



MCDUFFIE COUNTY BOARD OF COMMISSIONERS  
Regular Session Meeting  
Wednesday, April 3, 2024  
Government Center Meeting Room  
AGENDA

WELCOME & CALL TO ORDER

Chairman Newton

INVOCATION & PLEDGE OF ALLEGIANCE

APPROVALS

Agenda	Current	
Minutes	Regular Meeting	March 19, 2024
	Work Session	April 1, 2024

INFORMATION & ANNOUNCEMENTS

- § Thomson-McDuffie Chamber Administrative Professionals Day | April 24, 2024
- § 2024 ACCG Annual Conference | Savannah, Georgia | April 25-28, 2024

APPOINTMENT/REAPPOINTMENT

- 1. Consideration to Re-Appoint Georgia Hobbs to the Planning Commission Board.

OLD BUSINESS None

NEW BUSINESS

- 1. Consideration to Approve the Proclamation declaring April 14<sup>th</sup>-April 20<sup>th</sup> National Public Safety Communications Week.
- 2. Consideration to Approve Additional LMIG Funding.
- 3. Consideration to Review the Tax Assessment for residential home of Mary McNair.
- 4. Consideration to Approve 2023 Year-End Budget Amendments.
- 5. Consideration to Approve an Audit Engagement Letter with Baird & Company.
- 6. Consideration to Approve March 2024 ACO Report.

ADJOURNMENT



**MCDUFFIE COUNTY BOARD OF COMMISSIONERS**  
**Regular Session Meeting**  
 Tuesday Evening, March 19, 2024  
 Government Complex Meeting Room  
**MINUTES**

**COMMISSIONERS PRESENT:**  
 Charlie G Newton, Chairman  
 Fred Favors, Commissioner  
 Gloria Thompson, Commissioner  
 Sammie Wilson, Vice-Chair  
 Bill Jopling, Commissioner

**MEDIA: McDuffie Progress**  
**Members of the Public**

**COUNTY REPRESENTATION:**  
 Carrie Edwards, County Clerk  
 David Crawley, County Manager  
 Pam Workman, Finance Director  
 Jason Smith, Community Development Director  
 Stephen Sewell, Fire Chief  
 Paul Johnson, Coroner  
 Robert Spurlin, IT Director  
 Stephanie Walker, Senior Citizen and Transit Director  
 Trevor Welcher, Recreation Director

**PUBLIC HEARING**

Chairman Newton opened the public hearing at 6:30 pm.

1. **Rezone property on Rousseau Creek Road from R-1 to C-1.**
2. **Vegetative Buffer Variance for property on Rousseau Creek Road.**

Chairman Newton turned it over to Community Development Director, Jason Smith.

**WELCOME & CALL TO ORDER**

Chairman Newton

**INVOCATION & PLEDGE OF ALLEGIANCE**

**PUBLIC INPUT**

**APPROVALS**

<b>Agenda</b>	<b>Current</b>		
<b>Minutes</b>	<b>Regular Meeting</b>		<i>Wednesday, March 6, 2024</i>

Chairman Newton asked if there were any corrections to the current agenda or minutes.

With no corrections, Commissioner Thompson made the motion to approve the current agenda. The motion was seconded by Commissioner Jopling. The motion carried unanimously.

**INFORMATION & ANNOUNCEMENTS**

- § Thomson-McDuffie Chamber Administrative Professionals Day | April 24, 2024
- § 2024 ACCG Annual Conference | Savannah, Georgia | April 25-28, 2024
- § McDuffie County Recreation Department 12U Basketball Team won the State Championship.
- § Recognition of Certification for McDuffie County as The AARP Network of Age-Friendly States and Communities.

**APPOINTMENT/REAPPOINTMENT**      **None**



**MCDUFFIE COUNTY BOARD OF COMMISSIONERS**  
**Regular Session Meeting**  
 Tuesday Evening, March 19, 2024  
 Government Complex Meeting Room  
**MINUTES**

**OLD BUSINESS** **None**

**NEW BUSINESS**

1. **Consideration to Rezone property on Rousseau Creek Road from R-1 to C-1.**

Chairman Newton opened the floor for a motion. Commissioner Thompson made a motion to uphold the Planning Commission recommendations, with the addition that the property only be used for boat and RV storage. The motion was seconded by Vice Chair Wilson. The motion carried unanimously.

2. **Consideration to Approve Vegetative Buffer Variance for Property on Rousseau Creek Road.**

Chairman Newton opened the floor for a motion. Commissioner Thompson made a motion to uphold the Planning Commission recommendations, with strict enforcement of nature barrier, any plan of landscape would have to come before staff approval and the buffer would revert back to 100 feet if property is not utilized for intended purpose. The motion was seconded by Vice Chair Wilson. The motion carried unanimously.

3. **Consideration of Approval of a Temporary Alcohol License – Willie Mac’s for Summer Kickoff at Raysville Marina.**

Chairman Newton opened the floor for a motion. Commissioner Jopling made the motion to approve the agenda item. The motion was seconded by Vice Chair Wilson. Commissioner Thompson abstained. The motion carried.

4. **Consideration to approve the purchase of a 2024 Ford Wheeled Coach ambulance from ETR.**  
**Cost: \$363,351.00.**

Chairman Newton opened the floor for a motion. Commissioner Jopling made the motion to approve the agenda item. The motion was seconded by Commissioner Thompson. The motion carried unanimously.

5. **Consideration to Approve 1 Accord Concession Stand Fiber Conduit for the Recreation Department.**  
**Cost: \$5,600.**

Chairman Newton opened the floor for a motion. Commissioner Thompson made the motion to approve the agenda item. The motion was seconded by Commissioner Favors. The motion carried unanimously.

6. **Monthly Budget Report**

7.

County Manager Crawley provided the Monthly Budget Report.

8. **Monthly Financial Report**



**MCDUFFIE COUNTY BOARD OF COMMISSIONERS**  
**Regular Session Meeting**  
Tuesday Evening, March 19, 2024  
Government Complex Meeting Room  
**MINUTES**

Pam Workman, Finance Director, provided the Monthly Financial Report.

**ADJOURNMENT**

Chairman Newton opened the floor for a motion to adjourn. Vice Chair Wilson made the motion to adjourn. The motion was seconded by Commissioner Jopling. The motion carried unanimously.

The meeting adjourned at 7:29 p.m.

**MCDUFFIE COUNTY BOARD OF COMMISSIONERS**

\_\_\_\_\_  
Charles G. Newton, IV, Chairman

ATTEST: \_\_\_\_\_  
Carrie R Edwards, County Clerk



McDuffie County Board of Commissioners  
**Commissioner Work Session MINUTES**  
Monday Evening, April 1, 2024 | 6:30 pm  
Government Complex Meeting Room

**COMMISSIONERS PRESENT:**

Charlie Newton, Chairman  
Fred Favors, Commissioner  
Gloria Thompson, Commissioner  
Sammie Wilson, Vice Chairman  
Wm. "Bill" M. Jopling, Commissioner

**COUNTY REPRESENTATION:**

David Crawley, County Manager  
Carrie Edwards, County Clerk  
Jason Smith, Community Development Director  
Pam Workman, Finance Director

Media: McDuffie Progress

**WELCOME & CALL TO ORDER**

Chairman Newton

**INVOCATION & PLEDGE OF ALLEGIANCE**

**COMMISSIONERS' WORK SESSION**

All agenda items are for discussion only. No action was taken during the meeting.

**DISCUSSION ITEMS**

1. **Discussion on Consideration to Approve the Proclamation declaring April 14<sup>th</sup>-April 20<sup>th</sup> National Public Safety Communications Week.**  
This item will be added to the next meeting agenda.
2. **Discussion Concerning Additional LMIG Funding.**  
County Manager Crawley provided information regarding this item.  
This item will be added to the next meeting agenda.
3. **Discussion to Review the Tax Assessor report for residential home of Mary McNair.**  
This item will be added to the next meeting agenda.
4. **Discussion to Approve 2023 Year-End Budget Amendments.**  
Finance Director Pam Workman provided information regarding this item.  
This item will be added to the next meeting agenda.
5. **Discussion to Approve an Audit Engagement Letter with Baird & Company.**  
Finance Director Pam Workman provided information regarding this item.  
This item will be added to the next meeting agenda.
6. **Discussion to Approve March 2024 ACO Report.**  
This item will be added to the next meeting agenda.

**ADJOURNMENT**

**MCDUFFIE COUNTY BOARD OF COMMISSIONERS**

\_\_\_\_\_  
Charles G. Newton, IV, Chairman

ATTEST: \_\_\_\_\_  
Carrie R Edwards, County Clerk

# PROCLAMATION

## National Public Safety Telecommunicators Week

April 14, 2024 - April 20, 2024

**WHEREAS**, emergencies can occur at anytime that require police, fire or emergency medical services; and,

**WHEREAS**, when an emergency occurs the prompt response of police officers, firefighters and paramedics is critical to the protection of life and preservation of property; and,

**WHEREAS**, the safety of our police officers and firefighters is dependent upon the quality and accuracy of information obtained from citizens who telephone the McDuffie County E911; and,

**WHEREAS**, Public Safety Telecommunicators are the first and most critical contact our citizens have with emergency services; and,

**WHEREAS**, Public Safety Telecommunicators are the single vital link for our police officers and firefighters by monitoring their activities by radio, providing them information and insuring their safety; and,

**WHEREAS**, Public Safety Telecommunicators of the McDuffie County E911 have contributed substantially to the apprehension of criminals, suppression of fires and treatment of patients; and,

**WHEREAS**, each dispatcher has exhibited compassion, understanding and professionalism during the performance of their job in the past year;

**THEREFORE BE IT RESOLVED**; that the McDuffie County Board of Commissioners declares the week of April 14, 2024 through April 20, 2024 to be National Public Safety Telecommunicators Week in McDuffie County, in honor of the men and women whose diligence and professionalism keep our community and citizens safe.

Signed this 3rd day of April, 2024

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McDuffie County Board of Commissioners  
Charles G Newton, IV, Chairman

ATTEST:  
Carrie R Edwards, County Clerk

**STAFF REPORT**

COMMISSIONERS' WORK SESSION: April 1, 2024

COMMISSIONERS' MEETING: April 3, 2024

DATE: April 1, 2024  
 TO: Board of Commissioners  
 FROM: David R. Crawley, County Manager   
 ISSUE: Discussion concerning additional LMIG Funding.

**BACKGROUND:** Moreland Altobelli Associates, Inc. is working to complete the review of the 2024 proposed Road Resurfacing Project list. Please see information provide below for cost of resurfacing. Due to installation of sewer infrastructure the yellow highlighted roads may need to be resurfaced at a later date. The roads highlighted in blue are the roads completed as part of the County's 2023 resurfacing program.

Road Name	Beginning	Ending	Existing Surface	Length/Width	Description of Work	Proposed Project Cost
Crawford Street	Wrightsboro Road	Dead End	Asphalt	0.30 Miles 20' Width	Resurface/Stripe	\$48,115.00
West Street	Pope Street	Crawford	Asphalt	0.10 Miles 20' Width	Resurface/Stripe	\$16,044.00
Pope Street	Wrightsboro Road	West Street	Asphalt	0.33 Miles 20' Width	Resurface/Stripe	\$54,151.00
Short Street	Pope Street	Crawford Street	Asphalt	0.10 Miles 20' Width	Resurface/Stripe	\$16,304.00
Daniel Place	Wrightsboro Road	Dead End	Asphalt	0.20 Miles 20' Width	Resurface/Stripe	\$32,307.00
Adams Reeves Road	Luckeys Bridge Road	Tudor Road	Asphalt	1.2 Miles 20' Width	Patch, Level/Seal, Resurface, Stripe	\$328,392.50
Shields Pond Road	Countyline Road	Howard Road	Asphalt	1.45 Miles 20' Width	Patch, Level/Seal, Resurface/Stripe	\$355,642.50
Red Bud Road	Howard Road	Shields Pond Road	Asphalt	0.53 Miles 20' Width	Level/Seal, Resurface/Stripe	\$120,157.50
Mt. Pleasant Road	Wire Road	LOG Mile 2.38	Asphalt	2.38 Miles 21' Width	Patch, Level/Seal, Resurface/Stripe	\$581,435.00
Quail Farm Road	SR 17	Sand Hill Road	Asphalt	3.55 Miles 21' Width	Level/Seal, Resurface/Stripe	\$612,599.60
Mattie Harrison Road	Luckey's Bridge Road	Neals Mill	Asphalt	1.96 Miles 21' Width	Level/Seal, Resurface/Stripe	\$321,955.80
Langham Road	Happy Valley Road	County Line	Asphalt	1.67 Miles 21' Width	Patch, Level/Seal, Resurface/Stripe	\$304,998.60
Total				13.77 Miles		\$2,792,102.50

The current total cost for proposed resurfacing projects this year is \$1,239,554.00.

In late December the County requested additional funding to assist with the repairs of Old Milledgeville Road and Hobbs Mill Road. The estimated cost of construction to repair said roads is \$1,438,068.46. Last

week we received a letter from DOT allocating and additional \$675,000.00 in LMIG funding assistance for the repairs of the subject roads. Additionally, McDuffie County is programmed to receive \$676,376.87 in LRA LMIG funding (additional 2024 LMIG funding).

DOT is also providing LMIG Safety Action Plan funding to the County in the amount of \$413,700.00, to be used for safety improvements on specific County roads.

**FACTS AND FINDINGS:**

1. The total proposed cost for the roads highlighted in green is \$1,239,554.00.
2. Estimated repairs to Hobbs Mill and Old Milledgeville Road are \$1,438,068.46.
3. LMIG Funding for 2024 is \$546,105.68.
4. LRA LMIG funding for 2024 \$676,376.87.
5. Additional LMIG funding \$675,000.00.

**ALTERNATIVES:**

1. The Board authorizes staff to bid the proposed list of roads provided.
2. The Board authorizes staff to bid the repairs of Hobbs Mill and Old Milledgeville.
3. The Board authorizes staff to proceed with planning for the LMIG SAP funding.
4. The Board does not authorize staff to bid the proposed list of roads.

**FUNDING:** Transportation Investment Act and LMIG funds.

**POLICY ANALYSIS:** None

**RECOMMENDATION:** None.

**ATTACHMENTS:** None.





Russell R. McMurry, P.E., Commissioner  
One Georgia Center  
600 West Peachtree Street, NW  
Atlanta, GA 30308  
(404) 631-1000 Main Office

March 25, 2024

Mr. Charles G. Newton, IV, Chairman  
McDuffie County Board of Commissioners  
210 Railroad Street  
Thomson, Georgia 30824

RE: Funding assistance for road repairs on Hobbs Mill Road and Old Milledgeville Road

Chairman Newton:

The Department has approved the County's funding assistance request for road repairs on Hobbs Mill Road and Old Milledgeville Road. The Department will commit up to **\$675,000** or **90%** of the project cost, whichever is less. The project will be funded out of the Department's Local Maintenance & Improvement Grant (LMIG) Program. These funds will be in addition to any other LMIG funds allocated to the County.

To receive the funds, please submit the following items:

1. LMIG Application (see attached)
2. Low bid Information

Please submit required information to [wwright@dot.ga.gov](mailto:wwright@dot.ga.gov) or the address below:

Georgia Department of Transportation  
Office of Local Grants – 17th Floor  
One Georgia Center  
600 West Peachtree Street NW  
Atlanta, Georgia 30308

If you have any questions, please feel free to contact me at 404-347-0231 or [wwright@dot.ga.gov](mailto:wwright@dot.ga.gov).

Sincerely,

Bill Wright

Digitally signed by Bill Wright  
DN: C=US, E=wwright@dot.ga.gov,  
O=GDOT, OU=Local Grants Office,  
CN=Bill Wright  
Date: 2024.03.25 14:21:16-04'CD

Bill Wright  
Local Grants Administrator



## McDuffie County Board of Commissioners

Frederick D. Favors  
Wm. (Bill) M. Jopling

Charles (Charlie) G. Newton IV, Chairman  
David R. Crawley, Jr., County Manager

Gloria A. Thompson  
Sammie Wilson, Sr.

29 December 2023

Via Email

Mr. Corbett Reynolds, PE  
District Engineer  
643 Highway 15 S  
Tennille, Georgia 31089

Re: Funding Assistance for Emergency County Road Repair  
Location McDuffie County, Old Milledgeville Road at Gin Branch and Hobbs Mill Road at Sweetwater Creek.

Dear Mr. Reynolds,

McDuffie County is seeking funding assistance with the repair of two County Roads that were damaged due to a significant rainfall event during late March of 2023. During this period, we received in excess of seven inches of rain within several succeeding days that lead to the overtopping and subsequent failures of Hobbs Mill Road where it crosses Sweetwater Creek and Old Milledgeville Road where it crosses Gin Branch. Both roads have been closed to traffic since this event.

Since the closure of the subject roads the County has worked with an engineering firm to design storm water structures that will accommodate a 25-year storm event and not over top the roads with a 50-year storm event. Based on the current design, the cost estimate for Old Milledgeville Road is \$652,228.98 and \$785,839.48 for Hobbs Mill Road. Please find the cost estimates for each road attached. To date County has worked to have completed plans and specifications for bidding each road, acquired the additional right-of-way needed, and secured environmental permitting to construct the project.

The reason we have not come to you before now is that we, with the help of our engineers, have tried to identify less costly solutions. We have no funding set aside to handle projects of this magnitude. Currently the County has expended \$93,232.91 towards this work. With a total estimated construction of cost of \$1,438,068.46, the County is seeking GDOT EEE funding to assist with our ability to move forward with the projects.

Please feel free to contact me, should you have any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read "C. G. Newton, VI".

Charles G. Newton, VI, Chairman  
McDuffie County Board of Commissioners

1870  2020

The logo for the 150th anniversary features the number "150" in a large, stylized font. The "5" is the largest and contains a small illustration of a building. Below the "150" are the years "1870" and "2020" in a smaller font.



**Russell R. McMurry, P.E., Commissioner**  
One Georgia Center  
600 West Peachtree Street, NW  
Atlanta, GA 30308  
(404) 631-1000 Main Office

March 5, 2024

Charles Newton, Chairman  
McDuffie County  
210 Railroad Street  
Thomson, Georgia 30824

**RE: FY 2024 LMIG Safety Action Plan (SAP)**

Dear Chairman Newton:

To invest in improving the safety of the county and city road system, the Georgia Department of Transportation is targeting funds from the FY 2024 supplemental budget for safety improvements. The program focuses on low-cost safety improvements that can be implemented on Off-System routes that are likely to reduce the frequency and severity of crashes and road departures.

**Project/Selection Criteria:**

The Safety Action Program will follow the normal LMIG process in which direct payment is made by check/ACH after eligibility requirements are met. The total grant cost of the projects selected shall not exceed \$413,700. A 10% or 30% local match is required.

In order to aid in project selection, Traffic Operations and the Local Grants Office have provided data driven crash summary reports. Project selection must be made from the attached project list(s).

**Local Government (LG) responsibilities:**

LGs will be responsible for submitting a LMIG application and project list to the District by May 31, 2024. The application package should be emailed to Matthew Sammons, State Aid Coordinator (SAC) at [msammons@dot.ga.gov](mailto:msammons@dot.ga.gov). The LMIG Grant application must include a cover letter signed by the Mayor or Commission Chairman. The letter should contain a short description of the project list, a LMIG Grant application form, map, and a Project List. Applications submitted without this information will not be approved. The LMIG Grant Application form and Project List are attached. No applications will be accepted after May 31, 2024. All projects must be under contract by March 30, 2025.

LGs will be responsible for completion of fieldwork, plan preparation and bidding the project. LGs will also be fully responsible for all clearance of environmental requirements, utility adjustments and right of way.

**Payment:**

Payment of funds will be made through the normal LMIG process once the application and project list have been approved.

**Eligible Contract Items:**

Signing and Marking and Raised Pavement Markers (RPM's); Centerline and shoulder rumble strips; Rectangular Rapid Flashing Beacons (RRFB); Pedestrian Hybrid Beacons (PHB); Guardrail (may require engineer study); Minor shoulder widening may be considered if SAC validates there is room for it.

If you have any questions regarding the LMIG SAP Program please contact Matthew Sammons, State Aid Coordinator at (478) 553-3383 or email [msammons@dot.ga.gov](mailto:msammons@dot.ga.gov).

Sincerely,



Matthew Sammons  
State Aid Coordinator

Cc: GDOT Local Grants Office

Roadway (From Crash Report)	Total Crashes	K Crashes	Fatalities	A Crashes	B Crashes	ePDO	Severity Score
Howard Rd	5	1	1	0	2	479.3	22
Happy Valley Rd	7	1	1	0	1	461.4	20
Wire Rd	16	1	1	0	0	456.7	25
Sr 223	1	0	0	1	0	94.3	7.5
Twin Oaks Rd	1	0	0	1	0	94.3	7.5
Wisham Rd	1	0	0	1	0	94.3	7.5
Hobbs Mill Rd	6	0	0	0	2	45.8	14
Gilpin Rd	2	0	0	0	2	41.8	10
Wrightsboro Rd	19	0	0	0	0	33.4	21
Sterling Gibson Rd	2	0	0	0	1	25.5	6.5
Mt Pleasant Rd	5	0	0	0	1	24.9	9
Central Rd	3	0	0	0	1	22.9	7
Fort Creek Rd	2	0	0	0	1	21.9	6
Mynatt Rd	2	0	0	0	1	21.9	6
Roy Reeves Rd	2	0	0	0	1	21.9	6
Stage Coach Rd	2	0	0	0	1	21.9	6
Tudor Rd	2	0	0	0	1	21.9	6
1200 Dallas Dr	1	0	0	0	1	20.9	5
1300 Block Of Hillcrest Dr	1	0	0	0	1	20.9	5
1400 Blk Salem Rd	1	0	0	0	1	20.9	5
1800 Block Of Sterling Gibson	1	0	0	0	1	20.9	5
2000 Block Of Hobbs Mill Rd	1	0	0	0	1	20.9	5
2100 Block Of Mesena Rd	1	0	0	0	1	20.9	5
2442 Hobb Mills Rd	1	0	0	0	1	20.9	5
3100 Sr 223	1	0	0	0	1	20.9	5
3321 Quail Farm Rd	1	0	0	0	1	20.9	5
Culbreth Rd	1	0	0	0	1	20.9	5
Gingerhill Rd Marshall Church Rd	1	0	0	0	1	20.9	5
Luckey's Bridge Rd	1	0	0	0	1	20.9	5
Marshall Church Rd	1	0	0	0	1	20.9	5
Randall Rd	1	0	0	0	1	20.9	5
S Main	1	0	0	0	1	20.9	5
Sr 221	1	0	0	0	1	20.9	5

Boneville Rd	5	0	0	0	0	12.2	6
Moose Club Rd	6	0	0	0	0	9.6	6.5
Iron Hill Rd	2	0	0	0	0	9.2	3
Adams Chapel Rd	4	0	0	0	0	7.6	4.5
Sr 10	4	0	0	0	0	7.6	4.5
Cedar Rock Rd	7	0	0	0	0	7	7
Three Points Rd	3	0	0	0	0	6.6	3.5
Harrison Rd	2	0	0	0	0	5.6	2.5

There have been a error on my property, stating that I have 4.

bathe room and I only have 2 bathe room. I would like to request a refund for the past years.

signed

Mary McNaire

Date 1-24-24

JAN 24 2024

Jgreen

706-466-2125-cell

<b>OT170058D00</b>		<b>2023 MCDUFFIE County Board of Assessors</b>				7/20/2023 10:35:38 AM Acct # 10557 jgreen			
<b>Owner Information</b>		<b>General Property Information</b>				<b>Values</b>			
MCNAIR MARY H 407 SHADOWMOOR CIR THOMSON, GA 30824		SITUS		407 SHADOWMOOR CIR		Imp Val	182,535		
		LEGAL		407 SHADOWMOOR CIR		Acc Val	5,000		
		Tax District	Thomson	GMD	134	Homestead	H1	Land Val	6,500
		Total Acres	0.38	LL		No Covenant	0	<b>Total Value</b>	<b>194,035</b>
		Zoning	R-1A	LD		Acc/Des	0 - .000000	2022 : 179,009	2021 : 142,269
		Unit		Return Value	0			2020 : 108,482	2019 : 108,482
2002: F/C PER BLDG PER # T01-72 @82000 N/C EST @10% 1/1/02 DG/LL; 2003: ADDRESS CHANGE PER TCO 12/30/02 RP; 2005: ADDED FOR CONC PAVING, COMPL. 7-18-04 YB/LL; 2005: H0 TO H1;RP 1/13/2005; 2006: UDPT E/A 120/110 PER REVAL 6-13-06 LL; 2006:REVAL LAND VAL 70/FF TO 80/FF;DG/KP/LL/YB 6/16/06; 2008: LAND VAL CHG FROM ID3/ID5 6940/10000 6/6/08 DG; 2008: LAND CLASS 5/3; ADDED FRONT/DEPTH; 10000/150 FF;									

**SALES INFORMATION**

Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
MCNAIR MARY H	BLUE MOON CONSTRUCTION	06/13/2002	314 368	S 343R	92,200	R1		0 FM
BLUE MOON CONSTRUCTION	CATHERINE F ARRINGTON	11/14/2000	271 225	S 3060	5,636	R3		0 LM

**LAND INFORMATION**

CS	Code / Description	Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj	Value
R3	584 Res-Shadowmoor	Lot	1.00	210	0			6,500.00	6,500.00	1.00	6,500

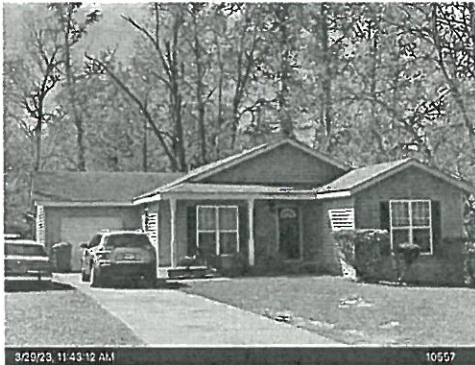
**ACCESSORY IMPROVEMENTS - OT170058D00**

CS	Descrip	Dim1	Dim2	Units	Year	Grade	Depr	Ovr D	Pcom	Func	Econ	Neigh	IDnits	Value	Photo ?
R9	Fire Fee	0	0	0	2022	1.00		0.00	0.00	0.00	0.00		8857.0		False
													0		
R1	Site Value (B)	0	0	1	2019	1.00	1.00	1.00	1.00	1.00	1.00		1.00	5000	False



RESIDENTIAL IMPROVEMENT - 0T170058D00			
407 SHADOWMOOR CIR			
Impr Key	5279	Basement / Attic	Squarefoot
Class / Strat	R1	Bsmt / Finish	0 / 0.00
Occupancy / Style	1 Family (Detached)	Attic / Finish	0 / 0.00
Rooms	5	Bsmt Qual	
Bedrooms	3	Attic Qual	
Heated Area	1,709	Grade	1.10
Story Height	1 Story	Year Built	2001
Foundation	Crawl/Masonry	Eff Year Built	0
Exterior Wall	Vinyl Siding	Condition	Average
Roofing	Asphalt Shingles	RCN	237,058
Roof Shape	Gable	Phy Depr	0.77
Floor Construction	Wood Joist	Phy OVR	0.00
Floor Finish	Finished	Func Obsol	1.00
Interior Wall	Finished	Econ Obsol	1.00
Interior Ceiling	Finished	% Complete	1.00
Heat	Cent H/AC-Ht Pmp	Neigh Adj	
Plumbing:Std Comp	2	CD	1.00
Plumbing: Extra Fix	9	FMV	182,535
Full Baths	4	MAV	0
Half Baths	0	OVR FMV	0

Sketch Legend			Other Features
Code	Type	Area	
OP	Open Porch	95	
1st	1st Floor	1709	
PT	Patio	110	



**McDuffie County Board of Commissioners  
2023 Year-End Budget Amendments**

<u>Account Number</u>	<u>Department</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
<b><u>General Fund</u></b>				
1001110-521210	Commissioners	Legal	\$ 24,700	
1001110-523600	Commissioners	Dues and fees	\$ 12,200	
1001501-531230	Government Complex	Electricity	\$ 7,665	
1001550-521200	Tax Assessor	Professional	\$ 29,040	
1002200-523600	District Attorney	Dues and fees	\$ 2,022	
1002400-511250	Magistrate Court	Part-Time Appointed	\$ 16,656	
1002400-522210	Magistrate Court	R&M Software	\$ 3,040	
1002400-512105	Magistrate Court	Non-Insurance	\$ 116	
1002600-511100	Juvenile Court	Regular Salary	\$ 6,000	
1002600-531230	Juvenile Court	Electricity	\$ 5,144	
1002800-531230	Public Defender	Electricity	\$ 5,130	
1004550-572000	Recycling	Agency Appropriations	\$ 10,076	
1005520-531230	Senior Citizens	Electricity	\$ 4,040	
1006149-521203	Boys & Girls Club	Fire Fees	\$ 850	
1006149-531230	Boys & Girls Club	Electricity	\$ 1,124	
1007563-572000	Airport	Agency Appropriations	\$ 10,983	
1009000-611003	Transportation	Transportation	\$ 47,217	
1009000-611002	Sheriff	Transfer out to Sheriff Dept.	\$ 388	
1001500-579011		Budget Contingency		-\$186,391
<b>To record additional expenses</b>				
1007520-521210	Development Authority	Legal	\$ 7,005	
34110000-349931	Development Authority	Development-Misc.		-\$7,005
1002215-512100	Child Support	Group Insurance-Health	\$ 1,731	
3411000-342330	Child Support	Child Support Reimbursement		-\$1,731
1001502-511202	Employee Relations	Employee Relations	\$ 6,822	
31150000-389063		Prior Year Earnings		-\$6,822
<b>To record additional revenues and expenses</b>				
<b><u>Transportation Fund</u></b>				
2565540-523110		Property Insurance	\$ 5,891	
2565541-391000-53121		From General Fund		-\$5,891
<b>To record additional expenses</b>				
<b><u>Fire/EMS</u></b>				
2703500-542500		Equipment	\$ 175,041	
34350001-334050		AFG Grant Funds		-\$175,041
<b>To record grant expenses and revenues received</b>				
<b><u>Hotel Tax Fund Fund</u></b>				
2754970-579000		Budget Contingency	\$ 57,379	
2754970-523904		Promotions	\$ 9,043	
2750000-389060		Prior Year		-\$66,422
<b>To record items purchased from budget contingency</b>				
<b><u>Transportation SPLOST Fund</u></b>				
3304974-542852		West Bypass	\$ 1,787,018	
33031000-341114		Grant Reimbursement		-\$1,787,018
<b>To record additional project revenues and expenses</b>				
<b><u>LMIG Fund</u></b>				
3454974-541203		County - Roads	\$ 8,773	
3454974-313201		LMIG Funds		-\$8,773
<b>To record additional project revenues and expenses</b>				



McDuffie County Board of Commissioners  
**STAFF REPORT**

**COMMISSIONERS' MEETING:** April 3, 2024

**DATE:** March 29, 2024

**TO:** Board of Commissioners

**FROM:** Pam Workman, County Finance Director

**ISSUE:** Consideration to Approve an Audit Engagement Letter with Baird & Company

**BACKGROUND:** Baird has been providing audit services for McDuffie County. Baird has offered to extend their contract on a yearly basis.

**FACTS AND FINDINGS:**

1. The Baird Audit Group, LLC has provided an engagement letter for audit services for year ended December 31, 2023.
2. The price of services will be \$29,500 compared to the previous year of \$28,000.

**ALTERNATIVES:**

1. The Board approves the engagement letter as presented.
2. The Board does not approve the engagement letter as presented.

**FUNDING:** Funding is provided within the General Fund and Special Funds.

**POLICY ANALYSIS:** Services are at the discretion of the Board.

**RECOMMENDATION:** Staff recommends the Board adopt Alternative #2.

**ATTACHMENTS:** Engagement letter.



March 20, 2024

McDuffie County Board of Commissioners  
210 Railroad Street  
Thomson, Georgia 30824

We are pleased to confirm our understanding of the services we are to provide McDuffie County, Georgia for the years ended December 31, 2023.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information including the related notes to the financial statements, which collectively comprise the basic financial statements of McDuffie County, Georgia, as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement McDuffie County Georgia's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to McDuffie County, Georgia's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Schedule of expenditures of federal awards.
3. Budgetary comparison schedules.
4. Infrastructure information.
5. Fund financial statements/
6. Net Pension Liability.

We have also been engaged to report on supplementary information other than RSI that accompanies McDuffie County, Georgia's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and

other additional procedures in accordance with GAAS, and we will provide an opinion on it, in relation to the financial statements as a whole, in a separate written report accompanying our auditors' report on the financial statements.

1. Report on Internal Control

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1. Supplementary schedules for state awards.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

**Auditors' Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of McDuffie County, Georgia and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting waste or abuse.

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

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

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

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality of your personal information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third party service provider. Furthermore, we will remain responsible for the work provided by any such third party services providers.

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

#### **Audit Procedures – Internal Control**

We will obtain an understanding of the government and its environment including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material

misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Other Services**

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

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

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met, following laws and regulations, and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related-party relationships and transactions, and other matters, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require

certain written representations from you about your responsibilities for the financial statements, compliance with laws, regulations, contracts, and grant agreements, and other responsibilities required by GAAS and *Government Auditing Standards*.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for the presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

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

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



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

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

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

Brenda F. Carroll, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately April 15, 2024 and to issue our report no later than June 30, 2024.

Our fee to audit the financial statements provided to us in final form, including adjustments, notes to the financial statements, management's discussion and analysis, and required schedules will be \$23,000. Our invoices will be rendered monthly as work progresses. Payment is due upon presentation. To prepare the financial statements from the County's trial balance which has been adjusted and including all funds and schedules furnished to us in the form ready to be included in the financial statements, our additional fee will not exceed \$6,500. Invoices will be rendered monthly, and payment is due upon presentation. If a single audit is required, our fee will be \$2,500 for each major program required to be audited.

## **Reporting**

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

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control on compliance and (2) that the report is an integral party of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that McDuffie County, Georgia is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

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

Very truly yours.

The Baird Audit Group, LLC  
Certified Public Accountants



Brenda F. Carroll, CPA, CFE, FCPA, CIA, CICA, CSEP

RESPONSE:

This letter correctly sets forth the understanding of McDuffie County Board of Commissioners

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## EXECUTIVE SUMMARY

### ACO/E&R/NOD REPORT FOR MARCH 2024

#### OBJECTIVE:

To get approval of digest changes from the governing body of the County.

#### CONSIDERATIONS:

<b>Approval of</b>	<b>-\$2,037.96</b>	<b>Changes to the PROPERTY TAX DIGEST</b>
<b>Approval of</b>	<b>\$0.00</b>	<b>Changes to the MOBILE HOME DIGEST</b>

#### FISCAL:

This will INCREASE/DECREASE the amount of revenue that is due to the County for the M&O.

The DECREASE to the Property Tax Digest are from appeals being settled for 2021, 2022 and 2023.

There were no changes to the Mobile Home Digest.

Prepared By:  
Stacey W. Thomas  
McDuffie County Tax Commissioner

Reviewed By:  
David Crawley  
County Manager

# ACO\_E&R

2021

PROP KEY	DATA DATE	BILL TYPE	BILL NO	State	County	School	Thomson	Bellemede	NorthView	Cedar Creek	Deerfield	Elias Station	Fire Fee	Oak Grove	TOTAL
<b>Bill Year 2021</b>															
7199	03/01/24	R	8949	0.00	422.53	1,011.28	392.10								1,825.91
	03/31/24			0.00	392.67	939.81	365.75						54.11		1,752.34
				0.00	(29.86)	(71.47)	(26.35)	0.00	0.00	0.00	0.00	0.00	54.11	0.00	(73.57)

ACO 4918 ERROR IN BATHROOM COUNT 3/8/24



# ACO\_E&R

2022

PROP KEY	DATA DATE	BILL TYPE	BILL NO	State	County	School	Thomson	Bellemede	NorthView	Cedar Creek	Deerfield	Elias Station	Fire Fee	Oak Grove	TOTAL
<b>Bill Year 2022</b>															
7263	03/01/24	R	9067	0.00	537.29	1,219.00	493.35								2,249.64
	03/31/24			0.00	507.43	1,151.25	467.00						88.57		2,214.25
				0.00	(29.86)	(67.75)	(26.35)	0.00	0.00	0.00	0.00	0.00	88.57	0.00	(35.39)

ACO 4917 ERROR IN BATHROOM COUNTS 3/8/24



# ACO\_E&R

2023

PROP KEY	DATA DATE	BILL TYPE	BILL NO	State	County	School	Thomson	Bellemede	NorthView	Cedar Creek	Deerfield	Elias Station	Fire Fee	Oak Grove	TOTAL
<b>Bill Year 2023</b>															
1624	03/01/24	P	1624	0.00	92.48	193.23									285.71
	03/31/24			0.00	0.00	0.00									0.00
					0.00	(92.48)	(193.23)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(285.71)
2023-BILL RTS															
ACO 4881 ACCOUNT ERROR DEP 10050000 03/24															
2395	03/01/24	P	2395	0.00	35.67	74.53									110.20
	03/31/24			0.00	0.00	0.00									0.00
					0.00	(35.67)	(74.53)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(110.20)
ACO 4880 APPEAL SETTLED BOAT SOLD 3/7/24															
3821	03/01/24	R	3821	0.00	1,550.86	3,240.34							203.12		4,994.32
	03/31/24			0.00	1,524.88	3,186.06							203.12		4,914.06
					0.00	(25.98)	(54.28)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(80.26)
ACO 4916 APPEAL WAIVED 3/8/24															
4804	03/01/24	R	4804	0.00	536.91	1,121.80							82.80		1,741.51
	03/31/24			0.00	484.16	1,011.59							82.80		1,578.55
					0.00	(52.75)	(110.21)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(162.96)
ACO 4867 APPEAL SETTLED 3/8/24															
5158	03/01/24	R	5158	0.00	683.88	1,428.87							148.06		2,260.81
	03/31/24			0.00	640.34	1,337.91							148.06		2,126.31
					0.00	(43.54)	(90.96)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(134.50)
ACO 4868 APPEAL SETTLED 3/8/24															
5680	03/01/24	R	5680												0.00
	03/31/24														0.00
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACO 4872 APPEAL SETTLED NO CHANGE 3/7/24															
6426	03/01/24	R	6426	0.00	718.41	1,256.30							395.15		2,369.86
	03/31/24			0.00	663.28	1,141.09							395.15		2,199.52
					0.00	(55.13)	(115.21)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(170.34)
ACO 4874 APPEAL SETTLED 3/8/24															
6483	03/01/24	R	6483	0.00	1,699.57	3,551.06							234.54		5,485.17
	03/31/24			0.00	1,362.65	2,847.09							234.54		4,444.28
					0.00	(336.92)	(703.97)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,040.89)
ACO 4864 APPEAL SETTLED AND CORRECTION ON SQ FOOTAGE - FIRE FEE ADJUSTED AS WELL 3/8/24															



6641	03/01/24	R	6641	0.00	2,084.83	4,356.01							164.87		6,605.71
	03/31/24			0.00	1,967.87	4,111.63							164.87		6,244.37
				0.00	(116.96)	(244.38)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(361.34)
ACO 4866 APPEAL SETTLED 3/8/24															
6865	03/01/24	R	6865	0.00	1,264.84	2,218.52							215.26		3,698.62
	03/31/24			0.00	1,233.82	2,153.71							215.26		3,602.79
				0.00	(31.02)	(64.81)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(95.83)
ACO 4877 APPEAL SETTLED 3/8/24															
6866	03/01/24	R	6866	0.00	1,242.04	2,595.09							157.84		3,994.97
	03/31/24			0.00	1,180.73	2,466.99							157.84		3,805.56
				0.00	(61.31)	(128.10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(189.41)
ACO 4881 APPEAL SETTLED 3/8/24															
6933	03/01/24	R	6933	0.00	66,201.73	138,320.83							11,153.47		215,676.03
	03/31/24			0.00	65,595.60	137,054.40							11,153.47		213,803.47
				0.00	(606.13)	(1,266.43)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,872.56)
ACO 4854 APPEAL WAIVED 3/8/24															
7295	03/01/24	R	7295	0.00	447.57	935.13							72.93		1,455.63
	03/31/24			0.00	412.32	861.48							72.93		1,346.73
				0.00	(35.25)	(73.65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(108.90)
ACO 4902 APPEAL SETTLED 3/8/24															
7669	03/01/24	R	7669	0.00	689.19	1,195.24							102.96		1,987.39
	03/31/24			0.00	632.53	1,076.85							102.96		1,812.34
				0.00	(56.66)	(118.39)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(175.05)
ACO 4865 APPEAL SETTLED 3/8/24															
7756	03/01/24	R	7756	0.00	727.44	1,519.90							135.17		2,382.51
	03/31/24			0.00	671.58	1,403.17							135.17		2,209.92
				0.00	(55.86)	(116.73)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(172.59)
ACO 4871 APPEAL SETTLED 3/8/24															
8082	03/01/24	R	8082												0.00
	03/31/24														0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACO 4855 APPEAL SETTLED NO CHANGE 3/7/24															
8088	03/01/24	R	8088												0.00
	03/31/24														0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACO 4856 APPEAL SETTLED NO CHANGE 3/7/24															

9730	03/01/24	R	9730	0.00	1,263.68	2,640.32							183.96		4,087.96
	03/31/24			0.00	1,171.35	2,447.40							183.96		3,802.71
				0.00	(92.33)	(192.92)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(285.25)
ACO 4875 APPEAL SETTLED 3/8/24															
11468	03/01/24	R	11468												0.00
	03/31/24														0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACO 4913 APPEAL SETTLED NO CHANGE 3/7/24															
11752	03/01/24	R	11752												0.00
	03/31/24														0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACO 4879 APPEAL SETTLED NO CHANGE 3/7/24															
12763	03/01/24	R	12763	0.00	187.72	392.22	165.63						53.12		798.69
	03/31/24			0.00	171.80	358.95	151.58						53.12		735.45
				0.00	(15.92)	(33.27)	(14.05)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(63.24)
ACO 4891 APPEAL SETTLED 3/8/24															
12876	03/01/24	R	12876												0.00
	03/31/24														0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACO 4914 APPEAL SETTLED NO CHANGE 3/7/24															
13126	03/01/24	R	13126	0.00	186.37	389.40	164.44						63.87		804.08
	03/31/24			0.00	140.56	293.69	124.02						63.87		622.14
				0.00	(45.81)	(95.71)	(40.42)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(181.94)
ACO 4911 APPEAL SETTLED 3/8/24															
14101	03/01/24	R	14101												0.00
	03/31/24														0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACO 4912 APPEAL SETTLED NO CHANGE 3/7/24															
14361	03/01/24	R	14361	0.00	249.76	97.62	247.92						85.72		681.02
	03/31/24			0.00	31.24	0.00	55.12						85.72		172.08
				0.00	(218.52)	(97.62)	(192.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(508.94)
ACO 4863 APPEAL SETTLED 3/8/24															
14517	03/01/24	R	14517												0.00
	03/31/24														0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AGREEMENT VOID 1/4/24															
ACO 4875 APPEAL SETTLED 3/8/24															

15053	03/01/24	R	15053																0.00
	03/31/24																		0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACO 4878 APPEAL SETTLED NO CHANGE 3/7/24																			
<b>Bill Year 2024</b>																			
15950	03/01/24	M	250633																0.00
	03/31/24																		0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACO 4857 MH DETITLED VIA COURT ORDER TAXES PAID BY POSITIVE EARNEST ON 4/22/24																			
16610	03/01/24	M	251293																0.00
	03/31/24																		0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACO 4861 HOMESTEAD FILED 3/8/24																			
16774	03/01/24	M	251433																0.00
	03/31/24																		0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACO 4860 H/S REMOVED 3/8/24																			
16775	03/01/24	M	251434																0.00
	03/31/24																		0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACO 4858 H/S REMOVED 3/8/24																			

