



AGREED UPON PROCEDURES • CALENDAR YEAR 2021 AND 2022

Jekyll Island Authority Agreed Upon Procedures - Lease Jekyll Island, Georgia

Including Independent Accountant's Report

Greg S. Griffin | State Auditor



DOAA

Georgia Department
of Audits & Accounts



INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES

Members of the Board of the Jekyll Island Authority
Mr. C. Jones Hooks, Executive Director

We have performed the procedures enumerated below, which were agreed to by management of the Jekyll Island Authority (Authority), solely to assist you in evaluating compliance by businesses located on Jekyll Island with the lease agreements between the Authority and the businesses. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The entity has acknowledged that the procedures are appropriate to meet the intended purpose. The procedures performed may not address all of the items of interest to a user of this report and may not meet the needs of all users in this report, and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are:

1. Confirm the mathematical accuracy of the rent to sales ratio (annual base rent divided by total annual revenue equals rent to sales ratio) for the businesses selected by the Authority for calendar years 2021 and 2022.

Of the seven (7) businesses reviewed, six (6) businesses submitted mathematically accurate documentation to calculate the ratio. One (1) business did not provide complete documentation to calculate the ratio.

2. Confirm the mathematical accuracy of the monthly reports of gross income submitted by the businesses selected by the Authority for each month in calendar years 2021 and 2022.

Of the thirty-eight (38) businesses reviewed, twenty-nine (29) businesses submitted mathematically accurate monthly reports of gross income. Eight (8) businesses did not submit at least one monthly report. For one (1) business, there were no reports submitted on which to recalculate the mathematical accuracy.

3. Compare the categories of revenue shown on the monthly revenue reports to the applicable lease agreement for calendar years 2021 and 2022.

Of the thirty-two (32) businesses reviewed, all thirty-two (32) businesses categories of revenue listed in the monthly reports tied to the lease agreement submitted.

4. Compare amounts reported in each monthly revenue report to the accounting records of the business and recalculate Percentage Rent based on the amounts in the accounting records and the conditions of the applicable lease for calendar years 2021 and 2022.

Of the thirty-two (32) businesses reviewed, seven (7) businesses had no overpayments, underpayments, or late fees calculated for 2021 or 2022. Five (5) businesses did not submit monthly revenue reports for at least one month; four (4) businesses did not submit any monthly revenue reports or accounting records; twelve (12) businesses had net underpayments totaling \$48,423.81 for 2021 and 2022; and four (4) business had net overpayments totaling \$3,437.64 for 2021 and 2022.

5. Compare the amount reported in each monthly revenue report to the accounting records of the business and recalculate Base Rent; including late fees, based on the amounts in the accounting records and the conditions of the applicable lease for calendar years 2021 and 2022.

Of the twenty-six (26) businesses reviewed, fourteen (14) businesses had no overpayments, underpayments, or late fees calculated for 2021 and 2022. One (1) business did not provide accounting records for 2021 and 2022. The remaining eleven (11) businesses had late fees totaling \$15,065.78 for 2021 and 2022.

6. If the business is subject to hotel/motel tax, recalculate the mathematical accuracy of the hotel/motel tax report submitted for each month in calendar years 2021 and 2022.

Of the twenty-three (23) businesses reviewed, sixteen (16) businesses accurately calculated hotel/motel tax on the monthly reports. Three (3) businesses did not submit any monthly hotel/motel tax report information for 2021 and 2022, and three (3) businesses provided partial information. The one (1) remaining business was not subject to hotel/motel tax due to the property being a long-term rental.

7. If the business is subject to hotel/motel tax, compare amounts shown on the hotel/motel tax report to the accounting records of the business and recalculate the hotel/motel tax due based on the amounts in the accounting records for calendar years 2021 and 2022.

Of the twenty-three (23) businesses reviewed, four (4) businesses accurately recalculated the hotel/motel tax, six (6) businesses had underpayments totaling \$66,083.30 for 2021 and 2022, three (3) businesses had overpayments totaling \$292.28 for 2021 and 2022, and two (2) business had net overpayments of \$164.36 for 2021 and 2022. Seven (7) businesses did not provide adequate documentation, and one (1) business was not subject to hotel/motel tax due to the property being a long-term rental.

8. If the business is subject to capital reserve requirements, we will compare amounts deposited into the capital reserve accounts to the deposits required by the lease based on the revenue amounts in the accounting records for calendar years 2021 and 2022.

Of the fourteen (14) businesses reviewed, two (2) maintained the proper capital reserve requirements and twelve (12) did not keep the required deposits in their capital reserve accounts.

We were not engaged to and did not conduct an examination, the objective of which would have resulted in the expression of an opinion on the businesses' compliance with the lease agreements. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Jekyll Island Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of management of the Jekyll Island Authority and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Greg S. Griffin". The signature is written in a cursive style with a horizontal line at the end.

Greg S. Griffin
State Auditor

June 1, 2023

APPENDIX 1

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES COTTAGES CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. There were no overpayments or underpayments calculated for percentage rent for either 2021 or 2022.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. There were no overpayments, underpayments, or late fees calculated for base rent for either 2021 or 2022.
6. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2021 and 2022. No issues were noted.
7. The auditor compared the amounts reported on the hotel/motel tax reports for 2021 and 2022 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. The auditor noted that in June of calendar year 2021 an overpayment of \$271.61 was made. No other issues noted.

APPENDIX 2

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES DAYS INN CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. There were no overpayments or underpayments calculated for percentage rent for either 2021 or 2022.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. There were no overpayments, underpayments, or late fees calculated for base rent for either 2021 or 2022.
6. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2021 and 2022. No issues were noted.
7. The auditor compared the amounts reported on the hotel/motel tax reports for 2021 and 2022 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. The auditor noted an overpayment of \$6.69 for the month of October in calendar year 2022. No other issues noted.
8. The auditor compared amounts deposited into the capital reserve accounts for 2021 and 2022 to the deposits required by the lease based on the revenue amounts in the business's accounting records. Per lease agreement, 6% of the preceding month's gross income is required to be deposited each month, and the business did meet this requirement for all 12 months of 2021 and 2022. Per lease agreement, 6% of the preceding calendar year's gross income is required to be expended each year, and the business did not meet this requirement for 2021.

APPENDIX 3

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES HAMPTON INN CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. The auditor noted underpayments of \$428.88 in calendar year 2021 and \$1,141.65 in calendar year 2022.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent, including late fees. The auditor noted late fees not collected totaling \$1,601.86 due to late rent payments in January and December of 2021 and May of 2022.
6. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2021 and 2022. No issues were noted.
7. The auditor compared the amounts reported on the hotel/motel tax reports for 2021 and 2022 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. The auditor noted underpayments of \$77.13 in 2021 and \$1,075.45 in 2022.
8. The auditor was unable to complete this procedure as no documentation for a capital reserve account was provided by the business.

APPENDIX 4

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES HOLIDAY INN – BEACHVIEW CLUB CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. The auditor noted an underpayment of \$38.45 in 2021 and an overpayment of \$2,533.51 in 2022 due to revenue used being inconsistent with support.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. There were no overpayments, underpayments, or late fees calculated for base rent for either 2021 or 2022.
6. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2021 and 2022. No issues were noted.
7. The auditor compared the amounts reported on the hotel/motel tax reports for 2021 and 2022 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. In 2021, the auditor noted an underpayment of \$372.26 due to revenue used in calculations being inconsistent with support and no support for tax exempt amounts. In 2022, an underpayment of \$320.91 was noted due to the incorrect amount of tax-exempt deductions being taken in February and March. No other issues noted.
8. The auditor compared amounts deposited into the capital reserve accounts for 2021 and 2022 to the deposits required by the lease based on the revenue amounts in the business's accounting records. Per lease agreement, 4% of the preceding month's gross income is required to be deposited each month, and the business did not meet this requirement for all months in 2021 and 2022.

APPENDIX 5

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES HOLIDAY INN – RESORT HOTEL CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. The auditor noted an overpayment of \$5,067.89 in 2021 and an underpayment of \$6,094.41 in 2022 due to revenue used in calculations being inconsistent with support.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. The auditor noted late payment of base rent in three months during 2022 resulting in uncollected fees totaling \$3,864.60.
6. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2021 and 2022. No issues were noted.
7. The auditor compared the amounts reported on the hotel/motel tax reports for 2021 and 2022 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. The auditor noted underpayments totaling \$25,383.46 in 2021 and \$38,604.72 in 2022 due to revenues used being inconsistent with support and no support to confirm tax exempt deductions.
8. The auditor compared amounts deposited into the capital reserve accounts for 2021 and 2022 to the deposits required by the lease based on the revenue amounts in the business's accounting records. Per lease agreement, 4% of the preceding month's gross income is required to be deposited each month, and the business did not meet this requirement for 9 months of 2021. Additionally, the business did not provide bank statements for 3 months of 2021 and all months in 2022, so the auditor was unable to determine if lease requirements were met for these months. No other issues were noted.

APPENDIX 6

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES HOLIDAY INN – BEACHHOUSE RESTAURANT CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. The auditor noted underpayments totaling \$8,746.89 in 2021 and \$8,209.24 in 2022 due to the business not including banquet revenues in their calculation. No other issues noted.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. There were no overpayments, underpayments, or late fees calculated for base rent for either 2021 or 2022.
8. The auditor compared amounts deposited into the capital reserve accounts for 2021 and 2022 to the deposits required by the lease based on the revenue amounts in the business's accounting records. The auditor noted that deposits were not made consistently each month in 2021 and 2022. However, several lump sum deposits were made into the account which covered the requirement for each year. No other issues noted.

APPENDIX 7

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES HOME2SUITES CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. The auditor did not receive reports for February 2021, therefore the mathematical accuracy could not be confirmed. No other issues noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported. No issues noted.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. The procedure could not be completed for February 2021 due to lack of supporting documentation. No other issues noted.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. There were no overpayments, underpayments, or late fees calculated for base rent for either 2021 or 2022.
6. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2021 and 2022. No issues were noted.
7. The auditor compared the amounts reported on the hotel/motel tax reports for 2021 and 2022 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. No issues were noted.
8. The auditor compared amounts deposited into the capital reserve accounts for 2021 and 2022 to the deposits required by the lease based on the revenue amounts in the business's accounting records. Per lease agreement, 2% of the preceding month's gross income is required to be deposited each month. Bank statements were not received in 2021, so the auditor was unable to determine if lease requirements were met for these months. No other issues noted.

APPENDIX 8

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES JEKYLL ISLAND CLUB - HOTEL CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. Report was not received for July 2022, no other issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. The auditor did not receive support for July of 2022, therefore the auditor was unable to complete the procedure. Of the remaining months reviewed, underpayments of \$461.35 in 2021 and \$250.35 in 2022 were noted due to revenue being inconsistent with support.
6. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2021 and 2022. Monthly reports were not received for four months in 2022, therefore the auditor was unable to recalculate for mathematical accuracy. Of the remaining months reviewed, no issues were noted.
7. The auditor compared the amounts reported on the hotel/motel tax reports for 2021 and 2022 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. Monthly reports were not received for four months in 2022, therefore the auditor was unable to compare amounts to the business's accounting records. Of the remaining months reviewed, no issues were noted.
8. The business did not provide bank statements for any month in 2021 and 2022, therefore the auditor was unable to determine if lease requirements were met for these months.

APPENDIX 9

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES WHARF RESTAURANT – JEKYLL ISLAND CLUB HOTEL CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. There were no overpayments or underpayments calculated for percentage rent for either 2021 or 2022.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. The auditor did not receive support of payment for May 2022. For all other months reviewed, there were no overpayments, underpayments, or late fees calculated for base rent for either 2021 or 2022.
8. The auditor compared amounts deposited into the capital reserve accounts for 2021 and 2022 to the deposits required by the lease based on the revenue amounts in the business's accounting records. The business did not provide bank statements for any month in 2021 and 2022, therefore the auditor was unable to determine if lease requirements were met for these months.

APPENDIX 10

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES JEKYLL REALTY CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. The auditor noted an overpayment of \$1,398.43 in 2021 and an underpayment of \$52.74 due to revenue being inconsistent with support. No other issues noted.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. There were no overpayments, underpayments, or late fees calculated for base rent for either 2021 or 2022.
6. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2021 and 2022. No issues were noted.
7. The auditor compared the amounts reported on the hotel/motel tax reports for 2021 and 2022 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. The auditor noted an overpayment of \$1,177.61 in 2021 and an underpayment of \$473.68 due to revenue being inconsistent with support. No other issues noted.

APPENDIX 11

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES OCEAN OAKS CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. There were no overpayments or underpayments calculated for percentage rent for either 2021 or 2022.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. The auditor noted late payment of base rent in four months during 2021 and 2022 resulting in uncollected fees totaling \$794.26.
6. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2021 and 2022. No issues were noted.
7. The auditor compared the amounts reported on the hotel/motel tax reports for 2021 and 2022 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. No issues were noted.

APPENDIX 12

JEKYLL ISLAND AUTHORITY
RESULTS OF AGREED-UPON PROCEDURES
PARKER KAUFMAN
CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. The auditor noted overpayments of \$390.06 in 2021 and \$233.35 in 2022 due to revenue being inconsistent with support.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. There were no overpayments, underpayments, or late fees calculated for base rent for either 2021 or 2022.
6. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2021 and 2022. No issues were noted.
7. The auditor compared the amounts reported on the hotel/motel tax reports for 2021 and 2022 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. No issues were noted.

APPENDIX 13

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES SEAFARER INN AND SUITES CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported. No issues were noted.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. There were no overpayments or underpayments calculated for percentage rent for 2022. No issues were noted.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. The auditor noted late payment of base rent in one month during 2021 and 2022 resulting in uncollected fees totaling \$294.00.
6. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2021 and 2022. The auditor was unable to obtain support for July and November 2021, therefore the auditor was unable to recalculate mathematical accuracy. Of the remaining months reviewed, no issues were noted.
7. The auditor compared the amounts reported on the hotel/motel tax reports for 2021 and 2022 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. The auditor was unable to obtain support for July and November 2021, therefore the auditor was unable to complete the procedure. Of all the remaining months reviewed, no issues were noted.
8. The auditor compared amounts deposited into the capital reserve accounts for 2021 and 2022 to the deposits required by the lease based on the revenue amounts in the business's accounting records. Per lease agreement, 4% of the preceding month's gross income is required to be deposited each month, and the business did not meet this requirement for all of 2021 and three months of 2022. However, several lump sums were deposited throughout 2022 which allowed the business to meet the requirements of the lease. In addition, the capital reserve account did not appear to be interest bearing. No other issues noted.

APPENDIX 14

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES VILLAS BY THE SEA CONDO ASSOCIATION CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. The auditor did not receive monthly reports for calendar year 2022, therefore the auditor was unable to confirm the mathematical accuracy of the reports.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021. No proof of payment was provided for eight months in 2021 and all months in 2022. Additionally, no accounting records were provided for calendar year 2022, therefore auditor was unable to compare amounts reported.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. The auditor noted a late payment of rent over five months resulting in uncollected late fees of \$348.55.

APPENDIX 15

JEKYLL ISLAND AUTHORITY
RESULTS OF AGREED-UPON PROCEDURES
VILLAS BY THE SEA – DRIFTWOOD BISTRO
CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor was unable to obtain gross income reports for all months in 2021 and 2022, therefore this procedure was unable to be completed.

APPENDIX 16

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES VILLAS BY THE SEA – MANAGEMENT CALENDAR YEAR 2021 AND 2022

2. The auditor reviewed the mathematical accuracy of monthly gross income reports for 2021 and 2022. Auditor did not receive the December 2021 report. No other issues for 2021. Auditor did not receive all 2022 reports; therefore, this procedure is incomplete.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. Auditor was unable to obtain all supporting documentation for 2021 and 2022, therefore this procedure is incomplete.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. A total underpayment of \$348.55 was noted due to late fees not being collected.
6. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2021 and 2022. No issues were noted.
7. The auditor was unable to complete the procedure for 2021 and 2022 due to no supporting documentation for rooms rented over 30 consecutive days and rooms rented to local and state government employees.

APPENDIX 17

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES WESTIN CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. The auditor noted an underpayment of \$91.13 during 2022 due to revenues being inconsistent with support. No other issues noted.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. The auditor noted two months where payment of rent was late resulting in uncollected fees totaling \$2,208.00.
6. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2021 and 2022. The auditor was unable to receive support for tax-exempt deductions, therefore the mathematical accuracy of the reports could not be confirmed.
7. The auditor compared the amounts reported on the hotel/motel tax reports for 2021 and 2022 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. The auditor was unable to receive support for tax-exempt deductions, therefore the auditor could not fully recalculate hotel/motel tax.
8. The auditor compared amounts deposited into the capital reserve accounts for 2021 and 2022 to the deposits required by the lease based on the revenue amounts in the business's accounting records. Per lease agreement, 4% of the preceding month's gross income is required to be deposited each month, and the business met this requirement for both 2021 and 2022.

APPENDIX 18

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES THE COMMISSARY CALENDAR YEAR 2021 AND 2022

1. The auditor completed the rent to sales ratio calculation and verified the business accounting records for 2021 and 2022. No issues noted.
2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. There were no overpayments, underpayments, or late fees calculated for base rent for either 2021 or 2022.

APPENDIX 19

JEKYLL ISLAND AUTHORITY
RESULTS OF AGREED-UPON PROCEDURES
DOC'S SNACK SHOPPE
CALENDAR YEAR 2021 AND 2022

1. The auditor completed the rent to sales ratio calculation and verified the business accounting records for 2021 and 2022. No issues noted.
2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. There were no overpayments, underpayments, or late fees calculated for base rent for either 2021 or 2022.

APPENDIX 20

JEKYLL ISLAND AUTHORITY
RESULTS OF AGREED-UPON PROCEDURES
JEKYLL SWEET SHOPPE
CALENDAR YEAR 2021 AND 2022

1. The auditor completed the rent to sales ratio calculation and verified the business accounting records for 2021 and 2022. No issues noted.
2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. There were no overpayments, underpayments, or late fees calculated for base rent for either 2021 or 2022.

APPENDIX 21

JEKYLL ISLAND AUTHORITY
RESULTS OF AGREED-UPON PROCEDURES
JUST BY HAND
CALENDAR YEAR 2021 AND 2022

1. The auditor completed the rent to sales ratio calculation and verified the business accounting records for 2021 and 2022. No issues noted.
2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. There were no overpayments, underpayments, or late fees calculated for base rent for either 2021 or 2022.

APPENDIX 22

JEKYLL ISLAND AUTHORITY
RESULTS OF AGREED-UPON PROCEDURES
ISLAND HOUSE
CALENDAR YEAR 2021 AND 2022

1. The auditor completed the rent to sales ratio calculation and verified the business accounting records for 2021 and 2022. No issues noted.
2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. There were no overpayments, underpayments, or late fees calculated for base rent for either 2021 or 2022.

APPENDIX 23

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES SOMETHING FOR EVERYONE GIFTS CALENDAR YEAR 2021 AND 2022

1. The auditor completed the rent to sales ratio calculation and verified the business accounting records for 2021 and 2022. No issues noted.
2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. There were no overpayments, underpayments, or late fees calculated for base rent for either 2021 or 2022.

APPENDIX 24

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES COTTON AND COPPER CALENDAR YEAR 2021 AND 2022

1. The auditor completed the rent to sales ratio calculation and verified the business accounting records for 2021 and 2022. No documentation was obtained for 2022, thus the procedure could not be completed.
2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No documentation was obtained for 2022, thus the procedure could not be completed.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and recalculated percentage rent due. No documentation was obtained for all months in 2022, therefore the auditor was unable to recalculate percentage rent. No other issues noted.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. The auditor noted two months where payment of rent was late resulting in uncollected fees totaling \$17.30.

APPENDIX 25

JEKYLL ISLAND AUTHORITY
RESULTS OF AGREED-UPON PROCEDURES
CIRCLE K – FLASH FOODS
CALENDAR YEARS 2020, 2021, AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2020, 2021, and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2020, 2021, and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2020, 2021, and 2022 to the business's accounting records and recalculated percentage rent due. The auditor noted underpayments totaling \$2,604.57 in 2020, \$8,881.39 in 2021, and \$13,835.73 in 2022. No other issues noted.
5. The auditor compared the amounts reported on the monthly revenue reports for 2020, 2021, and 2022 to the business's accounting records and recalculated Base Rent; including late fees. There were no overpayments, underpayments, or late fees calculated for base rent for 2020, 2021, or 2022.
8. The auditor compared amounts deposited into the capital reserve accounts for 2020, 2021, and 2022 to the deposits required by the lease based on the revenue amounts in the business's accounting records. The business is using a \$10,000.00 certificate of deposit as a capital reserve account; however, there were no withdrawals on this account during 2020, 2021, and 2022. Therefore, the business is not in compliance with the capital reserve requirements per their lease agreement.

APPENDIX 26

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES CIRCLE K – DAIRY QUEEN CALENDAR YEAR 2020, 2021, AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2020, 2021, and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2020, 2021, and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2020, 2021, and 2022 to the business's accounting records and recalculated percentage rent due. The auditor noted an underpayment of \$136.24 in 2022. No other issues noted.
8. The auditor compared amounts deposited into the capital reserve accounts for 2020, 2021, and 2022 to the deposits required by the lease based on the revenue amounts in the business's accounting records. The business is using a \$10,000.00 certificate of deposit as a capital reserve account; however, there were no withdrawals on this account during 2020, 2021, and 2022. Therefore, the business is not in compliance with the capital reserve requirements per their lease agreement.

APPENDIX 27

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES COURTYARD AND RESIDENCE INN CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. The auditor was unable to obtain documentation for five months in 2021, therefore the mathematical accuracy of the reports could not be determined. No other issues noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. The auditor was unable to obtain documentation for five months in 2021 and one month in 2022, therefore the auditor could not compare monthly reports to accounting records. For all other months, there were no issues noted.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. The auditor noted late payment of base rent in four months during 2021-2022 resulting in uncollected fees totaling \$4,670.00.
6. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2021 and 2022. The auditor was unable to obtain documentation for November and December 2022, therefore hotel/motel tax could not be recalculated for these months. For all other months obtained, no issues were noted.
7. The auditor compared the amounts reported on the hotel/motel tax reports for 2021 and 2022 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. The auditor was unable to obtain documentation for November and December 2022, therefore the procedure was incomplete. For all other calculations compared, one overpayment totaling \$24.93 was noted in 2021. All other variances noted were due to the auditor's inability to confirm tax-exempt deductions.
8. The auditor compared amounts deposited into the capital reserve accounts for 2021 and 2022 to the deposits required by the lease based on the revenue amounts in the business's accounting records. The business did not provide bank statements for any month in 2021 and 2022, therefore the auditor was unable to determine if lease requirements were met for these months.

APPENDIX 28

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES THE MOORINGS CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. The auditor noted a total underpayment of \$129.39 in 2022 due to revenue being inconsistent with support.
5. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated Base Rent; including late fees. The auditor noted late payment of base rent during 2021 and 2022 resulting in uncollected fees totaling \$653.45.
6. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2021 and 2022. No issues were noted.
7. The auditor compared the amounts reported on the hotel/motel tax reports for 2021 and 2022 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. The auditor noted a total underpayment of \$209.19 in 2022 due to revenue being inconsistent with support.

APPENDIX 29

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES JEKYLL HARBOR MARINA CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2020, 2021, and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. The auditor noted underpayments totaling \$793.27 in 2022. No other issues noted.
5. The auditor compared the amounts reported on the monthly revenue reports for 2020, 2021, and 2022 to the business's accounting records and recalculated Base Rent; including late fees. The auditor noted late payment of base rent during 2021 and 2022 resulting in uncollected fees totaling \$265.21.
8. The auditor compared amounts deposited into the capital reserve accounts for 2021 and 2022 to the deposits required by the lease based on the revenue amounts in the business's accounting records. No issues were noted.

APPENDIX 30

JEKYLL ISLAND AUTHORITY
RESULTS OF AGREED-UPON PROCEDURES
ZACHARY'S RESTAURANT
CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. The auditor noted an underpayment totaling \$539.04 in 2022. No other issues noted.

APPENDIX 31

JEKYLL ISLAND AUTHORITY
RESULTS OF AGREED-UPON PROCEDURES
840 BEACHVIEW DRIVE
CALENDAR YEAR 2021 AND 2022

2. The auditor was unable to complete this procedure as no financial records were provided by the business for 2021 or 2022.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor was unable to complete this procedure as no financial records were provided by the business for 2021 or 2022.
6. The auditor was unable to complete this procedure as no financial records were provided by the business for 2021 or 2022.
7. The auditor was unable to complete this procedure as no financial records were provided by the business for 2021 or 2022.

APPENDIX 32

JEKYLL ISLAND AUTHORITY
RESULTS OF AGREED-UPON PROCEDURES
856 BEACHVIEW DRIVE
CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. The auditor noted an overpayment totaling \$156.00 in 2021. No other issues noted.
6. Long-term rental, not subject to hotel/motel taxes.
7. Long-term rental, not subject to hotel/motel taxes.

APPENDIX 33

JEKYLL ISLAND AUTHORITY
RESULTS OF AGREED-UPON PROCEDURES
5 FORREST ROAD
CALENDAR YEAR 2021 AND 2022

2. The auditor was unable to complete this procedure as no financial records were provided by the business for 2021 or 2022.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor was unable to complete this procedure as no financial records were provided by the business for 2021 or 2022.
6. The auditor was unable to complete this procedure as no financial records were provided by the business for 2021 or 2022.
7. The auditor was unable to complete this procedure as no financial records were provided by the business for 2021 or 2022.

APPENDIX 34

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES GEORGIA BEACH RENTALS CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. The auditor noted underpayments totaling \$1,631.14 in 2021 and \$276.11 in 2022 due to revenue being inconsistent with support. No other issues were noted.
6. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2021 and 2022. No issues were noted.
7. The auditor compared the amounts reported on the hotel/motel tax reports for 2021 and 2022 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. The auditor noted an underpayment of \$1,200.20 in 2021 and an overpayment of \$660.63 in 2022 due to revenue being inconsistent with support. No other issues were noted.

APPENDIX 35

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES 207 TURTLE TRACK CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. The property was not rented during calendar year 2021. No issues were noted for the calendar year 2022.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. The property was not rented during calendar year 2021. No issues were noted for the calendar year 2022.
6. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2021 and 2022. The property was not rented during the calendar year 2021. No issues were noted for the calendar year 2022.
7. The auditor compared the amounts reported on the hotel/motel tax reports for 2021 and 2022 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. The property was not rented during the calendar year 2021. No issues were noted for the calendar year 2022.

APPENDIX 36

JEKYLL ISLAND AUTHORITY RESULTS OF AGREED-UPON PROCEDURES 16 HARBOR ROAD CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. No issues were noted.
6. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2021 and 2022. No issues noted.
7. The auditor compared the amounts reported on the hotel/motel tax reports for 2021 and 2022 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. The auditor noted an overpayment of \$13.98 due to a miscalculation of hotel/motel tax in 2022. No other issues were noted.

APPENDIX 37

JEKYLL ISLAND AUTHORITY
RESULTS OF AGREED-UPON PROCEDURES
13 HARBOR ROAD
CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No issues were noted.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor compared the amounts reported on the monthly revenue reports for 2021 and 2022 to the business's accounting records and recalculated percentage rent due. The auditor noted an underpayment of \$111.44 in 2022 due to revenues being inconsistent with support.
6. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2021 and 2022. No issues were noted.
7. The auditor compared the amounts reported on the hotel/motel tax reports for 2021 and 2022 to the business's accounting records and recalculated the hotel/motel tax due based on the amounts in the business's accounting records. The auditor noted an underpayment of \$15.25 due to revenues being inconsistent with support.

APPENDIX 38

JEKYLL ISLAND AUTHORITY
RESULTS OF AGREED-UPON PROCEDURES
3 BRICE LANE
CALENDAR YEAR 2021 AND 2022

2. The auditor confirmed the mathematical accuracy of the monthly reports of gross income submitted by the business to the Authority for 2021 and 2022. No support was provided for November 2021, therefore the auditor could not confirm the mathematical accuracy.
3. The auditor compared the categories of revenue reported by the business to the Authority in 2021 and 2022 to the applicable lease agreement and found the business was within their lease agreement for types of revenue reported.
4. The auditor was unable to complete this procedure as no financial records were provided by the business for 2021 or 2022.
6. The auditor recalculated the mathematical accuracy of the hotel/motel tax report submitted for each month of 2021 and 2022. The auditor did not receive documentation for November 2021 as well as two of four invoiced for April 2022. Additionally, the 3% collection fee was inconsistently applied to the calculations of hotel/motel tax. For all months reviewed, the 3% fee was applied to three months in 2021 and six months in 2022.
7. The auditor was unable to complete this procedure as no financial records were provided by the business for 2021 or 2022.