned	2,470,018	-	-	-	-	-	-	2,470,018
Unassigned	5,062,213	-	-	-	-	-	-	5,062,213
Total fund balances	\$ 7,828,673	\$ 28,024	\$ 1,080,274	\$ 366,523	\$ 1,618,735	\$ 8,960,368	\$ 2,040,575	\$ 21,923,172

NOTE 12 – EMPLOYEE RETIREMENT PLANS

Defined Contribution Plan

The County has adopted a prototype 401(a) Defined Contribution Plan for employees of Candler County (the 401(a) Plan) and a prototype 457 Deferred Compensation Plan for Candler County (the 457 Plan) administered by the Board of Commissioners through GEBCORP. The County has the authority to establish the Plans or amend the adoption agreement which defines the specific provisions of the plan as provided in the prototype document. The Plan covers substantially all employees who meet the minimum years of service requirement. The County matches up to 3% of employee's compensation. The total cost of the 401(a) Plan and the 457 Plan for the year ended June 30, 2024 was \$60,630. Total employee contributions to the plans for the year ended June 30, 2024 totaled \$192,603.

Probate Judges' Retirement Fund of Georgia

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 12 – EMPLOYEE RETIREMENT PLANS (Continued)

Clerk of Superior Court Retirement Fund

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

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

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

Georgia Judicial Retirement System

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

Employee's Retirement System of Georgia

Candler County tax officials are covered under this retirement plan.

Candler County Board of Health (component unit)

The employees of the Candler County Board of Health participate in the Georgia State Employees Retirement System (ERS). The plan is administered by the State of Georgia. ERS issues a publicly available financial report that can be obtained at www.ers.ga.gov. The retirement contributions for the year ended June 30, 2024 were \$51,814. Contributions are fully vested to employees after 10 years of continuous service.

At June 30, 2024, the Board of Health reported \$416,160 as a liability for its proportionate share of the net pension liabilities. For the year ended June 30, 2024, the Board of Health recognized pension expense of \$78,178.

Candler County Hospital Authority (component unit)

The Candler County Hospital Authority maintains a defined contribution retirement plan covering substantially all employees. Employees are immediately vested 100% in all funds under the plan. Matching contributions have been suspended by the Authority. The contributions made by the Authority for the year ended December 31, 2023 were \$0. The Authority had no outstanding liability related to the plan at December 31, 2023.

The Authority has also established a deferred compensation plan that is offered to limited employees. The Authority makes no matching contributions and employees are immediately 100% vested in all funds under the plan. As of December 31, 2023, the Authority had no outstanding liability related to the plan.

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 13 – EMPLOYEE INSURANCE FUND

As of July 1, 2021, the County established an employee insurance fund (an internal service fund) to cover all employee health claims. The County makes payments to this fund monthly based on estimated premiums provided by the third-party administrator to fund this program. Amounts are also withheld from employees by payroll deduction for dependent coverage and paid to the employee insurance fund. A third-party administrator pays all claims from funds held in the employee insurance fund's bank account. The County has a co-insurer for claims from one individual within one year exceeding \$50,000 and has a maximum annual liability policy of \$866,433.

The claims liability of \$75,000 reported at June 30, 2024 represents known claims incurred on or prior to June 30, 2024 and an estimate for claims that have been incurred but not reported. Changes in the fund's claims liability for the last three fiscal years are as follows:

Year Ended June 30	Claims Liability, Beginning of Year	Current Year Claims and Changes in Estimates	Claims Payments	Claims Liability, End of Year
2022	-	\$ 462,443	\$ 403,489	\$ 58,954
2023	\$ 58,954	433,692	352,646	140,000
2024	140,000	419,511	484,511	75,000

NOTE 14 – RISK MANAGEMENT

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

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

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

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

CANDLER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 15 – JOINT VENTURE

Under Georgia law, the County, in conjunction with other cities and counties in the seventeen county East Middle Georgia area, is a member of the Heart of Georgia Altamaha Regional Commission (RC) and is required to pay annual dues thereto. During its year ended June 30, 2024, the County paid \$6,977 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-33 which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

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

NOTE 16 – SUBSEQUENT EVENTS

Subsequent events were evaluated through March 31, 2025, which is the date the financial statements were available to be issued.

CANDLER COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2024

	Drug Abuse Treatment and Education Fund	E-911 Fund	Jail Store Fund	Law Library	Local Maintenance and Improvement Grant Fund	Shared Service District Fund	Total Nonmajor Special Revenue Funds
ASSETS							
Cash	\$ 59,823	\$ 407,859	\$ 11,744	\$ 28,742	\$ 636,720	\$ 276,235	\$ 1,421,123
Investments	-	-	-	-	-	709,721	709,721
Receivables:							
Accounts	-	-	4,468	-	-	-	4,468
Intergovernmental	720	16,528	-	-	-	-	17,248
Taxes	-	-	-	-	-	125,666	125,666
Prepaid items	-	1,010	-	-	-	-	1,010
TOTAL ASSETS	<u>\$ 60,543</u>	<u>\$ 425,397</u>	<u>\$ 16,212</u>	<u>\$ 28,742</u>	<u>\$ 636,720</u>	<u>\$ 1,111,622</u>	<u>\$ 2,279,236</u>
LIABILITIES							
Accounts payable	-	\$ 3,775	-	-	\$ 114,087	\$ 1,760	\$ 119,622
Due to other funds	-	-	-	-	-	10,451	10,451
Total liabilities	<u>-</u>	<u>3,775</u>	<u>-</u>	<u>-</u>	<u>114,087</u>	<u>12,211</u>	<u>130,073</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	-	-	-	-	-	108,588	108,588
FUND BALANCE							
Nonspendable	-	1,010	-	-	-	-	1,010
Restricted	\$ 60,543	420,612	\$ 16,212	\$ 28,742	522,633	990,823	2,039,565
TOTAL FUND BALANCES	<u>60,543</u>	<u>421,622</u>	<u>16,212</u>	<u>28,742</u>	<u>522,633</u>	<u>990,823</u>	<u>2,040,575</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 60,543</u>	<u>\$ 425,397</u>	<u>\$ 16,212</u>	<u>\$ 28,742</u>	<u>\$ 636,720</u>	<u>\$ 1,111,622</u>	<u>\$ 2,279,236</u>

CANDLER COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Drug Abuse Treatment and Education Fund	E-911 Fund	Jail Store Fund	Law Library	Local Maintenance and Improvement Grant Fund	Shared Service District Fund	Total Nonmajor Special Revenue Funds
REVENUES							
Taxes	-	-	-	-	-	\$ 657,233	\$ 657,233
Licenses and permits	-	-	-	-	-	53,575	53,575
Charges for services	-	\$ 200,421	\$ 33,120	-	-	463,267	696,808
Fees, fines and forfeitures	\$ 4,807	-	-	\$ 10,160	-	-	14,967
Intergovernmental	-	-	-	-	\$ 1,099,196	41,277	1,140,473
Interest	1,160	7,900	1,301	-	13,846	43,213	67,420
Other	-	-	-	-	-	25	25
Total revenues	<u>5,967</u>	<u>208,321</u>	<u>34,421</u>	<u>10,160</u>	<u>1,113,042</u>	<u>1,258,590</u>	<u>2,630,501</u>
EXPENDITURES							
Current:							
General government	-	-	-	-	-	99	99
Judicial	-	-	-	4,231	-	-	4,231
Public safety	1,397	156,909	18,228	-	-	492,476	669,010
Public works	-	-	-	-	-	392,420	392,420
Culture and recreation	-	-	-	-	-	55,900	55,900
Housing and development	-	-	-	-	-	171,904	171,904
Capital outlay	-	-	155,659	-	1,107,773	300,000	1,563,432
Total expenditures	<u>1,397</u>	<u>156,909</u>	<u>173,887</u>	<u>4,231</u>	<u>1,107,773</u>	<u>1,412,799</u>	<u>2,856,996</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>4,570</u>	<u>51,412</u>	<u>(139,466)</u>	<u>5,929</u>	<u>5,269</u>	<u>(154,209)</u>	<u>(226,495)</u>
FUND BALANCE, JULY 1, 2023	<u>55,973</u>	<u>370,210</u>	<u>155,678</u>	<u>22,813</u>	<u>517,364</u>	<u>1,145,032</u>	<u>2,267,070</u>
FUND BALANCE, JUNE 30, 2024	<u>\$ 60,543</u>	<u>\$ 421,622</u>	<u>\$ 16,212</u>	<u>\$ 28,742</u>	<u>\$ 522,633</u>	<u>\$ 990,823</u>	<u>\$ 2,040,575</u>

CANDLER COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	\$ -	\$ 4,807	\$ 4,807
Interest	-	1,160	1,160
Total revenues	-	5,967	5,967
EXPENDITURES			
Current:			
Public safety	-	1,397	(1,397)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	4,570	<u>\$ 4,570</u>
FUND BALANCE, BEGINNING OF YEAR		<u>55,973</u>	
FUND BALANCE, END OF YEAR		<u>\$ 60,543</u>	

CANDLER COUNTY, GEORGIA
E-911 SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ 190,000	\$ 200,421	\$ 10,421
Interest	3,500	7,900	4,400
Total revenues	<u>193,500</u>	<u>208,321</u>	<u>14,821</u>
EXPENDITURES			
Current:			
Public safety	<u>182,500</u>	<u>156,909</u>	<u>25,591</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 11,000</u>	51,412	<u>\$ 40,412</u>
FUND BALANCE, BEGINNING OF YEAR		<u>370,210</u>	
FUND BALANCE, END OF YEAR		<u>\$ 421,622</u>	

CANDLER COUNTY, GEORGIA
JAIL STORE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ -	\$ 33,120	\$ 33,120
Interest	-	1,301	1,301
Total revenues	-	34,421	34,421
EXPENDITURES			
Current:			
Public safety	-	18,228	(18,228)
Capital outlay	-	155,659	(155,659)
Total expenditures	-	173,887	(173,887)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	(139,466)	\$ (139,466)
FUND BALANCE, BEGINNING OF YEAR		155,678	
FUND BALANCE, END OF YEAR		\$ 16,212	

CANDLER COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	\$ -	\$ 10,160	\$ 10,160
EXPENDITURES			
Current:			
Judicial	-	4,231	(4,231)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>5,929</u>	<u>\$ 5,929</u>
FUND BALANCE, BEGINNING OF YEAR		<u>22,813</u>	
FUND BALANCE, END OF YEAR		<u>\$ 28,742</u>	

CANDLER COUNTY, GEORGIA
LOCAL MAINTENANCE AND IMPROVEMENT GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 450,000	\$ 1,099,196	\$ 649,196
Interest	5,000	13,846	8,846
Total revenues	455,000	1,113,042	658,042
EXPENDITURES			
Capital Outlay	455,397	1,107,773	(652,376)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (397)</u>	5,269	<u>\$ 5,666</u>
FUND BALANCE, BEGINNING OF YEAR		<u>517,364</u>	
FUND BALANCE, END OF YEAR		<u>\$ 522,633</u>	

CANDLER COUNTY, GEORGIA
SHARED SERVICE DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	\$ 638,600	\$ 638,600	\$ 657,233	\$ 18,633
Licenses and permits	42,000	42,000	53,575	11,575
Charges for services	440,000	440,000	463,267	23,267
Intergovernmental	-	-	41,277	41,277
Interest	10,000	10,000	43,213	33,213
Other	-	-	25	25
Total revenues	<u>1,130,600</u>	<u>1,130,600</u>	<u>1,258,590</u>	<u>127,990</u>
EXPENDITURES				
Current:				
General government	-	-	99	(99)
Public safety	492,476	492,476	492,476	-
Public works	392,000	425,000	392,420	32,580
Culture and recreation	55,900	55,900	55,900	-
Housing and development	178,649	179,849	171,904	7,945
Capital Outlay:				
Housing and development	300,000	300,000	300,000	-
Total expenditures	<u>1,419,025</u>	<u>1,453,225</u>	<u>1,412,799</u>	<u>40,426</u>
NET CHANGE IN FUND BALANCE	<u>\$ (288,425)</u>	<u>\$ (322,625)</u>	(154,209)	<u>\$ 168,416</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,145,032</u>	
FUND BALANCE, END OF YEAR			<u>\$ 990,823</u>	

CANDLER COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2024

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Total
ASSETS						
Cash	\$ 385,382	\$ 3,904	\$ 174,291	\$ 11,472	\$ -	\$ 575,049
TOTAL ASSETS	<u>\$ 385,382</u>	<u>\$ 3,904</u>	<u>\$ 174,291</u>	<u>\$ 11,472</u>	<u>\$ -</u>	<u>\$ 575,049</u>
LIABILITIES						
Due to other governments	\$ 260,435	\$ 222	\$ 11,204	-	-	\$ 271,861
Due to other entities and individuals	67,522	3,682	23,971	\$ 11,472	-	106,647
TOTAL LIABILITIES	<u>327,957</u>	<u>3,904</u>	<u>35,175</u>	<u>11,472</u>	<u>-</u>	<u>378,508</u>
NET POSITION						
Restricted for individuals, organizations, and other governments	57,425	-	139,116	-	\$ -	196,541
TOTAL NET POSITION	<u>\$ 57,425</u>	<u>\$ -</u>	<u>\$ 139,116</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 196,541</u>

CANDLER COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	<u>Tax Commissioner</u>	<u>Probate Court</u>	<u>Clerk of Courts</u>	<u>Magistrate Court</u>	<u>Sheriff</u>	<u>Total</u>
ADDITIONS						
Tax collections for other governments	\$ 8,215,105	-	\$ 79,929	-	-	\$ 8,295,034
Fees, fines, and forfeitures	-	\$ 31,974	328,924	\$ 7,706	-	368,604
Court judgments/assessments	-	-	-	55,226	-	55,226
Interest	8	-	43	-	\$ 37	88
Total additions	<u>8,215,113</u>	<u>31,974</u>	<u>408,896</u>	<u>62,932</u>	<u>37</u>	<u>8,718,952</u>
DEDUCTIONS						
Payments to other governments	8,129,873	798	83,076	-	-	8,213,747
Payments to other entities and individuals	<u>85,282</u>	<u>31,176</u>	<u>298,513</u>	<u>62,932</u>	<u>61,716</u>	<u>539,619</u>
Total deductions	<u>8,215,155</u>	<u>31,974</u>	<u>381,589</u>	<u>62,932</u>	<u>61,716</u>	<u>8,753,366</u>
Net increase (decrease) in fiduciary net position	(42)	-	27,307	-	(61,679)	(34,414)
NET POSITION - JULY 1, 2023	57,467	-	111,809	-	61,679	230,955
NET POSITION - JUNE 30, 2024	<u>\$ 57,425</u>	<u>\$ -</u>	<u>\$ 139,116</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 196,541</u>

CANDLER COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2024

2018 Special Sales Tax						Estimated Percentage of Completion
Project	Original	Current	Expenditures			
	Estimated Cost	Estimated Cost	Prior Years	Current Year	Total	
Retirement of general obligation debt	\$ 1,600,000	\$ 1,600,000	\$ 1,446,974	\$ -	\$ 1,446,974	90%
Capital improvements and equipment for County buildings	200,000	412,395	380,095	32,300	412,395	100%
Roads and bridges	1,424,000	1,424,000	482,057	209,715	691,772	49%
Recreation department projects	250,000	317,151	255,886	61,265	317,151	100%
Public works projects including solid waste collection/disposal	50,000	135,105	12,019	123,086	135,105	100%
Sheriff's department projects	250,000	550,994	465,045	85,949	550,994	100%
Radio communication equipment	720,000	950,761	933,017	17,744	950,761	100%
County general vehicles	150,000	150,000	-	38,470	38,470	26%
Computer equipment	20,000	103,799	87,859	15,940	103,799	100%
Public safety projects	240,000	240,000	27,521	132,870	160,391	67%
Candler County Industrial Authority	500,000	500,000	500,000	-	500,000	100%
City of Metter	2,360,000	3,143,315	2,527,616	615,699	3,143,315	100%
Town of Pulaski	236,000	314,331	252,761	61,570	314,331	100%
	<u>\$ 8,000,000</u>	<u>\$ 9,841,851</u>	<u>\$ 7,370,850</u>	<u>\$ 1,394,608</u>	<u>\$ 8,765,458</u>	<u>89%</u>

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

Total 2018 SPLOST fund expenditures per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 1,802,308
Less public works equipment purchase expenditures funded by notes proceeds	(407,700)
Total current year expenditures per above	<u>\$ 1,394,608</u>

2024 Special Sales Tax						Estimated Percentage of Completion
Project	Original	Current	Expenditures			
	Estimated Cost	Estimated Cost	Prior Years	Current Year	Total	
Level II Project for debt reduction and countywide capital projects	\$ 2,160,000	\$ 2,160,000	\$ -	\$ -	\$ -	0%
County Buildings: Capital Improvements or replacement of capital equipment	750,000	750,000	-	-	-	0%
Public Works - Roads & Bridges, Landfill, Solid Waste Collection	1,000,000	1,000,000	-	-	-	0%
Sheriff functions including jail, vehicles, equipment, and facilities	1,250,000	1,250,000	-	-	-	0%
Recreation	500,000	500,000	-	-	-	0%
County General Administration	437,950	437,950	-	-	-	0%
Emergency Medical Services and Emergency Medical Agency	1,000,000	1,000,000	-	-	-	0%
Other Projects	40,064	40,064	-	-	-	0%
Candler County Industrial Authority	500,000	500,000	-	-	-	0%
City of Metter	3,000,000	3,000,000	-	157,633	157,633	5%
Town of Pulaski	161,986	161,986	-	8,521	8,521	5%
	\$ 10,800,000	\$ 10,800,000	\$ -	\$ 166,154	\$ 166,154	2%

LANIER, DEAL & DEAL

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

To the Board of Commissioners
 Candler County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Candler County, Georgia, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Candler County's basic financial statements and have issued our report thereon dated March 31, 2025. Our report includes a reference to other auditors who audited the financial statements of the Candler County Board of Health and the Candler County Hospital Authority, as described in our report on Candler County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Lanier, Deal & Deal

Statesboro, Georgia
March 31, 2025

Exhibit B

Account Number

GENERAL FUND	DESCRIPTION	BOOK BALANCE	BANK BALANCE	Difference	Notes
00-11-1110	GENERAL FUND QNB (OLD)	\$0.00	\$0.00	\$0.00	
00-11-1113	GENERAL FUND CONTINGENCY	\$20,572.67	\$20,572.67	\$0.00	
00-11-1114	GENERAL FUND EFT RECEIPTS	\$166,436.37	\$166,436.37	\$0.00	
00-11-1115	GENERAL FUND (NEW)	\$946,853.96	\$946,853.96	\$0.00	
100-11-1316	GA FUND 1-GEN FUND CONTINGENCY	\$2,501,196.90	\$2,501,196.90	\$0.00	
	SYNOVUS SECURITIES-(Market)				
100-11-6202	SYNOVUS SECURITIES- (Account)	\$2,234,377.98	\$2,215,905.00	-\$18,472.98	unrealized gain/loss
	Total	\$5,869,437.88			
100-11-1134	LANDFILL CLOSURE FUND QNB	\$11,178.73	\$11,178.73	\$0.00	
100-11-6201	SYNOVUS SECURITIES- (Account)	\$2,163,361.93	\$2,164,129.68	\$767.75	unrealized gain/loss
	Total	\$2,174,540.66			
100-11-1135	JUVENILE COURT FUND QNB	\$2,800.74	\$2,800.74	\$0.00	
100-11-1139	CANDLER COUNTY JAIL FUND	\$90,502.04	\$90,502.04	\$0.00	
100-11-1167	HOSPITAL RESERVE ACCOUNT	\$19,432.15	\$19,432.15	\$0.00	
100-11-1171	OPIOID SETTLEMENT FUNDS	\$79,200.46	\$79,200.46	\$0.00	
	Fund 100 Totals	\$8,476,818.92			
D.A.T.E. FUND					
212-11-1132	D.A.T.E. QNBA	\$62,994.98	\$62,994.98	\$0.00	
	Fund 212 Totals	\$62,994.98			
E-911 FUND					
215-11-1138	E-911 FUND QNB	\$446,168.79	\$446,168.79	\$0.00	
	Fund 215 Totals	\$446,168.79			
ARPA FUND					
230-11-1170	AMERICAN RESCUE PLAN ACT	\$260,337.14	\$260,337.14	\$0.00	
	Fund 230 Totals	\$260,337.14			
LMIG FUND					
250-11-1110	LMIG	\$588,468.82	\$588,468.82	\$0.00	
	Fund 250 Totals	\$588,468.82			
SD FUND					
270-11-1110	Special Services District	\$510,168.81	\$510,168.81	\$0.00	
270-11-6203	Special Services District-SYNOVUS	\$735,115.91	\$832,320.98	\$97,205.07	unrealized gain/loss
	Fund 270 Totals	\$1,245,284.72			
INMATE FUND					
285-11-1139	JAIL STORE FUND QNB	\$21,151.73	\$21,151.73	\$0.00	
	Fund 285 Totals	\$21,151.73			
2018 SPLOST					
321-11-1141	2018 SPLOST	\$741,382.67	\$741,382.67	\$0.00	
	Fund 321 Totals	\$741,382.67			
2024 SPLOST					
322-11-1141	2024 SPLOST QNB	\$819,113.48	\$819,113.48	\$0.00	
322-11-1142	2024 SPLOST LEVEL II PROJECT 20%	\$37,799.77	\$37,799.77	\$0.00	
	Fund 322 Totals	\$856,913.25			
TSPLOST CAPITAL					
335-11-1141	CASH IN BANK TIA SPLOST QNB	\$929,311.62	\$929,311.62	\$0.00	
	Fund 335 Totals	\$929,311.62			
NEW JAIL PROJECT ACTS					
360-11-1111	CC JAIL SINKING FUND	\$35.00	\$35.00	\$0.00	
360-11-1110	CC JAIL CONSTRUCTION ACT	\$779,266.80	\$779,266.80	\$0.00	
360-11-1316	GA FUND 1-JAIL CONSTRUCTION	\$7,039,606.36	\$7,039,606.36	\$0.00	
	Fund 360 Totals	\$7,818,908.16			
HEALTH INS/PARETO					
601-11-1112	HEALTH INSURANCE/RESERVE	\$1,604,595.84	\$1,604,595.84	\$0.00	
601-11-1110	HEALTH INSURANCE/PARETO	\$185,504.51	\$185,504.51	\$0.00	
	Fund 601 Totals	\$1,790,100.35			
	Report Totals	\$31,281,819.69			

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

04/15/2025
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Revenue Account Range: 100-00-0000 to 100-99-9999

Expend Account Range: 100-0000-00-0000 to 100-9999-99-9999

Print Zero YTD Activity: No

Include Non-Anticipated: Yes

Include Non-Budget: No

Year To Date As Of: 03/31/25

Current Period: 07/01/24 to 03/31/25

Prior Year: 07/01/23 to 03/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-31-1100	REAL PROP-CUR YEAR	3,632,686.99	3,750,000.00	3,607,786.63	3,607,786.63	142,213.37-	96
100-31-1120	TIMBER TAX	44,284.63	55,000.00	22,989.30	22,989.30	32,010.70-	42
100-31-1190	HOSPITAL LEVY	314,765.29	315,000.00	308,593.53	308,593.53	6,406.47-	98
100-31-1200	REAL PROP-PRIOR YEAR	111,687.67	150,000.00	106,422.31	106,422.31	43,577.69-	71
100-31-1314	ALTERNATIVE AD VAL T	10,796.26	10,000.00	0.00	0.00	10,000.00-	0
100-31-1315	TAVT	520,464.65	650,000.00	612,200.78	612,200.78	37,799.22-	94
100-31-1320	MOBILE HOME	21,220.94	40,000.00	23,691.93	23,691.93	16,308.07-	59
100-31-1350	RAILROAD EQUIPMENT	4,011.45	0.00	4,628.02	4,628.02	4,628.02	0
100-31-1390	OTHER REVENUES	196.78	0.00	88.77	88.77	88.77	0
100-31-1500	PROPERTY NOT ON DIGE	98,087.32	200,000.00	125.28	125.28	199,874.72-	0
100-31-1600	REAL ESTATE TRANSFER	46,015.95	50,000.00	51,008.74	51,008.74	1,008.74	102
100-31-3100	LOST	774,074.47	1,050,000.00	830,614.05	830,614.05	219,385.95-	79
100-31-6300	FINANCIAL INSTITUTIO	26,024.00	26,000.00	22,700.90	22,700.90	3,299.10-	87
100-31-9110	PEN & INT-REAL	108,759.31	120,000.00	120,360.29	120,360.29	360.29	100
100-31-9500	PEN & INT-FIFA	6,629.55	7,000.00	5,643.46	5,643.46	1,356.54-	81
100-32-1240	HUNTING CAMP LIC/PER	1,300.00	1,500.00	1,300.00	1,300.00	200.00-	87
100-32-2211	LAND TRANSFER FEE	1,540.00	2,000.00	595.00	595.00	1,405.00-	30
100-33-1152	GEMA EMA PARTNERSHIP	6,596.00	7,328.00	7,328.00	7,328.00	0.00	100
100-33-1153	OP CAT FED INDIRECT/FEMA Reimbursements	0.00	0.00	63,522.54	63,522.54	63,522.54	0
100-33-4211	FAMILY CONNECTIONS GRANT	39,550.02	52,500.00	41,424.90	41,424.90	11,075.10-	79
100-33-4212	FAMILY CONNECTIONS - DFCS GRANT	75,000.00	75,000.00	37,500.00	37,500.00	37,500.00-	50
100-33-5200	FOREST LAND PROTECTION GRANTS (FLPA)	20,360.71	20,000.00	0.00	0.00	20,000.00-	0
100-33-6004	DISPATCH METTER SHA-2018 SDS AGREEME	48,749.94	65,000.00	43,333.28	43,333.28	21,666.72-	67
100-34-1120	STATE COURT - COMMUNITY SERVICE	0.00	0.00	871.00	871.00	871.00	0

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

04/15/2025
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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-34-1190	STATE COURT - JOF	2,025.00	2,500.00	2,400.00	2,400.00	100.00-	96
100-34-1200	CLERK OF COURT - GENERAL FILING FEE	39,939.00	50,000.00	33,877.00	33,877.00	16,123.00-	68
100-34-1600	TAVT/MOTOR VEHICLE COUNTY FEES	31,331.57	35,000.00	0.00	0.00	35,000.00-	0
100-34-1910	ELECTION FEES	8,165.00	8,165.00	0.00	0.00	8,165.00-	0
100-34-1930	SALE OF MAPS	45.00	0.00	10.00	10.00	10.00	0
100-34-1940	COMMISSIONS ON TAXES	14,808.55	17,500.00	36,799.56	36,799.56	19,299.56	210
100-34-1941	METTER TAX COLLECTIO	4,050.00	5,400.00	3,600.00	3,600.00	1,800.00-	67
100-34-2100	LAW ENFORCEMENT FEES	28,612.14	35,000.00	29,178.37	29,178.37	5,821.63-	83
100-34-2201	SCHOOL RESOURCE OFFICER	26,346.60	40,000.00	31,121.25	31,121.25	8,878.75-	78
100-34-2202	SOUTHEASTERN TECH COLLEGE UTILITES	3,238.26	4,000.00	2,317.48	2,317.48	1,682.52-	58
100-34-2600	EMS TRIP SERVICE FEES	527,046.25	650,000.00	489,323.52	489,323.52	160,676.48-	75
100-34-2601	EMS ANNUAL FEES	495,277.15	550,000.00	527,074.44	527,074.44	22,925.56-	96
100-34-2602	EMS LEGAL RECOVERY OF BACK DEBT	3,937.17	5,000.00	997.89	997.89	4,002.11-	20
100-34-2603	GDCH Medicaid UPL Supplement	27,273.69	0.00	21,964.00	21,964.00	21,964.00	0
100-34-2604	EMS FEES FOR STANDBY SERVICE	0.00	0.00	440.00	440.00	440.00	0
100-34-2900	HOSPITAL DEBT SERVICE FEES	229.33	0.00	0.00	0.00	0.00	0
100-34-4131	RECYLED MATERIALS	1,195.80	2,000.00	1,059.80	1,059.80	940.20-	53
100-34-4150	TIPPING LANDFILL FEES	67,395.46	75,000.00	97,082.86	97,082.86	22,082.86	129
100-34-4151	RESIDENTIAL LDFL USE	460,539.57	500,000.00	478,496.59	478,496.59	21,503.41-	96
100-34-4152	RECYCLE CTR FEES	1,145.00	1,000.00	3,500.20	3,500.20	2,500.20	350
100-34-4153	INERT LANDFILL FEES	22,903.60	25,000.00	13,415.69	13,415.69	11,584.31-	54
100-34-7202	JACK STRICKLAND RENT	1,870.00	2,000.00	1,000.00	1,000.00	1,000.00-	50
100-34-7205	REC DEPT REGISTRATIO	27,485.00	30,000.00	13,185.00	13,185.00	16,815.00-	44
100-34-7206	REC DEPT CONCESSIONS	4,294.44	8,500.00	1,400.00	1,400.00	7,100.00-	16
100-34-7207	REC DEPT SPONSORS	10,775.00	10,000.00	500.00	500.00	9,500.00-	5
100-34-7209	REC DEPT ADMISSIONS	3,634.00	4,000.00	0.00	0.00	4,000.00-	0
100-34-7210	REC DEPT TOURNAMENT	1,705.00	2,000.00	0.00	0.00	2,000.00-	0

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-35-1110	SUPERIOR COURT FINES	7,174.93	10,000.00	9,126.74	9,126.74	873.26-	91
100-35-1120	STATE COURT FINES	231,407.51	350,000.00	242,353.32	242,353.32	107,646.68-	69
100-35-1130	MAGISTRATE COURT	21,145.80	25,000.00	25,917.40	25,917.40	917.40	104
100-35-1150	PROBATE COURT	16,530.95	20,000.00	20,337.89	20,337.89	337.89	102
100-35-1201	UNCLAIMED BOND MONEY	11,669.10	0.00	0.00	0.00	0.00	0
100-35-1401	STATE/SUPERIOR CT ADD ON FEE-JAIL FUND	23,261.38	35,000.00	24,077.37	24,077.37	10,922.63-	69
100-35-1402	MUNI COURT ADD ON FEE-JAIL FUND	12,591.64	17,500.00	11,914.18	11,914.18	5,585.82-	68
100-35-1408	JUVE COURT ADD ON FEE	80.00	0.00	220.00	220.00	220.00	0
100-35-1901	PUBLIC DEFENDER FEES	685.71	1,000.00	1,072.25	1,072.25	72.25	107
100-36-1001	INTEREST INCOME	45,298.76	50,000.00	43,523.38	43,523.38	6,476.62-	87
100-36-1004	INTEREST INCOME LANDFILL-SYNOVUS ACC	66,603.25	80,000.00	74,232.69	74,232.69	5,767.31-	93
100-36-1005	INTEREST INCOME GENERAL FUND_SYN OV	72,384.61	90,000.00	109,351.79	109,351.79	19,351.79	122
100-36-1006	INTEREST-GA FUND 1_GEN FUND CONTIN_A	0.00	0.00	1,196.90	1,196.90	1,196.90	0
100-37-1001	PRIVATE DONATIONS	716.00	0.00	162.00	162.00	162.00	0
100-38-9001	MISC SALE OF PIPE	12,167.54	15,000.00	1,028.40	1,028.40	13,971.60-	7
100-38-9003	MISC TAX COMM FICA	5,136.34	6,000.00	5,312.26	5,312.26	687.74-	89
100-38-9005	MISCELLANEOUS	31,857.78	20,000.00	15,901.89	15,901.89	4,098.11-	80
100-38-9006	INSURANCE PROCEEDS	52,703.38	10,000.00	626,417.29	626,417.29	616,417.29	***
100-38-9010	MISC SALE OF USED MOTOR GRADER BLAD	0.00	0.00	504.00	504.00	504.00	0
100-38-9014	OPIOID SETTLEMENT	6,435.39	0.00	15,767.38	15,767.38	15,767.38	0
100-38-9999	CANCEL PRIOR YEAR EXPENSE	2,301.91	0.00	223.32	223.32	223.32	0
100-39-1002	IF TRANSFER - SSD FOR CODE ENFORCEME	0.00	11,100.00	0.00	0.00	11,100.00-	0
100-39-1003	IF TRANSFER - SSD ZONING ADMINISTRATIO	0.00	6,000.00	0.00	0.00	6,000.00-	0
100-39-1800	FUND BALANCE USE	0.00	312,498.05	0.00	0.00	312,498.05-	0
100-39-2100	SALE OF ASSETS	2,000.00	0.00	35,010.00	35,010.00	35,010.00	0
	GENERAL FUND Revenue Totals	8,350,221.49	9,767,491.05	8,965,122.81	8,965,122.81	802,368.24-	91

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	1100 LEGISLATIVE	60,676.67	93,200.00	81,707.59	81,707.59	11,492.41	88
	1300 EXECUTIVE	193,428.08	268,450.00	205,310.96	205,310.96	63,139.04	76
	1400 ELECTIONS & VOTER REGISTRATION	92,366.75	124,714.00	78,926.85	78,926.85	45,787.15	63
	1510 ADMINISTRATION	278,774.72	358,329.98	310,142.89	310,142.89	48,187.09	87
	1514 BOARD OF EQUALIZATION:	5,448.41	6,650.00	2,463.78	2,463.78	4,186.22	37
	1535 INFORMATION TECHNOLOGY:	116,846.48	152,100.00	120,458.42	120,458.42	31,641.58	79
	1545 TAX COMMISSIONER	222,535.20	312,143.35	225,093.05	225,093.05	87,050.30	72
	1550 TAX ASSESSOR	202,607.23	311,398.12	181,819.16	181,819.16	129,578.96	58
	1565 PUBLIC BUILDINGS	563,871.83	278,900.00	201,552.37	201,552.37	77,347.63	72
	2150 SUPERIOR COURT	177,721.13	251,390.33	192,385.98	192,385.98	59,004.35	77
	2180 CLERK OF COURT	258,727.52	381,797.33	282,084.68	282,084.68	99,712.65	74
	2300 STATE COURT	98,026.47	138,900.00	103,144.78	103,144.78	35,755.22	74
	2400 MAGISTRATE COURT	26,378.71	35,995.00	26,279.08	26,279.08	9,715.92	73
	2450 PROBATE COURT	123,799.42	174,477.60	131,587.50	131,587.50	42,890.10	75
	3300 SHERIFF	1,262,366.65	1,821,536.00	1,521,053.40	1,521,053.40	300,482.60	84
	3326 DETENTION CENTER	610,413.67	913,467.00	738,142.84	738,142.84	175,324.16	81
	3600 EMERGENCY MEDICAL SERVICES	999,190.50	1,353,905.00	1,053,042.68	1,053,042.68	300,862.32	78
	3700 CORONER	23,672.36	32,920.00	27,699.11	27,699.11	5,220.89	84
	3920 EMERGENCY MANAGEMENT ASSOCIATI	47,594.49	35,344.00	221,783.76	221,783.76	186,439.76-	628
	4200 ROADS & BRIDGES	965,061.81	1,379,929.95	989,619.44	989,619.44	390,310.51	72
	4520 COLLECTIONS	153.00	0.00	1,595.98	1,595.98	1,595.98-	0
	4530 SOLID WASTE DISPOSAL	316,396.85	444,684.75	338,924.85	338,924.85	105,759.90	76
	5550 FAMILY CONNECTIONS:	114,245.71	127,500.00	79,161.85	79,161.85	48,338.15	62
	7130 AGRICULTURAL RESOURCES	50,611.57	111,916.97	61,363.30	61,363.30	50,553.67	55
	7450 CODE ENFORCEMENT	7,625.18	11,065.08	7,818.76	7,818.76	3,246.32	71
	7460 RECREATION DEPARTMENT	210,706.21	290,940.60	197,262.54	197,262.54	93,678.06	68
	8000 DEBT SERVICES:	18,750.00	25,000.00	18,750.00	18,750.00	6,250.00	75

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	9000 OTHER DEPARTMENTS	5,249.97	330,836.00	706,761.97	706,761.97	375,925.97 -	214
	GENERAL FUND Expenditure Totals	7,053,246.59	9,767,491.06	8,105,937.57	8,105,937.57	1,661,553.49	83
100 GENERAL FUND							
		Prior	Current	YTD			
	Revenues:	8,350,221.49	8,965,122.81	8,965,122.81			
	Expenditures:	7,053,246.59	8,105,937.57	8,105,937.57			
	Net Income:	1,296,974.90	859,185.24	859,185.24			

Grand Totals	Prior	Current	YTD
Revenues:	8,350,221.49	8,965,122.81	8,965,122.81
Expenditures:	7,053,246.59	8,105,937.57	8,105,937.57
Net Income:	1,296,974.90	859,185.24	859,185.24

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

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Revenue Account Range: 230-00-0000 to 230-99-9999
Expend Account Range: 230-0000-00-0000 to 230-9999-99-9999
Print Zero YTD Activity: No

Year To Date As Of: 03/31/25
Current Period: 07/01/24 to 03/31/25
Prior Year: 07/01/23 to 03/31/24

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

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
230-36-1001	INTEREST INCOME	14,605.29	10,000.00	7,038.92	7,038.92	2,961.08-	70
230-38-9999	CANCEL PRIOR YEAR EXPENSE	8,503.83	0.00	0.00	0.00	0.00	0
230-39-1800	FUND BALANCE USE	0.00	435,577.44	0.00	0.00	435,577.44-	0
	AMERICAN RESCUE PLAN (ARP) ACT FUND I	23,109.12	445,577.44	7,038.92	7,038.92	438,538.52-	1

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
230-1510-00-0000	ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0
230-1510-51-1109	EMPLOYEE INFLATION PAY SUPPLEMENT	84,623.06	0.00	96,896.46	96,896.46	96,896.46-	0
230-1545-00-0000	TAX COMMISSIONER	0.00	0.00	0.00	0.00	0.00	0
230-1550-00-0000	TAX ASSESSOR	0.00	0.00	0.00	0.00	0.00	0
230-1565-00-0000	PUBLIC BUILDINGS	0.00	0.00	0.00	0.00	0.00	0
230-1565-54-2203	PUBLIC BUILDING-COURTHOUSE CLOCK REF	9,945.00	0.00	0.00	0.00	0.00	0
230-2400-00-0000	MAGISTRATE COURT	0.00	0.00	0.00	0.00	0.00	0
230-2450-00-0000	PROBATE COURT	0.00	0.00	0.00	0.00	0.00	0
230-2450-51-1100	REGULAR EMPLOYEES	0.00	0.00	0.00	0.00	0.00	0
230-3300-00-0000	SHERIFF	0.00	0.00	0.00	0.00	0.00	0
230-3300-54-2200	SHERIFF - VEHICLES - NEW	236,855.56	0.00	0.00	0.00	0.00	0
230-3300-54-2501	SHERIFF - SAFETY EQUIPMENT	2,756.25	0.00	0.00	0.00	0.00	0
230-3300-54-2509	PRIOR YEAR VEHICLE EXPENSE	15,269.14	0.00	0.00	0.00	0.00	0
230-3326-00-0000	DETENTION CENTER	0.00	0.00	0.00	0.00	0.00	0
230-3600-00-0000	EMERGENCY MEDICAL SERVICES	0.00	0.00	0.00	0.00	0.00	0
230-3600-52-1301	EMS - ZOLL PERIODIC MAINTENANCE '25	0.00	5,315.00	5,315.00	5,315.00	0.00	100
230-3600-52-3700	EMS - ONLINE TRAINING SYSTEM_LEXIPOL	1,606.80	0.00	0.00	0.00	0.00	0

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
230-3600-53-1601	EMS - POWERPROXT & POWERLOAD SYSTEI	0.00	0.00	34,350.65	34,350.65	34,350.65-	0
230-3600-54-2501	EMS - TOUGHBOOKS	15,519.08	0.00	0.00	0.00	0.00	0
230-3600-54-2504	EMS - MISC EQUIPMENT	0.00	12,000.00	11,145.87	11,145.87	854.13	93
230-4530-00-0000	SOLID WASTE DISPOSAL	0.00	0.00	0.00	0.00	0.00	0
230-7130-54-2201	AGRICULTURAL - 4H VAN	52,145.00	0.00	0.00	0.00	0.00	0
AMERICAN RESCUE PLAN (A Expenditure To		418,719.89	17,315.00	147,707.98	147,707.98	130,392.98-	853

230 AMERICAN RESCUE PLAN (ARP) ACT FU

	Prior	Current	YTD
Revenues:	23,109.12	7,038.92	7,038.92
Expenditures:	418,719.89	147,707.98	147,707.98
Net Income:	395,610.77 -	140,669.06-	140,669.06 -

Grand Totals

	Prior	Current	YTD
Revenues:	23,109.12	7,038.92	7,038.92
Expenditures:	418,719.89	147,707.98	147,707.98
Net Income:	395,610.77 -	140,669.06-	140,669.06 -

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Statement of Revenue and Expenditures - Standard

Revenue Account Range: 250-00-0000 to 250-99-9999 **Year To Date As Of:** 03/31/25
Expend Account Range: 250-0000-00-0000 to 250-9999-99-9999 **Current Period:** 07/01/24 to 03/31/25
Print Zero YTD Activity: No **Prior Year:** 07/01/23 to 03/31/24

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

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
250-33-4252	DOT GRANT - LMIG (USE FOR FUTURE YEAR:	491,024.12	515,000.00	500,918.84	500,918.84	14,081.16-	97
250-33-4254	DOT GRANT - LMIG SUPPLEMENT (NON SAP)	0.00	608,172.23	0.00	0.00	608,172.23-	0
250-36-1001	LMIG INTEREST INCOME	9,344.88	10,000.00	11,737.43	11,737.43	1,737.43	117
LMIG FUND Revenue Totals		500,369.00	1,133,172.23	512,656.27	512,656.27	620,515.96-	45
Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
250-4200-00-0000	LMIG CONTROL ACCOUNT	0.00	0.00	0.00	0.00	0.00	0
250-4200-54-1402	INFRASTRUCTURE 2023 LMIG	0.00	455,397.45	69,883.62	69,883.62	385,513.83	15
250-4200-54-1403	INFRASTRUCTURE 2024 LMIG	0.00	491,024.12	491,024.12	491,024.12	0.00	100
LMIG FUND Expenditure Totals		0.00	946,421.57	560,907.74	560,907.74	385,513.83	59
250 LMIG FUND							
Revenues:		500,369.00	512,656.27	512,656.27			
Expenditures:		0.00	560,907.74	560,907.74			
Net Income:		500,369.00	48,251.47 -	48,251.47 -			

Grand Totals	Prior	Current	YTD
Revenues:	500,369.00	512,656.27	512,656.27
Expenditures:	0.00	560,907.74	560,907.74
Net Income:	500,369.00	48,251.47 -	48,251.47 -

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Revenue Account Range: 270-00-0000 to 270-99-9999

Expend Account Range: 270-0000-00-0000 to 270-9999-99-9999

Print Zero YTD Activity: No

Include Non-Anticipated: Yes

Include Non-Budget: No

Year To Date As Of: 03/31/25

Current Period: 07/01/24 to 03/31/25

Prior Year: 07/01/23 to 03/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
270-31-1350	RAILROAD EQUIPMENT	2,670.56	3,000.00	3,081.03	3,081.03	81.03	103
270-31-1750	FRANCHISE TAX-TELEVI	30,648.43	32,000.00	27,213.89	27,213.89	4,786.11 -	85
270-31-4200	ALCOHOL BEVERAGE EXC	44,161.79	60,000.00	35,713.47	35,713.47	24,286.53 -	60
270-31-4201	ALCOHOL MIXED DRINK BEVERAGE EXC	463.35	1,000.00	468.46	468.46	531.54 -	47
270-31-6200	INSURANCE PREMIUM TAX	556,114.17	575,000.00	592,010.53	592,010.53	17,010.53	103
270-32-1100	ALCOHOLIC BEVERAGE LICENSE	13,500.00	15,000.00	10,211.65	10,211.65	4,788.35 -	68
270-32-1200	GENERAL BUSINESS LICENSE	11,800.00	12,000.00	10,850.00	10,850.00	1,150.00 -	90
270-32-2200	BUILDING & DEVELOPMENT FEES & PERMITS	0.00	0.00	7,000.00	7,000.00	7,000.00	0
270-32-2210	ZONING & LAND USE FEES & PERMITS	0.00	0.00	1,500.00	1,500.00	1,500.00	0
270-32-2230	SIGN PERMITS	300.00	0.00	100.00	100.00	100.00	0
270-32-2231	CELL TOWER FEES	2,250.00	0.00	1,500.00	1,500.00	1,500.00	0
270-32-2232	METAL RECYCLE PERMIT	100.00	0.00	200.00	200.00	200.00	0
270-32-2240	MOBILE HOME PERMIT FEES	8,250.00	10,000.00	7,100.00	7,100.00	2,900.00 -	71
270-32-2250	ELECTRICAL PERMIT FEES	3,540.00	4,000.00	4,200.00	4,200.00	200.00	105
270-33-7001	FIRE BUDGET SURPLUS METTER	41,276.50	30,000.00	0.00	0.00	30,000.00 -	0
270-34-4110	REFUSE COLLECTION CHARGE	408,493.00	440,000.00	425,902.98	425,902.98	14,097.02 -	97
270-36-1001	INTEREST INCOME	21,467.91	25,000.00	8,165.33	8,165.33	16,834.67 -	33
270-36-1002	INTEREST INCOME SSD-SYNOVUS ACCT	0.00	0.00	26,590.94	26,590.94	26,590.94	0
270-38-9005	MISCELLANEOUS	25.73	0.00	0.00	0.00	0.00	0
	SPECIAL SERVICE DISTRICT FUND Revenue	1,145,061.44	1,207,000.00	1,161,808.28	1,161,808.28	45,191.72 -	96

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
270-1510-00-0000	ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
270-1510-52-1201	PROFESSIONAL SERVICES-SSD	0.00	0.00	15,415.00	15,415.00	15,415.00-	0
270-1510-52-3604	BANK FEES	99.19	0.00	0.00	0.00	0.00	0
270-1510-57-9000	CONTINGENCIES	0.00	28,197.50	0.00	0.00	28,197.50	0
270-4520-00-0000	COLLECTIONS	0.00	0.00	0.00	0.00	0.00	0
270-4520-52-2110	GARBAGE COLLECTION	290,240.87	400,000.00	317,297.62	317,297.62	82,702.38	79
270-7410-00-0000	ZONING	0.00	0.00	0.00	0.00	0.00	0
270-7410-51-1100	REGULAR EMPLOYEES	0.00	6,000.00	0.00	0.00	6,000.00	0
270-7410-52-1201	ATTORNEY FEES	1,309.00	2,500.00	2,104.00	2,104.00	396.00	84
270-7410-52-2207	SERVICE CONTRACTS - HOGARC ZONING	0.00	7,500.00	0.00	0.00	7,500.00	0
270-7410-52-3300	ADVERTISING	0.00	500.00	3,335.00	3,335.00	2,835.00-	667
270-7410-53-1700	SUPPLIES	0.00	0.00	618.14	618.14	618.14-	0
270-7450-00-0000	CODE ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0
270-7450-51-1100	CODE ENFORCEMENT - REGULAR EMPLOYE	0.00	10,000.00	0.00	0.00	10,000.00	0
270-7450-51-2200	CODE ENFORCEMENT-SOCIAL SECURITY-FIC	0.00	765.00	0.00	0.00	765.00	0
270-7450-51-2700	CODE ENFORCEMENT-WORKERS COMPENS.	0.00	300.00	0.00	0.00	300.00	0
270-9000-00-0000	OTHER DEPARTMENTS	0.00	0.00	0.00	0.00	0.00	0
270-9000-54-1031	FIRE CAPITAL STIPEND	0.00	36,620.00	0.00	0.00	36,620.00	0
270-9000-57-1010	INDUSTRIAL AUTHORITY	95,915.25	134,281.00	100,710.72	100,710.72	33,570.28	75
270-9000-57-1011	AIRPORT AUTHORITY	16,272.63	22,781.60	17,086.23	17,086.23	5,695.37	75
270-9000-57-1012	AIRPORT AUTHORITY-SPECIAL APPROPRIATI	0.00	15,002.80	0.00	0.00	15,002.80	0
270-9000-57-1030	FIRE PROTECTION METTER	281,745.72	399,651.00	299,738.25	299,738.25	99,912.75	75
270-9000-57-1032	ANIMAL CONTROL - METTER	60,147.18	84,206.10	63,154.53	63,154.53	21,051.57	75
270-9000-57-1060	LIBRARY	41,925.06	58,695.00	44,021.25	44,021.25	14,673.75	75
	SPECIAL SERVICE DISTRICT Expenditure Tot	787,654.90	1,207,000.00	863,480.74	863,480.74	343,519.26	72
270 SPECIAL SERVICE DISTRICT FUND		Prior	Current	YTD			
Revenues:		1,145,061.44	1,161,808.28	1,161,808.28			

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

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Expenditures:	787,654.90	863,480.74	863,480.74
Net Income:	357,406.54	298,327.54	298,327.54

Grand Totals	Prior	Current	YTD
Revenues:	1,145,061.44	1,161,808.28	1,161,808.28
Expenditures:	787,654.90	863,480.74	863,480.74
Net Income:	357,406.54	298,327.54	298,327.54

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

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Revenue Account Range: 321-00-0000 to 321-99-9999
Expend Account Range: 321-0000-00-0000 to 321-9999-99-9999
Print Zero YTD Activity: No

Include Non-Anticipated: Yes
Include Non-Budget: No
Year To Date As Of: 03/31/25
Current Period: 07/01/24 to 03/31/25
Prior Year: 07/01/23 to 03/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
321-31-3208	2018 SPLOST (COUNTY 56%)	857,231.55	0.00	0.00	0.00	0.00	0
321-31-3210	2018 SPLOST (Metter 40%)	612,308.24	0.00	0.00	0.00	0.00	0
321-31-3211	2018 SPLOST (Pulaski 4%)	61,230.83	0.00	0.00	0.00	0.00	0
321-36-1005	INTEREST INC 2018 SP	13,994.27	0.00	17,547.12	17,547.12	17,547.12	0
	2018 SPLOST FUND Revenue Totals	1,544,764.89	0.00	17,547.12	17,547.12	17,547.12	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
321-0000-00-0000	2018 SPLOST_New	0.00	0.00	0.00	0.00	0.00	0
321-1400-54-2401	ELECTIONS - LAPTOP	1,125.16	0.00	0.00	0.00	0.00	0
321-1510-52-3604	BANK FEES_FUND TRANSFER FROM GENER.	191.34	0.00	0.00	0.00	0.00	0
321-1510-54-2200	METTER FIRE_LADDER TRUCK_50% SHARE	99,000.00	0.00	0.00	0.00	0.00	0
321-1510-54-2501	ADMINISTRATION-VEHICLE NEW	38,470.32	0.00	0.00	0.00	0.00	0
321-1535-54-2101	IT - HVAC RADIO TOWER	7,925.00	0.00	0.00	0.00	0.00	0
321-1535-54-2400	IT/DATA CENTER CAPITAL OUTLAYS	3,608.76	10,000.00	3,476.50	3,476.50	6,523.50	35
321-1535-54-2501	COUNTY GEN ADMIN-BOC PAYROLL CLERK-L	983.29	0.00	0.00	0.00	0.00	0
321-1545-54-3001	TAX COMM - RE SOFTWARE - WINGAP CONV	0.00	25,000.00	25,000.00	25,000.00	0.00	100
321-1565-54-2101	PUBLIC BUILDINGS-CAPITAL-REPLACE HVAC	16,452.60	0.00	0.00	0.00	0.00	0
321-2180-54-2501	CLERK OF COURT - OFFICE EQUIPMENT	8,543.25	0.00	0.00	0.00	0.00	0
321-2450-54-2400	PROBATE COURT - LAPTOP/PC	1,125.16	0.00	0.00	0.00	0.00	0
321-2450-54-2501	PROBATE COURT - SHELVING	0.00	0.00	4,445.00	4,445.00	4,445.00-	0
321-3300-54-2200	SHERIFF - VEHICLES - NEW	0.00	82,000.00	72,328.99	72,328.99	9,671.01	88
321-3300-54-2201	SHERIFF VEHICLES - CAPITAL PURCHASE	5,183.15	6,307.46	0.00	0.00	6,307.46	0
321-3300-54-2400	SHERIFF - PUBLIC SAFETY RADIOS	17,907.60	20,000.00	17,967.23	17,967.23	2,032.77	90

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
321-3300-54-2501	SHERIFF - EQUIPMENT	50,755.22	10,000.00	1,506.95	1,506.95	8,493.05	15
321-3326-54-2501	DETENTION CENTER - EQUIPMENT	5,329.82	0.00	300.10	300.10	300.10-	0
321-3600-54-2501	EMS - CAPITAL - EQUIPMENT	0.00	5,000.00	0.00	0.00	5,000.00	0
321-4200-54-2101	PUBLIC WORKS - HEAVY EQUIPMENT	0.00	0.00	44,476.22	44,476.22	44,476.22-	0
321-4200-54-2200	PUBLIC WORKS - 2020 MOTORGRADERS	108,065.10	109,000.00	108,065.10	108,065.10	934.90	99
321-4200-54-2201	PUBLIC WORKS - VEHICLE	43,763.88	0.00	0.00	0.00	0.00	0
321-4200-54-2202	PUBLIC WORKS - PREDATOR BATWING MOW	18,750.00	0.00	0.00	0.00	0.00	0
321-4200-54-2203	PUBLIC WORKS - 2019 SERVICE TR - FUEL S\	12,061.06	0.00	0.00	0.00	0.00	0
321-4530-54-2200	SOLID WASTE - CAT D3N BULLDOZER	0.00	36,000.00	0.00	0.00	36,000.00	0
321-4530-54-2201	SOLID WASTE - CAT D5 BULLDOZER	66,183.32	67,000.00	66,183.32	66,183.32	816.68	99
321-4530-54-2202	SOLID WASTE - VEHICLE	40,521.32	0.00	0.00	0.00	0.00	0
321-4530-54-2301	SOLID WASTE - ROLL OFF CONTAINERS	7,990.00	0.00	0.00	0.00	0.00	0
321-4963-57-1094	2018 SPLOST METTER 40%	465,993.67	0.00	0.00	0.00	0.00	0
321-4964-57-1094	2018 SPLOST PULASKI 4%	46,599.37	0.00	0.00	0.00	0.00	0
321-7460-54-1200	RECREATION DEPT - LIGHTING LWCF	1,288.76	0.00	4,980.00	4,980.00	4,980.00-	0
321-7460-54-1201	RECREATION DEPT - LASER GRADING FIELD	10,375.00	0.00	0.00	0.00	0.00	0
321-7460-54-1202	RECREATION DEPT - FY24 FIELD2 BLEACHEF	9,907.58	0.00	0.00	0.00	0.00	0
321-7460-54-1206	RECREATION DEPT - FIELD DRAG	14,000.00	11,000.00	0.00	0.00	11,000.00	0
321-7460-54-1207	RECREATION DEPT - IDALIA REPAIRS	25,693.27	0.00	0.00	0.00	0.00	0
321-7460-54-1209	RECREATION DEPT - MISC CAPITAL OUTLAY	0.00	2,300.00	2,300.00	2,300.00	0.00	100
	2018 SPLOST FUND Expenditure Totals	1,127,793.00	383,607.46	351,029.41	351,029.41	32,578.05	92

321 2018 SPLOST FUND		Prior	Current	YTD
Revenues:		1,544,764.89	17,547.12	17,547.12
Expenditures:		1,127,793.00	351,029.41	351,029.41
Net Income:		416,971.89	333,482.29-	333,482.29-

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Grand Totals	Prior	Current	YTD
Revenues:	1,544,764.89	17,547.12	17,547.12
Expenditures:	1,127,793.00	351,029.41	351,029.41
Net Income:	416,971.89	333,482.29-	333,482.29-

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Statement of Revenue and Expenditures - Standard

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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: 03/31/25
Current Period: 07/01/24 to 03/31/25
Prior Year: 07/01/23 to 03/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
322-31-3208	2024 SPLOST (COUNTY 61%)	0.00	878,400.00	802,236.59	802,236.59	76,163.41-	91
322-31-3209	2024 SPLOST Level II Project (20%)	0.00	360,000.00	401,968.51	401,968.51	41,968.51	112
322-31-3210	2024 SPLOST (Metter 37%)	0.00	532,800.00	486,602.51	486,602.51	46,197.49-	91
322-31-3211	2024 SPLOST (Pulaski 2%)	0.00	28,800.00	26,302.85	26,302.85	2,497.15-	91
322-36-1005	INTEREST INCOME 2024 SPLOST	0.00	15,000.00	6,924.55	6,924.55	8,075.45-	46
322-36-1006	INTEREST INC 2024 SPLOST Level II 20%	0.00	10,000.00	983.37	983.37	9,016.63-	10
2024 SPLOST FUND Revenue Totals		0.00	1,825,000.00	1,725,018.38	1,725,018.38	99,981.62-	94

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
322-0000-00-0000	2024 SPLOST	0.00	0.00	0.00	0.00	0.00	0
322-1565-58-1100	PUBLIC BUILDING - BOND - PRINCIPAL	0.00	155,000.00	0.00	0.00	155,000.00	0
322-1565-58-2100	PUBLIC BUILDING - BOND - INTEREST	0.00	412,548.76	0.00	0.00	412,548.76	0
322-4963-57-1094	2024 SPLOST METTER 37%	0.00	532,800.00	430,832.91	430,832.91	101,967.09	81
322-4964-57-1094	2024 SPLOST PULASKI 2%	0.00	28,800.00	23,288.28	23,288.28	5,511.72	81
322-4968-57-1094	2024 SPLOST (Level II Project 20%)	0.00	360,000.00	0.00	0.00	360,000.00	0
322-7460-54-1201	REC DEPT - WIRELESS CAMERA	0.00	2,000.00	2,009.90	2,009.90	9.90-	100
322-9000-61-1001	TRANSFER TO FUND-360_JAIL BOND PAYMENT	0.00	0.00	590,673.76	590,673.76	590,673.76-	0
2024 SPLOST FUND Expenditure Totals		0.00	1,491,148.76	1,046,804.85	1,046,804.85	444,343.91	70

322 2024 SPLOST FUND	Prior	Current	YTD
Revenues:	0.00	1,725,018.38	1,725,018.38
Expenditures:	0.00	1,046,804.85	1,046,804.85

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Net Income:	0.00	678,213.53	678,213.53
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Grand Totals	Prior	Current	YTD
Revenues:	0.00	1,725,018.38	1,725,018.38
Expenditures:	0.00	1,046,804.85	1,046,804.85
Net Income:	0.00	678,213.53	678,213.53

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Statement of Revenue and Expenditures - Standard

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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: 03/31/25
Current Period: 07/01/24 to 03/31/25
Prior Year: 07/01/23 to 03/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
335-31-3204	TIA SPLOST	295,682.45	385,000.00	316,981.34	316,981.34	68,018.66-	82
335-31-3205	GDOT	0.00	1,697,765.00	0.00	0.00	1,697,765.00-	0
335-33-4310	GEMA Mitigation Grant	0.00	0.00	10,541.29	10,541.29	10,541.29	0
335-33-4350	FEMA Mitigation Grant	0.00	0.00	79,059.65	79,059.65	79,059.65	0
335-36-1004	INTEREST INC TIA SPL	35,635.54	15,000.00	30,271.36	30,271.36	15,271.36	202
335-39-1800	FUND BALANCE USE	0.00	366,444.06	0.00	0.00	366,444.06-	0
TIA SPLOST FUND Revenue Totals		331,317.99	2,464,209.06	436,853.64	436,853.64	2,027,355.42-	17

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
335-3920-54-1400	MISC TIA DISC - 24-DEBBY ROAD REPAIRS	0.00	0.00	106,886.02	106,886.02	106,886.02-	0
335-3920-54-1401	MISC TIA DISC - 24-STORM3 ROAD REPAIRS	0.00	0.00	20,990.00	20,990.00	20,990.00-	0
335-3920-54-1402	MISC TIA DISC - 24-HELENE ROAD REPAIRS	0.00	0.00	28,000.00	28,000.00	28,000.00-	0
335-4200-53-1106	PIPES	0.00	0.00	33,699.30	33,699.30	33,699.30-	0
335-4968-00-0000	2012 TIA SPLOST:	0.00	0.00	0.00	0.00	0.00	0
335-4968-54-1001	LAND ACQUISITION	21,138.22	0.00	0.00	0.00	0.00	0
335-4968-54-1400	MISC TIA DISCRETIONARY-ROADS	14,013.75	1,963,971.23	803.75	803.75	1,963,167.48	0
335-4968-54-1402	2019 LMIG 10% MATCH	0.00	451,135.42	0.00	0.00	451,135.42	0
335-4968-54-1403	2020 LMIG 10% MATCH	0.00	49,102.41	0.00	0.00	49,102.41	0
335-4968-54-1409	2023 LMIG 10% MATCH	105,913.25	0.00	902,652.08	902,652.08	902,652.08-	0
335-4968-54-1410	2024 LMIG 10% MATCH	0.00	0.00	100.00	100.00	100.00-	0
335-4968-54-1411	CAL MAINE CULVERT (IDALIA-2023)	0.00	0.00	104,910.44	104,910.44	104,910.44-	0
335-9000-62-1001	GDOT ROW BRIDGE PAYMENTS	100,000.00	0.00	0.00	0.00	0.00	0
TIA SPLOST FUND Expenditure Totals		241,065.22	2,464,209.06	1,198,041.59	1,198,041.59	1,266,167.47	49

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

335 TIA SPLOST FUND	Prior	Current	YTD
Revenues:	331,317.99	436,853.64	436,853.64
Expenditures:	241,065.22	1,198,041.59	1,198,041.59
Net Income:	90,252.77	761,187.95-	761,187.95-

Grand Totals	Prior	Current	YTD
Revenues:	331,317.99	436,853.64	436,853.64
Expenditures:	241,065.22	1,198,041.59	1,198,041.59
Net Income:	90,252.77	761,187.95-	761,187.95-

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Statement of Revenue and Expenditures - Standard

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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: 03/31/25

Current Period: 07/01/24 to 03/31/25

Prior Year: 07/01/23 to 03/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
360-36-1001	INTEREST INCOME_CC JAIL CONSTRUCTION	7,965.33	0.00	28,237.45	28,237.45	28,237.45	0
360-36-1003	INTEREST INCOME_JAIL PROJECT CDs	117,979.13	0.00	262,629.46	262,629.46	262,629.46	0
360-36-1004	INTEREST-GA FUND 1 JAIL CONSTRUCTION /	0.00	0.00	39,606.36	39,606.36	39,606.36	0
360-39-1001	TRANSFER FROM SPLOST FOR BOND PAYME	0.00	590,673.76	590,673.76	590,673.76	0.00	100
360-39-1100	Transfer In -- From General Fund (100)	300,100.00	0.00	0.00	0.00	0.00	0
360-39-1800	FUND BALANCE USE - BOND PROCEEDS	0.00	9,201,449.86	0.00	0.00	9,201,449.86-	0
360-39-3100	ISSUANCE OF BONDS	9,190,039.10	0.00	0.00	0.00	0.00	0
	JAIL CONSTRUCTION FUND Revenue Totals	9,616,083.56	9,792,123.62	921,147.03	921,147.03	8,870,976.59-	9

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	337,404.00	116,000.00	75,950.00	75,950.00	40,050.00	65
360-1565-52-3604	BANK FEES	45.00	0.00	810.00	810.00	810.00-	0
360-1565-54-1300	CAPITAL CONSTRUCTION - JAIL PROJECT	0.00	10,437,880.00	1,667,916.90	1,667,916.90	8,769,963.10	16
360-1565-54-2300	CAPITAL FF&E COSTS - JAIL PROJECT	0.00	1,000,000.00	0.00	0.00	1,000,000.00	0
360-1565-58-1100	BOND PRINCIPAL RETIREMENT	0.00	170,000.00	170,000.00	170,000.00	0.00	100
360-1565-58-2100	BOND INTEREST CHARGES	188,855.01	420,673.76	420,673.76	420,673.76	0.00	100
	JAIL CONSTRUCTION FUND Expenditure Totals	526,304.01	12,144,553.76	2,335,350.66	2,335,350.66	9,809,203.10	19

360 JAIL CONSTRUCTION FUND			YTD	
	Prior	Current		
Revenues:	9,616,083.56	921,147.03		921,147.03
Expenditures:	526,304.01	2,335,350.66		2,335,350.66

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

Net Income:	9,089,779.55	1,414,203.63-	1,414,203.63-
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Grand Totals	Prior	Current	YTD
Revenues:	9,616,083.56	921,147.03	921,147.03
Expenditures:	526,304.01	2,335,350.66	2,335,350.66
Net Income:	9,089,779.55	1,414,203.63-	1,414,203.63-

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

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

Year To Date As Of: 03/31/25
Current Period: 07/01/24 to 03/31/25
Prior Year: 07/01/23 to 03/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
601-34-1750	ALLOCATED SELF INSURANCE COSTS FROM	1,060,191.27	1,425,589.00	1,068,799.68	1,068,799.68	356,789.32-	75
601-34-1751	PREMIUM CHARGES TO EMPLOYEES	11,705.49	43,000.00	8,205.97	8,205.97	34,794.03-	19
601-36-1001	PARETO CLAIMS ACT INTEREST INCOME	2,965.01	0.00	7,557.36	7,557.36	7,557.36	0
601-36-1002	PARETO RESERVE ACT INTEREST INCOME	20,432.98	0.00	23,855.28	23,855.28	23,855.28	0
601-36-9001	PARETO-CAPTIVE RETURN OF CAPITAL INVE	0.00	0.00	12,261.57	12,261.57	12,261.57	0
601-38-9001	STOP LOSS REIMBURSEMENT	28,617.86	0.00	239,900.77	239,900.77	239,900.77	0
	INTERNAL HEALTH INSURANCE FUND Reven	1,123,912.61	1,468,589.00	1,360,580.63	1,360,580.63	108,008.37-	92

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
601-1510-55-2100	ADMINISTRATIVE FEES	68,842.95	93,000.00	40,282.50	40,282.50	52,717.50	43
601-1510-55-2200	PAID CLAIMS	456,026.36	866,434.00	582,880.45	582,880.45	283,553.55	67
601-1510-55-2201	STOP LOSS PREMIUMS	316,473.63	465,633.00	368,353.65	368,353.65	97,279.35	79
	INTERNAL HEALTH INSURAN Expenditure To	841,342.94	1,425,067.00	991,516.60	991,516.60	433,550.40	70

601 INTERNAL HEALTH INSURANCE FUND

	Prior	Current	YTD
Revenues:	1,123,912.61	1,360,580.63	1,360,580.63
Expenditures:	841,342.94	991,516.60	991,516.60
Net Income:	282,569.67	369,064.03	369,064.03

Grand Totals	Prior	Current	YTD

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

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Revenues:	1,123,912.61	1,360,580.63	1,360,580.63
Expenditures:	841,342.94	991,516.60	991,516.60
Net Income:	282,569.67	369,064.03	369,064.03

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COLLECTION MONTH	ANNUAL INCREASE 0%	POPULATION (2020 CENSUS)						
		10,981	4,004	211				
	MONTHLY TOTAL 100%	LEVEL ONE PROJECT	LEVEL ONE % OF TOTAL	NET REMAINING	COUNTY 61%	METTER 37%	PULASKI 2%	100%
	FY2024							
1	MAY	\$ 179,405.24	\$ 35,881.05	20.00%	\$ 143,524.19	\$ 87,549.76	\$ 53,103.95	\$ 2,870.48
	Prorata	\$ 409.68	\$ 81.94	20.00%	\$ 327.74	\$ 199.92	\$ 121.27	\$ 6.55
2	JUNE	\$ 186,100.39	\$ 37,220.08	20.00%	\$ 148,880.31	\$ 90,816.99	\$ 55,085.72	\$ 2,977.61
	TOTAL	\$ 365,915.31	\$ 73,183.06		\$ 292,732.25	\$ 178,566.67	\$ 108,310.93	\$ 5,854.64
								\$ 365,915.31
	FY2025							
3	JUL	\$ 166,627.54	\$ 33,325.51	20.00%	\$ 133,302.03	\$ 81,314.24	\$ 49,321.75	\$ 2,666.04
4	AUG	\$ 185,062.92	\$ 37,012.58	20.00%	\$ 148,050.34	\$ 90,310.70	\$ 54,778.62	\$ 2,961.01
5	SEP	\$ 173,174.88	\$ 34,634.98	20.00%	\$ 138,539.90	\$ 84,509.34	\$ 51,259.76	\$ 2,770.80
6	OCT	\$ 162,782.81	\$ 32,556.56	20.00%	\$ 130,226.25	\$ 79,438.01	\$ 48,183.71	\$ 2,604.52
7	NOV	\$ 205,234.14	\$ 41,046.83	20.00%	\$ 164,187.31	\$ 100,154.26	\$ 60,749.31	\$ 3,283.75
	Prorata	\$ 507.57	\$ 101.51	20.00%	\$ 406.06	\$ 247.70	\$ 150.24	\$ 8.12
8	DEC	\$ 176,986.63	\$ 35,397.33	20.00%	\$ 141,589.30	\$ 86,369.47	\$ 52,388.04	\$ 2,831.79
9	JAN	\$ 201,835.95	\$ 40,367.19	20.00%	\$ 161,468.76	\$ 98,495.94	\$ 59,743.44	\$ 3,229.38
10	FEB	\$ 183,304.20	\$ 36,660.84	20.00%	\$ 146,643.36	\$ 89,452.45	\$ 54,258.04	\$ 2,932.87
11	MAR	\$ 188,410.80	\$ 37,682.16	20.00%	\$ 150,728.64	\$ 91,944.47	\$ 55,769.60	\$ 3,014.57
12	APR	\$ -	\$ -	20.00%	\$ -	\$ -	\$ -	\$ -
13	MAY	\$ -	\$ -	20.00%	\$ -	\$ -	\$ -	\$ -
14	JUN	\$ -	\$ -	20.00%	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 1,643,927.44	\$ 328,785.49		\$ 1,315,141.95	\$ 802,236.59	\$ 486,602.52	\$ 26,302.84
	TOTAL TO DATE	\$ 2,009,842.75	\$ 401,968.55		\$ 1,607,874.20	\$ 980,803.26	\$ 594,913.45	\$ 32,157.48
								\$ 2,009,842.75

Exhibit C

CHANGE ORDER NO. 3

Project: Candler County 2023 TIA Project – Hiawatha Paving Date of Issuance: 04-07-2025

Owner: Candler County Board of Commissioners
 (Name, 1075 East Hiawatha St, Suite A
 Address) Metter, Georgia 30439

Contractor: Sikes Brothers, Inc.

Owner's Project No.: 23-2035

YOU ARE HEREBY DIRECTED TO MAKE THE FOLLOWING CHANGES IN THE CONTRACT DOCUMENTS.

DESCRIPTION: EAST HIAWATHA STORM DRAIN UPGRADES – EXCELLSIOR EMC OFFSITE DRAINAGE

- REMOVE AND REPLACE EXISTING TRIPPLE LINE OF 24" RCP WITH TRIPPLE LINE OF 29"X25" ELIPTICAL REINFORCED CONCRETE PIPE. REGRADE INLET SIDE AND INSTALL CONCRETE DITCH PAVING, STABILIZE OUTLET SIDE WITH RIP-RAP.

TOTAL COST OF CHANGE ORDER: \$ 135,391

CHANGE ORDER #2 - EMC ELECTRIC PIPE CROSSING UPGRADE				
29"X45" ELLIPTICAL PIPE INCLUDING DEMO OF EXISTING PIPE WHILE MAINTAINING TRAFFIC	228	LF	\$ 451.00	\$ 102,828.00
CONCRETE DITCH PAVING	120	SY	\$ 138.00	\$ 16,560.00
STORM PIPE ASPHALT UTILITY PATCH	117	SY	\$ 95.00	\$ 11,115.00
SLOPE STABILIZATION	500	SY	\$ 2.00	\$ 1,000.00
RIP-RAP	81	SY	\$ 48.00	\$ 3,888.00
			CO#2 TOTAL	\$ 135,391.00

PURPOSE OF CHANGE ORDER: INCLUDE EXCELLSIOR EMC OFFSITE DRAINAGE IN SCOPE OF PROJECT TO ENSURE PIPE WORK IS PERFORMED PRIOR TO THE OVERALY OF EAST HIAWATHA

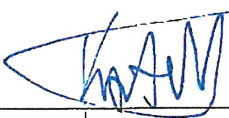
ATTACHMENTS:

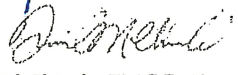
1. SIKES BROTHERS QUOTE – DATED 04-07-2025

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ 1,179,238.65	Original Contract Time 150 days
Previous Change Orders No. <u>2</u> to No. <u>3</u> \$175,335.38	Net change from previous Change Orders 0 days
Contract Price prior to these Change Orders \$ 1,354,574.03	Contract Time prior to these Change Orders 0 days

Net Increase (decrease) of this Change Order \$ 135,391.00	Net Increase (decrease) of this Change Order 0 days
Contract Price with all approved Change Orders \$ 1,489,965.03	Contract Time with all approved Change Orders 150 days

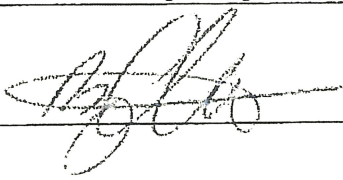
Accepted by:

Contractor:  KAREL A. OWENS Date: 4/23/25

Recommended by: 

County Engineer: Daniel Chicola, EMC Engineering Services, INC Date: 4-22-2025

Approved by:

County Administrator:  Date: 4/23/25

END OF CHANGE ORDER # 3



To: Candler County Board Of Commissioners		Contact:	
Address: 1075 East Hlawatha Street		Phone:	
Metter, GA 30439 UNITED STATES		Fax:	
Project Name: S25039 - Candler County 2023 TIA		Bid Number:	
Project Location:		Bid Date:	

Item #	Item Description	Estimated Quantity	Unit	Unit Price	Total Price
0010	Additional Grading Complete	1.00	LS	\$18,240.00	\$18,240.00
0020	Relocate FM And Water Line Dog Pound Rd.	1.00	LS	\$36,742.50	\$36,742.50
0030	6" Underdrain	310.00	LF	\$46.00	\$14,260.00
0040	29" X 45" Elliptical Pipe	228.00	LF	\$451.00	\$102,828.00
0050	Concrete Ditch Paving	120.00	SY	\$138.00	\$16,560.00
0060	18" Curb & Gutter	100.00	LF	\$24.00	\$2,400.00
0070	Storm Pipe Asphalt Patch	117.00	SY	\$95.00	\$11,115.00
0080	Slope Stabilization	500.00	LS	\$2.00	\$1,000.00
0090	Rip Rap	81.00	SY	\$48.00	\$3,888.00
Change Order #3 - Excelsior Offsite Drainage				CO#3 Total: \$135,391.00	
Total Bid Price:				\$207,033.50	

Notes:

- Sikes Brothers, Inc. can not be held responsible for any unforeseen conditions.

ACCEPTED: The above prices, specifications and conditions are satisfactory and are hereby accepted. Buyer: _____ Signature: _____ Date of Acceptance: _____	CONFIRMED: Sikes Brothers INC Authorized Signature: _____ Estimator: _____
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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, 2025 and ending June 30, 2026.

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 _____, 2025.

ATTEST:

CANDLER COUNTY

By: _____
Bryan Aasheim, Administrator

This the ____ day of _____, 2025.

ATTEST:

EMANUEL COUNTY

By: _____
L. Guy Singletary, Administrator

This the ____ day of _____, 2025.

ATTEST:

JEFFERSON COUNTY

By: _____
Jerry Coalson, Administrator

This the ____ day of _____, 2025.

ATTEST:

TOOMBS COUNTY

By: _____
John Jones, Administrator

This the ____ day of _____, 2025.

ATTEST:

WASHINGTON COUNTY

By: _____
Chris Hutchings, Administrator

ATTEST:

GEORGIA PUBLIC DEFENDER COUNCIL

By: _____
Omotoya Alli, Executive Director

ATTACHMENT "A"

July 1, 2025 – June 30, 2026

The Counties agree to pay the Public Defender Office **\$721,741.32** 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, 2023. 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 GPDSC at the following address:

GPDC
270 Washington Street
Suite 6079
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, 2025 - June 30, 2026

STATE FUNDED - Public Defender and Assistants							
Name	Salaries	FICA	Retirement	Health Insurance	Unemployment	Total	
Chief Public Defender (Payne)	\$ 132,473.04	\$ 10,134.19	\$ 43,066.99	\$ 39,018.61	\$ 31.00	\$ 224,723.82	
APD (Karrh)	\$ 90,000.00	\$ 6,885.00	\$ 29,259.00	\$ 26,508.60	\$ 31.00	\$ 152,683.60	
APD (McRae)	\$ 75,000.00	\$ 5,737.50	\$ 24,382.50	\$ 22,090.50	\$ 31.00	\$ 127,241.50	
TOTAL:	\$ 297,473.04	\$ 22,756.69	\$ 96,708.49	\$ 87,617.71	\$ 93.00	\$ 504,648.92	

STATE FUNDED - Public Defender Administrative							
Name		Salaries	FICA	Retirement	Health Insurance	Unemployment	Total
Investigator (Fagler)	1	\$ 60,838.32	\$ 4,654.13	\$ 19,778.54	\$ 17,919.32	\$ 31.00	\$ 103,221.31
Administrative Staff (Corley)	1	\$ 68,308.08	\$ 5,225.57	\$ 22,206.96	\$ 20,119.46	\$ 31.00	\$ 115,891.07
Administrative Staff (Shepard)	1	\$ 42,042.24	\$ 3,216.23	\$ 13,667.93	\$ 12,383.12	\$ 31.00	\$ 71,340.52
TOTAL:	3	\$ 171,188.64	\$ 13,095.93	\$ 55,653.43	\$ 50,421.90	\$ 93.00	\$ 290,452.90

COUNTY FUNDED - Public Defender and Assistants						
Name	Salaries	FICA	Retirement	Health Insurance	Unemployment	Total
APD (Highsmith) - VACANCY	1	\$ 75,000.00	\$ 5,737.50	\$ 24,382.50	\$ 22,090.50	\$ 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	\$ 261,164.30

COUNTY FUNDED - Public Defender Administrative							
Name	Salaries	FICA 7.65% of Salary	Retirement 42.51% of Salary	Health Insurance 29.54% of Salary	Unemployment 3.1% of Salary	Total	
Investigator (Coxwell)	64,000.00	\$ 4,896.00	\$ 20,806.40	\$ 18,850.56	\$ 31.00	\$ 108,583.96	
Investigator (Fagler)	8,500.00	\$ 650.25	\$ 2,763.35	\$ 2,503.59	-	\$ 14,417.19	
Administrative Staff (Corley)	2,000.00	\$ 153.00	\$ 650.20	\$ 589.08	\$ 31.00	\$ 3,423.28	
Administrative Staff (Shepard)	7,000.00	\$ 535.50	\$ 2,275.70	\$ 2,061.78	-	\$ 11,872.98	
Advocate (Shurling)	60,000.00	\$ 4,590.00	\$ 19,506.00	\$ 17,672.40	\$ 31.00	\$ 101,799.40	
Administrative Staff (PT)	20,000.00	\$ 290.00	\$ -	\$ -	-	\$ 20,290.00	
Interns	26,250.47	\$ 380.63	\$ -	\$ -	-	\$ 26,631.10	
TOTAL:	187,750.47	\$ 11,495.38	\$ 46,001.65	\$ 41,677.41	\$ 93.00	\$ 287,017.91	

MIDDLE CIRCUIT PL DEFENDER OFFICE
July 1, 2025 - June 30, 2026

COUNTY FUNDED Office Expenditures			
		Per Month	Annual
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			
		State Funded	County Funded
Public Defender and Assistants	*	\$ 504,648.92	\$ 261,164.30
Public Defender Administrative	*	\$ 290,452.90	\$ 287,017.91
5% Administrative Fee	*	-	\$ 27,409.11
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:		\$ 817,101.82	\$ 725,741.32

BREAKDOWN BY COUNTY			
		Annual	Monthly
Candler	11.12%	\$ 80,702.44	\$ 6,725.20
Emmanuel	22.84%	\$ 165,759.32	\$ 13,813.28
Jefferson	17.11%	\$ 124,174.34	\$ 10,347.86
Toombs	27.52%	\$ 199,724.01	\$ 16,643.67
Washington	21.41%	\$ 155,381.22	\$ 12,948.43
CIRCUIT WIDE TOTAL:	100.00%	\$ 725,741.32	\$ 60,478.44

BREAKDOWN BY COUNTY (Personnel)			
		Annual	Monthly
Candler	11.12%	\$ 64,005.76	\$ 5,333.81
Emmanuel	22.84%	\$ 131,465.06	\$ 10,955.42
Jefferson	17.11%	\$ 98,483.68	\$ 8,206.97
Toombs	27.52%	\$ 158,402.73	\$ 13,200.23
Washington	21.41%	\$ 123,234.10	\$ 10,269.51
CIRCUIT WIDE TOTAL:	100.00%	\$ 575,591.32	\$ 47,965.94

BREAKDOWN BY COUNTY (Operating)			
		Annual	Monthly
Candler	11.12%	\$ 16,696.68	\$ 1,391.39
Emmanuel	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

BOARD OF COMMISSIONERS OF CANDLER COUNTY

Brad Jones
Chairman

Bryan Aasheim
County Administrator

Blake Hendrix
Vice-Chairman

David Morales
Commissioner

Jonathan Williamson
Commissioner

Tre' Ross
Commissioner

April 22, 2025

Mr. Jason Grimes
Candler County Tax Commissioner
25 W Daniel St, Ste D
Metter GA 30439

Re: Remittance of county tax funds

Mr. Grimes:

As you know, we have had several discussions in the past regarding the remittance of tax funds to the county from the Tax Commissioner's Office. The bulk of these discussions have centered on the remittance of collected tax funds, the dispersal of those funds into the correct revenue accounts for the county, and the timing of the remittance of funds.

Under O.C.G.A. § 48-5-141 (b) the, "*tax commissioner... in each county having a population of less than 30,000 shall every two weeks pay over to the proper county officials as required by law the county taxes including, but not limited to any interest, penalties, or other amounts due the county which they have collected during the two weeks. Such payment shall be made at the same time as the report required by Code Section 48-5-142 and shall be for the period covered by the report.*"

To date, your office has not remitted funds as required under this provision and consistently has remitted funds only once per month. As we have discussed, the failure to remit as required can have a negative impact on the county's cash flow and ability to meet its payment obligations. In addition, it negatively impacts the county's ability to generate interest income to help offset the tax burden of the citizens. Each day the funds are not remitted costs the county taxpayers. I hereby make a formal, written request that you remit county tax funds as required by state law.

On April 21st, the Board of Commissioners received the final audit report for fiscal year 2024. During the report the board discussed challenges with the audit process and, more specifically your office, in obtaining timely and accurate information. The Board and I are understanding of the challenges that any office faces when implementing a software change; however, the delays from your office for the

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

past two years have put pressure on the county's ability to return the audit reports and other reporting needed to remain in compliance with state law and to be eligible for certain state grant funding. We request that you remit the information needed by the audit firm in a timelier fashion in the future.

Lastly, I have communicated with you regarding questions that I have in the remittance of funds and their proper allocation to different revenue categories this fiscal year. I understand that your new system provides reporting in a different structure than your prior system did; however, this does not absolve you, or my office, from appropriately recognizing the revenues collected. At this point in the fiscal year, I am not confident that the county has received all funding that it is due from your office or that it has been properly allocated.

It is my hope that we are able to work together to resolve these issues by the end of the fiscal year. Please do not hesitate to contact me if I can be of assistance.

Regards,



Bryan Aasheim
County Administrator

Cc: Brad Jones, Chairman
Kendall Gross, County Attorney