

BOARD OF COMMISSIONERS OF CANDLER COUNTY, GEORGIA
AGENDA
REGULAR MEETING
5:00 P.M.
September 15, 2025

1. Call to Order
2. Invocation and *Pledge of Allegiance* – Elle Carter, Candler County 4-H Senior Board President
3. Approval of Agenda
4. Proclamation declaring the week of October 5th – 11th as Candler County and National 4H week with the theme “Beyond Ready”
5. Citizens wishing to address the Commission – *Citizens will be allowed to address the commission individually for a period of up to 5 minutes.*
6. Financial Report – August 31, 2025
7. Application for Commission approval
 - a. Bulloch Academy – Candler County Special Event Alcohol Permit under Article IX of the Candler County Alcoholic Beverages Ordinance - an event to be held at Pine Needle Plantation on January 31, 2026 from 7:00 p.m. – 10:00 p.m.
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 proposals for repairs and maintenance costs for buildings at the Metter-Candler Recreation Department
 - c. Consideration of a proposal from Coastal Sports Turf for annual herbicide and fertilization services at the Metter-Candler Recreation Department
 - d. Consideration of a Vehicle Equity Lease and Service Agreement between the Candler County Board of Commissioners and Roberts Trading Company LLLP d/b/a Idealease of Savannah for the capital lease-purchase of a 2026 International HX520 and Heavy Dump Bed at an original value of \$241,400 with a monthly lease payment of \$3,585.00 to include maintenance (excluding tires)
9. New Business
 - a. Consideration of a proposal from Stryker for an 18-month Pro Care maintenance agreement on three (3) LUCAS apparatus at a cost of \$4,536.46
 - b. Consideration of Memorandum of Understanding (MOU) between the Board of Regents of the University System of Georgia, by and on behalf of the University of Georgia Cooperative Extension and Candler County in order to update the MOU for provision of 4-H and Extension services
 - c. Consideration of a request to permit a citizen to donate labor and material to erect a pole at the collection center for the mounting of security cameras at the site
 - d. Discussion regarding the Metter-CandlerCounty.com website including proposals for redesign of the site, hosting, mass communication, and discussion of next steps in the project
 - e. Consideration of a request from EMS Director Winkler for authorization to apply for the GEMSA EMR/EMT Grant Course to provide EMT training to local first responders; to be funded by the general fund and reimbursed by GEMSA grant funds upon approval
 - f. Consideration of a request from the County Administrator to set a called meeting for Friday, September 19, 2025 at 8:00 a.m. for the purpose of considering a resolution to certify the Candler County Board of Education adopted millage rate of 2025 and to execute the PT35 for certifying

all millage rates in the county as required by the Georgia Department of Revenue (DOR) for digest submission

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

Candler County
Board of Commissioners
Monday, September 15, 2025
5:00 p.m.

The Board of Commissioners of Candler County met for the regular monthly meeting on Monday, September 15, 2025 meeting, at 5:00 p.m., in the Commissioners' boardroom at 1075 East Hiawatha Street, Suite A, Metter, Georgia.

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

Guests attending this meeting included: Candler County Sheriff, John Miles and Captain/EMA Director, Justin Wells; Candler County EMS Director, Xavier Winkler; Candler County Extension Coordinator/4-H Youth Development Agent, Susannah Lanier accompanied the Candler County 4-H Senior Board President, Elle Carter; Anne Williamson, Victoria Gaitten, and Tim Spencer.

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 Candler County 4-H Senior Board President, Elle Carter, to deliver the invocation and lead the *Pledge of Allegiance*.

3. Approval of Agenda

Chairman Jones noted two items (9E and 9F) for addition under New Business.

Administrator Aasheim detailed the additions:

Item 9E: Consideration of a request from EMS Director Winkler for authorization to apply for the GEMSA EMR/EMT Grant Course to provide EMT training to local first responders; to be funded by the general fund and reimbursed by GEMSA grant funds upon approval

Item 9F: Consideration of a request from the County Administrator to set a called meeting for Friday, September 19, 2025 at 8:00 a.m. for the purpose of considering a resolution to certify the Candler County Board of Education adopted millage rate of 2025 and to execute the PT35 for certifying all millage rates in the county as required by the Georgia Department of Revenue (DOR) for digest submission

Vice-Chairman Hendrix made a motion to amend and approve the agenda as described. Commissioner Ross provided a second. The motion carried 5-0.

County Attorney Kendall Gross entered the meeting at 5:03 p.m.

4. Proclamation declaring the week of October 5th – 11th as Candler County and National 4H week with the theme "Beyond Ready"

Chairman Jones opened the floor to Candler County Extension Coordinator/4-H Youth Development Agent, Susannah Lanier. Mrs. Lanier present a flyer of activities planned for the week, and the proclamation declaring the week of October 5th – 11th as Candler County and National 4H Week.

Commissioner Ross made a motion to declare the week of October 5th – 11th as Candler County and National 4H week with the theme "Beyond Ready". Commissioner Williamson provided a second. The motion carried 5-0. (Exhibit A)

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

Mrs. Victoria Gaitten (270 South Kennedy Street), a citizen and City of Metter Council member, addressed the Board regarding concerns with the shared Animal Control service, which is funded 60% by the county. She stated that, despite being called a “no kill” facility, the shelter functions as a “kill shelter.” Mrs. Gaitten’s primary concern was that the shelter is turning away members of the public due to limited space, while some animals are being held for periods of 50 to 80 days. She suggested establishing a set time frame for holding animals, such as 30 or 40 days, and noted that animals spayed or neutered by Paw’s Hearts and Hands are often held longer (60–80 days) because of the monetary investment already made. Chairman Jones confirmed that the shared service operates on a 60/40 split with a 5% escalator and that the City of Metter receives monthly reports. He requested that Administrator Aasheim contact the City Manager to arrange for an Animal Control representative to present a monthly report to the Board of Commissioners. Administrator Aasheim agreed to request the report again, noting that previous administrations had failed to provide it consistently.

6. Financial Report – August 31, 2025 (Exhibit B)

Administrator Aasheim presented the financial report as of August 31, 2025. The General Fund operating balance was reported at \$523,494, with the total General Fund (Fund 100) at \$6,924,516. Expenditures are currently running at 15% of the budget. SPLOST returns for August totaled \$198,886.37, with \$39,777.39 allocated to the Jail Project and \$97,056.84 received by the County. Administrator Aasheim noted that the County’s finances are relatively healthy; however, cash flow will continue to be monitored due to increased expenditures.

Jail Project Construction Report:

The total outstanding anticipated costs for the Jail Project are \$7,299,852.30, while resources available for construction amount to \$9,410,392.12. The current Construction Fund deficit stands at \$854,634.40, which is below the originally prescribed \$1 million of general fund money. The only hard preordered equipment is the live scan machine, costing \$34,197.13. The anticipated project completion date is projected for the end of Q1 or Q2.

Administrator Aasheim clarified that FEMA reimbursements for past storms do not impact the County’s current budget or the millage rate.

****Assistant County Attorney Cindy D. Ballew entered the meeting at 5:19 p.m.****

7. Applications for Commission Approval

a. Bulloch Academy – Candler County Special Event Alcohol Permit under Article IX of the Candler County Alcoholic Beverages Ordinance - an event to be held at Pine Needle Plantation on January 31, 2026 from 7:00 p.m. – 10:00 p.m.

Anne Williamson approached the commissioners to request a special event alcohol license for Bulloch Academy. At 5:21 p.m., Commissioner Williamson exited the room due to a relationship with the applicant.

Administrator Aasheim recommended approval, noting that the state application and fee had been paid. Administrator Aasheim also advised that the applicant must secure required security and EMS personnel and obtain the Sheriff’s sign-off on the school security officer at least 30 days prior to the event.

Chairman Jones made a motion to approve the temporary special alcohol permit for Pine Needle on behalf of Bulloch Academy, with Commissioner Ross seconding. Approval was conditioned upon the applicant providing proof of the required EMS and security personnel as required by ordinance. The vote was unanimous, 4-0.

At 5:24 p.m., Commissioner Williamson re-entered the meeting.

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

The commission considered options for the repair and/or removal of the gymnasium located at 150 South Register Street. Administrator Aasheim reported that estimates for demolition costs are still pending.

A motion to table further discussion was made by Chairman Jones and seconded by Commissioner Williamson. The motion carried unanimously with a 5-0 vote.

b. Consideration of proposals for repairs and maintenance costs for buildings at the Metter-Candler Recreation Department

The commission considered proposals for repair and maintenance costs for buildings at the Recreation Department. Administrator Aasheim requested tabling the item pending receipt of proposals and determination on Item 8A.

A motion to table was made by Chairman Jones and seconded by Commissioner Ross. The motion carried unanimously with a 5-0 vote.

At 5:25 p.m., Chairman Jones recused himself from the meeting, and Vice-Chairman Hendrix presided as Chairman.

c. Consideration of a proposal from Coastal Sports Turf for annual herbicide and fertilization services at the Metter-Candler Recreation Department

The commission considered a proposal from Coastal Sports Turf for annual herbicide and fertilization services. Two proposals were presented: Proposal 1 (Pest Control Management) for \$8,000 and Proposal 2 (Overseed of limited fields and fertilizer) for \$6,950. Administrator Aasheim recommended approval of Proposal 1, noting that overseeding could be addressed separately.

Commissioner Ross made a motion to approve Proposal 1 for \$8,000, with Commissioner Morales seconding. The motion carried unanimously with a 4-0 vote.

At 5:29 p.m., Chairman Jones returned and resumed the meeting.

d. Consideration of a Vehicle Equity Lease and Service Agreement between the Candler County Board of Commissioners and Roberts Trading Company LLLP d/b/a Idealease of Savannah for the capital lease-purchase of a 2026 International HX620 and Heavy Dump Bed at an original value of \$241,400 with a monthly lease payment of \$3,585.00 to include maintenance (excluding tires)

Administrator Aasheim presented for the commission's consideration a vehicle equity lease and service agreement for a 2026 International HX620 dump bed. He noted the original value of the vehicle is \$265,100, with a monthly lease payment of \$3,585, which includes maintenance but excludes tires, and a \$50,000 buyout after 60 months.

Administrator Aasheim recommended that the fixed monthly payment of \$3,585 be paid from the 2024 SPLOST funds and that the 12 cents per mile charge be paid from Fund 100 (General Fund).

A motion to approve the agreement and that funding for the fixed monthly payment of \$3,585 be paid from the 2024 SPLOST funds and that the 12 cents per mile charge be paid from Fund 100 (General Fund) was made by Vice-Chairman Hendrix and seconded by Commissioner Ross. The motion carried unanimously with a 5-0 vote. (Exhibit C)

9. New Business

a. Consideration of a proposal from Stryker for an 18-month Pro Care maintenance agreement on three (3) LUCAS apparatus at a cost of \$4,536.46

Administrator Aasheim presented for the commission's consideration a proposal from Stryker for an 18-month ProCare maintenance agreement covering two Lucas apparatus. He noted the cost of the agreement is \$4,536.46 and is budgeted to be paid from the General Fund.

A motion to approve the agreement was made by Chairman Jones and seconded by Commissioner Morales. The motion carried unanimously with a 5-0 vote. (Exhibit D)

b. Consideration of Memorandum of Understanding (MOU) between the Board of Regents of the University System of Georgia, by and on behalf of the University of Georgia Cooperative Extension and Candler County in order to update the MOU for provision of 4-H and Extension services

Administrator Aasheim presented for the commission's consideration a Memorandum of Understanding (MOU) between the Board of Regents (UGA Cooperative Extension) and Candler County. He explained that the MOU updates the agreement for 4-H and Extension services, utilizing the cooperative contract pay method.

A motion to adopt the MOU as presented was made by Chairman Jones and seconded by Vice-Chairman Hendrix. The motion carried unanimously with a 5-0 vote. (Exhibit E)

At 5:37 PM, Chairman Jones recused himself, and Vice-Chairman Hendrix assumed control of the meeting.

c. Consideration of a request to permit a citizen to donate labor and material to erect a pole at the collection center for the mounting of security cameras at the site

Administrator Aasheim presented a request to permit a citizen to donate labor and materials to erect a pole at the collection center at the Candler County Landfill for the purpose of mounting security cameras. Attorney Gross requested it be noted that the work would be performed by the Chairman in his capacity as a private citizen and that there would be not gratuities or compensation made to Chairman Jones.

Commissioner Ross made a motion to allow private citizens to donate labor and materials, which was seconded by Commissioner Williamson. The motion passed unanimously with a vote of 4-0.

At 5:39 PM, Vice-Chairman Hendrix returned control of the meeting to Chairman Jones.

d. Discussion regarding the Metter-CandlerCounty.com website including proposals for redesign of the site, hosting, mass communication, and discussion of next steps in the project

The Board discussed the CandlerCounty.com website. Administrator Aasheim reviewed proposals received from Civic Plus, 365 Marketing, and Apptegy, and recommended Civic Plus based on the product's robustness and confidence in meeting ADA compliance requirements by April 26, 2027, noting that a redesign is necessary to achieve compliance. He also highlighted that bundling the website redesign with the mass communication module would provide discounts on implementation costs. Administrator Aasheim recommended tabling the decision until the next meeting to allow time for EMA personnel to demonstrate the mass communication component.

Chairman Jones made a motion to table the discussion regarding the Metter-CandlerCounty.com website including proposals for redesign of the site, hosting, mass communication, and discussion of next steps in the project, which was seconded by Commissioner Williamson. The motion passed unanimously with a vote of 5-0.

- e. Consideration of a request from EMS Director Winkler for authorization to apply for the GEMSA EMR/EMT Grant Course to provide EMT training to local first responders; to be funded by the general fund and reimbursed by GEMSA grant funds upon approval**

The Board considered a request from EMS Director Xavier Winkler for authorization to apply for the GEMSA EMR/EMT grant course. Director Winkler requested the grant to provide first responder training in-house. Challenges associated with immediate EMT training were noted, including the need for specialized equipment totaling \$3,267.96 and securing a board-certified medical director. Administrator Aasheim recommended pursuing the EMR-level course immediately, which requires less equipment (estimated at \$2,267) and does not require a specialized medical director.

Vice-Chairman Hendrix made a motion to authorize Candler County EMS to apply for the GEMSA grant for an EMR-level course, provided that 12 candidates are secured, and to authorize the purchase of necessary equipment from the 2024 SPLOST fund, not to exceed \$2,500. The motion was seconded by Commissioner Ross and passed unanimously with a vote of 5-0.

- f. Consideration of a request from the County Administrator to set a called meeting for Friday, September 19, 2025 at 8:00 a.m. for the purpose of considering a resolution to certify the Candler County Board of Education adopted millage rate of 2025 and to execute the PT35 for certifying all millage rates in the county as required by the Georgia Department of Revenue (DOR) for digest submission**

The Board considered a request from County Administrator Aasheim to set a called meeting for Friday, September 19, 2025, at 8:00 a.m. The purpose of the meeting was to consider a resolution to certify the Candler County Board of Education's adopted millage rate for 2025 and to execute the PT35 for certifying all millage rates in the county as required by the Georgia Department of Revenue (DOR) for digest submission.

Vice-Chairman Hendrix made a motion to approve the request, which was seconded by Commissioner Ross. The motion passed unanimously with a vote of 5-0.

10. County Administrator Report

Administrator Aasheim concluded his report and requested Executive Session to discuss personnel.

- Administrator Aasheim commended staff for successfully running the Recreation Department fall season without a director.
- Locks at the Recreation Department have been changed and rekeyed.
- All three down motor graders are operational, and a John Deere demo is scheduled.
- Notice to proceed has been issued for work on Rosemary Church Road and Lake Church Road.
- Animal control issues continue; the Sheriff's Office is housing cruelty case animals off-site due to limited shelter space.
- Health insurance issues with a specific provider affecting seven employees are being addressed.
- Public Defender Duff Ayers submitted his resignation but will complete current cases through the end of the year.
- The Windows 11 project office suite licenses will require an annual subscription (\$2,160 for 20 licenses) and must be funded from the General Fund, not SPLOST.

11. County Attorney Report

County Attorney Gross confirmed the resignation of Public Defender Duff Ayes and emphasized the importance of the position for maintaining court efficiency and county fine revenue. He also suggested a potential replacement who has demonstrated strong performance in conflict cases. Additionally, Assistant Attorney Ballew updated on notices for the upcoming closures of Defair Road and MacWac/Coleman Road have been issued and will be included on the October 6th agenda.

12. Commissioner Reports

District 1 – Commissioner David Morales reported everything is good in district 1.

District 2 – Commissioner Jonathan Williamson reported receiving a phone call from a Willie Lane resident requesting the cessation of motor grader activity due to dust. Chairman Jones noted there are seven property owners on Willie Lane requiring access.

District 3 – Commissioner Tre' Ross reported everything is good in district 3.

District 4 – Vice-Chairman Blake Hendrix reported everything is good in district 4.

13. Chairman's Report –

Chairman Jones reported the following:

- Detention Center: Need to obtain more than one sample brick color before making a selection.
- Detention Center Innerduct: Requested permission to get three quotes for the county to purchase innerduct for radio dispatch communications, to be installed by the GC.
- Detention Center Load Sheet: Georgia Power has not received the load sheet, and therefore, a transformer has not been ordered; the administrator needs to email the architect, GC, and superintendent.
- Road Maintenance: Requested detail cleanup around the bridge at 10 Mile Creek on Excelsior Church Road and to check the Square in Excelsior Church Road.
- Recreation Department: New lights installed at the old concession stand; recommended putting the lights on a switch or a photo eye for public safety.
- Road Contractors: Requested the administrator remind the contractors for Rosemary Church Road and Lake Church Road of the 150-day completion deadline and associated penalties.
- Paving Report: A status report on paving was requested and is expected at the first meeting next month.

14. Executive Session –Personnel

Chairman Jones moved to exit into Executive Session to discuss personnel at 6:33 p.m. Commissioner Ross provided a second to the motion. The motion carried 5-0.

Chairman Jones moved to exit Executive Session and reconvene the regular meeting at 7:25 p.m. Commissioner Ross provided a second to the motion. The motion carried 5-0.

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

Action taken after Executive Session

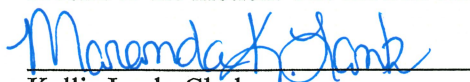
Chairman Jones moved to authorize the hiring of Jonathan Paine as the Candler County Code Enforcement Officer to a full-time, joint position under the BOC and Sheriff's Office and funded through the Special Service District Fund. Commissioner Ross provided the second to the motion. The motion carried 5-0.

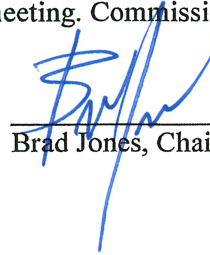
Commissioner Ross moved to authorize the hiring of Logan McCullough as the Metter-Candler Recreation Department Director at a salary of \$59,000. Vice-Chairman Hendrix provided the second to the motion. The motion carried 5-0.

Chairman Jones moved to authorize EMS Director Winkler to be upgraded in the GEMSIS system to Authorized Agent to allow him to submit EMS license renewal documentation. Vice-Chairman Hendrix provided the second to the motion. The motion carried 5-0.

15. Adjournment

At 7:29 p.m., Commissioner Morales moved to adjourn the meeting. Commissioner Williamson provided the second to the motion. The motion carried 5-0.


Kellie Lank, Clerk
Attest


Brad Jones, Chairman

BOARD OF COMMISSIONERS OF CANDLER COUNTY

Brad Jones
Chairman

Bryan Aasheim
County Administrator

Blake Hendrix
Vice-Chairman

David Morales
Commissioner

Jonathan Williamson
Commissioner

Tre' Ross
Commissioner

CLOSED MEETING AFFIDAVIT

STATE OF GEORGIA
COUNTY OF CANDLER

AFFIDAVIT OF CHAIRMAN OR PRESIDING OFFICER

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

1.
The Board of Commissioners of Candler County met in a duly advertised meeting on September 15, 2025.

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

3.
The executive session was called to order at 6:33 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);

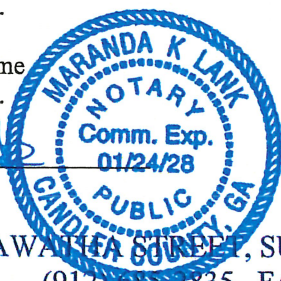
☒ Discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a county officer or employee as provided in O.C.G.A. 50-14-3(6);

_____ Other

This 15th day of September 2025.

Sworn to and subscribed before me
This 15th day of September 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

GEORGIA



NATIONAL 4-H WEEK PROCLAMATION

4-H

WHEREAS, the young people of Georgia and Candler County are our greatest natural resource; and

WHEREAS, the 4-H program has assisted in the growth and development of Georgia and Candler County youth for 120 years; and

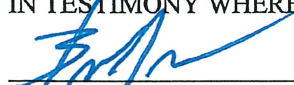
WHEREAS, adult volunteer leaders and advisors are devoting their talents, leadership and resources to serving these leaders of tomorrow; and

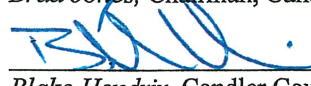
WHEREAS, 4-H helps its members thrive by exploring their interests, discovering their sparks, and engaging in learning experiences that grow their social, emotional, and cognitive abilities in the focus areas of Agriculture, Science, Civic Engagement, Leadership, and Health and Wellness; and

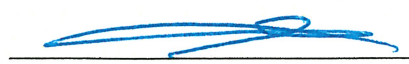
WHEREAS, Candler County supports Georgia 4-H and encourages young people and adults to become involved in the educational and entertaining programs offered by the 4-H program in Candler County through the University of Georgia College of Agricultural and Environmental Sciences Cooperative Extension;

NOW THEREFORE, we, the Board of Commissioners of Candler County do declare and proclaim the week of October 5-11, 2025 to be Candler County and National 4-H Week with its theme "Beyond Ready". We encourage all our citizens to recognize 4-H for the significant impact it has made and continues to make by empowering youth with the skills they need to lead for a lifetime.

IN TESTIMONY WHEREOF, we subscribe our names this 15th day of September, 2025.


Brad Jones, Chairman, Candler County Board of Commissioners


Blake Hendrix, Candler County Board of Commissioners


David Morales, Candler County Board of Commissioners


Tre' Ross, Candler County Board of Commissioners

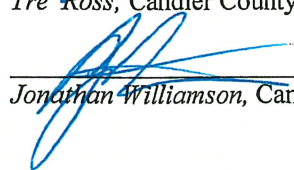

Jonathan Williamson, Candler County Board of Commissioners



Exhibit B

Account Number

GENERAL FUND	DESCRIPTION	BOOK BALANCE	BANK BALANCE	Difference	Notes
100-11-1114	GENERAL FUND EFT RECEIPTS	\$667,713.70	\$667,713.70	\$0.00	
100-11-1115	GENERAL FUND (NEW)	\$523,494.68	\$523,494.68	\$0.00	Balanced 9/15/2025
100-11-1316	GA FUND 1-GEN FUND CONTINGENCY	\$1,041,972.72	\$1,041,972.72	\$0.00	
	SYNOVUS SECURITIES-(Market)				
100-11-6202	SYNOVUS SECURITIES- (Account)	\$2,258,574.81	\$2,258,408.10	-\$166.71	unrealized gain/loss
	Total	\$4,491,755.91			
100-11-1134	LANDFILL CLOSURE FUND QNB	\$11,249.19	\$11,249.19	\$0.00	
100-11-6201	SYNOVUS SECURITIES- (Account)	\$2,208,741.97	\$2,204,066.03	-\$4,675.94	unrealized gain/loss
	Total	\$2,219,991.16			
100-11-1135	JUVENILE COURT FUND QNB	\$2,963.58	\$2,963.58	\$0.00	
100-11-1139	CANDLER COUNTY JAIL FUND	\$114,782.83	\$114,782.83	\$0.00	
100-11-1167	HOSPITAL RESERVE ACCOUNT	\$4,036.43	\$4,036.43	\$0.00	
100-11-1171	OPIOID SETTLEMENT FUNDS	\$95,023.45	\$95,023.45	\$0.00	
100-11-1910	RECREATION DEPT TRUST ACT	\$0.00	\$0.00	\$0.00	
	Fund 100 Totals	\$6,924,516.93			
D.A.T.E. FUND					
212-11-1132	D.A.T.E. QNBA	\$63,839.44	\$63,839.44	\$0.00	
	Fund 212 Totals	\$63,839.44			
E-911 FUND					
215-11-1138	E-911 FUND QNB	\$484,628.69	\$484,628.69	\$0.00	
	Fund 215 Totals	\$484,628.69			
LMIG FUND					
250-11-1110	LMIG	\$1,471,711.22	\$1,471,711.22	\$0.00	
	Fund 250 Totals	\$1,471,711.22			
SSD FUND					
270-11-1110	Special Services District	\$358,427.40	\$358,427.40	\$0.00	
270-11-6203	Special Services District-SYNOVUS	\$493,239.96	\$482,889.85	-\$10,350.11	unrealized gain/loss
	Fund 270 Totals	\$851,667.36			
INMATE FUND					
285-11-1139	JAIL STORE FUND QNB	\$30,629.70	\$30,629.70	\$0.00	
	Fund 285 Totals	\$30,629.70			
2018 SPLOST					
321-11-1141	2018 SPLOST	\$626,948.25	\$626,948.25	\$0.00	
	Fund 321 Totals	\$626,948.25			
2024 SPLOST					
322-11-1141	2024 SPLOST QNB	\$1,019,789.60	\$1,019,789.60	\$0.00	
322-11-1142	2024 SPLOST LEVEL II PROJECT 20%	\$624.46	\$624.46	\$0.00	
	Fund 322 Totals	\$1,020,414.06			
TSPLOST CAPITAL					
335-11-1141	CASH IN BANK TIA SPLOST QNB	\$950,292.02	\$950,292.02	\$0.00	
	Fund 335 Totals	\$950,292.02			
NEW JAIL PROJECT ACTS					
360-11-1111	CC JAIL SINKING FUND	\$15.00	\$15.00	\$0.00	
360-11-1110	CC JAIL CONSTRUCTION ACT	\$17,069.10	\$17,069.10	\$0.00	
360-11-1316	GA FUND 1-JAIL CONSTRUCTION	\$6,428,704.80	\$6,428,704.80	\$0.00	
	Fund 360 Totals	\$6,445,788.90			
HEALTH INS/PARETO					
601-11-1112	HEALTH INSURANCE/RESERVE	\$1,432,873.79	\$1,432,873.79	\$0.00	
601-11-1110	HEALTH INSURANCE/PARETO	\$373,539.78	\$373,539.78	\$0.00	
	Fund 601 Totals	\$1,806,413.57			
	Report Totals	\$27,388,597.21			

Account Number

GENERAL FUND	DESCRIPTION	BOOK BALANCE	BANK BALANCE	Difference	Notes
00-11-1114	GENERAL FUND EFT RECEIPTS	\$667,713.70	\$667,713.70	\$0.00	
00-11-1115	GENERAL FUND (NEW)	\$524,572.63	\$523,211.27	-\$1,361.36	
00-11-1316	GA FUND 1-GEN FUND CONTINGENCY	\$1,041,972.72	\$1,041,972.72	\$0.00	
	SYNOVUS SECURITIES- (Market)				
100-11-6202	SYNOVUS SECURITIES- (Account)	\$2,258,574.81	\$2,258,408.10	-\$166.71	unrealized gain/loss
	Total	\$4,492,833.86			
100-11-1134	LANDFILL CLOSURE FUND QNB	\$11,249.19	\$11,249.19	\$0.00	
100-11-6201	SYNOVUS SECURITIES- (Account)	\$2,208,741.97	\$2,204,066.03	-\$4,675.94	unrealized gain/loss
	Total	\$2,219,991.16			
100-11-1135	JUVENILE COURT FUND QNB	\$2,963.58	\$2,963.58	\$0.00	
100-11-1139	CANDLER COUNTY JAIL FUND	\$114,782.83	\$114,782.83	\$0.00	
100-11-1167	HOSPITAL RESERVE ACCOUNT	\$4,036.43	\$4,036.43	\$0.00	
100-11-1171	OPIOID SETTLEMENT FUNDS	\$95,023.45	\$95,023.45	\$0.00	
100-11-1910	RECREATION DEPT TRUST ACT	\$0.00	\$0.00	\$0.00	
	Fund 100 Totals	\$6,925,594.88			
D.A.T.E. FUND					
212-11-1132	D.A.T.E. QNBA	\$63,839.44	\$63,839.44	\$0.00	
	Fund 212 Totals	\$63,839.44			
E-911 FUND					
215-11-1138	E-911 FUND QNB	\$484,628.69	\$484,628.69	\$0.00	
	Fund 215 Totals	\$484,628.69			
LMIG FUND					
250-11-1110	LMIG	\$1,471,711.22	\$1,471,711.22	\$0.00	
	Fund 250 Totals	\$1,471,711.22			
SSD FUND					
270-11-1110	Special Services District	\$358,427.40	\$358,427.40	\$0.00	
270-11-6203	Special Services District-SYNOVUS	\$493,239.96	\$482,889.85	-\$10,350.11	unrealized gain/loss
	Fund 270 Totals	\$851,667.36			
NMATE FUND					
285-11-1139	JAIL STORE FUND QNB	\$30,629.70	\$30,629.70	\$0.00	
	Fund 285 Totals	\$30,629.70			
2018 SPLOST					
321-11-1141	2018 SPLOST	\$626,948.25	\$626,948.25	\$0.00	
	Fund 321 Totals	\$626,948.25			
2024 SPLOST					
322-11-1141	2024 SPLOST QNB	\$1,019,789.60	\$1,019,789.60	\$0.00	
322-11-1142	2024 SPLOST LEVEL II PROJECT 20%	\$624.46	\$624.46	\$0.00	
	Fund 322 Totals	\$1,020,414.06			
TSPLOST CAPITAL					
335-11-1141	CASH IN BANK TIA SPLOST QNB	\$950,292.02	\$950,292.02	\$0.00	
	Fund 335 Totals	\$950,292.02			
NEW JAIL PROJECT ACTS					
360-11-1111	CC JAIL SINKING FUND	\$15.00	\$15.00	\$0.00	
360-11-1110	CC JAIL CONSTRUCTION ACT	\$17,069.10	\$17,069.10	\$0.00	
360-11-1316	GA FUND 1-JAIL CONSTRUCTION	\$6,428,704.80	\$6,428,704.80	\$0.00	
	Fund 360 Totals	\$6,445,788.90			
HEALTH INS/PARETO					
601-11-1112	HEALTH INSURANCE/RESERVE	\$1,432,873.79	\$1,432,873.79	\$0.00	
601-11-1110	HEALTH INSURANCE/PARETO	\$373,539.78	\$373,539.78	\$0.00	
	Fund 601 Totals	\$1,806,413.57			
	Report Totals	\$27,390,753.11			

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

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

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

Print Zero YTD Activity: No

Include Non-Anticipated: Yes

Include Non-Budget: No

Year To Date As Of: 08/31/25

Current Period: 07/01/25 to 08/31/25

Prior Year: 07/01/24 to 08/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-31-1100	REAL PROP-CUR YEAR	38,279.28	3,550,000.00	23,320.40	23,320.40	3,526,679.60-	1
100-31-1120	TIMBER TAX	4,091.34	40,000.00	1,564.34	1,564.34	38,435.66-	4
100-31-1190	HOSPITAL LEVY	5,393.56	315,000.00	3,345.55	3,345.55	311,654.45-	1
100-31-1200	REAL PROP-PRIOR YEAR	14,206.54	125,000.00	3,131.23	3,131.23	121,868.77-	2
100-31-1300	PERSONAL PROPERTY-CURRENT YEAR	0.00	625,000.00	746.60	746.60	624,253.40-	0
100-31-1310	MOTOR VEHICLES-HEAVY EQUIPMENT	0.00	0.00	90.08	90.08	90.08	0
100-31-1315	TAVT	108,121.19	775,000.00	104,369.54	104,369.54	670,630.46-	13
100-31-1316	ALTERNATIVE AD VALOREM TAX (AAVT)	0.00	75,000.00	5,624.64	5,624.64	69,375.36-	8
100-31-1320	MOBILE HOME	2,524.84	60,000.00	1,842.12	1,842.12	58,357.88-	3
100-31-1500	PROPERTY NOT ON DIGE	125.28	0.00	0.00	0.00	0.00	0
100-31-1600	REAL ESTATE TRANSFER	15,398.24	60,000.00	6,297.97	6,297.97	53,702.03-	10
100-31-3100	LOST	177,750.97	1,150,000.00	206,277.70	206,277.70	943,722.30-	18
100-31-6300	FINANCIAL INSTITUTIO	0.00	39,000.00	0.00	0.00	39,000.00-	0
100-31-9110	PEN & INT-REAL	27,581.20	140,000.00	10,673.61	10,673.61	129,326.39-	8
100-31-9500	PEN & INT-FIFA	614.18	7,000.00	127.29-	127.29-	7,127.29-	2-
100-32-1240	HUNTING CAMP LIC/PER	0.00	1,300.00	0.00	0.00	1,300.00-	0
100-32-2211	LAND TRANSFER FEE	105.00	1,000.00	105.00	105.00	895.00-	10
100-33-1152	GEMA EMA PARTNERSHIP	7,328.00	7,328.00	0.00	0.00	7,328.00-	0
100-33-1153	OP CAT FED INDIRECT/FEMA Reimbursements	63,522.54	0.00	169,375.14	169,375.14	169,375.14	0
100-33-1154	GEORGIA CARES ACT	0.00	35,000.00	0.00	0.00	35,000.00-	0
100-33-1155	GEORGIA CARES ACT-Elections	0.00	8,725.00	0.00	0.00	8,725.00-	0
100-33-1210	AMERICAN RESCUE PLAN ACT (ARPA)	0.00	21,560.00	0.00	0.00	21,560.00-	0
100-33-4211	FAMILY CONNECTIONS GRANT	13,650.05	56,250.00	0.00	0.00	56,250.00-	0
100-33-4212	FAMILY CONNECTIONS - DFCS GRANT	37,500.00	75,000.00	0.00	0.00	75,000.00-	0

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Statement of Revenue and Expenditures

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-33-5200	FOREST LAND PROTECTION GRANTS (FLPA)	0.00	20,000.00	0.00	0.00	20,000.00-	0
100-33-6004	DISPATCH METTER SHA-2018 SDS AGREEME	10,833.32	65,000.00	27,500.00	27,500.00	37,500.00-	42
100-34-1120	STATE COURT - COMMUNITY SERVICE	871.00	0.00	0.00	0.00	0.00	0
100-34-1190	STATE COURT - JOF	600.00	2,500.00	320.00	320.00	2,180.00-	13
100-34-1200	CLERK OF COURT - GENERAL FILING FEE	13,221.00	42,500.00	3,706.18	3,706.18	38,793.82-	9
100-34-1600	TAVT/MOTOR VEHICLE COUNTY FEES	10,617.75	50,000.00	5,540.43	5,540.43	44,459.57-	11
100-34-1930	SALE OF MAPS	0.00	0.00	20.00	20.00	20.00	0
100-34-1940	COMMISSIONS ON TAXES	1,227.43	50,000.00	2,255.01	2,255.01	47,744.99-	5
100-34-1941	METTER TAX COLLECTIO	900.00	5,400.00	900.00	900.00	4,500.00-	17
100-34-2100	LAW ENFORCEMENT FEES	9,263.00	40,000.00	8,214.00	8,214.00	31,786.00-	21
100-34-2201	SCHOOL RESOURCE OFFICER	0.00	50,000.00	0.00	0.00	50,000.00-	0
100-34-2202	SOUTHEASTERN TECH COLLEGE UTILITES	844.46	4,000.00	315.46	315.46	3,684.54-	8
100-34-2600	EMS TRIP SERVICE FEES	98,480.68	700,000.00	116,711.64	116,711.64	583,288.36-	17
100-34-2601	EMS ANNUAL FEES	17,778.80	650,000.00	9,855.04	9,855.04	640,144.96-	2
100-34-2602	EMS LEGAL RECOVERY OF BACK DEBT	184.06-	1,000.00	109.34	109.34	890.66-	11
100-34-2603	GDCH Medicaid UPL Supplement	0.00	0.00	7,258.99	7,258.99	7,258.99	0
100-34-2604	EMS FEES FOR STANDBY SERVICE	0.00	500.00	0.00	0.00	500.00-	0
100-34-4131	RECYLED MATERIALS	555.80	1,200.00	0.00	0.00	1,200.00-	0
100-34-4150	TIPPING LANDFILL FEES	16,768.12	0.00	27,300.66	27,300.66	27,300.66	0
100-34-4151	RESIDENTIAL LDFL USE	18,857.85	525,000.00	5,596.05	5,596.05	519,403.95-	1
100-34-4152	RECYCLE CTR FEES	1,008.65	4,000.00	941.00	941.00	3,059.00-	24
100-34-4153	INERT LANDFILL FEES	3,359.81	20,000.00	7,293.91	7,293.91	12,706.09-	36
100-34-7202	JACK STRICKLAND RENT	0.00	1,000.00	250.00	250.00	750.00-	25
100-34-7205	REC DEPT REGISTRATIO	11,050.00	30,000.00	8,820.00	8,820.00	21,180.00-	29
100-34-7207	REC DEPT SPONSORS	0.00	10,000.00	200.00	200.00	9,800.00-	2
100-34-7208	FIELD RENTAL	0.00	0.00	100.00	100.00	100.00	0
100-34-7209	REC DEPT ADMISSIONS	0.00	4,000.00	0.00	0.00	4,000.00-	0

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
100-34-7210	REC DEPT TOURNAMENT	0.00	2,000.00	0.00	0.00	2,000.00-	0
100-35-1110	SUPERIOR COURT FINES	1,802.00	10,000.00	938.40	938.40	9,061.60-	9
100-35-1120	STATE COURT FINES	75,556.89	400,000.00	38,942.44	38,942.44	361,057.56-	10
100-35-1130	MAGISTRATE COURT	6,740.40	35,000.00	3,854.63	3,854.63	31,145.37-	11
100-35-1150	PROBATE COURT	4,683.75	25,000.00	7,151.85	7,151.85	17,848.15-	29
100-35-1401	STATE/SUPERIOR CT ADD ON FEE-JAIL FUND	7,432.44	35,000.00	3,716.22	3,716.22	31,283.78-	11
100-35-1402	MUNI COURT ADD ON FEE-JAIL FUND	3,566.41	12,000.00	2,250.33	2,250.33	9,749.67-	19
100-35-1408	JUVE COURT ADD ON FEE	100.00	0.00	20.00	20.00	20.00	0
100-35-1901	PUBLIC DEFENDER FEES	293.25	1,000.00	60.00	60.00	940.00-	6
100-35-1909	OTHER COURT REVENUES	0.00	0.00	100.00	100.00	100.00	0
100-36-1001	INTEREST INCOME	6,438.84	40,000.00	4,554.31	4,554.31	35,445.69-	11
100-36-1004	INTEREST INCOME LANDFILL-SYNOVUS ACC	11,134.11	80,000.00	39,128.68	39,128.68	40,871.32-	49
100-36-1005	INTEREST INCOME GENERAL FUND_SYNOVUS	4,457.89	50,000.00	35,702.67	35,702.67	14,297.33-	71
100-36-1006	INTEREST-GA FUND 1_GEN FUND CONTIN_A	0.00	50,000.00	13,405.41	13,405.41	36,594.59-	27
100-38-9001	MISC SALE OF PIPE	1,028.40	0.00	0.00	0.00	0.00	0
100-38-9003	MISC TAX COMM FICA	0.00	6,000.00	0.00	0.00	6,000.00-	0
100-38-9005	MISCELLANEOUS	916.55	20,000.00	54.04	54.04	19,945.96-	0
100-38-9006	INSURANCE PROCEEDS	4,796.79	15,000.00	0.00	0.00	15,000.00-	0
100-38-9014	OPIOID SETTLEMENT	10,717.20	0.00	12,221.41	12,221.41	12,221.41	0
100-38-9999	CANCEL PRIOR YEAR EXPENSE	0.00	0.00	5,155.58	5,155.58	5,155.58	0
100-39-1003	IF TRANSFER - SSD ZONING ADMINISTRATION	0.00	25,000.00	0.00	0.00	25,000.00-	0
100-39-1800	FUND BALANCE USE	0.00	393,338.00	0.00	0.00	393,338.00-	0
100-39-1801	FUND BALANCE USE: TRANSFER TO FUND 30	0.00	1,000,000.00	0.00	0.00	1,000,000.00-	0
100-39-2100	SALE OF ASSETS	0.00	50,000.00	1,000.00	1,000.00	49,000.00-	2
	GENERAL FUND Revenue Totals	871,910.74	11,692,601.00	937,900.31	937,900.31	10,754,700.69-	8

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
1100 LEGISLATIVE		14,514.46	95,420.00	18,780.56	18,780.56	76,639.44	20
1300 EXECUTIVE		49,980.27	273,756.00	43,592.47	43,592.47	230,163.53	16
1400 ELECTIONS & VOTER REGISTRATION		11,963.89	132,438.00	16,148.09	16,148.09	116,289.91	12
1510 ADMINISTRATION		171,783.48	463,101.00	205,182.74	205,182.74	257,918.26	44
1514 BOARD OF EQUALIZATION:		438.39	6,550.00	330.42	330.42	6,219.58	5
1535 INFORMATION TECHNOLOGY:		16,103.33	206,628.00	67,804.77	67,804.77	138,823.23	33
1545 TAX COMMISSIONER		50,244.88	300,583.00	43,777.97	43,777.97	256,805.03	15
1550 TAX ASSESSOR		38,687.58	297,115.00	36,711.78	36,711.78	260,403.22	12
1565 PUBLIC BUILDINGS		33,559.54	275,460.00	56,512.38	56,512.38	218,947.62	21
2150 SUPERIOR COURT		43,947.51	256,100.00	65,239.43	65,239.43	190,860.57	25
2180 CLERK OF COURT		68,228.61	379,392.00	56,995.34	56,995.34	322,396.66	15
2300 STATE COURT		23,744.84	148,014.00	22,644.50	22,644.50	125,369.50	15
2400 MAGISTRATE COURT		5,831.04	36,000.00	5,831.04	5,831.04	30,168.96	16
2450 PROBATE COURT		29,478.17	170,192.00	27,529.95	27,529.95	142,662.05	16
3300 SHERIFF		317,058.95	1,885,682.00	293,142.29	293,142.29	1,592,539.71	16
3326 DETENTION CENTER		156,933.20	998,243.00	168,614.96	168,614.96	829,628.04	17
3380 DISPATCH SERVICES		0.00	256,169.00	10,913.60	10,913.60	245,255.40	4
3600 EMERGENCY MEDICAL SERVICES		224,126.59	1,577,954.00	232,986.41	232,986.41	1,344,967.59	15
3700 CORONER		2,955.56	40,620.00	4,835.56	4,835.56	35,784.44	12
3920 EMERGENCY MANAGEMENT ASSOCIATI		12,977.01	83,673.00	35,703.32	35,703.32	47,969.68	43
4200 ROADS & BRIDGES		239,415.08	1,398,159.00	197,569.04	197,569.04	1,200,589.96	14
4530 SOLID WASTE DISPOSAL		94,913.24	527,652.00	28,149.33	28,149.33	499,502.67	5
5550 FAMILY CONNECTIONS:		9,258.34	131,250.00	14,588.15	14,588.15	116,661.85	11
7130 AGRICULTURAL RESOURCES		5,327.13	112,508.00	2,413.24	2,413.24	110,094.76	2
7410 ZONING:		0.00	0.00	1,614.80	1,614.80	1,614.80-	0
7450 CODE ENFORCEMENT		1,539.20	0.00	3,976.88	3,976.88	3,976.88-	0
7460 RECREATION DEPARTMENT		43,105.13	275,430.00	36,456.92	36,456.92	238,973.08	13

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	8000 DEBT SERVICES:	0.00	25,000.00	6,250.00-	6,250.00-	31,250.00	25-
	9000 OTHER DEPARTMENTS	9,678.66	1,339,512.00	12,511.99	12,511.99	1,327,000.01	1
	GENERAL FUND Expenditure Totals	1,675,794.08	11,692,601.00	1,704,307.93	1,704,307.93	9,988,293.07	15

100 GENERAL FUND			
	Prior	Current	YTD
Revenues:	871,910.74	937,900.31	937,900.31
Expenditures:	1,675,794.08	1,704,307.93	1,704,307.93
Net Income:	803,883.34-	766,407.62-	766,407.62-

Grand Totals	Prior	Current	YTD
Revenues:	871,910.74	937,900.31	937,900.31
Expenditures:	1,675,794.08	1,704,307.93	1,704,307.93
Net Income:	803,883.34-	766,407.62-	766,407.62-

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

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: 08/31/25
Current Period: 07/01/25 to 08/31/25
Prior Year: 07/01/24 to 08/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
250-33-4252	DOT GRANT - LMIG (USE FOR FUTURE YEAR)	0.00	505,000.00	258,630.00	258,630.00	246,370.00-	51
250-36-1001	LMIG INTEREST INCOME	1,166.60	10,000.00	5,593.70	5,593.70	4,406.30-	56
250-39-1800	FUND BALANCE USE (PRIOR YEAR GRANT)	0.00	600,462.00	0.00	0.00	600,462.00-	0
	LMIG FUND Revenue Totals	1,166.60	1,115,462.00	264,223.70	264,223.70	851,238.30-	23

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
250-4200-54-1404	INFRASTRUCTURE 2019 LMIG	0.00	500,918.84	0.00	0.00	500,918.84	0
250-4200-54-1405	INFRASTRUCTURE 2019 LMIG SAP	0.00	614,543.47	0.00	0.00	614,543.47	0
	LMIG FUND Expenditure Totals	0.00	1,115,462.31	0.00	0.00	1,115,462.31	0

250 LMIG FUND				YTD
Revenues:	1,166.60	264,223.70	264,223.70	264,223.70
Expenditures:	0.00	0.00	0.00	0.00
Net Income:	1,166.60	264,223.70	264,223.70	264,223.70

Grand Totals	Prior	Current	YTD
Revenues:	1,166.60	264,223.70	264,223.70
Expenditures:	0.00	0.00	0.00
Net Income:	1,166.60	264,223.70	264,223.70

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

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Revenue Account Range: 270-00-0000 to 270-99-9999**Year To Date As Of:** 08/31/25**Expend Account Range:** 270-0000-00-0000 to 270-9999-99-9999**Current Period:** 07/01/25 to 08/31/25**Print Zero YTD Activity:** No**Include Non-Anticipated:** Yes**Include Non-Budget:** No**Prior Year:** 07/01/24 to 08/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
270-31-1350	RAILROAD EQUIPMENT	0.00	3,000.00	0.00	0.00	3,000.00-	0
270-31-1750	FRANCHISE TAX-TELEVI	9,083.94	32,000.00	8,806.94	8,806.94	23,193.06-	28
270-31-4200	ALCOHOL BEVERAGE EXC	9,009.03	48,000.00	9,152.89	9,152.89	38,847.11-	19
270-31-4201	ALCOHOL MIXED DRINK BEVERAGE EXC	39.80	500.00	129.13	129.13	370.87-	26
270-31-6200	INSURANCE PREMIUM TAX	0.00	625,000.00	0.00	0.00	625,000.00-	0
270-32-1100	ALCOHOLIC BEVERAGE LICENSE	45.40	11,000.00	0.00	0.00	11,000.00-	0
270-32-1200	GENERAL BUSINESS LICENSE	8,500.00	11,000.00	5,400.00	5,400.00	5,600.00-	49
270-32-2200	BUILDING & DEVELOPMENT FEES & PERMIT	0.00	10,000.00	2,000.00	2,000.00	8,000.00-	20
270-32-2210	ZONING & LAND USE FEES & PERMITS	0.00	2,000.00	0.00	0.00	2,000.00-	0
270-32-2230	SIGN PERMITS	0.00	100.00	0.00	0.00	100.00-	0
270-32-2231	CELL TOWER FEES	0.00	6,000.00	0.00	0.00	6,000.00-	0
270-32-2232	METAL RECYCLE PERMIT	0.00	0.00	200.00	200.00	200.00	0
270-32-2240	MOBILE HOME PERMIT FEES	750.00	10,000.00	1,000.00	1,000.00	9,000.00-	10
270-32-2250	ELECTRICAL PERMIT FEES	840.00	5,000.00	665.00	665.00	4,335.00-	13
270-34-4110	REFUSE COLLECTION CHARGE	13,160.70	550,000.00	7,830.15	7,830.15	542,169.85-	1
270-34-4111	REFUSE DISPOSAL CHARGE	0.00	187,000.00	0.00	0.00	187,000.00-	0
270-36-1001	INTEREST INCOME	648.33	10,000.00	1,957.68	1,957.68	8,042.32-	20
270-36-1002	INTEREST INCOME SSD-SYNOVUS ACCT	12,656.59	30,000.00	3,215.51	3,215.51	26,784.49-	11
	SPECIAL SERVICE DISTRICT FUND Revenue	54,733.79	1,540,600.00	40,357.30	40,357.30	1,500,242.70-	2

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
270-1510-52-3604	BANK FEES	0.00	100.00	113.28	113.28	13.28-	113

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Statement of Revenue and Expenditures

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
270-1510-52-3901	ALCOHOL LICENSE-GCIC FEES	0.00	500.00	0.00	0.00	500.00	0
270-1510-57-1001	METAL RECYCLER - SHERIFF ASSOC FEE	0.00	0.00	100.00	100.00	100.00-	0
270-4520-00-0000	COLLECTIONS	0.00	0.00	0.00	0.00	0.00	0
270-4520-52-2110	GARBAGE COLLECTION	68,541.92	450,000.00	74,900.76	74,900.76	375,099.24	17
270-4520-52-2111	WASTE DISPOSAL COSTS	0.00	187,000.00	0.00	0.00	187,000.00	0
270-7410-00-0000	ZONING	0.00	0.00	0.00	0.00	0.00	0
270-7410-51-1100	REGULAR EMPLOYEES	0.00	25,000.00	0.00	0.00	25,000.00	0
270-7410-51-1200	TEMPORARY EMPLOYEES	0.00	9,000.00	0.00	0.00	9,000.00	0
270-7410-52-1201	ATTORNEY FEES	845.00	3,000.00	217.01	217.01	2,782.99	7
270-7410-52-3300	ADVERTISING	0.00	5,000.00	0.00	0.00	5,000.00	0
270-7410-52-3700	EDUCATION & TRAINING	0.00	1,000.00	0.00	0.00	1,000.00	0
270-7410-53-1700	SUPPLIES	0.00	1,000.00	0.00	0.00	1,000.00	0
270-7450-00-0000	CODE ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0
270-7450-51-1100	CODE ENFORCEMENT - REGULAR EMPLOYE	0.00	45,000.00	0.00	0.00	45,000.00	0
270-7450-51-2100	CODE ENFORCEMENT-GROUP INSURANCE	0.00	1,500.00	0.00	0.00	1,500.00	0
270-7450-51-2200	CODE ENFORCEMENT-SOCIAL SECURITY-FIC	0.00	3,443.00	0.00	0.00	3,443.00	0
270-7450-51-2700	CODE ENFORCEMENT-WORKERS COMPENS.	0.00	800.00	0.00	0.00	800.00	0
270-7450-52-2208	CODE ENFORCEMENT - AXON BODY CAM	0.00	1,559.00	0.00	0.00	1,559.00	0
270-7450-52-3203	CODE ENFORCEMENT-CELL PHONE	0.00	1,200.00	0.00	0.00	1,200.00	0
270-7450-52-3500	CODE ENFORCEMENT-TRAVEL	0.00	1,000.00	0.00	0.00	1,000.00	0
270-7450-52-3700	CODE ENFORCEMENT-EDUCATION & TRAINII	0.00	1,000.00	0.00	0.00	1,000.00	0
270-7450-53-1270	CODE ENFORCEMENT-GAS & DIESEL	0.00	1,000.00	0.00	0.00	1,000.00	0
270-7450-53-1701	CODE ENFORCEMENT-UNIFORMS	0.00	750.00	0.00	0.00	750.00	0
270-7450-54-2200	CODE ENFORCEMENT-VEHICLES	0.00	0.00	21.00	21.00	21.00-	0
270-7450-55-2400	CODE ENFORCEMENT - HEALTH INS ALLOCA	0.00	13,100.00	0.00	0.00	13,100.00	0
270-9000-00-0000	OTHER DEPARTMENTS	0.00	0.00	0.00	0.00	0.00	0
270-9000-57-1010	INDUSTRIAL AUTHORITY	22,380.16	140,995.00	35,248.74	35,248.74	105,746.26	25

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Statement of Revenue and Expenditures

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
270-9000-57-1011	AIRPORT AUTHORITY	3,796.94	23,921.00	3,986.84	3,986.84	19,934.16	17
270-9000-57-1012	AIRPORT AUTHORITY-SPECIAL APPROPRIATI	0.00	13,921.00	0.00	0.00	13,921.00	0
270-9000-57-1030	FIRE PROTECTION METTER	71,608.50	460,000.00	88,690.00	88,690.00	371,310.00	19
270-9000-57-1032	ANIMAL CONTROL - METTER	14,034.34	88,416.00	14,736.00	14,736.00	73,680.00	17
270-9000-57-1060	LIBRARY	9,782.50	61,395.00	10,232.50	10,232.50	51,162.50	17
	SPECIAL SERVICE DISTRICT Expenditure Tot	190,989.36	1,540,600.00	228,246.13	228,246.13	1,312,353.87	15
270 SPECIAL SERVICE DISTRICT FUND							
	Revenues:	54,733.79		40,357.30	40,357.30		
	Expenditures:	190,989.36		228,246.13	228,246.13		
	Net Income:	136,255.57 -		187,888.83 -	187,888.83 -		

Grand Totals	Prior	Current	YTD
Revenues:	54,733.79	40,357.30	40,357.30
Expenditures:	190,989.36	228,246.13	228,246.13
Net Income:	136,255.57 -	187,888.83 -	187,888.83 -

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Statement of Revenue and Expenditures - Standard

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: 08/31/25
Current Period: 07/01/25 to 08/31/25
Prior Year: 07/01/24 to 08/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
321-36-1005	INTEREST INC 2018 SP	1,831.65	0.00	2,771.43	2,771.43	2,771.43	0
2018 SPLOST FUND Revenue Totals		1,831.65	0.00	2,771.43	2,771.43	2,771.43	0
Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
321-0000-00-0000	2018 SPLOST_New	0.00	0.00	0.00	0.00	0.00	0
321-1535-54-2400	IT/DATA CENTER CAPITAL OUTLAYS	3,476.50	0.00	0.00	0.00	0.00	0
321-2180-54-1200	CLERK OF COURT - FINAL KOFIE PROJECT	0.00	0.00	26,699.10	26,699.10	26,699.10-	0
321-2450-54-2501	PROBATE COURT - SHELIVING	4,445.00	0.00	0.00	0.00	0.00	0
321-4530-54-2201	SOLID WASTE - CAT D5 BULLDOZER	66,183.32	0.00	0.00	0.00	0.00	0
2018 SPLOST FUND Expenditure Totals		74,104.82	0.00	26,699.10	26,699.10	26,699.10-	0
321 2018 SPLOST FUND							
		Prior	Current	YTD			
Revenues:		1,831.65	2,771.43	2,771.43			
Expenditures:		74,104.82	26,699.10	26,699.10			
Net Income:		72,273.17-	23,927.67-	23,927.67-			

Grand Totals	Prior	Current	YTD
Revenues:	1,831.65	2,771.43	2,771.43
Expenditures:	74,104.82	26,699.10	26,699.10
Net Income:	72,273.17-	23,927.67-	23,927.67-

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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: 08/31/25
Current Period: 07/01/25 to 08/31/25
Prior Year: 07/01/24 to 08/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
322-31-3208	2024 SPLOST (COUNTY 61%)	171,624.95	1,062,864.00	199,243.59	199,243.59	863,620.41 -	19
322-31-3209	2024 SPLOST Level II Project (20%)	70,338.09	435,600.00	81,657.20	81,657.20	353,942.80 -	19
322-31-3210	2024 SPLOST (Metter 37%)	104,100.37	644,688.00	120,852.66	120,852.66	523,835.34 -	19
322-31-3211	2024 SPLOST (Pulaski 2%)	5,627.05	34,848.00	6,532.57	6,532.57	28,315.43 -	19
322-36-1005	INTEREST INCOME 2024 SPLOST	127.61	8,000.00	4,491.10	4,491.10	3,508.90 -	56
322-36-1006	INTEREST INC 2024 SPLOST Level II 20%	29.99	1,000.00	499.68	499.68	500.32 -	50
322-39-1800	FUND BALANCE USE	0.00	215,709.52	0.00	0.00	215,709.52 -	0
2024 SPLOST FUND Revenue Totals		351,848.06	2,402,709.52	413,276.80	413,276.80	1,989,432.72 -	17

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
322-1510-54-1201	ADMIN - CAPITAL IMPROVEMENTS	0.00	30,000.00	29,700.74	29,700.74	299.26	99
322-1535-54-3001	IT/DATA CENTER - CAPITAL EXP	0.00	10,000.00	0.00	0.00	10,000.00	0
322-1535-54-3002	IT/DATA CENTER - FIREWALL CAP EXP	0.00	15,000.00	0.00	0.00	15,000.00	0
322-1535-54-3003	IT/DATA CENTER - WINDOWS 11 UPGRADES	0.00	33,000.00	0.00	0.00	33,000.00	0
322-1545-54-2302	TAX COMMISSIONER - FF&E	0.00	450.00	0.00	0.00	450.00	0
322-1550-54-2401	ASSESSOR - COMPUTERS	0.00	3,500.00	0.00	0.00	3,500.00	0
322-2180-54-2301	CLERK - SHELVING	0.00	3,500.00	0.00	0.00	3,500.00	0
322-2180-54-2302	CLERK - FF&E	0.00	1,000.00	0.00	0.00	1,000.00	0
322-3300-54-2200	SHERIFF - VEHICLES (NEW)	0.00	85,000.00	0.00	0.00	85,000.00	0
322-3300-54-2400	SHERIFF - PUBLIC SAFETY RADIOS	0.00	25,000.00	0.00	0.00	25,000.00	0
322-3300-54-2501	SHERIFF - CAPITAL EQUIPMENT	0.00	36,384.87	0.00	0.00	36,384.87	0
322-3600-54-2200	EMS - VEHICLE PURCHASE	0.00	115,000.00	0.00	0.00	115,000.00	0

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Statement of Revenue and Expenditures

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
322-3600-54-2501	EMS - FLY CAR LUCAS MACHINE	0.00	20,000.00	0.00	0.00	20,000.00	0
322-3600-54-2505	EMS - OTHER EQUIPMENT	0.00	2,000.00	0.00	0.00	2,000.00	0
322-3920-54-2401	EMA - RADIO PURCHASE	0.00	18,000.00	16,501.26	16,501.26	1,498.74	92
322-4200-54-2100	ROADS - HEAVY EQUIP - '20 MOTOR GRADER	0.00	108,065.10	0.00	0.00	108,065.10	0
322-4200-54-2101	ROADS - HEAVY EQUIP - CAT 320 EXCAVATOR	0.00	44,476.22	0.00	0.00	44,476.22	0
322-4530-54-2100	SOLID WASTE - HEAVY EQUIP - CAT D3N DOZ	0.00	35,465.25	0.00	0.00	35,465.25	0
322-4530-54-2101	SOLID WASTE - HEAVY EQUIP - CAT D5 DOZE	0.00	66,183.32	66,183.32	66,183.32	0.00	100
322-4963-57-1094	2024 SPLOST METTER 37%	104,100.37	644,688.00	61,982.12	61,982.12	582,705.88	10
322-4964-57-1094	2024 SPLOST PULASKI 2%	5,627.05	34,848.00	3,350.38	3,350.38	31,497.62	10
322-4968-57-1094	2024 SPLOST (Level II Project 20%)	0.00	435,600.00	0.00	0.00	435,600.00	0
322-7450-54-2200	CODE ENFORCEMENT - VEHICLES (NEW)	0.00	70,000.00	46,423.40	46,423.40	23,576.60	66
322-7450-54-2501	CODE ENFORCEMENT - CAPITAL EQUIPMENT	0.00	20,000.00	13,264.25	13,264.25	6,735.75	66
322-7460-54-2501	REC DEPT - CAPITAL PURCHASES	0.00	20,000.00	9,810.00	9,810.00	10,190.00	49
322-9000-61-1001	TRANSFER TO FUND-360_JAIL BOND PAYMENT	382,461.88	567,548.76	363,211.88	363,211.88	204,336.88	64
	2024 SPLOST FUND Expenditure Totals	492,189.30	2,444,709.52	610,427.35	610,427.35	1,834,282.17	25

322 2024 SPLOST FUND

	Prior	Current	YTD
Revenues:	351,848.06	413,276.80	413,276.80
Expenditures:	492,189.30	610,427.35	610,427.35
Net Income:	140,341.24-	197,150.55-	197,150.55-

Grand Totals

	Prior	Current	YTD
Revenues:	351,848.06	413,276.80	413,276.80
Expenditures:	492,189.30	610,427.35	610,427.35

Board of Commissioners of Candler County
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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: 08/31/25

Current Period: 07/01/25 to 08/31/25

Prior Year: 07/01/24 to 08/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
335-31-3204	TIA SPLOST	65,722.25	0.00	72,697.36	72,697.36	72,697.36	0
335-31-3601	TSPLST2 (REG) - DISCRETIONARY FUNDS	0.00	420,000.00	0.00	0.00	420,000.00-	0
335-31-3602	TSPLST2 (REG) - PROJECT REIMBURSEMEI	0.00	2,229,003.00	0.00	0.00	2,229,003.00-	0
335-33-1153	OP CAT FED INDIRECT/FEMA Reimbursements	0.00	0.00	85,844.25	85,844.25	85,844.25	0
335-33-4310	GEMA Mitigation Grant	10,541.29	0.00	0.00	0.00	0.00	0
335-33-4350	FEMA Mitigation Grant	79,059.65	0.00	0.00	0.00	0.00	0
335-36-1004	INTEREST INC TIA SPL	4,321.93	25,000.00	5,293.19	5,293.19	19,706.81-	21
TIA SPLOST FUND Revenue Totals		159,645.12	2,674,003.00	163,834.80	163,834.80	2,510,168.20-	6

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
335-3920-54-1400	MISC TIA DISC - 24-DEBBY ROAD REPAIRS	43,975.00	0.00	0.00	0.00	0.00	0
335-4200-53-1106	PIPES	12,954.00	0.00	0.00	0.00	0.00	0
335-4968-00-0000	2012 TIA SPLOST:	0.00	0.00	0.00	0.00	0.00	0
335-4968-54-1400	MISC TIA DISCRETIONARY-ROADS	250.00	2,229,003.00	418,608.15	418,608.15	1,810,394.85	19
335-4968-54-1402	2019 LMIG 10% MATCH	0.00	50,092.00	0.00	0.00	50,092.00	0
335-4968-54-1409	2023 LMIG 10% MATCH	4,900.00	0.00	2,750.00	2,750.00	2,750.00-	0
335-4968-54-1410	2024 LMIG 10% MATCH	100.00	0.00	0.00	0.00	0.00	0
335-4968-54-1411	CAL MAINE CULVERT (IDALIA-2023)	94,410.20	0.00	0.00	0.00	0.00	0
335-4968-54-1451	LAKE CHURCH ROAD	0.00	0.00	500.00	500.00	500.00-	0
335-4968-57-9000	CONTINGENCIES	0.00	394,908.00	0.00	0.00	394,908.00	0
TIA SPLOST FUND Expenditure Totals		156,589.20	2,674,003.00	421,858.15	421,858.15	2,252,144.85	16

335 TIA SPLOST FUND

YTD

Current

Prior

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Statement of Revenue and Expenditures

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Revenues:	159,645.12	163,834.80	163,834.80
Expenditures:	156,589.20	421,858.15	421,858.15
Net Income:	3,055.92	258,023.35-	258,023.35-

Grand Totals	Prior	Current	YTD
Revenues:	159,645.12	163,834.80	163,834.80
Expenditures:	156,589.20	421,858.15	421,858.15
Net Income:	3,055.92	258,023.35-	258,023.35-

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

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

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

Print Zero YTD Activity: No

Include Non-Anticipated: Yes

Include Non-Budget: No

Year To Date As Of: 08/31/25

Current Period: 07/01/25 to 08/31/25

Prior Year: 07/01/24 to 08/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
360-36-1001	INTEREST INCOME_CC JAIL CONSTRUCTION	3,144.26	0.00	866.61	866.61	866.61	0
360-36-1003	INTEREST INCOME_JAIL PROJECT CDs	90,912.70	0.00	0.00	0.00	0.00	0
360-36-1004	INTEREST-GA FUND 1 JAIL CONSTRUCTION /	0.00	100,000.00	47,709.91	47,709.91	52,290.09-	48
360-39-1001	TRANSFER FROM SPLOST FOR BOND PAYME	382,461.88	567,548.76	363,211.88	363,211.88	204,336.88-	64
360-39-1002	TRANSFER FROM GENERAL FUND FOR CON:	0.00	1,000,000.00	0.00	0.00	1,000,000.00-	0
360-39-1800	FUND BALANCE USE - BOND PROCEEDS	0.00	7,439,220.90	0.00	0.00	7,439,220.90-	0
	JAIL CONSTRUCTION FUND Revenue Totals	476,518.84	9,106,769.66	411,788.40	411,788.40	8,694,981.26-	4

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	27,000.00	22,000.00	962.50	962.50	21,037.50	4
360-1565-52-3604	BANK FEES	20.00	1,000.00	20.00	20.00	980.00	2
360-1565-54-1300	CAPITAL CONSTRUCTION - JAIL PROJECT	145,830.60	7,866,220.90	155,250.00	155,250.00	7,710,970.90	2
360-1565-58-1100	BOND PRINCIPAL RETIREMENT	170,000.00	155,000.00	155,000.00	155,000.00	0.00	100
360-1565-58-2100	BOND INTEREST CHARGES	212,461.88	412,548.76	208,211.88	208,211.88	204,336.88	50
	JAIL CONSTRUCTION FUND Expenditure Totals	555,312.48	8,456,769.66	519,444.38	519,444.38	7,937,325.28	6

360 JAIL CONSTRUCTION FUND

	Prior	Current	YTD
Revenues:			
	476,518.84	411,788.40	411,788.40
Expenditures:			
	555,312.48	519,444.38	519,444.38
Net Income:	78,793.64-	107,655.98-	107,655.98-

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

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Grand Totals	Prior	Current	YTD
Revenues:	476,518.84	411,788.40	411,788.40
Expenditures:	555,312.48	519,444.38	519,444.38
Net Income:	78,793.64-	107,655.98-	107,655.98-

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

Page: 1

Revenue Account Range: 601-00-0000 to 601-99-9999**Year To Date As Of:** 08/31/25**Expend Account Range:** 601-0000-00-0000 to 601-9999-99-9999**Current Period:** 07/01/25 to 08/31/25**Print Zero YTD Activity:** No**Include Non-Anticipated:** Yes**Include Non-Budget:** No**Prior Year:** 07/01/24 to 08/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
601-34-1750	ALLOCATED SELF INSURANCE COSTS FROM	237,511.04	1,141,822.00	196,444.80	196,444.80	945,377.20-	17
601-34-1751	PREMIUM CHARGES TO EMPLOYEES	8,205.97	20,000.00	0.00	0.00	20,000.00-	0
601-36-1001	PARETO CLAIMS ACT INTEREST INCOME	530.13	0.00	804.71	804.71	804.71	0
601-36-1002	PARETO RESERVE ACT INTEREST INCOME	2,916.00	0.00	6,473.88	6,473.88	6,473.88	0
601-38-9001	STOP LOSS REIMBURSEMENT	25,373.86	0.00	115,944.21	115,944.21	115,944.21	0
	INTERNAL HEALTH INSURANCE FUND Reven	274,537.00	1,161,822.00	319,667.60	319,667.60	842,154.40-	27

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	4,497.00	66,000.00	8,846.25	8,846.25	57,153.75	13
601-1510-55-2200	PAID CLAIMS	58,519.59	607,654.00	270,317.32	270,317.32	337,336.68	44
601-1510-55-2201	STOP LOSS PREMIUMS	81,453.33	488,168.00	74,845.89	74,845.89	413,322.11	15
	INTERNAL HEALTH INSURAN Expenditure To	144,469.92	1,161,822.00	354,009.46	354,009.46	807,812.54	30

601 INTERNAL HEALTH INSURANCE FUND

	Prior	Current	YTD
Revenues:	274,537.00	319,667.60	319,667.60
Expenditures:	144,469.92	354,009.46	354,009.46
Net Income:	130,067.08	34,341.86-	34,341.86-

Grand Totals	Prior	Current	YTD
Revenues:	274,537.00	319,667.60	319,667.60

Board of Commissioners of Candler County
Statement of Revenue and Expenditures

09/12/2025
03:26 PM

Expenditures:	144,469.92	354,009.46	354,009.46
Net Income:	130,067.08	34,341.86-	34,341.86-

ANNUAL INCREASE
0%

POPULATION (2020 CENSUS)

10,981	4,004	211
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COLLECTION
MONTH

COLLECTION MONTH	MONTHLY TOTAL 100%	LEVEL ONE PROJECT	LEVEL ONE % OF TOTAL	NET REMAINING	COUNTY 61%	METTER 37%	PULASKI 2%	100%
1	MAY	\$ 179,405.24	\$ 35,881.05	\$ 143,524.19	\$ 87,549.76	\$ 53,103.95	\$ 2,870.48	
	Prorata	\$ 409.68	\$ 81.94	\$ 327.74	\$ 199.92	\$ 121.27	\$ 6.55	
2	JUNE	\$ 186,100.39	\$ 37,220.08	\$ 148,880.31	\$ 90,816.99	\$ 55,085.72	\$ 2,977.61	
	TOTAL	\$ 365,915.31	\$ 73,183.06	\$ 292,732.25	\$ 178,366.67	\$ 108,310.93	\$ 5,854.64	\$ 365,915.31

FY2024

COLLECTION MONTH	MONTHLY TOTAL 100%	LEVEL ONE PROJECT	LEVEL ONE % OF TOTAL	NET REMAINING	COUNTY 61%	METTER 37%	PULASKI 2%	100%
3	JUL	\$ 166,627.54	\$ 33,325.51	\$ 133,302.03	\$ 81,314.24	\$ 49,321.75	\$ 2,666.04	
4	AUG	\$ 185,062.92	\$ 37,012.58	\$ 148,050.34	\$ 90,310.70	\$ 54,778.62	\$ 2,961.01	
5	SEP	\$ 173,174.88	\$ 34,634.98	\$ 138,539.90	\$ 84,509.34	\$ 51,259.76	\$ 2,770.80	
6	OCT	\$ 162,782.81	\$ 32,556.56	\$ 130,226.25	\$ 79,438.01	\$ 48,183.71	\$ 2,604.52	
7	NOV	\$ 205,234.14	\$ 41,046.83	\$ 164,187.31	\$ 100,154.26	\$ 60,745.31	\$ 3,283.75	
	Prorata	\$ 507.57	\$ 101.51	\$ 406.06	\$ 247.70	\$ 150.24	\$ 8.12	
8	DEC	\$ 176,986.63	\$ 35,397.33	\$ 141,589.30	\$ 86,369.47	\$ 52,388.04	\$ 2,831.79	
9	JAN	\$ 201,835.95	\$ 40,367.19	\$ 161,468.76	\$ 98,495.94	\$ 59,743.44	\$ 3,229.38	
10	FEB	\$ 183,304.20	\$ 36,660.84	\$ 146,643.36	\$ 89,452.45	\$ 54,258.04	\$ 2,932.87	
11	MAR	\$ 188,410.80	\$ 37,682.16	\$ 150,728.64	\$ 91,944.47	\$ 55,769.60	\$ 3,014.57	
12	APR	\$ 198,775.90	\$ 39,755.18	\$ 159,020.72	\$ 97,002.64	\$ 58,837.67	\$ 3,180.41	
13	MAY	\$ 198,066.33	\$ 39,613.27	\$ 158,453.06	\$ 96,656.37	\$ 58,627.63	\$ 3,169.06	
	Prorata	\$ 194.87	\$ 38.97	\$ 155.90	\$ 95.10	\$ 57.68	\$ 3.12	
14	JUN	\$ 203,963.24	\$ 40,792.65	\$ 163,170.59	\$ 99,534.06	\$ 60,373.12	\$ 3,263.41	

FY2025

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

FY2026

COLLECTION MONTH	MONTHLY TOTAL 100%	LEVEL ONE PROJECT	LEVEL ONE % OF TOTAL	NET REMAINING	COUNTY 61%	METTER 37%	PULASKI 2%	100%
15	JUL	\$ 209,399.06	\$ 41,879.81	\$ 167,519.25	\$ 102,186.74	\$ 61,982.12	\$ 3,350.38	
16	AUG	\$ 198,886.96	\$ 39,777.39	\$ 159,109.57	\$ 97,056.84	\$ 58,870.54	\$ 3,182.19	
17	SEP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18	OCT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
19	NOV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20	DEC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21	JAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
22	FEB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
23	MAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
24	APR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
25	MAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
26	JUN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

TOTAL	\$ 408,286.02	\$ 81,657.20	\$ 326,628.82	\$ 199,243.58	\$ 120,852.66	\$ 6,532.58	\$ 408,286.02
TOTAL TO DATE	\$ 3,019,129.11	\$ 603,825.82	\$ 2,415,303.29	\$ 1,473,335.01	\$ 893,662.22	\$ 48,306.07	\$ 3,019,129.11

Exhibit C

IDEALEASE**VEHICLE EQUITY LEASE AND SERVICE AGREEMENT**

THIS AGREEMENT is made this 16 day of September, 2025, between ROBERTS TRADING COMPANY LLLP DBA IDEALEASE OF SAVANNAH
 ("Lessor") and CANDLER COUNTY BOARD OF COMMISSIONERS ("Customer")
 whose address is 1075 E HAWATNA ST. STE A MEHER GA 30439..

1. **CAPITAL LEASE OF EQUIPMENT.** Lessor agrees to lease to Customer and Customer agrees to lease from Lessor the equipment listed on each Schedule A now or from time to time hereafter executed by the parties and made a part of this Agreement (hereinafter "Vehicle" or "Vehicles"). Customer's execution of each Schedule A shall constitute authorization for Lessor to acquire the Vehicles listed therein, and each such Schedule A shall be deemed a separate contract incorporating the terms of this Agreement. The parties agree that this lease shall be treated as a financing transaction in accordance with Financial Accounting Standards Board (FASB) Statement No. 13 *Accounting for Leases* (SFAS 13), and be classified as a "capital lease" not an "operating lease".
2. **TERM.** This Agreement shall become effective with respect to each Vehicle upon the execution of the Schedule A listing said Vehicle. Charges and the term for each Vehicle shall commence on the date the Vehicle is tendered by Lessor and shall continue for the term specified on Schedule A or until earlier termination as permitted by this Agreement.
3. **ACCEPTANCE OF DELIVERY.** Acceptance of delivery of a Vehicle is deemed an acknowledgment by Customer that the Vehicle complies with Customer's specifications. Unless Customer gives written notice within 24 hours after delivery of a Vehicle, such Vehicle will be deemed to be in proper repair, mechanical condition and running order.
4. **LESSOR.** Lessor shall provide the following Services.
 - A. **Parts and Supplies.** Lessor shall provide oil, lubricants, tires, tubes, and all other operating parts, supplies and accessories necessary for the proper and efficient use of the Vehicles.
 - B. **Maintenance and Repairs.** Lessor shall provide scheduled mechanical preventive maintenance and repairs to the Vehicles, including all labor and parts that may be required to keep the Vehicles in operating condition, at such location as Lessor may determine. Lessor expressly warrants that all preparation and maintenance services performed by it during the term of this Agreement shall be free from defects in workmanship. The exclusive remedy of Customer for breach of this warranty shall be the repair or performance of any defective workmanship by Lessor.
 - C. **Painting and Lettering.** Lessor shall paint and letter the Vehicles, in accordance with Customer's specifications, prior to the time the Vehicles are placed in service, at a cost to Lessor not to exceed the painting and lettering allowance as set forth on Schedule A.
 - D. **Washing.** If indicated on Schedule A, Lessor shall wash the exterior of the Vehicle at Lessor's facility, as so specified.
 - E. **Road Service.** Lessor shall provide road service for Vehicles that are inoperable due to mechanical or tire failure not caused by driver abuse, road hazards, foreign objects, collision or upset, or operation of a Vehicle in violation of any other provision of Section 5.A or 5.B.
 - F. **Substitute Vehicles.** Lessor shall furnish (if indicated on Schedule A) a Substitute Vehicle at no extra charge, other than as excepted below, if a Vehicle becomes temporarily inoperable because of mechanical failure. The Substitute Vehicle shall be as close to the same size, carrying capacity and design as practical, except that no special painting, lettering or other alterations will be made on the Substitute Vehicle. Whenever possible, the Substitute Vehicle will be furnished at the place where the Vehicle was disabled and shall be returned by the Customer to the facility from which it was provided. Lessor shall have no obligation to furnish a Substitute Vehicle if the inoperable Vehicle is: (1) out of service for ordinary maintenance and service time; (2) out of service because of damage resulting from collision or upset; (3) specialized; (4) carrying a truck body not owned by Lessor; (5) out of service for repair or maintenance of special equipment or accessories for which Lessor is not responsible; (6) lost or stolen; (7) out of service due to Customer's breach of Section 5.A or 5.B, below; or (8) of a type Lessor does not currently have in its rental fleet. Lessor's failure to furnish a Substitute Vehicle within a reasonable time when obligated to do so, shall cause the charges applicable to the inoperable Vehicle to abate until the Vehicle is returned to service or until a Substitute Vehicle is tendered to Customer. The abatement of such charges shall be the limit of Lessor's liability for such failure.
 - G. **Replacement and Interim Vehicles.**
 - (1) While a Vehicle is out of service because of damage resulting from collision or upset, at the request of Customer, Lessor will rent to Customer a Replacement Vehicle, if available from Lessor's current rental fleet, at rates as set forth in Section 4.H. Regardless of whether Customer rents a Replacement Vehicle from Lessor, while a Vehicle is out of service for repair or damage caused by collision or upset, the charges applicable to the Vehicle out of service shall not abate.
 - (2) If available, Lessor may furnish, during the time prior to the delivery date of a Vehicle, an Interim Vehicle as similar as possible to the Vehicle, except that no special painting, lettering or other alterations will be made on the Interim Vehicle.
 - H. **Additional Vehicles.** Lessor will use best efforts to furnish Additional Vehicles whenever requested by Customer on a daily rental basis as availability permits. The rate charged for the additional vehicles owned by Lessor will be twenty percent (20%) below the current daily rental rates applicable to the type of vehicle and equipment rented. In the event the Lessor has no vehicles of the type requested, and at the direction of Customer, Lessor will use best efforts to obtain Additional Vehicles for Customer from alternative sources and Customer's rental cost shall not exceed the actual rent paid and costs incurred by Lessor. The provisions of this Agreement shall apply to the operation of any Substitute, Replacement, Interim or Additional Vehicle in every respect, and all rights and obligations of Customer hereunder regarding such Vehicles shall apply. Notwithstanding the foregoing, Customer shall be required to execute Lessor's standard Rental Agreement governing the use of any Substitute, Replacement, Interim or Additional Vehicles.
 - I. **License and Taxes.** If indicated on Schedule A, the following costs will be paid by Lessor and included in the calculation of Fixed Charges. Any increase in these costs during the term of the Agreement shall be paid by Customer pursuant to Section 7.D, below.
 - (1) The vehicle license for the Vehicle's Licensed Weight as shown on Schedule A;
 - (2) The personal property and ad valorem taxes for the Vehicle its State of domicile;
 - (3) Federal Heavy Vehicle Use Tax, where applicable, at the rates and method of assessment in effect on the date of execution of the applicable Schedule A; and
 - (4) Where permitted by law, and at Customer's request and cost, other vehicle licenses.
5. **CUSTOMER.** Customer acknowledges and agrees to the following.
 - A. **Use and Operation of Vehicles.** Each Vehicle shall only be used in the normal and ordinary course of Customer's business, and not in violation of any laws or regulations (including restrictions on licensed weight and size), nor in violation of any recommendations of the manufacturer. Vehicles shall not be operated in an unsafe, reckless or abusive manner, off improved roads, in areas of insufficient width or height, on a flat or improperly inflated tire, improperly loaded, or loaded beyond the manufacturer's recommended gross weight shown on the applicable Schedule A. Vehicles shall not be used to transport any property or material deemed hazardous by reason of being poisonous, inflammable, explosive or fissionable, nor any materials that contain biohazardous waste, polychlorinated biphenyls or dioxins or other hazardous materials, without Lessor's written consent. Customer will be responsible for all expenses of towing and removal of any mired Vehicle or any Vehicle disabled by driver abuse, road hazards, foreign objects, collision or upset, or operation in violation of any

other provision of Section 5.A or 5.B. . No Vehicle will be taken out of the continental United States without the prior written consent of Lessor.

- B. Drivers.** Each Vehicle will be operated only by a properly licensed driver, at least 21 years of age, who is the employee of an approved driver leasing company or an employee or agent of Customer subject to the Customer's exclusive direction and control. All drivers must possess the qualifications and fulfill the requirements set forth in the U.S. Department of Transportation's ("DOT") Motor Carrier Safety Regulations, if applicable, and in any state and local ordinances. In the event that a Vehicle is disabled or is to be left unattended, Customer will cause its driver to lock and secure the Vehicle, and place proper warning devices in and around the Vehicle as required by law and DOT regulations. Customer's drivers shall at all times comply with the DOT Regulations, the provisions of this Agreement, Lessor's standards of operation (including the daily checking of the Vehicle's oil, water, tire pressure and other functions), and any further rules and procedures made by Lessor, and shall prepare and sign all records required by Lessor. Such rules, procedures and record requirements shall be generally consistent with accepted industry standards. Customer represents that Vehicles will not be operated by a driver in possession or under the influence of alcohol or any drug that is illegal or that may otherwise impair the driver's ability, and agrees to reimburse Lessor in full for loss or damage to Vehicles, property or persons including related expenses, if Vehicles are operated in violation of this provision. Upon receipt of a written complaint from Lessor specifying any reckless, careless or abusive driving by any driver, and request for his removal as a driver of the Vehicles, Customer will immediately remove such individual as a driver of the Vehicles. In the event that Customer shall fail to remove such driver, or shall be prevented from doing so by any agreement with anyone on driver's behalf, Lessor may, at its option, deem Customer to be in default of this Agreement pursuant to Section 11.D herein. If Customer continues to operate any Vehicle in violation of the use and driver restrictions of Sections 5.A and 5.B after receiving written notice from Lessor, Lessor may take possession of such Vehicle without notice and without reduction in rental.
- C. Authorized Repairs.** All repairs, alterations and adjustments to Vehicles will be made by Lessor or parties authorized by Lessor. When repairs are necessary, Customer will notify Lessor immediately. Lessor will not be responsible for the costs of repairs or services not expressly authorized by Lessor. Customer must submit acceptable vouchers for all authorized repairs and services.
- D. Repairs and Scheduled Maintenance.** Customer shall deliver the Vehicles to the facility stated on the applicable Schedule A for repairs and preventive maintenance inspections and procedures, at the times and for the duration as agreed by the parties, on Schedule A. Such delivery and subsequent retrieval of the Vehicles shall be at the cost of Customer.
- E. Other Customer Responsibilities.**
- (1) Customer is responsible for all damage to tires caused by driver abuse, road hazards, foreign objects or operation of a Vehicle in violation of any other provision of Section 5.A or 5.B. In such cases, Customer will pay the cost of the breakdown service and tire repair or, in cases where the tire cannot be repaired, the replacement cost of the tire carcass and remaining tread.
 - (2) Customer is responsible for all body damage to the Vehicle including cracked or broken glass.
 - (3) Customer is responsible for all damage caused by misfueling, as defined in Section 6.C., below.
- F. Vehicle Interior and Exterior.** Customer shall maintain the interior of each Vehicle. If so indicated on Schedule A, Customer shall wash the exterior of the Vehicles at the frequency indicated. If, when servicing a Vehicle, Lessor determines in its sole discretion, that the Vehicle requires interior cleaning and maintenance or exterior washing over and above that required due to ordinary use, Lessor may have the Vehicle cleaned and charge Customer for said services pursuant to Section 7.C hereof.
- G. Condition on Termination.** If, upon the Termination of the lease of any Vehicle, Customer has not purchased said Vehicle pursuant to Section 11.F, Customer shall promptly return said Vehicle along with all original and added equipment and accessories to Lessor at Lessor's facility. All returned Vehicles shall have clean interior and shall be without cracked or broken glass, sheet metal or body damage, or cut or torn upholstery. Upon failure of Customer to return Vehicles in such condition, Customer shall be charged, pursuant to Section 7.C, for the cost incurred by Lessor to restore the Vehicle to such condition, including but not limited to any damage caused by misfueling, as defined in Section 6.C., below. Customer explicitly agrees and acknowledges that such charges shall include the cost of a Vehicle's "downtime" if the time needed to restore the Vehicle to such condition exceeds 48 hours. Charges for downtime shall commence on the day the Vehicle is returned until it is placed back into service, or ready for resale, and shall be calculated at the most recent rate for monthly Fixed Charges prorated daily.
- H. Domicile and Use.** Vehicles will be domiciled at the address indicated and used exclusively for the purposes indicated on Schedule A. Domicile and expected use of the Vehicles are inherent factors in the determination of the charges set forth herein and any change of domicile or use of Vehicles without Lessor's prior written consent shall be considered a breach of this Agreement.
- I. Emission Controls and Other Equipment.** In the event federal, state or local laws and regulations require emission controls or other equipment, the cost of said equipment and installation shall be at the expense of Customer, and the charge for maintenance or service of any such item or piece of equipment shall be added to the charges under Section 7.C. It is understood and agreed that Lessor assumes no responsibility for determining what equipment is required under applicable law.
- J. Trailer or Other Equipment.** When a Vehicle is operated by Customer with a trailer or other equipment not included on Schedule A or not maintained by Lessor under a separate agreement, Customer represents and warrants that such trailer and equipment will be in good operating condition, and that Customer will indemnify and hold Lessor harmless from any claim, loss, damage, or injury caused by, or to, such trailer or equipment.
- K. Alteration of Vehicles.** Customer agrees to pay for any structural alterations, special equipment, or material alteration in painting, lettering or art work required by Customer. Customer may not alter a Vehicle without Lessor's prior written consent.
- L. Reports.** Customer shall cause its drivers to submit vehicle inspection reports to Lessor on a daily basis. Customer shall submit driver trip records to the Lessor at the completion of every trip.
- M. Special Licenses, Fees or Taxes.** Customer shall pay for any special licenses, fees or taxes required by Customer's business or arising from the operation or use of any Vehicle, including, but not limited to, mileage taxes, ton mileage taxes, and highway or bridge tolls.
- N. Accident or Loss.** Upon the happening of any accident or collision involving any Vehicle or the theft or loss of any Vehicle, Customer shall:
- (1) immediately notify Lessor by telephone;
 - (2) cause the driver to make a detailed written report in person at the office of Lessor as soon as possible; and
 - (3) render all other assistance to Lessor and the insurer that is requested by any of them in investigating or defending all related claims or suits.
- O. Customer's Acknowledgments.** Customer acknowledges and agrees that:
- (1) Lessor is an affiliate of Idealease, Inc., an Illinois corporation ("IDEALEASE, INC.") and IDEALEASE, INC. is not the owner of any Vehicle, nor a party to this Agreement and assumes no liability hereunder.
 - (2) Customer has not, and does not, by this Agreement acquire any proprietary rights or interest in the Vehicles, and Customer may not create or suffer to exist any security interest or lien upon any Vehicle. Customer shall give Lessor immediate notice of any such attachment or claim.
 - (3) Lessor may, in its sole discretion, lease any Vehicle for re-lease to the Customer, or finance the acquisition of any Vehicle. If any Vehicle is leased by Lessor, the title holder of the Vehicle ("Owner") shall have the same rights and indemnifications from the Customer hereunder as Lessor.
 - (4) LESSOR MAKES NO EXPRESS WARRANTIES, EXCEPT THOSE STATED HEREIN, AND HEREBY DISCLAIMS ALL IMPLIED WARRANTIES WITH RESPECT TO ANY VEHICLE LEASED HEREUNDER OR PARTS INCORPORATED OR TO BE INCORPORATED THEREIN, INCLUDING, BUT NOT LIMITED TO, THE WARRANTY OF MERCHANTABILITY AND THE WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE.
 - (5) Under no circumstance shall Lessor, Owner or IDEALEASE, INC. be liable for any consequential, special or other damages that any person may suffer or incur as a result of an interruption or cessation in the use of any Vehicle or arising from any maintenance or service provided by Lessor, Owner, or IDEALEASE, INC.

P. **Ownership; Personal Property; Security Agreement.** Except as provided in Section 9F below, the Vehicle(s) are, and will at all times remain, the property of Lessor; and Customer will have no right, title or interest in such Vehicle(s) except the right to use the Vehicle(s) as expressly set forth in this Lease. If for any reason whatsoever, this Lease and/or any Schedule hereto is recharacterized for applicable state law purposes (other than merely state income tax purposes) as a conditional sales contract or some other form of agreement other than a lease, so that for such state law purposes, Lessor is not treated as the owner of the Vehicle(s), then in order to secure the full and prompt payment when due and the full performance of all of Customer's obligations hereunder, Customer hereby grants to Lessor a first priority security interest in and to the Vehicle(s) and all replacements, substitutions, additions, accessions and products thereof, together with all cash and non-cash proceeds of all of the foregoing, including insurance proceeds. Customer will execute and deliver to Lessor upon request any and all certificates, instruments, documents and financing statements necessary.

6. FUEL AND DIESEL EXHAUST FLUID.

- A. **Provider.** The party designated on Schedule A, will provide fuel and diesel exhaust fluid ("DEF") for the Vehicles. If Lessor is so designated, the charge for fuel and DEF will vary over time and be billed to Customer in addition to other charges provided for on Schedule A. If Customer is designated on Schedule A to supply fuel, Customer shall indemnify and hold Lessor harmless against any claims or loss resulting from Customer's failure to pay any fuel taxes.
- B. **Permits and Returns.** The party designated on Schedule A will apply for fuel tax permits and file tax returns and pay the taxes imposed on the purchase and consumption of fuel. If Lessor is designated, Customer will: (1) provide Lessor weekly with all documentation necessary to prepare the fuel tax returns and reimburse Lessor the amount of any additional charge, assessment, tax, penalty or credit disallowed as a result of the untimely or improper furnishing of such documents; and (2) reimburse Lessor for all such fuel taxes, penalties and interest paid on Customer's behalf.
- C. **Misfueling.** Customer represents and warrants that (1) Customer has been advised as to the fuel and DEF recommended by the manufacturer, (2) Customer is aware that damage to a Vehicle can occur if the Vehicle's tanks are filled with any fuel or DEF other than that recommended by the manufacturer ("misfueling"), and (3) regardless of which party is designated herein as the provider of fuel and DEF, Customer shall be responsible for any damage to the Vehicle or any of its components that was in any way caused by misfueling or by failure to keep the DEF tank filled. Customer must use Ultra Low Sulfur Diesel Fuel (ULSD). Customer may use biodiesel blends up to and including B5, provided that the blends meet ASTM D6751 and ASTM D975 specifications. Customer will be responsible for any engine repairs or damage incurred as a result of using non-ULSD fuel or biodiesel blends.

7. CHARGES.

- A. **Payment.** Customer agrees to pay Lessor for all Fixed Charges (as shown on Schedule A) in advance upon receipt of Lessor's invoice, and to pay all other charges and reimbursements (including mileage and fuel charges, the cost of those repairs noted in Section 7.C, and any adjustments to charges as determined by Section 8, below) within ten (10) days of the date of Lessor's invoice, without deduction or set off. Late charges of eighteen percent (18%) per annum (or the highest rate permitted under the applicable laws) compounded daily shall be assessed on all outstanding payments until received. Subsequent payment shall be applied first to previously incurred late charges. Customer shall pay all Lessor's costs and expenses, including reasonable attorney's fees, incurred in collecting amounts due from Customer or enforcing any rights of Lessor hereunder.
- B. **Mileage Charges.** Mileage charges and estimated annual mileage for each Vehicle are listed on the applicable Schedule A. Customer shall report mileage to Lessor on a weekly basis. Mileage shall be determined from hubodometer or odometer readings. Customer shall immediately report to Lessor any failure of a hubodometer or odometer. The mileage for any period in which a failure existed may be determined at Lessor's option from: (1) Customer's trip records; (2) the amount of fuel consumed and the miles per gallon averaged for the previous thirty (30) days; or (3) any other reasonable method of estimating such mileage.
- C. **Cost of Certain Repairs and Services.** Customer agrees to pay (at Lessor's standard rates) the cost of any repairs or other services necessitated by: (1) accident; (2) operation of a Vehicle in violation of Section 5.A or 5.B; (3) unauthorized alteration or repair of a Vehicle; (4) tire, glass, body damage, and damage caused by misfueling, as indicated in Section 5.E; (5) the use of a trailer or other equipment not included on Schedule A or not maintained by Lessor under a separate agreement; (6) Customer's failure to maintain a Vehicle in accordance with Section 5.F; (7) Customer's failure to return a Vehicle in the condition indicated in Section 5.G; (8) the installation and maintenance of equipment indicated in Section 5.I; and (9) Customer's violation of any other provision of this Agreement.
- D. **Additional Charges.** Customer agrees to pay for: (1) any increase in license or registration fees, Federal Heavy Vehicle Use Tax, vehicle inspection fees, fuel tax permits and personal property or ad valorem tax; (2) any new or additional tax or governmental fees adopted after the date of execution of the applicable Schedule A; and (3) any increase in insurance fees or premiums instituted after the execution of the applicable Schedule A.

8. **ADJUSTMENTS TO CHARGES.** The parties recognize that the charges in this Agreement are based on the Lessor's current cost of labor, parts, and supplies. These costs may fluctuate after the date of execution of this Agreement. Customer agrees that for each rise or fall of 0.1% in the Revised Consumer Price Index for All Urban Consumers - All Items (using a 1982-1984 base period) as published by the United States Bureau of Labor Statistics, above or below the base index figure on the applicable Schedule A, charges for each Vehicle as stated on the applicable Schedule A shall be adjusted upward or downward as follows:

- (1) 0.1% of 75% of the fixed charges and 0.1% of 100% of the mileage charge (The Mileage Charge adjustment will be based on the Average Mileage Charge indicated on Schedule A, where applicable);
- (2) 0.1% of the hourly charge (refrigeration equipment only);
- (3) 0.1% of any hourly labor charge; and (4) 0.1% of 60% of the mileage rate (including mileage guaranty), for mileage only rated vehicles. Adjustments shall be made annually and shall be effective on January 1st of each year based on the latest index published prior to such effective date. If the Revised Consumer Price Index for All Urban Consumers, All Items is discontinued, another mutually agreed upon cost adjustment index shall be used.

9. INSURANCE.

A. **Liability Insurance and Responsibility for Loss.** The party designated on Schedule A shall provide and maintain at all times during the term of this Agreement, at its expense, auto liability insurance covering the Vehicles, with limits not less than those specified on Schedule A. Said coverage ("Liability Insurance") shall include as insureds, Customer, Lessor, Owner, IDEALEASE, INC., and such other parties as determined by Lessor. Customer is responsible for all losses, claims, demands and liabilities that are not covered by such insurance or are in excess of the limits specified on Schedule A and that relate to the ownership, maintenance, condition, use or operation of Vehicles.

(1) **Provided by Customer.** If Customer is designated to provide Liability Insurance, said insurance shall provide primary coverage with an insurance carrier satisfactory to Lessor, and shall provide a waiver of subrogation by the insurance carrier in favor of Lessor, IDEALEASE, INC., and Owner.

(2) **Provided by Lessor.** If Lessor is designated to provide Liability Insurance, Lessor may terminate such coverage after giving Customer thirty (30) days prior written notice. In that event, Customer shall be obligated to acquire and maintain Liability Insurance that complies with the provisions of Section 9.A (1), above, and is effective on the date of termination of Lessor's insurance. Charges to Customer will then be reduced by the amount of any resulting decrease in Lessor's Liability Insurance premium.

B. **Physical Damage Insurance and Responsibility for Loss.** The party designated on Schedule A will provide and maintain at its own expense, physical damage coverage for collision, fire, theft and causes customarily covered by comprehensive physical damage or combined additional coverage insurance, for the full value of the Vehicle, which in no case will be less than the Schedule A Depreciated Value of a Vehicle as described in Section 11.F, with a deductible amount not to exceed the amount specified on Schedule A ("Physical Damage Insurance"). Notwithstanding which party is designated to maintain Physical Damage Insurance, Customer will be responsible for all physical damage to, or loss of, the Vehicles, from any cause whatsoever, not covered by said insurance, including but not limited to: (1) the deductible amount; (2) any willful damage to the Vehicle by Customer, its employees, agents or permitted assigns; (3) any damage to the Vehicle arising out of or in connection with any labor dispute; (4) conversion of any Vehicle by an agent or employee of Customer, which shall not be considered theft within the terms of this provision; and (5) any loss of tools, tarpaulins, accessories, spare tires and other such

appurtenances. If a Vehicle is lost, stolen, or damaged to an extent that it cannot be economically repaired, Lessor shall be entitled to recover from Customer the Schedule A Depreciated Value of the Vehicle(s), as determined in Section 9.F, regardless of the limits of any insurance policy.

(1) **Provided by Customer.** If Customer is designated on Schedule A to provide Physical Damage Insurance, said insurance shall be with a carrier satisfactory to Lessor and shall name Lessor, Owner, or any other party designated in writing by Lessor, as the loss payee.

(2) **Provided by Lessor.** If Lessor is designated on Schedule A to provide Physical Damage Insurance, Lessor may terminate such coverage after giving Customer thirty (30) days prior written notice. In that event, Customer shall be obligated to acquire and maintain Physical Damage Insurance that complies with the provisions of Section 9.B (1), above, and is effective on the date of termination of Lessor's Physical Damage Insurance. Charges to Customer will then be reduced by the amount of any resulting decrease in Lessor's Physical Damage Insurance premium.

C. **Certificates.** If Customer is designated on Schedule A to provide Liability Insurance or Physical Damage Insurance, Customer shall, prior to the delivery by Lessor to Customer of each Vehicle, provide Lessor with a certificate of Insurance and endorsement in a form approved by Lessor for each Vehicle, certifying that (1) the insurance coverage cannot be canceled, terminated or materially changed without 30 days prior written notice to Lessor, (2) all losses under physical damage policies shall be payable solely to Lessor, Owner or such other party designated in writing by Lessor, and (3) no act or omission of Customer or any of its officers, agents, employees or representatives shall alter the obligation of the insurer to pay the full amount of any loss.

D. **Customer's Failure to Provide Insurance.** In the event that Customer fails to provide and maintain any of the required insurance coverage or fails to furnish Lessor with required evidence of such insurance, Lessor is authorized, but not required, to obtain such insurance on behalf of Customer and Customer agrees to pay Lessor for the cost of the insurance so obtained or, alternatively, Lessor may terminate this Agreement in accordance with the provisions of Section 11.C.

E. **Cargo.** Neither Lessor, Owner nor IDEALEASE, INC. will be liable for loss of, or damage to, any goods, cargo, tools, tarpaulins, accessories, spare tires or other equipment or property ("Property") left in or upon any Vehicle at any time or place, including a garage or location operated by Lessor (whether or not said loss or damage was caused by or related to the negligence of Lessor, IDEALEASE, INC., Owner, their agents, servants or employees). Customer shall, at its sole expense, include Lessor, IDEALEASE, INC., and Owner as named insureds in any cargo or transportation or floater insurance policies covering Customer with respect to any loss or damage to Property and Customer shall cause any such insurer to waive any right of subrogation against Lessor, Owner and IDEALEASE, INC.

F. **Cooperation.** Customer and its agents and employees will cooperate with Lessor and any insurer in the reporting, investigation, prosecution or defense of any accident, claim or suit related to the Vehicles and will promptly deliver to Lessor copies of all papers or notices served upon or delivered to Customer, its agents or employees and will otherwise comply with the notification requirements of any insurance carrier. Without limiting the foregoing, Customer will notify Lessor immediately upon the occurrence of any accident, collision, loss, theft, or damage involving a Vehicle and will cause the driver involved to complete the accident report form supplied by Lessor and to otherwise cooperate within the meaning of this Section 9.F. Customer hereby irrevocably authorizes Lessor to make, settle and adjust claims with any insurance carrier for physical damage to the Vehicle and to endorse the name of Customer on any check or other item of payment of insurance proceeds. Lessor shall have the right, at its option, to retain the salvage of any Vehicle, and the amount owed to Lessor for any such Vehicle shall be reduced accordingly.

G. **Limits on Coverage.** Unless otherwise agreed in writing, no insurance provided by Lessor will cover any Vehicle while said Vehicle is operated outside of the continental United States.

10. **INDEMNIFICATION.** Customer agrees to defend, release, indemnify and hold Lessor, Owner, IDEALEASE, INC., and their insurers harmless from and against any loss or liability arising from:

A. Any claim or cause of action for death or injury to persons (including Customer and its employees, drivers and other agents) and damage to or loss of property (including the Property as defined in Section 9.E), arising out of or caused by the ownership, maintenance, use or operation of any Vehicle covered by this Agreement during its term or thereafter.

B. Any liability for losses sustained by Customer or third persons by reason of delay in delivery or failure to deliver products owned or transported by Customer.

C. Any claims, causes of action, suits or damages arising out of failure of Customer to file state and Interstate Commerce Commission Certificates of Liability Insurance.

D. Any breach of this Agreement or false or inaccurate information supplied by Customer.

E. All costs of defense and expenses of every kind, including reasonable attorney's fees, incurred in connection with any suits or claims for which Customer grants an indemnity in this Section 10 or in any other provision of this Agreement.

F. Any strict liability claims.

11. **TERMINATION AND REPOSSESSION.**

A. **Annual Early Termination Option.** Customer may terminate the lease of any Vehicle prior to expiration of its term on any anniversary of the Vehicle's delivery date by giving Lessor at least 180 days prior written notice.

B. **Lost or Stolen Vehicles.** If a Vehicle is lost or stolen and remains so for thirty (30) days after Customer has so notified Lessor, or if a Vehicle is damaged to the extent that it is economically impractical for Customer to repair said Vehicle, this Agreement shall terminate as to such Vehicle on, but not before the date that Lessor receives payment for the Vehicle equal to the Schedule A Depreciated Value of the Vehicle as determined under Section 11.F. Customer is responsible for the payment to Lessor of the Schedule A Depreciated Value (regardless of the limits of any insurance policy) and the cost of towing or removal and storage fees until termination.

C. **Elective Termination.** If Customer fails to cure a Default within seven (7) days after written notice has been mailed to Customer, Lessor may elect to terminate this Lease with respect to any or all Vehicles. Upon such termination, Customer shall purchase within ten (10) days all or any of said Vehicles in accordance with Section 11.F. without prejudice to other remedies Lessor may have under this Agreement or at law.

D. **Default.** In the event Customer becomes insolvent, files a voluntary petition in bankruptcy, makes an assignment for the benefit of creditors, is adjudicated a bankrupt, permits a receiver to be appointed for its business, permits or suffers a material disposition of its assets, or breaches any term, promise or condition of this Agreement, Customer shall be deemed in Default. Customer shall pay all Lessor's costs and expenses, including reasonable attorney's fees, incurred in collecting amounts due from Customer or enforcing any rights of Lessor hereunder, including taking possession of the Vehicles.

E. **Repossession.** (1) If Customer is in Default of any of the provisions of this Agreement, Lessor may immediately, without notice or demand, take possession of the Vehicles, together with all equipment and accessories. Lessor may enter upon any premises where said Vehicles may be and remove, retain or refuse to redeliver the Vehicles to Customer until such Default is cured, without any of such actions being deemed an act of termination and without prejudice to the other remedies Lessor may have, and Customer shall continue to be liable for all charges accruing during the period the Vehicles are retained by Lessor. (2) In the event Lessor takes possession of or retains any Vehicle and there shall, at the time of such taking or retention be in, upon or attached to such Vehicle any other property, goods or things of value belonging to Customer or that had been in the custody or control of Customer, Lessor, in addition to its other remedies, is authorized to take possession of such items and either hold or place the same in public storage at Customer's expense.

F. **Purchase of Vehicles.**

(1) **At the End of Lease Term.** At the end of the lease term the Customer shall be deemed to have purchased the Vehicles. Upon payment of all Fixed Charges, including the final balloon payment, if any, and the payment of any Additional Charges outstanding pursuant to Section 7, and any sales, excise, or use tax arising from the purchase, Lessor shall transfer title to the Vehicles to Customer.

(2) **Prior to the End of Term.** In the event Customer, pursuant to this Section 11, shall be required to purchase any of the Vehicles prior to the end of the lease term, Customer shall purchase said Vehicles at or within the time aforesaid for an amount, payable in cash, equal to the Original Value of each Vehicle, as shown on the applicable Schedule A, less the sum of the applicable Depreciation Credits earned during the term of this Agreement (the "Depreciated Value"), plus any sales, excise, or use tax arising from the Purchase. Additionally, at the time of purchase, Customer must pay Lessor any unpaid charges accrued pursuant to this Agreement, and any unexpired licenses, taxes and other expenses previously paid by Lessor for the Vehicles, including personal property taxes and Federal Heavy Vehicle Use Tax.

(3) Lessor represents and warrants to Customer that all Vehicles purchased pursuant by Customer pursuant to this Section 11.F shall be in good operating order and shall be in compliance with U.S.D.O.T. requirements.

(4) If Customer is required to purchase any Vehicle pursuant to the terms of this Section 11 but has failed to do so within the prescribed time, Lessor may, but shall not be required to, sell the Vehicle at one (1) or more public or private sales, with or without notice to Customer, and with or without having the Vehicle at the sale. The proceeds of the sale, less Lessor's expenses of retaking, storage, repair, and resale, shall be applied to payment of any obligation due to Lessor or its assignee by Customer under this Lease or otherwise. Customer shall remain liable for the balance due Lessor or its assignee under this paragraph 11.F, and for any deficiency in the balance of any sums due Lessor or its assignee under any other lease or indebtedness. If Lessor is unable to sell the Vehicle upon terms and within a period of time satisfactory to Lessor, or if Lessor shall elect not to sell the Vehicle, then Lessor or its assignee may retain the Vehicle, crediting Customer with the then Net Fair Market Value of the Vehicle (defined as the highest appraisal of Fair Market Value (wholesale) received by Lessor from two (2) or more independent vehicle dealers, less all expenses and costs incurred by it). The Net Fair Market Value of the Vehicle shall be applied to Customer's obligations to Lessor or its assignee and Customer shall remain liable for any sums due Lessor or its assignee under this lease or otherwise. All amounts to be retained by Lessor or its assignee and balance to be paid by Customer under this lease shall not be construed as a penalty, but as liquidated damages for the breach of this lease, and as Lessor's or its assignee's reasonable return for the use of the Vehicle and for the depreciation in value of the Vehicle.

G. **Holdover.** In the event of any holding over after the termination of the lease as to any Vehicle, the holding over shall be deemed a week-to-week rental subject to all the terms and conditions of this Agreement, and the lease charges shall be increased to reflect Lessor's normal daily rental rates.

12. **FORCE MAJEURE.** Lessor shall incur no liability to Customer for failure to supply any Vehicle, provide a Substitute Vehicle, repair any disabled Vehicle, or provide fuel for Vehicles, if prevented by any emergency, war, riot, fire, labor dispute, Federal, state or local law, rule or regulation, shortage (local or national), fuel allocation program, or any other cause beyond Lessor's control, whether existing now or hereafter. Notwithstanding Lessor's inability to perform under these conditions, Customer's obligations hereunder shall continue.

13. **ASSIGNMENT OF AGREEMENT.** Customer shall not have the right to sublease any of the Vehicles leased hereunder, nor to assign this Agreement without Lessor's prior written consent, and any attempt to do so will be void. Lessor may assign, in full or in part, at any time, without Customer's approval: (i) this Agreement; (ii) Lessor's rights hereunder; (iii) all or any part of the charges or credits due or to become due hereunder. Customer promises and agrees to settle all claims against Lessor directly with Lessor and hereby waives, relinquishes and disclaims as to assignee all counterclaims, rights of set-off, and defenses Customer may have against Lessor, including any right to withhold payment of or to refrain from paying Fixed Charges that are due or to become due under the terms of the Lease. Lessee agrees and acknowledges that: (i) any assignee has not assumed and will not have any obligations or liabilities under the Lease to Customer or to any other person by reason of the full or partial assignment hereunder; (ii) assignee shall, upon assignment, be entitled to all of the rights and benefits of the Lessor as per the terms of this Agreement; (iii) upon notice of such assignment, Customer shall make all payments of Fixed Charges to the assignee without offset, counterclaim or defense of any kind; and (iv) assignee may, take possession of the Vehicles or exercise other rights and remedies of the Lessor as per the terms of this Agreement. Customer's rights under this Agreement shall be at all times subject, junior and subordinate to such assignment and the rights of such assignee.

14. **SAVINGS CLAUSE.** If any provision of this Agreement is held invalid under the laws of any state, such provision shall be deemed not to be a part of this Agreement in such state, but shall not invalidate any other provision hereof.

15. **NOTICES, CHOICE OF LAW AND FORUM.** All notices provided for herein shall be in writing and mailed to Lessor and Customer at their respective addresses as set forth herein or such other addresses designated in writing by either party. **CUSTOMER HEREBY WAIVES ITS RIGHT TO TRIAL BY JURY.** The parties hereto agree that (i) this Agreement shall be construed and interpreted in accordance with the laws of the state of Lessor's domicile without regard to its conflict law provisions, (ii) all claims, suits, actions and proceedings involving interpretation, construction or enforcement of this Agreement ("Enforcement Actions") shall be brought exclusively in the United States District Court in the state of Lessor's domicile (the "Forum Courts") and (iii) the parties hereto, for themselves and their respective executors, administrators, heirs, successors and assigns, hereby consent and subject themselves to the jurisdiction of the Forum Courts for any Enforcement Action.

16. **CONSOLIDATION, MERGER OR SALE; FINANCIAL DISCLOSURE.** Customer agrees that it will not engage in a consolidation or merger of its business, undergo any substantial change in its ownership or cause or allow any material disposition of its assets or its business without the prior written consent of Lessor. Any violation of the above restriction shall be deemed a Default of this Agreement and Lessor shall have the right to terminate the Agreement immediately and require that Customer purchase the assets in accordance with Section 11.F. Customer agrees to promptly provide Lessor with current financial statements and other documents as Lessor requests.

17. **LIENS.** Customer's rights under this Agreement are at all times subject, junior and subordinate to any liens on the Vehicles.

18. **NON-WAIVER.** No waiver by Lessor of any failure by Customer to keep or perform any provision, covenant or condition of this Agreement shall be deemed to be a waiver of any preceding or succeeding breach of the same, or of any other provision, covenant or condition. All rights and remedies herein granted or referred to are cumulative. Resort to remedy provided herein shall not preclude resort to another remedy herein or any other right or remedy provided by law.

19. **SEVERABILITY.** If any portions of this Agreement be, for any reason, invalid or unenforceable, the remaining portion or portions shall nevertheless be valid, enforceable and carried into effect, unless to do so would clearly violate the present legal and valid intention of the parties hereto.

20. **ORGANIZATION; AUTHORIZATION; NO CONFLICT WITH OTHER AGREEMENTS.** Customer is a legal entity, validly existing and in good standing under the laws of its resident state. Customer has all requisite company power and authority to enter into and execute this Agreement. This Agreement will, when duly executed and delivered, be a valid and binding agreement of Customer. The execution of this Agreement by Customer does not and will not, and the performance by Customer of its obligations hereunder does not and will not, constitute a violation of, conflict with or result in a default, breach or loss of a material benefit under, or permit the acceleration of, any obligation under (i) the organizational documents of Customer, (ii) any contract, license, commitment, agreement, understanding, arrangement or financing or a restriction of any kind, whether written or oral, to which Customer is a party or by which Customer's properties or assets are bound, or (iii) any judgment, decree or order applicable to Customer.

This Agreement shall be binding on the parties hereto, their successors, legal representatives and assigns. It contains the entire agreement and understanding between the parties; its terms shall not be construed as altered by any verbal agreement or informal writing, nor by failure to insist upon performance or failure to exercise any right or privilege. Alteration or addition shall be accomplished only by written endorsement hereon or amendment hereto, or additional Schedules made apart hereof, duly executed by both parties. The parties agree that time is of the essence in each and every provision of this Agreement.

IN WITNESS WHEREOF, the signatories for each party represent that they have the express authority to bind their company to this Agreement.

LESSOR: ROBERTS TRADING COMPANY LLLP DBA IDELALEASE OF SAVANNAH

By: _____

Name/Title: FRANK HENDERSON/ GM

Date: _____

Attested: _____

CUSTOMER: CANDLER COUNTY BOARD OF COMMISSIONERS

By: [Signature]

Name/Title: Bryan Asheim / County Administrator

Date: 9/25/25

Attested: [Signature]



SCHEDULE "A" TO VEHICLE LEASE AND SERVICE AGREEMENT

Schedule No. CANDLER C
Master Lease CC01
Page 1 of 1

Lessor: ROBERTS TRADING COMPANY LLC DBA IDEALLEASE OF SAVANNAH

Customer CANDLER COUNTY BOARD OF COMMISSIONERS

VEHICLE DESCRIPTION						Serial Number	Tires	Mfr's Record Max GVW or GCW	Licensed Weight	Original Value	Depreciation Credit Per Month	Fixed Lease Charge Per Month	Mileage Change Per Mile	Estimated Annual Mileage	Main. Rate Per Hour	Estimated Recler Hours
Vehicle No. (1)	Date of Delivery (2)	Term (Months) (3)	Year (4)	Make (5)	Model & Type (6)											
TBD	TBD	60	2026	INTL	h6620	TBD		80,000	80,000	\$265,100.00	\$3,585.00	\$3,585.00	\$0.120	50000	N/A	N/A
FIRST AND LAST PAYMENT OF \$3585.00 DUE UP FRONT CANDLER COUNTY CAN PURCHASE UNIT FOR \$50,000 AT END OF TERM OR WALK AWAY TIRES ARE NOT INCLUDED IN LEASE																

1. Customer acknowledges that the stated Original Value, Depreciation Credit and Fixed Lease Charges are based upon manufacturer's quote price as of the date of Customer's execution of this Schedule "A". In the event manufacturer's quoted price increases prior to the Date of Delivery of any Vehicle, Customer agrees that for any \$50.00 increase in price (or fraction thereof), the following shall be increased for that Vehicle and the amounts in columns 10, 11, and 12 of this Schedule "A" adjusted accordingly.

Schedule "A" Original Value: \$ 265,100.00
Depreciation Credit: \$ 3585.00 Per month
Fixed Lease Charge: \$ 3585.00 Per month

2. Due to current economic conditions, Ideallease may adjust lease rate prior to vehicle delivery to reflect significant changes in funding costs.

3. Insurance
A. Liability Insurance furnished by: X Customer Lessor
Limit: \$1,000,000

B. Uninsured/Underinsured Motorist Insurance has not been provided by the Lessor in states where coverage is not mandatory. In states where coverage is mandatory, only the minimum limits required by the statute have been provided.

C. Physical Damage Ins. furnished by: X Customer Lessor
Deductible: \$2,500

D. Fixed Charge includes the following insurance premiums: Provided over each year

4. Maximum painting and lettering allowance will be:

5. Ideallease to furnish sub vehicles: Yes X No

6. Licenses and Taxes
A. Each Vehicle will be registered by: X Customer Lessor

B. Licenses will be paid by: X Customer Lessor
Amount included in Fixed Charge applicable to licensing: \$

C. Personal Property Tax paid by: X Customer Lessor
Amount included in Fixed Charge applicable to property tax: \$

D. FHVUT will be paid by: X Customer Lessor
Amount included in Fixed Charge applicable to FHVUT: \$

7. Service provider, owner of vehicles, and service and maintenance location of vehicles:
ROBERTS INTERNATIONAL TRUCKS
300 LONGWOOD DR
RICHMOND HILL, GA 31324

8. Washing provided by: X Customer Lessor
Power Units: times per year
Trailers: times per year

9. Vehicles listed on this Schedule "A" shall be domiciled at the following location:
and used for the following purpose(s): CANDLER COUNTY GA

10. Fuel provided by: X Customer Lessor

11. Fuel tax returns will be prepared and filed by: Customer Lessor

12. Fuel permits will be provided by: X Customer Lessor
For the following state(s): GA
Amount of Fixed Charge applicable to fuel permits: \$ Provided over each year

13. The following base CPI will be used to compute the Adjustment of Changes pursuant to Article 8 of the Agreement:
1982-84 Base C.P.I.: N/A

14. Execution of this Schedule "A" grants Lessor the authority to order and purchase the equipment described herein and Customer agrees to accept equipment when delivered. Vehicle Number, Serial Number and Date of Delivery will be filled in when the equipment is delivered. This Schedule "A" is made a part of the Vehicle Lease and Service Agreement between Lessor and Customer. This Schedule "A" shall be deemed a separate contract incorporating the terms of the Vehicle Lease and Service Agreement as dated and referenced herewith: TBD

This schedule "A" may be assigned by Lessor (or any assignee thereof) without Customer's approval.

15. The estimated annual mileage and/or refrigerated hours for each Vehicle is listed on this Schedule A as noted above. If in any year of the Lease, the actual refrigerated hours operated exceed the estimation by more than 10%, the Customer shall pay Lessor an additional charge equal to \$.10 for each mile in excess estimated miles and/or \$.40 for each refrigeration hour in excess of the total estimated refrigeration hours. If in any year of the Lease, the actual miles traveled refrigeration hours operated is less than the estimation by more than 10%, Customer shall pay Lessor an additional charge equal to \$.10 for each mile below the estimated mileage and/or \$.40 for each refrigeration hour less than the total estimated refrigeration hours. There shall be no credit for miles and/or hours over annual estimates. Customer also agrees to renegotiate the Term, Fixed Charges, and Depreciation Credit for each vehicle affected to better reflect true utilization.

Lessor: IDEALLEASE OF SAVANNAH

Customer: CANDLER COUNTY BOARD OF COMMISSIONERS

By: By:

Name/Title: FRANK HENDERSON/ GENERAL MANAGER Name/Title:

Date: Date:

**18 Month PLT, BATT, PM**

Quote Number: 11166231

Version: 1

Prepared For: CANDLER COUNTY EMS

Attn:

Rep:

Laura Robertson

Email:

Phone Number:

GPO: CUSTOMER CONTRACT

Quote Date: 08/19/2025

Expiration Date: 09/18/2025

DUAL Service Rep Name: Dan Godwin

DUAL Service Rep Email:

Contract Start: 12/12/2025

Contract End: 06/11/2027

Delivery Address

Name: CANDLER COUNTY EMS

Sold To - Shipping

Name: CANDLER COUNTY EMS

Bill To AccountName: CANDLER COUNTY
COMMISSIONERS

Account #: 20036507

Account #: 20036507

Account #: 20003502

Address: 1065 E HIAWATHA ST

Address: 1065 E HIAWATHA ST

Address: 1075 E HIAWATHA ST STE A

METTER

METTER

METTER

Georgia 30439-3928

Georgia 30439-3928

Georgia 30439-3962

ProCare Products:

#	Product	Description	Months	Qty	Discount %	Sell Price	Total
1.0	LUCAS-FLD-PROCARE	PROCARE-SVC-LUCAS-FIELD-REPAIR √ Parts, Labor, Travel √ Preventative Maintenance √ Batteries Service	18	2	15.0%	\$2,268.23	\$4,536.46
ProCare Total:							\$4,536.46

Price Totals:

Bryan Aasheim

9-17-2025

Authorized Customer Signer (Printed)

Date

Stryker Authorized Signature (Printed)

Date



13 Month PLT, BATT, PM

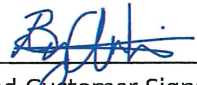
Quote Number: 11166231
Version: 1
Prepared For: CANDLER COUNTY EMS
Attn:

Rep: Laura Robertson
Email:
Phone Number:

GPO: CUSTOMER CONTRACT
Quote Date: 08/19/2025
Expiration Date: 09/18/2025

Contract Start: 12/12/2025
Contract End: 06/11/2027

DUAL Service Rep Name: Dan Godwin
DUAL Service Rep Email:



Authorized Customer Signature Date

Stryker Authorized Signature Date

Purchase Order Number

Service Terms and Conditions:
The Terms and Conditions of this quote and any subsequent purchase order of the Customer are governed by the Terms and Conditions located at www.stryker.com/stnc. The terms and conditions referenced in the immediately preceding sentence do not apply where Customer and Stryker are parties to a Master Service Agreement. The terms and conditions referenced in the immediately preceding sentence do not apply where Customer and Stryker are parties to a written agreement governing the purchase/sale of goods and/or services.

Equipment Service Plan

Line Item #	Model	ProCare Materials	Serial #
1.0	99576-000063	PROCARE-SVC-LUCAS-FIELD-REPAIR	3521W202
1.0	99576-000063	PROCARE-SVC-LUCAS-FIELD-REPAIR	3520Q388

Purchase Order Form

stryker®

Account Manager _____
 Cell Phone _____

Purchase Order Date _____
 Expected Delivery Date _____
 Stryker Quote Number _____

Check box if Billing same as Shipping ☐

BILL TO		CUSTOMER #		SHIP TO		CUSTOMER #	
Billing Account Num				Shipping Account Num			
Company Name				Company Name			
Contact or Department				Contact or Department			
Street Address				Street Address			
Add'l Address Line				Add'l Address Line			
City, ST ZIP				City, ST ZIP			
Phone				Phone			

Authorized Customer Initials _____

Authorized Customer Initials _____

DESCRIPTION	QTY	TOTAL
REFERENCE QUOTE		

Accounts Payable Contact Information

Name Crystal Turner
 Email crader@candlerco-ga.gov
 Phone 912-685-2835

Stryker Terms and Conditions
www.stryker.com/stnc

Authorized Customer Signature

Printed Name Bryan Aasheim
 Title County Administrator
 Signature [Signature]
 Date 9-17-2025

Attachment Stryker Quote Number

*Sales or use taxes on domestic (USA) deliveries will be invoiced in addition to the price of the goods and services on the Stryker Quote.

Exhibit E

MEMORANDUM OF UNDERSTANDING
Between
THE BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA
by and on behalf of
THE UNIVERSITY OF GEORGIA
COOPERATIVE EXTENSION
and CANDLER COUNTY

This Memorandum of Understanding ("MOU") is made between the Board of Regents of the University of System of Georgia by and on behalf of the University of Georgia Cooperative Extension (hereinafter "UGA Extension") and Candler County, a political subdivision of the State of Georgia, by and through its Board of Commissioners, (hereinafter the "County"), for the provision of Cooperative Extension Services and Personnel in Candler County, Georgia.

WHEREAS, through the Smith-Lever Act of the U.S. Congress of 1914, an Agreement was created between The Board of Regents of the University System of Georgia, the University of Georgia, the University of Georgia Cooperative Extension and the U.S. Department of Agriculture, to allow for Extension work to be conducted in the State of Georgia; and

WHEREAS, for over 100 years UGA Extension has offered services in all 159 counties in the State of Georgia; and

WHEREAS, through county offices throughout the state, UGA Extension continues to offer reliable information and programs in the areas of agriculture, food, families, the environment and 4-H youth development; and

WHEREAS, UGA Extension is able to maintain and operate these programs through the use of UGA Extension personnel; and

WHEREAS, UGA Extension and the County agree that the services provided by UGA Extension Personnel are invaluable to the County's citizens and community; and

WHEREAS, the County Board of Commissioners is authorized under Article 9, Section 3, Paragraph 1, and Article 9, Section 4, Paragraph 2, of the Constitution of the State of Georgia as amended in 1983, and by O.C.G.A. § 20-2-62 and O.C.G.A. § 48-5-220 to enter into agreements providing for these types of services; and

WHEREAS, all parties agree that it is necessary and appropriate to define the types of UGA Extension operations and personnel and establish parameters for compensation so that all parties are clear on their respective responsibilities and duties;

NOW, THEREFORE, the Parties agree as follows:

I. OPERATIONS

UGA Extension and the County will support all County Extension personnel operationally as set forth in this MOU regardless of employee compensation status.

A. UGA EXTENSION agrees to the following:

1. UGA Extension shall annually appoint a member of the County Extension personnel to serve as the County Extension Coordinator. The Coordinator shall be responsible for the total County Extension program, staff coordination and supervision, and all communications and transactions between the County and the County Extension staff.
2. UGA Extension shall provide County Extension personnel with the necessary educational materials needed for an effective program. UGA Extension also agrees to plan, implement and conduct training as necessary to keep County Extension personnel adequately prepared to conduct effective, relevant Extension programs.
3. UGA Extension shall reimburse all County Extension personnel directly for expenses incurred for officially designated travel authorized by the District Extension Director.
4. UGA Extension shall support County Extension personnel and the Extension program in the County with necessary assistance of District and State subject matter and supervisory personnel and other resources as available from the University of Georgia, the University System of Georgia, and other agencies and organizations with whom UGA Extension cooperates.
5. UGA Extension shall report to the County Board of Commissioners at regular intervals on the nature of the County Extension program and progress being made.

B. The COUNTY agrees to the following:

1. ***Office and Infrastructure.*** The County shall provide a suitable County Extension office with the suitability of the office to be agreed on by all parties. As a part of the County's budgeting process, the County further agrees to provide sufficient funds to pay for all necessary office supplies, office equipment, telephone, utilities, data communication/networking (including broadband internet connectivity, where available), postage, demonstration materials, janitorial service and other items necessary for the operation of an effective Extension education program. See **Addendum D** for Information Technology (IT) systems and support specifications.
2. ***Vehicles and Travel.*** The County shall furnish a county government vehicle or reimburse the travel expenses of County Extension personnel for official travel in the county or on behalf of Candler County. The reimbursement shall be paid by the County directly to County Extension personnel unless some other method is agreed upon in writing by UGA Extension and the County.

3. ***Annual Review.*** The County shall evaluate financial support to the operations of UGA Extension annually, including compensation of personnel, make adjustments as necessary for continued effective support, and shall notify the UGA Extension of these adjustments. The County Extension Coordinator will prepare and submit for approval an annual operating budget to the County according to standards set by Board of Commissioners for all county departments.

II. COMPENSATION

The UGA Cooperative Extension personnel shall be categorized based on the method of compensation they are associated with, as set forth in the attached addendums (A, B, and C). UGA Extension and the County shall identify and agree upon the appropriate compensation method and personnel relationship for each employee. The following three options are available (CHECK ALL THAT APPLY):

☐

A. COOPERATIVE DIRECT PAY

In choosing Cooperative Direct Pay, the County desires for the County Extension Personnel to receive compensation from both the County and from UGA Extension. The amount of compensation to County Extension Personnel under this option, as well as the County's and UGA Extension's responsibility for the County Extension Personnel's withholding and payment of federal and state taxes and contributions toward retirement benefits, shall be divided proportionally between the County and UGA Extension as set forth in Addendum "A".

☒

B. COOPERATIVE CONTRACT PAY

In choosing Cooperative Contract Pay, the County desires for County Extension Personnel to receive their compensation from UGA Extension payroll. The amount of compensation to County Extension Personnel under this option, as well as the County's and UGA Extension's responsibility for the County Extension Personnel's withholding and payment of federal and state taxes and contributions toward retirement benefits, shall be divided proportionally between the County and UGA Extension as set forth in Addendum "B". However, for administrative purposes the County Extension Personnel's compensation will come directly from UGA Extension, with the County reimbursing UGA Extension for the County's proportionate share.

☐

C. COUNTY FUNDED EXTENSION PERSONNEL

In choosing County Funded Extension Personnel, the County desires for the County Extension Personnel to be an employee of the County receiving compensation from only the County, as set forth in Addendum "C". The County shall be solely responsible for the County Extension Personnel's salary, benefits (including but not limited to health insurance), withholding of federal and state taxes, and retirement benefits (if any).

III. AGREEMENT

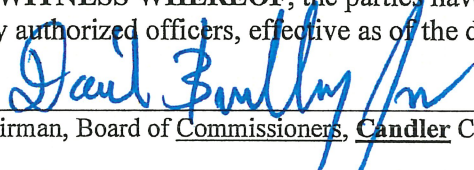
1. This MOU shall take effect when it is executed by both Candler County and UGA Extension.
2. In instances of conflict between University of Georgia/University System of Georgia and County policies, the University of Georgia/University System of Georgia policies shall govern.
3. The term of this MOU shall be from the date of execution until terminated by either party by written notice of such intent provided ninety (90) days in advance.
4. This MOU may be modified by written agreement of the parties hereto.
5. Neither party to this agreement will discriminate against any employee or applicant for employment because of age, color, disability, genetic information, national origin race, religion, sex, or veteran status.
6. All notices provided for or permitted to be given pursuant to this MOU shall be in writing and shall be deemed to have been properly given or served by personal delivery or by depositing in the United States Mail, postpaid and registered or certified mail, return receipt requested, and addressed to the addresses set forth below.

County Personnel		
Primary Contact	Bryan Aasheim	Address: 1075 East Hiawatha Street, Suite B Metter, GA 30439 Email: baasheim@candlerco-ga.gov Telephone: 912-685-2835
HR/Personnel Contact	Jessica Gonzalez	Address: 1075 East Hiawatha Street, Suite B Metter, GA 30439 Email: jgonzalez@candlerco-ga.gov Telephone: 912-685-2835
IT Contact	Bryan Aasheim	Address: 1075 East Hiawatha Street, Suite B Metter, GA 30439 Email: baasheim@candlerco-ga.gov Telephone: 912-685-2835
Finance/Billing Contact	Crystal Turner	Address: 1075 East Hiawatha Street, Suite B Metter, GA 30439 Email: crader@candlerco-ga.gov Telephone: 912-685-2835

UGA Personnel		
Primary Contact	Susannah Lanier	Address: 1075 East Hiawatha Street, Suite B Metter, GA 30439 Email: susannah.lanier@uga.edu Telephone: 912-685-2408
HR/Personnel Contact	Cheryl Poppell	Address: PO Box 8112 Statesboro, GA 30460 Email: cashburn@uga.edu Telephone: 912-478-8991
IT Contact	Dustin Rushing	Address: PO Box 8112 Statesboro, GA 30460 Email: dustin.rushing@uga.edu Telephone: 912-478-8991
Finance/Billing Contact	Christy Carpenter	Address: PO Box 8112 Statesboro, GA 30460 Email: christy.carpenter@uga.edu Telephone: 912-478-8988

By giving written notice to the Primary Contact listed above, either party hereto shall have the right from time to time and at any time during the term of this MOU to change any of the above information, including points of contact, address and other contact information.

IN WITNESS WHEREOF, the parties have caused this MOU to be properly executed by their duly authorized officers, effective as of the day and year first above written.


Chairman, Board of Commissioners, **Candler** County

Date: 9-17-2025


County Extension Coordinator, **Candler** County

Date: 9-18-2025

Vice President for Public Service and Outreach, or their designee
University of Georgia

Date: _____

Addendum A

COOPERATIVE DIRECT PAY

In choosing Cooperative Direct Pay, the County desires for the County Extension Personnel to receive compensation from both the County and from UGA Extension. The amount of compensation to County Extension Personnel under this option, as well as the County's and UGA Extension's responsibility for the County Extension Personnel's withholding and payment of federal and state taxes and contributions toward retirement benefits, shall be divided proportionally between the County and UGA Extension as set forth in an annual Financial Agreement. Such annual Financial Agreement shall be contingent upon funding as a part of the County's annual budget process.

1. UGA Extension shall employ and supervise County Extension personnel. It shall be the responsibility of the UGA Extension to establish minimum qualifications for County Extension personnel, certify the qualifications of all applicants, and to determine the total salary applicants are to be paid.
2. UGA Extension shall serve as the employer of record and therefore:
 - a. Provide legally required health insurance; and
 - b. Provide legally required worker's compensation insurance
3. UGA Extension shall appoint County Extension personnel in compliance with Equal Employment Opportunity regulations and subject to the approval of the County. The County will provide UGA Extension with written reasons for each disapproval of an appointment recommendation.
4. In the event the work of any County Extension staff member becomes unsatisfactory to the County, it shall be the responsibility of the County to communicate this dissatisfaction to the District Extension Director of the UGA Extension in writing within a reasonable time frame. It shall then be the responsibility of the UGA Extension to address the County's dissatisfaction and advise the County of action taken, if any. UGA Extension shall have the right to terminate or transfer personnel from the County. UGA Extension may select a replacement for the County, following the procedure described above.
5. UGA Extension shall keep at all times an accurate record of all funds received and disbursed under this agreement including all support documents. UGA Extension shall retain such records for a period of three (3) years unless an audit has begun but not been completed or if the audit findings have not been resolved at the end of the three (3) year period. In such cases, the records shall be retained until the audit is complete or until the resolution of the audit findings, whichever is later. UGA Extension will provide the County with a copy of any and all such audits relating to the County Extension office, personnel, and/or operations upon request by the County.
6. UGA Extension shall carry out all work under this agreement in accordance with the administrative and other requirements, including those related to personnel matters, established by the University of Georgia, federal and state laws, regulations, and standards.

7. UGA Extension shall pay its portion of the salary and associated benefits of County Extension personnel at a rate in compliance with the Board of Regents and the UGA Extension salary administration policies.
8. The County shall provide the agreed upon portion of the salaries and associated benefits of County Extension personnel as set forth in the annual Financial Agreement. Benefits, including leave, shall be calculated according to policies established by the Board of Regents.

The County portion of salary shall be paid monthly by the County directly to County Extension personnel. The County will collect and remit FICA taxes on the County portion of the salary. UGA Extension shall provide monthly statements to the County reflecting the County portion of the employer contribution to the employee's retirement benefit with Teachers Retirement System of Georgia. The reimbursement to UGA Extension for the County's portion of this benefit will be made to the UGA Extension in the full amount within fifteen (15) days of receipt of the statement.

The County portion of employee salaries should be adjusted annually based on performance and/or cost of living increases typical of other County employees in accordance with the County's generally applicable rules or conditions for such adjustments. This adjustment should be reported to UGA Extension 30 days prior to effective date. UGA will not allocate any percentage salary increase on the County portion of the employee's salary.

9. The County agrees to pay its share of the annual leave payment in accordance with University of Georgia and UGA Extension leave policies when an employee terminates employment through resignation or retirement during the term of this MOU and chooses to take a lump-sum payment for accumulated annual leave. Such County share shall be based solely on the individual's time serving the County in his or her capacity as part of the County Extension office.

Addendum B

COOPERATIVE CONTRACT PAY:

In choosing Cooperative Contract Pay, the County desires for County Extension Personnel to receive their compensation from UGA Extension payroll. The amount of compensation to County Extension Personnel under this option, as well as the County's and UGA Extension's responsibility for the County Extension Personnel's withholding and payment of federal and state taxes and contributions toward retirement benefits, shall be divided proportionally between the County and UGA Extension as set forth in an annual Financial Agreement. Such annual Financial Agreement shall be contingent upon funding as a part of the County's annual budget process. However, for administrative purposes the County Extension Personnel's compensation will come directly from UGA Extension, with the County reimbursing UGA Extension for the County's proportionate share.

1. UGA Extension shall employ and supervise County Extension personnel. It shall be the responsibility of the UGA Extension to establish minimum qualifications for County Extension personnel, certify the qualifications of all applicants, and determine the total salary applicants are to be paid.
2. UGA Extension shall serve as the employer of record and therefore:
 - a. Provide legally required health insurance;
 - b. Provide legally required worker's compensation insurance; and
 - c. Pay applicable FICA taxes; and
 - d. Withhold federal and state income taxes in accordance with relevant federal and state law.
3. UGA Extension shall appoint County Extension personnel in compliance with Equal Employment Opportunity regulations and subject to the approval of the County. The County will provide UGA Extension with written reasons for each disapproval of an appointment recommendation.
4. In the event the work of any County Extension staff member becomes unsatisfactory to the County, it shall be the responsibility of the County to communicate this dissatisfaction to the District Extension Director of the UGA Extension in writing within a reasonable time frame. It shall then be the responsibility of the UGA Extension to address the County's dissatisfaction and advise the County of action taken, if any. UGA Extension shall have the right to terminate or transfer personnel from the County. UGA Extension may select a replacement for the County, following the procedure described above.
5. UGA Extension shall keep at all times an accurate record of all funds received and disbursed under this agreement including all support documents. UGA Extension shall retain such records for a period of three (3) years unless an audit has begun but not been completed or if the audit findings have not been resolved at the end of the three (3) year period. In such cases, the records shall be retained until the audit is complete or until the

resolution of the audit findings, whichever is later. UGA Extension will provide the County with a copy of any and all such audits relating to the County Extension office, personnel, and/or operations upon request by the County.

6. UGA Extension shall carry out all work under this agreement in accordance with the administrative and other requirements, including personnel matters, established by the University of Georgia, federal and state laws, regulations, and standards.
7. UGA Extension shall pay its portion of the salary and associated benefits of County Extension personnel at a rate in compliance with the Board of Regents and the UGA Extension salary administration policies.
8. The County shall provide the agreed upon portion of the salaries and associated benefits of County Extension personnel to UGA Extension within thirty (30) days of receipt of an invoice from UGA Extension. Benefits, including leave, shall be calculated according to policies established by the Board of Regents. UGA Extension will provide monthly statements to the County reflecting the County portion of the County Extension Personnel's salary and benefits. The County is aware and agrees that these benefits will include the County's proportionate share of the employer portion of FICA, worker's compensation and the employee's selected retirement benefits. The employee may select the Georgia Teachers Retirement System or the Board of Regents Optional Retirement Program.

The County portion of employee salaries shall be adjusted annually based on performance and/or cost of living increases typical of other county employees in accordance with the County's generally applicable rules or conditions for such adjustments. This adjustment should be reported to UGA Extension 30 days prior to effective date, and a new contract will be issued with the new salary. UGA Extension will not allocate any percentage salary increase on the County portion of the employee's salary. The County's portion is as set forth in the annual Financial Agreement.

9. The County agrees to pay its share of the annual leave payment in accordance with University of Georgia and UGA Extension leave policies when an employee terminates employment through resignation or retirement during the term of this MOU and chooses to take a lump-sum payment for accumulated annual leave. Such County share shall be based solely on the individual's time serving the County in his or her capacity as part of the County Extension office.

Addendum C

COUNTY FUNDED EXTENSION PERSONNEL

In choosing County Funded Extension Personnel, the County desires for the County Extension Personnel to be an employee of the County receiving compensation from only the County. The County shall be solely responsible for the County Extension Personnel's salary, benefits (including but not limited to health insurance), withholding of federal and state taxes, and retirement benefits (if any).

For County Funded Extension Personnel, UGA EXTENSION agrees to the following:

1. UGA Extension shall establish minimum qualifications for County Extension personnel and certify the qualifications of all applicants.
2. UGA Extension may approve or disapprove appointment recommendations by County of County Funded Extension personnel; provided, however, UGA Extension will provide the County with written reasons for each disapproval of an appointment recommendation.
3. UGA Extension shall supervise County Funded Extension personnel according to applicable University of Georgia and the Board of Regents policies and procedures.
4. UGA Extension shall evaluate County Funded Extension personnel using the county provided evaluation process or an agreed upon alternative process for consideration in the annual salary adjustments applicable to all county employees.
5. UGA Extension shall collect, approve and transfer employee work time records to the COUNTY on a weekly or monthly basis as agreed upon.
6. In the event the work of any County Funded Extension personnel becomes unsatisfactory to UGA Extension, it shall be the responsibility of UGA Extension to communicate this dissatisfaction to the County. It shall then be the responsibility of the County to appropriately deal with the dissatisfaction and advise the UGA Extension of action taken, if any. The County shall have the right to terminate or transfer personnel.

For County Funded Extension Personnel, the COUNTY agrees to the following:

1. The County shall employ and determine the total salary that personnel are to be paid.
2. The County shall provide all salary and associated benefits as per County policy.
3. The County shall serve as the employer of record and therefore:
 - a. Provide legally required health insurance;
 - b. Provide legally required worker's compensation insurance;
 - c. Withhold and pay appropriate FICA and income taxes to the relevant government agencies; and
 - d. Designate supervision of extension personnel to the District Extension Director.

4. Annual salary adjustments for County Extension personnel shall be based on County policy and consistent with such policies for other County employees.
5. No provision of this Addendum, the MOU, or the annual Financial Agreement between UGA Extension and the County shall create any employment rights for such personnel above and beyond any such rights enjoyed by County employees generally.

Addendum D

IT Systems and Support.

- a. *Internet Connectivity:* The County shall furnish internet connectivity with adequate speed and capacity to support the operations and programming of the Extension Office. Access to required Extension programming resources, social media systems, and UGA mandated resources shall remain unfiltered and unblocked.
- b. *Intraoffice Network:* The County shall provide wired data connections for all computers and network devices within the Extension Office, segregated either physically or virtually from other county agencies and networks.
- c. *Network Equipment:* UGA Extension's Office of Information Technology ("UGA Extension IT") shall supply and maintain basic network switches suitable for the UGA Extension Office's operation. If local County IT determines specific network switch requirements are needed beyond UGA IT's provisions, the County agrees to install and support network devices meeting the necessary specifications as part of the existing county network infrastructure.
- d. *Wi-Fi:* UGA Extension IT shall supply basic Wi-Fi equipment to ensure adequate coverage within the Extension Office. Should local County IT determine specialized Wi-Fi equipment be required, beyond UGA Extension IT's standard provisions, the County agrees to procure and maintain such devices. Employee Wi-Fi shall allow interaction between the wired and wireless devices for employees to facilitate file sharing, printing, and scanning capabilities. Should Guest Wi-Fi be provided the traffic should be segmented and isolated from the UGA Extension employee network.
- e. *Vo-IP Phones:* County provided Vo-IP phones that attach to the UGA Extension Office network should connect back to County provided network switch hardware that may or may not be on the same network as the UGA Extension Office computers and other devices. If Vo-IP phones and UGA Extension Office computers and devices operate on separate networks, the County will provide sufficient wired ethernet ports in the UGA Extension Office for both phone and computers/devices to connect in each room as needed to their respective networks. Should the UGA Extension Office networking need to be altered to allow for Vo-IP phone installation or expansion UGA Extension IT shall be consulted prior to changes.
- f. *Network Changes:* Any modifications affecting the UGA Extension Office's data network infrastructure shall be planned in consultation with UGA Extension IT prior to implementation.
- g. *Computer Hardware & Device Support:* UGA Extension IT shall support and maintain all network devices, computers, printers, software, and other office technology installed or approved by UGA Extension IT. Office central copiers provided by county funds or contracts shall be supported by copier company support or vendor maintenance

contracts. UGA Extension IT supported equipment shall be replaced in accordance with UGA Extension IT guidelines for lifecycle management.

- h. *Computer Hardware & Device Procurement*: County Extension Office computers shall be purchased via UGA Procurement using UGA Extension IT standards, with consultation from UGA Extension IT for non-standard equipment. IT equipment purchases shall be funded through county funds or in cooperation with UGA Extension grants or programs as available.
- i. *Software Licensing*: UGA Extension IT shall provide licenses for UGA productivity software. County-specific software required for access to County resources shall be provided and supported by the County in collaboration with UGA Extension IT.
- j. *File Sharing & Data Storage*: UGA Extension IT shall provide space for shared file storage, either locally housed within the UGA Extension Office or on a UGA Extension IT approved online storage system. The county agrees to enable access to the approved online storage system through any county IT-managed firewalls as needed if applicable.
- k. *Office Relocations, Construction, Renovations (IT concerns)*: The County shall notify UGA Extension IT of any plans for office relocation, construction, or renovations to ensure IT infrastructure requirements are addressed. Physical move of IT-related equipment shall be handled by the County with UGA Extension IT available for setup assistance after move-in or project completion. UGA Extension IT shall be responsible for moving and installing networking equipment owned by UGA Extension IT.

The County shall have its IT Contact listed in Section III.6 review and confirm the above requirements.