

**Pembroke City Council**

**Proposed Agenda**

**July 8, 2024**

**7:00 P.M.**

**A. Call to Order**

**B. Invocation – Pastor**

**C. Pledge of Allegiance**

**D. Adoption of Minutes – June 10, 2024**

**E. Public Comments**

**F. Approval of Meeting Agenda**

**G. Consent Agenda**

- 1. Approval to Amend the City Personnel Policy to add Juneteenth as an observed holiday.**
- 2. Approval for the Fire Department to purchase a 2024 Dodge Durango and outfit it with the necessary equipment in the amount of \$60,000.00.**
- 3. Approval and adoption of the FY 2023 Audit as presented by Lanier, Deal & Proctor.**

**H. Public Hearings**

- 1. Applicant seeking a rezoning to planned unit development for Parcels 011-024, 011-024-01, and 011-025 located along Highway 67, also known as the Warnell-GSL Cattle Company, LLC Tract PUD, containing approximately 535 acres.**
- 2. Applicant is seeking a rezoning for to planned unit development for Parcels 015-008 and 015-062 along Wildwood Church Street, also known as the Wyndham PUD, containing approximately 186 acres.**
- 3. Wyndham PUD applicant is also seeking a rezoning to AR-1 for Parcel 015-003-02, along Highway 119, containing approximately 41 acres.**
- 4. Applicant is seeking a rezoning from R-1, Residential, to B-3, Village Commercial, for 153 N. Main Street, Parcel 06-15-005.**
- 5. City of Pembroke is proposing changes to the City's zoning ordinance. Those include changes to Article III Sections 3-9 through 3-41, Article V Sections 5-2 (1a) (1c) (3) (5b) (6h), 5-4 (1a) (2), 5-10 (2a) (2d) (3) (8) (9a). Those changes include clarifications, additions, and the elimination of conflicting information to the affected sections and subsections.**

**I. Ordinance Readings**

**Motion to dispense with the reading of the Ordinances to follow.**

- 1. First Reading of an Ordinance to Annex into the corporate city limits of the City of Pembroke as requested by H. Brooks Warnell, Jr., Parcel 001-024.**



2. **First Reading of an Ordinance to Amend the City of Pembroke Zoning Ordinance to provide a PUD zoning designation to land petitioned to be annexed on Highway 67, Parcel 001-024, and city parcels 011-024-01, and 011-025 on Highway 67.**
3. **First Reading of an Ordinance to Annex into the corporate city limits of the City of Pembroke as requested by Stubbs Family Farm LLC, Parcel 015-008.**
4. **First Reading of an Ordinance to Annex into the corporate city limits of the City of Pembroke as requested by Darlene Morgan, Parcel 015-062.**
5. **First Reading of an Ordinance to Amend the City of Pembroke Zoning Ordinance to provide a PUD zoning designation for land petitioned to be annexed on Sims Road, Parcel 015-062, and Wildwood Church Road, Parcel 015-008.**
6. **First Reading of an Ordinance to Annex into the corporate city limits of the City of Pembroke as requested by Tiffany Warnell, Parcel 015-003-02.**
7. **First Reading of an Ordinance to Amend the City of Pembroke Zoning Ordinance to provide an AR-1 zoning designation for land petitioned to be annexed on Highway 119, Parcel 015-03-02.**
8. **First Reading of an Ordinance to Amend the City of Pembroke Zoning Ordinance from R-1 to B-3 for 153 N. Main Street, Parcel 06-15-005.**

#### **Second Reading**

1. **Second Reading and Approval of an Ordinance to consider changes to the city's zoning ordinance. Those include changes to Article V, Sections 5-2 (3), 5-2 (5)(b), 5-2 (6)(h), 5-4 (1), 5-4 (2), 5-10 (3), and 5-10 (9)(a). Those changes include clarifications, additions, and the elimination of conflicting information to the affected sections and subsections.**

#### **J. Action Agenda**

#### **K. Department Reports**

#### **L. Committee Reports**

#### **M. Executive Session for the purpose of discussing personnel, land acquisition, and/or litigation as allowed by O.C.G.A., Title 50, Chapter 14.**

#### **N. Adjournment**



**Pembroke City Council**  
**Proposed Workshop Agenda**  
**June 10, 2024**  
**6:00 P.M.**

- 1. Call to Order**
- 2. Adding Juneteenth to Observed Holidays**
- 3. Tax Revenue**
- 4. Setting Dates for Budget Workshop**
- 5. Executive Session**

**Please come in time to eat before the 7:00 council meeting.**



**PEMBROKE CITY COUNCIL  
MINUTES  
JUNE 10, 2024**

The regular meeting of the Pembroke City Council was held on Monday, June 10, 2024, at City Hall with the following members present: Mayor Tiffany Zeigler, Mayor Pro-Tem Johnnie Miller, Councilmembers Diane Moore, Sharon Lewis, Ernest Hamilton, and Ed Bacon. Also, present were City Administrator Chris Benson, City Attorney Dana Braun, City Clerk Arlene Hobbs, and City Engineer Marcus Sack.

**CALL TO ORDER, INVOCATION AND PLEDGE...**Mayor Zeigler called the meeting to order at 7:00 pm. The invocation was given by Pastor Tim Traywick of Christ Baptist Church. The pledge of allegiance to the flag was led by Councilmember Johnnie Miller.

**MINUTES...** A motion was made by Johnnie Miller and seconded by Ernest Hamilton to approve the minutes of the May 13, 2024; regular council meeting as presented. The motion carried unanimously.

**PUBLIC COMMENTS...**none.

**APPROVAL OF MEETING AGENDA...**A motion to approve the meeting agenda was made by Diane Moore, seconded by Ed Bacon. The motion carried unanimously.

**CONSENT AGENDA...**A motion to approve the consent agenda was made by Johnnie Miller, seconded by Ed Bacon. The motion carried unanimously.

- 1. Approval to Adopt GMEBS Defined Benefit Retirement Plan Restatement.**
- 2. Approval of Work Detail Agreement by and between the Georgia Department of Corrections and City of Pembroke.**
- 3. Approval to open a new checking account with Ameris Bank for SPLOST VIII funds.**
- 4. Approval to reappoint Steven Asplund as the non-public representative of the City of Pembroke to the Coastal Regional Commission for the 2024 – 2025 term.**

**PUBLIC HEARINGS**

- 1. Applicant seeking reconsideration of a previous stipulation placed by the Pembroke City Council upon Parcel 09-01-013 on Harry Hagan Road requiring all single-family residences built on the parcel must have a 10,980 square foot lot size. Property is zoned R-3, Multi-Family Residential. The applicant is seeking to construct sixty-seven single family homes only.**
  - A. The applicant spoke on behalf of this project, reiterating the fact that these will be single family homes only, no townhomes, and they will be away from all guide wires.
- 2. Applicant is seeking a rezoning for Parcel 11-08-002 on Madison Street currently zoned R-1, Single Family Residential, to R-2, Two-Family Residential.**
  - A. Ron Lewis, the applicant, of 63 Georgia Street, spoke in a favor of the request.

- B. Angel Curry of 40 Georgia Street spoke against the rezoning, stating that she as well as all the neighbors only want to see single family residences.
  - C. Terry Post of 101 Madison Street spoke against the rezoning. He presented a petition with thirty-three signatures against any multi-family development.
  - D. Trinity Stone of 40 Georgia Street spoke against the rezoning request.
  - E. Celeste Post of 101 Madison Street spoke against the rezoning request stating the increased traffic it would bring to the neighborhood.
3. **Applicant seeking rezoning for Parcel 11-08-001, 196 Park Street, currently zoned R-1, Single Family Residential, to R-2, Two-Family Residential.**
- A. Ron Lewis of 63 Georgia Street, the applicant, spoke in favor of the rezoning stating that he lives in this neighborhood himself and is not trying to bring in anything that would create a less safe environment.
  - B. Terry Post of 101 Madison Street spoke against the rezoning.
  - C. Angel Curry of 40 Georgia Street spoke against the rezoning.
  - D. Celeste Post of 101 Madison Street spoke against the rezoning.
  - E. Trinity Stone of 40 Georgia Street spoke against the rezoning.
4. **The city of Pembroke is proposing changes to the city's zoning ordinance to include changes to Article V, Sections 5-2 (3), 5-2 (5)(b), 5-2 (6)(h), 5-4 (1), 5-4 (2), 5-10 (2), 5-10 (3), and 5-10 (9)(a). Changes include clarifications, additions, and the elimination of conflicting information to the affected sections and subsections.**
- A. Chris Benson, City Administrator, gave an overview of the proposed changes. Mayor Tiffany Zeigler requested that we make sure to reference building materials as being stone, masonry, or hardy plank, as well as to address the light pollution by using downlighting, etc.

## **ORDINANCE READINGS**

Motion to dispense with the reading of the Ordinances to follow was made by Diane Moore, seconded by Ed Bacon. The motion carried unanimously.

- 1. **First Reading of an Ordinance to consider changes to the city's zoning ordinance. Those include changes to Article V, Sections 5-2 (3), 5-2 (5)(b), 5-2 (6)(h), 5-4 (1), 5-4 (2), 5-10 (3), and 5-10 (9)(a). Those changes include clarifications, additions, and the elimination of conflicting information to the affected sections and subsections.**

## **ACTION AGENDA**

- 1. **Approve/Disapprove reconsideration of previous stipulation placed by Pembroke City Council upon Parcel 09-01-013 on Harry Hagan Road requiring all single-family residences built on the parcel must have a 10,980 square foot lot size. Property is zoned R-3, Multi-Family Residential. The applicant is seeking to construct sixty-seven single family homes only.** A motion to approve was made by Johnnie Miller, seconded by Diane Moore. The motion carried unanimously.



2. **Approve/Disapprove rezoning of parcel 11-08-002 on Madison Street, currently zoned R-1, Single-Family residential to R-2 Two-Family Residential.** A motion to disapprove was made by Ed Bacon. There was not a second, thus the motion dies. A motion to approve was made by Johnnie Miller, seconded by Sharon Lewis. Ed Bacon, Diane Moore, and Ernest Hamilton voted no to the rezoning, while Johnnie Miller and Sharon Lewis voted yes. The rezoning request was denied 3-2.
  
3. **Approve/Disapprove rezoning of parcel 11-08-001 at 196 Park Street, currently zoned R-1, Single-Family Residential, to R-2 Two-Family Residential.** A motion to disapprove was made by Ed Bacon, seconded by Diane Moore. Ed Bacon, Diane Moore, and Ernest Hamilton voted no to the rezoning, while Johnnie Miller and Sharon Lewis voted yes. The rezoning request was denied 3-2.

#### **DEPARTMENT REPORTS...**

**Police** – Chief Collins reported there was one open position for an officer. He reported on many cases of theft of unlocked vehicles. He also talked about becoming a member of the GGIA and GASRE.

**Fire** – Chief Waters reported that there were eighty-three calls during the month of May. Summer Camp is full. The pool passed inspection and is open and running smoothly.

**DDA** – Fernanda reported on the Whistle Stop Farmers Market. She also reminded everyone to sign the Birthday card for the Army.

**Street** – Dalton Cook informed the council that mosquito spraying would begin soon and would be done twice weekly at 7pm. He reported on new street signs to be installed and that all members of his team had successfully passed their flagging class.

**City Administrator** – Mr. Benson spoke on the new P&Z employee and thanked Steve Scholar for his ongoing support.

**City Attorney** – nothing to report. Mr. Braun did introduce his new intern for the summer.

**City Clerk** – nothing to report.

**COMMITTEE REPORTS...**nothing to report.

**EXECUTIVE SESSION...**none.

**ADJOURNMENT...**There being nothing further to discuss, a motion to adjourn the meeting was made by Johnnie Miller, seconded Ernest Hamilton. The motion passed unanimously.

**ATTEST:**

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**Arlene Hobbs, City Clerk**

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**Tiffany M. Zeigler, Mayor**

# City of Pembroke

departments and employees. The specific work schedule for each department shall be established by the Department Director with the advice and approval of the City Administrator.

## 2. Attendance

Each Department Director shall be responsible for the attendance of all persons in his or her department. Human Resources shall keep complete attendance and other records on each employee, including annual leave, sick leave, overtime, and others.

## 3. Holidays

All full-time employees shall be eligible for holiday leave for the following days and other days as designated by specific action of the City Council:

- |   |   |
|---|---|
| 1. New Year's Day**                     | 8. Veteran's Day  |
| 2. Martin Luther King, Jr's Birthday*** | 9. Thanksgiving Day   |
| 3. President's Day                      | 10. Day after Thanksgiving  |
| 4. Memorial Day                         | 11. Christmas Eve or Day after Christmas as determined by the Mayor |
| 5. Independence Day                     | 12. Christmas Day   |
| 6. Labor Day                            |   |
| 7. Columbus Day                         |   |

\* When a holiday falls on Saturday or Sunday the following Monday shall normally be observed:

\*\* If New Year's Day falls on a Saturday the holiday shall be observed on the Friday preceding New Year's Day. If New Year's Day falls on a Sunday the holiday shall be observed on Monday, following New Year's Day.

\*\*\* Shall be observed on the day when observed by the State of Georgia.

City of Pembroke holidays are set annually by the City Council and are posted on Department bulletin boards and at City Hall.

Should your schedule necessitate working a holiday, you shall arrange with your supervisor to take a paid day off (in lieu of the holiday that you worked) at another time prior to the next payroll. All non-exempt employees required to work on a recognized holiday will receive straight time for all hours worked on the holiday and all hours worked in excess of 40 hours in the work week will be paid at time and a half. Part-time employees are not eligible for holiday pay. If a part-time employee works on a designated holiday, they shall receive straight hourly pay for the hours they worked.

Leave for other holidays observed by an employee may be arranged via request for annual leave or personal leave without pay, if submitted and approved by the City Administrator. Holiday pay does not accrue and is not otherwise paid to an employee unless the individual is employed by the city both immediately before and immediately after the holiday. In the case that an employee is absent from work on the last regularly scheduled workday preceding and the members first regularly scheduled workday following the holiday(s) they will only be paid for the holiday for the following reasons:

- Personal illness which is verified by a physician's statement turned in to his supervisor no later than the day the employee returns to work after the holiday, with illness diagnosed.
- Death in the immediate family for which the employee receives bereavement pay
- Jury Duty for which the employee is excused
- Vacation which is previously approved as required in the vacation policy

## 4. Annual (Vacation) Leave

Vacations are for the purpose of rejuvenating both physical and mental faculties and all employees are urged to avail themselves of vacation periods. All full-time employees in the classified service shall be



**Yearly Calendars**[2024](#) · [2025](#) · [2026](#) / [2023](#)**US Federal Holidays**[2024](#) · [2025](#) · [2026](#) / [2023](#)**Planners**[Hourly](#) · [Daily](#) · [Weekly](#) ·  
[Monthly](#) · [Quarterly](#) · [Yearly](#) ·  
[School year](#) · [Academic year](#)**Schedules**[Hourly](#) · [Daily](#) · [Weekly](#) ·  
[Monthly](#) · [Quarterly](#) · [Class](#)**More...**[Leap years](#)  
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- **Weekly** calendar templates for 2025 in [Word](#), [Excel](#) and [PDF](#) file formats
- **Yearly** calendar templates for 2025 in [Word](#), [Excel](#) and [PDF](#) file formats

**US Federal Holidays 2025**

Click on a federal holiday for further information.

See also: [2025 yearly calendar](#)[2024](#)[2026](#)

Date	Federal holiday	Day of the week
January 1, 2025	<a href="#">New Year's Day</a>	Wednesday
January 20, 2025	<a href="#">Martin Luther King Day</a>	Monday
February 17, 2025	<a href="#">Presidents' Day*</a>	Monday
May 26, 2025	<a href="#">Memorial Day</a>	Monday
June 19, 2025	<a href="#">Juneteenth</a>	Thursday
July 4, 2025	<a href="#">Independence Day</a>	Friday
September 1, 2025	<a href="#">Labor Day</a>	Monday
October 13, 2025	<a href="#">Columbus Day</a>	Monday
November 11, 2025	<a href="#">Veterans Day</a>	Tuesday
November 27, 2025	<a href="#">Thanksgiving Day</a>	Thursday
December 25, 2025	<a href="#">Christmas Day</a>	Thursday

[2024](#)[2026](#)

\* Presidents' Day:

The official federal name for Presidents' Day is *Washington's Birthday* in accordance with 5 U.S. Code § 6103 - Holidays. The name Presidents' Day (also often written President's Day or Presidents Day) is used here because the holiday is widely known under this name and is often an occasion to honor the incumbent president and all persons who have served as president, not just George Washington. [More](#)





# Bryan County Human Resources Division

51 North Courthouse Street – P.O. Box 430 – Pembroke, Georgia 31321  
66 Captain Matthew Freeman Drive, Suite 201 – Richmond Hill, Georgia 31324

**PERSONAL LEAVE** – Accrues the first of each month – starts the first day of FT employment.

**80 hour standard Employee's 8 hour shift**

120 hours	10 hours per month First Year
152 hours	12.67 hours per month after 12 months
184 hours	15.33 hours per month after 60 months
232 hours	19.33 hours per month after 120 months
256 hours	21.33 hours per month after 180 months
280 hours	23.33 hours per month after 240 months

**84 hour NON standard Employee's 12 hour shifts**

126 hours	10.50 hours per month First Year
162 hours	13.50 hours per month after 12 months
192 hours	16 hours per month after 60 months
245 hours	20.42 hours per month after 120 months
264 hours	22 hours per month after 180 months
294 hours	24.50 hours per month after 240 months

**106 hour NON standard Employee's 24 hour shifts**

159 hours	13.25 hours per month First Year
195 hours	16.25 hours per month after 12 months
233 hours	19.42 hours per month after 60 months
281 hours	23.42 hours per month after 120 months
329 hours	27.42 hours per month after 180 months
371 hours	30.92 hours per month after 240 months

**HOLIDAYS** – If holiday falls on Saturday, it will be observed on Friday. If holiday falls on Sunday, it will be observed on Monday.

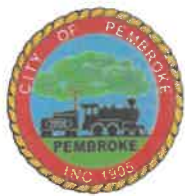
✓ New Year's Day	January 1 <sup>st</sup>
✓ Martin Luther King Day	January – (3 <sup>rd</sup> Monday)
✓ President's Day	February – (3 <sup>rd</sup> Monday)
✓ Memorial Day	May – (Last Monday)
✓ Juneteenth	June 19 <sup>th</sup>
✓ Independence Day	July 4 <sup>th</sup>
✓ Labor Day	September – (1 <sup>st</sup> Monday)
✓ Columbus Day/Indigenous Peoples' Day	October – (2 <sup>nd</sup> Monday)
✓ Veteran's Day	November 11 <sup>th</sup>
✓ Thanksgiving Day	November – (4 <sup>th</sup> Thursday)
✓ Day after Thanksgiving Day	November – (4 <sup>th</sup> Friday)
✓ Christmas Eve Day	December 24 <sup>th</sup>
✓ Christmas Day	December 25 <sup>th</sup>





# City of Pembroke

"A Historic Railroad Town"



**TIFFANY M. ZEIGLER**  
Mayor

**CHRIS BENSON**  
City Administrator

**ARLENE HOBBS**  
City Clerk

**DANA BRAUN**  
City Attorney

**ROBERT F. PIRKLE**  
Municipal Court Judge

**JOHNNIE A. MILLER, SR.**  
Mayor Pro Tem  
Councilmember - District 1

**SHARON LEWIS**  
Councilmember - District 2

**DIANE MOORE**  
Councilmember - District 3

**RUFUS E. BACON**  
Councilmember - District 4

**ERNEST HAMILTON**  
Councilmember-At-Large

We recently lost our code enforcement vehicle due to a blown motor. We have since moved some vehicles around to accommodate the lost vehicle in the meantime while we await a decision to purchase a new vehicle, I am requesting to purchase a 2024 Dodge Durango to replace the current fire chief vehicle using fire fee money to make the purchase. This would allow us to move a 2014 f-150 to the planning department and a 2014 ford taurus to the code department. That would take our spare out of the fleet at the fire department purchasing the new vehicle would put us back to where we need to be with vehicles and allow us to move our 2016 f-150 with slight transmission issue to our fleet spare at the fire department. The amount we are requesting is \$60,000.00. for the vehicle and equipment for the vehicle. Thank you for your consideration.

Peter Waters  
Fire Chief City of Pembroke



353 N. Main St.  
P.O. Box 130  
Pembroke, GA 31321

Phone (912) 653-4413  
Fax (912) 653-4424

"This institution is an equal opportunity provider and employer."



# New 2024 Dodge Durango R/T Plus

# \$51,955

VIN: 1C4SDHCT7RC137661  
Stock #: D1865  
2,114 miles

## Vehicle Details

MPG: 14/22 (City/Hwy) Fuel Type: Gasoline  
Trans.: Automatic w/OD Ext. Color: Destroyer Gray Clearcoat  
Engine: 8 Cylinders Int. Color: Black  
Drivetrain: Rear Wheel Drive  
Odometer: 2,114 miles

[View all Technical Specifications](#)



**Popular Drive Type**  
Percent of Recently Sold: **77%**  
Drivers like RWD within 100 miles.  
[Explore All](#)

53

people recently viewed this vehicle\*

MSRP	\$61,755
Jimmy Britt Savings **	-\$5,700
<b>Featured Price</b>	<b>\$56,055</b>
2024 National Power Dollars Bonus Cash **	\$3,600
<b>Sub Total:</b>	<b>\$52,455</b>
-----	
<b>Conditional Incentives</b>	
2024 National 2024 Military Bonus Cash **	\$500
<b>Jimmy Britt Price:</b>	<b>\$51,955</b>

CHECK AVAILABILITY

CHAT WITH US

WINDOW STICKER

**Calculate Your Payment**  
No impact to your credit score

## Description

Price may include: \$3600 – 2024 National Power Dollars Bonus Cash. Exp. 07/01/2024 \$500 – 2024 National 2024 Military Bonus Cash. Exp. 01/02/2025  
\*The Jimmy Britt Premium Delivery Program lets you buy this vehicle right from the comfort of your couch. We frequently deliver vehicles nationwide, and even arrange test drives at home, if you are nearby. We will send you a personal video on any vehicle you are interested in. Call, email, or text us for details.\* (Plus, you get our Low-price guarantee and 2 free oil changes!) Factory MSRP: \$61,755 \$9,800 off MSRP! Destroyer Gray Clearcoat 2024 Dodge Durango R/T RWD Navigation / GPS, Leather, Backup Camera, Sunroof / Moonroof, Hands-Free/Bluetooth®, Multi-function Steering Wheel, Heated and Vented Front Seats, Heated Second Row, Remote Start, Cooled Seats, Apple Carplay, Android Auto, Security Alarm, \*Premium Delivery Service Available\*, 3rd Row Seating, Durango R/T, 4D Sport Utility, HEMI 5.7L V8 Multi Displacement VVT, Destroyer Gray Clearcoat, Black w/Leather Trimmed Bucket Seats, 115V Auxiliary Power Outlet, 2nd Row Fold/Tumble Captain Chairs, 2nd Row Mini Console w/Cupholders, 2nd Row Seat Mounted Inboard Armrests, 3.09 Rear Axle Ratio, 3rd Row Floor Mat & Mini Console, 6-Passenger Seating, 7 & 4 Pin Wiring Harness, Adaptive Cruise Control w/Stop, AM/FM radio: SiriusXM w/360L, Apple CarPlay/Android Auto, Auto-Dimming Exterior Driver Mirror, Automatic temperature control, Black Roof Rails, Blind Spot w/Trailer Detection, Class IV Receiver Hitch, Dual Remote USB Port – Charge Only, Emergency communication system, Exterior Mirrors w/Heating Element, Exterior Mirrors w/Memory, Exterior Mirrors w/Supplemental  
Plus, Gloss Black Exterior Mirrors, Heated front seat  
Bucket Seats, Leather Wrapped Door Panels, LED Au

TEXT

CHAT



TomTom, Occupant sensing airbag, ParkView Rear Back-Up Camera, Power 6x9 Multi-Function Foldaway Mirrors, Power 8-Way Driver Memory 8-Way Passenger Seats, Power driver seat, Power Driver/Passenger 4-Way Lumbar Adjust, Power Liftgate, Power Tilt & Telescopic Steering Column, Quick Order Package 22T R/T Plus, Radio: Uconnect 5 Nav w/10.1" Display, Radio/Driver Seat/Mirrors Memory, Rain sensing wipers, Rear air conditioning, Rear anti-roll bar, Rear window wiper, Red Accent Stitching, Remote keyless entry, Sport steering wheel, Trailer Brake Control, Ventilated Front Seats, Wheels: 20" x 8.0" Fine Silver.

The Jimmy Britt Automotive Family has received multiple Dealer of the Year awards in the state of Georgia. We've also been awarded the Customer Satisfaction Award through DealerRater! Price does not include State/County/Local Tax, Tag, GA Lemon Law or Registration fees. Dealer administrative fee is included in the price. We offer electronic tag and title as an option for an additional fee (this fee is based on what your state/county charge to participate as well as a fee to the company we select to process). A fee may be charged to customers wishing to have the vehicle delivered. New Vehicles – Must finance with Chrysler Capital to receive all rebates and incentives. Not all will qualify for Chrysler Capital. See Dealer for details. Preowned Vehicles – All preowned inventory is "As Is" unless Chrysler Certified or otherwise stated in writing. While we make every effort to ensure the data listed here is correct, there may be instances where some of the factory rebates, incentives, options, or vehicle features may be listed incorrectly as we get data from multiple data sources.

- Rear-Wheel Drive
- Engine: 5.7L V8 HEMI MDS VVT
- Speed Sensitive Rain Detecting Variable Intermittent Wipers
- Power Liftgate Rear Cargo Access
- Collision Mitigation-Rear

## Standard Features

### ^ Mechanical

- 1350# Maximum Payload
- 180 Amp Alternator
- 24.6 Gal. Fuel Tank
- 3.09 Rear Axle Ratio
- 4-Wheel Disc Brakes w/4-Wheel ABS, Front And Rear Vented Discs, Brake Assist and Hill Hold Control
- 50 State Emissions
- 700CCA Maintenance-Free Battery w/Run Down Protection
- Dual Stainless Steel Exhaust w/Chrome Tailpipe Finisher
- Electric Power-Assist Speed-Sensing Steering
- Engine: 5.7L V8 HEMI MDS VVT
- Front And Rear Anti-Roll Bars
- GVWR: 7,100 lbs
- Gas-Pressurized Shock Absorbers
- Multi-Link Rear Suspension w/Coil Springs
- Rear Load Leveling Suspension
- Rear-Wheel Drive
- Short And Long Arm Front Suspension w/Coil Springs
- Sport Tuned Suspension
- Towing Equipment -inc: Trailer Sway Control

### > Entertainment

### > Interior

### > Safety

### > Exterior



# New 2024 Dodge Durango R/T Premium

\$53,600

VIN: 1C4SDHCT5RC152594  
 Stock #: D0603  
 4 miles

## Vehicle Details

MPG: 14/22 (City/Hwy)      Fuel Type: Gasoline  
 Trans.: Automatic w/OD      Ext. Color: DB Black Clearcoat  
 Engine: 8 Cylinders      Int. Color: Red/Black/Ebony  
 Drivetrain: Rear Wheel Drive  
 Odometer: 4 miles

[View all Technical Specifications](#)

POWERED BY TRADEPENDING

**One of a Kind**  
 Total Vehicles in Market: **1**  
 Only one for sale within 50 miles.  
[Explore All](#)

132

people recently viewed this vehicle\*

<b>MSRP</b>	<b>\$66,555</b>
Jimmy Britt Savings **	-\$7,355
<b>Featured Price</b>	<b>\$59,200</b>
2024 National Power Dollars Bonus Cash **	\$3,600
Finance Assistance **	-\$1,000
Trade Assistance **	-\$1,000

**Jimmy Britt Price: \$53,600**

CHECK AVAILABILITY

CHAT WITH US

WINDOW STICKER

Calculate Your Payment  
 No impact to your credit score

## Description

Price includes rebates. Not all customers may qualify for all rebates. \$3600 – 2024 National Power Dollars Bonus Cash. Exp. 07/01/2024 Savings applied to everyone. \$1000.00 Retail Trade Incentive for current owners trading in 2010 or newer motor vehicle with less than 150,000 miles. Trade must run and drive with valid registration. Not available with special financing, lease and some other offers. Must take New retail delivery by 07/31/2024. Ask Dealer representative for details on qualification. Savings applied to everyone. Includes \$1000 finance assistance. Not available with special financing, lease and some other offers. Must take New retail delivery by 07/31/2024 \*The Jimmy Britt Premium Delivery Program lets you buy this vehicle right from the comfort of your couch. We frequently deliver vehicles nationwide, and even arrange test drives at home, if you are nearby. We will send you a personal video on any preowned vehicle you are interested in. Call, email, or text us for details.\* (Plus, you get our Low-price guarantee and 2 free oil changes!)  
 Factory MSRP: \$66,555 Bluetooth® / Hands-free, Apple Car Play / Android Auto Compatible, 3rd Row Seats, Back-Up Camera w/ Guidelines, Cruise Control, Heated Seats, Keyless Entry, Leather Seats, Multi-Zone Climate Control, Navigation, Portable Audio Connection, Power Locks, Power Windows, Premium Audio, Premium Wheels, Security System, Multi-function Steering Wheel, Sunroof / Moonroof, Remote Start, Apple Carplay, Android Auto, Cooled Seats, \*Premium Delivery Service Available\*, iPhone / Droid Navigation Compatible, Durango R/T, 4D Sport Utility, HEMI 5.7L V8 Multi Displacement VVT, DB Black Clearcoat, Red/Black/Ebony w/Leather Trimmed Bucket Seats, 115V Auxiliary Power Outlet, 19 harman/kardon® Amplified Speakers w/Subwoofer, 2nd Row Fold/Tumble Captain Chairs, 2nd Row Mini Console w/Cupholders, 2nd Row Seat Mounted Inboard Armrests, 3.09 Rear Axle Ratio, 3rd Row Floor Mat & Mini Console, 3rd Row seats: s  
 w/Stop, Advanced Brake Assist, Apple CarPlay/Andr  
 Blacktop Package, Blind Spot w/Trailer Detection, Br  
 at  
 ts, 825 Watt Amplifier, Adaptive Cruise Control  
 TEXT      CHAT  
 tte  
 s,      > temperature control, Black Roof Rails,  
 al Remote USB Port – Charge Only, Emergency





communication system, Exterior mirrors w/heating element, Exterior mirrors w/memory, Exterior mirrors w/supplemental signal, Rear camera w/Leather Armrest, Forged Carbon Fiber Interior Accents, Front dual zone A/C, Full Speed Forward Collision Warning Plus, Gloss Black Badges, Gloss Black Exterior Mirrors, Heated front seats, Heated Second Row Seats, Heated steering wheel, Integrated Roof Rail Crossbars, Lane Departure Warning Plus, Leather Trimmed Bucket Seats, Leather Wrapped Door Panels, LED Auxiliary Low Beam & Turn Signal, Low tire pressure warning, Navigation System, Navigation system: TomTom, Occupant sensing airbag, ParkView Rear Back-Up Camera, Power 6x9 Multi-Function Foldaway Mirrors, Power 8-Way Driver Memory 8-Way Passenger Seats, Power driver seat, Power Driver/Passenger 4-Way Lumbar Adjust, Power Liftgate, Power Tilt & Telescopic Steering Column, Premium Instrument Panel, Quick Order Package 22U R/T Premium, Radio: Uconnect 5 Nav w/10.1" Display, Radio/Driver Seat/Mirrors Memory, Rain sensing wipers, Rear air conditioning, Rear anti-roll bar, Rear window wiper, Red Accent Stitching, Remote keyless entry, Satin Black Dodge Tail Lamp Badge, Sport steering wheel, Suede Headliner, Trailer Brake Control, Ventilated Front Seats, Wheels: 20" x 8.0" Black Noise Aluminum. DB Black Clearcoat 2024 Dodge Durango R/T HEMI 5.7L V8 Multi Displacement VVT RWD

The Jimmy Britt Automotive Family has received multiple Dealer of the Year awards in the state of Georgia. We've also been awarded the Customer Satisfaction Award through DealerRater! Price does not include State/County/Local

- Engine: 5.7L V8 HEMI MDS VVT
- Speed Sensitive Rain Detecting Variable Intermittent Wipers
- Rear-Wheel Drive
- Collision Mitigation-Rear
- Garage Door Transmitter

## Standard Features

### ^ Mechanical

- 1350# Maximum Payload
- 180 Amp Alternator
- 24.6 Gal. Fuel Tank
- 3.09 Rear Axle Ratio
- 4-Wheel Disc Brakes w/4-Wheel ABS, Front And Rear Vented Discs and Hill Hold Control
- 50 State Emissions
- 700CCA Maintenance-Free Battery w/Run Down Protection
- Dual Stainless Steel Exhaust w/Chrome Tailpipe Finisher
- Electric Power-Assist Speed-Sensing Steering
- Engine: 5.7L V8 HEMI MDS VVT
- Front And Rear Anti-Roll Bars
- GVWR: 7,100 lbs
- Gas-Pressurized Shock Absorbers
- Multi-Link Rear Suspension w/Coil Springs
- Rear Load Leveling Suspension
- Rear-Wheel Drive
- Short And Long Arm Front Suspension w/Coil Springs
- Sport Tuned Suspension
- Towing Equipment -inc: Trailer Sway Control

### > Entertainment

### > Interior

### > Safety

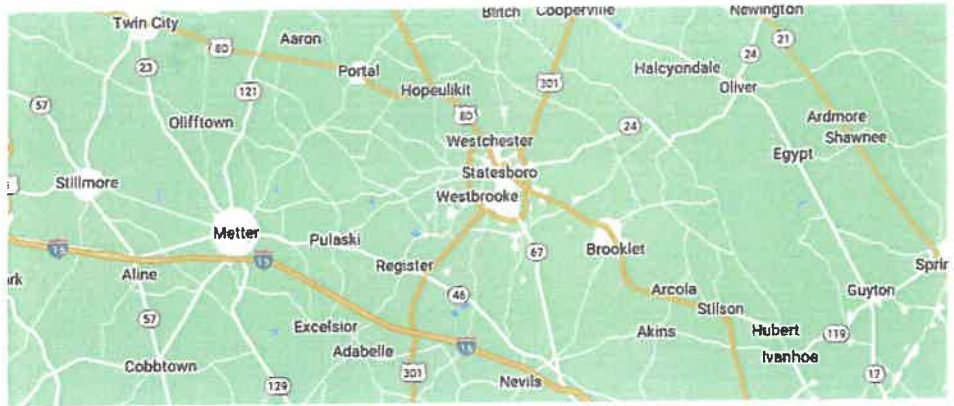
### > Exterior



# Jimmy Britt Chrysler Jeep Dodge RAM Address

7188 Veterans Memorial Parkway, Statesboro, GA 30458-5680

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### ESTIMATE MPG

EPA mileage ratings are supplied by Chrome Data Solutions, LP for comparison purposes only. Your actual mileage will vary, depending on how you drive and maintain your vehicle, driving conditions, battery pack age/condition (hybrid models only) and other factors.

Based on 2019 EPA mileage ratings. Your MPGe/MPG and driving range will vary depending on driving conditions, how you drive and maintain your vehicle, battery-pack age/condition, and other factors.

### PRICING

Vehicle pricing is believed to be accurate. Tax, title and registration are not included in prices shown unless otherwise stated. Manufacturer incentives may vary by region and are subject to change. Vehicle information & features are based upon standard equipment and may vary by vehicle. Monthly payments may be higher or lower based upon incentives, qualifying programs, credit qualifications, residency & fees. No claims, or warranties are made to guarantee the accuracy of vehicle pricing, payments or actual equipment. Call to confirm accuracy of any information.

\*Number of views in last 30 days

\*Window Sticker data is only available for On-Lot Vehicles

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**JIMMY BRITT CHRYSLER JEEP DODGE RAM**

(912) 324-3372

7188 Veterans Memorial Parkway, Statesboro, GA 30458-5680

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# New 2024 Dodge Durango R/T

# \$42,255

VIN: 1C4SDHCT4RC125936  
Stock #: D1862  
1,874 miles

## Vehicle Details

MPG: 14/22 (City/Hwy) Fuel Type: Gasoline  
Trans.: Automatic w/OD Ext. Color: Vapor Gray  
Engine: 8 Cylinders Int. Color: Black  
Drivetrain: Rear Wheel Drive  
Odometer: 1,874 miles

[View all Technical Specifications](#)



**Popular Drive Type**  
Percent of Recently Sold: 77%  
Drivers like RWD within 100 miles.  
[Explore All](#)

72

people recently viewed this vehicle\*

<b>MSRP</b>	<b>\$58,955</b>
Jimmy Britt Savings **	-\$12,600
<b>Featured Price</b>	<b>\$46,355</b>
2024 National Power Dollars Bonus Cash **	\$3,600
<b>Sub Total:</b>	<b>\$42,755</b>
-----	
<b>Conditional Incentives</b>	
2024 National 2024 Military Bonus Cash **	\$500
<b>Jimmy Britt Price:</b>	<b>\$42,255</b>

CHECK AVAILABILITY

CHAT WITH US

WINDOW STICKER

Calculate Your Payment  
No impact to your credit score

## Description

Price may include: \$3600 – 2024 National Power Dollars Bonus Cash. Exp. 07/01/2024 \$500 – 2024 National 2024 Military Bonus Cash. Exp. 01/02/2025  
\*The Jimmy Britt Premium Delivery Program lets you buy this vehicle right from the comfort of your couch. We frequently deliver vehicles nationwide, and even arrange test drives at home, if you are nearby. We will send you a personal video on any vehicle you are interested in. Call, email, or text us for details.\* (Plus, you get our Low-price guarantee and Two free oil changes!) Factory MSRP: \$58,955 \$16,700 off MSRP! Priced below KBB Fair Purchase Price! Vapor Gray 2024 Dodge Durango R/T RWD Navigation / GPS, Backup Camera, Hands-Free/Bluetooth®, Multi-function Steering Wheel, Heated Front Seats, Heated Steering Wheel, Remote Start, Apple Carplay, Android Auto, Security Alarm, \*Premium Delivery Service Available\*, 7-Passenger Seating, 3rd Row Seating, Durango R/T, 4D Sport Utility, HEMI 5.7L V8 Multi Displacement VVT, Vapor Gray, 3.09 Rear Axle Ratio, 9 Speakers, Apple CarPlay/Android Auto, Automatic temperature control, Black Roof Rails, Blacktop Package, Cloth Bucket Seats w/Shift Insert, Front dual zone A/C, Gloss Black Badges, Gloss Black Exterior Mirrors, Heated front seats, Heated steering wheel, Integrated Roof Rail Crossbars, Low tire pressure warning, Navigation System, Navigation system: TomTom, ParkView Rear Back-Up Camera, Power driver seat, Power Liftgate, Quick Order Package 22S R/T, Radio: Uconnect 5 Nav w/10.1" Display, Rain sensing wipers, Rear air conditioning, Rear anti-roll bar, Rear window wiper, Remote keyless entry, Satin Black Dodge Tail Lamp Badge, Sport steering wheel, Wheels: 20" x 8.0" Black Noise

The Jimmy Britt Automotive Family has received mu

TEXT

CHAT



Satisfaction Award through DealerRater! Price does not include State/County/Local Tax, Tag, GA Lemon Law or Registration fees. Dealer administrative fee is included in the price. We offer electronic tag and title as an option for an additional fee (this fee is based on what your state/county charge to participate as well as a fee to the company we select to process). A fee may be charged to customers wishing to have the vehicle delivered. New Vehicles – Must finance with Chrysler Capital to receive all rebates and incentives. Not all will qualify for Chrysler Capital. See Dealer for details. Preowned Vehicles – All preowned inventory is "As Is" unless Chrysler Certified or otherwise stated in writing. While we make every effort to ensure the data listed here is correct, there may be instances where some of the factory rebates, incentives, options, or vehicle features may be listed incorrectly as we get data from multiple data sources.

- Speed Sensitive Rain Detecting Variable Intermittent Wipers
- Rear-Wheel Drive
- 60-40 Folding Split-Bench Front Facing Tumble Forward Rear Seat
- Engine: 5.7L V8 HEMI MDS VVT
- Collision Mitigation-Rear

## Standard Features

### ^ Mechanical

- 1350# Maximum Payload
- 180 Amp Alternator
- 24.6 Gal. Fuel Tank
- 3.09 Rear Axle Ratio
- 4-Wheel Disc Brakes w/4-Wheel ABS, Front And Rear Vented Discs, Brake Assist and Hill Hold Control
- 50 State Emissions
- 700CCA Maintenance-Free Battery w/Run Down Protection
- Dual Stainless Steel Exhaust w/Chrome Tailpipe Finisher
- Electric Power-Assist Speed-Sensing Steering
- Engine: 5.7L V8 HEMI MDS VVT
- Front And Rear Anti-Roll Bars
- GVWR: 7,100 lbs
- Gas-Pressurized Shock Absorbers
- Multi-Link Rear Suspension w/Coil Springs
- Rear Load Leveling Suspension
- Rear-Wheel Drive
- Short And Long Arm Front Suspension w/Coil Springs
- Sport Tuned Suspension
- Towing Equipment -inc: Trailer Sway Control

### > Entertainment

### > Interior

### > Safety

### > Exterior





# Jimmy Britt Chrysler Jeep Dodge RAM Address

7188 Veterans Memorial Parkway, Statesboro, GA 30458-5680



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### VEHICLE DATA

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### ESTIMATE MPG

EPA mileage ratings are supplied by Chrome Data Solutions, LP for comparison purposes only. Your actual mileage will vary, depending on how you drive and maintain your vehicle, driving conditions, battery pack age/condition (hybrid models only) and other factors.

Based on 2019 EPA mileage ratings. Your MPGe/MPG and driving range will vary depending on driving conditions, how you drive and maintain your vehicle, battery-pack age/condition, and other factors.

### PRICING

Vehicle pricing is believed to be accurate. Tax, title and registration are not included in prices shown unless otherwise stated. Manufacturer incentives may vary by region and are subject to change. Vehicle information & features are based upon standard equipment and may vary by vehicle. Monthly payments may be higher or lower based upon incentives, qualifying programs, credit qualifications, residency & fees. No claims, or warranties are made to guarantee the accuracy of vehicle pricing, payments or actual equipment. Call to confirm accuracy of any information.

\*Number of views in last 30 days

\*Window Sticker data is only available for On-Lot Vehicles

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New 2024 Dodge

# Durango SXT PLUS RWD

5 views in the past 7 days

📍 Located at **Woody Folsom Chrysler Dodge Jeep Ram of Vidalia**  
[Website](https://www.woodyfolsomchryslerdodgejeepramofvidalia.com) <https://www.woodyfolsomchryslerdodgejeepramofvidalia.com>

MSRP	\$46,500
Dealer Discount	-\$2,089
Offers & Rebates	-\$3,430
<b>Price</b>	<b>\$40,981</b>
Price Detailed Pricing	<b>\$40,981</b>

[All Available Specials](#)

**We're here to help**  
**912-380-3220**

### Exterior Color

DB Black Crystal Clearcoat

### Interior Color

Black

### Body/Seating

Sport Utility/7 seats

### Fuel Economy

19/26 MPG City/Hwy [Details](#)

### Transmission

8-Spd Auto 850RE Trans (Make)

### Drivetrain

4x2

### Engine

3.6L V6 24V VVT Engine Upg I w/ESS

### VIN

1C4RDHAG1RC190201

### Stock Number

D2402

## Highlighted Features

- 🔊 Automatic temperature control
- ☀️ Power moonroof
- 📶 Wireless phone connectivity
- 📷 Exterior parking camera rear
- ❄️ Front dual zone A/C
- 🚗 Speed sensitive wipers
- 🪞 Auto-dimming rearview mirror
- 🛋️ 3rd row seats

[View All 25 Highlights](#)

## Included Packages & Options

**SXT Blacktop Group**

**\$1,995**



Wheels: 20" x 8.0" Black Noise Aluminum

Black Headlamp Bezels

Black Roof Rails

Show All Package Items

**Quick Order Package 2BK SXT Plus**

**\$1,595**

Adaptive Cruise Control w/Stop

Full Speed Forward Collision Warning Plus

Heated Front Seats

Show All Package Items

**Trailer Tow Group IV**

**\$1,195**

180 Amp Alternator

7 & 4 Pin Wiring Harness

Blind Spot w/Trailer Detection

Show All Package Items

**3rd Row Seating Group**

**\$450**

2nd Row 60/40 Fold & Tumble Seat

3rd Row Remote Headrest Dumping

3rd Row Seat

7-Passenger Seating

**Detailed Specifications**

(+) **Convenience Features**

(+) **Suspension/Handling**

(+) **Entertainment Features**

(+) **Warranty**

(+) **Seats And Trim**

(+) **Powertrain**

(+) **Off-Road Capability**



- + Body Exterior
- + Specs And Dimensions
- + Lighting, Visibility And Instrumentation
- + Safety And Security

## Dealer Notes

To Protect Your Safety, we are currently offering Home Services:

**Virtual Tour of Vehicle:** We will use live interactive video chat to give you a virtual walk around of any vehicle we have in stock.

**Test Drive at Home:** We will bring the vehicle to your home for a no-obligation test drive.

**Local Home Delivery:** If you buy a vehicle, over the phone, email, text. We will deliver the vehicle to your home or a place of your choosing. DB Black Crystal Clearcoat 2024 Dodge Durango SXT RWD 8-Speed Automatic 3.6L V6 24V VVT Full Safety Inspection Completed, Durango SXT, 4D Sport Utility, 3.6L V6 24V VVT, 8-Speed Automatic, RWD, DB Black Crystal Clearcoat, Black Cloth, 180 Amp Alternator, 7 & 4 Pin Wiring Harness, Apple CarPlay/Android Auto, Blind Spot w/Trailer Detection, Class IV Receiver Hitch, Front Center Armrest w/Storage, Google Android Auto, Heavy-Duty Engine Cooling, Integrated Roof Rail Crossbars, Rear Load Leveling Suspension, Rear window wiper, Speed-Sensitive Wipers, Trailer Brake Control, Trailer Tow Group IV, Wheels: 20" x 8.0" Black Noise Aluminum.

19/26 City/Highway MPG Price does not include tax, title, license, or administration fees. Price includes: \$2930 - 2024 National Power Dollars Bonus Cash. Exp. 07/01/2024 \$500 - 2024 National 2024 First Responder Bonus Cash. Exp. 01/02/2025

## KBB.com Consumer Reviews



Overall

**4.7**

Out of 5

### Stunning

By Jason | Friday, January 13, 2012

**5.0**

Purchased 2011 Citadel at end of model year and found a great deal. Prior to driving this automobile, Dodge/Jeep were at the bottom of my wish list. The vehicle is loaded with options. I could not find anything even...  
[Read More](#)

### A Vehicle Like No Other.

By Gene 7001 | Monday, July 12, 2021

**5.0**





We special ordered 2021 Durango RT with Tow N Go package because we needed extra capacity to pull our 30 feet travel trailer weighting around 6500 lb with a possibility to upgrade it eventually to a slightly heavier...  
[Read More](#)

### **LOVE My Citadel**

**5.0**

By Jody | Tuesday, May 12, 2020

I had a much more expensive vehicle before—an Infiniti M37X. The Citadel is more comfortable to drive and as a passenger. I have a long list of things I didn't like about the Infiniti—including the fact that purchased...  
[Read More](#)

Based on 215 consumer ratings for 2011–2024 models. | [Privacy](#)  
(<https://www.kbb.com/company/privacy-policy/>)





Share media:

**New 2024 Dodge DURANGO GT RWD**  
 VIN: 1C4RDHDGXRC137492 STOCK: 12137492

**MSRP** \$45,650(<https://www.libertychryslerdodgejeep.com/inventory/new-2024-dodge-durango-gt-rwd-sport-utility-1c4rdhdgxrc137492/>)  
 Liberty Savings -\$1,788(<https://www.libertychryslerdodgejeep.com/inventory/new-2024-dodge-durango-gt-rwd-sport-utility-1c4rdhdgxrc137492/>)  
 2024 National Power Dollars -\$2,950(<https://www.libertychryslerdodgejeep.com/inventory/new-2024-dodge-durango-gt-rwd-sport-utility-1c4rdhdgxrc137492/>)  
 Bonus Cash

**GUARANTEED TOTAL** **\$40,912** (<https://www.libertychryslerdodgejeep.com/inventory/new-2024-dodge-durango-gt-rwd-sport-utility-1c4rdhdgxrc137492/>)



Conditional Rebates:

2024 National 2024

Military Bonus  
Cash

-\$500(<https://www.libertychryslerdodgejeep.com/inventory/new-2024-dodge-durango-gt-rwd-sport-utility-1c4rdhdgxc137492/>)

Conditional Sale  
Price

\$40,412(<https://www.libertychryslerdodgejeep.com/inventory/new-2024-dodge-durango-gt-rwd-sport-utility-1c4rdhdgxc137492/>)

[Details](#)

Schedule Test Drive

Check Availability

Basic Info

<b>EXTERIOR:</b>	Octane Red Pearl-Coat Exterior Paint
<b>DRIVETRAIN:</b>	RWD
<b>INTERIOR:</b>	Black Interior Color
<b>TRANSMISSION:</b>	8-Spd Auto 850RE Trans (Make)
<b>ENGINE:</b>	3.6L V6 24V VVT
<b>FUEL EFFICIENCY:</b>	19 CITY / 26 HWY



## Key Features



3RD ROW SEAT



ANDROID AUTO



APPLE CARPLAY



AUTOMATIC  
CLIMATE  
CONTROL



BACKUP CAMERA



BLIND SPOT  
MONITOR



BLUETOOTH



FORWARD  
COLLISION  
WARNING



HEATED SEATS



INTERIOR  
ACCENTS



KEYLESS ENTRY



PARKING  
SENSORS /  
ASSIST



POWER LIFTGATE



POWER SEATS



PUSH START



REAR A/C



SATELLITE RADIO  
READY



SIDE-IMPACT AIR  
BAGS

## Description

2024 Dodge Durango GT Octane Red Pearlcoat RWD 8-Speed Automatic 3.6L V6 24V VVT

No one knows the auto scene in Hinesville quite like Liberty CDJR. No other dealership will treat you like family, ensuring that you feel supported every step of the way. We've been involved with our community for decades because we believe that a strong business is built by its customers. Not to mention, we've got a team of skilled automotive experts running the show. Working with experienced professionals has never been easier! After over 40 years of success, we've built a business model that focuses on the customer. No matter the nature of your search, we're here to help you find the Dodge, Jeep, Chrysler, or Ram of your dreams.

Visit Liberty CDJR in Hinesville, GA, today to learn more about our extensive inventory and servicing! Chris & Hayden Gorsuch, our General Manager and Internet Sales managers, are ready to help you find the car of your dreams. Since 1988, Owner Joyce Williams has been building more than just a dealership. She's been growing a local family, with community involvement and connections with the Veteran and Legance of America. For more information, be sure to





give us a call! Price includes: \$2950 - 2024 National Power Dollars Bonus Cash. Exp. 07/01/2024 \$500 - 2024 National 2024 Military Bonus Cash. Exp. 01/02/2025

## Vehicle Details

### Exterior ▼

Tires: 265/50R20 BSW AS LRR

Steel Spare Wheel

Compact Spare Tire Stored Underbody w/Crankdown

Clearcoat Paint

Body-Colored Front Bumper

Body-Colored Rear Step Bumper

Black Side Windows Trim

Body-Colored Wheel Well Trim

Body-Colored Door Handles

Power Side Mirrors w/Manual Folding

Exterior Mirrors w/Heating Element

Gloss Black Exterior Mirrors

Fixed Rear Window w/Fixed Interval Wiper and Defroster

Deep Tinted Glass

### Interior ▼

### Entertainment ▼

### Mechanical ▼

### Safety ▼

### Tech Specs ▼

### Details ▼

## Premium Options & Packages

3rd row seats: split-bench



Google Android Auto™

Apple CarPlay

Climate control Automatic climate control

Rear camera ParkView rear mounted camera

Blind spot Blind Spot w/Trailer Detection

Handsfree Uconnect w/Bluetooth handsfree wireless device connectivity

Rear collision warning Rear Cross Path Detection collision mitigation

Heated front seats Heated driver and front passenger seats

Interior accents Chrome interior accents

Remote keyless entry

Parking sensors ParkSense with Stop rear parking sensors

Rear cargo door Power liftgate rear cargo door

Power driver seat controls Driver seat power reclining, lumbar support, cushion tilt, fore/aft control and height adjustable control

Fob engine controls Smart key with hands-free access and push button start

Rear air conditioning

Satellite Radio

Dual Stage Driver And Passenger Seat-Mounted Side Airbags

**ADDITIONAL EQUIPMENT**

**ENGINE**

**PRIMARY PAINT**

\$395

**QUICK ORDER PACKAGE 2BD GT**

**SEAT TYPE**

**TRAILER TOW GROUP IV**

\$1,195

**TRANSMISSION**

**WHEELS**



## Payment Options

CASH

**\$40,912**

MSRP: \$45,650

Get E-Price

## Other Vehicles You May Like



2024 Dodge Durango GT  
\$40,627

(<https://www.libertychryslerdodgejeep.com/inventory/new-2024-dodge-durango-gt-rwd-sport-utility-1c4rdhdg8rc125888>)



2024 Dodge Durango GT  
\$43,630

(<https://www.libertychryslerdodgejeep.com/inventory/new-2024-dodge-durango-gt-awd-sport-utility-1c4rdjdg1rc138361>)



2024 Dodge Durango GT  
\$44,034

(<https://www.libertychryslerdodgejeep.com/inventory/new-2024-dodge-durango-gt-awd-sport-utility-1c4rdjdgxrc153392>)

## Customer Reviews

Get Directions

to 750 W Oglethorpe Hwy - Hinesville, GA 31313

Get Directions



**CITY OF PEMBROKE, GEORGIA**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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# LANIER, DEAL, PROCTOR & BLOSER

WILLIAM RUSSELL LANIER, CPA  
RICHARD N. DEAL, CPA, CGMA  
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PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the City Council  
City of Pembroke, Georgia

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, and each major fund of the City of Pembroke, Georgia, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City of Pembroke, Georgia's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, and each major fund of the City of Pembroke, Georgia, as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General fund, CHIP grant fund, and American Rescue Plan Act fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Pembroke, Georgia, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Pembroke, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Pembroke, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Pembroke, Georgia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in the Net Pension Liability and Related Ratios and the Schedule of Contributions on page 41 and 42 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Pembroke, Georgia's basic financial statements. The schedule of projects paid with SPLOST proceeds and schedule of projects paid with TSPLOST proceeds are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of projects paid with SPLOST proceeds and schedule of projects paid with TSPLOST proceeds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2024 on our consideration of the City of Pembroke, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Pembroke, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Pembroke, Georgia's internal control over financial reporting and compliance.

*Lamie, Deal, Proctor + Blaser*

Statesboro, Georgia  
June 24, 2024

**CITY OF PEMBROKE, GEORGIA**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2023**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Downtown Development Authority
<b>ASSETS</b>				
<b>Current Assets:</b>				
Cash and cash equivalents	\$ 7,613,309	\$ (88,549)	\$ 7,524,760	\$ 23,398
Restricted cash and cash equivalents	-	415,816	415,816	-
Certificates of deposit	142,121	157,946	300,067	-
<b>Receivables:</b>				
Taxes	191,267	-	191,267	-
Accounts	38,273	106,754	145,027	-
Intergovernmental	499,111	-	499,111	-
Internal balances	312,866	(312,866)	-	-
Prepaid insurance	51,774	11,134	62,908	-
<b>Total Current Assets</b>	<b>8,848,721</b>	<b>290,235</b>	<b>9,138,956</b>	<b>23,398</b>
<b>Noncurrent Assets:</b>				
<b>Capital assets:</b>				
Nondepreciable capital assets	850,367	583,942	1,434,309	-
Depreciable capital assets, net	7,557,726	10,458,582	18,016,308	310,735
<b>Total Capital Assets</b>	<b>8,408,093</b>	<b>11,042,524</b>	<b>19,450,617</b>	<b>310,735</b>
<b>Total Assets</b>	<b>17,256,814</b>	<b>11,332,759</b>	<b>28,589,573</b>	<b>334,133</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Resources related to pensions	127,524	47,588	175,112	-
<b>LIABILITIES</b>				
<b>Current Liabilities:</b>				
Accounts payable	260,911	16,218	277,129	700
Accrued payroll	34,337	5,892	40,229	-
Unearned revenue	983,879	-	983,879	-
Compensated absences payable	6,055	2,305	8,360	-
Customer deposits	-	107,983	107,983	-
Notes payable	303,598	19,359	322,957	-
Leases payable	51,924	-	51,924	-
Revenue bonds payable	-	213,583	213,583	-
<b>Total Current Liabilities</b>	<b>1,640,704</b>	<b>365,340</b>	<b>2,006,044</b>	<b>700</b>
<b>Long-Term Liabilities:</b>				
Compensated absences payable (net of current portion)	24,218	9,221	33,439	-
Notes payable (net of current portion)	1,436,366	370,979	1,807,345	-
Revenue bonds payable (net of current portion)	-	3,548,414	3,548,414	-
Leases payable (net of current portion)	144,376	-	144,376	-
Net pension obligation	297,939	105,956	403,895	-
<b>Total Long-Term Liabilities</b>	<b>1,902,899</b>	<b>4,034,570</b>	<b>5,937,469</b>	<b>-</b>
<b>Total Liabilities</b>	<b>3,543,603</b>	<b>4,399,910</b>	<b>7,943,513</b>	<b>700</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Resources related to pensions	42,117	14,136	56,253	-
<b>NET POSITION</b>				
Net investment in capital assets	6,471,829	6,890,189	13,362,018	310,735
<b>Restricted for:</b>				
Capital projects	5,180,802	-	5,180,802	-
Other purposes	158,373	-	158,373	-
Debt service	-	278,939	278,939	-
Unrestricted	1,987,614	(202,827)	1,784,787	22,698
<b>Total Net Position</b>	<b>\$ 13,798,618</b>	<b>\$ 6,966,301</b>	<b>\$ 20,764,919</b>	<b>\$ 333,433</b>

See accompanying notes to the basic financial statements.

**CITY OF PEMBROKE, GEORGIA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Program/Function	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Unit
	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	
					Governmental Activities	Business-Type Activities		
<b>Primary Government</b>								
<b>Governmental Activities:</b>								
General government	\$ 511,694	\$ 75,238	\$ 44,223	-	\$ (392,233)	-	\$ (392,233)	-
Municipal court	54,233	-	-	-	(54,233)	-	(54,233)	-
Public safety	1,429,755	268,782	26,071	-	(1,134,902)	-	(1,134,902)	-
Streets and sanitation	1,318,527	165,850	-	\$ 2,455,457	1,302,780	-	1,302,780	-
Recreation and culture	117,170	6,660	-	81,910	(28,600)	-	(28,600)	-
Housing and development	144,996	17,206	-	-	(127,790)	-	(127,790)	-
Interest	50,169	-	-	-	(50,169)	-	(50,169)	-
<b>Total Governmental Activities</b>	<b>3,626,544</b>	<b>533,736</b>	<b>70,294</b>	<b>2,537,367</b>	<b>(485,147)</b>	<b>-</b>	<b>(485,147)</b>	<b>-</b>
<b>Business-Type Activities:</b>								
Water Fund	1,590,665	1,376,764	-	73,836	-	\$ (140,065)	(140,065)	-
<b>Total - Primary Government</b>	<b>\$ 5,217,209</b>	<b>\$ 1,910,500</b>	<b>\$ 70,294</b>	<b>\$ 2,611,203</b>	<b>(485,147)</b>	<b>(140,065)</b>	<b>(625,212)</b>	<b>-</b>
<b>Component Unit</b>								
Downtown Development Authority	\$ 116,169	\$ 16,490	\$ 4,097	\$ 75,000	-	-	-	\$ (20,582)
<b>General Revenues</b>								
Property taxes levied for:								
General purposes								
					619,431	-	619,431	-
Sales taxes								
					1,095,256	-	1,095,256	-
Insurance premium tax								
					222,891	-	222,891	-
Franchise taxes								
					144,512	-	144,512	-
Other taxes								
					58,705	-	58,705	-
Gain on sale of assets								
					51,822	-	51,822	-
Interest earned								
					22,076	5,534	27,610	-
Other								
					166,289	-	166,289	-
<b>Total General Revenues</b>					<b>2,380,982</b>	<b>5,534</b>	<b>2,386,516</b>	<b>-</b>
Transfers					(518,909)	518,909	-	-
<b>Total General Revenues and Transfers</b>					<b>1,862,073</b>	<b>524,443</b>	<b>2,386,516</b>	<b>-</b>
<b>Change in Net Position</b>					<b>1,376,926</b>	<b>384,378</b>	<b>1,761,304</b>	<b>(20,582)</b>
<b>Net Position Beginning of Year</b>					<b>12,421,692</b>	<b>6,581,923</b>	<b>19,003,615</b>	<b>354,015</b>
<b>Net Position End of Year</b>					<b>\$ 13,798,618</b>	<b>\$ 6,966,301</b>	<b>\$ 20,764,919</b>	<b>\$ 333,433</b>

See accompanying notes to the basic financial statements.

**CITY OF PEMBROKE, GEORGIA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	General	TSPLOST	SPLOST	CHIP Grant	American Rescue Plan Act	Total Governmental Funds
<b>ASSETS</b>						
Cash	\$ 1,688,049	\$ 2,028,713	\$ 2,431,649	\$ 481,663	\$ 983,235	\$ 7,613,309
Certificates of deposit	142,121	-	-	-	-	142,121
Receivables:						
Taxes	191,267	-	-	-	-	191,267
Accounts	38,273	-	-	-	-	38,273
Intergovernmental	277,421	96,481	125,209	-	-	499,111
Prepaid insurance	51,774	-	-	-	-	51,774
Due from other funds	354,108	135,885	-	-	-	489,993
<b>TOTAL ASSETS</b>	<b>\$ 2,743,013</b>	<b>\$ 2,261,079</b>	<b>\$ 2,556,858</b>	<b>\$ 481,663</b>	<b>\$ 983,235</b>	<b>\$ 9,025,848</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 180,764	\$ 45,960	\$ 34,187	-	-	\$ 260,911
Accrued payroll liabilities	34,337	-	-	-	-	34,337
Unearned revenue	3,235	-	-	-	\$ 980,644	983,879
Due to other funds	135,885	-	-	\$ 41,242	-	177,127
<b>TOTAL LIABILITIES</b>	<b>354,221</b>	<b>45,960</b>	<b>34,187</b>	<b>41,242</b>	<b>980,644</b>	<b>1,456,254</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	35,541	-	-	-	-	35,541
<b>FUND BALANCES</b>						
Nonspendable	51,774	-	-	-	-	51,774
Restricted for:						
Capital projects	-	2,215,119	2,522,671	440,421	2,591	5,180,802
Public safety	117,732	-	-	-	-	117,732
Health and welfare	40,641	-	-	-	-	40,641
Unassigned	2,143,104	-	-	-	-	2,143,104
<b>TOTAL FUND BALANCES</b>	<b>2,353,251</b>	<b>2,215,119</b>	<b>2,522,671</b>	<b>440,421</b>	<b>2,591</b>	<b>7,534,053</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 2,743,013</b>	<b>\$ 2,261,079</b>	<b>\$ 2,556,858</b>	<b>\$ 481,663</b>	<b>\$ 983,235</b>	<b>\$ 9,025,848</b>

See accompanying notes to the basic financial statements.

**CITY OF PEMBROKE, GEORGIA**  
**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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

Total Governmental Fund Balances		\$ 7,534,053
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:		
Cost	\$ 13,554,379	
Less accumulated depreciation	<u>(5,146,286)</u>	8,408,093
Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable revenue in the funds:		
Property taxes		35,541
Deferred outflows and deferred inflows related to pensions is not reported in the governmental funds:		
Deferred outflows of resources	127,524	
Deferred inflows of resources	<u>(42,117)</u>	85,407
The City's net pension obligation is not reported in the governmental funds but is in the statement of net position.		
		(297,939)
Liabilities, including notes payable, leases payable, and compensated absences are not due and payable in the current period and therefore are not reported in the funds but are reported on the statement of net position:		
Notes payable	(1,739,964)	
Leases payable	(196,300)	
Compensated absences	<u>(30,273)</u>	<u>(1,966,537)</u>
<b>Net Position Of Governmental Activities</b>		<b><u>\$ 13,798,618</u></b>

See accompanying notes to the basic financial statements.

**CITY OF PEMBROKE, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	General	TSPLOST	SPLOST	CHIP Grant	American Rescue Plan Act	Total Governmental Funds
<b>REVENUES</b>						
Taxes	\$ 2,129,271	-	-	-	-	\$ 2,129,271
Licenses and permits	60,612	-	-	-	-	60,612
Intergovernmental	66,723	\$ 1,070,094	\$ 1,326,417	-	-	2,463,234
Charges for services	319,767	-	-	-	-	319,767
Fines and forfeitures	153,357	-	-	-	-	153,357
Interest	18,902	25,023	33,923	\$ 1,107	\$ 2,067	81,022
Other	169,861	-	-	-	-	169,861
<b>Total revenues</b>	<u>2,918,493</u>	<u>1,095,117</u>	<u>1,360,340</u>	<u>1,107</u>	<u>2,067</u>	<u>5,377,124</u>
<b>EXPENDITURES</b>						
Current:						
General government	393,064	-	-	-	-	393,064
Municipal court	54,277	-	-	-	-	54,277
Public safety	1,347,190	-	-	-	-	1,347,190
Streets and sanitation	971,733	-	-	-	-	971,733
Recreation and culture	78,733	-	-	-	-	78,733
Housing and development	144,689	-	-	-	-	144,689
Capital outlay:						
General government	-	-	9,780	-	-	9,780
Public safety	-	-	57,448	-	-	57,448
Streets	-	385,038	360,350	-	-	745,388
Recreation and culture	-	-	221,080	-	-	221,080
Debt service:						
Principal	156,189	20,081	209,128	-	-	385,398
Interest	15,536	1,882	32,751	-	-	50,169
<b>Total expenditures</b>	<u>3,161,411</u>	<u>407,001</u>	<u>890,537</u>	<u>-</u>	<u>-</u>	<u>4,458,949</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(242,918)</u>	<u>688,116</u>	<u>469,803</u>	<u>1,107</u>	<u>2,067</u>	<u>918,175</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Sale of capital assets	51,822	-	-	-	-	51,822
Lease financing	177,876	-	-	-	-	177,876
Transfers in	-	88,361	-	-	-	88,361
Transfers out	(88,361)	-	(518,909)	-	-	(607,270)
<b>Total other financing sources (uses)</b>	<u>141,337</u>	<u>88,361</u>	<u>(518,909)</u>	<u>-</u>	<u>-</u>	<u>(289,211)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(101,581)	776,477	(49,106)	1,107	2,067	628,964
<b>FUND BALANCES, JANUARY 1, 2023</b>	<u>2,454,832</u>	<u>1,438,642</u>	<u>2,571,777</u>	<u>439,314</u>	<u>524</u>	<u>6,905,089</u>
<b>FUND BALANCES, DECEMBER 31, 2023</b>	<u>\$ 2,353,251</u>	<u>\$ 2,215,119</u>	<u>\$ 2,522,671</u>	<u>\$ 440,421</u>	<u>\$ 2,591</u>	<u>\$ 7,534,053</u>

See accompanying notes to the basic financial statements.

**CITY OF PEMBROKE, GEORGIA**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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

Net Changes In Fund Balances - Total Governmental Funds \$ 628,964

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.

	Depreciation expense	\$ (702,658)	
	Capital outlay	<u>1,231,057</u>	528,399

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.

	Property taxes:		
	Unavailable revenue @ 12/31/23	35,541	
	Unavailable revenue @ 12/31/22	<u>(24,018)</u>	11,523

Other financing sources from lease financing are reported on the fund level operating statement but are reported as a liability on the government-wide financial statements. (177,876)

Repayment of notes payable and leases principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 385,398

The change in the net pension liability and pension related deferred outflows and deferred inflows is reported on the government-wide statement of activities but not in the governmental funds. 1,813

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

	Compensated absences payable:		
	Liability @ 12/31/23	(30,273)	
	Liability @ 12/31/22	<u>28,978</u>	<u>(1,295)</u>

**Change In Net Position of Governmental Activities \$ 1,376,926**

See accompanying notes to the basic financial statements.



**CITY OF PEMBROKE, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 1,855,923	\$ 2,002,980	\$ 2,129,271	\$ 126,291
Licenses and permits	53,025	61,851	60,612	(1,239)
Intergovernmental	-	22,500	66,723	44,223
Charges for services	292,248	322,870	319,767	(3,103)
Fines and forfeitures	312,200	312,200	153,357	(158,843)
Interest income	7,671	21,340	18,902	(2,438)
Other	173,382	187,963	169,861	(18,102)
Total revenues	<u>2,694,449</u>	<u>2,931,704</u>	<u>2,918,493</u>	<u>(13,211)</u>
<b>EXPENDITURES</b>				
Current:				
General government	329,191	407,591	393,064	14,527
Municipal court	64,133	64,133	54,277	9,856
Public safety	1,120,208	1,163,783	1,347,190	(183,407)
Streets and sanitation	846,348	903,533	971,733	(68,200)
Recreation and culture	73,085	73,085	78,733	(5,648)
Housing and development	136,513	121,113	144,689	(23,576)
Debt service:				
Principal	133,670	133,670	156,189	(22,519)
Interest	11,301	11,301	15,536	(4,235)
Total expenditures	<u>2,714,449</u>	<u>2,878,209</u>	<u>3,161,411</u>	<u>(283,202)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(20,000)</u>	<u>53,495</u>	<u>(242,918)</u>	<u>(296,413)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	20,000	37,241	51,822	14,581
Lease financing	-	-	177,876	177,876
Transfers out	-	-	(88,361)	(88,361)
Total other financing sources (uses)	<u>20,000</u>	<u>37,241</u>	<u>141,337</u>	<u>104,096</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ 90,736</u>	<u>(101,581)</u>	<u>\$ (192,317)</u>
<b>FUND BALANCE, JANUARY 1, 2023</b>			<u>2,454,832</u>	
<b>FUND BALANCE, DECEMBER 31, 2023</b>			<u>\$ 2,353,251</u>	

See accompanying notes to the basic financial statements.

**CITY OF PEMBROKE, GEORGIA**  
**CHIP GRANT SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Interest income	\$ 149	\$ 1,107	\$ 958
Total revenues	<u>149</u>	<u>1,107</u>	<u>958</u>
<b>EXPENDITURES</b>			
Capital:			
Housing and development	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 149</u>	1,107	<u>\$ 958</u>
<b>FUND BALANCE, JANUARY 1, 2023</b>		<u>439,314</u>	
<b>FUND BALANCE, DECEMBER 31, 2023</b>		<u>\$ 440,421</u>	

See accompanying notes to the basic financial statements.

**CITY OF PEMBROKE, GEORGIA**  
**AMERICAN RESCUE PLAN ACT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Interest income	\$ -	\$ 2,067	\$ 2,067
Total revenues	<u>-</u>	<u>2,067</u>	<u>2,067</u>
<b>EXPENDITURES</b>			
Capital:			
Public works	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	2,067	<u>\$ 2,067</u>
<b>FUND BALANCE, JANUARY 1, 2023</b>		<u>524</u>	
<b>FUND BALANCE, DECEMBER 31, 2023</b>		<u>\$ 2,591</u>	

See accompanying notes to the basic financial statements.

**CITY OF PEMBROKE, GEORGIA**  
**STATEMENT OF NET POSITION**  
**WATER AND SEWER FUND**  
**DECEMBER 31, 2023**

<b>ASSETS</b>	
Current Assets	
Cash and cash equivalents	\$ (88,549)
Restricted cash and cash equivalents	415,816
Certificates of deposit	157,946
Accounts receivable	106,754
Prepaid insurance	11,134
Total Current Assets	<u>603,101</u>
Noncurrent Assets	
Capital Assets	
Construction in progress	583,942
Water and sewer system	16,076,673
Machinery and equipment	525,041
Less accumulated depreciation	<u>(6,143,132)</u>
Total Capital Assets	<u>11,042,524</u>
Total Assets	<u>11,645,625</u>
DEFERRED OUTFLOWS OF RESOURCES	
Resources related to pensions	<u>47,588</u>
LIABILITIES	
Current Liabilities	
Accounts payable	16,218
Accrued payroll	5,892
Compensated absences payable	2,305
Due to other funds	312,866
Customer deposits	107,983
Note payable	19,359
Revenue bonds payable	213,583
Total Current Liabilities	<u>678,206</u>
Long-term Liabilities	
Compensated absences payable (net of current portion)	9,221
Revenue bonds payable (net of current portion)	3,548,414
Note payable (net of current portion)	370,979
Net pension obligation	105,956
Total Long-term Liabilities	<u>4,034,570</u>
Total Liabilities	<u>4,712,776</u>
DEFERRED INFLOWS OF RESOURCES	
Resources related to pensions	<u>14,136</u>
NET POSITION	
Net investment in capital assets	6,890,189
Restricted for debt service	278,939
Unrestricted	<u>(202,827)</u>
Total Net Position	<u>\$ 6,966,301</u>

See accompanying notes to the basic financial statements.

**CITY OF PEMBROKE, GEORGIA**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**WATER AND SEWER FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

<b>OPERATING REVENUES</b>	
Water and sewer sales	\$ 1,141,736
Other	235,028
Total operating revenues	1,376,764
<b>OPERATING EXPENSES</b>	
Salaries	271,602
Payroll taxes	18,803
Retirement	19,847
Depreciation	441,274
Professional fees	37,867
Utilities	146,677
Rent	137,292
Repairs and maintenance	128,652
Insurance	62,091
Chemicals	22,666
Postage	9,591
Lab fees	11,404
Fuel	15,355
Telephone	9,804
Supplies	36,047
Small equipment	10,970
Contracted services	94,861
Uniforms	4,413
Equipment rental	358
Other	11,973
Total operating expenses	1,491,547
<b>OPERATING INCOME (LOSS)</b>	<b>(114,783)</b>
<b>NONOPERATING REVENUE (EXPENSE)</b>	
Interest income	5,534
Interest expense	(99,118)
Total nonoperating revenue (expense)	(93,584)
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>(208,367)</b>
Capital contributions/grants	73,836
Transfers in	518,909
<b>CHANGE IN NET POSITION</b>	<b>384,378</b>
<b>NET POSITION, BEGINNING OF YEAR</b>	<b>6,581,923</b>
<b>NET POSITION, END OF YEAR</b>	<b>\$ 6,966,301</b>

See accompanying notes to the basic financial statements.

**CITY OF PEMBROKE, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**WATER AND SEWER FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from customers	\$ 1,357,338
Cash payments for employees	(308,715)
Cash payments for goods and services	(729,804)
Net cash provided by operating activities	<u>318,819</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Advances from (to) other funds	(9,543)
Net cash used by noncapital financing activities	<u>(9,543)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Transfers in from capital projects funds	518,909
Capital grants	73,836
Purchase of capital assets	(899,030)
Proceeds from note payable	300,925
Principal payments on long-term debt	(209,771)
Interest payments	(99,118)
Net cash used by capital and related financing activities	<u>(314,249)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest received	5,534
Net cash provided by investing activities	<u>5,534</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>561</b>
<b>CASH AND CASH EQUIVALENTS, JANUARY 1, 2023</b>	<u>326,706</u>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31, 2023</b>	<u><u>\$ 327,267</u></u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Operating loss	\$ (114,783)
Adjustments:	
Depreciation	441,274
(Increase) decrease in operating assets:	
Accounts receivable	(26,680)
Prepaid insurance	(3,586)
(Increase) decrease in deferred outflows of resources - resources related to pensions	(4,615)
Increase (decrease) in operating liabilities:	
Accounts payable	13,803
Accrued payroll	(668)
Customer deposits	7,254
Compensated absences payable	2,576
Net pension obligation	27,975
Increase (decrease) in deferred inflows of resources - resources related to pensions	(23,731)
Net cash provided by operating activities	<u><u>\$ 318,819</u></u>

See accompanying notes to the basic financial statements.

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

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The City of Pembroke was chartered by an act of the General Assembly of the State of Georgia. The City operates under a Council/Mayor form of government and provides the following services as authorized by its charter: public safety (police and fire), streets, sanitation, culture and recreation, planning and zoning, and general administrative services. In addition, the City operates a water and sewer system.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The City also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, in its government-wide and proprietary fund financial statements, provided they do not conflict with or contradict GASB pronouncements.

The most significant of the City's accounting policies are described below.

**1-A. Reporting Entity**

The reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the City consists of all funds, departments, boards, and agencies that are not legally separate from the City.

Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable for an organization if the City appoints a voting majority of the organization's governing board and (1) the City is able to significantly influence the programs or services performed or provided by the organizations; or (2) the City is legally entitled to or can otherwise access the organization's resources; the City is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the City is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the City in that the City approves the budget, levies their taxes or issues their debt.

The Downtown Development Authority of the City of Pembroke is a public corporation created to promote industry, trade, and economic growth. The City appoints the members of the authority's board and assists in its funding. Separate financial statements are not prepared.

**1-B. Basis of Presentation**

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

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Government-wide Financial Statements** – The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the City as a whole. Individual funds are not displayed but the statements distinguish governmental activities, generally supported by taxes, grants and the City’s general revenues, from business-type activities, generally financed in whole or part with service charges to external customers.

The statement of net position presents the financial position of the governmental and business-type activities of the City.

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

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

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

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

Major individual governmental funds are reported in separate columns.

**Fund Accounting** – The City uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The City uses two categories of funds: governmental and proprietary.



**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

**SPLOST Fund** – This capital projects fund accounts for the special purpose local option sales tax collected to be used for various capital improvements within the City.

**TSPLOST Fund** – This fund accounts for the transportation special purpose local option sales tax collected for transportation capital improvements within the City.

**CHIP Grant Fund** – This fund accounts for the Community Home Investment Program grant funds and the funds received from the sale of homes under the program to be used to provide affordable housing for low-income families.

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

**Proprietary Funds** – Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The proprietary funds are classified as enterprise funds and internal service funds. The City’s only major enterprise fund is the water and sewer fund which accounts for the water and sewer provided to the City’s constituents.

**1-C. Measurement Focus**

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

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

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the City finances and meets the cash flow needs of its proprietary activities

**1-D. Basis of Accounting**

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

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

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

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

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

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**1-E. Assets, Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position**

**Cash, Cash Equivalents, and Investments**

Cash and cash equivalents include amounts in demand deposits and short-term investments with an original maturity date within three months of the date acquired by the City.

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

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

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

**Receivables**

All trade and property tax receivables are reported net of an allowance for uncollectible, where applicable.

**Interfund Balances**

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

**Consumable Inventories**

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

**Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2023, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reported as nonexpendable as this amount is not available for general appropriation.

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Restricted Assets**

Restricted assets represent amounts set aside to meet the requirements of applicable covenants of the water and sewer revenue bonds.

**Capital Assets**

General capital assets are those assets not specifically related to activities reported in the proprietary fund. These assets generally result from expenditures in governmental funds. The City reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the City fund financial statements. Capital assets utilized by the proprietary fund are reported in the business-type activities column of the government-wide statement of net position and in the proprietary fund's statement of net position.

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

All reported capital assets are depreciated except for land, right-of-way and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Buildings and improvements	7-40 years
Machinery and equipment	3-10 years
Infrastructure	10-40 years
Water and sewer system	15-40 years

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for the deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The City only has one item that qualifies for reporting in this category. It is resources related to pensions reported at the government-wide level for governmental and business-type activities and at the fund level for enterprise funds.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The City has an item which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. The City also has deferred inflows of resources related to its pension plan reported at the government-wide level for governmental and business-type activities and at the fund level for its proprietary fund.

**Compensated Absences**

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

All compensated absence liabilities include salary-related payments, where applicable.

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

**Accrued Liabilities and Long-term Obligations**

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

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

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Bond Premiums, Discounts and Issuance Costs**

On the government-wide statement of net position and the proprietary fund type statement of net position, bond premiums and discounts are netted against bonds payable. On the government-wide and proprietary fund type statement of activities, bond premiums and discounts are amortized over the life of the bonds using the effective interest method and bond issuance costs are expensed in the current period.

At the governmental fund reporting level, bond premiums and discounts are reported as other financing sources and uses, separately from the face amount of the bonds issued. Bond issuance costs are reported as debt service expenditures.

**Fund Equity**

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

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

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

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

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

***Assigned*** – Fund balances are reported as assigned when amounts are constrained by the City Council’s intent to be used for specific purposes but are neither restricted nor committed. Only the City Council is authorized to assign fund balance by resolution.

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

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Flow Assumptions** - The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available. For unrestricted amounts of fund balance, it is the City's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

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

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

**Operating Revenues and Expenses**

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. For the City, these revenues are charges for services for water and sewer. Operating expenses are necessary costs incurred to provide the water and sewer services and includes administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**Contributions of Capital**

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction.

**Interfund Activity**

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

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Transfers between governmental and business-type activities on the government-wide statement of activities are reported as general revenues. Transfers between funds reported in the governmental activities column are eliminated. Transfers between governmental and business-type activities are eliminated from the total column.

**Leases**

**Lessee** – The City of Pembroke recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements for noncancellable leases of equipment. The City of Pembroke recognizes lease liabilities with an individual value of \$10,000 or more.

At the commencement of a lease, the City of Pembroke initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City of Pembroke determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City of Pembroke uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City of Pembroke generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City of Pembroke is reasonably certain to exercise.

The City of Pembroke monitors changes in circumstances that would require a remeasurement of a lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

**Lessor** – The City of Pembroke had no lease receivables at December 31, 2023.

**Estimates**

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



**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Implementation of GASB 96**

The City has implemented GASB Statement 96, “Subscription-Based Information Technology Arrangements.” The primary objective of this statement is to enhance the relevance and consistency of information about governments’ subscription activities. This statement establishes a single model for subscription accounting based on the principles that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset.

The City had no subscription-based information technology arrangements to report at December 31, 2023.

**NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Budgetary Information**

The City adopts an annual operating budget for the general fund and each special revenue fund. The budget resolution reflects the total of each department’s appropriation in each fund.

All budgets are adopted on a basis consistent with GAAP.

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

All unexpended annual appropriations lapse at year-end.

**Excess of Expenditures over Appropriations**

For the year ended December 31, 2023, expenditures exceeded appropriations for the following departments within the general fund:

	<u>Overexpenditures</u>
Public safety	\$ 183,407
Streets and sanitation	68,200
Recreation and culture	5,648
Housing and development	23,576
Debt service	26,754

These over expenditures were funded primarily by other financing sources and available fund balance.

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

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**NOTE 3 – DEPOSITS**

At December 31, 2023, the carrying amount of the City’s deposits (checking and certificates of deposit) was \$8,240,643 and the bank balance was \$8,333,195. Of the bank balance, \$500,000 was covered by federal depository insurance and \$7,833,195 was collateralized with securities held by the pledging financial institution’s trust department or agent in the City’s name.

**NOTE 4 – PROPERTY TAXES**

Property taxes attach as an enforceable lien on property as of January 1. Property taxes are billed on or about September 15<sup>th</sup> of each year and are payable within sixty days. The Bryan County Tax Commissioner bills and collects the City’s property taxes. Property tax revenues at the fund reporting level are recognized when levied to the extent that they result in current receivables (i.e., collectible in 60 days). For the year ended December 31, 2023, property taxes were levied on August 9, 2023, and were due December 1, 2023.

**NOTE 5 – RECEIVABLES**

Receivables at December 31, 2023, consisted of taxes, accounts (billings for user charges) and intergovernmental receivables arising from grants.

Receivables are recorded on the City’s financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability. The allowance for uncollectible accounts netted against accounts receivable at December 31, 2023 for the water and sewer fund totaled \$3,766.

**NOTE 6 – INTERFUND BALANCES AND TRANSFERS**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Water and Sewer	\$ 312,866
	CHIP Grant	41,242
TSPLOST	General	135,885
		<u>\$ 489,993</u>

Interfund balances at December 31, 2023 represent charges for services or reimbursable expenses. The City expects to repay all interfund balances within one year.

During the year ended December 31, 2023, the SPLOST fund transferred \$518,909, to the Water and Sewer fund to help fund water and sewer system improvements. The General fund transferred \$88,361 in previous years LMIG funds to the TSPLOST fund to help fund road projects.

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 7 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2023 was as follows:

	Balance 1/1/2023	Additions	Deductions	Balance 12/31/2023
<b>Governmental Activities:</b>				
<b>Capital assets not being depreciated:</b>				
Land	\$ 434,143	-	-	\$ 434,143
Construction in progress	16,300	\$ 399,924	-	416,224
<b>Total capital assets not being depreciated</b>	<b>450,443</b>	<b>399,924</b>	<b>-</b>	<b>850,367</b>
<b>Capital assets being depreciated:</b>				
Buildings and other improvements	5,323,023	32,065	-	5,355,088
Machinery and equipment	3,663,021	340,680	\$ 270,947	3,732,754
Infrastructure	3,064,332	280,512	-	3,344,844
Right-to-use leased equipment	93,450	177,876	-	271,326
<b>Total capital assets being depreciated</b>	<b>12,143,826</b>	<b>831,133</b>	<b>270,947</b>	<b>12,704,012</b>
<b>Total capital assets</b>	<b>12,594,269</b>	<b>1,231,057</b>	<b>270,947</b>	<b>13,554,379</b>
<b>Accumulated depreciation:</b>				
Buildings and other improvements	1,552,078	119,630	-	1,671,708
Machinery and equipment	2,146,753	381,843	270,947	2,257,649
Infrastructure	992,381	163,000	-	1,155,381
Right-to-use leased equipment	23,363	38,185	-	61,548
<b>Total accumulated depreciation</b>	<b>4,714,575</b>	<b>702,658</b>	<b>270,947</b>	<b>5,146,286</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 7,879,694</b>	<b>\$ 528,399</b>	<b>\$ -</b>	<b>\$ 8,408,093</b>

Governmental activities depreciation expense:

General government	\$ 116,749
Public safety	265,208
Recreation	29,237
Streets and sanitation	291,464
<b>Total governmental activities depreciation expense</b>	<b>\$ 702,658</b>

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 7 – CAPITAL ASSETS (Continued)**

The following table presents the changes in capital assets for the City’s enterprise fund:

	<u>Balance</u> <u>1/1/2023</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/2023</u>
Business-type activities:				
Capital assets not being depreciated:				
Construction in progress	\$ 263,630	\$ 320,312	\$ -	583,942
Total capital assets not being depreciated	<u>263,630</u>	<u>320,312</u>	<u>-</u>	<u>583,942</u>
Capital assets being depreciated:				
Water and sewer system	15,497,955	578,718	-	\$ 16,076,673
Machinery and equipment	525,041	-	-	525,041
Total capital assets being depreciated	<u>16,022,996</u>	<u>578,718</u>	<u>-</u>	<u>16,601,714</u>
Total capital assets	<u>16,286,626</u>	<u>899,030</u>	<u>-</u>	<u>17,185,656</u>
Accumulated depreciation:				
Water and sewer system	5,260,326	416,786	-	5,677,112
Machinery and equipment	441,532	24,488	-	466,020
Total accumulated depreciation	<u>5,701,858</u>	<u>441,274</u>	<u>-</u>	<u>6,143,132</u>
Business-type activities capital assets, net	<u>\$ 10,584,768</u>	<u>\$ 457,756</u>	<u>\$ -</u>	<u>\$ 11,042,524</u>

**NOTE 8 – LEASES**

**City as Lessee**

The City, as a lessee, has entered into lease agreements for police vehicles.

The total of the City’s leased assets are recorded at \$271,326, less accumulated depreciation of \$61,548.

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

The future lease payments under lease agreements are as follows:

Fiscal year	Leases - Governmental Activities		
	Principal	Interest	Total
2024	\$ 51,924	\$ 11,334	\$ 63,258
2025	54,994	8,261	63,255
2026	32,622	5,448	38,070
2027	35,085	2,985	38,070
2028	21,675	531	22,206
	<u>\$ 196,300</u>	<u>\$ 28,559</u>	<u>\$ 224,859</u>

**NOTE 9 – NOTES PAYABLE**

Governmental Activities

The notes payable outstanding at December 31, 2023, consisted of the following:

	<u>Governmental Activities</u>
Note payable to Truist Bank, payable in monthly installments of \$18,606 including interest at 1.92%, through December, 2030, secured by real estate	\$ 1,461,349
Note payable to Motorola, payable in annual installments of \$19,246 including interest at 3.69%, through April, 2028, secured by equipment	87,085
Note payable to Truist Bank, payable in annual installments of \$69,891, including interest at 3.00%, through December, 2025, secured by fire trucks	135,179
Note payable to Lease One Magnolia, payable in quarterly installments of \$3,608 including interest at 4.50% , through April, 2024, secured by vehicles and equipment	3,568
Note payable to Lease One Magnolia, payable in quarterly installments of \$5,491 including interest at 2.88%, through May, 2026, secured by equipment	52,783
	<u>\$ 1,739,964</u>

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 9 – NOTES PAYABLE (Continued)**

As of December 31, 2023, annual debt service requirements for governmental activities are as follows:

Year ending December 31	Principal	Interest	Total
2024	\$ 303,598	\$ 34,651	\$ 338,250
2025	307,067	27,487	334,553
2026	232,564	21,117	253,681
2027	226,323	16,377	242,699
2028	231,374	11,325	242,699
2029-2030	439,039	7,508	446,546
	<u>\$ 1,739,964</u>	<u>\$ 118,465</u>	<u>\$ 1,858,429</u>

Business-type Activities

In July 2021, the City obtained a loan for \$603,000 through the Georgia Environmental Finance Authority to finance sewer system improvements. The loan provided for principal forgiveness of \$211,050 through special subsidies.

The loan has an annual interest rate of 0.13% and requires 240 monthly principal and interest payments of \$1,655 from December, 2023 through November, 2043.

As of December 31, 2023, annual debt service requirements for business type activities are as follows:

Year ending December 31	Principal	Interest	Total
2024	\$ 19,359	\$ 496	\$ 19,855
2025	19,384	471	19,855
2026	19,409	446	19,855
2027	19,434	420	19,854
2028	19,460	395	19,854
2029-2033	97,678	1,595	99,272
2034-2038	98,315	958	99,272
2039-2043	97,300	175	97,475
	<u>\$ 390,338</u>	<u>\$ 4,955</u>	<u>\$ 395,293</u>

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

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**NOTE 10 – WATER AND SEWER REVENUE BONDS**

In June, 2016, the City issued a City of Pembroke Water and Sewer Refunding Revenue Bond, Series 2016, for \$4,210,000. The bond was issued to pay the cost of refunding and defeasing the City of Pembroke Water and Sewer Revenue Bond, Series 2003A; the City of Pembroke Water and Sewer Revenue Bond, Series 2003B; the City of Pembroke Water and Sewer Revenue Bond, Series 2013; and a note from First Bank of Coastal Georgia dated December 14, 2015. Additionally, a portion of the net proceeds was deposited into a debt service reserve account.

The bond has an interest rate of 2.57% for the first 15 years. After that, the interest rate will be at a monthly variable rate equal to 70% of the Wall Street Journal prime rate not to exceed a rate of 10%.

The bond requires monthly principal and interest payments of \$22,445 from July, 2016 through June, 2036. The principal amount outstanding at December 31, 2023 was \$2,876,865.

The bond is secured by a lien on the revenues of the water and sewer system. The City will be required to create a special fund designated as the City of Pembroke Water and Sewer Revenue Bond Sinking Fund (Sinking Fund), which will include a debt service and a reserve account.

In April 2019, the City issued a City of Pembroke Water and Sewer Revenue Bond, Series 2019, for \$954,000 through the United States Department of Agriculture. The bond was issued to pay the cost of acquiring property in Bulloch County, drilling a new well, connecting to the City’s water system, and constructing a 250,000-gallon elevated storage tank for the water system. As of December 31, 2023, the principal amount outstanding was \$885,132.

The bonds payable outstanding at December 31, 2023, consisted of the following:

	<u>Business-Type Activities</u>
Series 2016 Water and Sewer Refunding Revenue Bonds, payable in monthly installments of \$22,445 from July, 2016 through June, 2036, including interest at 2.57%	\$ 2,876,865
Series 2019 Water and Sewer Revenue Bonds, payable in monthly installments of \$3,149 from May, 2019 through April, 2059, including interest at 2.50%	885,132
	<u><u>\$ 3,761,997</u></u>

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 10 – WATER AND SEWER REVENUE BONDS (Continued)**

As of December 31, 2023, annual debt service requirements are as follows:

Year ending December 31	Business-Type Activities		
	Principal	Interest	Total
2024	\$ 213,583	\$ 93,542	\$ 307,125
2025	219,125	88,000	307,125
2026	224,812	82,313	307,125
2027	230,646	76,479	307,125
2028	236,632	70,493	307,125
2029-2033	1,278,525	257,100	1,535,625
2034-2038	758,169	104,115	862,284
2039-2043	121,177	67,763	188,940
2044-2048	137,295	51,645	188,940
2049-2053	155,556	33,384	188,940
2054-2058	176,244	12,696	188,940
2059	10,233	45	10,278
	<u>\$ 3,761,997</u>	<u>\$ 937,575</u>	<u>\$ 4,699,572</u>

**NOTE 11 – CHANGES IN LONG-TERM DEBT**

	Outstanding January 1, 2023	Additions	Reductions	Outstanding December 31, 2023	Amounts Due in One Year
<b>Governmental Activities</b>					
Compensated absences	\$ 28,978	\$ 5,302	\$ 4,007	\$ 30,273	\$ 6,055
Notes payable	2,072,584	-	332,620	1,739,964	303,598
Leases payable	71,202	177,876	52,778	196,300	51,924
<b>Total Governmental Activities</b>	<u>\$ 2,172,764</u>	<u>\$ 183,178</u>	<u>\$ 389,405</u>	<u>\$ 1,966,537</u>	<u>\$ 361,577</u>
<b>Business-Type Activities</b>					
Compensated absences	\$ 8,950	\$ 2,576	-	\$ 11,526	\$ 2,305
Notes payable	91,025	300,925	\$ 1,612	390,338	19,359
Revenue bonds payable	3,970,156	-	208,159	3,761,997	213,583
<b>Total Business-Type Activities</b>	<u>\$ 4,070,131</u>	<u>\$ 303,501</u>	<u>\$ 209,771</u>	<u>\$ 4,163,861</u>	<u>\$ 235,247</u>



**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

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**NOTE 11 – CHANGES IN LONG-TERM DEBT (Continued)**

The compensated absences liability will be paid from the general fund for governmental activities and from the water and sewer fund for business-type activities. Payments on notes payable and leases for governmental activities will be paid from the general fund, SPLOST fund and TSPLOST fund. Revenue bonds payable and notes payable for the City's Water and Sewer System are financed from income derived from the operation of the Water and Sewer System.

**NOTE 12 – EMPLOYEE RETIREMENT PLAN**

Plan Description

The City's defined benefit pension plan, the City of Pembroke Retirement Plan (the "Plan"), provides retirement and disability benefits and death benefits to plan members and beneficiaries. The Plan is affiliated with the Georgia Municipal Employees Benefit System (GMEBS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for cities in the State of Georgia. The City is assigned the authority to establish and amend benefit provisions of the Plan. GMEBS issues a publicly available financial report that includes financial statements and required supplementary information. The report can be obtained by writing to Georgia Municipal Association, Risk Management and Employee Benefit Services, 201 Pryor Street, SW, Atlanta, Georgia 30303 or by calling (404) 688-0472.

Benefits Provided

The Plan provides retirement benefits to eligible employees of the City. All regular employees meeting the eligibility requirements are covered under the plan. Municipal legal officers are not eligible to participate in the plan. In order to be eligible for participation, regular employees must work a minimum of thirty hours per week for at least five months per year. Regular employees qualify for immediate participation in the plan and participation is mandatory for all eligible employees.

Plan participants are eligible to receive early retirement benefits at the age of fifty-five with the completion of ten years of total credited service. Normal retirement benefits may be received at the age of sixty-five with five years of total credited service.

Normal retirement benefits are calculated based on a flat percentage of 2.0 percent of final average earnings multiplied by years of total credited service as an eligible regular employee. The number of years of total credited service which may be used to calculate the benefit is not limited. Monthly benefits are paid at 1/12<sup>th</sup> of the calculated amount. The same formula is used for all participants who are regular employees. Final average earnings are the annual average of earnings paid to a participant by the City for the five consecutive years of credited service preceding the participant's most recent termination in which the participant's earnings were the highest. All elected or appointed members of the City eligible to participate will receive \$17 per month for each year of total credited service.

For participants electing to receive early retirement benefits, the benefit will be reduced on an actuarially equivalent basis to account for early commencement of benefits.

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

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**NOTE 12 – EMPLOYEE RETIREMENT PLAN (Continued)**

Disability retirement benefits shall be computed in the same manner as the normal retirement benefit, based upon the participant’s accrued benefit as of his disability retirement date. The minimum disability benefit will be no less than 20% of the participant’s average monthly earnings for the twelve calendar month period immediately preceding his termination of employment as a result of a disability.

In-service death benefits are payable to the participant’s pre-retirement beneficiary, equal to the actuarially equivalent of the reserve required for the participant’s anticipated normal retirement benefit. For purposes of computing the actuarial reserve death benefit, the participant’s total credited service shall include total credited service accrued prior to the date of the participant’s death, plus one-half of the service between such date of death and what would otherwise have been the participant’s normal retirement date. Terminated vested death benefits are payable to the participant’s pre-retirement beneficiary, equal to the decreased monthly retirement benefit that would have otherwise been payable to the participant had he elected 100% joint and survivor benefit under the plan.

Employees Covered by Benefit Terms

At July 1, 2023, the most recent actuarial valuation, there were 88 participants as follows:

Active participants	35
Retirees and beneficiaries	30
Vested former employees	<u>23</u>
	<u>88</u>

Contributions

The Plan is subject to minimum funding standards of the Public Retirement Systems Standards Law (Georgia Code Section 47-20-10). The estimated minimum annual contribution under these standards is \$99,256. This minimum contribution has been determined as the sum of 1) the normal cost (including administrative expenses), 2) the 30-year level percentage of payroll amortization of the unfunded actuarial accrued liability or the 10-year level percentage of payroll amortization of the surplus, and 3) interest on these amounts from the valuation date to the date contributions are paid (assumed monthly). The GMEBS Board of Trustees has adopted an actuarial funding policy that requires a different funding level than the estimated minimum annual contribution to minimize fluctuations in annual contribution amounts and to accumulate sufficient funds to secure benefits under the Plan. If the employer contributes the recommended contribution developed under the actuarial funding policy each year, the Plan will meet applicable state funding standards.

Net Pension Liability

The City’s net pension liability was measured as of March 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023.

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

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**NOTE 12 – EMPLOYEE RETIREMENT PLAN (Continued)**

Actuarial Assumptions

The total pension liability in the July 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increases	Range of 3.00 to 8.50 percent, including inflation
Investment rate of return	7.375 percent, net of pension plan investment expenses, including inflation

Mortality rates were based on the Pri-2012 Weighted Employee Mortality Table with rates multiplied by 1.25.

The actuarial assumptions used in the July 1, 2023 valuation were based on the results of an actuarial experience study for the period January 1, 2015 to June 30, 2019.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	45%	6.40%
International equity	20%	6.80%
Domestic fixed income	20%	0.40%
Real estate	10%	3.90%
Global fixed income	5%	0.46%
	<u>100%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.375 percent. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 12 – EMPLOYEE RETIREMENT PLAN (Continued)**

Changes in the Net Pension Liability

	<u>Total Pension Liability</u> <u>(a)</u>	<u>Plan Fiduciary Net Position</u> <u>(b)</u>	<u>Net Pension Liability</u> <u>(c) = (a)-(b)</u>
Balance, March 31, 2022	\$ 2,214,128	\$ 1,974,789	\$ 239,339
Changes for the year:			
Service cost	68,497	-	68,497
Interest	164,462	-	164,462
Contributions from the employer	-	131,917	(131,917)
Net investment income	-	(131,409)	131,409
Difference between expected and actual experience	(77,023)	-	(77,023)
Benefit payments, including refunds of employee contributions	(105,252)	(105,252)	-
Administrative expenses	-	(9,128)	9,128
Net Changes	<u>50,684</u>	<u>(113,872)</u>	<u>164,556</u>
Balance, March 31, 2023	<u>\$ 2,264,812</u>	<u>\$ 1,860,917</u>	<u>\$ 403,895</u>

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the City, calculated using the discount rate of 7.375 percent, as well as what the City’s net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.375 percent) or one percentage point higher (8.375 percent) than the current rate:

	<u>Discount Rate - 1%</u> <u>(6.375%)</u>	<u>Current Discount</u> <u>Rate</u> <u>(7.375%)</u>	<u>Discount Rate + 1%</u> <u>(8.375%)</u>
City's net pension	\$ 700,077	\$ 403,895	\$ 158,761

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 12 – EMPLOYEE RETIREMENT PLAN (Continued)**

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2023, the City recognized pension expense of \$116,744. At December 31, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Employer contributions after measurement date	\$ 89,196	-
Differences in expected and actual experience	7,128	\$ (56,253)
Net differences between projected and actual net investment income	<u>78,788</u>	<u>-</u>
	<u>\$ 175,112</u>	<u>\$ (56,253)</u>

City contributions subsequent to the measurement date of \$89,196 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ending December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ending December 31</u>	
2024	\$ (21,420)
2025	(64,721)
2026	60,265
2027	<u>55,539</u>
	<u>\$ 29,663</u>

**NOTE 13 – COMMITMENTS AND CONTINGENT LIABILITIES**

As of December 31, 2023 there was no pending litigation that would have a material effect on the financial statements.

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 14 – RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; workers' compensation claims; and natural disasters. The City has joined the Georgia Interlocal Risk Management Agency, a public entity risk pool currently operating as a common risk management and insurance program for member local governments. This membership allows the city to share liability, crime, motor vehicle and property damage risks.

Chapter 85 of Title 36 of the Official Code of Georgia Annotated authorizes Georgia municipalities to form interlocal risk management agencies. The Georgia Interlocal Risk Management Agency (GIRMA) is a municipal interlocal risk management agency to function as an unincorporated nonprofit instrumentality of its member municipalities – GIRMA establishes and administers one or more group self insurance funds and a risk management service to prevent or lessen the incidence and severity of casualty and property losses occurring in the operation of municipal government. GIRMA is to defend and protect in accordance with the member government contract and related coverage descriptions any member of GIRMA against liability or loss.

The City of Pembroke retains the first \$1,000 of each risk of loss in the form of a deductible. The City files all claims with GIRMA. GIRMA bills the City for any risk of loss up to the \$1,000 deductible.

There have been no settlements exceeding insurance coverage for each of the past three years.

Pursuant to Title 34, Chapter 9, Article 4 of the Official Code of Georgia Annotated, the City of Pembroke became a member of the Georgia Municipal Association Workers' Compensation Self Insurance Fund. The liability of the fund to the employees of any employer (City of Pembroke) is specifically limited to such obligations as are imposed by applicable state laws against the employer for workers' compensation and/or employer's liability.

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

The Fund is to defend, in the name of and on behalf of the members, any suits or other proceedings which may at any time be instituted against them on account of injuries or death within the preview of the Workers' Compensation Law of Georgia, or on the basis of employer's liability, including suits or other proceedings alleging such injuries and demanding compensation therefore, although such suits, other proceedings, allegations or demands be wholly groundless, false or fraudulent. The Fund is to pay all costs assessed against members in any legal proceedings defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

**CITY OF PEMBROKE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**

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**NOTE 15 – JOINT VENTURE**

Under Georgia law, the City, in conjunction with other cities and counties in the ten county Southeast Georgia area, is a member of the Coastal Regional Commission of Georgia (RC) and is required to pay annual dues thereto. During the year ended December 31, 2023, the City paid \$3,266 in such dues. Membership in a RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-33 which provides for the organizational structure of the RC in Georgia. The RC Regional Council membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39 provides that the member governments are liable for any debts or obligations of a RC. Separate financial statements may be obtained from:

Coastal Regional Commission of Georgia  
1181 Coastal Drive SW  
Darien, Georgia 31305

**NOTE 16 – SUBSEQUENT EVENTS**

Subsequent events have been evaluated through June 24, 2024 which is the date the financial statements were available to be issued. No subsequent events were noted.

**CITY OF PEMBROKE, GEORGIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**CITY OF PEMBROKE RETIREMENT PLAN**  
**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	2023 (1)	2022 (1)	2021 (1)	2020 (1)	2019 (1)	2018 (1)	2017 (1)	2016 (1)	2015 (1)
<b>Total pension liability</b>									
Service cost	\$ 68,497	\$ 65,536	\$ 61,397	\$ 55,453	\$ 54,096	\$ 58,556	\$ 57,515	\$ 65,475	\$ 50,064
Interest	164,462	156,703	146,461	132,011	120,236	117,456	113,520	104,898	99,754
Differences between expected and actual experience	(77,023)	(14,716)	28,513	109,581	68,552	(82,639)	(33,365)	24,858	(18,499)
Changes of assumptions	-	-	-	16,514	-	26,374	-	-	12,064
Benefit payments, including refunds of employee contributions	(105,252)	(105,302)	(97,953)	(89,539)	(84,926)	(87,582)	(86,209)	(81,739)	(72,284)
<b>Net change in total pension liability</b>	<u>50,684</u>	<u>102,221</u>	<u>138,418</u>	<u>224,020</u>	<u>157,958</u>	<u>32,165</u>	<u>51,461</u>	<u>113,492</u>	<u>71,099</u>
<b>Total pension liability—beginning</b>	<u>2,214,128</u>	<u>2,111,907</u>	<u>1,973,489</u>	<u>1,749,469</u>	<u>1,591,511</u>	<u>1,559,346</u>	<u>1,507,885</u>	<u>1,394,393</u>	<u>1,323,294</u>
<b>Total pension liability—ending (a)</b>	<u>\$ 2,264,812</u>	<u>\$ 2,214,128</u>	<u>\$ 2,111,907</u>	<u>\$ 1,973,489</u>	<u>\$ 1,749,469</u>	<u>\$ 1,591,511</u>	<u>\$ 1,559,346</u>	<u>\$ 1,507,885</u>	<u>\$ 1,394,393</u>
<b>Plan fiduciary net position</b>									
Contributions—employer	\$ 131,917	\$ 85,870	\$ 86,708	\$ 82,023	\$ 74,238	\$ 91,263	\$ 76,374	\$ 77,939	\$ 78,050
Net investment income	(131,409)	114,593	592,823	(98,732)	50,048	155,450	140,607	3,983	100,213
Benefit payments, including refunds of employee contributions	(105,252)	(105,302)	(97,953)	(89,539)	(84,926)	(87,582)	(86,209)	(81,739)	(72,284)
Administrative expense	(9,128)	(8,641)	(8,366)	(9,069)	(8,608)	(8,415)	(8,646)	(5,743)	(5,274)
<b>Net change in plan fiduciary net position</b>	<u>(113,872)</u>	<u>86,520</u>	<u>573,212</u>	<u>(115,317)</u>	<u>30,752</u>	<u>150,716</u>	<u>122,126</u>	<u>(5,360)</u>	<u>100,705</u>
<b>Plan fiduciary net position—beginning</b>	<u>1,974,789</u>	<u>1,888,269</u>	<u>1,315,057</u>	<u>1,430,374</u>	<u>1,399,622</u>	<u>1,248,906</u>	<u>1,126,780</u>	<u>1,132,340</u>	<u>1,031,635</u>
<b>Plan fiduciary net position—ending (b)</b>	<u>\$ 1,860,917</u>	<u>\$ 1,974,789</u>	<u>\$ 1,888,269</u>	<u>\$ 1,315,057</u>	<u>\$ 1,430,374</u>	<u>\$ 1,399,622</u>	<u>\$ 1,248,906</u>	<u>\$ 1,126,780</u>	<u>\$ 1,132,340</u>
<b>Net pension liability—ending (a)-(b)</b>	<u>\$ 403,895</u>	<u>\$ 239,339</u>	<u>\$ 223,638</u>	<u>\$ 658,432</u>	<u>\$ 319,095</u>	<u>\$ 191,889</u>	<u>\$ 310,440</u>	<u>\$ 381,105</u>	<u>\$ 262,053</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	82.17%	89.19%	89.41%	66.64%	81.76%	87.94%	80.09%	74.73%	81.21%
<b>Covered-employee payroll</b>	\$ 1,114,811	\$ 1,148,949	\$ 1,095,176	\$ 1,079,826	\$ 928,791	\$ 812,810	\$ 785,198	\$ 775,601	\$ 782,586
<b>Net pension liability as a percentage of covered-employee payroll</b>	36.23%	20.83%	20.42%	60.98%	34.36%	23.61%	39.54%	49.14%	33.49%

(1) Only fiscal years 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, and 2015 were available. The City will continue to present information for years available until a full 10-year trend is compiled.

**Notes to Schedule:**

*Changes of assumptions*

There were no changes in assumptions in the last two fiscal years.

*Benefit changes*

There were no changes in benefit provisions in the last two fiscal years.



**CITY OF PEMBROKE, GEORGIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**CITY OF PEMBROKE RETIREMENT PLAN**  
**SCHEDULE OF CONTRIBUTIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	*	\$ 111,475	\$ 102,107	\$ 81,575	\$ 73,955	\$ 82,550	\$ 84,750	\$ 82,998	\$ 76,253
Contributions in relation to the actuarially determined contribution	*	102,185	108,905	74,777	73,955	82,550	84,750	89,352	69,899
Contribution deficiency (excess)	*	9,290	(6,798)	6,798	-	\$ -	\$ -	\$ (6,354)	\$ 6,354
Covered-employee payroll	*	1,148,949	1,095,176	\$ 1,079,826	928,791	812,810	\$ 785,198	\$ 775,601	\$ 782,586
Contributions as a percentage of covered-employee payroll	*	8.89%	9.94%	6.92%	7.96%	10.16%	10.79%	11.52%	8.93%

\*2023 information will be determined after fiscal year end and will be included in the 2024 valuation report

**Notes to Schedule:**

**Valuation Date**

The actuarially determined contribution rate was determined as of July 1, 2023, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending December 31, 2024.

*Methods and assumptions used to determine contribution rates:*

Actuarial Cost Method	Projected Unit Credit
Amortization Method	Closed level dollar for remaining unfunded liability
Remaining Amortization Period	Remaining amortization period varies for the bases, with a net effective amortization period of 10 years
Asset Valuation Method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at end of year. The actuarial value is adjusted, if necessary, to be within 20% of market value.
<b>Actuarial Assumptions:</b>	
Net Investment Rate of Return	7.375%
Projected Salary Increases	2.25% plus service based merit increases
Cost of Living Adjustments	N/A
Retirement Age	5% ages 55 to 59; 7% ages 60 to 61; 20% age 62; 10% ages 63-64; 35% age 65; 25% ages 66-71; 100% ages 72 and older.
Mortality	Sex-distinct Pri-2012 head-count weighted Healthy Retiree Mortality Table with rates multiplied by 1.25

**CITY OF PEMBROKE, GEORGIA**  
**SCHEDULE OF PROJECTS PAID**  
**WITH SPLOST PROCEEDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Project	Original Estimated Cost	Current Estimated Cost	Expenditures		Total	Estimated Percentage of Completion
			Prior Years	Current Year		
<b>SPLOST VI</b>						
Public safety building	\$ 1,700,000	\$ 847,753	\$ 834,606	\$ 13,147	\$ 847,753	100.0%
Public safety equipment	-	93,135	48,834	44,301	93,135	100.0%
TOS theater	905,000	37,500	-	37,500	37,500	100.0%
Recreation improvements	-	90,815	74,558	16,257	90,815	100.0%
Street improvements	-	228,856	194,251	34,605	228,856	100.0%
Street equipment	-	288,451	20,247	268,204	288,451	100.0%
Machine shop	-	57,541	-	57,541	57,541	100.0%
Water sewer equipment	-	51,021	51,021	-	51,021	100.0%
Water sewer projects	445,000	732,000	439,317	288,506	727,823	99.4%
CDBG project match on water and sewer system improvements	55,000	342,164	342,164	-	342,164	100.0%
Storm drainage improvements	95,000	122,428	122,428	-	122,428	100.0%
Municipal facilities	-	108,638	-	108,638	108,638	100.0%
<b>Totals</b>	<b>\$ 3,200,000</b>	<b>\$3,000,302</b>	<b>\$2,127,426</b>	<b>\$ 868,699</b>	<b>\$2,996,125</b>	<b>99.9%</b>
<b>SPLOST VII</b>						
Public safety building	-	\$ 444,710	\$ 444,710	-	\$ 444,710	100.0%
Public safety equipment	-	217,381	217,381	-	217,381	100.0%
General government vehicles	-	18,500	18,500	-	18,500	100.0%
Water improvements	\$ 812,000	812,000	94,825	-	94,825	11.7%
Sewer improvements	812,000	812,000	162,371	230,403	392,774	48.4%
Street improvements	513,000	513,000	82,468	-	82,468	16.1%
Stormwater improvements	96,000	96,000	-	-	-	0.0%
Sidewalk improvements	117,000	117,000	-	-	-	0.0%
Municipal facilities	850,000	1,572,568	1,262,224	310,344	1,572,568	100.0%
<b>Totals</b>	<b>\$ 3,200,000</b>	<b>\$4,603,159</b>	<b>\$2,282,479</b>	<b>\$ 540,747</b>	<b>\$2,823,226</b>	<b>61.3%</b>
Total SPLOST expenditures				<b>\$ 1,409,446</b>		
Reconciliation of current year expenditures to Statement of Revenues, Expenditures and Changes in Fund Balances:						
Total SPLOST fund expenditures per Statement of Revenues, Expenditures and Changes in Fund Balances				\$ 890,537		
Transfers to other funds				518,909		
Total current year expenditures per above				<b>\$ 1,409,446</b>		

**CITY OF PEMBROKE, GEORGIA**  
**SCHEDULE OF PROJECTS PAID WITH TSPLOST PROCEEDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

<u>2018 TSPLOST</u>					Estimated Percentage of Completion
Project	Original Estimated Cost	Expenditures		Total	
		Prior Years	Current Year		
Streets	\$ 2,667,500	\$ 1,563,167	\$ 271,116	\$ 1,834,283	68.8%

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

Total TSPLOST fund expenditures per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 407,001
LMIG Grant expenditures	(135,885)
Total current year expenditures per above	<u>\$ 271,116</u>

# LANIER, DEAL, PROCTOR & BLOSER

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AMERICAN INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS  
GEORGIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS

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

To the City Council  
City of Pembroke, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, and each major fund of the City of Pembroke, Georgia, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City of Pembroke, Georgia's basic financial statements and have issued our report thereon dated June 24, 2024.

### Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control described in the accompanying schedule of findings as item 2023-1 that we consider to be a significant deficiency.

### **Compliance and Other Matters**

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

### **City of Pembroke, Georgia's Response to Findings**

City of Pembroke, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. City of Pembroke, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

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

*Lanier, Deal, Proctor + Blaser*

Statesboro, Georgia  
June 24, 2024

**CITY OF PEMBROKE, GEORGIA**  
**SCHEDULE OF FINDINGS**  
**YEAR ENDED DECEMBER 31, 2023**

---

**2023-1 Recording of Year End Accruals for the Financial Statements**

Condition: The City's procedures to make sure all year end accruals such as receivables, prepaid items, and deferred revenue are included in the financial statements are inadequate.

Criteria: All revenues earned and realizable and all expenditures incurred should be recorded at the end of the year via journal entry.

Cause: The City does not have procedures in place to make sure all accruals are recorded at year end for the financial statements.

Effect: Many of the adjusting journal entries needed to record these accruals were material to the City's financial statements.

Auditor's Recommendation: When conducting the year end closing, we recommend the City review for all needed accruals for receivables, prepaid items, and deferred revenue.

Views of Responsible Officials and Planned Corrective Actions: We concur with this finding, and we will implement procedures to establish a process for ensuring the completeness of year end accruals for the City's financial statements.

# **Pembroke Planning Commission**

## **Minutes**

### **June 20, 2024**

The regular meeting of the Pembroke Planning Commission was held on Thursday, June 20, 2024, at City Hall with the following members present: Commission Chair Charlotte Bacon, Commissioners Anne Barton, Dave Williams, Van Redcross, and Shalah Beckworth. Also, present were City Administrator Chris Benson, and Community Development Director Derek Cathcart.

**Meeting was called to order by Chair Bacon at 7:00 p.m. The Chair read comments to the public regarding procedural matters. A motion made by Williams and second by Redcross to approve the minutes of the May 16 P&Z meeting. Approved unanimously. A motion by Williams and second by Redcross to approve the minutes of the June 3 P&Z special meeting. Approved unanimously.**

**Brief presentation from City Engineer, Marcus Sack, regarding a watershed assessment being conducted for the City. Mr. Sack also noted that the City has been working with GDOT for several years on traffic analysis and possible future improvements.**

#### **Public Hearings**

**The following Public Hearings were held and public comments were received as noted below:**

1. Applicant is seeking a rezoning to planned unit development for Parcels 011-024, 011-024-01 and 011-025, also known as the Warnell-GSL Cattle Company, LLC Tract PUD, containing approximately 535 acres.

**Alex Long: Introduces project, explaining details of the PUD**





**Redcross: Asks how large the buffers will be**

**AL: Buffers will adhere to Subdivision Regulations. Site specific plans will come before the Planning Commission again.**

**Barton: Asks if applicant can explain the PUD again for residents that did not attend last month's meeting.**

**AL: Outlines plan with more detail, including residential units numbers and type, green space requirements**

**Dr. Robert Hathaway, 980 Bacontown Rd.: Concerns about applicant's ability to finance 10 year project. Concerns about water capacity.**

**Greg Miles, 30 Aspen Ln.: Read letter from Alex Floyd – concerns about new development. (Copy of letter on file)**

**Pat Hughes, 610 N. Main St.: Water capacity concerns. Concerned for future growth.**

**Jason Quill, Sims Rd.: Concerned City is annexing instead of developing City land. Asked to elaborate on housing types. Asked to elaborate on commercial uses.**

**Kathleen Santos, Adjacent Farm: Concerns about development close to her property. (Copy of letter on file)**

**Alex Long: Possible commercial includes retail, grocery, office, mixed-use. Housing includes single family, garden apartments, townhomes.**

**Marcus Sack: Explains City's expansion of water and sewer capacity.**

**Jackie Butler, 530 W. Burkhalter St.: Concerned about endangered species.**

2. Applicant is seeking a rezoning to planned unit development for Parcels #015-008, and #015-062, along Wildwood Church Street, also known as the Wyndham PUD, containing approximately 186 acres.

**James Dasher & Ryan Thompson present PUD details.**

**Ronn Shuman, 380 Old Patrick School Rd.: Concerned about annexing across Sims Rd.**



**Jason Quill: Concerns about traffic. Concerns about walking radius. Concerns about increased population.**

**Elizabeth Norman, invalid address: Concerned about speed of development. Concerned about environmental resources.**

3. Wyndham PUD applicant is also seeking a rezoning to AR-1 for Parcel #015-003-02, along Highway 119, containing approximately 41 acres.

**James Dasher: Explains connection to PUD development, and that a CUVA will be placed on the property.**

**Hoynes Bacon, 333 Old Patrick School Rd.: Concerns about promise of no future development on property.**

**Jason Quill: Concerns about promise of no future development on property.**

**Denise Cokeley, Lanier Rd.: Concerned about traffic on HWY 119, and safety because of the location of the intersection near the HWY 119 curve.**

**Jeremy Miles, 2390 Sims Rd.: Concerns about construction and access on Sims Rd.**

**Ryan Thompson: Sims road will be the initial construction access point for development.**

**Jason Quill: Concerns about adjacent properties.**

4. Applicant is seeking a rezoning from R-1, residential, to B-3, village commercial, for 153 N. Main Street, Pembroke.

**Chris Freeman (CJ) explains he would be running a full service State Farm agency in the existing home structure and would be increasing parking availability in the driveway area Opening 10/1/24.**

**Pat Hughes: Concerns about how this rezoning will affect property values, rezoning of his or other adjacent properties.**

**Letter from John Deputy, 150 Church St. was read (copy on file)**

## **Agenda**



1. Recommendation to city council regarding rezoning to planned unit development for Parcels 011-024, 011-024-01 and 011-025, also known as the Warnell-GSL Cattle Company, LLC Tract PUD, containing approximately 535 acres.

**Redcross made a motion to approve, second by Williams. All in favor.**

2. Recommendation to city council regarding rezoning to planned unit development for Parcels #015-008, and #015-062, along Wildwood Church Street, also known as the Wyndham PUD, containing approximately 186 acres.

**Williams made a motion to approve, second by Redcross. Barton voted no. Beckworth voted no. Bacon voted no. Motion not approved.**

3. Recommendation to city council regarding rezoning to AR-1 for Parcel #015-003-02, along Highway 119, containing approximately 41 acres.

**Williams made a motion to approve, second by Redcross. Barton voted no. Beckworth voted no. Bacon voted no. Motion not approved.**

4. Recommendation to city council regarding rezoning from R-1, residential, to B-3, village commercial, for 153 N. Main Street, Pembroke.

**Beckworth made a motion to approve, second by Williams, all in favor, approved.**

5. Recommendation to applicant regarding Sketch Plan for Hidden Cove Subdivision on Harry Hagan Road.

**Barton: Asks about possibility of larger lot sizes**

**Alex Long: This plan eliminates townhomes, but smaller lot sizes are needed financially.**

**Barton: Asks about future student access to high school**

**AL: Access not addressed yet, but is possible and will come back before P&Z for approval.**

**Barton: Wil this be HOA?**

**AL: Yes**



**AL: Mail kiosk will service neighborhood.**

**Adjournment - motion by Williams, second by Barton all in favor at 8:25p.m**





**Applicant is seeking a rezoning to planned unit development for Parcels 011-024, 011-024-01 and 011-025, along Highway 67, also known as the Warnell-GSL Cattle Company, LLC Tract PUD, containing approximately 535 acres.**

The full PUD document is provided, along with a Development of Regional Impact (DRI) report from the Coastal Regional Commission. This report provides recommendations, insight, and feedback from regional stakeholders. The Planning Commission heard the request at the May 16<sup>th</sup> meeting, but no action was taken as the DRI report was not available. The DRI is required for Planning Commission review, however the DRI does not approve or deny a project, only provide recommendations or guidance.

This Application, and the following Wyndham PUD application will adhere to the requirements of the amended Planned Unit Development regulations of the Zoning Ordinance if the City Council approves the amendment in their July meeting.

The PUD document included is an updated version from June in response to staff comments included in the packet. Comments from the applicant are provided in response to the DRI recommendation and public comments in the DRI report. Applicant responses are in blue.

**Planning Commission recommended to approve this request, all in favor.**



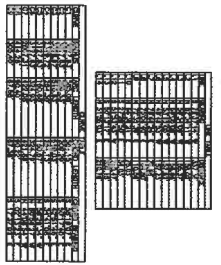
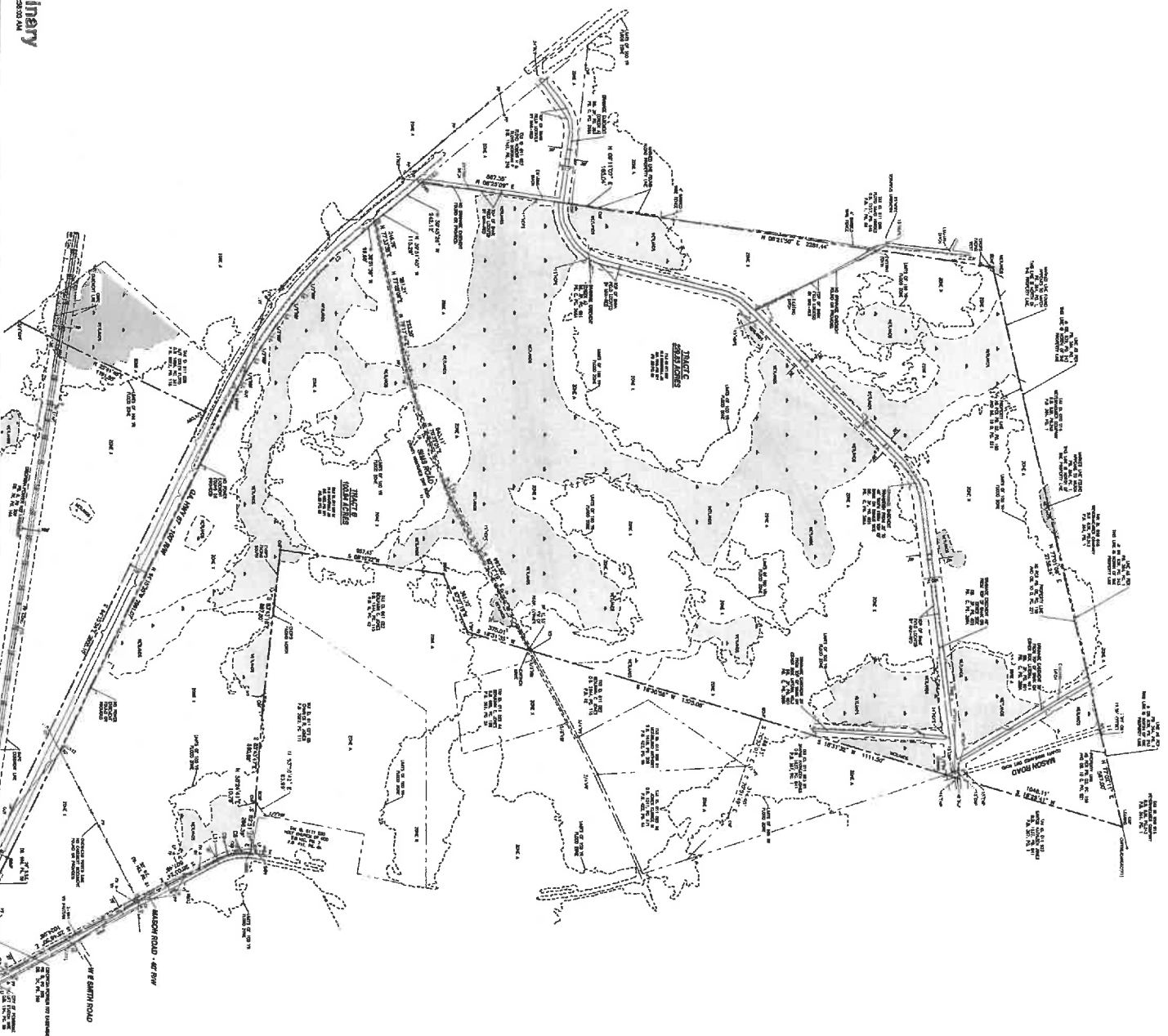


PROJECT NO.	1000000000
PROJECT NAME	THURGOOD LAWRENCE
DATE	10/1/2000
SCALE	1" = 100'
DRAWN BY	J. J. JONES
CHECKED BY	J. J. JONES
APPROVED BY	J. J. JONES
DATE	10/1/2000



CIVIL ENGINEERING  
 1000000000  
 10/1/2000  
 1" = 100'  
 J. J. JONES  
 J. J. JONES  
 J. J. JONES  
 10/1/2000

**Preliminary**  
 10/1/2000



PROJECT NO.	1000000000
PROJECT NAME	THURGOOD LAWRENCE
DATE	10/1/2000
SCALE	1" = 100'
DRAWN BY	J. J. JONES
CHECKED BY	J. J. JONES
APPROVED BY	J. J. JONES
DATE	10/1/2000

**2**

REVISIONS BY SURVEY OF BOUNDARIES  
 CONSTRUCTION  
 LOCATION IN THE SOUTH EAST OF  
 1000000000



**LEGAL DESCRIPTION-TRACT A**

ALL THAT CERTAIN PARCEL OR TRACT OF LAND LYING AND BEING IN THE 19TH G.M.D. OF BRYAN COUNTY, GEORGIA, CONTAINING 208.82 ACRES AND MORE PARTICULARLY DESCRIBED AS "TRACT A" ON A BOUNDARY SURVEY PREPARED BY MAXWELL-REDDICK & ASSOCIATES ON JUNE 6TH, 2024, WHICH READS AS FOLLOWS:

COMMENCING AT A POINT LOCATED AT THE INTERSECTION OF THE SOUTHERN RIGHT-OF-WAY OF ROGERS ROAD AND THE NORTHEASTERN RIGHT-OF-WAY OF GA HWY 67, THENCE ALONG A TIEL LINE OF SOUTH 18°39'52" EAST A DISTANCE OF 455.58' TO A THREE QUARTER INCH CAPPED IRON PIPE SET (3/4" CIPS) AT A BROKEN CONCRETE MONUMENT FOUND (BCMF)

BEGINNING AT THE AFORESAID THREE QUARTER INCH CAPPED IRON PIPE SET (3/4" CIPS) ON THE SOUTHWESTERN RIGHT-OF-WAY OF GA. HWY. 67;  
THENCE SOUTH 59°26'57" WEST A DISTANCE OF 578.20 FEET TO A BROKEN CONCRETE MONUMENT FOUND (BCMF);  
THENCE NORTH 20°05'08" WEST A DISTANCE OF 17.05 FEET TO A BROKEN CONCRETE MONUMENT FOUND (BCMF);  
THENCE SOUTH 88°00'03" WEST A DISTANCE OF 213.60 FEET TO A BROKEN CONCRETE MONUMENT FOUND (BCMF);  
THENCE SOUTH 74°38'06" WEST A DISTANCE OF 513.88 FEET TO A THREE QUARTER INCH CAPPED IRON PIPE SET (3/4" CIPS);  
THENCE SOUTH 73°46'06" WEST A DISTANCE OF 598.42 FEET TO A CAPPED REBAR SET (CRBS);  
THENCE SOUTH 72°38'00" WEST A DISTANCE OF 425.31 FEET TO A CONCRETE MONUMENT FOUND (CMF);  
THENCE SOUTH 11°26'13" EAST A DISTANCE OF 315.34 FEET TO A IRON BAR FOUND (IBF);  
THENCE SOUTH 45°24'17" WEST A DISTANCE OF 137.37 FEET TO A CONCRETE MONUMENT FOUND (CMF);  
THENCE SOUTH 45°23'24" WEST A DISTANCE OF 319.98 FEET TO A CONCRETE MONUMENT FOUND (CMF);  
THENCE SOUTH 47°30'41" WEST A DISTANCE OF 290.91 FEET TO A CONCRETE MONUMENT FOUND (CMF);  
THENCE SOUTH 48°01'30" WEST A DISTANCE OF 211.40 FEET TO A CONCRETE MONUMENT FOUND (CMF);  
THENCE NORTH 24°16'17" WEST A DISTANCE OF 102.53 FEET TO A CAPPED REBAR SET (CRBS);  
THENCE NORTH 13°12'52" WEST A DISTANCE OF 670.23 FEET TO A CONCRETE MONUMENT FOUND (CMF);  
THENCE SOUTH 81°52'17" WEST A DISTANCE OF 139.29 FEET TO A BROKEN CONCRETE MONUMENT FOUND (BCMF);  
THENCE NORTH 26°11'13" WEST A DISTANCE OF 1579.86 FEET TO A ONE INCH IRON PIPE FOUND (1" IPF);  
THENCE NORTH 25°59'34" WEST A DISTANCE OF 85.69 FEET TO A CONCRETE MONUMENT FOUND (CMF);  
THENCE NORTH 25°19'07" EAST A DISTANCE OF 178.24 FEET TO A CONCRETE MONUMENT FOUND (CMF);  
THENCE NORTH 35°22'17" WEST A DISTANCE OF 1085.57 FEET TO A THREE QUARTER INCH CAPPED IRON PIPE FOUND (3/4" CIPF);

THENCE NORTH 25°41'40" EAST A DISTANCE OF 1191.55 FEET TO A THREE QUARTER INCH CAPPED IRON PIPE FOUND (3/4" CIPF) ON THE SOUTHWESTERN RIGHT-OF-WAY OF GA. HWY. 67;  
THENCE ALONG THE SOUTHWESTERN RIGHT-OF-WAY OF GA. HWY. 67  
SOUTH 64°15'54" EAST A DISTANCE OF 2805.10 FEET TO A POINT;  
THENCE ALONG THE SOUTHWESTERN RIGHT-OF-WAY OF GA. HWY. 67 CLOCKWISE ALONG THE ARC OF A CURVE (ARC=585.06', RADIUS=3027.63') WHICH SUBTENDS A CHORD OF SOUTH 58°16'07" EAST A DISTANCE OF 584.15' TO A CAPPED REBAR SET (CRBS);  
THENCE LEAVING THE SOUTHWESTERN RIGHT-OF-WAY OF GA. HWY. 67  
SOUTH 51°53'43" WEST A DISTANCE OF 210.47 FEET TO A ONE-HALF INCH REBAR FOUND (1/2" RBF);  
THENCE SOUTH 50°13'17" EAST A DISTANCE OF 209.15 FEET TO A ONE-HALF INCH REBAR FOUND (1/2" RBF);  
THENCE NORTH 51°55'03" EAST A DISTANCE OF 210.76 FEET TO A CAPPED REBAR SET (CRBS) ON THE SOUTHWESTERN RIGHT-OF-WAY OF GA. HWY. 67;  
THENCE ALONG THE SOUTHWESTERN RIGHT-OF-WAY OF GA. HWY. 67 CLOCKWISE ALONG THE ARC OF A CURVE (ARC=510.63', RADIUS=3028.97') WHICH SUBTENDS A CHORD OF SOUTH 42°51'45" EAST A DISTANCE OF 510.03' TO A POINT;  
THENCE ALONG THE SOUTHWESTERN RIGHT-OF-WAY OF GA. HWY. 67 CLOCKWISE ALONG THE ARC OF A CURVE (ARC=284.30', RADIUS=2349.72') WHICH SUBTENDS A CHORD OF SOUTH 34°41'08" EAST A DISTANCE OF 284.13' TO A POINT;  
THENCE ALONG THE SOUTHWESTERN RIGHT-OF-WAY OF GA. HWY. 67  
SOUTH 31°22'16" EAST A DISTANCE OF 457.67 FEET TO A THREE QUARTER INCH CAPPED IRON PIPE SET (3/4" CIPS) AT A BROKEN CONCRETE MONUMENT FOUND (BCMF);  
WHICH IS THE POINT OF BEGINNING.

SAID PARCEL BOUND AS FOLLOWS:

NORTHEAST BY THE SOUTHWESTERN R/W OF GA. HWY. 67.  
SOUTH BY LANDS OF DANIEL YAWN, JAMES M. BUTLER & TIMOTHY L. JACKSON.  
WEST BY LANDS OF COLEN FLOYD & ROBERT H. FLOYD.  
NORTHWEST BY LANDS OF COLEN FLOYD.

**LEGAL DESCRIPTION-TRACT B**

ALL THAT CERTAIN PARCEL OR TRACT OF LAND LYING AND BEING IN THE 19<sup>TH</sup> G.M.D. OF BRYAN COUNTY, GEORGIA, CONTAINING 100.94 ACRES AND MORE PARTICULARLY DESCRIBED AS "TRACT B" ON A BOUNDARY SURVEY PREPARED BY MAXWELL-REDDICK & ASSOCIATES ON JUNE 6<sup>TH</sup>, 2024, WHICH READS AS FOLLOWS:

BEGINNING AT NAIL SET AT THE INTERSECTION OF THE CENTERLINE OF SIMS ROAD AND THE NORTHEASTERN RIGHT-OF-WAY OF GA HWY 67;  
THENCE ALONG THE CENTERLINE OF SIMS ROAD NORTH 77°33'38" EAST A DISTANCE OF 246.76 FEET TO A POINT;  
THENCE ALONG THE CENTERLINE OF SIMS ROAD NORTH 77°28'09" EAST A DISTANCE OF 281.21 FEET TO A POINT;  
THENCE ALONG THE CENTERLINE OF SIMS ROAD NORTH 78°17'44" EAST A DISTANCE OF 223.20 FEET TO A POINT;  
THENCE ALONG THE CENTERLINE OF SIMS ROAD NORTH 78°46'24" EAST A DISTANCE OF 70.66 FEET TO A NAIL FOUND (NF);  
THENCE ALONG THE CENTERLINE OF SIMS ROAD NORTH 75°06'40" EAST A DISTANCE OF 104.80 FEET TO A NAIL FOUND (NF);  
THENCE ALONG THE CENTERLINE OF SIMS ROAD NORTH 72°35'36" EAST A DISTANCE OF 110.59 FEET TO A POINT;  
THENCE ALONG THE CENTERLINE OF SIMS ROAD NORTH 70°32'01" EAST A DISTANCE OF 543.11 FEET TO A NAIL FOUND (NF);  
THENCE ALONG THE CENTERLINE OF SIMS ROAD NORTH 66°38'21" EAST A DISTANCE OF 76.03 FEET TO A POINT;  
THENCE ALONG THE CENTERLINE OF SIMS ROAD NORTH 62°17'19" EAST A DISTANCE OF 992.50 FEET TO A NAIL SET (NS);  
THENCE SOUTH 16°31'35" WEST A DISTANCE OF 375.01 FEET TO A ONE INCH IRON PIPE FOUND (1"IPF);  
THENCE SOUTH 67°27'19" WEST A DISTANCE OF 361.72 FEET TO A BROKEN CONCRETE MONUMENT FOUND (BCMF);  
THENCE SOUTH 08°10'22" WEST A DISTANCE OF 957.43 FEET TO A CONCRETE MONUMENT FOUND(CMF);  
THENCE SOUTH 83°43'16" EAST A DISTANCE OF 897.60 FEET TO A CONCRETE MONUMENT FOUND (CMF);  
THENCE SOUTH 85°43'47" EAST A DISTANCE OF 560.68 FEET TO A CONCRETE MONUMENT FOUND (CMF);  
THENCE NORTH 56°24'41" EAST A DISTANCE OF 10.79 FEET TO A BROKEN CONCRETE MONUMENT FOUND (BCMF);  
THENCE SOUTH 82°51'37" EAST A DISTANCE OF 286.39 FEET TO A CAPPED REBAR SET (CRBS) ON THE WESTERN RIGHT-OF-WAY OF MASON ROAD;  
THENCE ALONG THE WESTERN RIGHT-OF-WAY OF MASON ROAD COUNTERCLOCKWISE ALONG THE ARC OF A CURVE (ARC=90.40', RADIUS=414.26') WHICH SUBTENDS A CHORD OF SOUTH 02°13'23" EAST A DISTANCE OF 90.22' TO A POINT;  
THENCE ALONG THE WESTERN RIGHT-OF-WAY OF MASON ROAD COUNTERCLOCKWISE ALONG THE ARC OF A CURVE (ARC=87.68', RADIUS=305.40') WHICH SUBTENDS A CHORD OF SOUTH 17°37'02" EAST A DISTANCE OF 87.38' TO A POINT;  
THENCE ALONG THE WESTERN RIGHT-OF-WAY OF MASON ROAD SOUTH 27°28'50" EAST A DISTANCE OF 34.03 FEET TO A POINT;  
THENCE ALONG THE WESTERN RIGHT-OF-WAY OF MASON ROAD SOUTH 28°03'24" EAST A DISTANCE OF 507.48 FEET TO A POINT;

THENCE ALONG THE WESTERN RIGHT-OF-WAY OF MASON ROAD SOUTH 28°46'50" EAST A DISTANCE OF 1024.98 FEET TO A 1" IRON PIPE FOUND SET (IPF);  
THENCE SOUTH 75°37'14" WEST A DISTANCE OF 337.36 FEET TO A IRON PIPE FOUND (IPF) ON THE NORTHEASTERN RIGHT-OF-WAY OF GA. HWY. 67;  
THENCE ALONG THE NORTHEASTERN RIGHT-OF-WAY OF GA HWY 67 COUNTERCLOCKWISE ALONG THE ARC OF A CURVE (ARC=160.68', RADIUS=3127.63') WHICH SUBTENDS A CHORD OF NORTH 56°29'34" WEST A DISTANCE OF 160.67' TO A ONE-HALF INCH BENT REBAR FOUND (1/2"BRBF);  
THENCE ALONG THE NORTHEASTERN RIGHT-OF-WAY OF GA HWY 67 COUNTERCLOCKWISE ALONG THE ARC OF A CURVE (ARC=324.93', RADIUS=3127.63') WHICH SUBTENDS A CHORD OF NORTH 60°56'27" WEST A DISTANCE OF 324.79' TO A RIGHT-OF-WAY MONUMENT FOUND (RWMF);  
THENCE ALONG THE NORTHEASTERN RIGHT-OF-WAY OF GA HWY 67 NORTH 64°15'35" WEST A DISTANCE OF 2961.07 FEET TO A BROKEN RIGHT-OF-WAY MONUMENT FOUND (BRWMF);  
THENCE ALONG THE NORTHEASTERN RIGHT-OF-WAY OF GA HWY 67 NORTH 62°34'11" WEST A DISTANCE OF 158.02 FEET TO A ONE-HALF INCH REBAR FOUND (1/2"RBF);  
THENCE ALONG THE NORTHEASTERN RIGHT-OF-WAY OF GA HWY 67 NORTH 59°34'09" WEST A DISTANCE OF 155.37 FEET TO A ONE-HALF INCH REBAR FOUND (1/2"RBF);  
THENCE ALONG THE NORTHEASTERN RIGHT-OF-WAY OF GA HWY 67 NORTH 56°05'08" WEST A DISTANCE OF 156.66 FEET TO A ONE-HALF INCH REBAR FOUND (1/2"RBF);  
THENCE ALONG THE NORTHEASTERN RIGHT-OF-WAY OF GA HWY 67 NORTH 53°15'05" WEST A DISTANCE OF 152.62 FEET TO A ONE-HALF INCH REBAR FOUND (1/2"RBF);  
THENCE ALONG THE NORTHEASTERN RIGHT-OF-WAY OF GA HWY 67 NORTH 49°48'53" WEST A DISTANCE OF 157.23 FEET TO A ONE-HALF INCH REBAR FOUND (1/2"RBF);  
THENCE ALONG THE NORTHEASTERN RIGHT-OF-WAY OF GA HWY 67 CLOCKWISE ALONG THE ARC OF A CURVE (ARC=422.08', RADIUS=2807.31') WHICH SUBTENDS A CHORD OF NORTH 44°08'54" WEST A DISTANCE OF 421.69' TO A POINT;  
THENCE ALONG THE NORTHEASTERN RIGHT-OF-WAY OF GA HWY 67 NORTH 39°51'39" WEST A DISTANCE OF 99.68 FEET TO A NAIL SET (NS); WHICH IS THE POINT OF BEGINNING.

SAID PARCEL BOUND AS FOLLOWS;

NORTH BY THE CENTERLINE OF SIMS ROAD, TRACT "C", LANDS OF BENJAMIN C. JONES & CHARLES R. JONES.  
EAST LANDS OF LANDS OF BENJAMIN C. JONES.  
SOUTHEAST BY THE SOUTHWESTERN RIGHT-OF-WAY OF MASON ROAD.  
SOUTH BY LANDS OF GEORGIA POWER COMPANY.  
SOUTHWEST BY THE SOUTHEASTEN RIGHT-OF-WAY OF GA. HWY. 67.



**LEGAL DESCRIPTION-TRACT C**

ALL THAT CERTAIN PARCEL OR TRACT OF LAND LYING AND BEING IN THE 19<sup>TH</sup> G.M.D. OF BRYAN COUNTY, GEORGIA, CONTAINING 229.83 ACRES AND MORE PARTICULARLY DESCRIBED AS "TRACT C" ON A BOUNDARY SURVEY PREPARED BY MAXWELL-REDDICK & ASSOCIATES ON JUNE 6<sup>TH</sup>, 2024, WHICH READS AS FOLLOWS:

BEGINNING AT A NAIL SET IN THE INTERSECTION OF THE CENTERLINE OF SIMS ROAD AND THE NORTHEASTERN RIGHT-OF-WAY OF GA HWY 67;  
THENCE ALONG THE NORTHEASTERN RIGHT-OF WAY OF GA HWY 67  
NORTH 39°51'40" WEST A DISTANCE OF 115.29 FEET TO A POINT;  
THENCE ALONG THE NORTHEASTERN RIGHT-OF WAY OF GA HWY 67  
NORTH 39°45'26" WEST A DISTANCE OF 242.12 FEET TO A CAPPED REBAR SET (CRBS);  
THENCE LEAVING THE EASTERN RIGHT-OF WAY OF GA HWY 67 NORTH 08°25'09" EAST A DISTANCE OF 867.55 FEET TO A CONCRETE MONUMENT FOUND (CMF);  
THENCE NORTH 09°11'07" EAST A DISTANCE OF 165.04 FEET TO A CONCRETE MONUMENT FOUND (CMF);  
THENCE NORTH 08°21'50" EAST A DISTANCE OF 2281.44 FEET TO A BROKEN CONCRETE MONUMENT FOUND (BCMF);  
THENCE NORTH 77°01'06" EAST A DISTANCE OF 2736.24 FEET TO A NAIL FOUND (NF);  
THENCE NORTH 77°02'11" EAST A DISTANCE OF 567.00 FEET TO A LEANING CONCRETE MONUMENT FOUND (CMF);  
THENCE SOUTH 16°29'41" WEST A DISTANCE OF 1048.11 FEET TO A LEANING ONE-HALF INCH IRON PIPE FOUND (LEANING)(1/2"IPF);  
THENCE SOUTH 16°31'32" WEST A DISTANCE OF 1111.50 FEET TO A BROKEN CONCRETE MONUMENT FOUND (BCMF);  
THENCE SOUTH 16°30'58" WEST A DISTANCE OF 1375.08 FEET TO A NAIL SET (NS) IN THE CENTERLINE OF SIMS ROAD;  
THENCE ALONG THE CENTERLINE OF SIMS ROAD SOUTH 62°17'19" WEST A DISTANCE OF 992.50 FEET TO A POINT;  
THENCE ALONG THE CENTERLINE OF SIMS ROAD SOUTH 66°38'21" WEST A DISTANCE OF 76.03 FEET TO A NAIL FOUND (NF);  
THENCE ALONG THE CENTERLINE OF SIMS ROAD SOUTH 70°32'01" WEST A DISTANCE OF 543.11 FEET TO A POINT;  
THENCE ALONG THE CENTERLINE OF SIMS ROAD SOUTH 72°35'36" WEST A DISTANCE OF 110.59 FEET TO A NAIL FOUND (NF);  
THENCE ALONG THE CENTERLINE OF SIMS ROAD SOUTH 75°06'40" WEST A DISTANCE OF 104.80 FEET TO NAIL FOUND (NF);  
THENCE ALONG THE CENTERLINE OF SIMS ROAD SOUTH 78°46'24" WEST A DISTANCE OF 70.66 FEET TO A NAIL POINT;  
THENCE ALONG THE CENTERLINE OF SIMS ROAD SOUTH 78°17'44" WEST A DISTANCE OF 223.20 FEET TO A POINT;  
THENCE ALONG THE CENTERLINE OF SIMS ROAD SOUTH 77°28'09" WEST A DISTANCE OF 281.21 FEET TO A POINT;  
THENCE ALONG THE CENTERLINE OF SIMS ROAD SOUTH 77°33'38" WEST A DISTANCE OF 246.76 FEET TO A NAIL SET (NS) AT THE INTERSECTION OF THE CENTERLINE OF SIMS ROAD AND THE NORTHEASTERN RIGHT-OF-WAY OF GA. HWY 67 WHICH IS THE POINT OF BEGINNING.

SAID PARCEL BOUND AS FOLLOWS:

NORTH BY WEYERHAEUSER COMPANY.

EAST BY LANDS OF SANTOS KATHLEEN JONES & BENJAMIN C. JONES.

SOUTH BY TRACT B.

SOUTHWEST BY NORTHEASTERN RIGHT-OF-WAY OF GA. HWY. 67.



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June 5, 2024

City Administrator Chris Benson  
City of Pembroke  
353 N. Main Street  
Pembroke, GA 31321

RE: Warnell Tract PUD

Dear Mr. Benson,

Upon review of the Warnell Tract PUD document, dated April 2024, I offer the following comments:

**Page 2**

1. D. Proposed Plan and Development Standards. New requirements not shown: Decorative pavers or similar aesthetic enhancements, sidewalks on both sides of the street, enhanced buffers, and consistent privacy fencing.

**Page 9**

3. a The Conceptual Master Plan: I need the breakdown on maximum number or proposed units for each type of residential proposed, S/F, apartments, and townhomes. I need those figures in order to calculate the true density units per acre. Without this information I can't determine if they trigger the new density requirements.

**Page 10**

b. 1 Single Family Residential Use. Need maximum unit number.  
Table 1. Revise current R-1 minimum lot area from 12,000 sf to 10,890 sf.  
e. i. Only 1 type of street is shown in Exhibit G.

**Page 11**

ii. Sidewalks are required along all streets in a PUD. New requirements specify sidewalks required on both sides of the streets. I agree with their comments in ii and would ask then why they are not proposing sidewalks along both sides of all streets.

**Page 13**

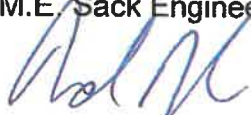
2. a. i. Permitted Uses in Commercial Uses. Allowable commercial uses in a PUD are listed in Section 5-10 (2) of the City's ordinance. Some B1 uses are listed but many uses in B-2 are not allowed in a PUD.
3. Townhome Residential. Need maximum unit number.
4. Multi-family Residential. Need maximum unit number.

**Page 16**

- g. Pedestrian Circulation. Article VI in the City's ordinance has a list of requirements for subdividing property, one of which is sidewalks, although there are no specifics on location.
- h. 4. Vegetative Buffers. I was unable to locate the requirements in the City's ordinance for buffers between dissimilar zones. They should also add a number 6 that requires adherence to the City's Tree Ordinance and 50% tree canopy coverage.

Please see attached PUD document, marked up with these comments. Should you have any questions, comments, or desire further information, please contact me.

Sincerely,  
M.E. Sack Engineering



Randy Dykes  
Construction and Municipal Liaison

MES/sjw/Job #2024-22

Enclosures

