

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

1. Call to Order
2. Invocation and *Pledge of Allegiance*
3. Approval of Agenda
4. Financial Report – June 30, 2025
5. Approval of Minutes –
  - a. June 16, 2025 2<sup>nd</sup> Regular Meeting
6. Citizens wishing to address the Commission – *Citizens will be allowed to address the commission individually for a period of up to 5 minutes.*
7. Application for Commission approval
8. Old Business
  - a. Consideration of options for repair and/or removal of the gymnasium located at 150 S. Register St due to hurricane damages
  - b. Consideration of a request from the city of Metter for Candler County to provide elections services for municipal elections
  - c. Consideration of a request from the town of Pulaski for Candler County to provide elections services for municipal elections
  - d. Consideration of proposals submitted in response to RFP 2025-1 Landfill Erosion Control, and discussion of options available for completion of the project
  - e. Consideration of proposals submitted in response to an RFP (2025-3) issued for the replacement of the administration building roofing
9. New Business
  - a. Discussion regarding a request from Holt Mosely to begin the advertising and notification process to close Coleman Rd from MacWac Lake Rd to Wolfe Creek Rd
  - b. Consideration of an agreement between the Candler County Sheriff's Office and the City of Metter for provision of law enforcement dispatch services
  - c. Consideration of an agreement between the Candler County Sheriff's Office and the City of Metter for jail services
  - d. Consideration of a proposal from Lanier, Deal & Deal to provide audit services to Candler County for FY26
  - e. Consideration of a proposal from Quality Tire for tire recycling services for FY26
  - f. Consideration of a request for authorization to transfer \$3,733 to the Department of Health (DPH) which represents the State Share of the final UPL Ambulance payment of \$10,992 (\$7,259 federal share); and authorization to execute and submit the notice of intent form
10. Report from County Administrator
  - a. Authorization to allow Candler County Board of Education to use the Recreation Department Parking Lot for Bus Inspections and Training
  - b. Consideration of a Motion to Quit Claim County Property on North Street in Pulaski to the Town of Pulaski

11. Report from Attorney
12. Reports from Commissioners
13. Report from Chairman
14. Executive Session
15. Board Appointments
16. Adjournment



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

The Board of Commissioners of Candler County met for the regular monthly meeting on Monday, July 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 Jonathan Williamson and Tre' Ross in attendance. Also attending were County Administrator, Bryan Aasheim; Deputy County Clerk, Crystal Turner; County Attorney, Kendall Gross. The Metter Advertiser was notified of the meeting, but had no representative present. Commissioner David Morales attended remotely.

Guests attending this meeting included: Candler County Sheriff's Captain and EMA Director, Justin Wells; Candler County EMS Director, Xavier Winkler; Citizens attending were Holt Mosely, Chris Billingsley and Cavy Williams.

**1. Call to Order**

The meeting was called to order by Chairman Brad Jones at 5:00 p.m.

**2. Invocation and Pledge of Allegiance**

Chairman Jones called on Commissioner Ross to deliver the invocation and lead the *Pledge of Allegiance*.

**3. Approval of Agenda**

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

**New Business:**

**9e: Consideration of a proposal from Quality Tire for tire recycling services for FY26**

**9f: Consideration of a request for authorization to transfer \$3,733 to the Department of Health (DPH) which represents the State Share of the final UPL Ambulance payment of \$10,992 (\$7,259 federal share); and authorization to execute and submit the notice of intent form**

Vice-Chairman Hendrix made a motion to approve agenda with the additions. Commissioner Williamson provided a second. The motion carried 4-0.

**County Administrator's Report:**

**10A: Authorization to allow Candler County Board of Education to use the Recreation Department Parking Lot for Bus Inspections and Training**

Chairman Jones made a motion to modify the agenda to add item 10. B. to discuss the Board of Education's request to utilize the Recreation Department parking lot for bus training and inspections. Commissioner Ross seconded the motion, and it was approved by a unanimous vote of 4-0.

**10B: Consideration of a Motion to Quit Claim County Property on North Street in Pulaski to the Town of Pulaski**

Chairman Jones made a motion to amend the agenda to add Item 10B. Commissioner Williamson seconded the motion, and it was approved by a unanimous vote of 4-0.

#### 4. Financial Report – June 30, 2025

Administrator Aasheim presented the financial report for June 30, 2025. (Exhibit A)

- General Fund (Fund 100) balance: \$5,625,374.
- Landfill Closure Fund: \$2,180,833.
- Local Maintenance and Improvement Grant Fund (Fund 250): \$1,207,487, including 2025 LMIG and SAP funds received in June.
- Special Service District: \$1,395,560.
- TIA: \$1,226,350.
- Health Insurance Account: \$1,840,755.
- Special Local Option Sales Tax (SPLOST): June returns were \$203,963.24, exceeding the adjusted estimate of \$160,000–\$165,000, benefiting bond payments and capital projects.

Administrator Aasheim noted that while the county remains in a strong financial position, recent storm expenses give the appearance of a deficit, with FEMA reimbursements for FY25 storm costs expected in FY26. FEMA claims typically take 90–180 days for state review and payment, though a Hurricane Idalia 2023 claim for administrative expenses has remained unpaid for nearly two years. He added that the next bond payment is due in September and is fully budgeted through the bond account and SPLOST, and that the county's 0% interest One Georgia loan for the construction of the county building has been paid off, with an overpayment of \$4,200 — caused by an incorrect maturity date assumption—set to be refunded.

#### 5. Approval of Minutes

##### a. **June 16, 2025 2<sup>nd</sup> Regular Monthly Meeting**

Vice-Chairman Hendrix made a motion to approve the June 16, 2025 2<sup>nd</sup> Regular Monthly Meeting minutes. Commissioner Ross provided a second. The motion carried 4-0.

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

##### a. **Chris Billingsley – Victoria Road and Gymnasium Repair/Removal**

##### **Victoria Road**

Mr. Chris Billingsley described Victoria Road (off Olifftown Road) as being in extremely poor condition, citing rapid ditch erosion after minor rainfall due to improper motor grader use and clogged culverts. He suggested reallocating funds—possibly from the gym insurance settlement—to improve road maintenance practices, calling current efforts a “pure loss” of money, and invited a commissioner to inspect the road with him.

##### **Gymnasium Repair/Removal**

Mr. Billingsley voiced strong opposition to repairing the gymnasium, advocating instead for its demolition. He questioned the insurance company's requirement to withhold half of the \$881,000 settlement until repairs are made, suggesting the \$441,000 currently available would be better used for other county needs. He also referenced estimated costs for asbestos removal and demolition of additional structures.

Chairman Jones thanked Mr. Billingsley, noting Victoria Road would be reviewed and that the gymnasium discussion would likely be tabled for the evening. No other citizens came forward to speak.

#### 7. Applications for Commission Approval

There were no applications presented for Commission approval.

## 8. Old Business

### a. **Consideration of options for repair and/or removal of the gymnasium located at 150 S. Register St due to hurricane damages**

Administrator Aasheim presented asbestos remediation estimates: \$13,770 from Kadema and \$7,950 from Pyramid, with Pyramid recommended by a contractor previously used by the county.

Chairman Jones moved to approve Pyramid's \$7,950 proposal, noting the work is required regardless of the building's future. Commissioner Ross seconded. The motion carried unanimously, 4-0. (Exhibit B)

### b. **Consideration of a request from the city of Metter for Candler County to provide elections services for municipal elections**

Administrator Aasheim presented an agreement under which the City of Metter would pay 100% of costs for standalone municipal elections and 10% for joint elections with countywide or statewide issues—a shift from past agreement of 50%. He noted that the 10% proposal differed from the 55/45 SPLOST split offered to Metter and from the Town of Pulaski's willingness to pay 20% for joint elections.

Chairman Jones moved to reject the proposal and counter with Metter paying 40% for joint elections while covering 100% of costs if stand-alone on the ballot. Vice-Chairman Hendrix seconded, and the motion carried unanimously, 4-0.

### c. **Consideration of a request from the town of Pulaski for Candler County to provide elections services for municipal elections**

Administrator Aasheim presented an agreement similar to Metter's, under which the Town of Pulaski would pay 20% of expenses for municipal elections conducted in conjunction with county or state elections. Given Pulaski's small population of 211 citizens, the Administrator noted no objections to the proposal.

Chairman Jones moved to approve the Intergovernmental Agreement (IGA) with the Town of Pulaski as outlined in line item 3. Commissioner Trey Ross seconded, and the motion carried unanimously, 4-0. (Exhibit C)

### d. **Consideration of proposals submitted in response to RFP 2025-1 Landfill Erosion Control, and discussion of options available for completion of the project**

Administrator Aasheim reported no new information since the last meeting and recommended tabling the item as the bid holding period remained open.

Vice-Chairman Hendrix moved to table the matter until the next meeting. Commissioner Williamson seconded, and the motion passed unanimously, 4-0.

### e. **Consideration of proposals submitted in response to an RFP (2025-3) issued for the replacement of the administration building roofing**

Administrator Aasheim presented proposals for the replacement of the administration building roof, noting that three bids were consistent while an outlier bid from Chandler Roofing was approximately half the cost, at \$29,700.68, using an IKO product. Although IKO previously experienced manufacturing issues, the quoted product was not affected, and the company indicated that its process had since changed. Administrator Aasheim explained that selecting the lower-cost option, which included a 15-year warranty, would free up funds to make the first lease payment on a much-needed dump truck for the Public Works Department, which continues to face challenges with its current fleet. The higher bids offered 30-year warranties.

Chairman Jones made a motion to approve the proposal from Chandler Roofing, specifying that spending half the total bid amount of \$29,700.68 would allow for the first lease payment on the dump truck. This project will be paid for from 24 SPLOST funds. Vice-Chairman Hendrix seconded the motion, and it was approved unanimously, 4-0.

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## 9. New Business

**a. Discussion regarding a request from Holt Mosely to begin the advertising and notification process to close Coleman Rd from MacWac Lake Rd to Wolfe Creek Rd**

Administrator Aasheim presented a request to close Coleman Road from Mac Lake Road to Wolf Creek Road due to its poor condition. It was noted that no one resides on that portion of the road, and the single resident with a mailbox there has alternative access points.

Vice-Chairman Hendrix made a motion to begin the process of closing Coleman Road from Mac Lake Road to Wolf Creek Road. Chairman Jones seconded the motion, and it was approved by a unanimous vote of 4-0. Attorney Gross will order titles and issue the required public notices.

**b. Consideration of an agreement between the Candler County Sheriff's Office and the City of Metter for provision of law enforcement dispatch services**

Administrator Aasheim presented a copy of the law enforcement dispatch agreement between the Sheriff's Office and the City of Metter. As the County is a signatory to the agreement as the receiver of funds and custodian of the systems, board approval was required.

Chairman Jones made a motion to approve the Intergovernmental Agreement (IGA) with the City of Metter for dispatch services through the Candler County Sheriff's Office. Commissioner Ross seconded the motion, and it was approved by a unanimous vote of 4-0. It was noted that the original signed copy from the City of Metter had not yet been returned. (Exhibit D)

**c. Consideration of an agreement between the Candler County Sheriff's Office and the City of Metter for jail services**

Administrator Aasheim presented a new contract, effective July 1, 2025, for the provision of housing City of Metter inmates at the Candler County Detention Facility, outlining the applicable daily charges. The daily rate is set at half of the normal charge, plus a 10% jail add-on fee based on citations issued rather than per inmate.

Vice-Chairman Jones made a motion to approve the agreement. Commissioner Ross seconded the motion, and it was approved by a unanimous vote of 4-0. (Exhibit E)

**d. Consideration of a proposal from Lanier, Deal & Deal to provide audit services to Candler County for FY26**

Administrator Aasheim presented the proposal from Lanier Deal and Deal to provide audit services for Fiscal Year 2026, noting that the proposal was within budget and that a single audit would likely not be required.

Vice-Chairman Hendrix made a motion to approve the proposal from Lanier Deal and Deal for audit services. Commissioner Ross seconded the motion, and it was approved by a unanimous vote of 4-0. (Exhibit F)

**e. Consideration of a proposal from Quality Tire for tire recycling services for FY26**

Administrator Aasheim presented the proposal from Quality Tire for tire recycling services for Fiscal Year 2026, noting that they are the sole provider for tire recycling in Georgia and that other haulers charge more to transport tires to Quality Tire.

Chairman Jones made a motion to enter into an agreement with Quality Tire for Fiscal Year 2026 tire recycling services. Commissioner Ross seconded the motion, and it was approved by a unanimous vote of 4-0. (Exhibit G)

**f. Consideration of a request for authorization to transfer \$3,733 to the Department of Health (DPH) which represents the State Share of the final UPL Ambulance payment of \$10,992 (\$7,259 federal share); and authorization to execute and submit the notice of intent form**

Administrator Aasheim presented a request for authorization to transfer \$3,733 to the Department of Health, representing the state share of the UPL ambulance payment of \$10,992, and to execute and submit a notice of intent form.

Vice-Chairman Hendrix made a motion to approve the request. Commissioner Ross seconded the motion, and it was approved by a unanimous vote of 4-0. (Exhibit H)

**10. County Administrator Report**

**a. Authorization to allow Candler County Board of Education to use the Recreation Department Parking Lot for Bus Inspections and Training**

Administrator Aasheim presented a request from Travis Lanier, Transportation Director for Candler County Schools, to use the Recreation Department parking lot for bus inspections and training. Administrator Aasheim expressed no objection, and the commissioners confirmed that the buses are not heavy enough to damage the lot. This request necessitated an amendment to the agenda.

Chairman Jones made a motion to amend the agenda to add the request. Commissioner Ross seconded the motion, and it was approved by a unanimous vote of 4-0. Following the amendment, Chairman Jones made a motion to allow the Candler County Board of Education to use the Recreation Department parking lot as an inspection and training area for bus drivers. Vice-Chairman Hendrix seconded the motion, and it carried by a unanimous vote of 4-0.

**b. Consideration of a Motion to Quit Claim County Property on North Street in Pulaski to the Town of Pulaski**

*Discussion held under County Attorney's Report*

Chairman Jones made a motion to amend the agenda to add this item as Item 10B. Commissioner Williamson seconded the motion, and it was approved by a unanimous vote of 4-0. Following the amendment, Commissioner Williamson made a motion to execute a quitclaim deed located on North Main Street, Parcel Number P005 005 to the Town of Pulaski. Commissioner Ross seconded the motion, and it was approved by a unanimous vote, 4-0. (Exhibit I)

**Administrator Aasheim provided further updates on several items:**

**Recreation Department Director Position:** The position is currently being advertised, with ten applications received to date. The application period ends Friday, July 25th. A vetting process will be established to select candidates, conduct interviews, and potentially involve the advisory board.

**Recreation Department Operations:** Butler Dekle and Bobby Cheley have begun organizing equipment to take inventory. Registration for fall sports opened on July 21 and will close on August 29, with online registration available for convenience. The registration form has been updated and posted on

social media and in the local newspaper. William Bird Construction was contacted to provide estimates for small repairs resulting from leaks, and TBone is handling landscaping. Crystal Turner requested quotes for pine straw for bedded areas, particularly around the T-ball field, to facilitate easier maintenance. Knox Pest Control has treated the department, and efforts are underway to collect all bathroom keys; the entire department was rekeyed 12–14 months ago at a significant cost, and rekeying again is undesirable. Brandon McDaniel was named Chair of the advisory committee, with Maddie Spivey named Co-Chair. Notices will be sent via social media requesting the return of county equipment, as there may not be enough helmets and other equipment for fall sports.

**FLOST:** Both the Town of Pulaski and the City of Metter have agreed to the FLOST Intergovernmental Agreement (IGA). Administrator Aasheim has contacted the Elections Supervisor to have the FLOST referendum added to the November ballot.

**Oak Tree Road:** The road is in disrepair and unusable due to repeated washouts from storms. Water shedding from a private landowner's pond contributes to the problem. A local contractor provided an estimate of approximately \$50,000 for drainage and ditch work on both private and public property to correct the issue. Legal complications arise from the county financing work on private property. Chairman Jones led a discussion referencing previous proposals to pave the road (approximately \$1.3 million in 2012–2013) and the ongoing cost of repairs. Attorney Gross noted potential legal issues with financing the private portion of the work. Commissioners discussed potential solutions, including a "runover" design similar to the animal shelter road, which reinforces a section of road to allow water to flow over it rather than causing destruction. No decision was made, and further discussion is needed.

## **11. County Attorney Report**

County Attorney Gross provided updates on the following matters:

**Solar Panel Farm Ordinance (Silicon Ranch Concerns):** Attorney Gross received a call from David Dove, counsel for Silicon Ranch, regarding concerns with the county's solar panel farm ordinance. The berm requirement was cited as potentially exposing the county to liability if it diverts water flow. Attorney Gross proposed an amendment requiring an engineer to certify that the berm would have no impact on water flow, which Attorney Dove acknowledged could be an acceptable solution, though potentially an impediment. Attorney Gross does not anticipate an immediate lawsuit but recommends adjusting the ordinance to address these concerns.

**Pulaski Historical Society Deed:** A deed for property previously conveyed to the Pulaski Historical Society included a "right of reversion," allowing the county to reclaim it. To clear the title, an affidavit from Ruth Deloach is needed to explain the circumstances of the original exchange. Commissioners offered to provide contact information for Ms. Deloach.

**Executive Session:** Attorney Gross requested an executive session to discuss land acquisition.

## **12. Commissioner Reports**

**District 1** – Commissioner David Morales (via Zoom) Expressed appreciation for the discussion and decisions made, and apologized for his absence.

**District 2** – Commissioner Jonathan Williamson had nothing to report.

**District 3** – Commissioner Tre' Ross had nothing to report.

**District 4** – Vice-Chairman Blake Hendrix had nothing to report.

### **13. Chairman's Report**

Chairman Jones provided updates and highlighted several items for the board's consideration:

**Recreation Football Field:** Chairman Jones inquired whether the magnet has been run over the recreation football field to remove debris. Vice-Chairman Hendrix stated that work is in progress.

**Jones Road:** Chairman Jones noted a hole in the center of Jones Road caused by an old corrugated pipe (a spillover) located between the two box culverts, which is unrelated to the previously repaired box culverts.

**Oak Tree Road:** Chairman Jones suggested contacting Mr. Dan to discuss a plan for the section between the heel crest at the pond and the bar screen to prevent mud and ensure the durability of repairs.

**Recreation Department Picnic Tables:** Chairman Jones shared a conversation with Laura Hoover regarding concerns about inappropriate activities occurring at picnic tables under the pavilion at the tennis courts. Ms. Hoover suggested relocating the tables to other areas. Commissioners noted that moving them might only shift the activities and recommended waiting for the input of the new Recreation Department manager. The possibility of installing cameras, funded by an existing grant, in this area was also discussed due to frequent vandalism.

**Camera Grant:** Chairman Jones noted that the grant for cameras at the Recreation Department will expire and emphasized the need to utilize it within the next 12 months.

### **14. Executive Session –Personnel and Land Acquisition**

Commissioner Ross moved to exit into Executive Session to discuss personnel and land acquisition at 6:40 p.m. Commissioner Williamson provided a second to the motion. The motion carried 4-0.

Chairman Jones moved to exit Executive Session and reconvene the regular meeting at 7:15 p.m. Commissioner Ross provided a second to the motion. The motion carried 4-0.

Chairman Jones moved to authorize the signing of the *Closed Meeting Affidavit* certifying that executive session was for personnel. Commissioner Ross provided the second to the motion. The motion carried 4-0.

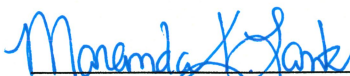
### ***Action taken after Executive Session***

#### **15. Board Appointments**

- a. Department of Child and Family Services (DFCS) board
- b. Middle Coastal Unified Development Authority (MCUDA)
- c. Deputy Director, Emergency Management Agency

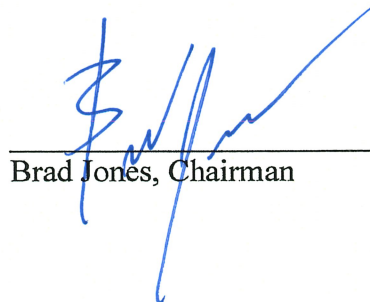
#### **16. Adjournment**

At 7:17 p.m., Chairman Jones moved to adjourn the meeting. Commissioner Ross provided the second to the motion. The motion carried 4-0.



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 July 21, 2025.

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

3.  
The executive session was called to order at 6:40 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);

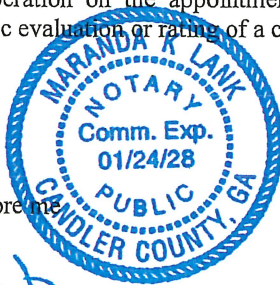
☒ Discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a county officer or employee as provided in O.C.G.A. 50-14-3(6);

\_\_\_\_\_ Other

This 21<sup>st</sup> day of July 2025.

Sworn to and subscribed before me  
This 21<sup>st</sup> day of July 2025.

Maranda K. Lank  
Notary Public



Brad Jones  
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

## Account Number

GENERAL FUND	DESCRIPTION	BOOK BALANCE	BANK BALANCE	Difference	Notes
00-11-1114	GENERAL FUND EFT RECEIPTS	\$159,093.99	\$159,093.99	\$0.00	
00-11-1115	GENERAL FUND (NEW)	\$1,198,896.69	\$1,198,896.69	\$0.00	
00-11-1316	GA FUND 1-GEN FUND CONTINGENCY	\$2,519,511.66	\$2,519,511.66	\$0.00	
	SYNOVUS SECURITIES- (Market)				
100-11-6202	SYNOVUS SECURITIES- (Account)	\$1,747,872.14	\$1,769,579.46	\$21,707.32	unrealized gain/loss
	<b>Total</b>	<b>\$5,625,374.48</b>			
100-11-1134	LANDFILL CLOSURE FUND QNB	\$11,220.59	\$11,220.59	\$0.00	
100-11-6201	SYNOVUS SECURITIES- (Account)	\$2,169,613.29	\$2,190,371.12	\$20,757.83	unrealized gain/loss
	<b>Total</b>	<b>\$2,180,833.88</b>			
100-11-1135	JUVENILE COURT FUND QNB	\$2,934.08	\$2,934.08	\$0.00	
100-11-1139	CANDLER COUNTY JAIL FUND	\$108,456.43	\$108,456.43	\$0.00	
100-11-1167	HOSPITAL RESERVE ACCOUNT	\$686.75	\$686.75	\$0.00	
100-11-1171	OPIOID SETTLEMENT FUNDS	\$82,526.58	\$82,526.58	\$0.00	
	<b>Fund 100 Totals</b>	<b>\$8,000,125.45</b>			
<b>D.A.T.E. FUND</b>					
212-11-1132	D.A.T.E. QNBA	\$63,415.25	\$63,415.25	\$0.00	
	<b>Fund 212 Totals</b>	<b>\$63,415.25</b>			
<b>E-911 FUND</b>					
215-11-1138	E-911 FUND QNB	\$456,386.03	\$456,386.03	\$0.00	
	<b>Fund 215 Totals</b>	<b>\$456,386.03</b>			
<b>LMIG FUND</b>					
250-11-1110	LMIG	\$1,207,487.52	\$1,207,487.52	\$0.00	
	<b>Fund 250 Totals</b>	<b>\$1,207,487.52</b>			
<b>SSD FUND</b>					
270-11-1110	Special Services District	\$549,531.74	\$549,531.74	\$0.00	
270-11-6203	Special Services District-SYNOVUS	\$490,024.45	\$479,644.30	-\$10,380.15	unrealized gain/loss
	<b>Fund 270 Totals</b>	<b>\$1,039,556.19</b>			
<b>NMATE FUND</b>					
285-11-1139	JAIL STORE FUND QNB	\$25,239.41	\$25,239.41	\$0.00	
	<b>Fund 285 Totals</b>	<b>\$25,239.41</b>			
<b>2018 SPLOST</b>					
321-11-1141	2018 SPLOST	\$670,375.92	\$670,375.92	\$0.00	
	<b>Fund 321 Totals</b>	<b>\$670,375.92</b>			
<b>2024 SPLOST</b>					
322-11-1141	2024 SPLOST QNB	\$1,125,848.59	\$1,125,848.59	\$0.00	
322-11-1142	2024 SPLOST LEVEL II PROJECT 20%	\$155,413.35	\$155,413.35	\$0.00	
	<b>Fund 322 Totals</b>	<b>\$1,281,261.94</b>			
<b>TSPLOST CAPITAL</b>					
335-11-1141	CASH IN BANK TIA SPLOST QNB	\$1,226,350.37	\$1,226,350.37	\$0.00	
	<b>Fund 335 Totals</b>	<b>\$1,226,350.37</b>			
<b>NEW JAIL PROJECT ACTS</b>					
360-11-1111	CC JAIL SINKING FUND	\$35.00	\$35.00	\$0.00	
360-11-1110	CC JAIL CONSTRUCTION ACT	\$16,783.59	\$16,783.59	\$0.00	
360-11-1316	GA FUND 1-JAIL CONSTRUCTION	\$6,941,153.17	\$6,941,153.17	\$0.00	
	<b>Fund 360 Totals</b>	<b>\$6,957,971.76</b>			
<b>HEALTH INS/PARETO</b>					
601-11-1112	HEALTH INSURANCE/RESERVE	\$1,584,268.57	\$1,584,268.57	\$0.00	
601-11-1110	HEALTH INSURANCE/PARETO	\$256,486.86	\$256,486.86	\$0.00	
	<b>Fund 601 Totals</b>	<b>\$1,840,755.43</b>			
	<b>Report Totals</b>	<b>\$30,575,133.63</b>			

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

07/14/2025  
10:45 AM

**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:** 06/30/25  
**Current Period:** 07/01/24 to 06/30/25  
**Prior Year:** 07/01/23 to 06/30/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-31-1100	REAL PROP-CUR YEAR	3,741,536.07	3,500,000.00	3,449,737.21	3,449,737.21	50,262.79-	99
100-31-1120	TIMBER TAX	55,947.03	55,000.00	39,969.89	39,969.89	15,030.11-	73
100-31-1190	HOSPITAL LEVY	341,535.89	315,000.00	354,424.73	354,424.73	39,424.73	113
100-31-1200	REAL PROP-PRIOR YEAR	164,027.27	150,000.00	120,820.31	120,820.31	29,179.69-	81
100-31-1300	PERSONAL PROPERTY-CURRENT YEAR	0.00	650,000.00	578,300.12	578,300.12	71,699.88-	89
100-31-1310	MOTOR VEHICLES-HEAVY EQUIPMENT	0.00	0.00	769.31	769.31	769.31	0
100-31-1314	TAVT ADMIN FEE WITHHOLDING (1%)	10,796.26	0.00	0.00	0.00	0.00	0
100-31-1315	TAVT	716,654.41	800,000.00	803,538.06	803,538.06	3,538.06	100
100-31-1316	ALTERNATIVE AD VALOREM TAX (AAVT)	0.00	0.00	76,114.66	76,114.66	76,114.66	0
100-31-1320	MOBILE HOME	46,526.95	40,000.00	55,894.04	55,894.04	15,894.04	140
100-31-1350	RAILROAD EQUIPMENT	4,628.02	0.00	4,628.02	4,628.02	4,628.02	0
100-31-1390	OTHER REVENUES	196.78	0.00	0.00	0.00	0.00	0
100-31-1500	PROPERTY NOT ON DIGE	192,799.92	0.00	125.28	125.28	125.28	0
100-31-1600	REAL ESTATE TRANSFER	57,361.03	50,000.00	67,370.91	67,370.91	17,370.91	135
100-31-3100	LOST	1,047,747.13	1,050,000.00	1,134,408.74	1,134,408.74	84,408.74	108
100-31-6300	FINANCIAL INSTITUTIO	26,024.00	26,000.00	38,245.37	38,245.37	12,245.37	147
100-31-9110	PEN & INT-REAL	147,673.67	160,000.00	169,905.79	169,905.79	9,905.79	106
100-31-9500	PEN & INT-FIFA	6,809.72	7,000.00	7,257.00	7,257.00	257.00	104
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	1,855.00	2,000.00	911.03	911.03	1,088.97-	46
100-32-2991	LAND DISTURBING FEES	365.00	0.00	0.00	0.00	0.00	0
100-33-1152	GEMA EMA PARTNERSHIP	733.00	7,328.00	14,656.00	14,656.00	7,328.00	200
100-33-1153	OP CAT FED INDIRECT/FEMA Reimbursements	14,664.01	65,000.00	63,522.54	63,522.54	1,477.46-	98
100-33-4211	FAMILY CONNECTIONS GRANT	52,500.00	56,500.00	55,311.90	55,311.90	1,188.10-	98

**Board of Commissioners of Candler County**  
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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-33-4212	FAMILY CONNECTIONS – DFCS GRANT	75,000.00	75,000.00	75,000.00	75,000.00	0.00	100
100-33-5200	FOREST LAND PROTECTION GRANTS (FLPA)	20,360.71	20,000.00	19,926.24	19,926.24	73.76-	100
100-33-6004	DISPATCH METTER SHA-2018 SDS AGREEME	64,999.92	65,000.00	64,729.92	64,729.92	270.08-	100
100-34-1120	STATE COURT - COMMUNITY SERVICE	0.00	0.00	871.00	871.00	871.00	0
100-34-1190	STATE COURT - JOF	3,125.00	2,500.00	3,323.00	3,323.00	823.00	133
100-34-1200	CLERK OF COURT - GENERAL FILING FEE	46,001.00	50,000.00	49,515.00	49,515.00	485.00-	99
100-34-1600	TAVT/MOTOR VEHICLE COUNTY FEES	41,389.92	55,000.00	54,986.06	54,986.06	13.94-	100
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	18,727.03	52,500.00	52,298.89	52,298.89	201.11-	100
100-34-1941	METTER TAX COLLECTIO	5,400.00	5,400.00	5,400.00	5,400.00	0.00	100
100-34-2100	LAW ENFORCEMENT FEES	35,462.85	35,000.00	35,162.37	35,162.37	162.37	100
100-34-2201	SCHOOL RESOURCE OFFICER	34,218.60	40,000.00	49,267.25	49,267.25	9,267.25	123
100-34-2202	SOUTHEASTERN TECH COLLEGE UTILITES	4,028.67	4,000.00	4,634.50	4,634.50	634.50	116
100-34-2600	EMS TRIP SERVICE FEES	710,879.60	650,000.00	675,203.11	675,203.11	25,203.11	104
100-34-2601	EMS ANNUAL FEES	563,297.45	615,000.00	623,687.10	623,687.10	8,687.10	101
100-34-2602	EMS LEGAL RECOVERY OF BACK DEBT	4,081.36	5,000.00	2,113.87	2,113.87	2,886.13-	42
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	19.04	0.00	0.00	0.00	0.00	0
100-34-4131	RECYLED MATERIALS	2,899.71	2,000.00	1,059.80	1,059.80	940.20-	53
100-34-4150	TIPPING LANDFILL FEES	89,745.77	125,000.00	137,942.44	137,942.44	12,942.44	110
100-34-4151	RESIDENTIAL LDFL USE	524,551.09	500,000.00	556,951.71	556,951.71	56,951.71	111
100-34-4152	RECYCLE CTR FEES	1,566.00	1,000.00	4,080.20	4,080.20	3,080.20	408
100-34-4153	INERT LANDFILL FEES	29,213.20	25,000.00	20,312.21	20,312.21	4,687.79-	81
100-34-7202	JACK STRICKLAND RENT	2,120.00	2,000.00	1,750.00	1,750.00	250.00-	88
100-34-7205	REC DEPT REGISTRATIO	28,930.00	30,000.00	14,235.00	14,235.00	15,765.00-	47

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-34-7206	REC DEPT CONCESSIONS	10,637.04	8,500.00	5,787.82	5,787.82	2,712.18-	68
100-34-7207	REC DEPT SPONSORS	11,375.00	10,000.00	5,900.00	5,900.00	4,100.00-	59
100-34-7208	FIELD RENTAL	0.00	0.00	700.00	700.00	700.00	0
100-34-7209	REC DEPT ADMISSIONS	5,204.00	4,000.00	0.00	0.00	4,000.00-	0
100-34-7210	REC DEPT TOURNAMENT	2,620.00	2,000.00	0.00	0.00	2,000.00-	0
100-35-1110	SUPERIOR COURT FINES	9,280.93	10,000.00	15,529.43	15,529.43	5,529.43	155
100-35-1120	STATE COURT FINES	336,435.85	350,000.00	376,088.67	376,088.67	26,088.67	107
100-35-1130	MAGISTRATE COURT	26,927.40	25,000.00	39,707.80	39,707.80	14,707.80	159
100-35-1150	PROBATE COURT	31,492.01	20,000.00	29,149.64	29,149.64	9,149.64	146
100-35-1201	UNCLAIMED BOND MONEY	11,669.10	0.00	0.00	0.00	0.00	0
100-35-1300	CONFISCATIONS/FORFEITURES	231.10	0.00	0.00	0.00	0.00	0
100-35-1401	STATE/SUPERIOR CT ADD ON FEE-JAIL FUND	32,618.61	35,000.00	37,488.72	37,488.72	2,488.72	107
100-35-1402	MUNI COURT ADD ON FEE-JAIL FUND	16,975.46	17,500.00	16,000.73	16,000.73	1,499.27-	91
100-35-1408	JUVE COURT ADD ON FEE	160.00	0.00	340.00	340.00	340.00	0
100-35-1901	PUBLIC DEFENDER FEES	823.75	1,000.00	1,286.37	1,286.37	286.37	129
100-35-1909	OTHER COURT REVENUES	0.00	0.00	200.00	200.00	200.00	0
100-36-1001	INTEREST INCOME	70,027.39	50,000.00	51,623.77	51,623.77	1,623.77	103
100-36-1004	INTEREST INCOME LANDFILL-SYNOVUS ACC	84,523.32	80,000.00	74,232.69	74,232.69	5,767.31-	93
100-36-1005	INTEREST INCOME GENERAL FUND_SYNNOVI	133,426.50	90,000.00	114,199.55	114,199.55	24,199.55	127
100-36-1006	INTEREST-GA FUND 1_GEN FUND CONTIN_A	0.00	0.00	19,511.66	19,511.66	19,511.66	0
100-36-3001	UNREALIZED GAIN OR LOSS ON INVESTMEN	9,939.50-	0.00	0.00	0.00	0.00	0
100-37-1001	PRIVATE DONATIONS	1,770.00	0.00	216.00	216.00	216.00	0
100-37-1004	SHERIFF'S DONATION	500.00	0.00	0.00	0.00	0.00	0
100-38-9001	MISC SALE OF PIPE	17,698.14	15,000.00	1,028.40	1,028.40	13,971.60-	7
100-38-9003	MISC TAX COMM FICA	5,312.26	6,000.00	5,312.26	5,312.26	687.74-	89
100-38-9005	MISCELLANEOUS	28,403.92	20,000.00	25,902.11	25,902.11	5,902.11	130
100-38-9006	INSURANCE PROCEEDS	62,692.38	728,112.15	765,279.89	765,279.89	37,167.74	105

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-38-9010	MISC SALE OF USED MOTOR GRADER BLADE	720.00	0.00	504.00	504.00	504.00	0
100-38-9014	OPIOID SETTLEMENT	33,925.94	0.00	18,712.30	18,712.30	18,712.30	0
100-38-9999	CANCEL PRIOR YEAR EXPENSE	0.00	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
100-39-1004	IF TRANSFER-ARPA INTEREST TO CLOSE FUI	0.00	0.00	1,541.14	1,541.14	1,541.14	0
100-39-1800	FUND BALANCE USE	0.00	127,909.69	0.00	0.00	127,909.69-	0
100-39-2100	SALE OF ASSETS	9,843.57	0.00	35,010.00	35,010.00	35,010.00	0
	<b>GENERAL FUND Revenue Totals</b>	<b>9,908,535.94</b>	<b>10,920,014.84</b>	<b>11,153,550.85</b>	<b>11,153,550.85</b>	<b>233,536.01</b>	<b>102</b>

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	1000	1,627.68	0.00	0.00	0.00	0.00	0
	1100 LEGISLATIVE	83,871.91	105,200.00	105,173.24	105,173.24	26.76	100
	1300 EXECUTIVE	267,513.18	278,850.00	276,678.93	276,678.93	2,171.07	99
	1400 ELECTIONS & VOTER REGISTRATION	126,256.58	124,714.00	114,122.28	114,122.28	10,591.72	92
	1510 ADMINISTRATION	359,006.66	397,054.98	384,134.32	384,134.32	12,920.66	97
	1514 BOARD OF EQUALIZATION:	6,760.07	6,650.00	3,342.32	3,342.32	3,307.68	50
	1535 INFORMATION TECHNOLOGY:	149,373.46	168,400.00	157,014.34	157,014.34	11,385.66	93
	1545 TAX COMMISSIONER	303,919.48	312,143.35	299,554.36	299,554.36	12,588.99	96
	1550 TAX ASSESSOR	280,675.85	311,398.12	271,092.91	271,092.91	40,305.21	87
	1565 PUBLIC BUILDINGS	654,018.73	285,352.00	285,061.64	285,061.64	290.36	100
	2150 SUPERIOR COURT	225,408.27	251,390.33	247,390.40	247,390.40	3,999.93	98
	2180 CLERK OF COURT	360,343.07	387,797.33	385,070.53	385,070.53	2,726.80	99
	2300 STATE COURT	129,950.94	140,100.00	137,034.45	137,034.45	3,065.55	98
	2400 MAGISTRATE COURT	35,577.03	35,995.00	35,026.79	35,026.79	968.21	97
	2450 PROBATE COURT	168,463.64	179,077.60	180,151.69	180,151.69	1,074.09-	101

**Board of Commissioners of Candler County**  
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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
3300 SHERIFF		1,736,111.83	2,027,868.04	2,011,101.96	2,011,101.96	16,766.08	99
3326 DETENTION CENTER		829,093.54	1,018,480.87	1,012,307.52	1,012,307.52	6,173.35	99
3600 EMERGENCY MEDICAL SERVICES		1,373,902.83	1,424,158.09	1,418,425.02	1,418,425.02	5,733.07	100
3700 CORONER		32,937.34	40,420.00	39,499.17	39,499.17	920.83	98
3920 EMERGENCY MANAGEMENT ASSOCIATI		54,890.53	246,025.86	256,338.85	256,338.85	10,312.99-	104
4200 ROADS & BRIDGES		1,362,379.49	1,395,908.84	1,364,471.31	1,364,471.31	31,437.53	98
4530 SOLID WASTE DISPOSAL		443,374.45	499,116.84	490,706.50	490,706.50	8,410.34	98
5550 FAMILY CONNECTIONS:		127,183.39	131,950.00	130,549.36	130,549.36	1,400.64	99
7130 AGRICULTURAL RESOURCES		98,363.51	111,916.97	87,676.69	87,676.69	24,240.28	78
7450 CODE ENFORCEMENT		0.00	11,065.08	10,510.00	10,510.00	555.08	95
7460 RECREATION DEPARTMENT		300,015.15	295,001.93	272,188.29	272,188.29	22,813.64	92
8000 DEBT SERVICES:		25,000.00	25,000.00	25,000.00	25,000.00	0.00	100
9000 OTHER DEPARTMENTS		15,836.00	708,836.00	774,511.96	774,511.96	65,675.96-	109
<b>GENERAL FUND Expenditure Totals</b>		<b>9,551,854.61</b>	<b>10,919,871.23</b>	<b>10,774,134.83</b>	<b>10,774,134.83</b>	<b>145,736.40</b>	<b>99</b>

**100 GENERAL FUND**

	Prior	Current	YTD
Revenues:	9,908,535.94	11,153,550.85	11,153,550.85
Expenditures:	9,551,854.61	10,774,134.83	10,774,134.83
Net Income:	356,681.33	379,416.02	379,416.02

**Grand Totals**

	Prior	Current	YTD
Revenues:	9,908,535.94	11,153,550.85	11,153,550.85
Expenditures:	9,551,854.61	10,774,134.83	10,774,134.83
Net Income:	356,681.33	379,416.02	379,416.02

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

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10:47 AM**Revenue Account Range:** 250-00-0000 to 250-99-9999**Expend Account Range:** 250-0000-00-0000 to 250-9999-99-9999**Print Zero YTD Activity:** No**Include Non-Anticipated:** Yes**Include Non-Budget:** No**Year To Date As Of:** 06/30/25**Current Period:** 07/01/24 to 06/30/25**Prior Year:** 07/01/23 to 06/30/24

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)	608,172.23	608,172.23	614,543.47	614,543.47	6,371.24	101
250-36-1001	LMIG INTEREST INCOME	13,845.89	10,000.00	16,212.66	16,212.66	6,212.66	162
<b>LMIG FUND Revenue Totals</b>		<b>1,113,042.24</b>	<b>1,133,172.23</b>	<b>1,131,674.97</b>	<b>1,131,674.97</b>	<b>1,497.26-</b>	<b>99</b>

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	1,107,773.40	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
<b>LMIG FUND Expenditure Totals</b>		<b>1,107,773.40</b>	<b>946,421.57</b>	<b>560,907.74</b>	<b>560,907.74</b>	<b>385,513.83</b>	<b>59</b>

**250 LMIG FUND**

	Prior	Current	YTD
Revenues:	1,113,042.24	1,131,674.97	1,131,674.97
Expenditures:	1,107,773.40	560,907.74	560,907.74
Net Income:	5,268.84	570,767.23	570,767.23

**Grand Totals**

	Prior	Current	YTD
Revenues:	1,113,042.24	1,131,674.97	1,131,674.97
Expenditures:	1,107,773.40	560,907.74	560,907.74
Net Income:	5,268.84	570,767.23	570,767.23

**Board of Commissioners of Candler County**  
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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:** 06/30/25

**Current Period:** 07/01/24 to 06/30/25

**Prior Year:** 07/01/23 to 06/30/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
270-31-1350	RAILROAD EQUIPMENT	3,081.03	3,000.00	3,081.03	3,081.03	81.03	103
270-31-1750	FRANCHISE TAX-TELEVI	39,425.05	32,000.00	27,312.87	27,312.87	4,687.13-	85
270-31-4200	ALCOHOL BEVERAGE EXC	57,967.07	60,000.00	51,195.79	51,195.79	8,804.21-	85
270-31-4201	ALCOHOL MIXED DRINK BEVERAGE EXC	646.12	1,000.00	570.82	570.82	429.18-	57
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	13,645.40	15,000.00	10,211.65	10,211.65	4,788.35-	68
270-32-1200	GENERAL BUSINESS LICENSE	19,800.00	12,000.00	18,950.00	18,950.00	6,950.00	158
270-32-1300	FIREWORKS LICENSE FEE	500.00	0.00	0.00	0.00	0.00	0
270-32-2200	BUILDING & DEVELOPMENT FEES & PERMIT	0.00	0.00	10,000.00	10,000.00	10,000.00	0
270-32-2210	ZONING & LAND USE FEES & PERMITS	0.00	0.00	1,800.00	1,800.00	1,800.00	0
270-32-2230	SIGN PERMITS	300.00	0.00	500.00	500.00	500.00	0
270-32-2231	CELL TOWER FEES	2,250.00	0.00	3,000.00	3,000.00	3,000.00	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	12,250.00	10,000.00	9,300.00	9,300.00	700.00-	93
270-32-2250	ELECTRICAL PERMIT FEES	4,730.00	4,000.00	5,880.00	5,880.00	1,880.00	147
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	463,266.55	440,000.00	515,166.26	515,166.26	75,166.26	117
270-36-1001	INTEREST INCOME	24,309.97	25,000.00	10,950.48	10,950.48	14,049.52-	44
270-36-1002	INTEREST INCOME SSD-SYNOVUS ACCT	8,524.97	0.00	34,833.74	34,833.74	34,833.74	0
270-38-9005	MISCELLANEOUS	25.73	0.00	0.00	0.00	0.00	0
	<b>SPECIAL SERVICE DISTRICT FUND Revenue</b>	<b>1,248,212.56</b>	<b>1,207,000.00</b>	<b>1,294,963.17</b>	<b>1,294,963.17</b>	<b>87,963.17</b>	<b>107</b>
Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd



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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
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	392,419.62	430,000.00	429,605.44	429,605.44	394.56	100
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	3,219.00	3,000.00	3,700.35	3,700.35	700.35-	123
270-7410-52-2207	SERVICE CONTRACTS - HOGARC ZONING	7,500.00	7,500.00	7,500.00	7,500.00	0.00	100
270-7410-52-3300	ADVERTISING	85.00	4,500.00	4,507.50	4,507.50	7.50-	100
270-7410-52-3700	EDUCATION & TRAINING	1,200.00	0.00	0.00	0.00	0.00	0
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	9,583.41	10,000.00	0.00	0.00	10,000.00	0
270-7450-51-2200	CODE ENFORCEMENT-SOCIAL SECURITY-FIC	733.01	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
270-7450-52-1201	ATTORNEY FEES	0.00	0.00	150.00	150.00	150.00-	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	36,620.00	36,620.00	36,620.00	36,620.00	0.00	100
270-9000-54-1201	INDUSTRIAL AUTHORITY - CAPITAL PROJECT	300,000.00	0.00	0.00	0.00	0.00	0
270-9000-57-1010	INDUSTRIAL AUTHORITY	127,887.00	134,281.00	134,281.00	134,281.00	0.00	100
270-9000-57-1011	AIRPORT AUTHORITY	21,696.76	22,781.60	22,781.60	22,781.60	0.00	100
270-9000-57-1012	AIRPORT AUTHORITY-SPECIAL APPROPRIATI	0.00	15,002.80	15,002.80	15,002.80	0.00	100
270-9000-57-1030	FIRE PROTECTION METTER	375,661.00	399,651.00	399,651.00	399,651.00	0.00	100
270-9000-57-1032	ANIMAL CONTROL - METTER	80,196.29	84,206.10	84,206.10	84,206.10	0.00	100
270-9000-57-1060	LIBRARY	55,900.00	58,695.00	58,695.00	58,695.00	0.00	100

**Board of Commissioners of Candler County**  
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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	<b>SPECIAL SERVICE DISTRICT Expenditure Tot</b>	<b>1,412,800.28</b>	<b>1,241,500.00</b>	<b>1,212,733.93</b>	<b>1,212,733.93</b>	<b>28,766.07</b>	<b>98</b>
<b>270 SPECIAL SERVICE DISTRICT FUND</b>							
	Revenues:	1,248,212.56	1,294,963.17	1,294,963.17	1,294,963.17		
	Expenditures:	1,412,800.28	1,212,733.93	1,212,733.93	1,212,733.93		
	Net Income:	164,587.72 -	82,229.24	82,229.24	82,229.24		
<b>Grand Totals</b>							
	Revenues:	1,248,212.56	1,294,963.17	1,294,963.17	1,294,963.17		
	Expenditures:	1,412,800.28	1,212,733.93	1,212,733.93	1,212,733.93		
	Net Income:	164,587.72 -	82,229.24	82,229.24	82,229.24		

**Board of Commissioners of Candler County**  
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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:** 06/30/25  
**Current Period:** 07/01/24 to 06/30/25  
**Prior Year:** 07/01/23 to 06/30/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
321-31-3208	2018 SPLOST (COUNTY 56%)	861,978.80	0.00	0.00	0.00	0.00	0
321-31-3210	2018 SPLOST (Metter 40%)	615,699.12	0.00	0.00	0.00	0.00	0
321-31-3211	2018 SPLOST (Pulaski 4%)	61,569.91	0.00	0.00	0.00	0.00	0
321-36-1005	INTEREST INC 2018 SP	19,671.94	0.00	21,959.72	21,959.72	21,959.72	0
321-39-3500	CAPITAL LEASE PROCEEDS	407,700.00	0.00	0.00	0.00	0.00	0
	<b>2018 SPLOST FUND Revenue Totals</b>	<b>1,966,619.77</b>	<b>0.00</b>	<b>21,959.72</b>	<b>21,959.72</b>	<b>21,959.72</b>	<b>0</b>

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
321-1510-54-2301	COUNTY ADMIN_BOARDROOM CHAIRS_CAPI	6,334.88	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	4,620.84	10,000.00	8,535.60	8,535.60	1,464.40	85
321-1535-54-2402	COUNTY GEN ADMIN-BOC CLERK-LAPTOP	161.02	0.00	0.00	0.00	0.00	0
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
321-1565-54-1301	PUBLIC BUILDINGS-BUILDING IMPROVEMENT	0.00	0.00	19,500.00	19,500.00	19,500.00-	0
321-1565-54-2101	PUBLIC BUILDINGS-CAPITAL-REPLACE HVAC	16,452.60	0.00	10,895.00	10,895.00	10,895.00-	0
321-2180-54-2501	CLERK OF COURT - OFFICE EQUIPMENT	8,543.25	0.00	0.00	0.00	0.00	0
321-2180-54-2502	CLERK OF COURT - OFFICE CHAIRS	777.57	0.00	0.00	0.00	0.00	0

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
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	4,445.00	4,445.00	4,445.00	0.00	100
321-3300-54-2200	SHERIFF - VEHICLES - NEW	12,572.05	82,000.00	72,328.99	72,328.99	9,671.01	88
321-3300-54-2201	SHERIFF VEHICLES - CAPITAL PURCHASE	11,561.98	6,307.46	0.00	0.00	6,307.46	0
321-3300-54-2400	SHERIFF - PUBLIC SAFETY RADIOS	17,744.44	20,000.00	17,967.23	17,967.23	2,032.77	90
321-3300-54-2501	SHERIFF - EQUIPMENT	61,254.71	10,000.00	1,506.95	1,506.95	8,493.05	15
321-3326-54-2501	DETENTION CENTER - EQUIPMENT	7,463.89	0.00	300.10	300.10	300.10-	0
321-3600-54-2203	EMS- 2016 F350 AMBULANCE-ENGINE REPLA	19,411.57	0.00	0.00	0.00	0.00	0
321-3600-54-2401	EMS - CCTV SYSTEM	6,995.00	0.00	0.00	0.00	0.00	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	44,476.22	44,476.22	44,476.22	0.00	100
321-4200-54-2200	PUBLIC WORKS - 2020 MOTORGRADERS	0.00	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	35,465.25	35,465.25	534.75	99
321-4530-54-2201	SOLID WASTE - CAT D5 BULLDOZER	0.00	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%	615,699.13	0.00	0.00	0.00	0.00	0
321-4964-57-1094	2018 SPLOST PULASKI 4%	61,569.91	0.00	0.00	0.00	0.00	0
321-7460-54-1200	RECREATION DEPT - LIGHTING LWCF	1,288.76	4,980.00	4,980.00	4,980.00	0.00	100
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	11,000.00	11,000.00	0.00	100
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	13,000.00	15,300.00	15,300.00	2,300.00-	118

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
321-8000-58-1300	DEBT SERVICE PRINCIPAL	195,741.17	0.00	0.00	0.00	0.00	0
321-8000-58-2300	DEBT SERVICE INTEREST	13,972.50	0.00	0.00	0.00	0.00	0
<b>2018 SPLOST FUND Expenditure Totals</b>		<b>1,394,047.65</b>	<b>448,208.68</b>	<b>445,948.76</b>	<b>445,948.76</b>	<b>2,259.92</b>	<b>100</b>

**321 2018 SPLOST FUND**

	Prior	Current	YTD
Revenues:	1,966,619.77	21,959.72	21,959.72
Expenditures:	1,394,047.65	445,948.76	445,948.76
Net Income:	572,572.12	423,989.04-	423,989.04-

Grand Totals	Prior	Current	YTD
Revenues:	1,966,619.77	21,959.72	21,959.72
Expenditures:	1,394,047.65	445,948.76	445,948.76
Net Income:	572,572.12	423,989.04-	423,989.04-





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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: 06/30/25  
Current Period: 07/01/24 to 06/30/25  
Prior Year: 07/01/23 to 06/30/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
322-31-3208	2024 SPLOST (COUNTY 61%)	259,880.90	878,400.00	1,095,524.76	1,095,524.76	217,124.76	125
322-31-3209	2024 SPLOST Level II Project (20%)	106,508.58	360,000.00	448,985.56	448,985.56	88,985.56	125
322-31-3210	2024 SPLOST (Metter 37%)	157,632.69	532,800.00	664,498.61	664,498.61	131,698.61	125
322-31-3211	2024 SPLOST (Pulaski 2%)	8,520.68	28,800.00	35,918.85	35,918.85	7,118.85	125
322-36-1005	INTEREST INCOME 2024 SPLOST	133.01	15,000.00	12,308.87	12,308.87	2,691.13-	82
322-36-1006	INTEREST INC 2024 SPLOST Level II 20%	0.00	10,000.00	1,546.34	1,546.34	8,453.66-	15
2024 SPLOST FUND Revenue Totals		532,675.86	1,825,000.00	2,258,782.99	2,258,782.99	433,782.99	123

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%	157,632.69	667,800.00	664,498.61	664,498.61	3,301.39	100
322-4964-57-1094	2024 SPLOST PULASKI 2%	8,520.68	36,000.00	35,918.85	35,918.85	81.15	100
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		166,153.37	1,633,348.76	1,293,101.12	1,293,101.12	340,247.64	79

322 2024 SPLOST FUND		Prior	Current	YTD
Revenues:		532,675.86	2,258,782.99	2,258,782.99
Expenditures:		166,153.37	1,293,101.12	1,293,101.12



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Statement of Revenue and Expenditures

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Net Income:	366,522.49	965,681.87	965,681.87
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Grand Totals	Prior	Current	YTD
Revenues:	532,675.86	2,258,782.99	2,258,782.99
Expenditures:	166,153.37	1,293,101.12	1,293,101.12
Net Income:	366,522.49	965,681.87	965,681.87

Board of Commissioners of Candler County  
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: 06/30/25

Current Period: 07/01/24 to 06/30/25

Prior Year: 07/01/23 to 06/30/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
335-31-3204	TIA SPLOST	395,769.03	385,000.00	426,836.54	426,836.54	41,836.54	111
335-31-3205	GDOT	0.00	1,697,765.00	617,035.86	617,035.86	1,080,729.14-	36
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	48,663.52	15,000.00	34,880.63	34,880.63	19,880.63	233
335-38-9005	MISCELLANEOUS	0.00	0.00	25.00	25.00	25.00	0
335-39-1800	FUND BALANCE USE	0.00	366,444.06	0.00	0.00	366,444.06-	0
TIA SPLOST FUND Revenue Totals		444,432.55	2,464,209.06	1,168,378.97	1,168,378.97	1,295,830.09-	47

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	106,886.02	106,886.02	106,886.02	0.00	100
335-3920-54-1401	MISC TIA DISC - 24-STORM3 ROAD REPAIRS	0.00	20,990.00	20,990.00	20,990.00	0.00	100
335-3920-54-1402	MISC TIA DISC - 24-HELENE ROAD REPAIRS	0.00	28,000.00	28,000.00	28,000.00	0.00	100
335-4200-53-1106	PIPES	12,021.60	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	39,425.35	803.75	803.75	803.75	0.00	100
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
335-4968-54-1404	2019 LMIG SAP 10% MATCH	0.00	1,963,167.48	0.00	0.00	1,963,167.48	0
335-4968-54-1408	2022 LMIG 10% MATCH	3,541.00	0.00	0.00	0.00	0.00	0
335-4968-54-1409	2023 LMIG 10% MATCH	186,400.75	0.00	1,332,396.16	1,332,396.16	1,332,396.16-	0
335-4968-54-1410	2024 LMIG 10% MATCH	0.00	100.00	100.00	100.00	0.00	100

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
335-4968-54-1411	CAL MAINE CULVERT (IDALIA-2023)	104,900.20	104,910.44	104,910.44	104,910.44	0.00	100
335-4968-54-1412	ROSEMARY CHURCH ROAD-(24-DEBBY)	0.00	6,227.50	6,227.50	6,227.50	0.00	100
335-4968-54-1413	TURNER ROAD-(24-DEBBY)	0.00	5,391.25	8,500.00	8,500.00	3,108.75-	158
335-4968-54-1451	LAKE CHURCH ROAD	0.00	4,500.00	8,050.00	8,050.00	3,550.00-	179
335-9000-62-1001	GDOT ROW BRIDGE PAYMENTS	100,000.00	0.00	0.00	0.00	0.00	0
<b>TIA SPLOST FUND Expenditure Totals</b>		<b>467,427.12</b>	<b>2,741,214.27</b>	<b>1,650,563.17</b>	<b>1,650,563.17</b>	<b>1,090,651.10</b>	<b>60</b>

**335 TIA SPLOST FUND**

	Prior	Current	YTD
Revenues:	444,432.55	1,168,378.97	1,168,378.97
Expenditures:	467,427.12	1,650,563.17	1,650,563.17
Net Income:	22,994.57 -	482,184.20 -	482,184.20 -

**Grand Totals**

	Prior	Current	YTD
Revenues:	444,432.55	1,168,378.97	1,168,378.97
Expenditures:	467,427.12	1,650,563.17	1,650,563.17
Net Income:	22,994.57 -	482,184.20 -	482,184.20 -

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

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: 06/30/25

Current Period: 07/01/24 to 06/30/25

Prior Year: 07/01/23 to 06/30/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
360-36-1001	INTEREST INCOME_CC JAIL CONSTRUCTION	21,898.37	0.00	32,496.44	32,496.44	32,496.44	0
360-36-1003	INTEREST INCOME_JAIL PROJECT CDs	309,923.15	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	91,153.17	91,153.17	91,153.17	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	9,474,155.80	0.00	0.00	0.00	0.00	0
JAIL CONSTRUCTION FUND Revenue Totals		10,106,077.32	9,792,123.62	976,952.83	976,952.83	8,815,170.79-	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	348,194.00	116,000.00	88,950.00	88,950.00	27,050.00	77
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	324,499.00	10,437,880.00	3,001,277.70	3,001,277.70	7,436,602.30	29
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
360-1565-58-4000	BOND ISSUANCE COSTS	284,116.70	0.00	0.00	0.00	0.00	0
JAIL CONSTRUCTION FUND Expenditure Totals		1,145,709.71	12,144,553.76	3,681,711.46	3,681,711.46	8,462,842.30	30

360 JAIL CONSTRUCTION FUND

YTD

Revenues:

10,106,077.32 976,952.83 976,952.83

Expenditures:

1,145,709.71 3,681,711.46 3,681,711.46

Board of Commissioners of Candler County  
Statement of Revenue and Expenditures

07/14/2025  
10:51 AM

Net Income:	8,960,367.61	2,704,758.63-	2,704,758.63-
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Grand Totals	Prior	Current	YTD
Revenues:	10,106,077.32	976,952.83	976,952.83
Expenditures:	1,145,709.71	3,681,711.46	3,681,711.46
Net Income:	8,960,367.61	2,704,758.63-	2,704,758.63-

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

07/14/2025  
10:51 AM

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: 06/30/25  
Current Period: 07/01/24 to 06/30/25  
Prior Year: 07/01/23 to 06/30/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
601-34-1750	ALLOCATED SELF INSURANCE COSTS FROM	1,413,588.36	1,425,589.00	1,425,066.24	1,425,066.24	522.76-	100
601-34-1751	PREMIUM CHARGES TO EMPLOYEES	21,693.10	43,000.00	8,205.97	8,205.97	34,794.03-	19
601-36-1001	PARETO CLAIMS ACT INTEREST INCOME	4,221.80	0.00	8,297.65	8,297.65	8,297.65	0
601-36-1002	PARETO RESERVE ACT INTEREST INCOME	28,766.31	0.00	33,264.46	33,264.46	33,264.46	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	77,634.05	0.00	364,864.41	364,864.41	364,864.41	0
	INTERNAL HEALTH INSURANCE FUND Reven	1,545,903.62	1,468,589.00	1,851,960.30	1,851,960.30	383,371.30	126
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	92,930.95	93,000.00	55,347.00	55,347.00	37,653.00	60
601-1510-55-2200	PAID CLAIMS	497,144.50	866,434.00	879,934.30	879,934.30	13,500.30-	102
601-1510-55-2201	STOP LOSS PREMIUMS	425,850.77	465,633.00	496,959.89	496,959.89	31,326.89-	107
	INTERNAL HEALTH INSURAN Expenditure To	1,015,926.22	1,425,067.00	1,432,241.19	1,432,241.19	7,174.19-	100
601 INTERNAL HEALTH INSURANCE FUND							
	Revenues:	1,545,903.62	1,851,960.30	1,851,960.30	1,851,960.30		
	Expenditures:	1,015,926.22	1,432,241.19	1,432,241.19	1,432,241.19		
	Net Income:	529,977.40	419,719.11	419,719.11	419,719.11		
Grand Totals							
		Prior	Current	YTD			



Board of Commissioners of Candler County  
Statement of Revenue and Expenditures



07/14/2025  
10:51 AM

Revenues:	1,545,903.62	1,851,960.30	1,851,960.30
Expenditures:	1,015,926.22	1,432,241.19	1,432,241.19
Net Income:	529,977.40	419,719.11	419,719.11

COLLECTION MONTH		ANNUAL INCREASE		POPULATION (2020 CENSUS)												
		0%		10,981	4,004	211										
		MONTHLY TOTAL	LEVEL ONE PROJECT	LEVEL ONE % OF TOTAL	NET REMAINING	COUNTY	METTER	PULASKI								
		100%				61%	37%	2%	100%							
FY2024																
1	MAY	\$	179,405.24	\$	35,881.05	20.00%	\$	143,524.19	\$	53,103.95	\$	2,870.48				
	Prorata	\$	409.68	\$	81.94	20.00%	\$	327.74	\$	121.27	\$	6.55				
2	JUNE	\$	186,100.39	\$	37,220.08	20.00%	\$	148,880.31	\$	90,816.99	\$	2,977.61				
TOTAL		\$	365,915.31	\$	73,183.06		\$	292,732.25	\$	178,566.67	\$	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	\$	185,052.92	\$	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	\$	51,258.76	\$	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	\$	198,775.90	\$	39,755.18	20.00%	\$	159,020.72	\$	97,002.64	\$	58,837.67	\$	3,180.41		
13	MAY	\$	198,066.33	\$	39,613.27	20.00%	\$	158,453.06	\$	96,656.37	\$	58,627.63	\$	3,169.06		
	Prorata	\$	194.87	\$	38.97	20.00%	\$	155.90	\$	95.10	\$	57.68	\$	3.12		
14	JUN	\$	203,963.24	\$	40,792.65	20.00%	\$	163,170.59	\$	99,534.06	\$	60,373.12	\$	3,263.41		
TOTAL		\$	2,244,927.78	\$	448,985.56		\$	1,795,942.22	\$	1,095,524.76	\$	664,498.62	\$	35,918.84	\$	2,244,927.78
TOTAL TO DATE		\$	2,610,843.09	\$	522,168.62		\$	2,088,674.47	\$	1,274,091.43	\$	772,809.55	\$	41,773.49	\$	2,610,843.09





## STANDARD SERVICES AGREEMENT

## General Project Description

<b>Description of Services:</b>	<b>Asbestos Abatement</b>
<b>Project Number:</b>	<b>PYRAMID Project # TBD</b>
<b>Project Name:</b>	<b>Candler County Recreation Department (Gymnasium)</b>
<b>Project Location:</b>	<b>150 S Register St, Metter, GA 30439</b>

## Scope of Services

### Asbestos Abatement:

- Removal and disposal of 176 SF of floor tile/mastic (under carpet) in two 8'x11' rooms in the back. (front of the building has about 1,300 SF of flooring that is assumed to be non-asbestos, based on the asbestos report by Kadima, and is not included in this pricing)
- Removal and disposal of 500 SF of transited ceiling panels from the portico
- Clean up of the boiler room and assumed asbestos insulation around one boiler.
- all content and furniture to be moved out prior to start of the abatement by others
- This pricing does not include demolition of any non asbestos materials to access and abate the asbestos flooring.
- Pricing includes a visual clearance post abatement
- EPD Notification and payment of associated fees

**Compensation:**

**All accounts are due upon completion of work. This pricing includes 1 initial mobilization. Any additional mobilization needed would be \$1,500.00/ Mobilization.** If balances become overdue, a finance charge will be added to the next bill. The finance charge will be determined by applying a monthly percentage of 0.75% to the unpaid previous balance. **PYRAMID** shall be entitled to reasonable attorney's fees and court costs in the event that legal action is necessary to enforce the terms of this agreement. We will not exceed the above referenced cost without prior written approval from you. PYRAMID reserves the right to perform a routine credit check on Clients. Payment for providing above services shall be:

  X   Lump Sum                             Time and Materials

**Total Estimated Base Quote:        \$        7,950.00        Please initial:**



**INVOICES WILL BE CHARGED TO THE FOLLOWING ACCOUNT:**

**Firm:** Board of Commissioners of Candler County, Georgia  
**Address:** 1075 East Hiawatha St, Suite A, Metter, GA 30439  
**Attention:** Erin Garmon  
**Phone:** Mobile 912.259.0983, Office 912.685.2835  
**Email:** Bryan Aasheim <BAasheim@candlerco-ga.gov>

Please provide the following:

Project Owner Name: Candler County Board of Commissioners  
Project Owner Address: 1075 E Hiawatha St Ste A Metter GA 30439  
Project Owner Telephone: 912 685 2835

We as the generator of waste authorize Pyramid Remedial Systems, Inc. to dispose of waste as per Federal and State Regulations. This agreement and PYRAMID'S Unit Fee Schedules and General Terms and Conditions constitute the entire agreement between the client and PYRAMID.

Agreed and Accepted, the parties have made and executed this agreement.

**PYRAMID REMEDIAL SYSTEMS, INC.**

By: Mike Lotfi  
Mike Lotfi, Ph.D.  
President

07-10-25  
Date

**Board of Commissioners of Candler County**

By: [Signature]  
Printed Name: Bryan Aasheim  
Title: County Administrator

7/22/25  
Date



July 7, 2025

Candler County Board of Commissioners  
1075 E Hiawatha St  
Metter, GA 30439  
Attn: Mr. Bryan Aasheim

Re: Asbestos Sampling and Testing  
150 S Register St  
Metter, GA 30439

Mr. Aasheim,

Kadima, Inc. has completed the asbestos sampling and testing at the above-mentioned project. The following report includes a summary of the bulk testing procedures, testing results and comments.

Please do not hesitate to contact our office at 678.804.9580 should you have any questions regarding the report.

Sincerely,

A handwritten signature in blue ink, appearing to read "Stanley M. Murray".

Stanley M. Murray  
Kadima, Inc.



P.O. Box 5076 Palmetto, GA 30268 • P: 678.804.9580

### **Introduction:**

This report presents the results of the comprehensive asbestos survey for the above referenced site.

This inspection was performed by Mr. Greg Kilgore, an AHERA (Asbestos Hazard Emergency Response Act) Certified Asbestos Building Inspector.

### **Purpose:**

The purpose of this survey was to identify, locate and quantify any asbestos-containing materials (ACM) prior to renovation/demolition. The suspect asbestos-containing materials (ACM) were:

- Flooring and associated adhesives
- Acoustical ceiling tiles
- Cement board
- Roofing Materials

This inspection was conducted in general accordance with Environmental Protection Agency (EPA) AHERA guidelines and will satisfy the Georgia Environmental Protection Division (GAEPD) requirements for pre-renovation and pre-demolition inspections. EPA regulation 40 CFR 61, Subpart M, National Emission Standards for Hazardous Air Pollutants (NESHAP), prohibits the release of asbestos fibers to the atmosphere during demolition and renovation activities. The asbestos NESHAP requires that potentially regulated ACM be identified, classified and quantified prior to planned disturbances or renovation activities.

### **Bulk Sample Survey Protocol:**

1. During the inspection, the various building construction materials were categorized into "homogeneous areas" based upon material types, approximate dates of construction, building system/function and appearance.
2. Conducted an interview with Mr. Mike Johnson to elicit information regarding the survey and scope of work.
3. A general floor site map was not available for review.
4. A brief walk through of the site to be surveyed allowed conclusions to be made concerning the number of samples needed and the location of the bulk samples to be collected.
5. A visual inspection was conducted to identify the locations of suspect asbestos containing materials.
6. Bulk sampling was conducted in accordance with the procedures outlined in AHERA (40 CFR 763.86 Sampling). These procedures required a random sampling method, which was used to





select sampling locations from each homogeneous sampling area. A homogeneous area is defined as an area of surfacing, TSI or miscellaneous material that is uniform in color and texture.

7. The bulk samples were wetted to minimize the release of fibers into the air, sealed within a sample bag and labeled with an identification number. Bulk sample locations were recorded on field drawings.

#### **Analytical Laboratory Information:**

All bulk samples were analyzed by Polarized Light Microscopy (PLM). The Chain-of-Custody form and asbestos bulk analysis results are attached in Appendix I of this report. The bulk samples were analyzed by an independent third-party accredited laboratory. Analytical Environmental Services, Inc. (AES) is accredited by the National Institute of Standards and Technology (NIST) National Voluntary Accreditation Program (NVLAP) for laboratories analyzing bulk materials by PLM.

#### **Asbestos Survey Results:**

A total of twenty-four (24) bulk samples were collected from suspect ACM. The following building materials contain greater than 1% or more asbestos and are considered asbestos-containing material (ACM):

- Floor tile and mastic
- Asbestos cement panels
- Boiler tank in crawlspace is assumed to be asbestos containing.

#### **Regulatory Overview & Recommendations:**

Friable ACM, Category I and Category II non-friable ACM which is in poor condition and has become friable or which will be subjected to drilling, sanding, grinding, cutting, or abrading and which could be crushed or pulverized during anticipated demolition activities are considered regulated ACM (RACM). RACM must be removed prior to renovation or demolition activities, which will disturb the materials. The owner or operator must provide the Georgia Environmental Protection Division (GA EPD) with written notification at least 10 working days prior to the commencement of demolition activity which will include the disturbance of at least 10 linear feet or 10 square feet of RACM. Removal of RACM must be conducted by a GA EPD licensed asbestos abatement contractor. All ACM must be disposed at a permitted landfill. The Georgia Department of Natural Resources (DNR) provides the GA EPD authority for regulating asbestos containing waste.

**Limitations & Conclusions:**

This survey was conducted with the best information available at the time. Hidden ACM may still be present in inaccessible areas. Destructive sampling was limited due to the areas being occupied or in current use. All such unidentified materials should be treated as assumed ACM. The assumed ACM should be sampled to confirm the presence of asbestos prior to the demolition activities. Subcontractors and employees working within the target areas at the site should be aware of the locations of the ACM and the possibility of concealed suspect ACM that could be found during demolition activities. We cannot, guarantee that all potential ACM and other hazardous materials, including quantities, has been located. We do warrant, however, that the investigations and methodology reflect our best efforts based upon the prevailing standard of care in the environmental industry. This report is not intended to serve as a bidding document and should be field verified.

Kadima, Inc. appreciates the opportunity to work with you on this project. Should you have any questions, please contact us at 678.804.9580.

**Attachments:**

PLM results are located in Appendix I.  
Inspector Accreditations are located in Appendix II.

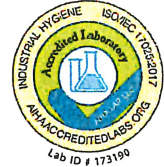
**KADIMA**<sub>INC.</sub>PO Box 507 Palmetto, GA 30268 • P: 678.804.9580 • [KadimaEnvironmental.com](http://KadimaEnvironmental.com)

## ***Appendix I***



# Bulk Asbestos Analysis

By Polarized Light Microscopy  
EPA Method: 600/R-93/116 and  
40 CFR, Part 763, Subpart E, App.E



**Customer:** Kadima Inc  
3504 Fallen Oak Lane, PO Box 2316  
Buford, GA 30515

**Attn:** Stan Murray

**Lab Order ID:** 10085937

**Analysis:** PLM

**Date Received:** 07/01/2025

**Date Reported:** 07/03/2025

**Project:** 150 S. Register St.

Sample ID	Description	Asbestos	Fibrous Components	Non-Fibrous Components	Attributes
Lab Sample ID	Lab Notes				Treatment
01 - A	Floor Tile / Front Office	None Detected		100% Other	Gray Non-Fibrous Homogeneous
10085937_0001	tile				Dissolved
01 - B	Floor Tile / Front Office	None Detected		100% Other	Cream Non-Fibrous Homogeneous
10085937_0025	mastic				Dissolved
02 - A	Floor Tile / Front Lobby	None Detected		100% Other	Gray Non-Fibrous Homogeneous
10085937_0002	tile				Dissolved
02 - B	Floor Tile / Front Lobby	None Detected		100% Other	Cream Non-Fibrous Homogeneous
10085937_0026	mastic				Dissolved
03 - A	Floor Tile & Mastic / Rear Equip. Room	4% Chrysotile		96% Other	Tan Non-Fibrous Homogeneous
10085937_0003	tile				Dissolved
03 - B	Floor Tile & Mastic / Rear Equip. Room	2% Chrysotile		98% Other	Black Non-Fibrous Homogeneous
10085937_0027	mastic				Dissolved
04 - A	Floor Tile & Mastic / Rear Office	4% Chrysotile		96% Other	Tan Non-Fibrous Homogeneous
10085937_0004	tile				Dissolved
04 - B	Floor Tile & Mastic / Rear Office	2% Chrysotile		98% Other	Black Non-Fibrous Homogeneous
10085937_0028	mastic				Dissolved

Disclaimer: Due to the nature of the EPA 600 method, asbestos may not be detected in samples containing low levels of asbestos. We strongly recommend that analysis of floor tiles, vermiculite, and/or heterogeneous soil samples be conducted by TEM for confirmation of "None Detected" by PLM. This report relates only to the samples tested and may not be reproduced, except in full, without the written approval of SAI. This report may not be used by the client to claim product endorsement by NVLAP or any other agency of the U.S. government. Analytical uncertainty available upon request. Scientific Analytical Institute participates in the NVLAP Proficiency Testing program. Unless otherwise noted blank sample correction was not performed. Estimated MDL is 0.1%.

Leo Shaffer (28)

Analyst

*N. Shaffer*

Approved Signatory





# Bulk Asbestos Analysis

By Polarized Light Microscopy  
EPA Method: 600/R-93/116 and  
40 CFR, Part 763, Subpart E, App.E



**Customer:** Kadima Inc  
3504 Fallen Oak Lane, PO Box 2316  
Buford, GA 30515

**Attn:** Stan Murray

**Lab Order ID:** 10085937

**Analysis:** PLM

**Date Received:** 07/01/2025

**Date Reported:** 07/03/2025

**Project:** 150 S. Register St.

Sample ID	Description	Asbestos	Fibrous Components	Non-Fibrous Components	Attributes
Lab Sample ID	Lab Notes				Treatment
05	Floor Felt / Gym Court	None Detected	90% Cellulose	10% Other	Black Fibrous Homogeneous
10085937_0005					Ashed
06	Floor Felt / Gym Court	None Detected	90% Cellulose	10% Other	Black Fibrous Homogeneous
10085937_0006					Ashed
07	2' x 4' Ceiling Tile / Rear Office	None Detected	35% Cellulose 35% Mineral Wool	30% Other	Beige Fibrous Homogeneous
10085937_0007					Teased
08	2' x 2' Ceiling Tile / Front Office	None Detected	35% Cellulose 35% Mineral Wool	30% Other	Beige Fibrous Homogeneous
10085937_0008					Teased
09	2' x 2' Ceiling Tile / Front Lobby	None Detected	35% Cellulose 35% Mineral Wool	30% Other	Beige Fibrous Homogeneous
10085937_0009					Teased
10	2' x 4' Ceiling Tile / Rear Storage	None Detected	35% Mineral Wool 35% Cellulose	30% Other	Beige Fibrous Homogeneous
10085937_0010					Teased
11	Caulk / Exterior Brick Column	None Detected		100% Other	White Non-Fibrous Homogeneous
10085937_0011					Ashed
12	Caulk / Exterior Brick Column	None Detected		100% Other	White Non-Fibrous Homogeneous
10085937_0012					Ashed

Disclaimer: Due to the nature of the EPA 600 method, asbestos may not be detected in samples containing low levels of asbestos. We strongly recommend that analysis of floor tiles, vermiculite, and/or heterogeneous soil samples be conducted by TEM for confirmation of "None Detected" by PLM. This report relates only to the samples tested and may not be reproduced, except in full, without the written approval of SAI. This report may not be used by the client to claim product endorsement by NVLAP or any other agency of the U.S. government. Analytical uncertainty available upon request. Scientific Analytical Institute participates in the NVLAP Proficiency Testing program. Unless otherwise noted blank sample correction was not performed. Estimated MDL is 0.1%.

Leo Shaffer (28)

Analyst

Approved Signatory



# Bulk Asbestos Analysis

By Polarized Light Microscopy  
EPA Method: 600/R-93/116 and  
40 CFR, Part 763, Subpart E, App.E



**Customer:** Kadima Inc  
3504 Fallen Oak Lane, PO Box 2316  
Buford, GA 30515

**Attn:** Stan Murray

**Lab Order ID:** 10085937

**Analysis:** PLM

**Date Received:** 07/01/2025

**Date Reported:** 07/03/2025

**Project:** 150 S. Register St.

Sample ID	Description	Asbestos	Fibrous Components	Non-Fibrous Components	Attributes
Lab Sample ID	Lab Notes				Treatment
13	Transite Tile / Exterior Portico Ceiling	15% Chrysotile	10% Cellulose	75% Other	Gray Non-Fibrous Homogeneous
10085937_0013					Ashed
14	Transite Tile / Exterior Portico Ceiling	15% Chrysotile	10% Cellulose	75% Other	Gray Non-Fibrous Homogeneous
10085937_0014					Ashed
15	Roof Shingle / Main Roof	None Detected	10% Fiber Glass	90% Other	Black Non-Fibrous Homogeneous
10085937_0015					Dissolved
16	Roof Shingle / Main Roof	None Detected	10% Fiber Glass	90% Other	Black Non-Fibrous Homogeneous
10085937_0016					Dissolved
17	Tectum Roof Board / Main Roof	None Detected	10% Fiber Glass	90% Other	Black Non-Fibrous Homogeneous
10085937_0017					Dissolved
18	Tectum Roof Board / Main Roof	None Detected	10% Fiber Glass	90% Other	Black Non-Fibrous Homogeneous
10085937_0018					Dissolved
19	Rolled Roofing / Rear Flat Roof	None Detected	10% Fiber Glass	90% Other	Black Non-Fibrous Homogeneous
10085937_0019					Dissolved
20	Rolled Roofing / Front Flat Roof	None Detected	10% Fiber Glass	90% Other	Black Non-Fibrous Homogeneous
10085937_0020					Dissolved

Disclaimer: Due to the nature of the EPA 600 method, asbestos may not be detected in samples containing low levels of asbestos. We strongly recommend that analysis of floor tiles, vermiculite, and/or heterogeneous soil samples be conducted by TEM for confirmation of "None Detected" by PLM. This report relates only to the samples tested and may not be reproduced, except in full, without the written approval of SAI. This report may not be used by the client to claim product endorsement by NVLAP or any other agency of the U.S. government. Analytical uncertainty available upon request. Scientific Analytical Institute participates in the NVLAP Proficiency Testing program. Unless otherwise noted blank sample correction was not performed. Estimated MDL is 0.1%.

Leo Shaffer (28)

Analyst

*Nathan J. Durham*

Approved Signatory



# Bulk Asbestos Analysis

By Polarized Light Microscopy  
EPA Method: 600/R-93/116 and  
40 CFR, Part 763, Subpart E, App.E



**Customer:** Kadima Inc  
3504 Fallen Oak Lane, PO Box 2316  
Buford, GA 30515

**Attn:** Stan Murray

**Lab Order ID:** 10085937

**Analysis:** PLM

**Date Received:** 07/01/2025

**Date Reported:** 07/03/2025

**Project:** 150 S. Register St.

Sample ID	Description	Asbestos	Fibrous Components	Non-Fibrous Components	Attributes
Lab Sample ID	Lab Notes				Treatment
21	Built Up Roofing / Rear Flat Roof	None Detected	10% Fiber Glass	90% Other	Black Non-Fibrous Homogeneous
10085937_0021					Dissolved
22	Built Up Roofing / Front Flat Roof	None Detected	10% Fiber Glass	90% Other	Black Non-Fibrous Homogeneous
10085937_0022					Dissolved
23	Roof Insulation / Rear Flat Roof	None Detected	90% Cellulose	10% Other	Black Fibrous Homogeneous
10085937_0023					Ashed
24	Roof Insulation / Front Flat Roof	None Detected	90% Cellulose	10% Other	Black Fibrous Homogeneous
10085937_0024					Ashed

Disclaimer: Due to the nature of the EPA 600 method, asbestos may not be detected in samples containing low levels of asbestos. We strongly recommend that analysis of floor tiles, vermiculite, and/or heterogeneous soil samples be conducted by TEM for confirmation of "None Detected" by PLM. This report relates only to the samples tested and may not be reproduced, except in full, without the written approval of SAI. This report may not be used by the client to claim product endorsement by NVLAP or any other agency of the U.S. government. Analytical uncertainty available upon request. Scientific Analytical Institute participates in the NVLAP Proficiency Testing program. Unless otherwise noted blank sample correction was not performed. Estimated MDL is 0.1%.

Leo Shaffer (28)

Analyst

Approved Signatory



10085937

<b>Client:</b> Kadima, Inc. Stan Murray P. O. Box 2316, Buford, GA 30515 678-804-9580 678-889-2298 stan@kadima-inc.com	<b>Instructions:</b> Use Column "B" to your contact info To See an Example Click the Golden Example Tab Enter samples between "<<" and ">>" Begin Samples with a "<<" above the first sample and end with a ">>" below the last sample. Only Enter your date on the first sheet "Sheet1". Note: Date 1 and Date 2 are optional fields that do not show up on the official report, however, they will be included in the electronic data returned to you to facilitate your investigation of the report data.	<b>Scientific Analytical Institute</b> 302-L Pomona Dr. Greensboro, NC 27407 Phone: 336.292.3888 Fax: 336.292.3319 Email: info@salab.com
<b>Project:</b> 150 S. Register St.	<b>P.O. #:</b> 6/27/2025 10:00	
<b>Client Notes:</b>	<b>Analysis:</b> PLM	
<b>Turn Around Time:</b> 3 Days		

&lt;&lt; 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18

Floor Tile / Front Office  
 Floor Tile / Front Lobby  
 Floor Tile & Mastic / Rear Equip. Room  
 Floor Tile & Mastic / Rear Office  
 Floor Felt / Gym Court  
 Floor Felt / Gym Court  
 2' x 4' Ceiling Tile / Rear Office  
 2' x 2' Ceiling Tile / Front Office  
 2' x 2' Ceiling Tile / Front Lobby  
 2' x 4' Ceiling Tile / Rear Storage  
 Caulk / Exterior Brick Column  
 Caulk / Exterior Brick Column  
 Transite Tile / Exterior Portico Ceiling  
 Transite Tile / Exterior Portico Ceiling  
 Roof Shingle / Main Roof  
 Roof Shingle / Main Roof  
 Tectum Roof Board / Main Roof  
 Tectum Roof Board / Main Roof

Accepted ☒Rejected ☐yja 7-1  
1:00 am

10685931

Rolled Roofing / Rear Flat Roof  
Rolled Roofing / Front Flat Roof  
Built Up Roofing / Rear Flat Roof  
Built Up Roofing / Front Flat Roof  
Roof Insulation / Rear Flat Roof  
Roof Insulation / Front Flat Roof

19  
20  
21  
22  
23  
24  
>>



PO Box 507 Palmetto, GA 30268 • P: 678.804.9580 • [KadimaEnvironmental.com](http://KadimaEnvironmental.com)

## ***Appendix II***

**AGREEMENT BETWEEN THE TOWN OF PULASKI, CANDLER COUNTY,  
GEORGIA AND THE BOARD OF COMMISSIONERS OF CANDLER COUNTY,  
GEORGIA TO CONDUCT ELECTIONS FOR THE TOWN OF PULASKI, GEORGIA**

THIS AGREEMENT made and entered into this 21 day of July, 2025, by and between the **TOWN OF PULASKI, GEORGIA**, an incorporated municipality of the State of Georgia (hereinafter referred to as the "Town"), and the **BOARD OF COMMISSIONERS OF CANDLER COUNTY, GEORGIA**, (hereinafter referred to as the "County" or "Board of Commissioners").

**WITNESSETH THAT:**

**WHEREAS**, the Town considers it in its best interest to authorize the Board of Commissioners to conduct all Town elections and to perform certain functions related thereto; and

**WHEREAS**, the Board of Commissioners have the resources and qualified personnel available for handling of such elections; and

**WHEREAS**, Candler County will incur additional expenses as a result of the Board of Commissioners handling said Town elections for which the Town must compensate the County; and

**WHEREAS**, cities and counties may enter into contracts for services under the Constitution of the State of Georgia, Article IX, Section 3, Paragraph 1; and

**NOW THEREFORE**, for and in consideration of the mutual covenants contained herein, the parties hereto agree as follows:

1. The Town agrees to perform the following services related to Town elections:
  - a) Prepare and send in all State Ethics forms as required by the State Election Division.
  - b) Handle qualifying candidates for office.
  - c) Prepare and advertise all call for election and qualifying notices.
2. The Town agrees to be responsible for 100% of costs incurred by the County for holding the Town's election including, but not limited to the following:
  - a) Cost of Dominion compiling the ballots for the machines, doing L & A Testing and during actual election, setting up the machines, and coming in the day after election to run reports.
  - b) Cost of Easy Vote software for early voting.

- c) Cost for mailing of absentee ballots.
  - d) Cost of absentee ballots ordered.
  - e) Cost related to certifying the election results.
  - f) Cost of runoff, if necessary.
  - g) Cost of election supervisor, poll workers, staff assisting in election, runoff, early voting, absentee balloting, etc.
  - h) Cost for early voting.
  - i) Cost for any additional training required for holding municipal elections.
  - j) If the State requires a rental charge for the County's use of the voting machine, the County will charge the amount required by the State and nothing more for the use of the voting machines.
3. The Town shall be responsible for 20% of expenses incurred in conducting its municipal election in conjunction with a countywide or statewide election including but not limited to the following:
- a) Cost of Dominion compiling the ballots for the machines, doing L & A Testing and during actual election, setting up the machines, and coming in the day after election to run reports.
  - b) Cost of Easy Vote software for early voting.
  - c) Cost for mailing of absentee ballots.
  - d) Cost of absentee ballots ordered.
  - e) Cost related to certifying the election results.
  - f) Cost of runoff, if necessary.
  - g) Cost of election supervisor, poll workers, staff assisting in election, runoff, early voting, absentee balloting, etc.
  - h) Cost for early voting.
  - i) Cost for any additional training required for holding municipal elections.



- j) If the State requires a rental charge for the County's use of the voting machine, the County will charge the amount required by the State and nothing more for the use of the voting machines.
4. In exchange for payment of the above costs to the County, the County shall do the following:
- a) Hire and train all election workers.
  - b) Provide facilities and equipment.
  - c) Set up and hold Town elections.
  - d) Pay election workers.
  - e) Maintain proper certifications to hold Town elections.
  - f) Secure adequate number of poll workers for Town election.
  - g) Handle L & A Testing of Ballot Marking Devices and Ballot Scanner machines.
  - h) Prepare final results of the Town election required to be sent to Secretary of State's office.
  - i) Work with Dominion to make ready machines (ballot marking devices, ballot scanners, card readers, etc.) for election.
  - j) Secure absentee ballots (applications, mailing, data entry in State of Georgia database).
  - k) Handle early voting as required by law.
  - l) Provide to the Town such financial data as deemed necessary by the Town to document the expenditures made by the Elections Board and/or County in performing this Agreement.
5. The County agrees it will not charge the Town for any costs over and above the County's actual out of pocket expenses incurred as a result of holding Town elections.

IN WITNESS WHEREOF, the parties hereto set their hands and seals this day and year first above written.

## County

David Franklin (Seal)  
 Authorized Representative of  
 Candler County, Georgia

Marcanda D. Dantz  
 Attest



## Town

J. Paul Greene, Mayor (Seal)  
 Authorized Representative of the  
 Town of Pulaski, Georgia

Ruth B. DiLoach  
 Attest

## Elections Board

Ray Howard (Seal)  
 Authorized Representative of  
 Elections Board

J. H. S.  
 Attest



## Exhibit D

## LAW ENFORCEMENT DISPATCH CONTRACT

This Contract is entered into as of the 1 day of July, 2025, between **SHERIFF JOHN MILES**, the duly elected Candler County Sheriff and constitutional officer for the State of Georgia (hereinafter referred to as "Candler County Sheriff" or "Sheriff") and **CITY OF METTER**, a municipal corporation by and through its duly authorized governing authority, the City Council of METTER, Georgia (hereinafter referred to as "Metter" or "City"). The contract is agreed upon by **CANDLER COUNTY, GEORGIA**, a political subdivision of the State of Georgia, by and through its duly authorized governing authority, the Board of Commissioners of Candler County, Georgia (hereinafter referred to as "Candler County").

## I.

In equal monthly installments, the City shall pay the County \$165,000 per year with a five (5) percent escalator, beginning in year two of this contract, to fund law enforcement dispatch communication services from the Candler County Sheriff's Office to the Metter Police Department. Payments shall be made in twelve monthly installments. Such payments shall be payable on the 1st of each month and begin immediately after this contract becomes effective. The City shall provide its own end-user radio equipment for the MPD Officers. The equipment shall comply with the Sheriff's Office systems standards. The City shall be required to use the same radio system as the Candler County Sheriff's Office. The City shall abide by the Sheriff's Office Radio Communications Protocols, Policies, and Procedures.

The Sheriff shall, at his discretion, provide law enforcement dispatch services to the City of Metter Police Department in such manner and means as are most effective and responsive to the citizens of Candler County and its municipalities.

## II.

This Contract shall expire on December 31<sup>st</sup>, 2028, and shall become binding, enforceable, and effective on the date set forth below. This Contract may be revoked by any of the Parties upon sixty (60) days in advance written notice to the other parties, with said notice delivered upon the City Manager of Metter and Mayor of Metter, and Chair of the Board of Commissioners or County Administrator and the Candler County Sheriff, as the case may be.

## III.

A. This Contract may be executed in one or more counterparts, each of which shall constitute an original. It shall not be necessary that each signatory sign the same counterpart as long as each has signed an identical counterpart.

IN WITNESS WHEREOF, the parties have caused this Contract to be executed under the seal as of the date first above written.

This 4<sup>th</sup> day of Aug, 2025.

Approved as to Form: [Signature]

Authorized by the Sheriff  
Kendall Gross, County Attorney of Candler County, Georgia  
Candler County, Georgia

By: [Signature]  
John Miles, Sheriff

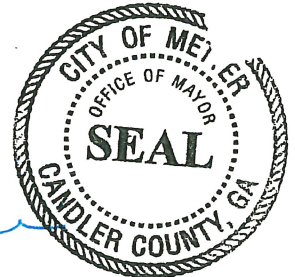
Approved as to Form: [Signature]

Brent Carter, City Attorney  
City of Metter, Georgia

Authorized by the Mayor and  
Council of the City of Metter, Georgia

By: [Signature]  
Ed Boyd, Mayor

Attest: [Signature]  
Clerk



Agreed to by the Board of  
Commissioners, Candler County, Georgia

By: [Signature]  
Brad Jones, Chairman

Attest: [Signature]  
County Clerk



Exhibit E

STATE OF GEORGIA

COUNTY OF CANDLER

CITY-COUNTY JAIL CONTRACT

THIS CONTRACT made and entered into this 1 day of July, 2025, by and between the City of Metter, Georgia, a municipal corporation, hereinafter referred to as the "City" and John Miles, in his capacity as the duly elected Sheriff of Candler County, Georgia, hereinafter referred to as "Sheriff", and agreed by Candler County, a political subdivision of the State of Georgia, by and through the Board of Commissioners of Candler County, hereinafter referred to as the "County".

WHEREAS, the Sheriff of said County presently operates a jail facility for the detention of persons charged with violations of statutes of the State of Georgia and County Ordinances; and

WHEREAS, the City of Metter has no facility for the detention of persons arrested for violation of municipal ordinances and other violations of laws within the criminal jurisdiction of its Municipal Court, and the City is desirous of entering into a contract with the Sheriff to detain such persons at the Candler County Jail; and

WITNESSETH, that in order to promote, and in the interest of efficient law enforcement in the aforesaid City and County, with the approval of the Sheriff, the parties hereto have reached an agreement herein specified pursuant to the provisions of Article 9, Section 3, paragraph 1 of the 1983 Constitution of the State of Georgia, and

NOW, THEREFORE, for valuable consideration and mutual promises exchanged between the parties hereto, in consideration of the premises, and in compliance with and pursuant to the provisions, terms, and conditions of the State of Georgia Statutes pertaining thereto, the City and Sheriff do hereby rescind the prior agreement under which the Sheriff housed City inmates and contract with each other as follows:

1. For purposes of this agreement, the term "city inmate" shall be defined as any individual arrested by the City of Metter officers who has been charged with violating any statute of the State of Georgia for whom an arrest warrant has not yet been issued, any person charged by the City of Metter under the jurisdiction of its Municipal Court on a proper Uniform Traffic Citation, any person who is accused of violating any ordinance of the City of Metter or any person whose probation has been revoked or otherwise modified resulting in that person being committed to the custody of the Candler County Sheriff under the terms of this contract.

2. The Sheriff shall provide to the City of Metter services and facilities for the detention of persons charged with violation of municipal ordinances of the City of Metter and other laws within the criminal jurisdictional venue of the Municipal Court of said city, with such services

and facilities to be substantially the same as utilized for the detention of persons charged with violations of state statutes and county ordinances.

3. The County shall be compensated for said services by the payment of \$27.50 per day per inmate housed and by the City of Metter of funds collected from the Municipal Court of said city pursuant to The Jail Construction and Staffing Act (O.C.G.A. § 15-21-93). All such funds collected by the City shall be remitted by the City to the County on the first day of each month following their collections. The daily inmate housing rate shall include an annual escalator of one dollar (\$1.00) per calendar year for the life of this agreement. For example, the initial daily rate is \$27.50; it shall increase to \$28.50 in the second year, \$29.50 in the third year, and shall continue to increase by one dollar each calendar year for the duration of the agreement. The City will be invoiced monthly for any per-inmate daily rate charges, and payment thereof will be submitted monthly.

4. The City hereby agrees to be responsible for any expenses, including but not limited to medical, hospital, or dental services and medication to persons detained by the County in its jail pursuant to the provisions of this contract. The City shall indemnify and hold harmless the County, its officers and employees, the Sheriff of Candler County and his lawful deputies and employees, from any and all claims, damages, or expenses, including legal expenses incurred in defending actions or habeas corpus proceedings, arising out of or related to the arrest, detention, or imprisonment of persons charged with violations of City ordinances and other criminal laws within the criminal jurisdiction of the Municipal Court of said City who are detained in the County Jail pursuant to the provisions of this contract, except that the City shall not be liable for any claims, damages, or expenses that may arise due to actions or omissions of any agent or employee of the County, unless such actions or omissions are at the direction of the City.

5. The City shall comply with all procedures and policies of the Sheriff regarding the processing of persons to be detained in the County Jail. The City shall further comply with all Rules of the Georgia Crime Information Center, rules of the National Crime Information Center, and laws related to the submission of arrestee fingerprints and Uniform Crime Reporting Data for all persons arrested by its police department. Detention by the County of persons charged with violations of municipal ordinances and other criminal laws within the criminal jurisdiction of the Municipal Court of the City of Metter shall be contingent upon availability of space in the Candler County Jail. The County shall be under no obligation to give the City any preference or priority in the detention of persons in the Candler County Jail.

6. The term of this contract shall expire on December 31, 2028, unless terminated, provided according to the terms of this paragraph. This contract may be terminated by any party hereto upon giving the other party sixty days' written notice of such intention to terminate. This contract is executed in duplicate, each of which shall constitute an original hereof for all purposes.

7. The City shall provide for the transportation of all prisoners arrested by its police department to the County Jail, all necessary court appearances of prisoners in its Municipal Court, and any medical, mental, or dental treatment.

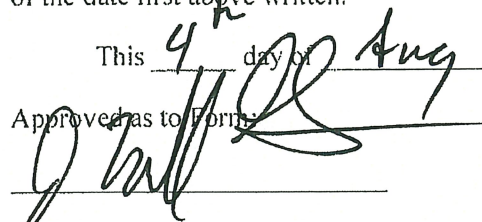
8. Although housed in the Candler County Jail at all times hereunder, prisoners charged with violations of municipal ordinances and other criminal laws within the criminal jurisdiction of the Municipal Court of the City of Metter shall be deemed to be in the physical custody of the City and any expenses for medical, hospital, and drug not caused by actions or omissions of any agent or employee of the County shall be the sole responsibility of the City.

9. All persons arrested for violations of ordinances of the City and other laws within the criminal jurisdiction of its Municipal Court will be adjudicated in the Municipal Court of the City and all fines and forfeitures, excepting those funds collected by said court pursuant to the Jail Construction and staffing act, shall be the property of the City.

IN WITNESS WHEREOF, the parties have caused this Contract to be executed under the seal as of the date first above written.

This 4<sup>th</sup> day of Aug, 2025.

Approved as to Form:

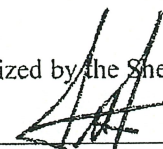


J. Kendall Gross, County Attorney of Candler County, Georgia

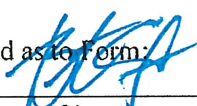
Candler County, Georgia

Authorized by the Sheriff

By:

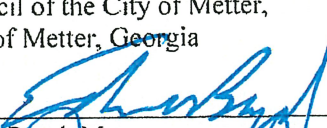
  
John Miles, Sheriff

Approved as to Form:

  
Brent Carter, City Attorney

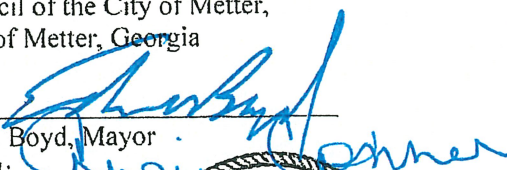
Authorized by the Mayor and  
Council of the City of Metter,  
City of Metter, Georgia

By:

  
Ed Boyd, Mayor

Attest:

City Clerk

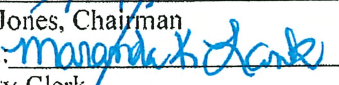


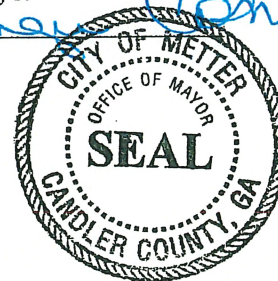
Agreed to by the Board of Commissioners, Candler County, Georgia

By:

  
Brad Jones, Chairman

Attest:

  
County Clerk



## Exhibit F

**LANIER, DEAL & DEAL**

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 505

201 SOUTH ZETTEROWER AVENUE

STATESBORO, GEORGIA 30459

PHONE (912) 489-8756

FAX (912) 489-1243

WILLIAM RUSSELL LANIER, CPA

RICHARD N. DEAL, CPA, CGMA

RICHARD N. DEAL, II, CPA

MEMBERS

AMERICAN INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTSGEORGIA SOCIETY OF CERTIFIED  
ACCOUNTANTS

July 11, 2025

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

We are pleased to confirm our understanding of the services we are to provide for the Candler County Board of Commissioners for the year ended June 30, 2025.

**Audit Scope and Objectives**

We will audit the financial statements of the governmental entities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the Candler County Board of Commissioners as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Candler County Board of Commissioners' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Candler County Board of Commissioners' RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis



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

- 1) Schedule of Expenditures of Federal Awards
- 2) Schedule of Projects Paid with Special Sales Tax Proceeds

The objectives of our audit are to obtain a reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements. The objective also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

#### **Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit**

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

Our audit of financial statements does not relieve you of your responsibilities.

## Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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

## Audit Procedures—Compliance

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

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Candler County Board of Commissioners' major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the

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compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Candler County Board of Commissioners' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Other Services**

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

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

### **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in

which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and

indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

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

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

#### **Engagement Administration, Fees, and Other**

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

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to

electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

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

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

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

Richard N. Deal, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to them. We expect to begin our audit on approximately September 1, 2025 and to issue our reports approximately December 31, 2025.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$33,000 if a Single Audit is not required. If a Single Audit is required, we estimate that our additional fees for Single Audit procedures will not exceed \$4,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.



## Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Candler County Board of Commissioners. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

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

Very truly yours,



Richard N. Deal, CPA, CGMA

Lanier, Deal, & Deal, CPAs

### RESPONSE:

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

Management signature: 

Title: County Administrator

Date: 7/23/25

Governance signature: 

Title: CCBOC Chairman

Date: 7-22-25



## Exhibit G

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

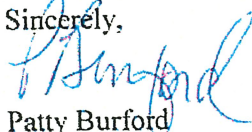
Re: Service Agreement

Dear Customer,

Enclosed you will find a new Service Agreement for recycling your scrap tires. Please verify the company name, address and all the information is correct. If you have any questions, give me a call. If not, please sign and/initial where marked and return the agreement to me at your earliest convenience. If you choose not to sign, we will continue to do business with you, however the price is subject to change. You may return it by:

Mail: P. O. Box 941 Jackson, GA 30233  
Fax: 770-775-7442  
Email: [pburford@libertytire.com](mailto:pburford@libertytire.com)

Sincerely,



Patty Burford  
QTR- Sec/AR



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

### DROP AND HOOK AGREEMENT

Customer Status: ☐ New Customer ☐ Existing-New Agreement ☒ Existing-Agreement Renewal ☒ Price Change ☐ Service Change

Service Type: ☒ Drop & Hook ☐ Cage ☐ Roll Off

Contract Customer / Invoice to: Candler County Landfill Customer Account number: 22455

Customer Name: Bryan Aasheim - Administrator FEIN No.: \_\_\_\_\_

Address: Rt 2 Box 42-S

City and State: Metter, GA Zip Code: 30439

County: Candler Fax Number: \_\_\_\_\_

Phone Number: 912-685-2822

E-Mail Address: canco@pineland.net

Check One: Proprietor ☐ Partnership ☐ Corp ☐ State of Incorporation: \_\_\_\_\_

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

Service Location:

Location Name: \_\_\_\_\_

Address: 842 Landfill Road

City and State: Metter, GA Zip Code: \_\_\_\_\_

County: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

Service Contact: \_\_\_\_\_ Title: \_\_\_\_\_

Effective Date of Service: 8/1/2025

Term: 24 months

Estimated Volume: \_\_\_\_\_

Select one:  
☐ tons per year  
☐ loads per year

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

Freight:	\$	<u>1050.00</u>	
Environmental Fee:	\$	<u>25.00</u>	
Container Drop Fee:	\$	_____	
Container Rent:	\$	<u>100.00</u>	
Cost Per Load or Ton:	\$	<u>135.00</u>	per (check one): <input type="checkbox"/> load <input checked="" type="checkbox"/> ton
Overweight Charge (exceeding 15 tons per load):	\$	_____	per (check one): <input type="checkbox"/> load <input type="checkbox"/> ton
Standby Fee:	\$	_____	per hour
Rim Removal Fee:	\$	<u>extra</u>	per tire
Current Diesel Fuel Surcharge:	\$	<u>\$74.00</u>	% percentage of billed revenue or charges
Minimum Billing Per Load (if applicable)		_____	tons

Billing Terms: ☐ COD ☒ Credit

Special Conditions:

1. see Page 4 \*Amendment to Service Agreement

2. \_\_\_\_\_

3. \_\_\_\_\_

Customer Signature: \_\_\_\_\_

Print Customer Name and Title: \_\_\_\_\_

(Authorized Representative)

Contractor Signature: \_\_\_\_\_

Print Contractor Name and Title: \_\_\_\_\_

Doug Bernhardt - RVP

(Authorized Representative)

(Customer to initial below)

Date: 7/22/25

Service Type (select one):

☐ On Call  
☐ Schedule

Service Frequency (select one):

If weekly, estimated collections per week: ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 ☐ 7  
If not weekly, then every: ☐ 2wks ☐ 3wks ☐ 4wks ☐ 5wks ☐ 6wks ☐ Other: \_\_\_\_\_



## GENERAL CONDITIONS OF DROP AND HOOK AGREEMENT

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

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

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

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

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

percentage set forth on page 1 of this agreement.

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

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

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

Customer initials *pt*

Customer initials \_\_\_\_\_  
Date \_\_\_\_\_

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



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

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

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

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

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

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

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

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

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

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

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

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

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

Customer initials

Date

## Quality Tire Recycling, LLC

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

### \*\*\*\*\* Amendment to Service Agreement \*\*\*\*\*

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

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

\*\*\* If we receive any unacceptable materials on a load:

1<sup>st</sup> time - warning notification

2<sup>nd</sup> time- \$500.00 fee

3<sup>rd</sup> time - \$500.00 fee and we will potentially stop accepting loads

  
Customer Signature – Title

Date

7/22/25



**GEORGIA DEPARTMENT  
OF COMMUNITY HEALTH****Brian P. Kemp, Governor****Russel Carlson, Commissioner**

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2 Martin Luther King Jr. Drive SE, East Tower | Atlanta, GA 30304 | 404-656-4507 | [www.dch.georgia.gov](http://www.dch.georgia.gov)

Date: July 14, 2025

To: Chief Executive Officer/Chief Financial Officer

From: Kim S. Morris, Director of Reimbursement  
Office of Reimbursement

Subject: State Fiscal Year 2026 Interim Upper Payment Limit (UPL) Ground Ambulance Payments  
(Claim Period Covered: January 1, 2024 – December 31, 2024)

003211828A CANDLER COUNTY BOARD OF COMMISSIONERS

## BY ELECTRONIC MAIL

The Department of Community Health (“DCH”) is pleased to issue this notification concerning your entity’s participation in Ground Ambulance UPL program, a program to increase funding of critical services for the Medicaid population. DCH received approval from the Centers for Medicare and Medicaid Services (CMS) to issue supplemental payments up to the average commercial rate to eligible state and non-state ground ambulance providers. The payments will be distributed as an interim payment with a reconciliation payment utilizing refreshed data. The attached materials and information are provided for your review.

- Notice of Intent (NOI) to Transfer form. **Due date for NOI is Wednesday, July 23, 2025.**
- Instructions for Intergovernmental transfer. **Due date for the Transfer is by noon on Thursday, July 31, 2025. Note:** If an IGT is not received by the deadline, the associated UPL payment will not be made.
- **Interim UPL Payment** is scheduled to be released on or by **August 14, 2025.**

The Department has implemented use of **DocuSign**, an electronic signature program, for the completion and submission of the completed Notice of Intent to Transfer Form. Use this link ([Click Here](#)) to access the Form in **DocuSign**. The Notice of Intent to Transfer Form should only be completed by an authorized provider representative. Upon receipt, a confirmation email will be sent to you.

Payment for this program from DCH to the eligible ambulance providers will be made by ACH through the Georgia MMIS system.

Typically, there is a 3 or 4-day delay between when ACH transactions are initiated and when the funds are deposited into a provider’s bank account. Allowing for such a delay, the UPL payment should post to your facility’s bank account on or before **August 14, 2025**. The payment will appear in your Remittance Advice details included with your Medicaid EMS claims.



Please be aware that the Centers for Medicare and Medicaid Services (CMS) reserves the right to adjust the UPL calculation either positively or negatively.

For CANDLER COUNTY BOARD OF COMMISSIONERS, the Interim UPL payment of \$10,992 was calculated using the table below.

Interim Supplemental Payment	UPL Payment Federal Share	Payment State Share (IGT Amount Due to DCH)
\$10,992	\$7,259	\$3,733

If you have any questions regarding this notice or the attached documents, please contact Angelica Clark Hester at [aclark@dch.ga.gov](mailto:aclark@dch.ga.gov). Thank you.



## Instructions for Ground Ambulance UPL Intergovernmental Transfers

**Please note that separate instructions are provided for payments made by wire transfers or by ACH transfers.**

- Intergovernmental transfer for Ground Ambulance UPL payment is **due by 12 p.m. on Thursday, July 31, 2025. NO EXCEPTIONS**
- Intergovernmental Transfers can be accepted only from hospital authorities or other governmental entities. Transfers cannot be accepted from participating providers.
- **Payments can only be made by Wire transfer or ACH transfer; no checks will be accepted.**
- Payment made by **Wire** transfer should be sent to:

Bank Routing Number: **021000021**  
SWIFT CODE: CHASUS33

General Bank Ref Address: JPM Chase  
383 Madison Avenue  
New York, NY 10017

Account Number: **20000011129927**  
Account Name: Intergovernmental Transfers

**Please include as “attached information” the name of the Ground Ambulance provider affiliated with the hospital authority or governmental entity.**

- Payment made by **ACH** transfer should be sent to:

Bank Routing Number: **028000024**  
Account Number: **20000011129927**  
Account Name: Intergovernmental Transfers

**Please include as “attached information” the name of the Ground Ambulance provider affiliated with the hospital authority or governmental entity.**

- Questions regarding transfer procedures should be directed to Ms. Rochella Chimedza, Revenue Manager by e-mail at [rochella.chimedza@dch.ga.gov](mailto:rochella.chimedza@dch.ga.gov) or by telephone at (470) 540-3949.



Exhibit I

PLEASE RETURN TO:  
J. KENDALL GROSS, P.C.  
P. O. BOX 695  
METTER, GA 30439

STATE OF GEORGIA  
COUNTY OF CANDLER

FILE NO: 15431

**QUITCLAIM DEED**

THIS INDENTURE, made the 21 day of July, 2025 in the year of our Lord, Two Thousand Twenty-Five between **CANDLER COUNTY, GEORGIA**, as parties of the first part, herein after called Grantors, and **PULASKI, A MUNICIPAL CORPORATION OF GEORGIA**, as party of the second part, herein after called Grantee (the words "Grantor" and "Grantee" to include their respective heirs, successors and assigns where the context requires or permits.)

WITNESSETH that: Grantor, for and in consideration of the sum of one dollar (\$1.00) and other valuable considerations in hand paid at and before the sealing and delivery of these presents, the receipt whereof is hereby acknowledged, by these presents does hereby remise, convey and forever QUITCLAIM unto the said grantee, the following described property, to wit:

**All that certain tract or parcel of land being .0232 acre described as Parcel 1 Candler County Board of Commissioners on that Plat of Two Parcels of Land being a Total of .0287 acre located in the Town of Pulaski, G.M.D., Candler County Georgia, prepared by G. William Donaldson, recorded at Plat Book 10, Page 80, Candler County Records.**

**Subject to any and all zoning ordinances, easements, restrictive covenants, and/or rights-of-ways in use or of record.**

**Map and Parcel P05 005**

**This property was conveyed to The Pulaski Historical Society with a right of reversion in favor of the Grantor herein providing that the within described property would revert to Candler County's ownership in the event that The Pulaski Historical Society ceased to exist**

or in the event the within described property ceased to be operated as a museum for a period of 30 consecutive days. The within described property has not been operated as a museum for more than 30 days, thus according to the above-referenced restriction, ownership of the property has reverted to Candler County.

**THIS QUITCLAIM DEED WAS PREPARED BY THE LAW OFFICE OF J. KENDALL GROSS, P.C., NO TITLE SEARCH WAS CONDUCTED PRIOR TO EXECUTION OF SAID DEED. AS SUCH, NO REPRESENTATIONS OR OPINIONS HAVE BEEN MADE OR GIVEN WITH RESPECT TO THE MARKETABILITY OF THE TITLE OF THE PROPERTY CONVEYED HEREIN.**

TO HAVE AND TO HOLD the said described premises to grantee, so that neither grantor nor any person or persons claiming under grantee, so that neither grantor nor any person or persons claiming under grantor shall at any time, by any means or ways, have claim, or demand any right or title to said premises or appurtenances, or any rights thereof.

IN WITNESS WHEREOF, Grantor has signed and sealed this deed, the day and year first above written.

Signed, sealed, and delivered this 21 day  
of July, 2025 in the presence of:

Captal R. Turner  
Witness

Jessica Burnsed Gonzalez  
Notary Public, State of Georgia



BY: [Signature]  
BRAD JONES, CHAIRMAN



ATTEST: [Signature]  
KELLY LANK, CLERK