Minutes
CITY OF FOLKSTON
REGULAR MONTHLY MEETING
March 20, 2023

The Mayor and Council of the City of Folkston met in regular session on March 20, 2023 at City Hall.

Mayor Lee Gowen called the meeting to order at 6:32 pm. He gave the invocation and led the pledge of allegiance.

Members Present:	Lee Gowen, Mayor Ruby Baker Marion Davis Jr. Jim Gowen Rob Roberson Bruce Young
Members Absent:	
Also Present:	Leonard H. Lloyd, City Manager Darlene Williamson, City Clerk Hali Coffey, Deputy Clerk Patrick Brooks, City Attorney
Visitors:	Jamison Guice, Charlton County Herald

AGENDA

Mr. Marion Davis made a motion to approve the agenda as presented. Mr. Jim Gowen seconded the motion and it passed by unanimous vote.

MINUTES

Mr. Bruce Young made a motion to approve the minutes for February 20, 2023 Regular Meeting as presented. Mrs. Ruby Baker seconded the motion and it passed by unanimous vote.

APPROVE INCOME AND EXPENSE STATEMENTS

Mr. Jim Gowen made a motion to approve the income and expense statements for February, 2023 as presented. Mr. Marion Davis seconded the motion and it passed by unanimous vote.

POLICE DEPARTMENT REPORT

Chief Wesley Green stated the police department filed 21 incident reports, investigated 4 accidents and answered 1,257 calls during the month of February 2023.
The police department collected $9,146.00 in fines and forfeitures;
the city's portion is $7.479.86.

CITY MANAGER REPORT

Mr. Lloyd stated the company has videoed the well casing and the plan is to scrape and clean the casing. The new pump will be installed 120 feet down, inside a 5-inch column placed inside the 8-inch casing.

Mr. Lloyd then informed the council that the prison lift station repairs have been completed and the sewer line extension for Third Street is making progress.

APPROVE AUDIT AGREEMENT / KENDALL L. DAVIS, P.C.

Mr. Jim Gowen made a motion to approve the audit agreement for Kendall L. Davis, P.C. as presented. Mrs. Ruby Baker seconded the motion and it passed by unanimous vote.

APPROVE 2020 DELINQUENT UTILITY ACCOUNTS

Mayor Gowen stated the delinquent utility accounts are over one year old and need to be approved as uncollectable for audit purposes. The balance on these accounts can still be collected should a customer request utility service in the future. List attached.

Mr. Bruce Young made a motion to approve the 2020 delinquent utility accounts in the amount of $9,255.28 as presented. Mrs. Ruby Baker seconded the motion and it passed by unanimous vote.

APPROVE E&R ADJUSTMENTS

Ms. Williamson informed the council that the city has received the 2022 Tax E&R adjustments for the new evaluations for the Utility Companies. List attached.

Mr. Marion Davis made a motion to approve the 2022 E&R adjustments as presented. Mr. Rob Roberson seconded the motion and it passed by unanimous vote.

GENERAL DISCUSSION

Mayor Lee Gowen informed the council that the city has received the annual franchise fee from Georgia Power in the amount of $159,645.00.

He then stated that the Development Authority is requesting recommendations for a replacement for city representative board member, Joe Timmon.

The registration is open for the annual GMA convention in Savannah, if anyone is interested in going.

EXECUTIVE SESSION / PERSONNEL:

Mr. Marion Davis made a motion to enter into Executive Session to discuss personnel. Mr. Bruce Young seconded the motion and it passed by unanimous vote.

The meeting went into executive session at 6:53 pm.

Mayor Gowen declared the meeting back in open session at 7:04 pm.
No action was taken during the Executive Session.

ADJOURN:

Mr. Rob Roberson made a motion to adjourn. Mr. Bruce Young seconded the motion and it passed by unanimous vote.

The meeting adjourned at 7:06 PM.

ATTEST:

Darlene Williamson

Lee Gowen, Mayor

Darlene Williamson, City Clerk

Kendall L. Davis, P.C.

CERTIFIED PUBLIC ACCOUNTANT

*34 S Williams St * Hazlehurst, Georgia 31539 * (912)375-6077 *email: kendall_davis_pc@yahoo.com

AUDIT ENGAGEMENT LETTER

March 15, 2023

Mr. Pender Lloyd, City Clerk
City of Folkston
Folkston, Georgia

I am pleased to confirm my understanding of the services that I am to provide for the City of Folkston for the years ended December 31, 2022, 2023, and 2024 with option to renew for two additional years.

Audit Scope and Objectives

I will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Folkston, Georgia (City), as of and for the year ended December 31, 2022, 2023, and 2024, and the related notes to the financial statements, which collectively compromise the City of Folkston's basic financial statements as listed in the table of contents. My 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 auditing standards generally accepted in the United States of America (GAAS), will provide an opinion on them in relation to the financial statements as a whole in a report combined with my auditor's report on the financial statements.

The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes my opinion about whether the financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP), and to report on the fairness of the supplementary information referred to in the first paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

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

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

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.

Auditor's Responsibilities for the Audit of the Financial Statements

I will conduct my audit in accordance with GAAS; the standards for financial audits contained in GAGAS, issued by the Comptroller General of the United States; and the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures I consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, I exercise professional judgment and maintain professional skepticism throughout the audit.

I will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. I will also evaluate the overall presentation of the financial statements, including disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. I 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 City or to acts by management or employees acting on behalf of the City . Because the determination of waste and abuse is subjective, GAGAS does not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of internal control combined with the inherent risks of an audit by not performing a detailed examination of all transactions there is an unavoidable risk that some material misstatements or noncompliance may not be detected by me, even though the audit is properly planned and performed in accordance with GAAS, GAGAS, and the Uniform Guidance. In addition, an audit is not designed to detect immaterial misstatements or violations of laws, regulations, contracts or agreements that do not have a direct and material effect on the financial statements or on major programs. However, I will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to my attention I will also inform the appropriate level of management of any violations of laws, regulations, contracts or agreements that come to my attention, unless clearly inconsequential, and of any material abuse that comes to my attention, unless clearly inconsequential. I will include such matters in the reports required for a Single Audit. My responsibility as an auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as an auditor.

I have identified the following significant risk(s) of material misstatement as part of my audit planning:

- Management override of controls
- Equity skimming as defined by the Uniform Guidance (for City s subject to such restrictions)
- Accounting for mortgage refinancing
- Adoption of new revenue recognition standards
- Other historically noted financial statement issues

If, as a result of my planning procedures, I identify additional risks not mentioned here, they may be communicated in a separate communication.

I 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 City 's ability to continue as a going concern for a reasonable period of time.

My 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. I will also request written representations from your attorney as part of the engagement.

I may, from time to time and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of any information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I 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 I am 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, I will remain responsible for the work provided by any such third-party service providers.

Audit Procedures – Internal Control

I will obtain an understanding of the City 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 my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that I 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. My 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 my report on internal control issued pursuant to GAGAS.

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

An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, I will express no such opinion. However, during the audit, I will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards, GAGAS, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of the City of Folkston's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and I will not express such an opinion in my report on compliance issued pursuant to GAGAS.

The Uniform Guidance requires that I also plan and perform the audit to obtain reasonable assurance about whether the City has complied with Federal statutes, laws and regulations, provisions of contracts and grant agreements and conditions of Federal awards applicable to major programs. My procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements applicable that could have a direct and material effect on each of the City 's major programs. For Federal programs that are included in the Compliance Supplement, my compliance and internal control procedures will relate to the compliance procedures that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on City of Folkston's compliance with requirements applicable to each of its major programs in my report on compliance issued pursuant to the Uniform Guidance.

Other Services

Non-Audit Services
As part of my engagement, and in order to complete the audited financial statements in a timely manner, you have requested that I assist you with a variety of non-audit services. Under professional standards these services may increase my risk of independence. In order to reduce any independence risk that may exist to an acceptable level, you will be required to take responsibility for those services. Further, you will be required to assign personnel with suitable skills, knowledge and experience to review the services provided to ensure that such are acceptable and appropriate.

Services to be provided will include the following:

1. You will provide adjusted (close-out) financial statements for the audit report in addition information for preparation of the notes to the financial statements and supplementary data in accordance with GAAP. I will use the City's adjusted financial statements to begin my audit. I will suggest any other adjustments that need to be made.

These non-audit services do not constitute an audit under GAGAS, and such services will not be conducted in accordance with GAGAS.
I will perform the services in accordance with applicable professional standards issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, supplementary information, and related notes previously defined. I, in my sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

My audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with GAAP. You are also 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, (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other information as needed to perform an audit under the Uniform Guidance, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the City from whom we determine it necessary to obtain audit evidence. At the conclusion of my audit, I will require certain written representations from you about the financial statements and related matters.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud affecting the City 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 City received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the City complies with applicable laws, regulations, contracts, agreements and grants. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a schedule of the status of prior audit findings, questioned costs, and recommendations and a corrective action plan. The schedule of the status of prior audit findings, questioned costs, and recommendations should be available for my review.

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

You are responsible for identifying all Federal awards received and understanding and complying with the compliance requirements, and for the preparation schedule of expenditures of Federal awards, including related notes, the supplementary information in conformity with GAAS. You agree to include my report on the supplementary information in any document that contains, and indicates that I have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon OR make the audited financial statements readily available for users of the supplementary information no later than the date the supplementary information is issued with my report thereon. Your responsibilities include acknowledging to us in the management representation letter that:

1. you are responsible for presentation of the supplementary information in accordance with GAAP
2. you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP
3. the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and
4. you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing copies of previous financial audits, and any other audits, attestations, studies, or reviews directly related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to me corrective actions taken to address significant findings and recommendations resulting from those audits, attestations, studies, or reviews, and reporting findings and the current status of such findings in the schedule of the status of prior audit findings, questioned costs and recommendations, in accordance with the requirements of the Uniform Guidance. You are also responsible for providing management's views on my 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.

You agree to assume all management responsibilities for the nonattest services I provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement administration, fees, and other

I understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing. A list of information I expect to need for my audit will be sent to you. Please have this information available for us on the scheduled audit date.

The audit documentation for this engagement is the property of Kendall L. Davis, P.C. 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 approved interested parties only for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Kendall L. Davis, P.C. personnel. Furthermore, upon request, I 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 six years after the report release date period.

Kendall L. Davis, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign it. I will complete my audit and issue my reports in a timely manner to meet all deadlines.

The fee for the audit will be $ 10,500 per year. If the City is subject to a Single Audit during any year then $2,500 for that year will be added to the audit fee. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, I will keep you informed of any problems I encounter and my fees will be adjusted accordingly. My invoices for these fees will be rendered each month as work progresses and are payable upon presentation. Work may be suspended if your account becomes 120 days or more overdue and will not be resumed until your account is paid in full. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket expenditures through the date of termination.

I **affirm** that I or members of my organization have not been suspended or debarred from performing government audits, or other government activity.

I **certify** that I nor members of my firm do not and will not discriminate as to race, sex, religion, color, age, creed or national origin in regard to obligation, work, and services to be performed under the terms of any contract ensuing from this proposal.

Government Auditing Standards require that I provided you with a copy of my most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. My peer review report is included.

Reporting

I will issue written reports upon completion of my audit. My reports will be addressed to the City of Folkston. Circumstances may arise in which my report may differ from its expected form and content based on the results of my audit. Depending on the nature of these circumstances, it may be necessary for me to modify my opinion, add a separate section, or add an emphasis- of-matter or other-matter paragraph to my auditor's report, or if necessary, withdraw from this engagement. If my opinions are other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or are unable to form or have not formed opinions, I may decline to express opinions or issue reports, or I may withdraw from this engagement.

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

I appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign below and return it to me.

Sincerely,

Kendall Davis, P.C.

Kendall L. Davis, P.C.
Certified Public Accountant

Client Response

This letter correctly sets forth the understanding of the City of Folkston.

Management signature: Darlene Williamson

Title: City Clerk

Date: 3-20-23

Governance signature:

Title: MAYOR OR Council Member

Date: 3-20-23

2021 Delinquent Accounts

ACT #	NAME	BALANCE
1123115416	Najhy Muheisen	$2,591.45
1123116205	Adrian Martin	$137.98
1123116226	Barbara Peeples	$97.50
1123115742	Christopher Gibson	$153.20
1123114573	Heather Eady	$39.27
1123115704	Harry Gibbs	$72.72
1123114570	Antonio Nixon	$138.72
1123115485	Crystal Thompson	$259.53
1123115905	William Johnson	$106.74
30164012	Quantoria Jernigan	$475.08
20220206	April Williams	$381.67
30009011	Joshua Story	$162.87
1123115707	Brenda Taylor	$415.07
1123115470	Ludora Jones	$58.35
1123115785	Katrin Whitlock	$95.41
1123115918	Sharon Neumann	$28.45
1123116128	Karen Holton	$174.31
1123115857	Justin Flowers	$295.61
1123115847	Groomer Has It	$123.97
40104504	Christy Rosian	$91.72
1123115932	Kira Beasley	$97.07
1123115306	Regina Atkins	$72.64
1123115888	Tyree Savage	$62.52
1123115770	Angela Carter	$31.89
1123115903	Portrait Maxwell	$104.19
60060010	Amber Morgan	$503.53
50155005	Pamela Gant	$136.40
1123115666	Brian Roberson	$169.41
1123114840	Raliegh L Wayne III	$264.98
1123115335	Darius Stafford	$119.52
1123115865	Venreal Thompson	$116.90
1123115313	Calvin Edwards	$56.93
1123115343	Videll Johnson	$158.79
80054015	Kimiko Bolden	$113.87
60255001	Kenyon Brown	$302.76
1123115814	Dennise Orand	$34.83
70105001	Richard Lang	$29.00
70174502	Anna Lloyd	$160.35
1123115877	Edwin Garcia	$56.98
1123114902	Patrick Mosley	$131.93
1123116173	William Cowart	$68.87
1123115862	Devan Bryson	$197.75
1123115762	Stephen Huggins	$143.33
1123116130	Dustin Lyons	$25.73
1123115677	Laina Bowen	$44.85
80179709	Jerry McCormick	$150.64
Total		$9,255.28

For 2022 Tax Year

Utilities Public Utilities are to be taxed at 40%

Bill Number	Taxpayer	Original Amount	Adjustment	Final Amount Due
2022-36	At&T	0.37	0.08	0.45
2022-192	Centurylink Communications	57.98	-1.99	55.99
2022-288	CSX Transportation	15,282.69	4,518.00	19,800.69
2022-289	CSX Transportation	141.87	19.80	161.67
2022-363	Dukenet Communications	15.37	-8.27	7.10
2022-508	Georgia Power Co	6,157.47	1,111.60	7,269.07
2022-1352	Earthlink	1.34	-0.94	0.40
2022-1370	Zayo Group	37.14	-26.21	10.93
Under Appeal				
2022-1292	Varun Inc	715.81	126.32	842.13
Totals		22,410.04	5,738.39	28,148.43