AGENDA
WALKER COUNTY
BOARD OF COMMISSIONERS
WALKER COUNTY COURTHOUSE ANNEX III, 201 S MAIN STREET
LAFAYETTE, GEORGIA 30728

The following constitutes the agenda for the regular scheduled meeting of the Board of Commissioners of Walker County, Georgia to be held at 7:00 p.m. on March 24, 2022.

REGULAR SCHEDULED MEETING

Agenda was amended during the meeting

- **Invocation & Pledges**

- **Chairman Whitfield will Call to Order the Regular Meeting**
  Clerk establishes a Quorum is present

- **Approve Agenda**

- **Approve Minutes**
  Approval of the Minutes for the Regular Meeting held March 10, 2022 at 7:00 p.m.

- **Public Hearing**
  Jon Capello requests a partial rezone from A-1 (Agricultural) to R-2 (Residential) for property located at 1354 Old Dalton Road, LaFayette, GA 30728. Tax map & parcel number 0-355-005

  Manish Patel requests a rezone from R-2 (Residential) to C-1 (Commercial) for property located at 6620 N. Highway 27, LaFayette, GA 30728. Tax map & parcel number 0-328-3-020

  Manish Patel requests a rezone from R-2 (Residential) to C-1 (Commercial) for property located at 6584 N. Highway 27, LaFayette, GA 30728. Tax map & parcel number 0-328-3-018

- **Informational**
  Presentation of the FY-2020 Walker County Financial Audit by Henderson, Hutcherson and McCollough CPA

  *Presentation from Andrew McGill of CHI Memorial Regarding CHI Memorial Georgia Hospital Certificate of Needs Efforts (*this item was added to the agenda at the meeting*)

- **Unfinished Business**
  Resolution R-013-22 to Adopt the Walker County Joint Comprehensive Plan (2022-2032)

  Resolution R-014-22 to Adopt the Fee Schedule Set Forth in the Walker County Landfill Material List and Price Guide Effective July 1, 2022

- **New Business**
  Proclamation - Child Abuse Prevention and Awareness Month

  Resolution R-018-22 to Declare Property from the Walker County Sheriff's Office as Unserviceable Surplus

  Memorandum of Understanding between Walker County Government and the State of Georgia Concerning National Distributor and Johnson & Johnson Opioid Settlements

Memorandum of Agreement to transition administration of the Prosecuting Attorney's Council of Georgia and the Criminal Justice Coordinating Council of Georgia grants from Walker County to Catoosa County for the Lookout Mountain Judicial Circuit District Attorney's Office

Purchase Order 2022-00000971 for $146,505.00 to Prater Ford for five 2022 Ford F-150 4x4 SuperCab Pickup Trucks (*funding from 2022 General Fund Budget*)

Purchase Order 2022-00000982 for $27,959.00 to Pye Barker for a Fire Alarm System for Courthouse Annex II (*funding from 2022 General Fund Budget*)

Jon Capello requests a partial rezone from A-1 (Agricultural) to R-2 (Residential) for property located at 1354 Old Dalton Road, LaFayette, GA 30728. Tax map & parcel number 0-355-005

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- **Public Comment**
- **Commissioner Comments**
- **Executive Session**
- **Adjourn**

***NEXT MEETING - 7:00 p.m. on Thursday, April 14, 2022**
at Courthouse Annex III, 201 S Main Street, LaFayette, GA

Walker County Governmental Authority
101 South Duke Street, P.O. Box 445
LaFayette, GA 30728
706-638-1437
Minutes of the Regular Scheduled Meeting
March 24, 2022

I. Call to Order:

Chairman Whitfield called to order the Regular Scheduled Commissioner's Meeting held at Annex III, 201 S. Main Street, LaFayette, Georgia at 7:00 PM on March 24, 2022.

II. Attendees:

The following were present: Chairman Shannon Whitfield, Commissioner Robert Blakemore, Commissioner Mark Askew, Commissioner Brian Hart, Commissioner Robert Stultz, Public Relations Director Joe Legge, Legal and Policy Director David Gottlieb, Landfill Manager Paine Gily, Economic Development Director Stephanie Watkins, Chief Financial Officer Greg McConnell, Public Works Director Carlen Bowers, Board Clerk Whitney Summey and County Clerk Rebecca Wooden. Other guests signed in at the meeting as well. Please see the attached sign in sheet.

III. Approval of Agenda:

Chairman Whitfield made a motion to amend the agenda to add a presentation from Andrew McGill of CHI Memorial from to the Informational Section. Seconded by Commissioner Hart, 4 ayes and 0 nays, motion was approved.

IV. Approval of Minutes:

Commissioner Blakemore made a motion to approve the minutes for the Regular Scheduled Meeting held March 10, 2022 at 7:00 PM, seconded by Commissioner Stultz, 4 ayes and 0 nays, motion was approved.

V. Public Hearing:

I. Chairman Whitfield asked if anyone would like to speak on the request from Jon Capello for a partial rezone from A-1 to R-1 for property located at 1354 Old Dalton Road, LaFayette, GA 30728. There was none.

II. Chairman Whitfield asked if anyone would like to speak on the request from Manish Patel for a rezone from R-2 to C-1 for property located at 6620 N. Highway 27, LaFayette, GA 30728. Robert Wood expressed concerns about road frontage requirements, sewer requirements, and stormwater and retention pond issues. Commissioner Hart said he was at the Planning Commission meeting when this item was voted on. He said there were similar concerns from the Planning Commission and they voted to deny.

III. Chairman Whitfield stated the request from Manish Patel for a rezone from R-2 to C-1 for property located at 6584 N. Highway 27, LaFayette, GA 39728 was in conjunction with the previous request and asked if anyone would like to speak on this request.

VI. Informational:

I. Jason Martin with Henderson, Hutcherson, and McCullough CPA presented the Board with a copy of the FY-2020 audit. He explained it was a single audit and reviewed multiple pages with it. He reviewed the landfill's net position liability and said it will need remediation in the future. He said there were two items to note that needed review. The jury account had not been reconciled and needs to be reviewed. He also said there is money somewhere being held by constitutional officers that needs to be addressed. Commissioner Askew thanked Mr. Martin for his great overview of the audit. Commissioner Hart made a motion to accept the audit from Henderson, Hutcherson, and McCullough CPA for FY-2020, seconded by Commissioner Stultz, 4 ayes and 0 nays, motion carried.

II. Andrew McGill with CHI Memorial gave a detailed update about the new hospital project coming to the tri-county area. He said it will be a smart hospital with 64 beds. He asked the Board to write a letter of support to be submitted to the state and gave details of multiple letters they had already received. He said they plan to break ground this summer and expect to open in two years. Commissioner Stultz asked about having representation once the hospital is built. Mr. McGill said they have a three year plan and will keep the current hospital board intact. He said they will

continue to seek input from every county in the area. Chairman Whitfield read the draft letter of support and asked the Board for a motion. Commissioner Askew made a motion to approve, seconded by Commissioner Blakemore, 4 ayes and 0 nays, motion carried.

VII. Unfinished Business:

I. Chairman Whitfield said Resolution R-013-22 to adopt the Walker County Joint Comprehensive Plan (2022-2032) had been thoroughly reviewed and was finalized and available online. Commissioner Stultz made a motion to approve, seconded by Commissioner Hart, 4 ayes and 0 nays, motion carried.

II. Chairman Whitfield read Resolution R-014-22 to adopt the fee schedule set forth in the Walker County Landfill Material List and Price Guide effective July 1, 2022. Landfill Manager Paine Gily said he had reviewed the proposed prices and reviewed a few key points. Commissioner Askew asked about the household garbage intake for in and out of county citizens and how much revenue a 50 cent increase would bring in. Paine Gily gave some estimates on an increase. Commissioner Askew made a motion to approve with the modification of changing the MSW and C & D price to $52.50 per ton, seconded by Commissioner Stultz, 4 ayes and 0 nays, motion carried.

VIII. New Business:

I. Chairman Whitfield read a Child Abuse Prevention and Awareness Month Proclamation. Greg Green, Chairman of Board for the Children's Advocacy Center, said this is their 25th year anniversary. He said this year there have been 279 new cases of abuse and he is grateful for all of the growth the group has made and the services they provide for citizens. The Board thanked him for all of their work for the citizens.

II. Chairman Whitfield read Resolution R-018-22 to declare property from the Walker County Sheriff's Office as unserviceable surplus. Commissioner Hart made a motion to approve, seconded by Commissioner Stultz, 4 ayes and 0 nays, motion carried.

III. Chairman Whitfield asked Legal and Policy Director David Gottlieb to speak about the memorandum of understanding between Walker County Government and the State of Georgia concerning National Distributor and Johnson & Johnson Opioid Settlements. David Gottlieb said this is a nationwide settlement of claims and he recommended entering into the agreement. He said there is not a precise amount until everything is finalized and the total number of participants are evaluated. He said there will be guidelines on how the funds can be spent. He said the proceeds will need to be spent on education and rehabilitation of opioid use. Commissioner Blakmore made a motion to approve, seconded by Commissioner Askew, 4 ayes and 0 nays, motion carried.

IV. Chairman Whitfield reviewed the Memorandum of Agreement to transition administration of the Prosecuting Attorney's Council of Georgia and the Criminal Justice Coordinating Council of Georgia grants from Walker County to Catoosa County for the Lookout Mountain Judicial Circuit District Attorney's Office. He said Walker County has been their administrator for years and they want to transition over to Catoosa County. Commissioner Hart made a motion to approve, seconded by Commissioner Stultz, 4 ayes and 0 nays, motion carried.

V. Chairman Whitfield reviewed Purchase Order 2022-00000971 to Prater Ford. He said these vehicles are planned to arrive in May. Commissioner Stultz asked where these vehicles would be used. Chairman Whitfield said in the Codes and Road Departments. Commissioner Blakemore made a motion to approve, seconded by Commissioner Askew, 4 ayes and 0 nays, motion carried.

VI. Chairman Whitfield reviewed Purchase Order 2022-00000982 to Pye Barker for a fire alarm system for Courthouse Annex II. He said the renovations will give the Superior Count more room. Commissioner Hart asked if this was an upgrade or new system. Chairman Whitflield said this is a new system because there is not one currently in the building. Commissioner Stultz made a motion to approve, seconded by Commissioner Hart, 4 ayes and 0 nays, motion carried.

VII. Chairman Whitfield read the request from Jon Capello for a partial rezone from A-1 to R-1 for property located at 1354 Old Dalton Road, LaFayette, GA 30728. Commissioner Hart said the Planning Commission approved the request with a 10-1 vote. Commissioner Hart made a motion to approve, seconded by Commissioner Blakemore, 4 ayes and 0 nays, motion carried.

VIII. Chairman Whitfield read the request from Manish Patel for a rezone from R-2 to C-1 for property located at 6620 N. Highway 27, LaFayette, GA 30728. Commissioner Hart said there were concerns from the Planning Commission about the road frontage, DOT access, sewer issues, and spot zoning. He said they unanimously voted to deny the request. Commissioner Hart made a motion to deny, seconded by Commissioner Askew, 4 ayes and 0 nays, motion carried.

IX. Chairman Whitfield read the request from Manish Patel for a rezone from R-2 to C-1 for property located at 6584 N. Highway 27, LaFayette, GA 39728. Commissioner Hart said this was in conjunction with the previous request and the Planning Commission voted to unanimously deny. Commissioner Stultz made a motion to deny, seconded by Commissioner Hart, 4 ayes and 0 nays, motion carried.

IX. Public Comment:

I. Chairman asked if there was anyone that would like to speak in the public comment section, there was none.

X. Commissioner Comments:

Commissioner Blakemore thanked everyone for coming out and encouraged them to reach out with any concerns or questions.

Commissioner Askew thanked everyone for coming out and being involved. He said it is Ag Week and gave details about the April 16th Walker County Farmers Market and Gordon Lee's plant sale. He also gave information about food pantries throughout the County.

Commissioner Hart gave details about the College and Career Day at LaFayette High School and said he is excited about the departments from the County that will be there. He said his prayers are with the Gilbert Family over their great loss.

Commissioner Stultz expressed his condolences for the Gilbert Family. He thanked Mr. McGill for his presentation and said he is excited about the hospital coming.

XI. Executive Session:

Commissioner Blakemore made a motion to go into Executive Session to discuss personnel. Seconded by Commissioner Stultz, 4 ayes and 0 nays, Executive Session began at 8:31 P.M. Chairman Whitfield called the regular scheduled meeting back to order at 9:06 P.M. and stated there was no action to be taken from the Executive Session.

Adjournment:

Commissioner Askew made a motion to adjourn the meeting, Commissioner Blakemore seconded the motion, motion carried and the meeting was adjourned at 9:07 PM.

Shannon K. Whitfield
Chairman/CEO
Walker County Georgia

04-14-2022
Date

Minutes prepared by: Walker County Board Clerk, Whitney Summey

Regular Scheduled Commissioners Meeting

Walker County Annex III

March 24, 2022

7:00 PM

Roll Call	**Present/Absent**
Commissioner Blakemore	Present
Commissioner Askew	Present
Chairman Whitfield	Present
Commissioner Hart	Present
Commissioner Stultz	Present

Sign In Sheet

Regular Scheduled Commissioners Meeting

March 24, 2022

7:00 PM

Name	Address
PAM E GILY	LAWSRILL
Randy Pittman	441 Talley Ave. Rossville,
Stephanie Walker	Rock Spring,
Terri & Charles Wood	92 Jones Rd. Lafayette GA
GREG MCCONNELL	1181 Cooley Rome
ROBERT WARDLAW	
Mariah Sharp	
Case K	
Kim Ramey	
Carter B	
Kenneth Bradley	
Bobby V Snider	
Lisa Rider	

1000 MERCHANDISE

1065 Heaters/Furnace

STANLEY electric heater, $ Works great. Call 706-375-2331.

1095 Miscellaneous

3/8" chain with a pipe g through it. $50. Call 706-375-23

1100 Mus

75 old albums in their cov $25. Call 706-375-2331.

5000 REAL ESTATE FOR REN

5010 Apartments/Unfurnish

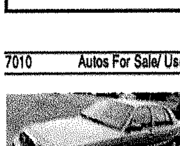
ROSSVILLE. Remodeled 1B Water & Cable furnished. $530/month 706-858-0140.

7000 TRANSPORTATIO

7005 Autos For Sale/ N

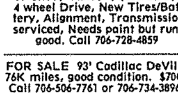
We buy junk cars.
No title, no keys, no problem!
We buy it all.
Call Jeff 23-255-0185

7010 Autos For Sale/ Used



2006 Mercury Grand Marquis,like new, loaded, 38,600 original miles, reduced to $8750. 706-409-4693

2010 PATHFINDER LE 4X4
New battery, good condition, white, 171k miles, $7500 OBO
Call Harry 706 802 7602



97 Chevy Tahoe $4,850/OBO, 4 wheel Drive, New Tires/Battery, Alignment, Transmission serviced, Needs paint but runs good. Call 706-728-4859

FOR SALE 93' Cadillac DeVille, 76K miles, good condition. $7000. Call 706-506-7761 or 706-734-3896.

7999 LEGALS

Legals

WM7457
gpn16
PUBLIC NOTICE
WALKER COUNTY
PLANNING COMMISSION MEETING
Thursday, March 17, 2022 at 6:00 P.M.
Walker County Civic Center
Rock Spring, GA 30739
The Walker County Planning Commission will meet and review the following request:
New Business:
Variance:
Michael & Regina McCormack requests a variance for property located at 152 Huckleberry Trail LaFayette, GA. 30728. Tax map & parcel number 0-449-004.
Deborah S. England requests a variance for property located at 360 W. Cove Road Chickamauga, GA. 30707. Tax map & parcel number 0-250-002.
Robert Carter requests three variances for property located at 217 Claire Street Rossville, GA. 30741. Tax map & parcel number 0-205-097.
Rezone:
Jon Capello requests a partial rezone from A-1 to R-2 for property located at 1354 Old Dalton Road LaFayette, GA. 30728. Tax map & parcel number 0-355-005.
Manish Patel requests a rezone from R-2 to C-1 for property located at 6620 N. Hwy 27 LaFayette, GA. 30728. Tax map & parcel number 0-328-3-20.
Manish Patel requests a rezone from R-2 to C-1 for property located at 6584 N. Hwy 27 LaFayette, GA. 30728. Tax map & parcel number 0-328-3-018.
The second public hearing on the rezone requests will be heard by the Walker County Board of Commissioners on **March 24, 2022 at 7:00PM** located at the Walker County Courthouse Annex III 201 S. Main Street LaFayette, GA. 30728
For further information please call Walker County Planning & Development at 706-638-4048.
2-23 2022

gpn17
NOTICE OF AUCTION:
Pursuant of the Georgia Self-Storage Facility Act, Ga.
Code Ann. 10-4-210 et seq. Due to default in payment Rossville Self Storage 1402 Wilson Road, Rossville GA 30741 Phone #706-858-6115. Will place the following units for Online Auction at **www.storagetreasures.com** with bids closing on **March 6, 2022 at 8:00p.m.** The following units will be auctioned to the highest bidder. Subject to Cancellation.
Unit# B35 - Angelia Annette Stoker - Large Wood Wall Cabinet w/Glass, Washer, Twin Bed Frame & Box Spring's, Corner Wood TV Stand, Wood Cabinet.
Unit#F37 - Robert Wilson - Kitchen Tables, Boxes, Totes, Animal Trap Cage, Microwave, Access Table, Halloween Items, Miscellaneous Items
2:23;3:2 2022

8005 Adoptions

WM7416
gpn01
IN THE JUVENILE COURT OF WALKER COUNTY STATE OF GEORGIA
IN THE INTEREST OF:
B.R.G.
Age 12
DOB: 07-30-2009
Sex : Female
Case No. 041-221-00005
A Child Under 18 Years of Age.
IN THE INTEREST OF:
B.R.E.
Age 9
DOB: 03-13-2012
Sex :Female
Case No. 041-221-00006
A Child Under 18 Years of Age.
NOTICE OF SUMMONS
TO: **STEFANIE RAE ELLIS,** mother of the minor children, and **ROBERT GRAHAM,** father of B.R.G. and **CHAD CUSHEN,** father of B.R.E. AND ALL OTHER PARTIES WHO CLAIM ANY

8005 Adoptions

PARENTAL OR CUSTODIAL RIGHTS TO THE CHILDREN IDENTIFIED BORN TO STEFANIE RAE MOTHER, ON THE ABOVE TES.
are hereby notified that, Lacrisha Swanson, has filed a Complaint in court which alleges that the above or children are deprived and seeks btain custody of said children. The plaint was filed on January 7, , and an Order for Service by Publion was entered by the court on ruary 2, 2022. You are hereby commded to and required to appear be the Juvenile Court of Walker nty, Georgia on the 1st day of June, , at 10:00 O'clock A.M. for the pur of determining whether the yers of said Complaint should be nted.
opy of the Complaint may be obed from the Clerk of the Juvenile rt at the Courthouse in Lafayette, rgia during regular business hours. are further notified that while rensive pleadings are not mandatory, are permissible, and you are enraged to file responsive pleading the Clerk of this Court within 60 s from the date of the Order for vice by Publication.
nesseth the Honorable Steven M. s., Judge of said Court, this 3rd day ebruary, 2022.
John FRIANT
Deputy Clerk of said Court
2:9,16,23;3-2 2022

WM7445
gpn18
IN THE JUVENILE COURT OF WALKER COUNTY FILED IN OFFICE
STATE OF GEORGIA
IN THE INTEREST OF:
ea Cantrell Under 1 Year
:12/07/2021
Female
No:146-21J-343 Age
ild Under 18 Years of Age.
NOTICE OF SUMMONS
KILEY CANTRELL AND ANY NOWN PUTATIVE FATHERS ALL OTHER PARTIES WHO M ANY PARENTAL OR CUSTO- RIGHTS TO THE CHILD IDEN- ED ABOVE BORN TO KILEY TRELL, MOTHER ON THE E DATE.
are hereby notified that the Walker County Department of Family and Children Services has filed a petition in this Court which alleges that the above minor child is dependent and seeks custody of said child. The petition alleging dependency was filed on December 22, 2021, and an Order for Service by Publication was entered by the Court on January 12, 2022. You are hereby commanded to and required to appear before the Juvenile Court of Walker County, Georgia, on the 16th **day of March, 2022, at 2:30 p.m.,** for a Final Dependency Hearing, for the purpose of answering the allegations of the petition alleging dependency and determining whether the prayers of said petition should be granted. The general nature of the allegations of the petition are that the child has been subjected to abuse and/or neglect and is in need of the protection of the Court.
A copy of the petition may be obtained from the Clerk of the Juvenile Court at the Courthouse in LaFayette, Georgia, during regular business hours. The **Clerk's telephone number is 706-638-1742. The Clerk's mailing address is Juvenile Court Clerk, Post Office Box 1125, Lafayette, Georgia, 30728.**
You may request an application for Appointment of Counsel in person, by contacting the **Juvenile Court at P.O. Box 601, Lafayette, GA 30728 or calling 706-638-3044.**
Witnesseth The Honorable Steven M. Ellis, Judge of said Court, this 21st day of January, 2022.
Ginger Payton, Deputy Clerk of said Court
2:23;3:2,9,16 2022

8020 Service/Construction Bids

WM7446
gpn05
ADVERTISEMENT FOR BIDS - NOTICE TO CONTRACTORS
The following packet is for a (5) road bid:
Sealed bids for all labor, materials and services necessary for the City of LaFayette 2022 Street Paving project will be received by the City of LaFayette at the Office of Mr. David Hamilton, City Manager, City of LaFayette, 207 South Duke Street Lafayette, Georgia 30728, until **3:30 p.m., Mar. 18, 2022,** at which time bidding will be closed. Bids will be opened and read aloud at the time and place stated above.
Bids shall be marked "Sealed Bid Paving Project" and delivered to the Office of Mr. David Hamilton, City Manager, City of Lafayette, 207 South Duke Street Lafayette, Georgia 30728.
All anticipated federal, state and local permits required by the Project have been obtained.
All rights of way and easements anticipated for the Project have been obtained.
(1) Paving specs for Indiana Street are as follows:
Paving shall be from Main Street to Probasco Street. Approximately 2,926 feet and the width of the currently paved surface, generally 24 feet.
Milling and deep patch 600' x 11' and 300' x 22' areas will be marked with white paint.
Leveling (entire road) shall be priced by tonnage
17 inch asphalt topping shall be priced by tonnage.
Striping (entire road)
Solid center lines (entire road)
2 Fog lines (entire road)
6 Stop bars
(2) Paving specs for Third Avenue are as follows:
Paving shall be from Second Street to Warrenfells. Approximately 987 feet and the width of currently paved surface, generally 13 feet.
Milling and deep patch 150' x 7' areas will be marked with white paint.
Leveling (entire road) shall be priced by tonnage.
1/2 asphalt topping shall be priced by tonnage.
Striping (entire road)
Solid center lines (entire road)
2 Stop bars
(3) Paving specs for Culberson Avenue are as follows:
Paving shall be from N. Chattanooga Street to Hickory Street. Approximately 2,001 feet and the width of currently paved surface, generally 20 feet.
Milling and deep patch 200' x 10'.
Leveling (entire road) shall be priced by tonnage.
1 % asphalt topping shall be priced by tonnage.
Striping (entire road)
Solid center lines (entire road)
1 Stop bar
(4) Paving specs for Probasco Street are as follows:
Paving shall be from N. Chattanooga Street to Indiana Street. Approximately 2,359 feet and the width of the currently paved surface, generally 20 feet.
Leveling (entire road) shall be priced be tonnage.
1/2 asphalt topping shall be priced by tonnage.
Striping (entire road)
Solid center lines (entire road)
2 Fog lines
2 Stop bars
(5) Paving specs for Lee Street are as follows:
Paving shall be from Park Street to Indiana Street. Approximately 671 feet x width of currently paved surface, generally 20 feet.
Milling and deep patch 671' x 20'.
Leveling (entire road) shall be priced by tonnage.
1/2 inch asphalt topping shall be priced by tonnage.
Striping (entire road)
Solid center lines (entire road)
2 Stop bars
Project completion date of April 30, 2022.
The successful bidder will also be responsible for warranting the paving work for one year after completion.
A map of the Streets can be viewed in the Office of Public Works, 2776 South Highway 27 Bypass, Lafayette, Georgia 30728.
Any questions concerning the project should be directed to Rodney Parker, Director of Public Works at 706-639 1523.
The Contract, if awarded, will be on a lump sum basis by April.30, 2022 No Bid may be withdrawn for a period of 60 days after Bid opening, except as otherwise expressly provided by applicable law. Bids must be accompanied by a Bid Bond in the amount of 5% of the Base Bid. Both a Performance Bond and a Payment Bond will be required in an amount equal to 100% of the Contract Price.
The City of Lafayette reserves the right to reject any or all bids, and to waive technicalities and informalities.
2:23;3:9 2022

WM7453
gpn05
ADVERTISEMENT FOR BIDS
Sealed bids for construction of CITY OF LAFAYETTE WATER SYSTEM IMPROVEMENTS HUGGINS WATER TANK RENOVATION will be received by the CITY OF LAFAYETTE, GEORGIA, at City Hall, 207 S. Duke Street, LaFayette, Georgia 30728, in the Council Meeting Room, until 3:00 PM local time, Thursday, March 24th, 2022, and then at said time and place publicly opened and read aloud. Bids received after 3:00 PM will be returned to the Bidder un-opened.
The Work consists of furnishing labor, equipment, materials and supplies for cleaning, repairing, abrasive blast surface preparation, and re-painting (interior and exterior) of one welded steel water reservoir, including appurtenances (safety climb devices, exterior ladder, interior ladder, roof hatch, water level indicator, splash pads, etc.), accessories, erosion control, gravel pad repaving, overflow pad replacement, filling, testing, flushing, disinfection, and site restoration/clean-up. The 2,000,000 gallon capacity, ground storage reservoir has a nominal diameter of 78 ft. 4-inches and the shell height is 56 ft. The cone roof is sloped at 1-inch in 12-inches. The tank is located 800 East Guild Road, Walker County, Georgia, 30728.
The Work will be funded by local funds. Payment for the Work will be made periodically on the basis of Contractor's Applications-for-Payment processed by the Engineer.
The BIDDING DOCUMENTS may be examined at the following locations:
City of LaFayette Water Dept, 2776 US 27 Bypass, LaFayette, Georgia 30728 (OWNER).
Sweitzer Engineering, Inc., 680 Douthit Ferry Road, Suite 105, Cartersville, Georgia 30120 (ENGINEER).
Construct Connect, (800) 424-3966, www.constructconnect.com (PLAN ROOM).
Dodge Data & Analytics, (800) 393-6343, www.construction.com (PLAN ROOM).
Bidders may obtain copies of the Bidding Documents at the office of Sweitzer Engineering, Inc., 680 Douthit Ferry Road, Suite 105, Cartersville, Georgia 30120, Telephone (678) 569-4290, until 72 hours before the bid opening, upon payment of a fee of $150.00 per set, which is non-refundable.
The Bidding Documents are copyrighted and may not be reproduced or used for any purpose other than the preparation of a Bid for the described project.
Bids must be accompanied by a Bid Bond, or other security authorized by law, in an amount of not less than five percent (5%) of the total amount Bid.
The successful Bidder will be required to furnish a Performance Bond and a Payment Bond, each in the amount of 100% of the Contract Price.
The right is reserved by the Owner to delay the award of the contract for a period not to exceed sixty (60) days from the date of opening of the bids, during which the Bids shall remain open and not subject to withdrawal.
The right is also reserved to reject any and all Bids and to waive any and all technicalities or informalities. If an award is made, it will be made to the responsible and qualified Bidder whose Total Bid is lowest and responsive.
CITY OF LAFAYETTE, GEORGIA
Wally Meeks, Water & Sewer Director
January 10, 2022
706-639-1556
Fax:706-638-1237
2-23;3-9 2022

WM7454
gpn05
NOTICE TO BIDDERS
Sealed proposals will be received by the City of LaFayette in the City Hall, 207 South Duke Street, up to 2:00 P.M., **Friday, March 18, 2022** and immediately thereafter publicly opened and read for the furnishing of labor, material and equipment for the rehabilitation and realignment of runway pavement.
Bids must be submitted on the complete project and must be enclosed in a sealed envelope, addressed to City of LaFayette:
Attn: David Hamilton, City Manager
City of LaFayette
207 South Duke Street
LaFayette, GA 30728
Outside of the envelope must be marked Bid for Runway Pavement Rehabilitation and Realignment. Envelope must also bear, on the outside, the name of the bidder, bidders address, and bidders license number. All bids must be made on blank forms provided and included in the bound document or as provided by Addendum prior to bid.
The work shall consist of the furnishing of labor, material, and equipment for the Runway Pavement Rehabilitation and Realignment.
A non-mandatory pre-bid conference will be held on Wednesday, February 23, 2022 at 2:00 PM at the Barwick-LaFayette Airport, 141 Gasque Drive, LaFayette, GA 30728.
Address any questions regarding this Notice in writing to Jason Elliott of WK Dickson at jelliott@wkdickson.com. Questions and answers will be distributed to all plan holders via an addendum. All questions must be received by WK Dickson by Friday, March 4, 2022 at 5:00 PM local time. Questions received after this date and time may not receive responses before the bid opening.
Prequalification of contractors and subcontractors must confirm with the requirements of Chapter 672-5 of the Rules and Regulations of the State of Georgia from the Office of the Georgia Secretary of State. All Bidders must possess a valid Certificate of Qualification as defined in Chapter 672-5 prior to submitting a bid on any project greater than $2 million or a Certificate of Registration prior to submitting a bid on any project less than $2 million. All Contractors and Subcontractors must possess a Certificate of Registration prior to beginning work on any project.
Each proposal shall be accompanied by a cash deposit or certified check, drawn on some bank or trust company insured by the Federal Deposit Insurance Corporation, in an amount equal to not less than five percent of the proposal. In lieu thereof, the bidder may offer a bid bond of five percent of the bid prepared on the Bid Bond form contained within the Contract Documents or a Surety Company's Standard Bid Bond form, duly executed by the Bidder as principal and executed by a surety company licensed under the laws of Georgia to execute such bonds and listed in the latest issue of U. S. Treasury Circular 570, conditioned that the surety will, upon demand, forthwith make payment to the obligee upon said bond if the bidder fails to execute the contract in accordance with the bid bond. Said deposit shall be retained by the Owner as liquidated damages in event of failure of the successful bidder to execute the contract within ten days after the award or to give satisfactory surety as required by law.
Plans, Specifications and Contract Documents may be examined at: W.K. Dickson & Co., Inc., 2120 Powers Ferry Road, Suite 100, Atlanta, Georgia 30339, phone: (770) 955-5574. Plans, Specifications, and Contract Documents will be available for purchase online only by going to Plan Room at www.wkdickson.com. Plans, Specifications, and Contract Documents are expected to be ready for purchase by Friday, February 18, 2022. Please note that only registered plan holders may bid as a General Contractor.
All Contractors are hereby notified that they must have proper licenses under the state law for their trades. General Contractors are notified that applicable statues of Georgia will be observed in receiving and awarding general contracts.
The State Department of Transportation and the United States Government have agreed to reimburse the Owner for portions of the project costs. The Owner will not accept or consider proposals from any contractor whose name, at the time of opening of bids or award, appears on the then-current list of ineligible contractors published by the Comptroller General of the United States under Section 5.6 (b) of the Regulations of the Secretary of Labor (29) CFR nor a proposal from any firm, corporation, partnership, or proprietorship in which an ineligible contractor who, at the time of the opening of bids or the award, is removed from the Georgia Department of Transportations list of prequalified contractors.
By submitting a bid, the Contractor certifies that he has under his direct control, or at his disposal, the men, equipment, and materials required to execute this work as specified. Lack of such control or availability of men, equipment, or materials shall constitute failure to properly execute the Contract. Performance and Labor and Material Payment Bonds will be required for 100% of the Contract price, with a surety or sureties legally authorized to do business in the State of Georgia.
A bid may be withdrawn only as provided by the applicable Georgia General Statutes. If a bid is withdrawn within 90 days of the bid opening, the Bid Guaranty shall be forfeited; provided that, if the request to withdraw is made pursuant to G.S. 143-129.1 not later than 72 hours after the opening of bids and if the withdrawal is allowed, the owner may return the Bid Guaranty.
Proposals submitted without the prescribed information may be rejected.
All Bidders should be aware that the date, time, and location for Proposal Submittal and Opening may be modified by Addendum.
The project is conditioned upon the receipt of federal funding under provisions of the Airport and Airways Safety and Capacity Expansion Act of 1987. Certain mandatory federal requirements apply to this solicitation and will be made part of any contract awarded.
1.Buy American Preference (Title 49 United States Code, Chap 501);
2.Foreign Trade Restriction (49 CFR Part 30);
3.Disadvantaged Business Enterprise (49 CFR Part 26);
4.Davis-Bacon Act (29 CFR Part 5);
5.Equal Employment Opportunity (Executive Order 11246 and DOL Regulation 41 CFR Part 60);
6.Goals for Minority and Female Participation (41 CFR Part 60-4.2);
7.Certification of Non-Segregated Facilities (41 CFR Part 60-1.8);
8.Debarment, Suspension, Ineligibility and Voluntary Exclusion (49 CFR Part 29)
9.Drug-Free Workplace Act of 1988 (41 USC 702-706).
The requirements of 49 CFR Part 26, Regulations of the U.S. Department of Transportation, apply to this contract. It is the policy of the City of LaFayette to practice nondiscrimination based on race, color, sex, or national origin in the award or performance of this contract. All firms qualifying under this solicitation are encouraged to submit bids/proposals. Award of this contract will be conditioned upon satisfying the requirements of this bid specification. These requirements apply to all bidders/offerors, including those who qualify as DBE. A DBE contract goal of 22.5% has been established for this contract. The bidder/offeror shall make good faith efforts, as defined in Appendix A, 49 CFR Part 26 (Attachment 1), to meet the contract goal by utilizing DBEs in the performance of this contract.
The apparent successful bidder will be required to submit in the Proposal section of his bid the information concerning the DBE that will participate in this contract.
This information will include: (1) the names, addresses and telephone numbers of Georgia licensed DBE firms that will participate in the contract; (2) a description of the work that each DBE firm will perform; (3) the dollar amount of the participation of each DBE firm participating; (4) written documentation of the bidder/offerors commitment to use a DBE subcontractor whose participation it submits to meet the contract goal; and (5) written confirmation from the DBE that it is participating in the contract as provided in the commitment made under (4).
If the bidder fails to achieve the contract goal stated herein, he will be required to provide documentation demonstrating that he made a good faith effort. The bidders documentation shall be submitted in accordance with the provisions outlined in the Proposal.
Address questions to:
Jason Elliott
W.K. Dickson & Co., Inc.
720 Corporate Center Drive
Raleigh, NC 27607
jelliott@wkdickson.com
The Owner reserves the right to reject any or all bids and to waive informalities and technicalities.
David Hamilton, City Manager
City of LaFayette
207 South Duke Street
LaFayette, GA 30728
2-23 2022

WM7460
gpn05
Service Bid
The Walker County Board of Education invites vendors to submit a bid for Instructional Supplies to be used by Walker County Schools. The Instructional Supplies Bid opening will be **Wednesday, March 23, 2022 at 2:00 p.m.** Specifications and instructions for bid may be obtained on our website at at the top to see the drop down menu, then click on Open Bids then click on Instructional Supplies Bid 22-01. If you have questions regarding the bid please contact **Kelia Kimbell, Walker County Department of Education, 298 Culberson Ave., LaFayette, Georgia at (706) 639-0168.** The Walker County Board of Education reserves the right to accept or reject any or all bids and to waive any informality.
2:23;3:2 2022

WM7461
gpn05
Service Bid
The Walker County Board of Education invites vendors to submit a bid for Custodial Supplies to be used by Walker County Schools. The Custodial Supplies Bid opening will be **Tuesday, March 22, 2022 at 2:00 p.m.** Specifications and instructions for bid may be obtained on our website at **www.walkerschools.org hover over quick links at the top to see the drop down menu, then click on Open Bids then click on Custodial Supplies Bid 22-02.** If you have questions regarding this bid please contact Kelia Kimbell, Walker County Department of Education, 298 Culberson Ave., LaFayette, Georgia at (706) 639-0168. There will be a mandatory pre-bid meeting on **Thursday, March 3, 2022 at 11:00 a.m.** at the above location. The Walker County Board of Education reserves the right to accept or reject any or all bids and to waive any informality.
2:23;3:2 2022

8025 Debtors and Creditors

gpn07
WM7393
NOTICE TO DEBTORS/CREDITORS
GEORGIA, WALKER COUNTY
All creditors of the estate of Reba E. Hays, late of said County, deceased, are hereby notified to render their demands to the undersigned according to law and all persons indebted to said estate are required to make immediate payment to me. This 10th day of January, 2022.
Ryan Hays
826 Windy Road
Gilbert, South Carolina, 29054
2-2, 2-9, 2-16, 2-23, 2022

gpn07
WM7394
NOTICE TO DEBTORS/CREDITORS
GEORGIA, WALKER COUNTY
All creditors of the estate of James Carl Morgan, late of said County, deceased, are hereby notified to render their demands to the undersigned according to law, and all persons indebted to said estate are required to make immediate payment to me. This 18th day of January, 2022.
Tracy C. Wooden
Signature of Attorney
735 Broad Street, Suite 900
Chattanooga, TN 37402
2-2, 2-9, 2-16, 2-23, 2022

gpn07
WM7414
NOTICE TO DEBTORS/CREDITORS
GEORGIA, WALKER COUNTY
All creditors of the estate of Mary Delilah Norton, late of said County, deceased, are hereby notified to render their demands to the undersigned according to law and all persons indebted to said estate are required to make immediate payment to me. This 31st day of January, 2022.
Lester Eugene Norton, III
154 Cross Creek Drive
Ringgold, Georgia, 30736
2-9, 2-16, 2-23; 3-2, 2022

gpn07
WM7386
IN THE PROBATE COURT FOR THE COUNTY OF WALKER
STATE OF GEORGIA
IN RE: ESTATE OF BETTY JANE YOUNG, Deceased

670 Restaurants, Clubs

Food Service Supervisor at Walker State Prison
High School Diploma/GED AND two years of experience in food service, one of those years as a lead worker
State Benefits $2,014.20/month
Email resume to rebecca.johnson@gdc.ga.gov
706.764.3750

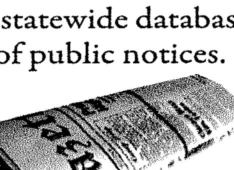
Correctional Officer at Walker State Prison
High School Diploma/GED AND any combination of training and experience
State Benefits $2,586.66/month• Email resume to rebecca.johnson@gdc.ga.gov • 706.764.3750

665 Professional, Technical

Recreation Supervisor at Walker State Prison
Associate's degree in related field OR Vocational/ Technical degree in related field AND one year of related experience
State Benefits $2,680.90/month• Email resume to rebecca.johnson@gdc.ga.gov • 706.764.3750

Behavioral Health Counselor 2 at Walker State Prison
Master's Degree in related field OR Bachelor's degree in related field AND two years of related experience
State Benefits $2,449.96/month
Email resume to
rebecca.johnson@gdc.ga.gov
706.764.3750

GET NOTICED
Public Notices published in Georgia are available free and searchable at
GeorgiaPublicNotice.com
A statewide database of public notices.



Public notice by newspaper and online
Your right to know

4010 Auctions, Real Estate

POTTS BROTHERS AUCTION
ONLINE ONLY AUCTION!
Bid Begins Feb 17th - Bid Ends Feb 24th
Subject to Extended Bidding
Medical Office Building* Office Furniture* Medical Equipment*Appliances*Misc.
613 E. Villanow St., LaFayette, GA
Located in the Bee Well Medical Complex on Hwy 136 East
• 4400 +/- Sq. Ft. Building • Brick/Siding/Metal Roof
• Paved Parking Area • Central H/AC
Inspections – Wed. Feb. 16 4-6 PM | Wed. Feb. 23 4-6 PM | Or By Appointment
For Bidding Information and Personal Property List visit www.pottsbrothers.com
Terms on Real Estate – 20% Down with Contract - Balance at Closing Within 30 Days. 10% Buyers Premium Added to Final Bid!!
Terms on Personal Property – Full Payment at Pickup – By Cash or Good Check 10% Buyers Premium – Credit Cards Accepted with 15% Buyers Premium.
Pickup of Personal Property – Friday, February 25, 12 Noon – 5 PM
For more detailed information, please visit our website at www.pottsbrothers.com
POTTS BROTHERS Land and Auction
BRUCE POTTS BEN POTTS
7442 NORTH HWY 27, ROCK SPRING, GA 30739
IA (706) 764-1226 • TN (423) 265-4088 • Toll Free 1-800-701-8996
www.pottsbrothers.com • info@pottsbrothers.com
G.A.L. 117, 120 A.A.L 344, 345 T.A.L. 2189

Walker County Planning Commission

Minutes
March 17, 2022
Walker County Civic Center
6:00 PM

ATTENDEES:

Planning Commission Members
Todd Holt
Stan Porter
Zack Chapman
Michael Hicks
Daryl Brooks
Jack Mullinax
Michael Haney
Cindy Askew
John Morehouse
Robert Carter
Jon Hentz

Walker County Planning Staff
David Brown, Director of Codes, Inspections & Planning
Kristy Parker, Planning Commission Secretary

I. CALL TO ORDER:
Chairman Michael Haney called the meeting to order at 6:00 P.M.

II. ROLL CALL

III. READING AND APPROVAL OF THE MINUTES FOR FEBRUARY 17, 2022: Michael Hicks stated that in the adjournment of the February meeting he had questioned the legality of the rezone and he would like that noted in the minutes. Chairman Haney asked if Michael would be ok with approving the minutes with that amendment and he said yes. Chairman Haney then asked if there was amotion to approve the minutes with the amendment. Stan Porter made a motion to approve with amendments. Daryl Brooks seconded the motion to approve. Vote was unanimous. Vote to approve with amendments carried.

II. MOTION TO OPEN THE PUBLIC HEARING: Chairman Haney asked if there was a motion to open the public hearing. Daryl Brooks made a motion to open. Jack Mullinax seconded the motion. Vote was unanimous. Motion to open the public hearing carried.

III. PUBLIC HEARING:

A. <u>Variance:</u>

1. Michael & Regina McCormack: Michael McCormack came forward and explained that he had a plat that had been approved back in 2004. He said that one of the lots was 1.94 acres and because of the location of the houses he would like to lower that lot size to .94 so it would not affect his drive when he sells the house.

Chairman Haney went over the lots on the plat. Zach Chapman questions if there were two or three lots. Mr. McCormack stated that on the original plat there were four, but he will be keeping the three minus the lot with the cabin. Chairman Haney asked if there was anyone present in opposition of the request. No one came forward.

2. Deborah S. England: Mrs. England came forward and stated that when they bought the property that they were not told that nothing else could be build on the property. She stated that her husband is retired, and she is fixing to retire, and their daughter would like to build on the property to help take care of them. Chairman Haney asked how many acres was there and she stated five and they would like to give the daughter one acre. Stan Porter asked when she would start building and Mrs. England stated that she was ready to start now. Mr. Porter said so you don't live there now, and Mrs. England said no they are remodeling the house but will be moving into it soon. Todd Holt asked why just one acres and Mrs. England said that she had a son too, but he still lived at home. Jack Mullinax asked that when the son moves out would they be wanting him to build there also, and she said yes she would like for him to, and Jack said so what is now a five-acre tract would be three lots less than five acres. Chairman Haney asked if anyone was there against this request and Doug Howell came forward. Mr. Howell stated that he was not against this but just had some questions. He first asked where the house would be built, what king of house would it be and could it become rental. Chairman Haney said that whatever type of house was built would have to meet the current building codes. Mr. Howell asked if the home could be a modular home and he was told yes. Mr. Howell then asked about setbacks. Chairman Haney stated that they would have to be fifteen feet on the sides and rear and sixty feet form the centerline of the road. Mr. Howell then stated that he was not in favor of the request.

3. Robert Carter: Lee Smith came forward and started passing around pictures and a petition. He stated that he was the president of the Soldiers Field. Chairman Haney stopped him and asked if he was representing Mr. Carter and he said no and sat down. Chris Phillips came forward on behalf of Mr. Carter and Dish Wireless. Ms. Phillips stated that Walker County's regulations state that cell towers are allowed in any zones. She stated that the setback requirements from the property lines can be met but the setbacks from structures can not be. She stated that the structures that would be affected would all be owned by Mr. Carter. Jack Mullinax stated that the people that live in the duplexes on Mr. Carters property would be the ones that it would affect, and Ms. Phillips stated that they would be the ones to choose to live there. Michael Hicks asked where on the property would the tower sit, and Ms. Phillips showed him on a map. Chairman Haney then asked Mr. Smith to come back up. He explained that the neighbors are concerned about the look of the area and how it would lower their property values. He stated that paved drives would look better than the gravel drives that is there. Dave Graham came forward and stated that he has no problem with all the homes but has noticed a motor home on the property and was concerned that people will start living in these. He stated that he did not understand why they would put a cell tower in such a low area and will be an eyesore to the area. Ms. Phillips came back up and addressed on why they chose that area for the cell tower placement. She said that they would go by Walker County's guideline for buffer and landscape requirements.

B. Rezone:

1. Jon Capello: Jennifer Capello came forward and stated that her and her husband had purchased the property and are asking to only rezone the part across the road which is 1.84 acres. She said that they can not sell the lot because it does not have the required five acres so that is why they are asking for the rezone. Jack Mullinax asked if the other small tract across the road would remain theirs and she said yes. Jack then asked if the property on that side was R-2 and Kristy Parker stated yes. Chairman Haney stated that there was two pages of signatures that stated they were against this rezone and asked if they had two or three people that could speak. Tony Jackson came forward and stated that he has lived there all his life. He asked if he could ask her a question that might clear up all the confusion. Mr. Jackson said that the neighborhood had heard that they were wanting the rezone to build apartments. Mrs. Capello said that was not what they were wanting to do. She said that they could not split off anymore property from their larger tract to give to the 1.84-acre tract. There were some comments among the crowd about what can be built on A-1 and R-2 zones. Chairman Haney stated to the crowd that they could build apartments even in and A-1 zone. Mr. Jackson did state that the road is dangerous in the curve and there is not good water coverage in that area. Cindy Askew asked if there was going to be one home built there and Mrs. Capello said two. She stated that her best friend and mother-in-law both wanted a house there. Cindy Askew asked so that would be two driveways and Mrs. Capello said yes and Planning staff said that they did not have the acreage to share a driveway. Mrs. Capello stated that the buyers had talked about two homes, but they would have to work that out. David Lewis came up and stated that he had bought half of the property that Mrs. Capello had purchased and wanted to know if the two pieces would be under the same address. Mrs. Capello stated that if it was approved to break up them they would have different addresses. Jimmy Maggard came forward and stated that he was only concerned about the water issue and his driveway washing. Chairman Haney stated that they would have to go by Walker County's guidelines for stormwater and construction.

2. Manish Patel: Mr. Patel came forward and stated that they would like to rezone the property to C-1 to build a convenience store, hotel, offices, restaurant, and some houses. Zack Chapman asked what the road frontage for C-1 was. Planning staff stated that the regulations does not give a required amount of road frontage for commercial zones. Chairman Haney said that the GDOT would regulate that. Cindy Askew asked about that being spot zoning if it was rezoned to C-1 when it does not touch C-1. Terri Wood came forward and stated that her property backs up to this and wanted to know what they would do with the large pond on the property. Mr. Patel stated that they might build houses back there. She also asked about the GDOT requirements and a possible redlight. Mrs. Wood asked if they would be selling liquor and Mr. Patel said no liquor because the Walker County is a dry county. The issue was also brought up about sewer not being in this area. Shirley Hardman came up and asked what he wanted to place on the property and Mr. Patel said again what all they wanted to do.

IV. MOTION TO CLOSE THE PUBLIC HEARING:

Chairman Haney asked if there was a motion to close the public hearing. Todd Holt made a motion to close the public hearing. Jack Mullinax seconded the motion. Vote was unanimous. Motion to close the public hearing carried.

V. NEW BUSINESS:

1. Michael & Regina McCormack: Chairman Haney asked if there was a motion. Jack Mullinax made a motion to approve he request. Robert Carter seconded the motion to approve. Vote was Zack Chapman, Jon Hentz, Stan Porter, Michael Hicks, Todd Holt, John Morehouse, Daryl Brooks, and Robert Carter to approve the request. Cindy Askew voted to deny the request. Vote to approve the request carried.

2. Deborah England: Chairman Haney asked for a motion. Robert Carter made a motion to approve the request. John Morehouse seconded the motion to approve. Vote in favor of request was Robert Carter, John Morehouse, Stan Porter, and Michael Hicks. Vote to deny the request was Jack Mullinax, Daryl Brooks, Todd Holt, Cindy Askew, Jon Hentz and Zack Chapman. Vote to approve denied. Chairman Haney then asked if there was a vote to deny. Zack Chapman made a motion to deny. Jack Mullinax seconded the motion to deny. Vote to approve the motion to deny was Daryl Brooks, Jack Mullinax, Todd Holt, Cindy Askew, Jon Hentz and Zack Chapman. Vote no in favor of denial was Robert Carter, John Morehouse, Stan Porter and Michael Hicks. Vote to approve the denial carried.

3. Robert Carter: Chairman Haney asked for a motion Robert Carter said he abstained from this vote. Jack Mullinax made a motion to deny the request. Cindy Askew seconded the motion to deny. Vote was unanimous to deny the request. Motion to deny carried.

4. Jon Capello: Chairman Haney asked if there was amotion. Michael Hicks made a motion to approve. Todd Holt seconded the motion to approve. Vote is favor of approving request was Zack Chapman, Jon Hentz, Stan Porter, Michael Hicks, Todd Holt, John Morehouse, Jack Mullinax, Daryl Brooks, and Robert Carter. Vote to deny the request was Cindy Askew. Motion to approve the request carried. Vote approved.

5&6. Manish Patel: Chairman Haney asked if there was a motion on these two parcel rezone requests. Jon Hentz made a motion to deny the requests. Jack Mullinax seconded the motion. Vote was unanimous. Motion to deny carried for both parcels.

VII. ADJOURNMENT:

Chairman Haney asked if there was a motion to adjourn. Michael Hicks stated that before adjourning he would like to say something. He said that he had been to a class with LaFayette and Chickamauga in Birmingham and one thing they wanted everyone to look at was how the main traffic corridor could look and to set a precedence on how the building is going to look. He said he would like to start working with the Walker County Joint Development Authority and maybe come up with a zone that would run between Chickamauga and LaFayette since it's the most traveled. He said it would be like the Chickamauga Overlay District. Jack Mullinax said he thought it would be a great idea to do that. Stan Porter made a motion to adjourn. Todd Holt seconded the motion. Vote carried. Motion adjourned.

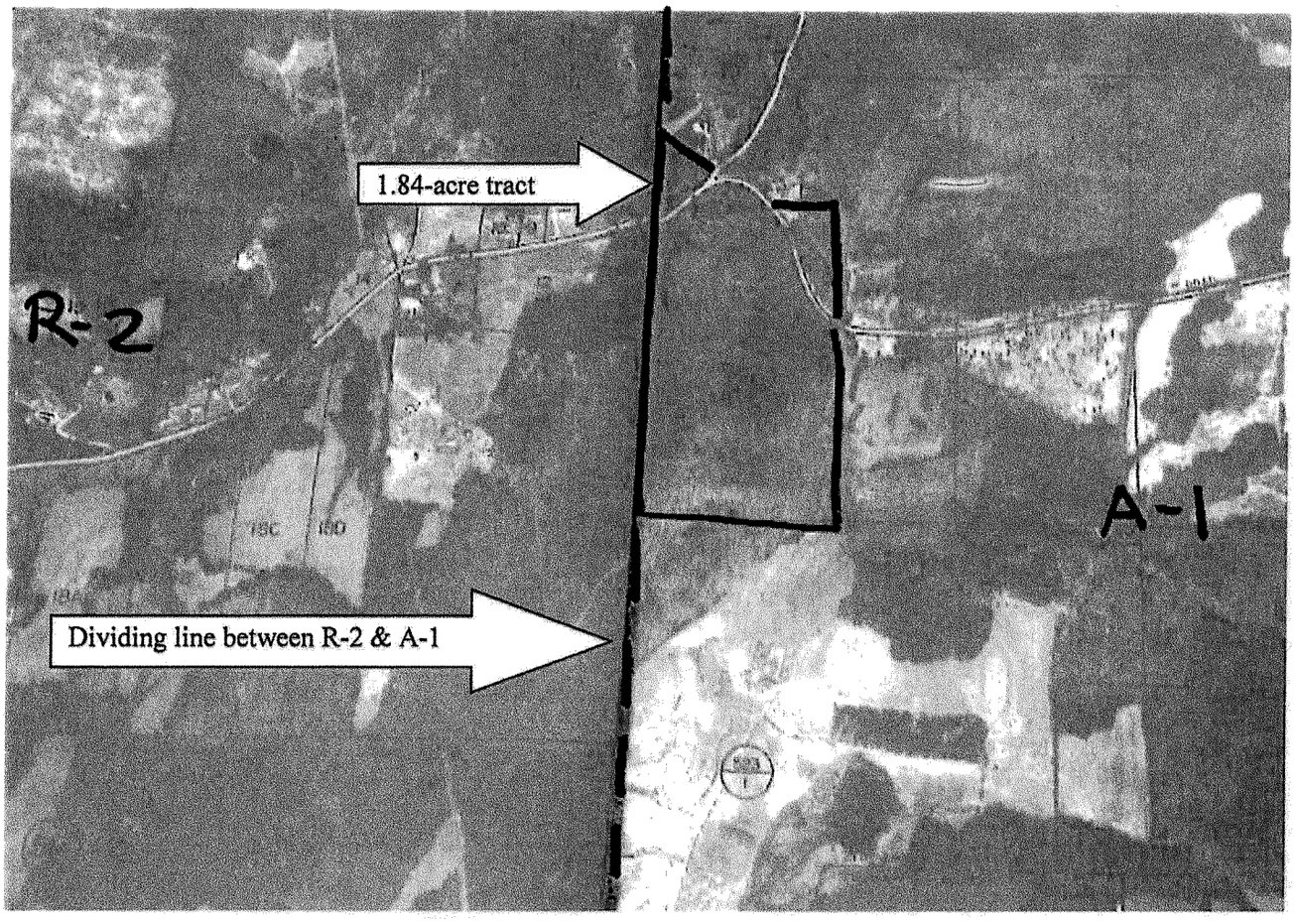
WALKER COUNTY
PLANNING & DEVELOPMENT
AGENDA ITEM

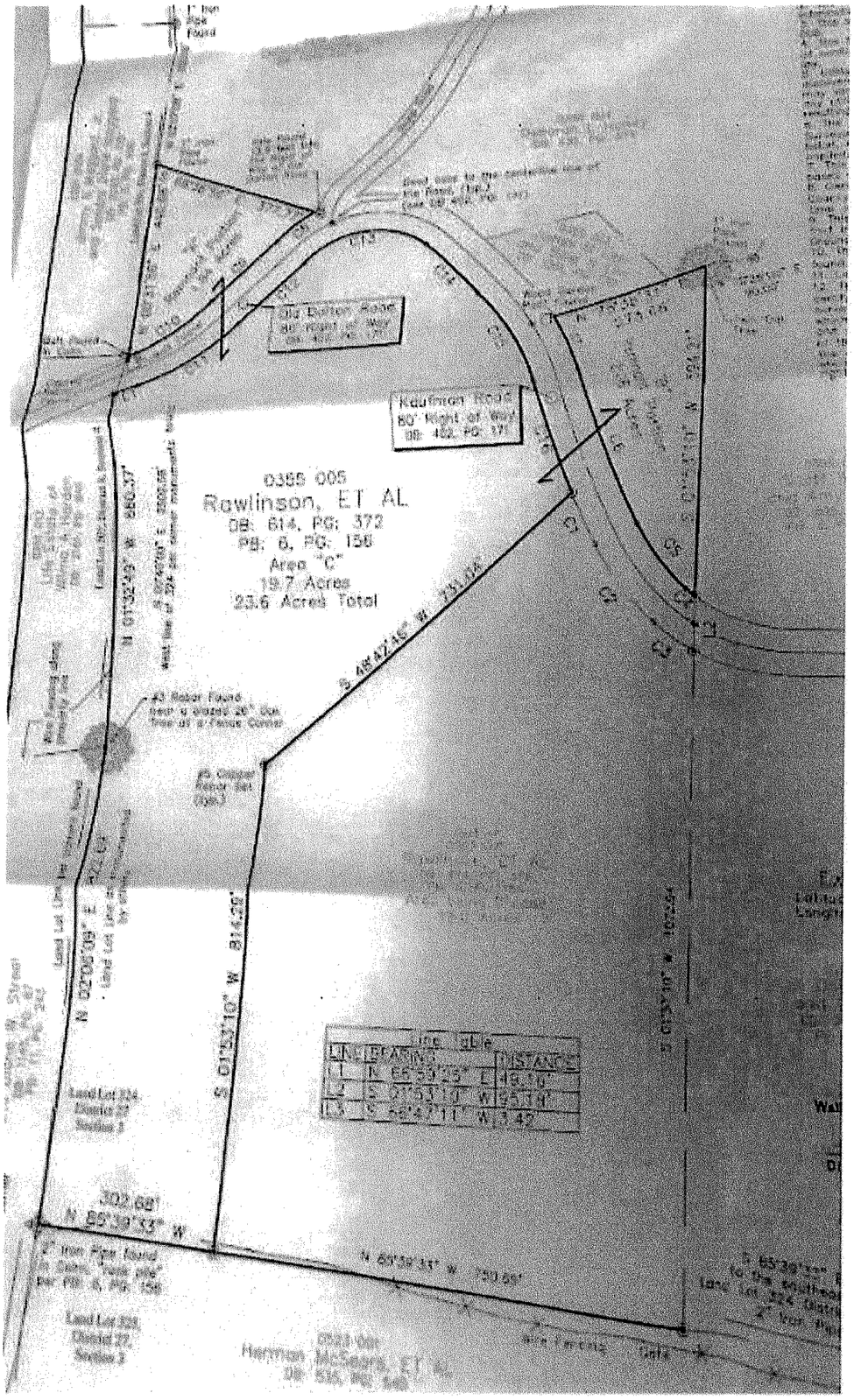
Owner:	**Jon Capello**
Petitioner:	**same**
Location of Property:	**1354 Old Dalton Road LaFayette, GA. 30728**

Tax map & parcel number 0-355-005

Date Applied:	**2/15/2022**
PC Meeting Date:	**3/17/2022**
Present Zoning:	A-1 (Agricultural)

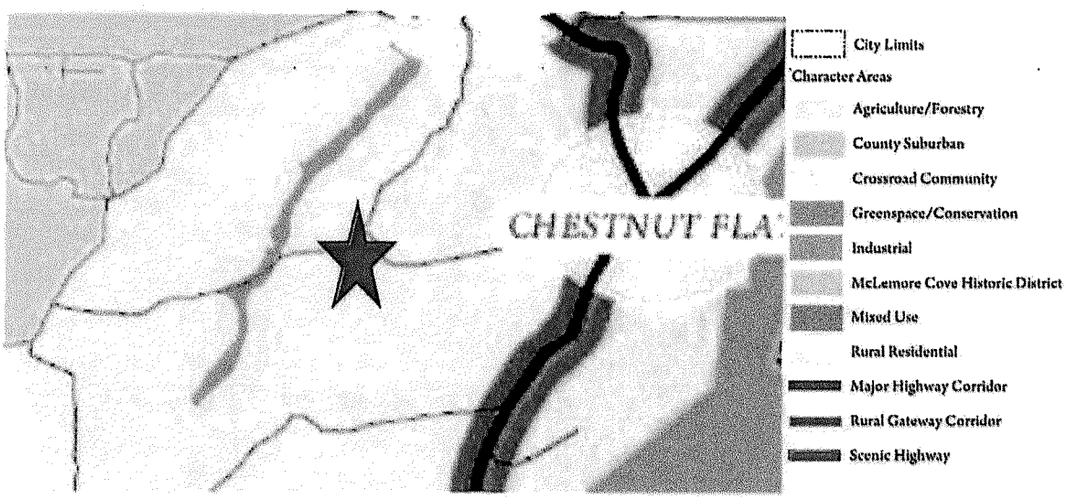
APPLICANT'S INTENT:	He would like to rezone the 1.84 acres across the road to R-2 (Residential)
DETAILS OF REQUEST:	This property started out as a 42+/- acre tract and Mr. Capello purchased the tract that included the 23.6, 2.06 & 1.84 acres as seen on attached plat. The 2.06 & 1.84 acre tracts are across the road from the main tract. Because of this all being zoned A-1, he cannot separate the 1.84 acres from the larger piece because it does not have the required five acres. He would like to rezone the 1.84 acres to R-2 so it can be a stand along lot because this lot does touch another property that is zoned R-2. If this passes he would need to be approved for a septic before the lots could be separated.


1.84-acre tract
R-2
A-1
Dividing line between R-2 & A-1

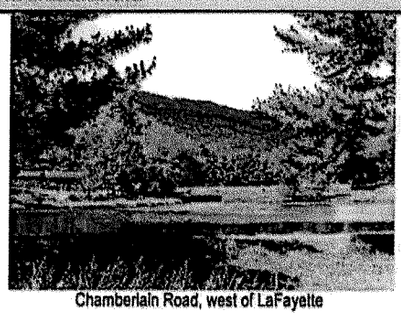

0385 005
Rowlinson, ET AL
DB: 614, PG: 372
PB: 8, PG: 158
Area "C"
19.7 Acres
23.6 Acres Total
Old Dalton Road
80' Right of Way
DB: 482, PG: 171
Kauffman Road
80' Right of Way
DB: 482, PG: 171
#3 Rebar Found
0.3' Crimped Top Pipe
Land Lot 224
District 2F
Section 3
302.62'
N 89°19'33" W
2" Iron Pipe Found
In Stone Face Mkr
Per PB: 8, PG: 158
N 89°19'33" W 730.69'
0383 001
Herman McSwain, ET AL
DB: 516, PG: 149
LINE TABLE
LINE BEARING DISTANCE
L1 N 65°39'33" E 48.16'
L2 S 01°53'10" W 95.14'
L3 S 65°39'33" W 3.42'

Projected Area:

Future Land Use Map:



Rural Residential



Chamberlain Road, west of LaFayette

Description

Rural, undeveloped land likely to face development pressures for lower density (one unit per one+ acres) residential development. Typically will have low pedestrian orientation and access, very large lots, open space, pastoral views, high degree of building separation.

Development Strategies/Policies:

Maintain rural atmosphere with new residential development by:

- Permitting rural cluster or conservation subdivision design that incorporate significant amounts of openspace.
- Encourage compatible architecture styles that maintain regional rural character, without "franchise" or "corporate" architecture.
- Wherever possible, connect to regional network of greenspace and trails, available to pedestrians, bicyclists, and equestrians.
- Can be designed for greater pedestrian orientation and access, more character with attractive clustering of buildings

Quality Community Objectives

- Sense of place
- Regional identity
- Heritage preservation
- Open space preservation
- Environmental protection
- Growth preparedness
- Housing opportunities

Land Uses

Residential
Agriculture/Forestry
Park/Recreation/Conservation

Implementation Measures

More detailed sub-area planning:

- Preserve rural features and limit residential development to lot sizes of one (Residential-Agricultural Zoning District) to five acres (Agricultural Zoning District).

New or revised local development regulations:

- Require preservation of open space, trees, limit commercial and residential development

Incentives:

- Allow design variances for conservation subdivisions and individual homes

Public Investments:

- Public parks and greenspace/ trails to connect Residential and areas of interest such as general stores, churches, or community centers.

Infrastructure Improvements:

- Improve water and sewer, extend where practical, road resurfacing and repairing when and where necessary

CONSIDERATION OF ZONING CRITERIA

1. **Existing land uses and zoning of nearby property:** The zoning of the nearby property is currently zoned R-2 (Residential) & A-1 (Agricultural)

2. **Suitability of the subject property for the zone purposed:** Yes

3. **Extent to which property values of the subject property are diminished by the particular zoning restrictions:** This property is divided by the road and there is only the 1.84 on this side.

4. **Extent to which the destruction of property values of the subject property promotes the health, safety, morals or general welfare of the public:** None that we know of.

5. **Relative gain to the public as compared to the hardship imposed upon the individual property owner:** It would allow someone to purchase a smaller lot than five acres.

6. **Whether the subject property has reasonable economic use as currently zoned:** Yes

7. **Length of time the property has been vacant as zoned considered in the context of land development in the vicinity of the property:** This property has just been purchased by Mr. Capello

8. **Whether the proposed zoning will be a use that is suitable in view of the use and development of adjacent and nearby property:** It would be.

9. **Whether the proposed zoning will adversely affect the existing use or usability of adjacent or nearby property:** Not that we know of

10. **Whether the zoning proposal is in conformity with the policies and intent of the Comprehensive Plan:** The Future Land Use Map shows rural residential.

11. **Whether the zoning proposal will result in a use which will or could cause an excessive or burdensome use of existing streets, transportation facilities, utilities, or schools.** It would not.

12. **Whether there is other existing or changing conditions affecting the use and development of the property which give supporting grounds for either approval or disapproval of the zoning proposal:** The portion that he would like to rezone does touch R-2 zoning to the west.

WALKER COUNTY
PLANNING & DEVELOPMENT
AGENDA ITEM

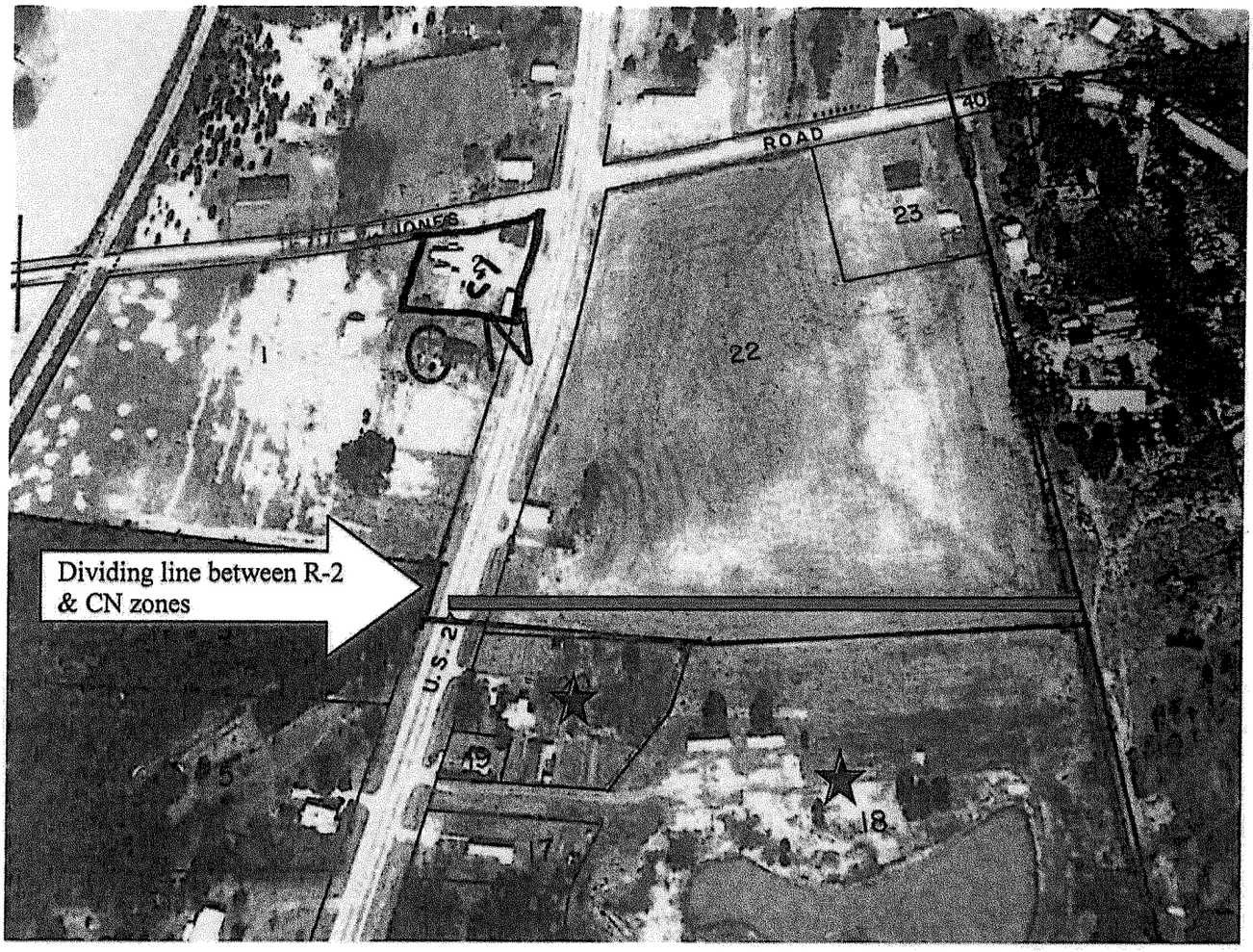
Owner:	**Manish Patel**
Petitioner:	**same**
Location of Property:	**6620 N. Hwy 27 LaFayette, GA. 30728**

Tax map & parcel number 0-328-3-020

Date Applied:	**2/15/2022**
PC Meeting Date:	**3/17/2022**
Present Zoning:	R-2 (Residential)

APPLICANT'S INTENT:	He would like to rezone the property from R-2 (Residential) to C-1 (Commercial) 1.24 acres with 200+/- feet of road frontage
DETAILS OF REQUEST:	His application states that he would like to rezone to build a strip mall.

Projected Area:


ROAD
JONES
U.S. 2
Dividing line between R-2
& CN zones
22
23
18

Allowable uses in a CN (Commercial Neighborhood) zone

Neighborhood commercial. This group of use includes limited commercial activities of a convenience nature and professional offices predominantly serving residential neighborhoods within a two-mile radius. Examples include the following specific uses, and all substantially similar types of uses:

a. Convenience commercial retail establishments, including convenience stores, gasoline sales and service, combination gasoline sales and food marts and similar facilities.

b. Professional and office uses listed in subsection (b)(4) of this section.

c. Restaurants without drive-up and/or walk-up facilities.

d. Roadside produce stands, temporary or permanent.

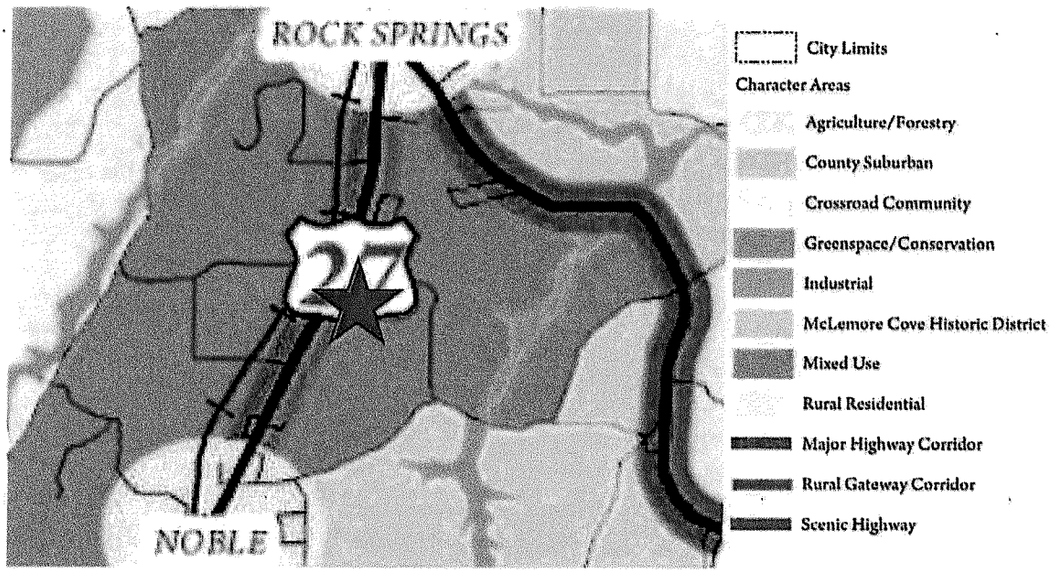
e. Animal care facilities including veterinary clinics, kennels or other animal boarding facilities with no outdoor runs. Kennels include the commercial raising, breeding, and boarding of dogs. Requirements in section 22-154 must be met.

Allowable uses in a C-1 (Commercial) zone

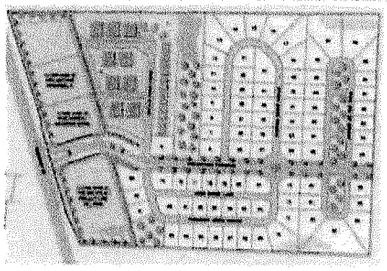
General commercial. A wide variety of general commercial, commercial recreational, entertainment and related activities is included in this group of uses. All uses are subject to approval by authorities involved in the type of development or use proposed, such as Environmental Health Services, Emergency Services, Georgia DOT, etc. Examples include professional and office uses listed in subsection (b)(4) of this section, as well as the following specific uses, and all substantially similar types of uses:

a. Arcades, billiards/pool parlors, bowling alleys, indoor recreation centers, indoor firing and shooting ranges (however, must meet the requirements in section 22-155), and gymnasiums/spas/health clubs.
b. Community centers and fraternal lodges.
c. Commercial or trade schools, such as dance and martial arts studios.
d. Department stores and other retail sales stores, such as shoe stores, clothing stores, pharmacies, florists, and bookstores.
e. Farm and garden supplies, building supplies, vehicle parts and accessories.
f. Financial institutions with drive-up facilities.
g. Flea markets or similar outdoor or indoor/outdoor sales complexes.
h. Funeral homes, cemeteries and mortuaries.
i. Gasoline sales and service, combination gasoline sales and food marts and similar facilities.
j. Grocery stores, supermarkets and specialty food stores (such as meat markets and bakeries).
k. Hospitals.
l. Hotels, motels, or bed and breakfasts.
m. Marinas.
n. Miniature golf, and golf driving ranges.
o. Outdoor areas, rodeo grounds, livestock auction facilities, racetracks (i.e., auto, dog, go-kart, horse, motorcycle), and similar activities. However, must meet the requirements in section 22-155.
p. Plant nurseries.
q. Recreational vehicle and travel trailer parks. However, must meet the requirements in section 22-151.
r. Restaurants (standard sit-down, high turnover sit-down and restaurants with drive-up facilities).
s. Roadside produce stands, temporary or permanent.
t. Service businesses, such as blueprint, printing, catering, tailoring, travel agencies, upholstery shops, laundries/dry cleaners and light mechanical repair stores (such as camera, TV or bicycle repair shops).
u. Shopping centers.
v. Storage yards for equipment, machinery and supplies for building and trade contractors, and garbage haulers.
w. Taverns, bars, lounges, nightclubs, and dancehalls.
x. Theaters and auditoriums.
y. Vehicle sales, rental, service and repair, including truck stops, body shops, road services, car wash facilities and the sale, rental, repair and service of new or used automobiles, boats, buses, farm equipment, motorcycles, trucks, recreational vehicles and mobile homes.
z. Animal care facilities including animal hospitals, veterinary clinics, kennels or other animal boarding facilities. Kennels include the commercial raising, breeding, and boarding of dogs. However, must meet the requirements in section 22-154.

Future Land Use Map:



Mixed Use



Fieldstone Farms Mixed Use Planned Unit Development – Phase I

Description

- A mix of office, housing, and commercial uses
- Walkable
- Improves sense of community

Suggested Development Plan:

- Design Guidelines for Stores and Offices (Types, Appearance) including connectivity guidelines, landscaping design, setbacks, greenspace requirements and stormwater plan.
- Encourage compatible architecture styles that maintain regional rural character, without "franchise" or "corporate" architecture.
- Wherever possible, connect to regional network of greenspace and trails, available to pedestrians, bicyclists, and equestrians.
- Can be designed for greater pedestrian orientation and access, more character with attractive clustering of buildings

Quality Community Objectives

- Traditional neighborhood
- Infill development
- Sense of place
- Appropriate businesses
- Employment options
- Housing opportunities

Land Uses

Residential
Commercial
Park/Recreation/Conservation
Public/Institutional
Mixed Use

Implementation Measures

More detailed sub-area planning:

- Create vision for mixed use areas. Stormwater Management Plan for the Rock Spring Creek Watershed. Wetland and Spring Protection Plan for the historic Rock Spring.

New or revised local development regulations:

- Design guidelines, infill use restrictions, update and enhance wetland protection ordinance.

Incentives:

- Walker County funded Stormwater Plan available for participation by landowners.

Public Investments:

- Stormwater Management Plan, Community Recreational Areas, Walker County Transit

Infrastructure Improvements:

- Create wifi hotspots, improve water and sewer services to accommodate creative designs

CONSIDERATION OF ZONING CRITERIA

1. **Existing land uses and zoning of nearby property:** The zoning of the nearby property is currently zoned R-2 (Residential) & CN (Commercial Neighborhood)

2. **Suitability of the subject property for the zone purposed:** Yes

3. **Extent to which property values of the subject property are diminished by the particular zoning restrictions:** None

4. **Extent to which the destruction of property values of the subject property promotes the health, safety, morals or general welfare of the public:** None that we know of.

5. **Relative gain to the public as compared to the hardship imposed upon the individual property owner:** Could bring in more businesses.

6. **Whether the subject property has reasonable economic use as currently zoned:** Yes

7. **Length of time the property has been vacant as zoned considered in the context of land development in the vicinity of the property:** Mr. Patel has just purchased this property

8. **Whether the proposed zoning will be a use that is suitable in view of the use and development of adjacent and nearby property:** It would not be.

9. **Whether the proposed zoning will adversely affect the existing use or usability of adjacent or nearby property:** Unknown

10. **Whether the zoning proposal is in conformity with the policies and intent of the Comprehensive Plan:** The Future Land Use Map shows mixed use.

11. **Whether the zoning proposal will result in a use which will or could cause an excessive or burdensome use of existing streets, transportation facilities, utilities, or schools.** Yes

12. **Whether there is other existing or changing conditions affecting the use and development of the property which give supporting grounds for either approval or disapproval of the zoning proposal:** The property does touch commercial neighborhood which does not allow for the same things as a commercial zone does.

WALKER COUNTY
PLANNING & DEVELOPMENT
AGENDA ITEM

Owner:	**Manish Patel**
Petitioner:	**same**
Location of Property:	**6584 N. Hwy 27 LaFayette, GA. 30728**

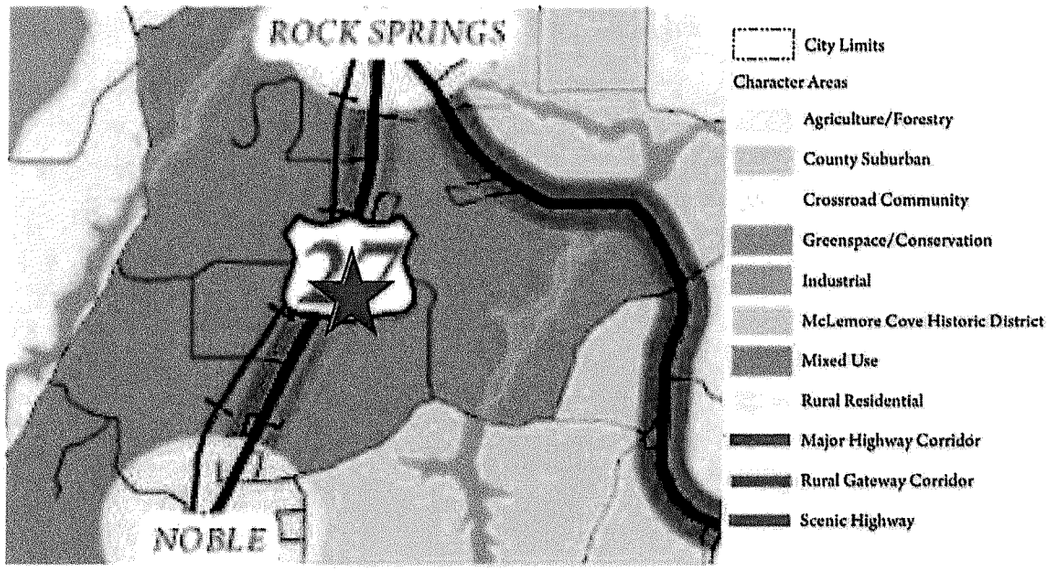
Tax map & parcel number 0-328-3-018

Date Applied:	**2/15/2022**
PC Meeting Date:	**3/17/2022**
Present Zoning:	R-2 (Residential)

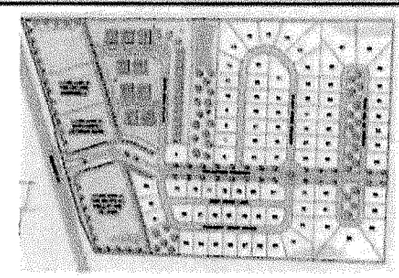
APPLICANT'S INTENT:	He would like to rezone the property from R-2 (Residential) to C-1 (Commercial) 10.42 acres with 29+/- road frontage
DETAILS OF REQUEST:	His application states that he would like to rezone to build a strip mall.

Projected Area:

Future Land Use Map:



Mixed Use



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3. **Extent to which property values of the subject property are diminished by the particular zoning restrictions:** None

4. **Extent to which the destruction of property values of the subject property promotes the health, safety, morals or general welfare of the public:** None that we know of.

5. **Relative gain to the public as compared to the hardship imposed upon the individual property owner:** Could bring in more businesses.

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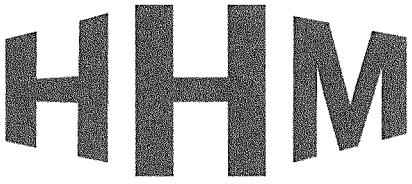
WALKER COUNTY, GEORGIA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2020



CERTIFIED PUBLIC ACCOUNTANTS

WALKER COUNTY, GEORGIA

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WALKER COUNTY, GEORGIA

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CERTIFIED PUBLIC ACCOUNTANTS
CHATTANOOGA | MEMPHIS

INDEPENDENT AUDITOR'S REPORT

Commissioner
Walker County, Georgia
LaFayette, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund, and the aggregate remaining fund information of Walker County, Georgia, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Walker County, Georgia's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. We did not audit the financial statements of the Walker County Health Department (a discretely-presented component unit), whose statements reflect total assets of $2,131,411 and total net position of $775,404 as of September 30, 2020, and total revenues of $1,163,297 for the year then ended. Those financial statements were audited by other auditors whose report has been furnished to us and our opinion, insofar as it relates to the amounts included for the Walker County Health Department, is based solely on the report of the other auditors.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of the other auditor, 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 units, each major fund, and the aggregate remaining fund information of Walker County, Georgia, as of September 30, 2020, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages vi through xiv of the Financial Section and the required supplementary information on pages 47 through 55 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in 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 inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Walker County, Georgia's basic financial statements. The combining nonmajor fund statements, agency fund statements, and nonmajor fund budgetary comparison schedules included as other supplementary information, and the schedule of projects constructed with special purpose local option sales tax proceeds, and schedule of expenditures of federal awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund statements, agency fund statements, and nonmajor fund budgetary comparison schedules included as other supplementary information, and the schedule of projects constructed with special purpose local option sales tax proceeds, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 by us. In our opinion, based on our audit, the procedures performed as described above, the combining nonmajor fund statements, agency fund statements, and nonmajor fund budgetary comparison schedules included as other supplementary information, and the schedule of projects constructed with special purpose local option sales tax proceeds, and schedule of expenditures of federal awards 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 April 15, 2021 on our consideration of Walker County, 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 solely 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 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 Walker County, Georgia's internal control over financial reporting and compliance.

Chattanooga, Tennessee
April 15, 2021

WALKER COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS

The following discussion and analysis of Walker County's financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2020. Please read it in conjunction with the County's financial statements which follow this analysis.

FINANCIAL HIGHLIGHTS

The assets and deferred outflows of resources of Walker County exceeded its liabilities and deferred inflows of resources at September 30, 2020 by $112,652,387 (Net Position), an increase of $17,747,128 from the prior year. Of the net position, $92,102,956 is restricted as to what the funds may be expended for. The remaining balance, $20,549,431, is what is available to meet the ongoing obligations to citizens and creditors.

In the County's business-type activities, operating expenditures exceeded operating revenues by $1,186,836. Revenues were insufficient to recoup costs largely due to accrued postclosure costs.

The County's governmental activities reported combined ending net position of $114,971,220, an increase of $18,933,964 from the prior year net position.

Debt decreased by $10,323,436. There were bond payments of $5,640,000, a net decrease in leases of $528,436, payments on the nonexchange financial guarantee of $4,155,000 and the addition of notes payable for $139,727.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the County as a whole and present a longer-term view of the County's finances. Fund financial statements start on page 5. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as trustee or agent for the benefit of those outside the government.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. One of the most important questions asked about the County's finances is, "Is the County as a whole better or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities, which are the government-wide statements, report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets, deferred outflows of resources, liabilities and deferred inflows of resources using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position and the Statement of Activities report the County's net position and changes in net position. One can think of the County's net position – the difference between assets and deferred outflow of resources and liabilities and deferred inflow of resources – as one way to measure the County's financial health, or financial position. Over time, increases or decreases in the County's net position are one indicator of whether its financial health is improving or deteriorating. However, other nonfinancial factors will need to be considered, such as changes in the County's property tax base and the condition of the County's roads, to assess the overall health of the County.

In the Statement of Net Position and the Statement of Activities, we divide the County into the following:

Governmental activities – Most of the County's basic services are reported here: public safety (law enforcement and traffic control, fire and rescue services, and corrections and detention); health and welfare (health and social services); recreation and culture (including libraries); community development (planning, environmental management and cooperative extension); public works (roads); and general government administration (legislative, general and financial, elections and judicial). Property taxes, other local taxes, and state and federal grants finance most of these activities.

Business-type activities – The County charges fees to customers to cover the cost of operations for its enterprise funds. The county maintains two enterprise funds. The Landfill maintains the County transfer station, the construction and demolition landfill, and the solid waste landfill, which was closed in 1998. Under federal guidelines, the County must maintain the solid waste landfill for 30 years after it is closed. The Special Facilities fund operates the Mountain Cove lodging and recreation area and was developed to host weddings, small conventions, and leisure outings.

Component unit – The County includes the following separate entity in its report – Walker County Health Department. Although legally separate, this "component unit" is included because the County is financially accountable and provides operating and capital funding as well as oversight. The Health Department has a June 30 year end. Complete financial statements of the Health Department can be obtained from their office: 603 E. Villanow St., LaFayette, Georgia 30728.

FUND FINANCIAL STATEMENTS

Traditional users of government financial statements will find the fund financial statement presentation more familiar. The focus is now on the County's most significant funds. The fund financial statements provide more information about these individual funds – not the County as a whole.

The County has three kinds of funds:

Governmental funds – Most of the County's basic services are included in governmental funds, which focus on balances left at year end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided in an accompanying schedule of the governmental funds statement that explains the relationship (or differences) between them.

Proprietary funds – These funds are used to account for operations that are financed in a manner similar to private business enterprises. The proprietary fund measurement focus is upon determination of net income, financial position and cash flows. Cash and temporary investments related to these proprietary funds are all highly liquid cash equivalents. The County's proprietary fund types consist of the Walker County Landfill and the Special Facilities fund. The operation of these funds are generally intended to be self-supporting.

Fiduciary Funds – These funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the financial statement – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's schedule of budgetary comparisons, changes in net position liability and related ratios, contributions, and pension investment returns.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. At the end of the current fiscal year, the County's assets and deferred outflow of resources exceeded its liabilities and deferred inflow of resources by $112,652,387. This excess is divided into three net position categories. Investment in capital assets less any outstanding debt used to acquire these assets is one of the components of net position. Walker County uses these assets to provide service to its citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities. Another component is restricted net position, the balance of which is subject to external restrictions. The final component is unrestricted net position. The amount in this category normally represents amounts that may be used to meet the ongoing obligations to its citizens and creditors. The balance at September 30, 2020, is a balance of $20,549,431, which may be used to meet the County's ongoing obligations.

Net Position
September 30, 2020 and 2019

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Assets						
Current and other assets	$ 40,216,999	$ 35,015,546	$ 375,425	$ 505,930	$ 40,592,424	$ 35,521,476
Capital assets	100,258,779	97,307,402	1,733,393	1,898,272	101,992,172	99,205,674
Total assets	140,475,778	132,322,948	2,108,818	2,404,202	142,584,596	134,727,150
Deferred outflows of resources	993,322	996,613	-	-	993,322	996,613
Liabilities						
Long-term liabilities	18,022,221	34,724,528	4,300,505	3,311,398	22,322,726	38,035,926
Other liabilities	8,475,659	2,378,215	127,146	224,801	8,602,805	2,603,016
Total liabilities	26,497,880	37,102,743	4,427,651	3,536,199	30,925,531	40,638,942
Deferred inflow of resources	-	179,562	-	-	-	179,562
Net Position						
Net investment in capital assets	82,202,373	73,223,561	939,413	1,103,019	83,141,786	74,326,580
Restricted	8,961,170	7,005,966	-	-	8,961,170	7,005,966
Unrestricted	23,807,677	15,807,729	(3,258,246)	(2,235,016)	20,549,431	13,572,713
Total net position	$ 114,971,220	$ 96,037,256	$(2,318,833)	$(1,131,997)	$112,652,387	$ 94,905,259

Net position of the County's governmental activities increased by $18,933,964 while the net position of the business type activities decreased by $1,186,836. The Landfill operated at a loss due to closure and depreciation expense while the Special Facilities had a loss due to operating costs.

Walker County's overall revenue increased in 2020, as compared to 2019, by 6%. Property tax revenue increased 9%, and Local Option sales tax revenue increased 15%. Approximately 35% of the County's total revenue from governmental activities came from property taxes and 30% from other taxes. Charges for services increased to about 17% of governmental revenue, with grants and contributions contributing approximately 10%.

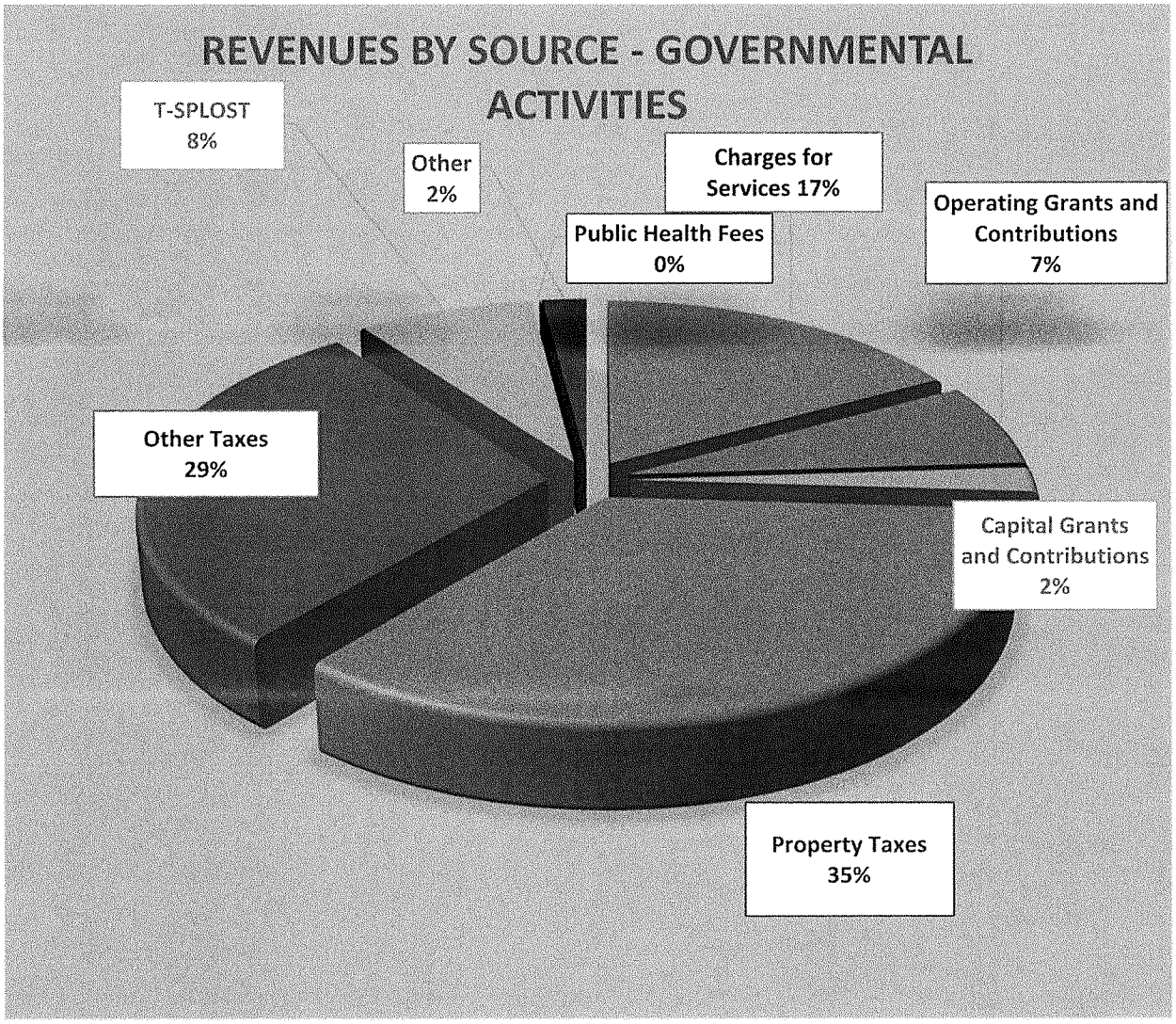
The County's largest expenditures were for the general government (30% of total governmental expenses), judicial (19%), sheriff (19%) and public safety (16%).

Changes in Net Position
September 30, 2020 and 2019

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Revenues						
Program Revenues:						
Charges for services	$ 8,846,407	$ 8,139,596	$ 1,515,347	$ 1,546,113	$ 10,361,754	$ 9,685,709
Operating grants & contributions	3,996,272	1,153,492	-	-	3,996,272	1,153,492
Capital grants & contributions	1,107,173	2,272,706	-	-	1,107,173	2,272,706
General Revenues:						
Property taxes	18,549,824	16,969,353	-	-	18,549,824	16,969,353
Other taxes	15,828,228	14,217,589	-	-	15,828,228	14,217,589
T-SPLOST	4,264,156	3,829,587	-	-	4,264,156	3,829,587
Public health fee	112,740	3,314,100	-	-	112,740	3,314,100
Other	835,688	434,329	-	-	835,688	434,329
Total revenues	53,540,488	50,330,752	1,515,347	1,546,113	55,055,835	51,876,865
Expense						
General government	10,351,049	4,875,899	-	-	10,351,049	4,875,899
Judicial	6,574,382	4,118,639	-	-	6,574,382	4,118,639
Sheriff	6,447,312	7,656,039	-	-	6,447,312	7,656,039
Public safety	5,608,341	6,199,074	-	-	5,608,341	6,199,074
Public works	2,466,752	4,955,446	-	-	2,466,752	4,955,446
Health and welfare	1,489,883	1,033,550	-	-	1,489,883	1,033,550
Culture and recreation	388,040	486,321	205,564	211,610	593,604	697,931
Housing and development	376,950	803,346	-	-	376,950	803,346
Intergovernmental	601,214	479,633	-	-	601,214	479,633
Interest	302,601	1,822,928	-	-	302,601	1,822,928
Solid waste landfill	-	-	2,496,619	1,447,689	2,496,619	1,447,689
Total expenses	34,606,524	32,430,875	2,702,183	1,659,299	37,308,707	34,090,174
Increase (decrease) in net position	18,933,964	17,899,877	(1,186,836)	(113,186)	17,747,128	17,786,691
Net Position – Oct. 1	96,037,256	78,137,379	(1,131,997)	(1,018,811)	94,905,259	77,118,568
Net Position – Sept. 30	$ 114,971,220	$ 96,037,256	$(2,318,833)	$(1,131,997)	$112,652,387	$ 94,905,259

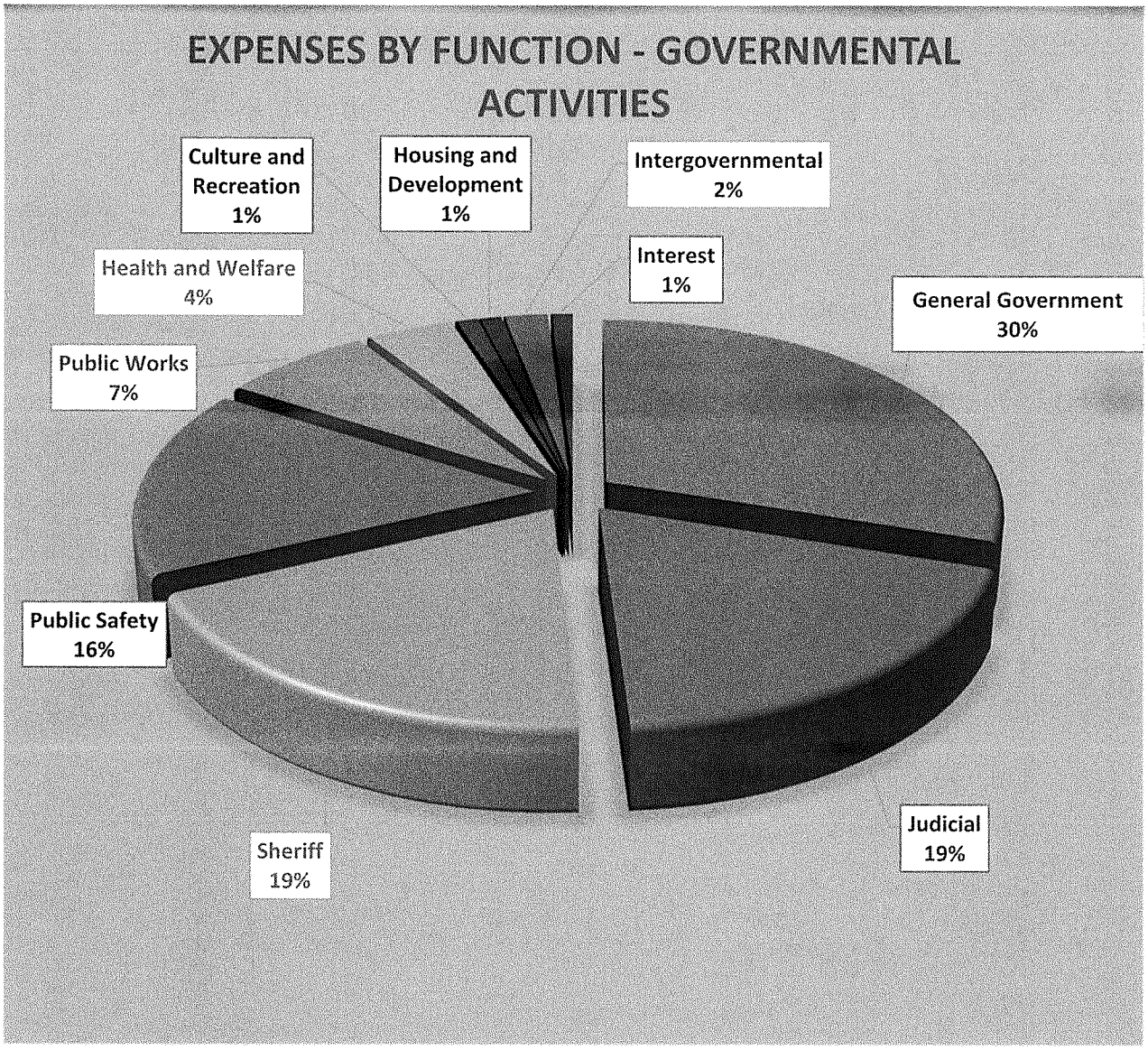
Total government-wide revenue of $55,055,835 was comprised of governmental activities ($53,540,488) and business-type activities ($1,515,347). The revenue of the business-type activities were solely charges for services. The following graph illustrates the distribution of the governmental activities revenue. The predominate sources of revenue are property taxes and other taxes, which are primarily comprised of Local Option Sales Tax, Special Purpose Local Option Sales Tax, and business taxes. Special Purpose Local Option Sales Tax revenue, which totaled $6,269,275, is specifically earmarked and cannot be used to finance the normal operations of the County.

The County continues to be dependent upon property taxes and sales taxes as its major sources of revenue.



Government-wide expenses totaled $37,308,707 for fiscal year 2020, including governmental activity expense of $34,606,524 and business-type activity expense of $2,702,183. The following graph provides a visual depiction of expenditures of the governmental activities by function for fiscal year 2020.

Overall, expenses were up in 2020 by $3,218,533 from 2019.



FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds – The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As the County completed the year, its governmental funds reported a combined fund balance of $26,482,167. Restricted fund balance is $8,961,170 which represents funds that are subject to externally enforceable legal restrictions. The difference represents a surplus unassigned fund balance of $17,362,700 and a nonspendable balance of $158,297.

The General fund is the chief operating fund of Walker County. At the end of the current fiscal year, the unassigned fund balance of the General fund was $17,374,751. The unassigned fund balance increased by $3,544,342 during the current year. This increase included transfers of $1,843,477 made to supplement operations of other funds. Among the transfers were $397,096 to E911, $59,573 to the County transportation system, $1,292,904 to the Walker County Development Authority for debt service, and $93,904 required by federal and/or state grants as the County's matching share.

The focus of the fund financial statements is on major funds which generally represent the government's most important funds. Non-major funds are aggregated and presented in single columns. The major funds of Walker County, other than the General fund, and their fund balances at year-end are: Fire and Rescue, $641,481, SPLOST, $4,861,350, Walker County Development Authority, $1,149,830 and the TSPLOST, $1,546,491. The SPLOST fund balance increased by $903,449. This was a result of SPLOST sales tax exceeding SPLOST expenditures for the year. The Development Authority fund balance increased by $193,263. This was the result of industrial development expenditures of $11,949, debt service of $1,291,406 and transfers from the General Fund of $1,292,904 for the retirement of the revenue bonds.

Proprietary Funds – Walker County's proprietary funds provide the same type of information as the business-type activities in the government-wide financial statements; therefore, the discussion of current year activity in the government-wide section is not duplicated here.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual revenues and other financing sources exceeded budgeted revenues and other financing sources by $426,590. The excess of actual revenues over budgeted revenues was primarily due to actual property tax revenues exceeding budgeting property tax revenues by $471,382, other taxes exceeding budget by $1,494,407, licenses and permits exceeding budget by $61,648, and contribution revenue exceeding budgeted revenue by $72,177. Fines and forfeitures came in below budget by $170,636. Charges for services came in below budget by $2,408,509. The County does not normally budget for contributions unless it is certain that the contribution will be made, and the amount is determinable. The excess of budgeted expenditures and other financing uses over actual expenditures and other financing uses was $1,745,989. This was primarily due to budgeted Sheriff expenditures being $1,752,014 lower than actual.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets – The County's investment in capital assets for its governmental funds as of September 30, 2020, totaled $100,258,779, net of accumulated depreciation. This investment in capital assets includes land, buildings and building improvements, machinery and equipment, and infrastructure. The County's investment in capital assets for the current fiscal year increased by $2,951,377, net of accumulated depreciation.

Capital Assets at Year-end
September 30, 2020 and 2019

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Non-depreciable assets:						
Land	$ 9,111,954	$ 9,111,954	$ 169,000	$ 169,000	$ 9,280,954	$ 9,280,954
Construction in Progress	1,210,881	1,068,570	737,177	737,177	1,948,058	1,805,747
Depreciable assets:						
Buildings an improvements	43,716,069	43,014,050	667,026	667,026	44,383,095	43,681,076
Machinery and equipment	28,601,920	26,855,629	1,901,301	1,901,301	30,503,221	28,756,930
Infrastructure	111,909,997	106,347,477	-	-	111,909,997	106,347,477
C&D Landfill	-	-	4,985,021	4,985,021	4,985,021	4,985,021
Total	194,550,821	186,397,680	8,459,525	8,459,525	203,010,346	194,857,205
Less: Accumulated Depreciation	(94,292,042)	(89,090,278)	(6,726,132)	(6,561,253)	(101,018,174)	(95,651,531)
Net Capital Assets	$ 100,258,779	$ 97,307,402	$ 1,733,393	$ 1,898,272	$101,992,172	$ 99,205,674

Additional information on the County's capital assets can be found in Note 4 to the financial statements in this report.

Debt – At the end of the current fiscal year, the County had total debt outstanding of $28,751,468. This consisted of general obligation bonds, lease obligations, a GEFA note, landfill closure and postclosure costs, defined pension fund obligations, and compensated absences.

Outstanding Debt at Year-end
September 30, 2020 and 2019

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
General Obligation Bonds	$ 17,525,000	$ 23,165,000	$ -	$ -	$ 17,525,000	$ 23,165,000
Lease Obligations	531,406	918,842	-	141,000	531,406	1,059,842
Note Payable	-	-	793,980	654,253	793,980	654,253
Compensated Absences	1,178,405	1,032,164	11,570	5,939	1,189,975	1,038,103
Landfill Closure Costs	2,326,130	2,285,000	3,506,525	2,510,206	5,832,655	4,795,206
Nonexchange Financial Guarantee	-	4,155,000	-	-	-	4,155,000
Net Pension Liability	2,878,452	3,168,522	-	-	2,878,452	3,168,522
Totals	$ 24,439,393	$ 34,724,528	$ 4,312,075	$ 3,311,398	$ 28,751,468	$ 38,035,926

Additional information on the County's debt can be found in Notes 5 and 6 to the financial statements in this report.

PENSION BENEFITS

Walker County, Georgia sponsors a single employer defined benefit pension plan for all of its full-time employees who were employed as of December 31, 2005. Annually, an independent actuary engaged by the Trustees of the retirement system calculates the amount of the annual contribution that the County must make to the pension plan to ensure that the plan will be able to fully meet its obligations to retired employees on a timely basis. The County funds the annually determined contribution to the retirement system as determined by the actuary. The County contributed $1,092,916 for the fiscal year ending September 30, 2020.

The provisions of Governmental Accounting Standards Board (GASB) Statement No. 67 went into effect on July 1, 2013. This statement related to the pension plan accounting and resulted in significant changes to the actuarial reporting and financial report footnotes. The provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27*, were effective July 1, 2016 and significantly changed the County's accounting for pension amounts. GASB asserts that the new standard will improve accounting and financial reporting by state and local governments for pensions.

GASB Statement No. 68 relates to employer accounting and results in changes to the County's accounting and financial reporting for its net pension liability and related amounts. Readers of the financial report will see the addition of the net pension liability to the government-wide financial statements. The net pension liability is the difference between the Total Pension Liability and Plan Fiduciary Net Position. Essentially, the net pension liability is the plan's unfunded pension obligation which GASB has determined meets the definition of a liability and should be recognized in the basic financial statements.

It is important to note that the GASB statements refer to plan accounting, not funding. The County continues to use the actuarially determined contribution (ARC) to determine appropriate funding of the pension plan.

At September 30, 2020, the County's total pension liability was $7,913,294. The plan fiduciary net position was $5,034,842, resulting in the County's net pension liability of $2,878,452. The plan fiduciary net position as a percentage of the total pension liability was 36.4%.

ECONOMIC FACTORS AND THE 2020 BUDGET

- The County received approximately $2.8 million from the federal CARES Act which was used to offset payroll expense for public safety workers
- Internet sales tax collections went into effect during the fiscal year
- Hotel/motel tax collections began during the fiscal year. This generated $46,371 in revenue for the County for the fiscal year ended September 30, 2020.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Walker County Accounting Department, P.O. Box 445, LaFayette, Georgia 30728.

WALKER COUNTY, GEORGIA

STATEMENT OF NET POSITION

SEPTEMBER 30, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Health Department
ASSETS				
Cash and cash equivalents	$ 5,677,591	$ 435,082	$ 6,112,673	$ 1,848,482
Restricted cash	7,596,778	-	7,596,778	-
Investments	6,057,754	-	6,057,754	-
Taxes receivable	13,616,462	-	13,616,462	-
Accounts receivables	880,300	114,291	994,591	-
Due from other governments	5,821,623	-	5,821,623	261,168
Due from (to) other funds	173,948	(173,948)	-	-
Inventory	-	-	-	19,878
Prepaid expenses	158,297	-	158,297	597
Note receivable	234,246	-	234,246	-
Capital assets -				
Nondepreciable	10,322,835	906,177	11,229,012	-
Depreciable, net	89,935,944	827,216	90,763,160	1,286
Total assets	140,475,778	2,108,818	142,584,596	2,131,411
DEFERED OUTFLOWS OF RESOURCES				
Other post-employment benefits items	-	-	-	76,307
Pension related items	993,322	-	993,322	153,342
Total deferred outflows of resources	993,322	-	993,322	229,649
LIABILITIES				
Accounts payable and accrued expenses	1,792,811	115,576	1,908,387	136
Due to other governments	70,832	-	70,832	50,282
Due to heirs, litigants, and others	104,823	-	104,823	-
Accrued interest payable	90,021	-	90,021	-
Long-term liabilities:				
Due within one year				
Bonds payable	4,915,000	-	4,915,000	-
Capital leases	323,767	-	323,767	-
Notes payable	-	12,114	12,114	-
Compensated absences	1,178,405	11,570	1,189,975	46,438
Due in more than one year				
Bonds payable	12,610,000	-	12,610,000	-
Capital leases	207,639	-	207,639	-
Notes payable	-	781,866	781,866	-
Landfill closure and postclosure care	2,326,130	3,506,525	5,832,655	-
Other post-employment benefits	-	-	-	787,342
Net pension liability	2,878,452	-	2,878,452	162,417
Total liabilities	26,497,880	4,427,651	30,925,531	1,046,615

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, GEORGIA

STATEMENT OF NET POSITION

SEPTEMBER 30, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Health Department
DEFERRED INFLOWS OF RESOURCES				
Other post-employment benefits items	-	-	-	452,098
Pension related items	-	-	-	86,943
Total deferred inflows of resources	-	-	-	539,041
NET POSITION				
Net investment in capital assets	82,202,373	939,413	83,141,786	1,286
Restricted for:				
SPLOST capital project	4,861,350	-	4,861,350	-
Program purposes	4,099,820	-	4,099,820	-
Unrestricted	23,807,677	(3,258,246)	20,549,431	774,118
Total net position	$ 114,971,220	$ (2,318,833)	$ 112,652,387	$ 775,404

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, GEORGIA

STATEMENT OF ACTIVITIES

YEAR ENDED SEPTEMBER 30, 2020

		Program Revenues		
	Expenses	Charges for Services and Fines	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES				
General government	$ 10,351,049	$ 1,245,686	$ 90,587	$ 1,107,173
Judicial	6,574,382	1,069,731	3,351,598	-
Sheriff	6,447,312	131,455	-	-
Public safety	5,608,341	6,292,058	-	-
Public works	2,466,752	-	48,939	-
Health and welfare	1,489,883	102,202	505,148	-
Culture and recreation	388,040	5,275	-	-
Housing and development	376,950	-	-	-
Intergovernmental	601,214	-	-	-
Interest	302,601	-	-	-
Total governmental activities	34,606,524	8,846,407	3,996,272	1,107,173
BUSINESS-TYPE ACTIVITIES				
Landfill	2,496,619	1,413,513	-	-
Special facilities	205,564	101,834	-	-
Total business-type activities	2,702,183	1,515,347	-	-
TOTAL PRIMARY GOVERNMENT	$ 37,308,707	$ 10,361,754	$ 3,996,272	$ 1,107,173
COMPONENT UNITS				
Health department	$ 737,031	$ 375,353	$ 628,238	$ -
TOTAL COMPONENT UNITS	$ 737,031	$ 375,353	$ 628,238	$ -
General revenues:				
Taxes				
General property taxes				
Sales and use tax				
T-SPLOST				
Alcoholic beverage taxes				
Business taxes				
Penalties and interest on delinquent taxes				
In lieu of taxes				
Public health fees				
Unrestricted investment earnings				
Miscellaneous				
Total general revenues and special items				
Changes in net position				
Net position, beginning of period				
Net position, end of period				

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Position				
Primary Government				Component Unit
Governmental Activities	Business-Type Activities		Total	Health Department
$ (7,907,603)	$ -	$	(7,907,603)	$ -
(2,153,053)	-		(2,153,053)	-
(6,315,857)	-		(6,315,857)	-
683,717	-		683,717	-
(2,417,813)	-		(2,417,813)	-
(882,533)	-		(882,533)	-
(382,765)	-		(382,765)	-
(376,950)	-		(376,950)	-
(601,214)	-		(601,214)	-
(302,601)	-		(302,601)	-
(20,656,672)	-		(20,656,672)	-
-	(1,083,106)		(1,083,106)	-
-	(103,730)		(103,730)	-
-	(1,186,836)		(1,186,836)	-
$ (20,656,672)	$ (1,186,836)	$	(21,843,508)	$ -
$ -	$ -	$	-	$ 266,560
-	-		-	266,560
18,549,824	-		18,549,824	-
10,875,510	-		10,875,510	138,000
4,264,156	-		4,264,156	-
327,827	-		327,827	-
3,903,546	-		3,903,546	-
301,811	-		301,811	-
419,534	-		419,534	-
112,740	-		112,740	-
217,743	-		217,743	21,076
617,945	-		617,945	630
39,590,636	-		39,590,636	159,706
18,933,964	(1,186,836)		17,747,128	426,266
96,037,256	(1,131,997)		94,905,259	349,138
$ 114,971,220	$ (2,318,833)	$	112,652,387	$ 775,404

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, GEORGIA

BALANCE SHEET - GOVERNMENTAL FUNDS

SEPTEMBER 30, 2020

	General	Fire and Rescue	Capital Projects
ASSETS			
Cash and cash equivalents	$ 3,163,513	$ 141,773	$ -
Restricted cash and cash equivalents	457,237	-	1,492
Investments	-	-	6,057,754
Taxes receivable	13,616,462	-	-
Accounts receivable	296,217	362,601	-
Prepaid expenses	127,074	17,261	-
Due from other funds	10,055,521	500,026	-
Due from other governments	4,469,646	-	544,725
Total assets	32,185,670	1,021,661	6,603,971
LIABILITIES			
Accounts payable and accrued expenses	1,468,097	48,801	124,456
Due to other funds	1,619,634	-	1,568,647
Due to other governments	21,314	-	49,518
Due to heirs, litigants, and others	104,823	-	-
Total liabilities	3,213,868	48,801	1,742,621
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	11,103,310	-	-
Unavailable revenue - fire fees	-	331,379	-
Unavailable revenue - public health fees	93,964	-	-
Unearned revenue - intergovernmental	-	-	-
Total deferred inflows of resources	11,197,274	331,379	-
FUND BALANCES			
Nonspendable	127,074	17,261	-
Restricted for:			
Capital projects	-	-	4,861,350
Judicial	-	-	-
Public safety	253,062	624,220	-
Public works	-	-	-
Health and welfare	-	-	-
Housing and development	-	-	-
Other purposes	19,641	-	-
Unassigned	17,374,751	-	-
Total fund balances	17,774,528	641,481	4,861,350
Total liabilities, deferred inflows of resources, and fund balances	$ 32,185,670	$ 1,021,661	$ 6,603,971

The accompanying notes are an integral part of these financial statements.

Development Authority	T Splost	Other Governmental Funds	Total Governmental Funds
$ 1,008,124	$ -	$ 1,364,181	$ 5,677,591
169,035	6,930,283	38,731	7,596,778
-	-	-	6,057,754
-	-	-	13,616,462
11,575	-	209,907	880,300
-	-	13,962	158,297
-	-	442,123	10,997,670
-	381,635	425,617	5,821,623
1,188,734	7,311,918	2,494,521	50,806,475
-	50,675	100,782	1,792,811
38,904	5,714,752	1,881,785	10,823,722
-	-	-	70,832
-	-	-	104,823
38,904	5,765,427	1,982,567	12,792,188
-	-	-	11,103,310
-	-	-	331,379
-	-	-	93,964
-	-	3,467	3,467
-	-	3,467	11,532,120
-	-	13,962	158,297
-	-	-	4,861,350
-	-	63,079	63,079
-	-	203,575	1,080,857
-	-	42,678	42,678
-	-	197,244	197,244
1,149,830	1,546,491	-	2,696,321
-	-	-	19,641
-	-	(12,051)	17,362,700
1,149,830	1,546,491	508,487	26,482,167
$ 1,188,734	$ 7,311,918	$ 2,494,521	$ 50,806,475

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, GEORGIA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

YEAR ENDED SEPTEMBER 30, 2020

Differences in amounts reported for governmental activities in the statement of net position:		
Fund balances - total governmental funds		$ 26,482,167
Amounts reported for governmental activities in the statement of net position are difference because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds		100,258,779
Certain revenues will be collected after year end but are not available soon enough to pay for the current period's expenditures and therefore are reported as deferred inflows of resources in the funds		11,532,120
Amounts related to the pension plan are not expected to be liquidated with expendable financial resources and, therefore, are not reported in the funds		(1,885,130)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term, are reported in the statement of net position. This item consists of the following:		
Note receivable	234,246	
Accrued interest	(90,021)	
Bonds payable	(17,525,000)	
Capital leases	(531,406)	
Compensated absences	(1,178,405)	
Landfill closure and postclosure care cost	(2,326,130)	(21,416,716)
Net position of governmental activities		$ 114,971,220

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2020

	General	Fire and Rescue	Capital Projects
REVENUES:			
General property taxes	$ 17,414,186	$ -	$ -
Other taxes	9,605,139	-	6,269,275
Licenses and permits	390,588	-	-
Intergovernmental	368,685	-	-
Charges for services	886,843	4,921,383	-
Fines and forfeitures	1,113,619	-	-
Investment income	168,172	-	33,351
Contributions and donations	72,177	351	-
Rental income	517,870	-	-
Other	189,311	-	-
Total revenues	30,726,590	4,921,734	6,302,626
EXPENDITURES:			
Current:			
General government	5,862,459	-	-
Judicial	3,202,551	-	-
Sheriff	6,446,449	-	-
Public safety	1,172,000	3,250,078	-
Public works	2,272,691	-	-
Health and welfare	212,287	-	-
Culture and recreation	388,040	-	-
Housing and development	365,001	-	-
Debt service:			
Principal	4,313,944	190,907	4,695,000
Interest	2,779	25,639	102,963
Capital outlay	2,222,427	237,872	-
Intergovernmental	-	-	601,214
Total expenditures	26,460,628	3,704,496	5,399,177
Excess (deficiency) of revenues over (under) expenditures	4,265,962	1,217,238	903,449
Other financing sources (uses)			
Transfers in	1,117,032	-	-
Transfers out	(1,843,477)	(1,117,032)	-
Total other financing sources (uses)	(726,445)	(1,117,032)	-
Net change in fund balances	3,539,517	100,206	903,449
FUND BALANCE - beginning of period	14,235,011	541,275	3,957,901
FUND BALANCE - end of period	$ 17,774,528	$ 641,481	$ 4,861,350

The accompanying notes are an integral part of these financial statements.

Development Authority	T Splost	Other Governmental Funds	Total Governmental Funds
$ -	$ -	$ -	$ 17,414,186
-	4,217,785	46,371	20,138,570
-	-	-	390,588
-	1,061,377	4,020,990	5,451,052
43,751	-	1,435,170	7,287,147
-	-	16,163	1,129,782
12,445	49,224	347	263,539
-	-	15,438	87,966
95,600	-	-	613,470
51,918	-	-	241,229
203,714	5,328,386	5,534,479	53,017,529
-	-	10,695	5,873,154
-	-	3,475,764	6,678,315
-	-	374	6,446,823
-	-	1,181,670	5,603,748
-	194,061	-	2,466,752
-	-	621,471	833,758
-	-	-	388,040
11,949	-	-	376,950
945,001	-	37,579	10,182,431
346,405	-	2,902	480,688
-	5,554,076	138,766	8,153,141
-	-	-	601,214
1,303,355	5,748,137	5,469,221	48,085,014
(1,099,641)	(419,751)	65,258	4,932,515
1,292,904	318,413	550,573	3,278,922
-	(318,413)	-	(3,278,922)
1,292,904	-	550,573	-
193,263	(419,751)	615,831	4,932,515
956,567	1,966,242	(107,344)	21,549,652
$ 1,149,830	$ 1,546,491	$ 508,487	$ 26,482,167

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, GEORGIA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

YEAR ENDED SEPTEMBER 30, 2020

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances – total governmental funds		$ 4,932,515
Capital outlay, reported as expenditures in governmental funds, are shown as capital assets and due from other governments in the statement of net position		8,153,141
Depreciation expense on governmental capital assets are included in the governmental activities in the statement of activities		(5,201,765)
Repayment of note receivable in rental income in the governmental funds, but the repayment reduces the note receivable asset in the statement of net position		(84,391)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		669,918
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. The amount is the net effect of these differences in the treatment on long-term debt and related items.		
Bond principal payments	5,640,000	
Nonexchange financial guarantee payments	4,155,000	
Capital lease obligation payments	387,436	10,182,436
Certain items reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in the governmental funds. The items consist of:		
Accrued interest	182,702	
Compensated absences	(146,241)	
Landfill closure and postclosure care costs	(41,130)	
Pension liability	286,779	282,110
Change in net position of governmental activities		$ 18,933,964

WALKER COUNTY, GEORGIA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

SEPTEMBER 30, 2020

	Landfill	Moutain Cove Farms	Total
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	$ 900	$ 434,182	$ 435,082
Receivables, net of allowance	114,291	-	114,291
Due from other funds	606,888	-	606,888
Total current assets	722,079	434,182	1,156,261
NONCURRENT ASSETS			
Capital assets -			
Nondepreciable	737,177	169,000	906,177
Depreciable, net	497,202	330,014	827,216
Total noncurrent assets	1,234,379	499,014	1,733,393
Total assets	1,956,458	933,196	2,889,654
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and accrued expenses	72,472	43,104	115,576
Due to other funds	-	780,836	780,836
Capital lease and note payable, current portion	12,114	-	12,114
Compensated absences	7,803	3,767	11,570
Total current liabilities	92,389	827,707	920,096
LONG-TERM LIABILITIES			
Note payable, less current portion	781,866	-	781,866
Landfill closure and postclosure care costs	3,506,525	-	3,506,525
Total long-term liabilities	4,288,391	-	4,288,391
Total liabilities	4,380,780	827,707	5,208,487
NET POSITION			
Net investment in capital assets	440,399	499,014	939,413
Unrestricted (deficit)	(2,864,721)	(393,525)	(3,258,246)
Total net position	$ (2,424,322)	$ 105,489	$ (2,318,833)

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS

YEAR ENDED SEPTEMBER 30, 2020

	Landfill	Moutain Cove Farms	Total
OPERATING REVENUES			
Charges for services	$ 1,413,513	$ 101,834	$ 1,515,347
Total operating revenues	1,413,513	101,834	1,515,347
OPERATING EXPENSES			
Salaries	329,158	98,471	427,629
Employee benefits	126,257	37,801	164,058
Purchased services	677,690	14,301	691,991
Landfill closure/postclosure care costs	996,319	-	996,319
Professional fees	24,283	-	24,283
Equipment rental	540	75	615
Repairs and maintenance	107,985	10,304	118,289
Depreciation	154,526	10,353	164,879
Supplies	65,002	34,259	99,261
Total operating expenses	2,481,760	205,564	2,687,324
OPERATING LOSS	(1,068,247)	(103,730)	(1,171,977)
NONOPERATING EXPENSES			
Interest expense	(14,859)	-	(14,859)
Total nonoperating expenses	(14,859)	-	(14,859)
CHANGE IN NET POSITION	(1,083,106)	(103,730)	(1,186,836)
NET POSITION			
Beginning	(1,341,216)	209,219	(1,131,997)
Ending	$ (2,424,322)	$ 105,489	$ (2,318,833)

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

YEAR ENDED SEPTEMBER 30, 2020

	Landfill	Special Facilities	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	$ 1,392,484	$ 101,834	$ 1,494,318
Payments to suppliers	(924,648)	(58,939)	(983,587)
Payments to employees	(451,704)	81,875	(369,829)
Net cash from operating activities	16,132	124,770	140,902
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Proceeds from notes	139,727	-	139,727
Principal paid on capital lease obligations	(141,000)	-	(141,000)
Interest paid under capital lease obligations	(14,859)	-	(14,859)
Net cash from capital and related financing activities	(16,132)	-	(16,132)
Net change in cash and cash equivalents	-	124,770	124,770
Cash and cash equivalents, beginning of year	900	309,412	310,312
Cash and cash equivalents, end of year	$ 900	$ 434,182	$ 435,082
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY BY OPERATING ACTIVITIES:			
Operating loss	$ (1,068,247)	$ (103,730)	$ (1,171,977)
Adjustments to reconcile operating loss to net cash from operating activities-			
Depreciation	154,526	10,353	164,879
Landfill closure/postclosure care costs	996,319	-	996,319
Changes in assets and liabilities-			
Accounts receivable	(21,032)	-	(21,032)
Due to/from other funds	66,457	209,847	276,304
Payables, accrued expenses	(115,602)	6,380	(109,222)
Compensated absences	3,711	1,920	5,631
Net cash from operating activities	$ 16,132	$ 124,770	$ 140,902

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, GEORGIA

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS

YEAR ENDED SEPTEMBER 30, 2020

	Pension Trust Fund	Agency Funds
ASSETS		
Cash and cash equivalents	$ -	$ 2,860,207
Investments, at fair value:		
Guaranteed fixed income account	5,295,034	-
Mutual funds	155,574	-
Total assets	5,450,608	2,860,207
LIABILITIES		
Accounts payable	-	702,736
Due to other governments	-	820,202
Due to heirs, litigants, and others	-	1,337,269
Total liabilities	-	2,860,207
NET POSITION - RESTRICTED FOR PENSION BENEFITS	$ 5,450,608	$ -

The accompanying notes are an integral part of these financial statements.

WALKER COUNTY, GEORGIA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND

YEAR ENDED SEPTEMBER 30, 2020

	Pension Trust Fund
ADDITIONS	
Employer contributions	$ 1,092,916
Investment appreciation in fair value of investments	210,873
Total additions	1,303,789
DEDUCTIONS	
Benefits	664,933
Total deductions	664,933
CHANGE IN NET POSITION	638,856
NET POSITION - RESTRICTED FOR PENSION BENEFITS	
Beginning	4,811,752
Ending	$ 5,450,608

The accompanying notes are an integral part of these financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of Walker County, Georgia (the "County"), have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and reporting principles. The significant accounting policies of the County are described below.

Reporting Entity

The County, was established under the laws of the State of Georgia and operates under an elected Sole County Commissioner ("Commissioner") form of government.

The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with the subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement No. 61, *"The Financial Reporting Entity: Omnibus – An Amendment of GASB Statements No. 14 and No. 34,"* and GAAP. This statement requires that the financial statements present Walker County, Georgia (the primary government) and any component units. Component units generally are legally separate entities for which a primary government is financially accountable. Financial accountability ordinarily involves meeting one of the following criteria: the primary government is accountable for the component unit (i.e., the primary government appoints the voting majority of the component unit board and the primary government is able to impose its will upon the potential component unit) or there is a possibility that the component unit may provide specific financial benefits or impose specific financial burdens on the primary government. Blended component units, although legally separate entities, are, in substance, part of the government's operations. Discretely-presented component units are reported in a separate column from the primary government in the government-wide financial statements to emphasize they are legally separate from the County.

Blended Component Unit – Walker County Development Authority

The County's financial statements include the financial statements (the only ones available) of the Walker County Development Authority (the Development Authority). The Development Authority is reported as a blended component unit. The Development Authority was created by legislative act in the state of Georgia. The board of the Development Authority is comprised of the County Commissioner, one representative appointed by three of the largest five municipalities within the County, and two members appointed at large by the existing board members. The purpose of the Development Authority is to develop industry in the County by assisting in the purchase and financing of property through bond issues and other debt. This component unit operates as a special revenue fund.

Discretely-Presented Component Unit - Walker County Health Department

The Walker County Health Department provides health care services and health education to the residents of Walker County, Georgia. The Board of the Health Department is composed of seven members, which includes:

1. The chief executive officer of the governing authority of the County (Commissioner);
2. The county superintendent of schools;
3. A physician actively participating in the County or a licensed nurse or dentist shall be appointed by the governing authority of the County;
4. One member appointed by the governing authority of the County shall be a consumer;
5. One member appointed by the governing authority of the largest municipality shall be a person interested in promoting public health who is a consumer or a licensed nurse;

(Continued)

Discretely-Presented Component Unit - Walker County Health Department (Continued)

6. One member appointed by the governing authority of the County shall be a consumer member representing the County's needy, underprivileged, or elderly community; and
7. One member shall be the chief executive officer of the governing authority of the largest municipality of the County or some member designated by said officer.

Related Organizations

The following related organizations are excluded from the financial reporting entity:

Walker County Water and Sewerage Authority – This is an entity legally separate from the County and is governed by a five-member board appointed by the Commissioner. The Authority provides water and sewerage services to citizens in a portion of the County. The Authority is excluded because the County's accountability does not extend beyond making appointments. The Authority selects its own management staff, sets user charges, establishes budgets, issues debt, and controls all aspects of the daily operations.

Walker County Department of Family and Children's Services – This organization's board has been appointed solely by the Commissioner. It is an independent unit that selects management staff, sets user charges, establishes budgets, and controls all aspects of its daily activities.

Measurement Focus, Basis of Accounting and Basis of Presentation

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenue and expenditures or expenses as appropriate. Governmental resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

The basic financial statements of the County are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

Government-wide Financial Statements

The County's government-wide financial statements include a Statement of Net Position and a Statement of Activities that report information on all nonfiduciary activities of the primary government and its component units. The effect of interfund activity has been removed from these statements. These statements present a summary of governmental activities for the County. They also include separate columns for information on the County's discretely-presented component units.

These statements are presented on an "economic resources measurement focus" and the accrual basis of accounting, as are the proprietary fund financial statements. Accordingly, all of the County's assets, deferred outflows, liabilities and deferred inflows, including capital assets as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position.

Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the County are reported in three categories 1) charges for services; 2) operating grants and contributions; and 3) capital grants and contributions. Expenses are classified by function for governmental activities. Administrative overhead charges are made to various functions and are included in direct expenses. When an expense is incurred for which both restricted and unrestricted net position are available, restricted resources are applied first.

(Continued)

Government Fund Financial Statements

Government fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The County has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in the current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available for financial expenditures of the current period. Accordingly, revenues are recognized when received in cash, except that revenues subject to accrual (generally sixty days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the County, are property tax and sales tax. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

The County reports the following major funds:

General Fund – This fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Fire and Rescue Fund – This fund is used to account for fees collected by the Tax Commissioner on behalf of the County that are specifically restricted to providing fire and rescue services.

Capital Projects Fund – This fund accounts for the accumulation of resources provided by the SPLOST, approved by the voters of Walker County, for use in the purchase or construction of capital projects.

Development Authority Fund – This fund accounts for the activity and operations of the Walker County Development Authority. The Development Authority is reported as a blended component unit of the County.

T SPLOST – This fund accounts for the accumulation of resources provided by the T SPLOST, approved by the voters of Walker County, for use in the purchase of equipment to be used within the right-of-way, capital improvements to road infrastructure and right-of-way improvement projects.

Additionally, the County reports the following fund types:

Proprietary funds focus on the determination of operating income, changes in net position, financial position, and cash flows. The proprietary funds are classified as enterprise funds. The County reports the following major enterprise fund:

Landfill – This fund accounts for the operation, maintenance, and development of the County's transfer station and construction and demolition landfill.

Special Facilities – This fund accounts for the operations of the Mountain Cove convention and recreation area.

Fiduciary funds are used to report assets that are held in a trustee or agency capacity for others and that cannot be used to support the County's own programs. The County reports the following fiduciary funds:

Pension Trust Fund – This fund accounts for the activities of the County's defined benefit pension plan.

Agency Funds – The agency funds are custodial in nature and do not present results of operations or have a measurement focus. These funds are used to account for assets that the County holds for others in an agency capacity.

Accounting Period

All funds of the County are on fiscal year basis with the year ending September 30, 2020, except for the Health Department discretely presented component unit. The component unit operates on a fiscal year ending June 30, 2020.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Data and Process

The Commissioner prepares a proposed budget for the upcoming fiscal year and makes it available for public inspection at the county courthouse, Commissioner's office and on the County's website. After two public hearings on the proposed budget are held, the proposed budget is adopted by resolution of the Commissioner.

The budget amounts for the fiscal year may be amended by the Commissioner to actual operating figures. The County prepares an annual operating budget for all governmental funds. At the fund level, actual expenditures cannot exceed budgeted appropriations; however, with proper approval by the Commissioner, budgetary transfers between departments can be made. The legal level of budgetary control is at the summary line-item level with summary levels designated as personnel expenses, other expenses (operating), and capital outlay. All appropriations lapse at the end of each fiscal year.

The capital projects fund has a project length budget, which was adopted when the fund was formed. The SPLOST budget was prepared from the projected total SPLOST tax revenues and capital outlays.

Deposits and Investments

For purposes of the statement of cash flows, the County considers all highly liquid investments, including restricted cash, with a maturity of three months or less when purchased to be cash equivalents.

Investments in the local government investment pool are specifically invested in "Georgia Fund 1". Georgia Fund 1, created by OCGA 36-83-8, is a Standard and Poor's AAAf rated investment pool which is managed by the Office of the State Treasurer to maintain principal stability. The pool is not registered with the SEC as an investment company and the State does not consider Georgia Fund 1 to be a 2a-7 like pool. The investment is valued at the pool's share price, $1.00 per share. The pool consists of U.S. treasury obligations, securities issued or guaranteed by the U.S. Government or any of its agencies or instrumentalities, banker's acceptances, overnight and term repurchase agreements with highly rated counterparties, and collateralized bank accounts. The investment in the Georgia Fund 1 is valued at fair market value. The fair values of investments in external investment pools are the same as the value of the pool shares.

Investments of the County are reported at fair value.

The County has no custodial credit risk policy, however, the County is permitted under state law to invest in obligations of Georgia or any other state, obligations issued by the U.S. government, obligations fully insured or guaranteed by the U.S. government, or by a government agency of the United States, obligations of any corporation of the U.S. government, prime bankers' acceptances, the local government investment pool (i.e., Georgia Fund I), repurchase agreements, and obligations of other political subdivisions of Georgia. It is the County's policy to follow state guidelines for investments.

The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Receivables

All trade and property tax receivables are reported net of an allowance for uncollectible, where applicable. The County uses the allowance method to estimate uncollectible accounts based on a projection of balances unlikely to be collected. Individual accounts are written off only when they are determined to be uncollectible.

(Continued)

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business- type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than $5,000 for governmental fund and $500 for business-type activities and an estimated useful life in excess of two years. An exception to the threshold is capital lease assets. The County capitalizes all capital lease assets. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of proprietary fund capital assets is included as part of the capitalized value of the assets constructed.

Capital assets of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

	Useful Life
Buildings and improvements	20-50 years
C and D landfill	15-20 years
Infrastructure	30-75 years
Machinery and equipment	5-15 years
Vehicles	6 years
Construction equipment	12-15 years
Furniture and fixtures	20 years
Software	5 years
Computers, radios, and electronics	5-7 years

Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Amounts receivable from or payable to fiduciary funds are included in the statement of net position as receivable from and payable to external parties, not as internal balances. Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and half of their sick pay benefits. There is no liability for non-vesting accumulated rights to receive sick pay benefits since the County does not have a policy to pay any amounts when employees separate from service with the County. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

(Continued)

Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the term of the bonds using the effective interest method. Bonds payable are reported net of the applicable discount or premium. Bond issuance costs are reported as expenses in the periods in which they are incurred.

In the fund financial statement, governmental fund types report the face amount of debt issued and related premiums or discounts as other financing sources. Bond issuance costs are reported as debt service expenditures.

Fund Balance

Generally, fund balance represents the difference between the current assets, deferred outflows, current liabilities and deferred inflows. In the fund statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the County 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 County 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 to specific purposes by the County itself, using its highest level of decision-making authority (i.e., Commissioner). The Commissioner also may modify or rescind the commitment.

Assigned - Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. Intent can be expressed by the Commissioner or by an official or body to which the Commissioner delegates the authority.

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

Flow Assumptions

When both restricted and unrestricted amounts of fund balance are available for use of expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order: committed, assigned, unassigned.

Net Position

Net position represents the residual of all elements presented in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used (i.e., the amount that the County has not spent) for the acquisition, construction, or improvement of those assets. Net position is reported as restricted as described in the fund balance section above. All other net position is reported as unrestricted. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

(Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for 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) until then.

In addition to liabilities, the financial statements 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 future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

The County has deferred outflows of resources related to the recording of changes in its net pension liability. Certain changes in the net pension liability are recognized as pension expense over time instead of all being recognized in the year of occurrence. Experience gains, or losses result from periodic studies by the County's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of plan members. These experience gains, or losses are recorded as deferred outflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. Changes in actuarial assumptions which adjust the net pension liability are also recorded as deferred outflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. The difference between projected investment return on pension investments and actual return on those investments are also recorded as deferred outflows of resources and amortized against pension expense over a five-year period.

The County reports as deferred inflows of resources items that arise from the revenue recognition of property taxes and intergovernmental revenues. The first item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, fire fee and public health fees as these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available. The second item, *unearned revenue*, which is reported in both the governmental funds balance sheet and the government-wide statement of net position, pertains to intergovernmental revenues received by the County before time requirements are met and thus will be recognized as inflows (revenue) in future periods once those requirements are met.

Property Tax Revenues

Property taxes are generally levied around July 31st for the following fiscal year based on the assessed value of property as listed on the previous January 1. The billings are considered past due 60 days after the respective tax billing date, at which time the applicable property is subject to lien, and penalties and interest are assessed. Assessed values are 40% of the 100% fair market value. Revaluation of real property must be made when the average assessed value falls below 40% of the sales price on property sold within the previous year. The last valuation date was January 1, 2017 for residential property, other real property and commercial property.

Property taxes are recognized as revenue when they are levied because they are considered to be both measurable and available. Proper allowances are made for estimated uncollectible and delinquent accounts.

The property tax calendar applicable to the current fiscal year is as follows:

Lien date	January 1, 2021
Levy date	August 13, 2020
Due date	December 20, 2020
Delinquency date	December 21, 2020

Interfund Transactions

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 and business-type activities are eliminated.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Transactions (Continued)

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 non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

Defined Benefit Pension Plan

The Pension Plan for Employees of the Walker County Commissioner and Sherriff's Department uses a single fiduciary fund to maintain its financial records. The fiduciary fund is accounted for on a flow of economic resources measurement focus. Revenues are recognized when earned and expenses are recognized at the time they are incurred. Employer contributions are recognized when due. Benefit payments are recognized when due and payable in accordance with the terms of the Plan. Contribution refunds are recognized when due and payable in accordance with the terms of the Plan and County procedures for termination.

Payments Between the County and Discretely-Presented Component Units

Resource flows (except those that effect the statement of net position/balance sheet only, such as loans and repayments) between a primary government and its discretely presented component units are reported as external transactions - that is, as revenues and expenses. Payments from the County consist of funds necessary to sustain the operations of the discretely-presented component unit.

Estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

NOTE 2 – CASH DEPOSITS AND INVESTMENTS

Primary Government

The County has defined cash and cash equivalents to include cash on hand, demand deposits, cash with fiscal agent, and certificates of deposits. Investments are stated at cost, which approximates fair value. State statutes authorize the County to invest in obligations guaranteed by the U.S. Government and agencies of the U.S. Government; obligations of any political subdivision of any state; certificates of deposit or time deposits of any national state bank or savings and loan which have deposits insured by the Federal Deposit Insurance Corporation (FDIC) or Federal Savings and Loan Insurance Corporation (FSLIC); prime bankers acceptances; repurchase agreements; and the Georgia Fund 1.

At September 30, 2020, the carrying amount of the County's deposits was $16,569,658 and the bank balance was $18,761,086. The bank balance is categorized below as to credit risk. Category 1 includes deposits either covered by federal depository insurance, by collateral held by the County's agent in the County's name or by the Federal Reserve Banks acting as third-party agents. Category 2 includes deposits covered by collateral held by the pledging bank's agent in the County's name. Category 3 includes deposits either uninsured, uncollateralized or covered by collateral held by the pledging bank or its agent, but not in the County's name. All of the County's deposits were category 2 and insured.

(Continued)

NOTE 2 – CASH DEPOSITS AND INVESTMENTS (Continued)

Primary Government (Continued)

The deposits of the County are included in the following classifications at September 30, 2020.

Cash and cash equivalents	$ 6,112,673
Restricted cash	7,596,778
Cash and cash equivalents – agency funds	2,860,207
Total deposits with financial institutions	$ 16,569,658

The following schedule of investments of all the County's funds (including fiduciary funds) as of September 30, 2020:

	Fair Value	Carrying Amount	Credit Rating	Weighted Average Maturity Days
Investments				
Georgia Fund 1	$ 6,057,754	$ 6,057,754	AAAf	13
Pension Trust Fund Investments				
Guaranteed fixed income account	$ 5,295,034	$ 5,295,034	N/A	N/A
Mutual funds	155,574	155,574	N/A	N/A
	$ 5,450,608	$ 5,450,608		

Fair Value Measurement

GASB Statement No. 72, *Fair Value Measurement and Application,* establishes a framework for measuring fair value for certain assets and liabilities using a consistent definition and accepted valuation techniques. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets and for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the County has the ability to access.

Level 2 - Inputs to the valuation methodology other than quoted prices included within level 1 that are observable for the financial asset or liability, either directly or indirectly.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The level in the fair value hierarchy within which a fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

The pension trust fund investments have been valued using prices quoted in active markets for those investments classified in Level 1. All of the County's investments are considered Level 1 investments.

The Georgia Fund 1 is not classified within the fair value hierarchy because it represents an external investment pool for which fair value is measured using a fair value per share methodology.

NOTE 3 - RECEIVABLES

Amounts in the financial statements are shown net of allowance for uncollectibles. Below is the detail of receivables including the applicable allowances for uncollectible accounts:

	Receivables					
	Taxes Receivables	Accounts	Intergovernmental	Gross Receivables	(Less) Allowance	Net
Governmental Funds						
General	$ 14,258,862	$ 296,217	$ 4,469,646	$ 19,024,725	$ (642,400)	$18,382,325
Fire and Rescue	-	448,601	-	448,601	(86,000)	362,601
Capital Projects	-	-	544,725	544,725	-	544,725
Development Authority	-	11,575	-	11,575	-	11,575
TSPLOST	-	-	381,635	381,635	-	381,635
Other Funds	-	209,907	425,617	635,524	-	635,524
Total Governmental	14,258,862	966,300	5,821,623	21,046,785	(728,400)	20,318,385
Business-Type Activities:						
Landfill	-	119,191	-	119,191	(4,900)	114,291
Total Business-Type	$ -	$ 119,191	$ -	$ 119,191	$ (4,900)	$ 114,291

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2020, is as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Non-depreciable assets				
Land	$ 9,111,954	$ -	$ -	$ 9,111,954
Construction-in-process	1,068,570	142,311	-	1,210,881
Total non-depreciable assets	10,180,524	142,311	-	10,322,835
Depreciable assets				
Infrastructure	106,347,477	5,562,520	-	111,909,997
Buildings and improvements	43,014,050	702,019	-	43,716,069
Machinery and equipment	9,379,194	719,524	-	10,098,718
Vehicles	13,853,715	896,850	-	14,750,565
Construction equipment	3,622,720	129,917	-	3,752,637
Total depreciable assets	176,217,156	8,010,830	-	184,227,986
Less accumulated depreciation for:				
Infrastructure	55,503,127	3,115,808	-	58,618,934
Buildings and improvements	11,105,533	939,786	-	12,045,319
Machinery and equipment	7,623,542	382,204	-	8,005,746
Vehicles	11,335,740	742,822	-	12,078,562
Construction equipment	3,522,336	21,145	-	3,543,481
Total accumulated depreciation	89,090,278	5,201,765	-	94,292,042
Total depreciable assets	87,126,878	2,809,065	-	89,935,944
Capital assets, net	$ 97,307,402	$ 2,951,376	$ -	$ 100,258,779

(Continued)

NOTE 4 – CAPITAL ASSETS (Continued)

Governmental activities depreciation expense was as follows:

General government	$ 279,926
Judicial	60,324
Sheriff	404,145
Public safety	833,292
Public works	2,848,379
Health and welfare	218,050
Culture and recreation	115,911
Housing and development	441,738
	$ 5,201,765

	Beginning Balance	Additions	Retirements	Ending Balance
Business-Type Activities:				
Landfill:				
Non-depreciable assets				
Construction-in-process	$ 737,177	$ -	$ -	$ 737,177
Depreciable assets				
C and D landfill	4,985,021	-	-	4,985,021
Buildings and improvements	306,771	-	-	306,771
Machinery and equipment	1,753,047	-	-	1,753,047
Vehicles	49,148	-	-	49,148
Furniture and fixtures	2,172	-	-	2,172
Software	1,508	-	-	1,508
Computers, radios, electronics	21,758	-	-	21,758
Total depreciable assets	7,119,425	-	-	7,119,425
Less accumulated depreciation for:				
C and D landfill	4,835,469	149,552	-	4,985,021
Buildings and improvements	167,940	627	-	168,567
Machinery and equipment	1,391,187	4,325	-	1,395,512
Vehicles	49,147	1	-	49,148
Furniture and fixtures	1,430	8	-	1,438
Software	1,508	-	-	1,508
Computers, radios, electronics	21,016	13	-	21,029
Total accumulated depreciation	6,467,697	154,526	-	6,622,223
Total depreciable assets, net	651,728	(154,526)	-	497,202
Landfill capital assets, net	$ 1,388,905	$ (154,526)	$ -	$ 1,234,379

(Continued)

NOTE 4 – CAPITAL ASSETS (Continued)

	Beginning Balance	Additions	Retirements	Ending Balance
Business-Type Activities:				
Special Facilities:				
Non-depreciable assets				
Land	$ 169,000	$ -	$ -	$ 169,000
Depreciable assets				
Buildings and improvements	360,255	-	-	360,255
Furniture and fixtures	72,913	-	-	72,913
Computers, radios, electronics	755	-	-	755
Total depreciable assets	433,923	-	-	433,923
Less accumulated depreciation for:				
Buildings and improvements	65,785	6,588	-	72,373
Furniture and fixtures	27,382	3,613	-	30,995
Computers, radios, electronics	389	152	-	541
Total accumulated depreciation	93,556	10,353	-	103,909
Total depreciable assets, net	340,367	(10,353)	-	330,014
Special facilities capital assets, net	$ 509,367	$ (10,353)	$ -	$ 499,014

	Beginning Balance	Additions	Retirements	Ending Balance
Walker County Health Department:				
Depreciable assets				
Machinery and equipment	$ 50,741	$ -	$ -	$ 50,741
Total depreciable assets	50,741	-	-	50,741
Less accumulated depreciation for:				
Machinery and equipment	46,885	2,570	-	49,455
Total accumulated depreciation	46,885	2,570	-	49,455
Total depreciable assets, net	3,856	(2,570)	-	1,286
Health Department capital assets, net	$ 3,856	$ (2,570)	$ -	$ 1,286

NOTE 5 – LONG-TERM OBLIGATIONS

The following is a summary of the changes in long-term liabilities for the year ended September 30, 2020:

	Beginning Balance	Additions	Retirements	Ending Balance	Amount Due Within One Year
Governmental Activities:					
Bonds payable	$ 23,165,000	$ -	$ 5,640,000	$ 17,525,000	$ 4,915,000
Capital leases	918,842	-	387,436	531,406	323,767
Compensated absences	1,032,164	1,178,405	1,032,164	1,178,405	1,178,405
Landfill post closure	2,285,000	41,130	-	2,326,130	-
Nonexchange financial guarantee	4,155,000	-	4,155,000	-	-
Net pension liability	3,168,522	839,688	1,129,758	2,878,452	-
	$ 34,724,528	$ 2,059,223	$ 12,344,358	$ 24,439,393	$ 6,417,172
Business-type Activities:					
Capital leases	$ 141,000	$ -	$ 141,000	$ -	$ -
Notes payable	654,253	139,727	-	793,980	12,114
Compensated absences	5,939	11,570	5,939	11,570	11,570
Landfill closure and post closure	2,510,206	996,319	-	3,506,525	-
	$ 3,311,398	$ 1,147,616	$ 146,939	$ 4,312,075	$ 23,684

For governmental activities, compensated absences and the net pension liability typically have been liquidated in the general and other governmental funds. For business-type activities, compensated absences are liquidated by the landfill and special facilities fund. The capital lease debt is paid by the fund leasing the corresponding assets. The bonds payable will be paid by the special purpose local option sales tax, ad valorem property taxes and payment in lieu of taxes received from various industries. The landfill closure and post closure care costs will be liquidated in the general and landfill fund. The note payable will be paid from operations of the landfill. The nonexchange financial guarantee will be paid by ad valorem property taxes.

Bonds Payable

Future debt service requirements on bonds payable at September 30, 2020, are as follows:

	Governmental Activities	
	Principal	Interest
Year ending September 30, 2021	$ 4,915,000	$ 379,676
2022	980,000	318,960
2023	1,010,000	289,560
2024	1,030,000	269,360
2025	1,050,000	247,730
2026-2030	5,630,000	858,900
2031-2033	2,910,000	146,570
	$ 17,525,000	$ 2,510,756

(Continued)

NOTE 5 – LONG-TERM OBLIGATIONS (Continued)

On December 20, 2013, the County issued Walker County, Georgia General Obligation Bonds, Series 2013 in the amount of $26,400,000 maturing January 1, 2021, with an average interest rate of 1.63%. Principal payments due range in amounts from $4,695,000 to $3,965,000. Principal payments began January 2016 and mature in January 2021. Interest is due semi-annually while principal payments are due on an annual basis. The bonds are payable from proceeds of the 2013 special purpose local option sales tax referendum.

On August 22, 2019 the Authority issued $14,505,000 in Series 2019 revenue bonds. The bonds are further identified as $14,505,000 of Walker County Development Authority (Georgia) Economic Development Taxable Refunding Revenue Bonds, Series 2019, with interest rates at 2.0 - 3.00%. Principal payments due range in amounts from $445,000 to $1,250,000 and will mature in August 2033.

Capital Lease Payable

The County leases building improvements, vehicles and equipment with a historical cost and accumulated amortization under capital lease arrangements as follows:

	Governmental Activities	Business-Type Activities Landfill	Total
Buildings and improvements	$ 1,848,309	$ -	$ 1,848,309
Machinery and equipment	2,102,035	357,700	2,459,735
Vehicles	1,499,015	-	1,499,015
Total capital lease assets	5,449,359	357,700	5,807,059
Accumulated amortization	3,791,727	244,428	4,036,155
Capital lease assets, net	$ 1,657,632	$ 113,272	$ 1,770,904

Minimum future lease payments required to maturity for the capital lease payables of the County are as follows:

	Governmental Activities	Business-Type Activities Landfill	Total
Year ending September 30, 2021	$ 345,914	$ -	$ 345,914
2022	216,546	-	216,546
Total minimum lease payments	562,460	-	562,460
Less: deferred interest	31,054	-	31,054
Present value minimum lease payments	$ 531,406	$ -	$ 531,406

The interest rates on the capitalized leases range from 3.67% to 5.69% and are imputed based on the County's incremental borrowing rate at the inception of the lease. All capital leases have a bargain purchase option for a nominal amount. Amortization expense for assets recorded under capital lease is included with depreciation expense.

(Continued)

NOTE 5 – LONG-TERM OBLIGATIONS (Continued)

Note Payable

The County has a promissory note and loan agreement with the Georgia Environmental Finance Authority (GEFA) to borrow up to $1,000,000 to finance the construction of a new construction and demolition (C&D) cell at the landfill. Interest at 3.03% on outstanding draws is due monthly through the date of completion of the draws. Principal and interest payments will be due commencing in May 2020 and for 239 consecutive months in an amount necessary to pay all outstanding principal and interest by the end of the payment period. As of September 30, 2020, outstanding principal was $793,980, and $206,020 remains available for disbursement. Under the terms of the loan agreement with GEFA, financial covenants will be in effect once payments begin.

Projected future debt service requirements on the note payable based on the outstanding principal balance at September 30, 2020, are as follows:

	Business-Type Activities	
	Principal	Interest
Year ending September 30, 2021	12,114	17,933
2022	29,704	23,280
2023	30,616	22,368
2024	31,557	21,427
2025	32,527	20,457
2026-2030	178,251	86,668
2031-2035	207,370	57,550
2036-2040	241,245	23,675
2041	30,596	310
	$ 793,980	$ 273,668

NOTE 6 – CONDUIT DEBT

The Development Authority has special limited obligations related to various projects that represent conduit debt obligations. Conduit debt obligations are limited-obligation bonds or similar instruments issued by a governmental unit to provide capital financing for a third party that is not part of the reporting entity. Debt proceeds are typically used to finance development of industry, hospital, or environmental facilities within the governmental unit's jurisdiction that are transferred to the third party by sale or lease. The governmental unit has no obligation for the debt beyond the resources received from the third party by sale or lease. The obligations issued by the Development Authority do not constitute an indebtedness or pledge of the faith and credit of the Development Authority or the County.

NOTE 7 – INTERFUND BALANCES AND ACTIVITY

Summary of balances due to/from other funds reported in fund financial statements:

Nonmajor governmental funds due from general fund	$ 442,123
Fire and rescue fund due from general fund	500,026
General fund due from special facilities	780,836
General fund due from Development Authority	38,904
General fund due from capital projects fund	1,568,647
General fund due from TSPLOST	5,714,752
General fund due from nonmajor governmental funds	1,952,382
Landfill due from general fund	606,888
	$ 11,604,558

Interfund balances in the general fund are created mainly from payment of invoices on behalf of other funds.

(Continued)

NOTE 7 – INTERFUND BALANCES AND ACTIVITY (Continued)

Interfund balances in the nonmajor governmental funds are created mainly by local matching requirements of grants and from payment of invoices on behalf of other funds.

The due to capital projects fund from a nonmajor governmental fund was created by grant funds associated with SPLOST capital projects deposited into the bank account designated for grant funds. These funds are held in the multiple grant fund until such time as the grant project begins. The funds are then transferred to the capital projects fund for expenditure.

The due from general fund to the landfill is due to an over reimbursement for expenses.

The due to the general fund from the special facilities fund is the result of the transfer of the Mountain Cove Farm.

Transfers To/From Other Funds

Transfers to/from other funds for the year ended September 30, 2020, consists of the following:

From the general fund to the development authority fund for bond interest payments	$ 1,292,904
From the general fund to the transportation fund for operating expenditures	59,573
From the fire and rescue fund to the general fund	1,117,032
From the general fund to the E911 fund for operating expenditures	397,096
From the TSPLOST fund to TSPLOST	318,413
From the general fund to the multiple grants fund for county matching requirements	93,904
	$ 3,278,922

NOTE 8 – DEFINED BENEFIT PENSION PLAN

Primary Government

Plan Administration
Fifty-seven (57) of the County's full time employees are covered by the Pension Plan for Employees of the Walker County Commissioner and Sheriff's Department. This self-administered plan is a single employer, noncontributory, defined benefit plan established January 1, 1973, restated effective January 1, 1984 and amended effective December 31, 2005. Authority to establish, amend or discontinue the plan is assigned to the County. The plan is included in this report because the County has oversight responsibility as prescribed by the GASB. The plan does not issue separate financial statements but includes the financial statements and required supplementary information in the County's annual financial report.

Plan Membership:
As of January 1, 2020, the most recent actuarial valuation date, the plan membership included the following categories of participants:

Retirees, beneficiaries and disabled	20
Terminated employees entitled to benefits but not yet receiving them	43
Active participants - below retirement age	53
Active participants - at or above retirement age	4
	120

(Continued)

NOTE 8 – DEFINED BENEFIT PENSION PLAN (Continued)

Primary Government (Continued)

Benefits:
The plan provides retirement, disability, and death benefits to all employees hired prior to December 31, 2005, and their beneficiaries, that have been employed full time for one year. Employees begin vesting after 3 years of service and are fully vested after 7 years. Members may retire at age 65 with 3 years of service, age 60 with 20 years of service, or age 55 with 25 years of service. Benefits are calculated at 1.10% of five years average earnings multiplied by credited service plus 0.65% of average earnings in excess of $10,000 multiplied by credited service up to 35 years. Disability retirement benefits are determined in the same manner as retirement benefits but are payable after 6 months of disablement. Death benefits before retirement are payable on an insured death benefit equal to the greater of 60 times his monthly projected benefit, $10,000, or the lump sum value of the vested benefit commencing at normal retirement age. No death benefit is payable after retirement unless an optional form of benefit had been elected which provides one. The plan was amended effective December 31, 2005, and participation was frozen for individuals who were not active employees or participants on that date and who were hired or rehired after that date.

Contributions:
Contribution requirements are actuarially determined and may be amended by the County. Plan members are not allowed to contribute to the plan. The funding policy for the plan is to make annual contributions at least equal to the minimum contribution required for public retirement systems under Section 47-20-10 of the Official Code of Georgia Annotated. This minimum contribution is equal to the normal cost for the year plus annual payments to amortize increases (decreases) in the unfunded actuarial accrued liability over 15 years. As of January 1, 2020, the County's contribution rate was 5.38% of covered payroll.

Net Pension Liability -
The County's net pension liability was measured as of January 1, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions -
The total pension liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	4.00%
Projected salary increases	4.00% per year
Investment rate of return	5.00% per year, net of investment expense

Mortality rates were based upon the RP-2014 Mortality Table (2006 base year) projected using improvement Scale MP-2019 applied on a generational basis and RP-2014 Disabled Mortality Table (2006 base year) projected using improvement Scale MP-2019 applied on a generational basis.

The actuarial assumptions used in the January 1, 2020 valuations were based on the results of the most recent experience study which was completed December 2017.

The long-term expected rate of return on assets of 4.50% was based upon a review of the existing portfolio structure, a review of recent experience, and future long-term expectations of rates of return. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
Fixed Income	5.00%	97.00%
Domestic Large Equities	9.00%	3.00%

(Continued)

NOTE 8 – DEFINED BENEFIT PENSION PLAN (Continued)

Primary Government (Continued)

Discount Rate -
The discount rate used to measure the total pension liability was 5.00%. The projection of cash flows used to determine the discount rate assumed that the County contributions will continue to follow the current funding policy of contributing employer normal cost plus plan expenses plus a 15 year amortization of unfunded liabilities. Based on this assumption, the plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current plan members. A municipal bond rate of 3.26% was used in the development of the blended discount rate after that point. The 3.26% rate is based on the S&P Municipal Bond 20 Year High Grade Rated Index. Based on the long-term rate of return of 5.00% and the municipal bond rate of 3.26%, the blended discount rate would be 5.00%

Changes in the Net Position Liability -
The changes in the components of the net pension liability for the year are as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Pension (b)	Net Position Liability (Asset) (a) – (b)
Balance at January 1, 2019	$ 7,340,690	$ 4,172,168	$ 3,168,522
Changes for the year:			
Service cost	138,054	-	138,054
Interest	367,748	-	367,748
Differences between expected and actual experience	333,886	-	333,886
Changes in assumptions	(16,465)	-	(16,465)
Contributions	-	910,000	(910,000)
Net investment income	-	203,293	(203,293)
Benefit payments	(250,619)	(250,619)	-
Net changes	572,604	862,674	(290,070)
Balance at January 1, 2020	$ 7,913,294	$ 5,034,842	$ 2,878,452

The required schedule of changes in the net pension liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate -
The following table presents the net pension liability, calculated using the discount rate of 5.00%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.00%) or 1-percentage-point higher (6.00%) than the current rate:

	1% Decrease	Current	1% Increase
Discount rate	4.00%	5.00%	6.00%
Net pension liability	$ 3,560,827	$ 2,878,452	$ 2,299,983

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on substantive plan in effect as of January 1, 2020.

(Continued)

NOTE 8 – DEFINED BENEFIT PENSION PLAN (Continued)

Primary Government (Continued)

Pension Expense and Deferred Outflows of Resources:
For the year ended September 30, 2020, the County recognized pension expense of $596,139. At September 30, 2020, the County reported deferred outflows of resources related to pension items from the following sources:

	Deferred Outflows of Resources
Differences between expected and actual experience	$ 240,989
Differences resulting from changes in actuarial assumptions	(50,626)
Net difference between projected and actual earnings on Pension plan investments	(17,205)
Contributions subsequent to the measurement date of January 1, 2020*	820,164
	$ 993,322

*The amount shown for "contribution subsequent to the measurement date of January 1, 2020," will be recognized as a reduction to net pension liability in the next fiscal year.

Other amounts reported as deferred outflows of resources related to pension items will be recognized in pension expense as follows:

Year ending September 30,	2021	$ 109,549
	2022	17,829
	2023	41,461
	2024	4,319
		$ 173,158

Investments:
The investments in the pension plan are held by the Lincoln Financial Group and invested in compliance with the pension document.

A summary of these investments as of September 30, 2020, were as follows:

	Fair Value	Percent of Total
Guaranteed fixed income	$ 5,295,034	97.15%
Balanced funds	63,115	1.16%
Government/Corporate bond funds	15,615	0.28%
Equity growth funds	76,844	1.41%
	$ 5,450,608	100.00%

Component Unit

Employees' Retirement System of Georgia (ERS) is a cost-sharing multiple-employer defined benefit pension plan established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia and its political subdivisions. ERS is directed by a Board of Trustees. Title 47 of the O.C.G.A. assigns the authority to establish and amend the benefit provisions to the State Legislature.

ERS issues a publicly available financial report that can be obtained at www.ers.ga.gov/formspubs/formspubs.

(Continued)

NOTE 8 – DEFINED BENEFIT PENSION PLAN (Continued)

Component Unit (Continued)

The ERS Plan supports three benefit tiers: Old Plan, New Plan, and Georgia State Employees' Pension and Savings Plan (GSEPS). Employees under the old plan started membership prior to July 1, 1982 and are subject to plan provisions in effect prior to July 1, 1982. Members hired on or after July 1, 1982 but prior to January 1, 2009 are new plan members subject to modified plan provisions. Effective January 1, 2009, new state employees and rehired state employees who did not retain membership rights under the Old or New Plans are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

Under the old plan, the new plan, and GSEPS, a member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 60 or 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, postretirement cost-of-living adjustments may also be made to members' benefits, provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through ERS.

Member contributions under the old plan are 4.00% of annual compensation, up to $4,200, plus 6.00% of annual compensation in excess of $4,200. Under the old plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the old plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the new plan and GSEPS are 1.25% of annual compensation. The Health Department's contractually required contribution rate, actuarially determined annually, for the year ended June 30, 2020 was 24.66% of annual covered payroll for old and new plan members and 21.64% for GSEPS members.

The Health Department's contributions to ERS totaled $107,215 for the year ended June 30, 2020. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

At June 30, 2020, the Health Department reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2018. An expected total pension liability as of June 30, 2019 was determined using standard roll-forward techniques. The Health Department's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2019. At June 30, 2019, the Employer's proportion was 0.019080%, which was an increase of 0.000253% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Health Department recognized pension expense of $30,099. At June 30, 2020, the Health Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

(Continued)

NOTE 8 – DEFINED BENEFIT PENSION PLAN (Continued)

Component Unit (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 26,221	$ -
Change in assumptions	13,858	-
Net differences between projected and actual earnings on pension plan investments	-	24,508
Changes in proportion and differences between employer contributions and proportionate share contributions	6,048	62,435
Employer contributions subsequent to the measurement date	107,215	-
	$ 153,342	$ 86,943

Health Department contributions subsequent to the measurement date of $107,215 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30:	2021	$ (21,555)
	2022	(17,682)
	2023	(4,828)
	2024	3,249
		$ (40,816)

The total pension liability as of June 30, 2019 was determined by an actuarial valuation as of June 30, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Projected salary increases	3.25% - 7.00%, including inflation
Investment rate of return	7.30% net of pension plan investment expense, including inflation

Postretirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward two years for both males and females for service retirements and dependent beneficiaries. The RP-2000 Disabled Mortality Table with future mortality improvement projected to 2025 with Society of Actuaries' projection scale BB and set back seven years for males and set forward three years for females was used for death after disability retirement. Based on the results of the most recent experience study adopted by the Board on December 17, 2015, the numbers of expected future deaths are 9-12% less than the actual number of deaths that occurred during the study period for service retirements and beneficiaries and for disability retirements. Rates of mortality in active service were based on the RP-2000 Employee Mortality Table projected to 2025 with projection scale BB. There is a margin of future mortality improvement in the tables used by the plan.

The actuarial assumptions used in the June 30, 2018 valuation was based on the results of an actuarial experience study for the period July 1, 2009 - June 30, 2014, with the exception of the assumed investment rate of return.

(Continued)

NOTE 8 – DEFINED BENEFIT PENSION PLAN (Continued)

Component Unit (Continued)

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of 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 of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term expected real rate of return*
Fixed income	30.00%	-0.10%
Domestic large equities	46.20%	8.90%
Domestic small equities	1.30%	13.20%
International developed market equities	12.40%	8.90%
International emerging market equities	5.10%	10.90%
Alternative	5.00%	12.00%
	100.00%	

*Rates shown are net of inflation.

The discount rate used to measure the total pension liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. 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 plan members. 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.

The following presents the Health Department's proportionate share of the net pension liability calculated using the discount rate of 7.30%, as well as what the Health Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1- percentage-point lower (6.30%) or 1-percentage-point higher (8.30%) than the current rate:

	1% Decrease	Current	1% Increase
Discount rate	6.30%	7.30%	8.30%
Net pension liability	$ 1,118,886	$ 787,342	$ 504,707

Detailed information about the pension plan's fiduciary net position is available in the separately issued ERS financial report which is publicly available at www.ers.ga.gov/financials.

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Component Unit

State OPEB Fund

Employees of State organizations as defined in §45-18-25 of the Official Code of Georgia Annotated (O.C.G.A.) are provided OPEB through the State OPEB Fund - a cost-sharing multiple-employer defined benefit postemployment healthcare plan, reported as an employee trust fund and administered by a Board of Community Health (Board). Title 45 of the O.C.G.A. assigns the authority to establish and amend the benefit terms of the group health plan to the Board.

(Continued)

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Component Unit (Continued)

The State OPEB Fund provides healthcare benefits for retirees and their dependents due under the group health plan for employees of State organizations (including technical colleges) and other entities authorized by law to contract with the Department of Community Health (DCH) for inclusion in the plan. Retiree medical eligibility is attained when an employee retires and is immediately eligible to draw a retirement annuity from Employees' Retirement System (ERS). If elected, dependent coverage starts on the same day as retiree coverage. Medicare-eligible retirees are offered Standard and Premium Medicare Advantage plan options. Non-Medicare eligible retiree plan options include Health Reimbursement Arrangement (HRA), Health Maintenance Organization (HMO) and a High Deductible Health Plan (HDHP). The State OPEB Fund also pays for administrative expenses of the fund. By law, no other use of the assets of the State OPEB Fund is permitted.

As established by the Board, the State OPEB Fund is substantially funded on a pay-as-you go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur. Contributions to the State OPEB Fund from the Health Department were $23,868 for the year ended June 30, 2020. Active employees are not required to contribute to the State OPEB Fund.

At June 30, 2020, the Health Department reported a liability of $224,815 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2018. An expected total OPEB liability as of June 30, 2019 was determined using standard roll-forward techniques. The Health Department's proportion of the net OPEB liability was actuarially determined based on employer contributions during the fiscal year ended June 30, 2019. At June 30, 2019, the Health Department's proportion was 0.018111%, which was an increase of 0.000870% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Health Department recognized OPEB expense of $(146,465). At June 30, 2020, the Health Department reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 77,951
Change in assumptions	-	209,833
Net differences between projected and actual earnings on OPEB plan investments	15,161	-
Changes in proportion and differences between employer contributions and proportionate share contributions	24,832	158,581
Employer contributions subsequent to the measurement date	23,868	-
	$ 63,861	$ 446,365

Health Department contributions subsequent to the measurement date of $23,868 are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30:	2021	$ (175,370)
	2022	(150,527)
	2023	(69,914)
	2024	(10,561)
		$ (406,372)

(Continued)

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Component Unit (Continued)

The total OPEB liability as of June 30, 2019 was determined by an actuarial valuation as of June 30, 2018 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2019:

Inflation	2.75%
Projected salary increases	3.25% - 7.00%, including inflation
Long-term expected rate of return	7.30%, compounded annually, net of pension plan investment expense, including inflation
Healthcare cost trend rate:	
Pre-Medicare Eligible	7.25%
Medicare Eligible	5.375%
Ultimate trend rate:	
Pre-Medicare Eligible	4.75%
Medicare Eligible	4.75%
Year of ultimate trend rate:	
Pre-Medicare Eligible	2028
Medicare Eligible	2022

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale BB as follows: The RP-2000 Combined Mortality Table projected to 2025 with projection scale BB and set forward 2 years for both males and females is used for the period after service retirement and for dependent beneficiaries. The RP-2000 Disabled Mortality Table projected to 2025 with projection scale BB and set back 7 years for males and set forward 3 years for females is used for the period after disability retirement.

The actuarial assumptions used in the June 30, 2018 valuation was based on the results of an actuarial experience study for the pension systems, which covered the five-year period ending June 30, 2014.

Projection of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculation.

The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of investment expense and the assumed rate of 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. During the fiscal year 2018, the state OPEB fund updated their investment strategy to a more long-term approach. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Fixed income	30.00%	-0.10%
Domestic large equities	46.20%	8.90%
Domestic small equities	1.30%	13.20%
International developed market equities	12.40%	8.90%
International emerging market equities	5.10%	10.90%
Alternative	5.00%	12.00%
	100.00%	

* Net of inflation

(Continued)

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Component Unit (Continued)

The discount rate has changed since the prior measurement date from 5.22% to 7.30%. In order to measure the total OPEB liability for the State OPEB Fund, a single equivalent interest rate of 7.30% was used as the discount rate. This is comprised mainly of the yield or index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA or higher (3.87% per the Bond Buyers Index). The projection of cash flows used to determine the discount rate assumed that contributions from members and from the employer will be made at the current level as averaged over the last five years, adjusted for annual projected changes in headcount. Projected future benefit payments for all current plan members were projected through 2120. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make OPEB payments for inactive employees indefinitely. Therefore, the calculated discount rate of 7.30% was applied to all periods of projected benefit payments to determine the total OPEB liability.

The following presents the Health Department's proportionate share of the net OPEB liability calculated using the discount rate of 7.30%, as well as what the Health Department's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.30%) or 1-percentage-point higher (8.30%) than the current discount rate:

	1% Decrease	Current	1% Increase
Discount rate	6.30%	7.30%	8.30%
Employer's proportionate share of the collective net OPEB liability	$ 278,323	$ 224,815	$ 179,328

The following presents the Health Department's proportionate share of the net OPEB liability, as well as what the Health Department's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the healthcare cost trend rates:

	1% Decrease	Current	1% Increase
Employer's proportionate share of the collective net OPEB liability	$ 172,759	$ 224,815	$ 286,597

Detailed information about the OPEB plan's fiduciary net position is available in the Comprehensive Annual Financial Report (CAFR) which is publicly available at https://sao.georgia.gov/comprehensive-annual-financial-reports.

SEAD OPEB Plan

SEAD-OPEB was created in 2007 by the Georgia General Assembly to amend Title 47 of the O.C.G.A., relating to retirement, so as to establish a fund for the provision of term life insurance to retired and vested inactive members of the Employees' Retirement System of Georgia (ERS), the Legislative Retirement System (LRS), and the Georgia Judicial Retirement System (GJRS). The plan is a cost-sharing multiple-employer defined benefit other postemployment benefit plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 74, Financial Reporting for Postemployment Benefit Plans other than OPEB Plans. The SEAD-OPEB trust fund accumulates the premiums received from the aforementioned retirement plans, including interest earned on deposits and investments of such payments.

The amount of insurance for a retiree with creditable service prior to April 1, 1964 is the full amount of insurance in effect on the date of retirement. The amount of insurance for a service retiree with no creditable service prior to April 1, 1964 is 70% of the amount of insurance in effect at age 60 or at termination, if earlier. Life insurance proceeds are paid in a lump sum to the beneficiary upon death of the retiree.

Georgia law provides that employee contributions to the plan shall be in an amount established by the Board of Trustees not to exceed one-half of 1% of the member's earnable compensation. There were no employer contributions required for the fiscal year ended June 30, 2020.

(Continued)

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Component Unit (Continued)

At June 30, 2020, the Health Department reported a liability of $(62,398) for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2018. An expected total OPEB liability as of June 30, 2019 was determined using standard roll-forward techniques. The Health Department's proportion of the net OPEB liability was based on actual member salaries reported to the SEAD-OPEB plan during the fiscal year ended June 30, 2019. At June 30, 2019, the Health Department's proportion was 0.022067%, which was a decrease of 0.003346% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Health Department recognized OPEB expense of $7,047. At June 30, 2020, the Health Department reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 317	$ -
Changes of assumptions	1,263	-
Net differences between projected and actual earnings on OPEB plan investments	-	5,733
Changes in proportion and differences between employer contributions and proportionate share contributions	10,866	-
	$ 12,446	$ 5,733

Health Department contributions subsequent to the measurement date of $0 are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30:	2021	$ 8,071
	2022	(1,095)
	2023	(544)
	2024	281
		$ 6,713

The total OPEB liability as of June 30, 2019 was determined by an actuarial valuation as of June 30, 2018. Based on the funding policy adopted by the Board on March 15, 2018, the investment rate of return assumption will be changed to 7.30% in the June 30, 2018 actuarial valuation. Therefore, the investment rate of return used in the roll-forward of the total pension liability is 7.30% using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Projected salary increases	3.25% - 7.00%, including inflation
Investment rate of return	7.30%, net of OPEB plan investment expense, including inflation

Postretirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward 2 years for both males and females for service retirements and dependent beneficiaries. There is a margin for future mortality improvement in the tables used by the plan.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2009 - June 30, 2014, with the exception of the long-term assumed rate of return.

(Continued)

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Component Unit (Continued)

The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-tern1 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 asset allocation and estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	30.00%	-0.10%
Domestic large equities	46.20%	8.90%
Domestic small equities	1.30%	13.20%
International developed market equities	12.40%	8.90%
International emerging market equities	5.10%	10.90%
Alternative	5.00%	12.00%
	100.00%	

*Rates shown are net of inflation.

The discount rate used to measure the total OPEB liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

The following presents the Health Department's proportionate share of the net OPEB liability calculated using the discount rate of 7.30 %, as well as what the Health Department's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.30%) or 1-percentage-point higher (8.30 %) than the current rate:

	1% Decrease	Current	1% Increase
Discount rate	6.30%	7.30%	8.30%
Employer's proportionate share of the net pension liability	$ (34,528)	$ (62,398)	$ (85,300)

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued ERS financial report which is publicly available at www.ers.ga.gov/financials.

NOTE 10 – DEFINED CONTRIBUTION PLAN

Effective October 1, 2019, the County adopted the Association County Commissioners of Georgia 401(a) Defined Contribution Plan for Walker County Employees. Plan members are not allowed to contribute to the plan. Authority to establish, amend or discontinue the plan is assigned to the County. This plan covers employees who are not covered under the defined benefits pension plan, have attained age 18, and have completed one year of service. The plan is administered by Association County Commissioners of Georgia. The County will contribute five percent of the participant's gross wages. Contributions vest based on the following vesting schedule:

Years of Service	Percent of Contribution
Less than 3 years	0.00%
3 years	20.00%
4 years	40.00%
5 years	60.00%
6 years	80.00%
7 years or more	100.00%

The County recognized pension expense of $680,200 for the year ended September 30, 2020. As of September 30, 2020, the County has $19,551 of pension expense accrued.

NOTE 11 – DEFERRED COMPENSATION PLAN

Effective October 1, 2019, the County adopted the Association County Commissioners of Georgia 457(b) Deferred Compensation Plan for Walker County Employees which is a defined contribution plan under Code Section 457(b). Membership in the plan is voluntary and open to all employees. Employees can contribute up to the maximum allowed by law. The County makes no contributions to the plan. Plan provisions and contribution requirements are established and may be amended by the County Commissioner. The Plan is administered by Association County Commissioners of Georgia. Participants and contributions for the 2020 plan year are:

Number of participants	268
Participant contributions	$ 289,474

NOTE 12 – FUND DEFICITS

At September 30, 2020, the E911 fund had a deficit fund balance of $12,051. This deficit will be reduced through general fund appropriation, as needed.

At September 30, 2020, the landfill had a deficit net position of $2,424,322. This deficit will be reduced through increased user charges, a decrease in contracted services and general fund appropriation, as needed.

Compliance with Finance Related Legal and Contractual Provisions

The County incurred no material violations of finance related legal and contractual provisions.

Excess of Expenditures Over Appropriations

For the year ended September 30, 2020, the County had expenditures exceed appropriations in the following funds and departments:

General fund –	
Debt service	$ 1,538,880
Law library fund –	
Judicial	5,889
Multiple grant fund –	
Judicial	90,017
Capital Outlay –	
Capital expenditures	48,677

NOTE 13 – RISK MANAGEMENT

The County is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Being unable to obtain workers' compensation insurance at a cost it considered to be economically justifiable, the County joined together with other counties in the state in participation in the Association of County Commissioners of Georgia - Group Self-Insured Workers' Compensation Fund (the Fund). These are public entity risk pools currently operating as a common risk management and insurance program for many of the counties in the State. The County pays an annual premium to the Fund for workers' compensation insurance coverage. The agreement between the members of the public entity risk pools provides that members may be required to pay additional assessments as shall be established by the board of the pool. However, no additional assessments have been required of the members since formation of the pools.

The County is obligated to cooperate with the pools' 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 County is also to allow the pools' agents and attorneys to represent the County in investigation, settlement discussions, and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

The Fund is to defend and protect the members of the Fund against liability or loss as prescribed in the member government's contracts and in accordance with the workers' compensation laws of Georgia. The Fund is to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation, or defense.

The County continues to carry commercial insurance for general liability, employee health, and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

The County maintains a medical benefit plan to self-insure claims up to $110,000 per year for each individual covered; claims above $110,000 are covered by a stop-loss insurance policy. The County also had an aggregate stop-loss insurance policy which covers claims above $204,147 monthly and $2,449,759 annually. The County and its covered employees contribute to the fund to pay the claims and stop-loss insurance premiums. At September 30, 2020, management believes that the County has made provisions sufficient to cover estimated claims, including claims incurred but not yet reported.

A summary of the changes in claims liability for the last two fiscal years:

Unpaid claims – September 30, 2018	$	338,604
Incurred claims (including claims incurred but not reported)		2,379,370
Claims paid during fiscal year 2019		2,273,316
Unpaid claims – September 30, 2019		106,054
Incurred claims (including claims incurred but not reported)		3,091,024
Claims paid during fiscal year 2020		3,020,145
Unpaid claims – September 30, 2020	$	176,933

NOTE 14 – LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The County currently owns a solid waste landfill and a construction and demolition disposal area. State and federal laws and regulations require the County to close the landfills once capacity is reached and to monitor and maintain the site for thirty subsequent years. Although certain closure and postclosure care costs will be paid only near or after the date that the landfills stop accepting waste, the County reports a portion of these closure and post closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date.

At September 30, 2020, the County had incurred a liability of approximately $3,506,525 for the construction and demolition disposal area which represents the amount of costs reported to date based on approximately 100 percent of landfill capacity used to date.

(Continued)

NOTE 14 – LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS (Continued)

The estimated costs of closure and post closure care, as determined by the Georgia Environmental Protection Division, are subject to change including the effects of inflation, revision of laws, changes in technology, actual sequence of landfill development and closure, and other variables. The County also owns a solid waste landfill which discontinued operations in June 1998. The solid waste is accepted at a transfer station and transported to a location out of the County by an outside contractor. The landfill will continue to incur costs associated with the closing of the landfill in order to comply with Environmental Protection Agency requirements. In addition, the County will be required to monitor various wells for a period of time. At September 30, 2020, a liability for post closure care costs is recorded in the amount of $2,326,130, which is based on engineering reports, for maintaining the landfill site in future years. However, management's estimate of post closure costs is contingent upon its ability to satisfy EPA requirements, and costs could be significantly higher if full compliance is not achieved. These costs will be met with future County revenues.

NOTE 15 – JOINT VENTURE

The County is a member of the Northwest Georgia Regional Commission (RC). The RC was created under the laws of the State of Georgia. Cities and Counties in the area served by the RC are required to be members under the Official Code of Georgia Annotated Section 36-70-4. The membership of the RC includes 15 counties and 49 municipalities. The County has no equity interest in the RC. The County contributes $1.00 per capita yearly to the RC. The Official Code of Georgia Annotated Section 50-8-39.1 states that in the event the RC ceases operation, the members can be assessed for any debt or obligation for the RC. Separate financial statements may be obtained from Northwest Georgia Regional Commission, P. O. Box 1798, Rome, Georgia 30162.

NOTE 16 – COMMITMENTS AND CONTIGENCIES

Litigation

The County is subject to claims and suits arising principally in the normal course of operations. In the opinion of management, the ultimate resolution of such pending legal proceedings has been adequately provided for in the basic financial statements.

Grant Contingencies

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement to the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the County believes such disallowances, if any, will be immaterial.

NOTE 17 – RELATED PARTY TRANSACTIONS

The County is governed by a board of commissioners. The chairman of the board is also listed as the CEO of Whitfield Oil Company. Whitfield Oil Company is a vendor for the County. The County purchased fuel and other lubricants from Whitfield Oil Company totaling:

Year ending September 30:	2014	$ 1,032,008
	2015	788,138
	2016	248,630
	2017	25,434
	2018	15,547
	2019	22,994

During the current fiscal year, the County paid a total of $17,695 to Whitfield Oil Company for lubricants and specialty products that were competitively priced with other local vendors.

NOTE 18 – UNCERTAINTIES

During 2020, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel, size, and duration of group meetings. Many sectors are experiencing disruption to business operations and the impact of reduced customer spending. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. If the pandemic continues, it may have an adverse effect on the City's future operations, financial position, and liquidity.

NOTE 19 – TAX ABATEMENTS

The County enters into property tax abatement agreements in order to induce individuals or entities to take specific actions that contribute to the economic development or otherwise benefit the County or its citizens. Pursuant to GASB Statement No. 77, *Tax Abatement Disclosures*, the County discloses the following information related to its tax abatement agreements. For the fiscal year ended September 30, 2020, the County abated ad valorem property taxes totaling $687,621. Included in that amount abated, the following are individual tax abatement agreements that each exceed 10 percent of the total amount abated:

- A 100% property tax abatement to a local manufacturer of consumer goods for continued investment in operations and local employment. The abatement amounted to $159,645.
- A 100% property tax abatement to a local manufacturer of consumer goods for continued investment in operations and local employment. The abatement amounted to $135,250.
- A 50% property tax abatement to a local manufacturer of commercial goods for continued investment in operations and local employment. The abatement amounted to $342,152
- A 100% property tax abatement to a logistics and warehousing company for continued investment in operations and local employment. The abatement amounted to $6,710.
- A 100% property tax abatement to a manufacturer of commercial equipment for continued investment in operations and local employment. The abatement amounted to $43,864.

NOTE 20 – SUBSEQUENT EVENTS

Management has evaluated events and transactions subsequent to year-end date through the date of the independent auditor's report (the date which the financial statements were available to be issued) for potential recognition or disclosure in the financial statements. Management has identified the following item requiring disclosure.

On February 10, 1939, an act creating the office of Sole Commissioner of Walker County, Georgia was approved. Subsequently, the GA Enabling Act 165 was based in H.B. 615 the Georgia Legislature and later approved and signed by Governor Nathan Deal on May 4th, 2017. GA Enabling Act 165 would change Walker County's form of government to a Board of Commissioners. The board shall consist of a full-time chairperson elected at large, and four district commissioners, each elected within their respective districts.

On November 6, 2018, 80% of the votes cast approved changing Walker County's form of government from a Sole Commissioner to a Board of Commissioners. The board shall consist of a full-time chairperson elected at large, and four district commissioners each elected within their respective district.

The General Election for the new Walker County Board of Commissioners was held in November 2020 and the following elected board members took office on January 1, 2021.

Chairman/CEO - Shannon K. Whitfield (4-year term)
District # 1 - Robert Blakemore (2-year term)
District # 2 - Mark Askew (2-year term)
District # 3 - Brian Hart (4-year term)
District # 4 - Robert Stultz (4-year term)

District 1 & 2 Commissioners serve an initial two-year term, while the District 3 & 4 Commissioners and the Chairperson serve four-year terms. After 2022, all commissioner seats will become four-year terms. This means every two years, two of the district commissioner positions will be on the ballot.

REQUIRED SUPPLEMENTARY INFORMATION

WALKER COUNTY, GEORGIA

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2020

	Budget			Variance with Final
	Original	Final	Actual	Budget
REVENUE:				
Taxes	$ 16,942,804	$ 16,942,804	$ 17,414,186	$ 471,382
Other taxes	8,110,732	8,110,732	9,605,139	1,494,407
Licenses and permit	328,940	328,940	390,588	61,648
Intergovernmental	-	-	368,685	368,685
Charges for services	3,295,352	3,295,352	886,843	(2,408,509)
Fines and forfeitures	1,284,255	1,284,255	1,113,619	(170,636)
Investment earnings	130,000	130,000	168,172	38,172
Contributions and donations	-	-	72,177	72,177
Rental income	45,360	45,360	517,870	472,510
Other	162,557	162,557	189,311	26,754
Total revenue	30,300,000	30,300,000	30,726,590	426,590
EXPENDITURES:				
General Government -				
Governing body	649,225	649,225	673,426	24,201
Elections	262,750	262,750	246,451	(16,299)
Accounting	411,400	411,400	368,552	(42,848)
Licensing	5,580	5,580	2,863	(2,717)
Legal	94,850	94,850	113,889	19,039
Data processing	666,259	666,259	641,593	(24,666)
Human resources	63,625	63,625	61,638	(1,987)
Employee health clinic	222,500	222,500	236,542	14,042
Tax commissioner	1,104,460	1,104,460	1,087,633	(16,827)
Tax assessor	1,214,086	1,214,086	1,143,183	(70,903)
Board of equalization	12,000	12,000	1,297	(10,703)
Risk management	385,000	385,000	348,979	(36,021)
General government buildings and plant	890,750	890,750	822,541	(68,209)
Marsh Warthen house	22,120	22,120	15,887	(6,233)
Records management	69,800	69,800	37,572	(32,228)
General administration fees	60,000	60,000	60,413	413
Total general government	6,134,405	6,134,405	5,862,459	(271,946)

(Continued)

WALKER COUNTY, GEORGIA

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2020

	Budget			Variance with Final
	Original	Final	Actual	Budget
(Continued)				
Judicial -				
Clerk of courts	661,100	661,100	657,206	(3,894)
Superior court	169,450	169,450	138,005	(31,445)
District attorney	515,334	515,334	432,319	(83,015)
State court	360,475	360,475	353,655	(6,820)
State court solicitor	228,750	228,750	186,754	(41,996)
Magistrate court	391,083	391,083	370,674	(20,409)
Probate court	291,588	291,588	274,488	(17,100)
Juvenile court	619,075	619,075	416,714	(202,361)
Public defender	289,671	289,671	347,619	57,948
Court reporter	-	-	(1,644)	(1,644)
Forfeiture	-	-	26,761	26,761
Total judicial	3,526,526	3,526,526	3,202,551	(323,975)
Sheriff -				
Law enforcement administration	1,083,146	1,083,146	1,052,179	(30,967)
Criminal investigation	958,893	958,893	863,530	(95,363)
Vice control	131,555	131,555	155,300	23,745
Patrol	1,955,556	1,955,556	1,013,347	(942,209)
Custody of prisoners	2,513,146	2,513,146	2,248,908	(264,238)
Champs program	174,816	174,816	202,242	27,426
Training	150,641	150,641	137,309	(13,332)
Special detail services	9,400	9,400	12,532	3,132
Sheriff's office and buildings	205,000	205,000	191,763	(13,237)
Court services	1,009,665	1,009,665	566,815	(442,850)
Bailiff	6,645	6,645	2,524	(4,121)
Total sheriff	8,198,463	8,198,463	6,446,449	(1,752,014)
Public Safety -				
County police	751,750	751,750	566,540	(185,210)
Medical services	-	-	104,167	104,167
Coroner/medical examiner	80,000	80,000	84,505	4,505
Animal control	380,850	380,850	320,877	(59,973)
Emergency management	109,210	109,210	95,911	(13,299)
Total public safety	1,321,810	1,321,810	1,172,000	(149,810)

(Continued)

WALKER COUNTY, GEORGIA

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2020

	Budget			Variance with Final
	Original	Final	Actual	Budget
(Continued)				
Highways and Streets -				
Highways and street administration	2,226,250	2,226,250	1,804,567	(421,683)
Paved streets	-	-	(3,603)	(3,603)
Other maintenance	-	-	2,834	2,834
Traffic engineering	-	-	82	82
Closure and postclosure costs	70,000	70,000	54,679	(15,321)
Maintenance and shop	622,150	622,150	414,132	(208,018)
Total highways and streets	2,918,400	2,918,400	2,272,691	(645,709)
Health and Welfare -				
Public health administration	140,500	140,500	138,000	(2,500)
Children's crisis center	7,500	7,500	-	(7,500)
Intergovernmental welfare payments	36,000	36,000	11,086	(24,914)
Other welfare payments	1,000	1,000	-	(1,000)
DFACS building and plant	19,500	19,500	16,652	(2,848)
Meals on wheels	47,700	47,700	42,656	(5,044)
Senior center	6,300	6,300	3,893	(2,407)
Total health and welfare	258,500	258,500	212,287	(46,213)
Culture and Recreation -				
Civic center	188,915	188,915	129,895	(59,020)
Other recreational facilities	26,720	26,720	23,477	(3,243)
Agricultural center	21,200	21,200	14,867	(6,333)
Historical preservation	4,000	4,000	2,401	(1,599)
Library administration	204,000	204,000	217,400	13,400
Total culture and recreation	444,835	444,835	388,040	(56,795)
Housing and Development -				
County agent	75,165	75,165	58,638	(16,527)
Forest resources	12,468	12,468	12,018	(450)
Planning and zoning	131,070	131,070	67,989	(63,081)
Economic development	233,382	233,382	226,356	(7,026)
Total housing and development	452,085	452,085	365,001	(87,084)

(Continued)

WALKER COUNTY, GEORGIA

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2020

	Budget			Variance with Final
	Original	Final	Actual	Budget
(Continued)				
Debt Service -				
Principal	2,769,651	2,769,651	4,313,944	1,544,293
Interest	8,192	8,192	2,779	(5,413)
Total debt service	2,777,843	2,777,843	4,316,723	1,538,880
Capital Outlay -	2,173,750	2,173,750	2,222,427	48,677
Total expenditures	28,206,617	28,206,617	26,460,628	(1,745,989)
Excess revenues over expenditures	2,093,383	2,093,383	4,265,962	2,172,579
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	-	-	1,117,032	1,117,032
Transfers to other funds	(2,093,383)	(2,093,383)	(1,843,477)	249,906
Total other financing sources (uses)	(2,093,383)	(2,093,383)	(726,445)	1,366,938
NET CHANGE IN FUND BALANCES	$ -	$ -	3,539,517	$ 3,539,517
FUND BALANCES:				
Beginning			14,235,011	
Ending			$ 17,774,528	

WALKER COUNTY, GEORGIA

BUDGETARY COMPARISON SCHEDULE
FIRE & RESCUE

YEAR ENDED SEPTEMBER 30, 2020

	Budget			Variance with Final
	Original	Final	Actual	Budget
REVENUE	$ 4,146,500	$ 4,146,500	$ 4,921,734	$ 775,234
EXPENDITURES	4,040,300	4,040,300	3,704,496	(335,804)
Excess revenues over expenditures	106,200	106,200	1,217,238	1,111,038
OTHER FINANCING SOURCES (USES):				
Transfers out	(106,200)	(106,200)	(1,117,032)	(1,010,832)
Total other financing sources (uses)	(106,200)	(106,200)	(1,117,032)	(1,010,832)
NET CHANGE IN FUND BALANCES	$ -	$ -	100,206	$ 100,206
FUND BALANCES:				
Beginning			541,275	
Ending			$ 641,481	

WALKER COUNTY, GEORGIA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2020

NOTE 1 - BUDGETARY BASIS OF ACCOUNTING

The County adopted a budget on the modified accrual basis of accounting, which is the same basis of accounting as that used to reflect actual revenues and expenditures in the fund financial statements.

NOTE 2 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended September 30, 2020, the County had expenditures exceed appropriations in the following funds and departments:

General Fund –	
Debt service	$ 1,538,880
Capital Outlay -	
Capital expenditures	48,677
Law Library fund –	
Judicial	5,889
Multiple Grant fund	
Judicial	90,017

WALKER COUNTY, GEORGIA

DEFINED BENEFIT PENSION PLAN
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

YEAR ENDED SEPTEMBER 30, 2020

	2020	2019	2018	2017	2016	2015
TOTAL PENSION LIABILITY:						
Service cost	$ 138,054	$ 155,675	$ 170,632	$ 251,876	$ 226,555	$ 274,417
Interest on total pension liability	367,748	373,305	370,165	397,057	505,649	554,233
Changes in benefit terms		-	-	352,565	-	-
Difference between expected and actual experience	333,886	(178,288)	27,320	586,414	7,761	47,438
Changes in actuarial assumptions	(16,465)	(16,977)	(68,704)	(35,676)	681,701	-
Benefit payments	(250,619)	(599,570)	(425,759)	(3,502,918)	(413,705)	(2,840,762)
Net change in total pension liability	572,604	(265,855)	73,654	(1,950,682)	1,007,961	(1,964,674)
Total pension liability - beginning	7,340,690	7,606,545	7,532,891	9,483,573	8,475,612	10,440,286
Total pension liability - ending (a)	$ 7,913,294	$ 7,340,690	$ 7,606,545	$ 7,532,891	$ 9,483,573	$ 8,475,612
PLAN FIDUCIARY NET PENSION:						
Contributions - employer	910,000	840,000	786,726	859,582	790,436	780,000
Net investment income	203,293	259,531	192,153	126,602	122,382	272,621
Benefit payments	(250,619)	(599,570)	(425,759)	(3,502,918)	(413,705)	(2,840,762)
Administrative expenses	-	-	(16,726)	(19,582)	(20,436)	(31,334)
Net change in plan fiduciary net position	862,674	499,961	536,394	(2,536,316)	478,677	(1,819,475)
Plan fiduciary net position - beginning	4,172,168	3,672,207	3,135,813	5,672,129	5,193,452	7,012,927
Plan fiduciary net position - ending (b)	5,034,842	4,172,168	3,672,207	3,135,813	5,672,129	5,193,452
Net pension liability - ending (a) - (b)	$ 2,878,452	$ 3,168,522	$ 3,934,338	$ 4,397,078	$ 3,811,444	$ 3,282,160
Plan fiduciary net position as a percentage of the total pension liability	63.63%	56.84%	48.28%	41.63%	59.81%	61.28%
Covered-employee payroll	$ 2,855,304	$ 2,836,012	$ 3,027,577	$ 3,271,128	$ 4,536,786	$ 5,285,342
Net pension liability as a percentage of covered-employee payroll	100.81%	111.72%	129.95%	134.42%	84.01%	62.10%

*The schedule will present 10 years of information once it is accumulated.

WALKER COUNTY, GEORGIA

DEFINED BENEFIT PENSION PLAN
SCHEDULE OF CONTRIBUTIONS

YEAR ENDED SEPTEMBER 30, 2020

	2020	2019	2018	2017	2016
Actuarially determined contribution	$ 447,694	$ 465,053	$ 542,501	$ 597,452	$ 573,095
Contributions in relation to the actuarially determined contribution	910,000	840,000	786,726	859,582	790,436
Contribution excess	$ (462,306)	$ (374,947)	$ (244,225)	$ (262,130)	$ (217,341)
Covered employee payroll	$2,855,304	$2,836,012	$3,027,577	$3,271,128	$4,536,786
Contributions as a percentage of covered employee payroll	31.87%	29.62%	25.99%	26.28%	17.42%

	2015	2014	2013	2012	2011
Actuarially determined contribution	$ 551,476	$ 167,932	$ 565,166	$ 796,609	$ 826,330
Contributions in relation to the actuarially determined contribution	804,705	941,295	945,118	1,290,355	1,017,442
Contribution excess	$ (253,229)	$ (773,363)	$ (379,952)	$ (493,746)	$ (191,112)
Covered employee payroll	$5,347,289	$5,682,532	$6,354,848	$6,531,854	$7,087,233
Contributions as a percentage of covered employee payroll	15.05%	16.56%	14.87%	19.75%	14.36%

WALKER COUNTY, GEORGIA

DEFINED BENEFIT PENSION PLAN
NOTES TO PENSION SCHEDULES

YEAR ENDED SEPTEMBER 30, 2020

VALUATION DATE
The actuarially determined contribution rates are determined as of January 1, 2020.

METHODS AND ASSUMPTIONS USED TO DETERMINE CONTRIBUTION

Actuarial cost method	Entry age normal
Amortization method	Level dollar for 15 years
Remaining amortization period	Closed
Asset valuation method	Market value

Actuarial Assumptions

Investment rate of return	5.00% per year, net of investment expenses
Projected salary increases	4.00% per year
Inflation	4.00%

CHANGES OF ASSUMPTIONS
Mortality improvement scale was changed rom MP-2018 to MP-2019 applied on a generationl basis

OTHER SUPPLEMENTARY INFORMATION

WALKER COUNTY, GEORGIA

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2020

	E911	Law Library	Multiple Grant Fund	Court Supervision	Hotem/Motel Tax	Transportation	Special Court	Total Nonmajor Funds
ASSETS								
Cash and cash equivalents	$ -	$ 41,625	$ 1,279,149	$ 43,407	$ -	$ -	$ -	$ 1,364,181
Restricted cash and cash equivalents	-	-	-	-	38,731	-	-	38,731
Accounts receivable	203,575	-	6,144	-	-	188	-	209,907
Prepaid expenses	-	-	-	-	-	13,962	-	13,962
Due from other funds	265,230	-	-	-	-	153,613	23,280	442,123
Due from other governments	-	-	81,567	-	7,796	153,678	182,576	425,617
Total assets	468,805	41,625	1,366,860	43,407	46,527	321,441	205,856	2,494,521
LIABILITIES								
Accounts payable and accrued expenses	12,051	-	20,190	-	-	348	68,193	100,782
Due to other funds	265,230	-	1,300,525	21,953	-	228,624	65,453	1,881,785
Total liabilities	277,281	-	1,320,715	21,953	-	228,972	133,646	1,982,567
DEFERRED INFLOWS OF RESOURCES								
Unearned revenue - intergovernmental	-	-	3,467	-	-	-	-	3,467
Total deferred inflows of resources	-	-	3,467	-	-	-	-	3,467
FUND BALANCES								
Nonspendable	-	-	-	-	-	13,962	-	13,962
Restricted for:								
Judicial	-	41,625	-	21,454	-	-	-	63,079
Public works	-	-	42,678	-	-	-	-	42,678
Health and welfare	-	-	-	-	46,527	78,507	72,210	197,244
Unassigned	(12,051)	-	-	-	-	-	-	(12,051)
Total fund balances	191,524	41,625	42,678	21,454	46,527	92,469	72,210	508,487
Total liabilities, deferred inflows of resources, and fund balances	$ 468,805	$ 41,625	$ 1,366,860	$ 43,407	$ 46,527	$ 321,441	$ 205,856	$ 2,494,521

WALKER COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2020

	E911	Law Library	Multiple Grant Fund	Court Supervision	Hotel/Motel Tax	Transportation	Special Court	Total Nonmajor Funds
REVENUES								
Other taxes	$ -	$ -	$ -	$ -	$ 46,371	$ -	$ -	$ 46,371
Intergovernmental	-	-	3,106,312	-	-	505,148	409,530	4,020,990
Charges for services	1,331,164	-	-	-	-	104,006	-	1,435,170
Fines and forfeitures	-	14,512	-	1,651	-	-	-	16,163
Investment income	-	-	-	191	156	-	-	347
Contributions and donations	-	-	15,438	-	-	-	-	15,438
Total revenues	1,331,164	14,512	3,121,750	1,842	46,527	609,154	409,530	5,534,479
EXPENDITURES								
Current:								
General government	-	-	10,695	-	-	-	-	10,695
Judicial	-	25,789	3,080,186	500	-	-	369,289	3,475,764
Sheriff	-	-	374	-	-	-	-	374
Public safety	1,163,820	-	17,850	-	-	-	-	1,181,670
Health and welfare	-	-	-	-	-	621,471	-	621,471
Debt service:								
Principal	37,579	-	-	-	-	-	-	37,579
Interest	2,902	-	-	-	-	-	-	2,902
Capital outlay	36,104	-	102,662	-	-	-	-	138,766
Total expenditures	1,240,405	25,789	3,211,767	500	-	621,471	369,289	5,469,221
Excess (deficiency) of revenues over (under) expenditures	90,759	(11,277)	(90,017)	1,342	46,527	(12,317)	40,241	65,258
Other financing sources								
Transfers in	397,096	-	93,904	-	-	59,573	-	550,573
Total other financing sources	397,096	-	93,904	-	-	59,573	-	550,573
Net change in fund balances	487,855	(11,277)	3,887	1,342	46,527	47,256	40,241	615,831
FUND BALANCE - beginning of period	(296,331)	52,902	38,791	20,112	-	45,213	31,969	(107,344)
FUND BALANCE - end of period	$ 191,524	$ 41,625	$ 42,678	$ 21,454	$ 46,527	$ 92,469	$ 72,210	$ 508,487

WALKER COUNTY, GEORGIA

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2020

	Tax Commissioner	Clerk of Courts	Probate Judge	Magistrate Judge	Total
ASSETS					
Cash and cash equivalents	$ 1,518,326	$ 1,313,974	$ 11,604	$ 16,303	$ 2,860,207
Total assets	1,518,326	1,313,974	11,604	16,303	2,860,207
LIABILITIES					
Accounts payable	702,148	-	-	588	702,736
Due to other governments	816,178	-	1,921	2,103	820,202
Due to heirs, litigants, and others	-	1,313,974	9,683	13,612	1,337,269
Total liabilities	1,518,326	1,313,974	11,604	16,303	2,860,207
NET POSITION	$ -	$ -	$ -	$ -	$ -

WALKER COUNTY, GEORGIA

BUDGETARY COMPARISON SCHEDULE
E911 FUND

YEAR ENDED SEPTEMBER 30, 2020

	Budget			Variance with Final
	Original	Final	Actual	Budget
REVENUE	$ 1,205,809	$ 1,205,809	$ 1,331,164	$ 125,355
EXPENDITURES	1,470,809	1,470,809	1,240,405	(230,404)
EXCESS OF REVENUES OVER EXPENDITURE	(265,000)	(265,000)	90,759	355,759
OTHER FINANCING SOURCES (USES):				
Transfers in	265,000	265,000	397,096	132,096
Total other financing sources (uses)	265,000	265,000	397,096	132,096
NET CHANGE IN FUND BALANCES	$ -	$ -	487,855	$ 487,855
FUND BALANCES:				
Beginning			(296,331)	
Ending			$ 191,524	

WALKER COUNTY, GEORGIA

BUDGETARY COMPARISON SCHEDULE
LAW LIBRARY FUND

YEAR ENDED SEPTEMBER 30, 2020

	Budget			Variance with Final
	Original	Final	Actual	Budget
REVENUE	$ 19,900	$ 19,900	$ 14,512	$ (5,388)
EXPENDITURES	19,900	19,900	25,789	5,889
NET CHANGE IN FUND BALANCES	$ -	$ -	(11,277)	$ (11,277)
FUND BALANCES:				
Beginning			52,902	
Ending			$ 41,625	

WALKER COUNTY, GEORGIA

BUDGETARY COMPARISON SCHEDULE
MULTIPLE GRANT FUND

YEAR ENDED SEPTEMBER 30, 2020

	Budget			Variance with Final
	Original	Final	Actual	Budget
REVENUE	$ 270,756	$ 270,756	$ 3,121,750	$ 2,850,994
EXPENDITURES	1,329,528	1,329,528	3,211,767	1,882,239
EXCESS EXPENDITURES OVER REVENUES	(1,058,772)	(1,058,772)	(90,017)	968,755
OTHER FINANCING SOURCES:				
Transfers in	63,316	63,316	93,904	30,588
Total other financing sources	63,316	63,316	93,904	30,588
NET CHANGE IN FUND BALANCES	$ (995,456)	$ (995,456)	3,887	$ 999,343
FUND BALANCES:				
Beginning			38,791	
Ending			$ 42,678	

WALKER COUNTY, GEORGIA

BUDGETARY COMPARISON SCHEDULE
COURT SUPERVISION FUND

YEAR ENDED SEPTEMBER 30, 2020

	Budget			Variance with Final
	Original	Final	Actual	Budget
REVENUE	$ 4,300	$ 4,300	$ 1,842	$ (2,458)
EXPENDITURES	4,300	4,300	500	(3,800)
NET CHANGE IN FUND BALANCES	$ -	$ -	1,342	$ 1,342
FUND BALANCES:				
Beginning			20,112	
Ending			$ 21,454	

WALKER COUNTY, GEORGIA

BUDGETARY COMPARISON SCHEDULE
HOTEL/MOTEL TAX FUND

YEAR ENDED SEPTEMBER 30, 2020

	Budget			Variance with Final
	Original	Final	Actual	Budget
REVENUE	$ -	$ -	$ 46,527	$ 46,527
EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCES	$ -	$ -	46,527	$ 46,527
FUND BALANCES:				
Beginning			-	
Ending			$ 46,527	

WALKER COUNTY, GEORGIA

BUDGETARY COMPARISON SCHEDULE
TRANSPORTATION FUND

YEAR ENDED SEPTEMBER 30, 2020

	Budget			Variance with Final
	Original	Final	Actual	Budget
REVENUE	$ 710,650	$ 710,650	$ 607,350	$ (103,300)
EXPENDITURES	710,650	710,650	619,667	(90,983)
EXCESS EXPENDITURES OVER REVENUES	-	-	(12,317)	(12,317)
OTHER FINANCING SOURCES:				
Transfers in	-	-	59,573	59,573
Total other financing sources	-	-	59,573	59,573
NET CHANGE IN FUND BALANCES	$ -	$ -	47,256	$ 47,256
FUND BALANCES:				
Beginning			45,213	
Ending			$ 92,469	

COMPLIANCE SECTION

WALKER COUNTY, GEORGIA

SCHEDULE OF PROJECTS CONSTRUCTED WITH 2013 SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS

YEAR ENDED SEPTEMBER 30, 2020

Project	Original Estimated Cost	Prior Years	Expenditures Current Year	Total	Percentage of Completion	Cumulative Other Funding
Industrial Park	$ 6,600,000	$ 4,268,831	$ -	$ 4,268,831	65%	$ -
Road resurfacing and other capital roadwork improvements	9,100,000	5,443,773	-	5,443,773	60%	2,263,718
Equipment and vehicles for law enforcement	1,900,000	455,353	-	455,353	24%	-
Bridges and right of way acquisitions and maintenance	250,000	45,960	-	45,960	18%	-
Emergency services equipment including vehicles, fire hydrants and radio repeater for E-911	1,000,000	973,188	-	973,188	97%	-
Shooting range for Sheriff's office	30,000	-	-	-	0%	-
State patrol bar code readers and 10 assault rifles	30,000	30,000	-	30,000	100%	-
Industrial Park Development	1,300,000	9,101,025	-	9,101,025	100%	
Library-Lafayette project	300,000	507,173	-	507,173	100%	-
Library-Rossville project	600,000	-	-	-	0%	-
Multipurpose emergency facility-Mt. Pleasant community	400,000	-	-	-	0%	-
Multipurpose emergency facility-Hinkle community	250,000	1,094,897	-	1,094,897	100%	-
Emergency facility and community center-Cedar Grove	1,500,000	1,447,308	-	1,447,308	96%	-
Recreational facilities	1,000,000	617,584	-	617,584	62%	-
Water and Sewer improvements, including Armuchee	2,000,000	2,464,526	-	2,464,526	100%	-
Office equipment and furnishings	100,000	172,117	-	172,117	100%	-
Payments to Cities:						
Lafayette	2,904,660	2,173,785	601,214	2,774,999	96%	-
Rossville	1,674,420	1,282,825	-	1,282,825	77%	-
Chickamauga	1,265,220	968,860	-	968,860	77%	-
Lookout Mountain	653,400	511,291	-	511,291	78%	-
Ft. Oglethorpe	102,300	74,871	-	74,871	73%	-
	$32,960,000	$31,633,367	601,214	$32,234,581		$2,263,718

Reconciliation of SPLOST expenditures per financial statements to schedule of projects:	
SPLOST 2013 expenditures per financial statements	5,399,177
Less debt service:	
Principal	4,695,000
Interest and fiscal agent fees	102,963
SPLOST 2013 expenditures per schedule of projects	$ 601,214

WALKER COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Treasury:			
Coronavirus Relief Fund	21.019	GeorgiaCARES	$ 2,803,750
Total U.S. Department of Treasury			2,803,750
U.S. Department of Justice:			
VOCA	16.575	C18-8-263	196,751
Officer Safety, Enhancement & Improvement	14.564	2019-DJ-BX-0480	14,564
Bullet Proof Vest Partnership Program	16.607	2018-BUBX18091326	2,815
Coronavirus Emergency Funding	16.034	2020-VD-BX-0828	374
Total U.S. Department of Justice			214,504
U.S. Department of Homeland Security			
Emergency Management Performance Grant	97.067	OEM19-148	20,654
Disaster Relief	97.048	FEMA-4338-DR-GA	1,971
Total U.S. Department of Homeland Security			22,625
U.S. Department of Transportation			
Formula Grants for Rural Areas	20.509	FTA FY20 5311	238,884
Formula Grants for Rural Areas	20.509	FTA FY21 5311	143,701
Total U.S. Department of Transportation			382,585
Total Federal Expenditures			$ 3,423,464

CERTIFIED PUBLIC ACCOUNTANTS
CHATTANOOGA | MEMPHIS

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*

Board of Commissioners
Walker County, Georgia
Lafayette, Georgia

We have audited, 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Walker County, Georgia as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise Walker County, Georgia's basic financial statements, and have issued our report thereon dated April 15, 2021. Our report includes a reference to other auditors who audited the financial statements of the Walker County Health Department, as described in our report on Walker County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Walker County, 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 Walker County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Walker County, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses in which the findings are reported that we considered to be significant deficiencies as items.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Walker County, 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 financial statements. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards,* and which are described in the accompanying schedule of findings and questioned costs.

Walker County, Georgia's Response to Findings

Walker County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Walker County, 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 it.

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.

Chattanooga, Tennessee
April 15, 2021

Henderson Hutcherson & McCullough, PLLC

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Commissioner
Walker County, Georgia
Lafayette, Georgia

Report on Compliance for Each Major Federal Program

We have audited Walker County, Georgia's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2020. Walker County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on each of Walker County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Walker County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Walker County, Georgia's compliance.

Opinion on Compliance for Each Major Federal Program

In our opinion, Walker County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2020.

Report on Internal Control over Compliance

Management of Walker County, Georgia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered Walker County, Georgia's internal control over compliance with the requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Walker County, Georgia's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

This purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Chattanooga, Tennessee
April 15, 2021

Henderson Hutcherson & McCullough, PLLC

WALKER COUNTY, GEORGIA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

SEPTEMBER 30, 2020

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards include the federal and state grant activity of Walker County, Georgia and are presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 – SUBRECIPIENTS

The County did not provide federal assistance to any subrecipients.

NOTE 3 – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

WALKER COUNTY, GEORGIA

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

SEPTEMBER 30, 2020

SECTION I – SUMMARY OF AUDITORS' RESULTS:

Opinion on Financial Statements:

Unmodified opinion issued on the financial statements in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Deficiencies:

See Section II.

Material Noncompliance:

None disclosed.

Internal Control Deficiencies over Major Programs:

None disclosed.

Opinion on Compliance for Major Programs:

Unmodified opinion.

Findings Disclosed under the Uniform Guidance:

None disclosed.

Major Programs:	**CFDA #**
U.S. Department of Treasury	
Coronavirus Relief Fund	21.019

Dollar Threshold Level between Type A and Type B Programs:

$750,000

Low-Risk Auditee under the Uniform Guidance:

No

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding 2007-001

Condition: Some material balance sheet accounts were not reconciled to supporting documentation at year end. Also, the Jury Fund bank account was not reconciled for the year. In some instances, the ending balances were identified and supporting worksheets were prepared, however, circumstances prevented the accounting department from having all pertinent information necessary to determine the correct balance in a timely manner.

Criteria: Accounting tasks such as monthly and annual reconciliations play a key role in providing the accuracy of accounting data and information included in the financial statements. Operational accountability requires the County to "report the extent to which it has met its operating objectives efficiently and effectively, using all resources available for that purpose and whether it can continue to meet its objectives for the foreseeable future". Without meaningful and timely financial information, the sole commissioner, who is ultimately responsible, cannot demonstrate operational accountability.

Effect: Balance sheet accounts that are not reconciled could result in undetected material misstatements in the financial statements. Appropriate account reconciliations could avoid errors being undetected in the financial statements that management uses as part of its decision-making process and provide management with more confidence in the financial statements. Reconciling and adjusting the financial records in a timely manner provides relevant information to the sole commissioner.

Recommendation: A reconciliation of all balance sheet accounts should be prepared to determine that all transactions have been recorded and to discover any potential errors. These reconciliations should be prepared in a timely manner to ensure the financial information is relevant.

Views of the Responsible Officials: The officials concur with the finding.

Planned Corrective Plan: Management will work with the Clerk of Courts to get this account reconciled on a regular basis.

Finding 2015-004

Condition: The Clerks of Superior, State, and Juvenile Courts were unable to provide reconciliations of funds being held for others. These funds represent amounts collected in years prior to the current clerk assuming office.

Criteria: The Clerk of Courts should implement a process to determine the origin of funds being held on others' behalf. The cash balances should reconcile to the amounts reported as due to others.

Effect: The Clerk of Courts are currently holding funds with little support and are unable to provide documentation of how the funds are to be disbursed.

Recommendation: The Clerk of Courts should work with the County Attorney through the judicial process to determine how funds are to be disbursed.

Views of the Responsible Officials: The officials concur with the finding.

Planned Corrective Plan: See Management's response letter.

WALKER COUNTY, GEORGIA

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND RESPONSES

SEPTEMBER 30, 2020

PRIOR FINANCIAL STATEMENT FINDINGS

Finding Control Number and Status –

07-1	The County has not fully implemented the corrective action plan. The Jury Fund is still not be reconciled on a regular basis.
15-4	The County has failed to implement the correct action plan. The Clerk of Superior, State, and Juvenile Courts for Walker County are still unable to provide a reconciliation of cash balances to amounts held for others. These funds are being held by the respective courts.
19-1	We did not encounter any issues with obtaining requested documentation during our audit process. It appears that management has appropriately addressed this finding and it is now closed.

March 24, 2022

Stacey Hillock, Esq., Executive Director
Office of Health Planning
Georgia Department of Community Health
2 Peachtree St. NW - 5th Floor
Atlanta, GA 30303

Dear Ms. Hillock,

As the duly elected representatives of Walker County, we have come together to ask that you approve the request by our hospital - CHI Memorial Hospital Georgia to relocate and build a new facility on Battlefield Parkway. Our 69,000 constituents have waited a long time for the kind of hospital they need and deserve.

Hutcheson Medical Center served the needs of the region for over 60 years. We were proud of our hospital and appreciated what the administrators, medical staff and employees did to care for all of us when we needed medical care. When our hospital began to struggle and experience significant hardship, we found ourselves in an unfortunate position and relied on others to step in and try to prevent its closing. They were not successful and our county was suddenly responsible for enormous operating losses. That debt became the burden of Walker County taxpayers who saw property taxes escalate to cover this obligation.

Today we are free of that debt and thankful that CHI Memorial stepped in and acquired the license to ensure we would have a hospital to serve northwest Georgia. When they acquired the hospital in 2017, CHI Memorial committed to building a new facility better suited to meet the healthcare needs of the region. Now they seek to honor that commitment and provide us with a modern hospital facility that will save lives and contribute to the overall health and well-being of our county.

Our people deserve a new hospital and our partner is ready to move forward with this project. We ask again that you support CHI Memorial and approve the relocation of our hospital.

Thank you.

Sincerely,
Walker County Board of Commissioners

Shannon Whitfield, Chairman

Robert Blakemore, District One

Mark Askew, District Two

Brian Hart, District Three

Robert Stultz, District Four

RESOLUTION R-013-22

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO ADOPT THE WALKER COUNTY JOINT COMPREHENSIVE PLAN (2022-2032)

WHEREAS, the Georgia Planning Act of 1989 requires local governments to develop and maintain a comprehensive plan to retain their Qualified Local Government status and eligibility for State permits, grants, and loans; and

WHEREAS, the ***Walker County Joint Comprehensive Plan (2022-2032) Including the cities of Chickamauga, LaFayette, Lookout Mountain and Rossville*** is now complete; and

WHEREAS, such **Joint Comprehensive Plan** is approved by the Georgia Department of Community Affairs as meeting Georgia's Minimum Planning Standards and Procedures (effective October 1, 2018); and

WHEREAS, the second and final public hearing on the draft plan was held on January 27, 2022 at the Walker County Courthouse Annex III at 7:00 pm.; and

WHEREAS, the Board of Commissioners tabled a draft of the final version on March 10, 2022 to allow for more public review and some formatting and typographical issues to be cleaned up;

THEREFORE, BE IT RESOLVED that the Board of Commissioners of Walker County hereby officially adopts the revised final version of the ***Walker County Joint Comprehensive Plan (2022-2032) Including the cities of Chickamauga, LaFayette, Lookout Mountain and Rossville***.

BE IT FURTHER RESOLVED that the Board expresses its appreciation to members of the Walker County Joint Comprehensive Plan Stakeholder Committee, as well as the Northwest Georgia Regional Commission, for their input and dedication to crafting a plan to guide local officials and staff in meeting the current and future needs of our residents.

SO RESOLVED AND ADOPTED this 24th day of March, 2022.

ATTEST:

REBECCA WOODEN, County Clerk

WALKER COUNTY, GEORGIA

SHANNON K. WHITFIELD, Chairman

The foregoing Resolution received a motion for passage from Commissioner Gutt2, second by Commissioner Hart, and upon the question the vote is 4 ayes, 0 nays to adopt the Resolution.

A copy of the Walker County Joint Comprehensive Plan (2022-2032) Including the cities of Chickamauga, LaFayette, Lookout Mountain and Rossville is available to view or download on the county's website at:

https://walkercountyga.gov/2022/03/03/walker-county-joint-comprehensive-plan-2022-2032-now-available-online/

RESOLUTION R-014-22

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO ADOPT THE FEE SCHEDULE SET FORTH IN THE WALKER COUNTY LANDFILL MATERIAL LIST AND PRICE GUIDE

WHEREAS, the Board of Commissioners of Walker County ("Board") is the governing authority of Walker County, Georgia; and

WHEREAS, the Board desires to establish the fees at the Walker County Landfill for the disposal of various materials; and

WHEREAS, the Board has the authority to set said fees, pursuant to the Walker County Code of Ordinances; and

WHEREAS, the Board periodically implements rate changes at the landfill in order to maintain solid waste services; and

WHEREAS, the Board tabled "Exhibit A" as presented on March 10, 2022 to directed landfill staff to review the price structure on the Walker County Landfill Material List and Price Guide to see if adjustments could be made to reduce market rate increases to Municipal Solid Waste, aka household garbage;

THEREFORE, BE IT RESOLVED by the Board of Commissioners of Walker County, Georgia that the fees associated with the Walker County Landfill Material List and Price Guide shall be set forth in "Exhibit A-2" attached hereto and made a part thereof.

SO RESOLVED AND ADOPTED this 24th day of March, 2022.

ATTEST:

REBECCA WOODEN, County Clerk

WALKER COUNTY, GEORGIA

SHANNON K. WHITFIELD, Chairman

The foregoing Resolution received a motion for passage from Commissioner Askew, second by Commissioner Shelton, and upon the question the vote is 4 ayes, 0 nays to adopt the Resolution.

WALKER COUNTY LANDFILL MATERIAL LIST AND PRICE GUIDE			
Material Code	**Material Description**	**Effective 07/01/2022**	**Unit of Measurement**
100	**Batteries**	**$3.00**	**each**
100A	Batteries (OUT OF COUNTY)	$4.00	each
200	**Mattresses & Box Springs**	**$14.50**	**each**
200A	Mattresses & Box Springs (OUT OF COUNTY)	$16.00	each
M.5	**1/2 Backhoe Bucket of Mulch**	**$15.00**	**per scoop**
M.5A	1/2 Backhoe Bucket of Mulch (OUT OF COUNTY)	$20.00	per scoop
M.1	**Backhoe Bucket of Mulch**	**$25.00**	**per scoop**
M.1A	Backhoe Bucket of Mulch (OUT OF COUNTY)	$30.00	per scoop
M2	**Loader Bucket of Mulch**	**$60.00**	**per scoop**
M2A	Loader Bucket of Mulch (OUT OF COUNTY)	$65.00	per scoop
TM	**Tandem Load of Mulch**	**$225.00**	**per load**
TMA	Tandem Load of Mulch (OUT OF COUNTY)	$230.00	per load
O2	**Auto Car Tires (up to 14")**	**$4.00**	**each**
02A	Auto Car Tires (up to 14")(OUT OF COUNTY)	$4.50	each
O3	**Auto, Light Truck Tires (15"-18")**	**$5.50**	**each**
03A	Auto, Light Truck Tires (15"-18")(OUT OF COUNTY)	$6.00	each
O4	**Large Truck Tires (19"-20")**	**$8.50**	**each**
04A	Large Truck Tires (19"-20")(OUT OF COUNTY)	$9.00	each
O5	**Large Truck Tires (22" & up)**	**$17.50**	**each**
05A	Large Truck Tires (22" & up) (OUT OF COUNTY)	$18.00	each
O5T	**All Tire Sizes (greater than 13") Loads with greater than 40 tires only.**	**$340.00**	**per ton**
O6	**Tires on Rims (Extra Charge)**	**$6.00**	**each**
06A	Tires on Rims (Extra Charge) (OUT OF COUNTY)	$7.00	each
15	**Farm Tractor Tires**	**$80.00**	**each**
15A	Farm Tractor Tires (OUT OF COUNTY)	$85.00	each
O1	**Household Garbage (MSW)**	**$46.00**	**per ton**
O8	**Municipal Household Garbage (MSW)**	**$46.00**	**per ton**
12	HOUSEHOLD GARBAGE (MSW: OUT OF COUNTY)	$52.50	per ton
O9	**Animal Remains ($17.50 per 100 pounds)**	**$320.00**	**per ton**
09A	Animal Remains ($18.50 per 100 pounds)(Out of County)	$325.00	per ton
11	**White Goods (anything with a refrigerant system)**	**$23.50**	**each**
11A	White Goods (OUT OF COUNTY)	$25.00	each
1900	**Brush/Trees (Brush that can be chipped)**	**$30.00**	**per ton**
	Brush/ Trees (Minimum Fee up to 660 lbs))	**$10.00**	**per load**
1905	Brush/ Trees (OUT OF COUNTY)	$35.00	per ton
1910	**Wood products greater than 30 inches in diameter**	**$25.00**	**each**
13	**C&D to Transfer Station**	**$46.00**	**per ton**
14	C&D to Transfer Station (OUT OF COUNTY)	$52.50	per ton

Proclamation

BY THE WALKER COUNTY BOARD OF COMMISSIONERS

CHILD ABUSE PREVENTION & AWARENESS MONTH

WHEREAS: Children are critical to Walker County's future success, prosperity and quality of life. They are our most valuable resource, but they are also our most vulnerable. Children have a right to thrive, learn and grow in a safe environment that fosters healthy development; and

WHEREAS: Child abuse and neglect can be prevented by supporting and strengthening families in Walker County, thus preventing the far-reaching effects of maltreatment and providing the opportunity for children to develop healthy, trusting family bonds and the foundations of community; and

WHEREAS: Intervening in the lives of children threatened by abuse is a shared responsibility, and Walker County's citizens must come together so that all hear the voices of our children. We must ensure that our communities extend helping hands to children and families in need; and

WHEREAS: Effective child abuse prevention strategies succeed because of partnerships created among citizens, human service agencies, schools, faith communities, health care providers, civic organizations, law enforcement agencies and the business community; and

WHEREAS: By providing a safe and nurturing environment that is free of violence, abuse and neglect, we can ensure that children in Walker County will grow to their full potential as the next generation of leaders, helping to secure the future of this county, this state and this nation;

THEREFORE: I, Shannon K. Whitfield, Chairman of the Walker County Board of Commissioners, do hereby designate April as Child Abuse Prevention and Awareness Month in Walker County and urge families and communities to become involved in protecting Walker County's children.

Signed and sealed this 24th day of March in the year 2022.

Chairman Shannon K. Whitfield

RESOLUTION R-018-22

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO DECLARE PROPERTY OF THE WALKER COUNTY SHERIFF'S OFFICE UNSERVICEABLE SURPLUS AND REMOVED FROM THE COUNTY INVENTORY

WHEREAS, O.C.G.A. § 36-9-2 provides that the county governing authority shall have the control of all property belonging to the county and may, by order entered on its minutes, direct the disposal of any real property which may lawfully be disposed of and make and execute good and sufficient title thereof on behalf of the county; and

WHEREAS, the Sheriff has requested the property listed on Exhibit A be deemed unserviceable surplus and further requests that the property be removed from the County inventory;

THEREFORE, BE IT RESOLVED by the Board of Commissioners of Walker County, Georgia that the property listed in Exhibit A attached hereto, and made a part hereof, be hereby declared unserviceable surplus and removed from the County inventory.

SO RESOLVED AND ADOPTED this 24th day of March, 2022.

ATTEST:

REBECCA WOODEN, County Clerk

WALKER COUNTY, GEORGIA

SHANNON K. WHITFIELD, Chairman

The foregoing Resolution received a motion for passage from Commissioner Hart, second by Commissioner Shultz, and upon the question the vote is 4 ayes, 0 nays to adopt the Resolution.

EXHIBIT A

Walker County Sheriff's Office
Training Unit

To: **Sheriff Steve Wilson** SBW
From: **Lt. Pat Cook**
Date: **16, March 2022**
Re: **Equipment Surplus**

Sheriff,

I am requesting that two Remington 700 rifles currently in the department's Special Operations Inventory be deemed as Surplus Equipment so that they can be disposed of.

These two (2) rifles, Serial numbers E6517949 and F6518018 have been in service since the year 2000. They have far exceeded their intended service life and are due to be replaced with more current models.

Please submit them for surplus so that they may be removed from our inventory and utilized to offset the costs of their replacements.

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Settlement Document

State of Georgia and Local Governments: Memorandum of Understanding Concerning National Distributor and Johnson & Johnson Opioid Settlements

Foreword

This Memorandum of Understanding between the State of Georgia *ex. Rel* Chris Carr, Attorney General and certain Georgia Local Government ("LGs") entities concerns the harms visited upon Georgia's citizens and the State itself by certain manufacturers and distributors ("Opioid Defendants") of prescription opioids.

To address these harms, the State and certain of its local government entities separately initiated litigation meant to hold the Opioid Defendants accountable.

Some Distributor Opioid Defendants, namely McKesson Corporation, AmerisourceBergen Corporation, and Cardinal Health, Inc. (each a "Settling Distributor") and Janssen ("J&J")[1] have separately reached settlement frameworks (referenced as "National Distributor Settlement" and "J&J Settlement") with certain states and local government entities that the State of Georgia and LGs have the option to join.

This Memorandum aims to memorialize an agreement between the State and certain LGs that would enable the State and certain LGs to join the National Distributor and J&J Settlements and maximize the monetary help that the State and its LGs receive.

I. Definitions

a. "Approved Purposes" shall mean those uses identified in the List of Opioid Remediation Uses, attached as Exhibit E to the National Distributor Settlement, and those uses identified as "Approved Opioid Abatement Uses" in Schedules A and B to Exhibit G to the Notice of Filing of Eighth Plan Supplement Pursuant to the Fifth Amended Joint Chapter 11 Plan of Reorganization of Purdue Pharma L.P. and its Affiliated Debtors, In re: Purdue Pharma L.P., et al., Case No. 19-23649-RDD, Dkt. 3121 (Bankr. S.D.N.Y. July 8, 2021).

b. "Government Participation Mechanism" means the mechanism formed to make recommendations regarding the allocation of State Opioid

[1] "Janssen" means Johnson & Johnson, Janssen Pharmaceuticals, Inc., OrthoMcNeil-Janssen Pharmaceuticals, Inc., and Janssen Pharmaceuticals, Inc.

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Funds consistent with the Findings of Facts, Conclusions of Law, and Order Confirming the Twelfth Amended Joint Chapter 11 Plan of Reorganization of Purdue Pharma L.P. and Its Affiliated Debtors, In re: Purdue Pharma L.P. et al., Case No. 19-23649-RDD (Bankr. S.D. N.Y. Sept. 17, 2021), ECF No. 3787.. "Local Government Opioid Funds" means the funds allocated to local governments pursuant to Section III of this Memorandum.

c. "Local Government Opioid Funds" means the funds allocated to local governments pursuant to Section III of this Memorandum.

d. "Opioid Funds" means monetary amounts obtained through an Opioid Settlement as defined in this Memorandum of Understanding.

e. "Opioid Settlement" means the National Distributor Settlement and the J&J Settlement, both dated July 21, 2021.

f. "Parties" shall mean the State and the Participating Local Governments.

g. "Participating Local Governments" shall mean:
(i) all litigating subdivisions listed on Exhibit C to the National Distributor Settlement and/or Exhibit C to the J&J Settlement and in the signature block to this Memorandum prepared by the LGs and
(ii)nonlitigating subdivisions listed on Exhibit G to the National Distributor Settlement or Exhibit G to the J&J settlement

that choose to sign on to the National Distributor Settlement and J&J Settlement during the notice or sign-on period.

h. "Region" – Region shall mean each of the Regions described Section III.a of this Memorandum.

i. "Released Entities" means the entities defined in definition HHH of the National Distributor Settlement and definition 61 of the J&J Settlement

j. "State Opioid Funds" means the funds allocated to the State pursuant to Section III of this Memorandum.

k. "Trustee" shall be the Commissioner of an agency of the Executive Branch of the State, or his or her designee or other designee of the Executive Branch of the State, to oversee the implementation of the settlement, make decisions regarding expenditures of State Opioid funds after consulting with the Government Participation Mechanism, ensure compliance with the reporting requirements set forth in Section V and in any Opioid Settlement, and who is responsible for the ministerial task of releasing Opioid Funds that are in trust as authorized herein and accounting for all payments into or out of the trust.

II. Creation of a Qualified Settlement Trust for State Opioid Funds; Government Participation Mechanism.

a. The Parties shall file a Petition in the Superior Court of Gwinnett County, Georgia, seeking to establish a Qualified Settlement Fund within the meaning of 26 C.F.R. § 1.468B-1, titled the "Georgia Opioid Crisis Abatement Trust"

i. The Georgia Opioid Crisis Abatement Trust shall receive (1) the State Opioid Funds set forth under this Memorandum of Understanding; (2) funds from public or private sources, including gifts, grants, donations, rebates, or other settlements received by the State and designated to the Trust; and (3) any interest earned by these amounts.

b. The Commissioner of an agency of the Executive Branch of the State,[2] or his or her designee or other designee of the Executive Branch of the State, shall act as Trustee.

c. The Parties shall work to establish a Government Participation Mechanism as described in the Notice of Filing of Eighth Plan Supplement Pursuant to the Fifth Amended Joint Chapter 11 Plan of Reorganization of Purdue Pharma L.P. and its Affiliated Debtors, In re: Purdue Pharma L.P., et al., Case No. 19-23649-RDD, Dkt. 3121 (Bankr. S.D. N.Y. July 8, 2021), Exhibit G at 11.

[2] The agency or department shall be selected by the Governor, after consultation with the Attorney General.

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d. The Trustee shall make disbursements of State Opioid Funds for (1) Approved Purposes, after consultation with the Government Participation Mechanism; (2) for administrative expenses as described in Section V of this Memorandum; and (3) for attorneys' fees and costs as identified in Section VII of this Memorandum. The Trustee shall retain final decision-making authority over expenditures of State Opioid Funds for Approved Purposes.

e. Appointees to the Government Participation Mechanism shall have a background in opioid use disorder, addiction treatment or policy, public health policy, mental health treatment or policy, or opioid-related law enforcement. Members shall serve for three years and shall be paid the per diem of a Member of the General Assembly for their service. Any member who is appointed shall be subject to removal by the appointing authority. The Government Participation Mechanism shall have at least 1 member who is appointed by the Georgia Association of Community Service Boards. The Government Participation Mechanism shall meet at least quarterly and make recommendations, upon a majority vote, regarding allocation of State Opioid Funds. The Trustee shall retain final authority over allocation of State Opioid Funds.

III. Allocation between State and Local Governments

a. The Participating Local Governments shall collectively receive 25% of the National Distributor and J&J Settlements as their full allocation of Local Government Opioid Funds, for all claims past and future of the Participating Local Governments. Local Government Opioid Funds shall be paid to the national Settlement Administrator(s) as that term is defined in the National Distributor and J&J Settlements and distributed pursuant to Section V.D.4.C of the National Distributor Settlement and Section VI of the J&J Settlement, with the following additional conditions:

i. If a county who is a Participating Local Government under this Memorandum has a sheriff who is a Litigating Subdivision listed in Exhibit C of the National Distributor Settlement, at least 9.45% of the Opioid Funds paid to that county shall be allocated to that county's sheriff to be used for Approved Purposes; and

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ii. If a county who is a Participating Local Government under this Memorandum has a hospital which is a Litigating Subdivision listed in Exhibit C of the National Distributor Settlement, at least 2% of the Opioid Funds paid to that county shall be allocated to the hospital to be used for Approved Purposes.

iii. If a county who is a Participating Local Government under this Memorandum has a school district which is a Litigating Subdivision listed in Exhibit C of the National Distributor Settlement, at least 1% of the Opioid Funds paid to that county shall be allocated to the school district to be used for Approved Purposes.

b. The State shall receive 75% of the National Distributor and J&J Settlements as its full allocation of State Opioid Funds.

c. Of the State's 75% share, the State shall expend at least 40% of those funds on a regional basis ("Regional Distribution"). Expenditures related to (1) "Core Strategies" identified in Schedule A or (2) strategies identified in Schedule B, Subsection A of Exhibit E to the National Distributor Settlement are expressly recognized as a non-exhaustive list of expenditures that shall be considered as Regional Distributions.

i. The State of Georgia shall be divided into Regions to be determined by the State in consultation with LGs at a future date. Each county with a population of at least 400,000 persons ("Qualifying Block Grantee") shall be counted as a separate Region.

ii. Each Qualifying Block Grantee shall receive State Regional expenditures via a direct block grant so long as it certifies that it has sufficient infrastructure to provide Opioid Abatement services.

iii. Where a municipality located wholly within a Qualifying Block Grantee or wholly within abutting Qualifying Block Grantees would independently qualify as a block grant recipient (an "Independently Qualifying Municipality"), the Independently Qualifying Municipality will receive a Block Grant directly

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payable to the Independently Qualifying Municipality according to the percentages in the allocation model available at www.opioidnegotiationclass.info implemented in In re: National Prescription Opiates Litigation, MDL No. 2804 (N.D. Ohio) (the "Negotiation Class Allocation Model").

iv. The State shall assign initial regional allocation percentages to the Regions based on the allocation model available at www.opioidnegotiationclass.info implemented in In re: National Prescription Opiates Litigation, MDL No. 2804 (N.D. Ohio) (the "Negotiation Class Allocation Model"). Every three years, the Trustee shall recalculate the regional allocation percentages to the Regions based upon the following severity metrics: (1) the number of fatal opioid overdoses within the Region; (2) non-addiction treatment morphine milligram equivalents (MME) shipped into the Region; and (3) addiction treatment MME shipped into the Region.

v. For each Region comprised of multiple Participating Local Governments, Participating Local Governments shall form a Regional Advisory Council of three to seven members, not all of whom may reside in the same County. The Advisory Council shall include at least 1 member of a county board of health from one of the Participating Local Governments in the Region, 1 member of the executive team of a Community Service Board located in the Region, and 1 sheriff (or representative designated by the sheriff) located in the Region.

vi. The Regional Advisory Councils shall be available to consult with the Government Participation Mechanism and with Participating Local Governments to best determine how funds will be spent for opioid remediation within the established Regions. In every instance the Trustee shall retain final authority over disbursement of the State Opioid Funds.

IV. Funds to be used for Approved Purposes; Clawback and Recoupment

a. With the exception of administrative expenses identified in Section V.b, funds set aside for attorneys' fees and costs for State of Georgia outside counsel, and funds set aside for attorneys' fees for Local

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Government outside counsel pursuant to Section VII of this Memorandum, State Opioid Funds and Local Government Opioid Funds shall be used for Approved Purposes.

b. Funds are to primarily (no less than 70 percent) be used for future abatement purposes. Funds used to reimburse the parties for past abatement expenses may not be used to reimburse past Medicaid expenses or any other expense that would be subject to a federal clawback, recoupment, or similar mechanism.

c. The State and Local Governments shall work cooperatively to ensure the funds are spent within the spirit of this Agreement and the Settlements reached with the Distributors and J&J, and shall further work cooperatively to actively defend the funds from federal clawback and/or recoupment, including, but not limited to, actively participating in any administrative procedure or other case or process related to defense of the funds from federal clawback and/or recoupment. In the event the federal government initiates and successfully claws back any Opioid Funds related to the Settlements, such amounts shall first be deducted from the total disbursements to be made to both the State and Local Governments in the calendar year the clawback claim is successfully made and shall thereafter be deducted from the total disbursements to be made in any subsequent calendar year if necessary. After such deduction, the allocation between the State and Local Governments described in Section IV of this Memorandum shall be applied to the remaining funds for the current calendar year or any subsequent calendar year if applicable. Deduction of amounts from the total disbursements shall include reimbursement of any amounts paid by the State or withheld from amounts due to the State as the result of a clawback and/or recoupment.

V. Compliance and Reporting

a. The Trustee shall provide an up-to-date accounting of payments into or out of the trust and/or its subaccounts upon written request of the State or a Participating Local Government. The State, through the Trustee, shall provide an annual report detailing: (1) the amounts received by the Trust; (2) the allocation of any awards approved, listing the

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recipient, amount awarded, programs funded, and disbursement terms; and (3) the amounts actually disbursed. The Trustee shall also include an assessment of how well resources have been used by the State and the Local Governments and Regions to abate opioid addiction, overdose deaths, and the other consequences of the Opioid Crisis. The State shall publish its annual report and all Regional Advisory Council annual reports on its website.

b. Expenses of the Trustee shall be deducted first from interest earned on funds held by the Georgia Opioid Crisis Abatement Trust, and then, if necessary, may be deducted from the corpus of State Opioid Funds.

c. The State shall endeavor to keep such Trustee expenses reasonable in order to maximize the funding available for Opioid Abatement.

d. Each Regional Advisory Council shall provide a report annually to the Trustee and Government Participation Mechanism detailing: (1) the amount received by each local government within the Region; (2) the allocation of any awards approved, listing the recipient, amount awarded, programs funded, and disbursement terms; and (3) the amounts actually disbursed and approved allocations. Each Participating Local Government within each Region shall provide any information necessary to facilitate such reporting to a single Regional Delegate selected by the Region to provide its annual report.

e. If the State believes that any Participating Local Government has used funds for a non-approved purpose, it may request in writing the documentation underlying such alleged improper use of funds. If any ten (10) Participating Local Governments believe the State has used funds for a non-approved purpose, they may request jointly in writing the documentation underlying such alleged improper use of funds.

f. The State and Participating Local Governments may object in writing to the Trustee to an allocation or expenditure on the basis that the allocation or expenditure is inconsistent with Section IV of this Memorandum or violates Section V.c of this Memorandum regarding reasonable expenses of the Trustee.

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g. Any party to this Memorandum who receives a written request sent pursuant to V.f or V.e shall have 21 days to respond to such request, which may be extended by mutual consent.

h. A party who makes a written request pursuant to V.f may file an action in the Superior Court of Gwinnett County within one year of its objection seeking a determination as to the validity of the objection.

i. If, after a written objection made pursuant to V.e, it appears to the State that a Participating Local Government has spent funds on non-approved purposes, the State may seek and obtain an injunction in the Superior Court of Gwinnett County prohibiting the Participating Local Government from spending further funds on non-approved purposes, and to return the monies spent on non-approved purposes. So long as any such action is pending, distribution of any funds to the relevant Participating Local Government shall be suspended and held in trust by the Trustee or national Settlement Administrator and shall only resume after the action is resolved. Once the action is resolved, suspended payments to the Participating Local Government shall resume, less any amounts ordered returned that have not yet been returned as of the date of the resumption of suspended payments.

j. Attorney's fees and costs are not recoverable in actions brought under this Section.

VI. Litigation Bar

a. This Memorandum of Understanding is designed to maximize the funds that the State and LGs receive to address an extraordinary crisis. It is the expectation of the Parties that once this Memorandum is executed and the Opioid Settlements are finalized, the Parties will proceed to execute releases of existing claims against the Released Entities. In the event the State of Georgia and the Participating Local Governments proceed forward, execute said releases, and release the Released Parties from all future liability, their entitlement to funds under the terms of the Opioid Settlements could be significantly delayed or subject to suspension or offsets if a currently litigating or later-litigating local government maintains or assert claims against the Released Entities. This would be detrimental to the State of Georgia's and the LG's opioid

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abatement efforts, and delay or reduce the help provided to Georgia's citizens.

b. Therefore, it is understood between the parties to this agreement that upon execution of the Settlements with the Released Entities, that legislative action will be necessary, as it constitutes the most efficient and effective means to ensure the maximum amount of funds are made available to abate the opioid epidemic in Georgia without unnecessary delay.

c. The Parties shall, as soon as practicable, submit draft legislation to the General Assembly that shall impose a Litigation Bar. A Litigation Bar is a law that either (1) imposes a direct bar preventing Subdivisions from maintaining Released Claims against Released entities or (2) gives the State the exclusive authority to bring, maintain and resolve Released Claims (as defined in Section I.GGG of the Distributors Settlement Agreement or Section I.60 of the Janssen Settlement Agreement) against Released Entities (as that term is defined by Section I.HHH of the Distributors Settlement Agreement or Section I.61 of the Janssen Settlement Agreement) on behalf of any Subdivision and which has the effect of barring all Released Claims by such Subdivision. The Litigation Bar shall include a requirement that any Released Claims brought by such Subdivision are dismissed by the court in which the claims(s) was (were) brought. The term "Subdivision" shall be defined so as to meet the requirements of the term "Bar" as it is defined both in Definition I of the National Distributor Settlement and Definition 9 of the J&J Agreement.

d. Participating Local Governments shall make active efforts to pass a Litigation Bar. To that end, within 30 days of this Memorandum, Participating Local Governments shall form a Legislative Advocacy Committee consisting of 8 total members. The committee shall be comprised of:

    i. Four members appointed by the Georgia Municipal Association, two of whom shall be members of the Republican Party and two of whom shall be members of the Democratic Party;

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ii. Four members appointed by the Association of County Commissioners of Georgia, two of whom shall be members of the Republican Party and two of whom shall be members of the Democratic Party.

iii. Members of the Legislative Advocacy Committee shall have the skills, time, expertise, and willingness to affirmatively plan, support and participate in all manner of advocacy in support of passage of a Litigation Bar.

iv. "Active efforts to pass a Litigation Bar" shall at a minimum include attending committee hearings on proposed Litigation Bar legislation; testifying in favor of such legislation at any hearings; engaging in press appearances in favor of Litigation Bar; attending biweekly meetings of the Legislative Advocacy Committee during each month for which the General Assembly is in session (special or regular); and lobbying members of the General Assembly and of local government entities or organizations to encourage passage of the Litigation Bar.

e. The LGs specifically agree to comply with and support all reasonable requests directed toward obtaining passage of the Litigation Bar from the Attorney General or any other party.

f. This Memorandum is specifically conditioned on the passage of a Litigation Bar by the General Assembly and its approval by the Governor.

g. The Litigation Bar shall be both retroactive and prospective, and shall cut off all current and future litigation against the Released Entities. The Litigation Bar shall only apply to Released Entities and Released Claims, and shall not apply in any way to claims or entities not otherwise released in the Opioid Settlements. For the avoidance of doubt, the Litigation Bar shall not apply to any remaining claims or causes of action pending in *In re Opiate Litigation* MDL 2804 against non-settling Defendants, or to any remaining claims or causes of action

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pending in State of Georgia v. Teva Pharmaceutical Industries, LTD, et al., Case No. 19-A-00060-2 against non-settling Defendants.

h. The Parties shall jointly endeavor to take all other steps necessary to release all outstanding Released Claims against the Released Parties and to obtain the Litigation Bar described in Section VI above and Exhibit 2 below concerning the parties to the National Distributor and J&J Settlements so long as this Memorandum of Understanding is in effect.

i. The Parties shall endeavor and use their best affirmative efforts to obtain passage of the Litigation Bar in the next chronological session of the General Assembly, whether a special session or general session, and shall continue to endeavor and use their best affirmative efforts to obtain passage of the Litigation Bar until the General Assembly passes the same and it is approved by the Governor. In the event a Litigation Bar is not enacted into law by July 15, 2023, this Memorandum is null and void.

j. It is understood by the parties to this Memorandum that the use of a Litigation Bar as contemplated in this section should not be deemed as precedent setting for future settlements in this litigation or in future litigations.

k. Within 14 days of sign on by LG Counsel, the State shall provide proposed language for a Litigation Bar to the LGs, including language to implement the terms outlined herein and to otherwise satisfy the legislative requirements under the Georgia Constitution. The LGs shall have 15 days thereafter to provide a unified response to the State's proposed language, and the State may respond thereto. The Parties shall then work to attempt to reach final proposed language for a Litigation Bar. If such agreement is reached, it shall be incorporated herein to this Memorandum as Exhibit 2. In the event the LGs do not provide a response to the State's proposed language as provided, then the proposed language of the State shall become the language of the Litigation Bar and shall be incorporated herein to this Memorandum as Exhibit 2. In the event the parties do not reach agreement as to final language for a Litigation Bar by November 4, 2021, this Memorandum becomes null and void. The Parties' obligations under this

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Memorandum concerning a Litigation Bar, including but not limited to their obligations to make active efforts to pass the Litigation Bar, shall attach to any language incorporated herein to this Memorandum as Exhibit 2.

VII. Attorney's Fees; Costs and Expenses

a. Consistent with Exhibit R, section I(R) of the Distributor Settlement Agreement, a Local Government Cost and Fee Fund ("LGCFF") will be created to resolve Local Government attorney fee and litigation expense obligations with contingency fee counsel who filed opioid lawsuits by September 1, 2020 and who:

   i. Represent Participating Local Governments who are eligible for direct payments under Section III.a. of this Memorandum; or

   ii. by agreement amongst Participating General Purpose Governments (as that term is defined in the Distributor Settlement) are determined to be eligible for reimbursement of fees and costs. Any such agreements under this Section shall be documented between counsel for Participating General Purpose Governments and the counsel who are determined to be eligible.

b. Any contingency-fee counsel retained by Participating Local Governments who are eligible for direct payments under Section III.a. of this Memorandum must seek recovery from the Contingency Fee Fund established in the National Settlement.

c. The amount of the LGCFF shall be equal to 15% of Participating Local Governments' 25% share under this Memorandum. No portion of the State's share shall be used for the LGCFF or in any other way to fund any Participating Local Government's attorney's fees and costs.

d. Under no circumstances may counsel collect more for its work on behalf of a Participating Local Government than it would under its contingency agreement with that Participating Local Government.

e. The amount and timing for the payments to counsel under this Memorandum shall be consistent with the percentages and timing set

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forth in Exhibit R § (II) (A) (1) of the Distributor Settlement Agreement and Exhibit R § (II) (A) (1) of the Janssen Settlement Agreement.

f. Any funds remaining in the LGCFF beyond what is required to pay contingency counsels' fees and expenses for Local Governments who are eligible for direct payments under Section III.a. of this Memorandum shall revert to the Participating Local Government fund to be used for Approved Purposes as set forth in this agreement.

g. State outside counsel shall be compensated pursuant to separate agreement between the State and its outside counsel.

VIII. Future Agreements and Negotiations

a. Nothing in this Memorandum of Understanding shall bind the parties concerning any future Opioid Settlements other than the ones expressly contemplated in (1) this Agreement or (2) any amendments to this Agreement made pursuant to Section IX.B. Other than those Released Entities who are parties to the above-referenced Settlement Agreements, the parties are free to engage in settlement negotiations with any Opioid Defendants without prior consent or participation of any other party to this agreement.

b. The Parties shall endeavor, insofar as is reasonably practicable, to keep each other apprised of future negotiations concerning future Opioid Settlements. Nothing in this provision shall require the parties to violate any duty, obligation, or promise of confidentiality, non-disclosure agreement, common interest agreement, court order concerning non-disclosure, or similar non-disclosure obligation concerning negotiations regarding future Opioid Settlements. For the avoidance of doubt, LGs shall not be required to disclose, among other things, any information relating to negotiations between groups of local governments and Opioid Defendants, and the State shall not be required to disclose, among other things, any information relating to negotiations between States or groups of States and Opioid Defendants.

IX. Miscellaneous

a. This Memorandum of Understanding shall be governed by Georgia law.

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b. The parties may make amendments to this agreement as necessary. Amendments shall be in writing and shall require the written consent of all parties to this Memorandum of Understanding.

c. Jurisdiction and venue regarding any disputes between or among the parties to this Memorandum of Understanding concerning this agreement or the interpretation thereof shall lie in the Superior Court of Gwinnett County, Georgia.

d. This Memorandum of Understanding terminates with respect to the National Distributor or J&J Settlements, or both, in the event the State elects not to join such Settlements.

e. This Memorandum of Understanding terminates automatically with respect to National Distributor or J&J Settlements, or both, in the event such Settlement(s) is / are terminated by the parties to them.

f. By entering into this Memorandum, a local government agrees to participate in both the National Distributor and J&J Settlements.

g. If any Local Government identified in the attached list of clients elects not to enter into in this Memorandum, or not to participate in the National Distributor Settlement and J&J Settlements, this Memorandum is voidable by the State.

* * * * *

ATTACHED EXHIBITS:

EXHIBIT 1:	ACKNOWLEDGEMENT AND AGREEMENT TO BE BOUND TO MEMORANDUM OF UNDERSTANDING
EXHIBIT 2:	AGREED LITIGATION BAR LANGUAGE
EXHIBIT 3:	OUTSIDE COUNSEL RECOMMENDATION
EXHIBIT 4:	DISTRIBUTOR PARTICIPATION AGREEMENT

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Settlement Document

EXHIBIT 5: J&J PARTICIPATION AGREEMENT

EXHIBIT 1

ACKNOWLEDGEMENT AND AGREEMENT TO BE BOUND BY MEMORANDUM OF UNDERSTANDING

WHEREFORE, the undersigned, as a duly-appointed representative of the below-referenced entity, acknowledges the following:

- _____ [NAME OF ENTITY] has received the State of Georgia and Local Governments: Memorandum of Understanding Concerning National Distributor and Johnson & Johnson Opioid Settlements.
- The undersigned is a duly-appointed representative of _____ [NAME OF ENTITY], and has the authority to execute this document and bind _____ [NAME OF ENTITY] to the Memorandum of Understanding.
- _____[NAME OF ENTITY] is either represented by legal counsel, or has the ability to obtain advice from legal counsel,

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concerning the contents and implication of the Memorandum of Understanding.

- The undersigned, on behalf of _____ [NAME OF ENTITY], understands and acknowledges the terms of the Memorandum of Understanding, and _____ [NAME OF ENTITY] agrees to be bound by its terms.
- No party is under duress or undue influence.

/s/_____

Name_____

Title _____

Date _____

Entity _____

EXHIBIT 2

AGREED LITIGATION BAR LANGUAGE

A BILL TO BE ENTITLED

AN ACT

To authorize, under certain circumstances, a litigation bar of certain Statewide Opioid Litigation or claims for damages as a result of the Opioid Crisis on behalf of the State of Georgia, its Departments, Agencies, and Instrumentalities, any political subdivision of the State, municipal corporations, authorities, sheriffs, county and municipal officers, or any other governmental or municipal entity which has or may make a claim for damages as a result of the Opioid Crisis; and for other purposes.

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Settlement Document

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Chapter 13 of Title 10 of the Official Code of Georgia Annotated is amended by creating a new Code Chapter which shall read as follows:

CHAPTER 13B

STATEWIDE OPIOID SETTLEMENT

SECTION 2.

§ 10-13B-1 Legislative findings and purpose

The General Assembly finds as follows:

(1) There is an opioid epidemic occurring in the United States, and Georgia has been greatly impacted;

(2) Statewide coordination surrounding and managing opioid addiction and related disorders is critical to the health and safety of all Georgians;

(3) Funding is needed in Georgia for, among other things, prevention and treatment of opioid addiction and related disorders; providing resources to law enforcement agencies to address the opioid crisis; increasing the number of professionals who provide treatment for opioid addiction; educating medical professionals regarding the safe and effective prescribing of, and then tapering off of, opioids; and treatment and prevention of opioid use disorder in incarcerated populations;

(4) It is imperative Georgia receive the full amount of any opioid settlement, and in order to do so the State of Georgia must be able to release claims for all public bodies and instrumentalities in the State of Georgia;

(5) While local governments generally have the authority to pursue and litigate claims against business and individuals to protect their own interests, in certain limited circumstances involving particular industries, the interests of the State as a whole are best served by having a unified settlement structure that benefits both the State and its local governments and brings full and complete closure to the claims that were asserted or could have been asserted and maximizes the State and local governments' potential recovery to address this extraordinary crisis.

SECTION 3

§ 10-13B-2 Definitions

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Settlement Document

As used in this Chapter the following definitions shall apply:

(1) "Governmental Entity" means:

(A) this state and each of its departments, agencies, divisions, boards, commissions, authorities, instrumentalities; and

(B) a political subdivision or creation of this state, including a county, municipality, special district, school district, community service board, authority, any county or state officeholder and any other public officeholder or public entity which has asserted or could assert a claim for damages as a result of the manufacture, marketing, sale, dispensing, or distribution of opioids.

(2) "Released Claim" means a claim by a Governmental Entity that has been or could have been released under a statewide opioid settlement agreement.

(3) "Released Entity" means an entity against which a claim has been released under a statewide opioid settlement agreement.

(4) "Statewide Opioid Settlement Agreement" means:

(A) any settlement agreement and related documents entered into by this State through the Attorney General with opioid manufacturers, distributors, retailers, labelers, marketers, pharmacies or other entities concerning the use or prescription of opioid products; and

(B) which relates to illegal or tortious conduct in the manufacturing, marketing, promotion, sale, distribution, or dispensing of opioids; and

(C) which was entered into by the State on or after March 31, 2021; and

(D) which provides a mechanism which permits Governmental Entities to join into such settlement agreement; and

(E) which is the subject of a memorandum of understanding or similar agreement entered into by both the Attorney General and at least sixty five percent (65%) of the Governmental Entities which have active and pending litigation against the Released Entity or Entities identified in the settlement agreement as of the date when Governmental Entities are first permitted to join such settlement agreement.

SECTION 4

§ 10-13B-3 Entry into a Statewide Opioid Settlement Agreement With Sufficient Georgia Governmental Entity Support Shall Serve to Resolve All Past, Present and Future Opioid Legal Claims of All Georgia Governmental Entities

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Entry into a Statewide Opioid Settlement Agreement shall serve to bar any and all past, present or future claims on behalf of any Governmental Entity seeking to recover against any business or person that is a Released Entity under the terms of the relevant settlement. Such bar shall apply to any and all Released Claims or suits by any Governmental Entity created by or pursuant to an Act of the General Assembly or the Constitution, or any department, agency, or authority thereof, for damages, abatement, injunctive or any other relief. No such claim barred by this code section shall be brought, threatened, asserted or pursued in any way in any court and any such claim shall be dismissed by the court in which the claim is brought.

The bar shall become active and effective upon the filing of a Consent Order by the State of Georgia which attests to and shows that a Statewide Opioid Settlement Agreement has been reached, and that the parameters of this Act have been met.

EXHIBIT 3

OUTSIDE COUNSEL RECOMMENDATION

[INSERT EXECUTED PORTION OF THE BELOW]

* * * * *

WHEREFORE, PREMISES CONSIDERED, each of the undersigned has attached a complete list of all LG entities that they represent. As counsel for their respective clients, the undersigned acknowledge that they were active participants in the formation of this Memorandum, were not subject to duress or undue influence, and acknowledge and agree that the execution of this Memorandum, and participation in the National Distributor Settlement and the J&J Settlement is in the best interest of their clients.

Therefore, in compliance with all ethical obligations owed to their clients, the undersigned agree to recommend execution of this Memorandum and full participation in the National Distributor and J&J Settlements to each of their

respective clients and move immediately to obtain from their respective clients execution of this Memorandum.

_____

_____ [Counsel Name]

_____ [Counsel Firm]

COUNSEL FOR:

[Name of Government Entity(ies)]

EXHIBIT 4

DISTRIBUTOR PARTICIPATION AGREEMENT

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- **Settlement Document**

EXHIBIT 5

J&J PARTICIPATION AGREEMENT

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ACKNOWLEDGEMENT AND AGREEMENT TO BE BOUND BY MEMORANDUM OF UNDERSTANDING

WHEREFORE, the undersigned, as a duly-appointed representative of the below-referenced entity, acknowledges the following:

- WALKER COUNTY, GA has received the State of Georgia and Local Governments: Memorandum of Understanding Concerning National Distributor and Johnson & Johnson Opioid Settlements.
- The undersigned is a duly-appointed representative of WALKER COUNTY, GA, and has the authority to execute this document and bind WALKER COUNTY, GA to the Memorandum of Understanding.
- WALKER COUNTY, GA is either represented by legal counsel, or has the ability to obtain advice from legal counsel, concerning the contents and implication of the Memorandum of Understanding.
- The undersigned, on behalf of WALKER COUNTY, GA, understands and acknowledges the terms of the Memorandum of Understanding, and WALKER COUNTY, GA agrees to be bound by its terms.
- No party is under duress or undue influence.

Signature: DocuSigned by: DAVID GOTTLIEB 91E10A6B4C0E428...

Name: David D. Gottlieb

Title: County Attorney

Date: 3/10/2022

Entity: WALKER COUNTY, GA

ATTEST:

REBECCA WOODEN, County Clerk

WALKER COUNTY, GEORGIA

SHANNON K. WHITFIELD, Chairman

The foregoing MOU received a motion for acceptance from Commissioner Odemore, second by Commissioner Arden, and upon the question the vote is 4 ayes, 0 nays to accept the MOU.

CHRIS A. ARNT
DISTRICT ATTORNEY
LOOKOUT MOUNTAIN JUDICIAL CIRCUIT

COURAGE
PROFESSIONALISM
INTEGRITY

WALKER COUNTY
706-638-2121
FAX: 706-638-4821
MAILING ADDRESS
POST OFFICE BOX 1025
LAFAYETTE, GEORGIA 30728

March 2, 2022

Walker County Board of Commissioners
Shannon Whitfield, Chairman
Greg McConnell, Chief Financial Officer
P.O. Box 445
LaFayette, GA 30728

Dear Chairman Whitfield, Board of Commission members and Chief Financial Officer Greg McConnell:

As I previously communicated Catoosa County has agreed to assume the responsibilities of serving as the fiscal agent for the Lookout Mountain Judicial Circuit District Attorney's Office effective April 1, 2022. As a part of these duties Catoosa County will administer the Victims of Crime Act (VOCA) and Coronavirus Emergency Supplemental Funding (CESF) grants for my office beginning April 1, 2022. As a part of making the transition of the administration of these grants the Prosecuting Attorneys' Council of Georgia and the Criminal Justice Coordinating Council of Georgia (CJCC) require that the attached Memorandum of Agreements be signed by all parties. Please sign the attached MOA's and return the originals to my office manager, Amy Brown.

I would like to thank you and your staff for all your assistance in serving as our fiscal agent.

Sincerely,

Chris A. Arnt
District Attorney

CAA/ab

7694 NASHVILLE STREET
RINGGOLD, GA 30736
706-965-9055
FAX: 706-965-2298

POST OFFICE BOX 498
SUMMERVILLE, GA 30747
706-857-5557
FAX: 706-857-5949

POST OFFICE BOX 426
TRENTON, GA 30752
706-657-7530
FAX: 706-657-8085

STATE OF GEORGIA

MEMORANDUM OF AGREEMENT

At the request and consent of all parties, pursuant to Section 16 the attached Memorandum of Agreement providing for administration of the Coronavirus Emergency Supplemental Funding (CESF) grant by the Prosecuting Attorneys' Council of Georgia and Walker County is hereby terminated as of 11:59PM on March 31, 2022.

Given under our hand and seal, on the dates indicated.

FOR THE PROSECUTING ATTORNEYS' COUNCIL OF GEORGIA.

_____ Date: _____

Peter J. Skandalakis
Executive Director
Prosecuting Attorneys' Council of Georgia
1590 Adamson Parkway, 4th Floor
Morrow, GA 30260
pskandalakis@pacga.org

FOR WALKER COUNTY:

Shannon Whitfield, Chairman
Walker County Board of Commissioners

Date: Shannon K Whitfield 3/24/2022

Email: commissioner@walkerga.us

FOR THE LOOKOUT JUDICIAL CIRCUIT
DISTRICT ATTORNEY:

Date: 3/3/22

Chris A. Arnt
District Attorney
Lookout Judicial Circuit
Email: carnt@pacga.org

STATE OF GEORGIA
PROSECUTING ATTORNEYS' COUNCIL OF GEORGIA
Agreement for Funding of Prosecution Based VWAP Program
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING Program (CESF)
FY2020 Coronavirus Aid Relief and Economic Security Act (CARES)
Supplemental Award

County: Walker

Implementing Prosecuting Attorney: Lookout Mountain Judicial Circuit District Attorney's Office

CESF Funding (Comp Advocates): CJCC Grant No: B50-8-128

A. CESF (Comp Advocate) Federal Funds: $ 55,062

Initial Grant Period: October 1, 2021 to September 30, 2022

THIS MEMORANDUM OF AGREEMENT (hereinafter referred to as the "Agreement") is made by and between the Prosecuting Attorneys' Council of the State of Georgia (hereinafter referred to as "PACGA"), an agency of the Judicial Branch of the State of Georgia, legally empowered to contract pursuant to O.C.G.A. §§ 15-18-40, et. seq., the Walker County Board of Commissioners (hereinafter referred to as the "County"), a political subdivision of this State and the (District Attorney) (Solicitor-General) for the Lookout Mountain (Judicial Circuit) (County) (hereinafter referred to as the "Prosecuting Attorney").

1. Between PACGA and the County, this Agreement shall constitute an intergovernmental agreement within the meaning of subsection (a) of Paragraph I of Section III of Article IX of the Georgia Constitution which authorizes intergovernmental agreements and contracts "for any period not exceeding 50 years with each other . . . for the provision of services" provided that such agreements and contracts "must deal with activities, [or] services which the contracting parties are authorized by law to undertake or provide."

2. Period of Agreement: This agreement shall be effective on October 1, 2021 and shall continue in effect for a period of one (1) year, unless terminated earlier under other provisions of this Agreement.

3. Purpose of this Memorandum of Agreement.

(a) The parties acknowledge and agree that PACGA has received a subgrant from the Georgia Criminal Justice Coordinating Council (CJCC) under the Coronavirus Emergency Supplemental Funding (CESF) FY20 Coronavirus Aid Relief and Economic Security Act (CARES) Grant Program (hereinafter referred to as "CESF"). The CESF Program supports direct services to crime victims, (i.e. persons who have suffered physical, sexual, financial, or emotional harm as a result of the commission of a crime) and provides funding to assist prosecution-based VWAP programs in preventing, preparing for, and responding to the coronavirus.

The Bureau of Justice Assistance (BJA), U.S. Department of Justice (USDOJ) is the federal agency that administers the CESF Program. The CESF program is authorized by Division B of H.R. 748, Pub. L. No. 116-136 (Emergency Appropriations for Coronavirus Health Response and Agency Operations); 28 U.S.C. 530C. The CESF program provides onetime funding in fiscal year (FY) 2020 to support preventing, preparing for, and responding to the coronavirus COVID-19 public health emergency including funding personnel essential to prevent, prepare for and/or respond to the coronavirus pandemic (i.e. personnel assisting with an increase in caseloads, increase in service needs resulting from the pandemic, etc.).

(b) Effective October 1, 2013, PACGA has been awarded a Victims of Crime Act (VOCA) subgrant by CJCC to serve as the centralized subgrant recipient on behalf of all prosecuting attorneys in the state. PACGA, in turn, is required to enter into an MOA with participating Counties and the Prosecuting Attorneys for those counties or judicial circuits. Due to a 20% reduction in VOCA funding at the Federal level for the Federal Fiscal Year beginning October 1, 2021, CJCC applied for, and was awarded CESF Program funding through the CARES Act. This funding is being distributed in place of a portion of VOCA funding. CESF funding under this award should be used to prevent, prepare for, and respond to the coronavirus. Specifically, funds are being awarded to support Comp Advocates who will assist in addressing the needs of victims including in those cases that have been backlogged due to the pandemic.

(c) The CFDA number for this grant program is 16.034.

(d) Participating Counties and Prosecuting Attorneys are required to fulfill all programmatic and financial reporting requirements by submission through PACGA. PACGA has responsibility for consolidating individual reporting into a single report and submitting to CJCC. Unless specifically referenced in the Agreement or this document, all terms, conditions and policies of CJCC related to performance and reporting remain in full force and effect.

4. <u>PACGA, County and Prosecuting Attorney Contact Information:</u>

(a) Exhibit "A" contains the name of the point of contact, mailing address, e-mail address(es) and telephone number(s) for all correspondence, reports and other matters relative to this Agreement for PACGA, the County and the Prosecuting Attorney.

(b) Change of contact information:

The parties agree if there is a change in the point of contact, the mailing address(es), telephone number(s), and e-mail address(es), PACGA will be notified in writing. The County and Prosecuting Attorney will notify PACGA by submitting a Subgrant Adjustment Request (SAR).

5. Scope of Project:

(a) The purpose of this Agreement shall be to facilitate efficient allocation of CESF funding for victims' services by the Prosecuting Attorney within the County.

(b) The Prosecuting Attorney will make mandated victims' services available throughout the Prosecuting Attorney's territorial jurisdiction. At a minimum, the Prosecuting Attorney and the County agree that the Prosecuting Attorney will provide those services specified in PACGA Policy 11.2 (see Exhibit "B")

(c) The Prosecuting Attorney will expand provision of services into areas where victims are un-served and/or underserved by utilizing PACGA resources to:

(1) Facilitate statewide data collection regarding the type and number of services provided by CESF advocates;

(2) Identify areas where victims are un-served and/or underserved and redirect CESF funds accordingly.

(d) Victims Comp Services: For offices that accept funding in addition to VOCA continuation funding for the Federal Fiscal Year beginning 2017-2018 to provide a victims compensation advocate, the Prosecuting Attorney agrees to hire an additional advocate and designate an advocate as the Victims Compensation point-of-contact for the Circuit. Funding designated for Comp Advocates shall be used for this purpose in any year in which funding is continued.

(e) PACGA shall, upon the terms and conditions contained herein, allocate to County, and the County hereby accepts, an amount not to exceed the amount designated in the allocation letter to be used solely for the purposes of providing victims services as defined by the approved budget (see 9a).

6. Budget Limitation: The approved budget total (see 9a) may not be exceeded without the written approval of PACGA. The County is responsible for any expenditure that exceeds the approved budget.

7. Use of Volunteers:

(a) The Prosecuting Attorney's office must utilize volunteers unless a written waiver request is approved by both CJCC and the Federal Government. Volunteer hours are

not required to be included in the budget.

8. Programmatic Reporting Requirements:

During the course of a grant period, the County and the Prosecuting Attorney are required to submit periodic programmatic and financial reports to PACGA. These reports include, but are not limited to:

(a) Quarterly and Bi-annual Activity Reports - Victim Services Statistical Reports (VSSR); and

The Victim Services Statistical Report (VSSR) programmatic reporting deadlines are as follows:

Quarter 1	October 1 – December 31, 2021	Due: **January 15, 2022**
Quarter 2	January 1 – March 31, 2022	Due: **April 15, 2022**
Quarter 3	April 1 – June 30, 2022	Due: **July 15, 2022**
Quarter 4	July 1 – September 30, 2022	Due: **October 15, 2022**

(b) Outcome Performance Measurement Surveys (Annual).

(1) The Outcome Performance Measurement Survey (OPM) programmatic reporting deadlines are as follows:

Annually	Oct. 1, 2021 -Sept. 30, 2022	Due: **October 30, 2022**

(2) NOTE: OPM Survey reports are to be submitted directly to CJCC following the instructions as provided at the following website: http://cjcc.georgia.gov/outcome-performance-tools-1.

(c) Funded offices may be required to provide additional programmatic data as specified by CJCC during the grant year. Information on additional requirements will be communicated to offices immediately upon receiving requests from CJCC

9. Financial Reporting Requirements:

(a) The County will submit budget worksheet(s) to PACGA no later than October 1, 2021. A personnel action form and job description for each position funded by the subgrant must be submitted with the budget.

(b) The County will submit to PACGA a Subgrant Expenditure Report (SER) form within 15 days of the end of each quarter requesting reimbursement for expenses incurred

during the grant period. Deadlines are as follows:

Quarter 1	October 1 – December 31, 2021	Due: **January 15, 2022**
Quarter 2	January 1 – March 31, 2022	Due: **April 15, 2022**
Quarter 3	April 1 – June 30, 2022	Due: **July 15, 2022**
Quarter 4	July 1 – September 30, 2022	Due: **October 15, 2022**

(c) Counties must submit a Subgrant Adjustment Request (SAR) to notify PACGA of the need to change any of the following:

(1) The point of contact information;
(2) Request to modify budget within currently approved categories;
(3) Request for a no-cost extension;
(4) Personnel changes (changes in salary/benefits, new hires/terminations, changes in percentage of time spent by such personnel on the grant, etc.).

(d) All program staff, must keep time sheets documenting total time worked, time worked on grant activities, and the percentage of total time spent on grant activities. Time worked on grant activities must be further broken down into CJCC approved categories.

10. Payment Schedule: PACGA shall pay the County on a reimbursement basis. These funds will be reimbursed by PACGA upon receipt of proper documentation from the County, subject to approval by CJCC. Proper documentation includes copies of all invoices, sales receipts and/or cancelled checks for the items approved. Payment shall be issued to the county in the form of check or Automatic Clearing House (ACH) payment.

11. Accountability: The County agrees to expend said funds granted herein solely in conformance to this Agreement and the Special Conditions set forth by CJCC and in PACGA Policy 11.2 and to account for said funds in accordance with generally accepted accounting principles. An initialed copy of the Special Conditions must be returned to PACGA.

12. Audit: County will allow, obtain and cooperate with any audit or investigation of grant administration requested or undertaken by PACGA, CJCC or the State Auditor. Upon request, the County agrees to provide PACGA with any information, documents and/or photographs PACGA deems necessary to monitor performance of this Agreement. The County further agrees these funds shall be included in the audit or financial statement of the County until all expenditures have been accounted for. A copy of the audit or financial statement will be returned with the contract. Federal grant dollars shall be reported separate from other funds.

13. Records Retention: The County agrees to maintain proper and accurate books, records and accounts reflecting its administration of Agreement funds and compliance with all applicable laws and the Retention Schedules adopted by the State of Georgia pursuant to O.C.G.A. §

50-18-90 et seq. Such documentation shall be retained for at least three years from the close of said project at the Federal level and shall be made available to PACGA upon request. Personnel records for grant-funded positions must be retained as provided by the state retention schedule for Personnel records.

14. Liability to Others: The County shall hold PACGA, their officials and employees harmless from any and all claims including, without limitations, damage claims for injury to persons and/or property arising from the Grant.

15. Conflicts of Interest: The undersigned certify they will in all respects comply with state laws pertaining to conflicts of interest and to all laws related to PACGA officials and employees conducting business with PACGA.

16. Termination:

(a) Suspension or termination of this Agreement may occur if the County materially fails to comply with the terms of this Agreement. The Agreement may also be terminated:

(1) Due to non-availability of funds. Notwithstanding any other provision of this Agreement, in the event that either of the sources of payment for services under this contract (appropriations from the governing authority of contracting County, appropriations from the General Assembly of the State of Georgia, a Federal agency or the Congress of the United States of America) no longer exist or in the event the sum of all obligations of PACGA incurred under this and all other contracts entered into for this VOCA Grant Program exceeds the balance of such contract sources, then this Agreement shall immediately terminate without further obligation of PACGA as of that moment. Certification by the Executive Director of PACGA of the occurrence of either of the events stated above shall be conclusive.

(2) Due to default or for cause. This agreement may be terminated for cause, in whole or in part, at any time by PACGA for failure of the County to perform any of the provisions hereof. Should PACGA exercise its right to terminate this agreement under the provisions of this paragraph, the termination shall be accomplished in writing and specify the reason and termination date. The County will be required to submit the final agreement not later than 45 days after the effective date of written notice of termination. Upon termination of this agreement, the County shall not incur any new obligations after the effective date of the termination and shall cancel as many outstanding obligations as possible. The above remedies are in addition to any other remedies provided by law or the terms of this agreement.

(3) For Convenience. This Agreement may be canceled or terminated by either of the parties without cause. This Agreement may be terminated by the County for any reason upon 60 days prior written notice to PACGA. This Agreement may be terminated by PACGA for any reason upon 30 days prior written notice to the County and the Prosecuting Attorney.

(b) Notwithstanding any other provision of this section, this Agreement may be immediately terminated without any opportunity to cure if any of the following events occurs:

(1) County violates or fails to comply with any applicable provision of federal or state law or regulation.

(2) County knowingly provides fraudulent, misleading or misrepresentative information to PACGA.

(3) County has exhibited an inability to meet its financial or services obligations under this agreement.

(4) An assignment is made by the County for the benefit of creditors.

(5) A proceeding for the appointment of a receiver, custodian, trustee, or similar agent is initiated with respect to the County.

(c) Any funds allocated to the County under this Agreement, which remain unobligated or unspent upon such termination, shall automatically revert to PACGA.

17. Coronavirus Emergency Supplemental Funding Program (CESF) Coronavirus Aid Relieve and Economic Security Act (CARES Act) - Funding Conditions:

(a) County and the Prosecuting Attorney agree to comply with PACGA Policy 11.2 - Victims of Crimes Act - Funding Conditions.

(b) County and the Prosecuting Attorney shall be subject to all applicable rules, regulations and conditions of the CESF and CARES Act.

(c) The County and Prosecuting Attorney agree to comply with the most recent copy of CJCC's subgrantee manual available at: https://cjcc.georgia.gov/grant-forms-publications/educational-tools-resources

(d) The County and Prosecuting Attorney agree to comply with all Special Conditions set forth by CJCC and PACGA. Special Conditions may be updated during the grant year.

(e) The County and Prosecuting Attorney agree to comply with the most recent edition of the OJP Financial Guide available at: https://ojp.gov/financialguide/index.htm

(f) The County and Prosecuting Attorney hereby assure and certify that it:

(1) Complies with and will continue to comply with all Federal statutes, regulations, policies, guidelines and requirements, including 2 C.F.R., Part 200 – Uniform Administrative Requirements, Cost Principles and Audit

Requirements for Federal Awards; 2 C.F.R. Part 180 – Government-wide Debarment and Suspension (Non-procurement); 28 C.F.R. Part 83 – Government-wide Requirements for a Drug-Free Workplace (Grants); 28 C.F.R. Part 69 – Restrictions on lobbying that govern the application, acceptance and use of Federal funds for this federally assisted project;

(2) Will comply with the minimum wage and maximum hours provisions of the Federal Fair Labor Standards Act if applicable;

(3) Will comply with all applicable provisions of Title I of the Omnibus Crime Control and Safe Streets Act of 1968, as amended, 42 USC 3789 (d), or Victims of Crime Act (as appropriate); Title VI of the Civil Rights Act of 1964, as amended; Section 504 of the Rehabilitation Act of 1973; as amended; Subtitle A, Title II of the Americans with Disabilities Act (ADA) (1990); Title IX of the Education Amendments of 1972; Age Discrimination Act of 1975; Department of Justice Non-Discrimination Regulations, 28 CFR Part 42, Subparts C, D, E, and G; and the Department of Justice regulations on disability discrimination, 28 CFR Part 35 and Part 39.

18. Entire Agreement: This Agreement constitutes the entire agreement among and between parties. There are no representations, oral or otherwise, other than those expressly set forth herein. No amendment or modification of this Agreement shall be binding unless all parties have agreed to said modification in writing.

19. Penalties for Violations: Violation of any of the terms and conditions of this grant can result in penalties including but not limited to: withholding of disbursements or future awards, suspension/termination of awards, suspension/debarment, repayment of reimbursed federal funds, civil lawsuit, or criminal prosecution.

20. IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first written above,

PROSECUTING ATTORNEY EXECUTION:

Signature — Date signed by Prosecuting Attorney: 1/4/22

Chris A. Arnt
Printed Name

The Honorable
District Attorney, Lookout Mountain Judicial Circuit
Solicitor-General, _____ County

COUNTY EXECUTION:

Signature — Date signed by County: 01/13/2022

Shannon K. Whitfield
Printed Name

Chairman, Walker County Board of Commissioners
Title
Official for Walker County

PACGA EXECUTION:

Signature — Date signed by Council: 2/3/2022

Peter J. Skandalakis
Executive Director
Prosecuting Attorneys' Council of Georgia
1590 Adamson Parkway, Fourth Floor
Morrow, Georgia 30260-1755

EXHIBIT A

PACGA, County and Prosecuting Attorney Contact Information

1. The PACGA mailing address, e-mail address and telephone number for correspondence, reports and other matters relative to this contract, except as otherwise indicated, are:

Prosecuting Attorneys' Council of Georgia
Attn: Sarai Leonides
1590 Adamson Parkway, Fourth Floor
Morrow, Georgia 30260-1755
(770) 282-6300
Email: sleonides@pacga.org

2. The County's mailing address, email address and telephone number for correspondence, reports, and other matters relative to this contract are:

District Attorney's Office , Lookout Mountain Judicial Circuit/Walker County Board of Commissioners

Attention: Chris Arnt, Amy Brown, Amy Reed, Greg McConnell

P.O. Box 1025

LaFayette, GA 30728

Telephone No.: 706-638-1437 Board of Commissioners

Email: g.mcconnell@walkerga.us

3. The PROSECUTING ATTORNEY'S mailing address, email address and telephone number for correspondence, reports, and other matters relative to this contract are:

District Attorney's Office , Lookout Mountain Judicial Circuit

Attention: Chris Arnt, Amy Brown, Amy Reed

P.O. Box 1025

LaFayette, GA 30728

Telephone No.: 706-638-2121

Email: carnt@pacga.org; abrown@pacga.org; areed@pacga.org.

PROSECUTING ATTORNEYS'
COUNCIL OF GEORGIA

2022 JAN 25 AM 11:42

STATE OF GEORGIA

MEMORANDUM OF AGREEMENT

At the request and consent of all parties, pursuant to Section 17 the attached Memorandum of Agreement providing for administration of the Victims of Crime Act (VOCA) grant by the Prosecuting Attorneys' Council of Georgia and Walker County is hereby terminated as of 11:59PM on March 31, 2022.

Given under our hand and seal, on the dates indicated.

FOR THE PROSECUTING ATTORNEYS' COUNCIL OF GEORGIA.

_____ Date: _____

Peter J. Skandalakis
Executive Director
Prosecuting Attorneys' Council of Georgia
1590 Adamson Parkway, 4th Floor
Morrow, GA 30260
pskandalakis@pacga.org

FOR WALKER COUNTY:

Shannon Whitfield, Chairman
Walker County Board of Commissioners

Date: Shannon Whitfield 3-24-2022

Email: commissioner@walkerga.us

FOR THE LOOKOUT JUDICIAL CIRCUIT
DISTRICT ATTORNEY:

Date: 3/3/22

Chris A. Arnt
District Attorney
Lookout Judicial Circuit
Email: carnt@pacga.org

STATE OF GEORGIA
PROSECUTING ATTORNEYS' COUNCIL OF GEORGIA
Agreement for Funding of Prosecution Based VOCA Program

County: Walker

Implementing Prosecuting Attorney: Lookout Mountain Judicial Circuit

VOCA (Base Funding): CJCC Grant No: C21-8-001

A. Base Federal Funds: $ 183,831
B. Matching Funds (waived for all offices): $ 45,958

Initial Grant Period: October 1, 2021 to September 30, 2022

THIS MEMORANDUM OF AGREEMENT (hereinafter referred to as the "Agreement") is made by and between the Prosecuting Attorneys' Council of the State of Georgia (hereinafter referred to as "PACGA"), an agency of the Judicial Branch of the State of Georgia, legally empowered to contract pursuant to O.C.G.A. §§ 15-18-40, et. seq., the Walker County Board of Commissioners (hereinafter referred to as the "County"), a political subdivision of this State and the (District Attorney) (Solicitor-General) for the Lookout Mountain (Judicial Circuit) (County) (hereinafter referred to as the "Prosecuting Attorney").

1. Between PACGA and the County, this Agreement shall constitute an intergovernmental agreement within the meaning of subsection (a) of Paragraph I of Section III of Article IX of the Georgia Constitution which authorizes intergovernmental agreements and contracts "for any period not exceeding 50 years with each other . . . for the provision of services" provided that such agreements and contracts "must deal with activities, [or] services which the contracting parties are authorized by law to undertake or provide."

2. Period of Agreement: This agreement shall be effective on October 1, 2021 and shall continue in effect for a period of one (1) year, unless terminated earlier under other provisions of this Agreement.

3. Purpose of this Memorandum of Agreement.

   (a) The parties acknowledge and agree that PACGA has received a subgrant from the Georgia Criminal Justice Coordinating Council (CJCC) under the Federal Victims of Crime Act Assistance Grant Program (hereinafter referred to as "VOCA"). The VOCA Grant Program supports direct services to crime victims, i.e. persons who have suffered physical, sexual, financial, or emotional harm as a result of the commission of a crime. The Office for Victims of Crime (OVC) of the Bureau of Justice Assistance

(BJA), U.S. Department of Justice (USDOJ) awards annual formula grants, which in turn are subgranted to local organizations for states to ensure crime victims' rights are upheld and play a meaningful role in the criminal justice process. In Georgia, that organization is CJCC, an agency of the Executive Branch of state government. O.C.G.A. § 35-6A-1, et. seq.

(b) Effective October 1, 2013, PACGA has been awarded a VOCA subgrant by CJCC to serve as the centralized subgrant recipient on behalf of all prosecuting attorneys in the state. PACGA, in turn, is required to enter into an MOA with participating Counties and the Prosecuting Attorneys for those counties or judicial circuits.

(c) The CFDA number for this grant program is 16.575.

(d) Participating Counties and Prosecuting Attorneys are required to fulfill all programmatic and financial reporting requirements by submission through PACGA. PACGA has responsibility for consolidating individual reporting into a single report and submitting to CJCC. Unless specifically referenced in the Agreement or this document, all terms, conditions and policies of CJCC related to performance and reporting remain in full force and effect.

4. PACGA, County and Prosecuting Attorney Contact Information:

(a) Exhibit "A" contains the name of the point of contact, mailing address, e-mail address(es) and telephone number(s) for all correspondence, reports and other matters relative to this Agreement for PACGA, the County and the Prosecuting Attorney.

(b) Change of contact information:

The parties agree if there is a change in the point of contact, the mailing address(es), telephone number(s), and e-mail address(es), PACGA will be notified in writing. The County and Prosecuting Attorney will notify PACGA by submitting a Subgrant Adjustment Request (SAR).

5. Scope of Project:

(a) The purpose of this Agreement shall be to facilitate efficient allocation of VOCA funding for victims' services by the Prosecuting Attorney within the County.

(b) The Prosecuting Attorney will make mandated victims' services available throughout the Prosecuting Attorney's territorial jurisdiction. At a minimum, the Prosecuting Attorney and the County agree that the Prosecuting Attorney will provide those services specified in PACGA Policy 11.2 (see Exhibit "B")

(c) The Prosecuting Attorney will expand provision of services into areas where victims are un-served and/or underserved by utilizing PACGA resources to:

(1) Facilitate statewide data collection regarding the type and number of services provided by VOCA advocates;

(2) Identify areas where victims are un-served and/or underserved and redirect VOCA funds accordingly.

(d) Early Notification Services: For offices that accepted funding in addition to continuation funding for the Federal Fiscal Year 2015-2016, the Prosecuting Attorney agrees to work to develop protocols with law enforcement or courts conducting first appearance hearings within the jurisdiction that will help to identify victims and provide services to victims at or before the defendant's first appearance hearing.

(e) Post-Adjudication Services: For offices that accept funding in addition to continuation funding for the Federal Fiscal Year 2016-2017 to provide post-adjudication services, the Prosecuting Attorney agrees to provide services to victims during the post-adjudication phase of the criminal justice process and capture VSSR data related to this service provision.

(f) Victims Comp Services: For offices that accept funding in addition to continuation funding for the Federal Fiscal Year 2017-2018 to provide a victims compensation advocate, the Prosecuting Attorney agrees to hire an additional advocate and designate an advocate as the Victims Compensation point-of-contact for the Circuit.

(g) PACGA shall, upon the terms and conditions contained herein, allocate to County, and the County hereby accepts, an amount not to exceed the amount designated in the allocation letter to be used solely for the purposes of providing victims services as defined by the approved budget (see 10a).

6. Budget Limitation: The approved budget total (see 10a) may not be exceeded without the written approval of PACGA. The County is responsible for any expenditure that exceeds the approved budget. Any such expenditure may be credited toward meeting the matching fund requirements of the Grant (see 7a) provided those expenditures are included in the approved budget.

7. Matching Funds Requirement:

(a) The VOCA Federal Grant Program that is the source of the funds used to support this Agreement requires grant recipients to provide matching funds as set forth below. The County agrees to provide such matching funds and to account for the expenditure of such matching funds to PACGA.

(b) The matching funds requirement for this MOA is 20% of the total approved Base funding budget.

(c) Match waivers may be granted by CJCC upon request of the Prosecuting Attorneys' office or based on an administrative decision by CJCC.

(d) The Prosecuting Attorney's office may choose to meet a portion or all of the required match in the form of volunteer hours valued at $15 per hour. There is no minimum volunteer hour requirement.

8. Use of Volunteers:

(a) The Prosecuting Attorney's office must utilize volunteers unless a written waiver request is approved by both CJCC and the Federal Government. Volunteer hours are not required to be included in the budget.

9. Programmatic Reporting Requirements:

During the course of a grant period, the County and the Prosecuting Attorney are required to submit periodic programmatic and financial reports to PACGA. These reports include, but are not limited to:

(a) Quarterly and Bi-annual Activity Reports - Victim Services Statistical Reports (VSSR); and

The Victim Services Statistical Report (VSSR) programmatic reporting deadlines are as follows:

Quarter 1	October 1 – December 31, 2021	Due: **January 15, 2022**
Quarter 2	January 1 – March 31, 2022	Due: **April 15, 2022**
Quarter 3	April 1 – June 30, 2022	Due: **July 15, 2022**
Quarter 4	July 1 – September 30, 2022	Due: **October 15, 2022**

(b) Outcome Performance Measurement Surveys (Annual).

(1) The Outcome Performance Measurement Survey (OPM) programmatic reporting deadlines are as follows:

Annually	Oct. 1, 2021 -Sept. 30, 2022	Due: **October 30, 2022**

(2) NOTE: OPM Survey reports are to be submitted directly to CJCC following the instructions as provided at the following website: http://cjcc.georgia.gov/outcome-performance-tools-1.

10. Financial Reporting Requirements:

(a) The County will submit budget worksheet(s) to PACGA no later than October 1, 2021. Separate budget worksheets are required for Base funding and Victims Comp

Advocate funding. A personnel action form and job description for each position funded by the subgrant must be submitted with the budget.

(b) The County will submit to PACGA a Subgrant Expenditure Report (SER) form within 15 days of the end of each quarter requesting reimbursement for expenses incurred during the grant period. Separate SER forms are required for Base funding and Victims Comp Advocate funding. Deadlines are as follows:

Quarter 1	October 1 – December 31, 2021	Due: **January 15, 2022**
Quarter 2	January 1 – March 31, 2022	Due: **April 15, 2022**
Quarter 3	April 1 – June 30, 2022	Due: **July 15, 2022**
Quarter 4	July 1 – September 30, 2022	Due: **October 15, 2022**

(c) Counties and Prosecuting Attorneys must document volunteer in-kind match hours and submit the documentation with their request for reimbursement as well as the time record reporting form. A volunteer contract for each volunteer must be submitted.

(d) Counties must submit a Subgrant Adjustment Request (SAR) to notify PACGA of the need to change any of the following:

(1) The point of contact information;
(2) Request to modify budget within currently approved categories;
(3) Request for a no-cost extension;
(4) Personnel changes (changes in salary/benefits, new hires/terminations, changes in percentage of time spent by such personnel on the grant, etc.).

(e) All program staff, both paid and volunteers, must keep time sheets documenting total time worked, time worked on grant activities, and the percentage of total time spent on grant activities. Time worked on grant activities must be further broken down into CJCC approved categories.

11. Payment Schedule: PACGA shall pay the County on a reimbursement basis. These funds will be reimbursed by PACGA upon receipt of proper documentation from the County, subject to approval by CJCC. Proper documentation includes copies of all invoices, sales receipts and/or cancelled checks for the items approved. Payment shall be issued to the county in the form of check or Automatic Clearing House (ACH) payment.

12. Accountability: The County agrees to expend said funds granted herein solely in conformance to this Agreement and the Special Conditions set forth by CJCC and in PACGA Policy 11.2 and to account for said funds in accordance with generally accepted accounting principles. An initialed copy of the Special Conditions must be returned to PACGA.

13. Audit: County will allow, obtain and cooperate with any audit or investigation of grant administration requested or undertaken by PACGA, CJCC or the State Auditor. Upon request,

the County agrees to provide PACGA with any information, documents and/or photographs PACGA deems necessary to monitor performance of this Agreement. The County further agrees these funds shall be included in the audit or financial statement of the County until all expenditures have been accounted for. A copy of the audit or financial statement will be returned with the contract. Federal grant dollars will be reported separate from other funds.

14. Records Retention: The County agrees to maintain proper and accurate books, records and accounts reflecting its administration of Agreement funds and compliance with all applicable laws and the Retention Schedules adopted by the State of Georgia pursuant to O.C.G.A. § 50-18-90 et seq. Such documentation shall be retained for at least three years from the close of said project at the Federal level and shall be made available to PACGA upon request. Personnel records for grant-funded positions must be retained as provided by the state retention schedule for Personnel records.

15. Liability to Others: The County shall hold PACGA, their officials and employees harmless from any and all claims including, without limitations, damage claims for injury to persons and/or property arising from the Grant.

16. Conflicts of Interest: The undersigned certify they will in all respects comply with state laws pertaining to conflicts of interest and to all laws related to PACGA officials and employees conducting business with PACGA.

17. Termination:

(a) Suspension or termination of this Agreement may occur if the County materially fails to comply with the terms of this Agreement. The Agreement may also be terminated:

(1) Due to non-availability of funds. Notwithstanding any other provision of this Agreement, in the event that either of the sources of payment for services under this contract (appropriations from the governing authority of contracting County, appropriations from the General Assembly of the State of Georgia, a Federal agency or the Congress of the United States of America) no longer exist or in the event the sum of all obligations of PACGA incurred under this and all other contracts entered into for this VOCA Grant Program exceeds the balance of such contract sources, then this Agreement shall immediately terminate without further obligation of PACGA as of that moment. Certification by the Executive Director of PACGA of the occurrence of either of the events stated above shall be conclusive.

(2) Due to default or for cause. This agreement may be terminated for cause, in whole or in part, at any time by PACGA for failure of the County to perform any of the provisions hereof. Should PACGA exercise its right to terminate this agreement under the provisions of this paragraph, the termination shall be accomplished in writing and specify the reason and termination date. The County will be required to submit the final agreement not later than 45 days after the effective date of written notice of termination. Upon termination of this agreement, the County shall not incur any new obligations after the

effective date of the termination and shall cancel as many outstanding obligations as possible. The above remedies are in addition to any other remedies provided by law or the terms of this agreement.

(3) For Convenience. This Agreement may be canceled or terminated by either of the parties without cause. This Agreement may be terminated by the County for any reason upon 60 days prior written notice to PACGA. This Agreement may be terminated by PACGA for any reason upon 30 days prior written notice to the County and the Prosecuting Attorney.

(b) Notwithstanding any other provision of this section, this Agreement may be immediately terminated without any opportunity to cure if any of the following events occurs:

(1) County violates or fails to comply with any applicable provision of federal or state law or regulation.

(2) County knowingly provides fraudulent, misleading or misrepresentative information to PACGA.

(3) County has exhibited an inability to meet its financial or services obligations under this agreement.

(4) An assignment is made by the County for the benefit of creditors.

(5) A proceeding for the appointment of a receiver, custodian, trustee, or similar agent is initiated with respect to the County.

(c) Any funds allocated to the County under this Agreement, which remain unobligated or unspent upon such termination, shall automatically revert to PACGA.

18. Victims of Crime Act - Funding Conditions:

(a) County and the Prosecuting Attorney agree to comply with PACGA Policy 11.2 - Victims of Crimes Act - Funding Conditions.

(b) County and the Prosecuting Attorney shall be subject to all applicable rules, regulations and conditions of the Victims of Crime Act.

(c) The County and Prosecuting Attorney agree to comply with the most recent copy of CJCC's subgrantee manual available at: https://cjcc.georgia.gov/grant-forms-publications/educational-tools-resources

(d) The County and Prosecuting Attorney agree to comply with all Special Conditions set forth by CJCC and PACGA.

(e) The County and Prosecuting Attorney agree to comply with the most recent edition of the OJP Financial Guide available at: https://ojp.gov/financialguide/index.htm

(f) The County and Prosecuting Attorney hereby assure and certify that it:

(1) Complies with and will continue to comply with all Federal statutes, regulations, policies, guidelines and requirements, including 2 C.F.R., Part 200 – Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards; 2 C.F.R. Part 180 – Government-wide Debarment and Suspension (Non-procurement); 28 C.F.R. Part 83 – Government-wide Requirements for a Drug-Free Workplace (Grants); 28 C.F.R. Part 69 – Restrictions on lobbying that govern the application, acceptance and use of Federal funds for this federally assisted project;

(2) Will comply with the minimum wage and maximum hours provisions of the Federal Fair Labor Standards Act if applicable;

(3) Will comply with all applicable provisions of Title I of the Omnibus Crime Control and Safe Streets Act of 1968, as amended, 42 USC 3789 (d), or Victims of Crime Act (as appropriate); Title VI of the Civil Rights Act of 1964, as amended; Section 504 of the Rehabilitation Act of 1973; as amended; Subtitle A, Title II of the Americans with Disabilities Act (ADA) (1990); Title IX of the Education Amendments of 1972; Age Discrimination Act of 1975; Department of Justice Non-Discrimination Regulations, 28 CFR Part 42, Subparts C, D, E, and G; and the Department of Justice regulations on disability discrimination, 28 CFR Part 35 and Part 39.

19. Entire Agreement: This Agreement constitutes the entire agreement among and between parties. There are no representations, oral or otherwise, other than those expressly set forth herein. No amendment or modification of this Agreement shall be binding unless all parties have agreed to said modification in writing.

20. Penalties for Violations: Violation of any of the terms and conditions of this grant can result in penalties including but not limited to: withholding of disbursements or future awards, suspension/termination of awards, suspension/debarment, repayment of reimbursed federal funds, civil lawsuit, or criminal prosecution.

21. IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first written above,

PROSECUTING ATTORNEY EXECUTION:

Signature — Date signed by Prosecuting Attorney: 11/30/21

Chris A. Arnt
Printed Name

The Honorable
District Attorney, Lookout Mountain Judicial Circuit
Solicitor-General, _____ County

COUNTY EXECUTION:

Signature — Date signed by County: 12-09-2021

Shannon K. Whitfield
Printed Name

Chairman, Walker County Board of Commissioners
Title
Official for Walker County

PACGA EXECUTION:

Signature — Date signed by Council: 1/26/2022

Peter J. Skandalakis
Executive Director
Prosecuting Attorneys' Council of Georgia
1590 Adamson Parkway, Fourth Floor
Morrow, Georgia 30260-1755

EXHIBIT A

PACGA, County and Prosecuting Attorney Contact Information

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Attn: Sarai Leonides
1590 Adamson Parkway, Fourth Floor
Morrow, Georgia 30260-1755
(770) 282-6300
Email: sleonides@pacga.org

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Attention: Chris A. Arnt, Amy Brown, Amy Reed

P.O. Box 1025

LaFayette, GA 30728

Telephone No.: 706-638-1437 Board of Commissioners

Email: g.mcconnell@walkerga.us

3. The PROSECUTING ATTORNEY'S mailing address, email address and telephone number for correspondence, reports, and other matters relative to this contract are:

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Attention: Chris A. Arnt, Amy Brown, Amy Reed

P.O. Box 1025

LaFayette, GA 30728

Telephone No.: 706-638-2121

Email: carnt@pacga.org; abrown@pacga.org; areed@pacga.org.

SHIP TO
WALKER CO COMMISSIONER'S OFFICE
101 S DUKE ST
LA FAYETTE, GA30728

BILL TO
WALKER CO COMMISSIONER'S OFFICE
PO BOX 445
LA FAYETTE, GA30728

REPRINT PURCHASE ORDER NO. 2022-00000971

DATE 03/16/2022

VENDOR 56889 PRATER FORD INC

CONTACT
PRATER FORD INC
P O BOX 818
704 S WALL ST
CALHOUN, GA 30703

DELIVER BY
SHIP VIA
FREIGHT TERMS
ORIGINATOR Whitfield, Shannon
RESOLUTION #
PAYMENT TERMS

QUANTITY	U/M	DESCRIPTION	UNIT COST	TOTAL COST
5.0000	EA	Capital - Vehicles - 2022 Ford F-150 4 x4 SuperCab Pickup	$29,301.0000	$146,505.00

TOTAL DUE $146,505.00

APPROVED BY

SPECIAL INSTRUCTIONS

2022 DEALER ORDER RECEIPT ACKNOWLEDGEMENT-FD PAGE 1
ALTER-ORDER ** PLANT SUBMITTED ** 02/08/22
21V422 PRATER FORD, INC.
BODY X1E BEGIN ORD 2012 # UNITS 001 PRIORITY C2
SPEC ORD# ORDER TYPE 5B
DORA PROCESSED 02/08/22 PM
ORDER RCPT DATE 11/02/21 SCHD 01/27/22
ASSEMBLY PLANT KANSAS CITY VIN # 1FTEX1EB9NKD98743

THIS IS NOT AN INVOICE. IT PROVIDES TENTATIVE PRICE INFORMATION THAT WOULD APPLY IF THE VEHICLE IS PRODUCED TO THE SPECIFICATIONS SHOWN. PRICES ARE SUBJECT TO CHANGE WITHOUT NOTICE.

21V422
X1E
2012
22 PLT-K
D98743

THIS ORDER IS CONDITIONED UPON FINAL CERTIFICATION OF THE VEHICLE.

PRICE LEVEL 230

F150 4X4 SUPERCAB - 145		37,505.00
145 INCH WHEELBASE		
SPECIAL DEALER ACCOUNT ADJUSTM		
SPECIAL FLEET ACCOUNT CREDIT		
TOTAL BASE VEHICLE		37,505.00
YZ	OXFORD WHITE	
A	VINYL 40/20/40 FRONT SEAT	NC
S	MEDIUM DARK SLATE	
EQUIPMENT GROUP	101A	2,280.00
	.XL SERIES	
	.XL POWER EQUIPMENT GROUP	
	.CRUISE CONTROL	
	.REVERSE SENSING SYSTEM	
	.17" SILVER STEEL WHEELS	
99B	3.3L V6 PFDI	
44G	ELEC TEN-SPEED AUTO W/TOW MODE	
	.265/70R 17 BSW ALL-TERRAIN	
X26	3.73 RATIO REGULAR AXLE	NC
	6480# GVWR PACKAGE	
	JOB #2 ORDER	
	FORD FLEET SPECIAL ADJUSTMENT	NC
	FRONT LICENSE PLATE BRACKET	NC
18B	BLACK PLATFORM RUNNING BOARDS	250.00
425	50 STATE EMISSIONS	NC
53A	TRAILER TOW PACKAGE	1,090.00
	.INTEGRATED TRAILER BRAKE CONT	
	REMARKS TRAILER	
	FLEX FUEL VEHICLE	
	SPECIAL DEALER ACCOUNT ADJUSTM	
	TOTAL BEFORE D&D AND DISCOUNTS	41,125.00
	DESTINATION & DELIVERY	1,695.00
	SUB TOTAL	42,820.00
	XL HIGH DISCOUNT	750.00-
	TOTAL OPTIONS	2,870.00
	FUEL CHARGE	
	NET INVOICE FLEET OPTION (B4A)	NC
	PRICED DORA	NC
TOTAL		42,070.00

$29,301.00

** TOTAL DOES NOT INCLUDE PRICE CONCESSION AMOUNT
SERIAL # 1FTEX1EB9NKD98743
--CHANGES TO ORDER -- PEP/ORDER CODE-- 101A

********** END OF DORA **********

SHIP TO
WALKER CO COMMISSIONER'S OFFICE
101 S DUKE ST
LA FAYETTE, GA30728

BILL TO
WALKER CO COMMISSIONER'S OFFICE
PO BOX 445
LA FAYETTE, GA30728

REPRINT PURCHASE ORDER NO. 2022-00000982

DATE 03/17/2022

VENDOR 63337 PYE BARKER FIRE & SAFETY LLC

CONTACT
PYE BARKER FIRE & SAFETY LLC
P O BOX 735358
DALLAS, TX 75373-5358

DELIVER BY
SHIP VIA
FREIGHT TERMS
ORIGINATOR Greg McConnell
RESOLUTION #
PAYMENT TERMS

QUANTITY	U/M	DESCRIPTION	UNIT COST	TOTAL COST
1.0000	EA	Capital - Other Equipment - Fire Alarm System	$27,959.0000	$27,959.00

TOTAL DUE $27,959.00

APPROVED BY

SPECIAL INSTRUCTIONS

PYE • BARKER
FIRE & SAFETY, INC
Since 1948

FIRE EXTINGUISHERS - FIRE SPRINKLERS - BACKFLOWS - FIRE & SECURITY ALARMS - EXIT & EMERGENCY LIGHTING - KITCHEN SUPPRESSION - HOOD CLEANING - LIFE SAFETY - TRAINING

Walker County Juvenile Courthouse **March 17th, 2022**
Attn: David Brown
Phone: 423-876-9197
Email: da.brown@walkerga.us

Re: Fire Alarm System Installation

In response to your recent inquiry, Pye-Barker Fire & Safety (PBFS) is pleased to provide you with this proposal to provide and install the required Fire Alarm devices at the location specified above.

Scope of Work

PBFS shall provide the necessary equipment, material, wire and labor for the new Fire Alarm system devices at the location specified above. Our scope includes the items listed below.

- (1) Addressable FACP with Batteries and Surge Protection
- (1) Power Supply with Batteries
- (19) WHITE, Ceiling Mounted Horn Strobes and Strobes throughout
- (4) Pull Stations at each Exit Door
- (2) STOPPER Covers for Public Doors
- (22) Smoke Detectors throughout
- (2) Relay Modules
- (2) Monitor Modules
- (1) Document Box
- (1) STARLINK Cell Communicator with 1st Year Monitoring
- Wire, Boxes, Conduit and Miscellaneous Materials
- Labor for Installation, Programming and Testing

TOTAL PRICE INCLUDING LABOR, EQUIPMENT AND MATERIAL: $27,959.00

Items not included:

- 120VAC (dedicated circuit) to new control panel location. (by others)
- Painting of electrical conduit, boxes and/or fittings, walls, if required. (by others)
- Plans or Permitting
- Changes or additions made by the AHJ may require additional pricing.
- Painting or patching of Drywall or Ceilings.
- Payment and performance bonds (add 1.5% to contract value if required)

In addition, the following is agreed:

- All work shall be performed M-F, 7:30am - 4:30pm, excluding holidays.
- This quotation is firm for thirty (30) days.
- *Equipment lead times could be long due to shortages in supply.
- Sales tax not included.
- *Pricing is firm for 30 days.
- Terms are net 30.
- Please allow 15-30 days from receipt of order for installation.
- Record of Completion will be provided upon completion and function test.

Thank you for allowing Pye-Barker Fire & Safety the opportunity to provide the fire protection needs for this project. Should you have any questions, concerns, or would like additional information, please do not hesitate to contact us at: 423-855-7045.

Sincerely,

Pye-Barker Fire & Safety
Justin McFarland
mcfarlandj@pyebarkerfire.com
404-606-1145

ACCEPTANCE OF PROPOSAL

The above prices and conditions are satisfactory and are hereby accepted. I acknowledge that I am authorized to contract on behalf of the company. You are authorized to provide the material and labor as specified above. Payments shall be made as fifty percent deposit and remainder progressive billing and paid in full at completion.

BUYER'S SIGNATURE: _____

DATE: 03 / 24 / 2022 Purchase Order: 2022-982

WALKER COUNTY PLANNING COMMISSION

Application for Rezone Request

FEE $ **75.00**	Date 2-15-22
Owner's Name Jon Capello	Mailing Address 10 Sunrise Dr.
City/State/Zip Lafayette GA 30728	Phone 423-443-6307
Tax Parcel # 0-355-005	Street Name & Number: 1354 Old Dalton Hwy
Current Zoning: A-1	Requested Zoning: R-2 (1.84 acres only)

Reason for Change (Be Specific)

To be able to sell the 1.84 Ac lot across the street

Owner's Signature	Date 2-15-22

Date Received by the Planning Office:

Planning Commission Decision/Date

Applicant: Jon Capello

Map & Parcel: 0-355-005 Rezone from: A-1 to: R-2 (1.84 acres only)

PLANNING COMMISSION RECOMMENDATION:

3-17-2022 APPROVED AS SUBMITTED

_____ APPROVED WITH CONDITIONS

_____ TABLED

_____ DENIAL

COMMISSIONERS FINAL DECISION:

Maura Kluchefield APPROVED AS SUBMITTED 3-24-2022

_____ APPROVED WITH CONDITIONS

_____ TABLED

_____ DENIAL

The following disclosure is required of the applicant(s) by Section 36-67A-3 of O.C.G.A. The following is for disclosure purposes only and does not disqualify the petition.
Within the past two years, have you made either campaign contributions totaling $250.00 or more and/or given gifts having value of $250.00 or more to a local government official who will be responsible for making a recommendation or decision on the application? YES ( ) NO (X). If so, then on a separate page, please furnish the following information.

A) The name of the local government official(s) to whom cash contribution or gift was made.
B) The dollar amount(s) and date(s) of each campaign made by the applicant to each local government official during the two years immediately preceding the filling of the application: and
C) An enumeration and description of each gift having a value of $250.00 or more made by the applicant to each local government official within the past two years:

Signature of Petitioner/Owner:

2-15-22

OWNER DATE PETITIONER DATE

WALKER COUNTY PLANNING COMMISSION

Application for Rezone Request

FEE $ **300.00**	Date 01/31/2022
Owner's Name MANISH PATEL	Mailing Address 6620 N Highway 27
City/State/Zip LaFayette, GA. 30728	Phone 201-682-0544
Tax Parcel # 0-328-3-020	Street Name & Number:
Current Zoning: R-2	Requested Zoning: C-1

Reason for Change (Be Specific)

Planning for Comercial strip Mall

Owner's Signature M. B. Patel.	Date 01/31/2022

Date Received by the Planning Office:

Planning Commission Decision/Date

Applicant: Manish Patel

Map & Parcel: D-328-3-020 Rezone from: R-2 to: C-1

PLANNING COMMISSION RECOMMENDATION:

_____ APPROVED AS SUBMITTED

_____ APPROVED WITH CONDITIONS

_____ TABLED

3-17-2022 DENIAL

COMMISSIONERS FINAL DECISION:

_____ APPROVED AS SUBMITTED

_____ APPROVED WITH CONDITIONS

_____ TABLED

Nhamn Khokhar DENIAL 3-24-2022

The following disclosure is required of the applicant(s) by Section 36-67A-3 of O.C.G.A. The following is for disclosure purposes only and does not disqualify the petition.
Within the past two years, have you made either campaign contributions totaling $250.00 or more and/or given gifts having value of $250.00 or more to a local government official who will be responsible for making a recommendation or decision on the application? YES ( ) NO ( ). If so, then on a separate page, please furnish the following information.

A) The name of the local government official(s) to whom cash contribution or gift was made.
B) The dollar amount(s) and date(s) of each campaign made by the applicant to each local government official during the two years immediately preceding the filling of the application: and
C) An enumeration and description of each gift having a value of $250.00 or more made by the applicant to each local government official within the past two years:

Signature of Petitioner/Owner:

M.B. Patel 01/31/2022

OWNER DATE PETITIONER DATE

WALKER COUNTY PLANNING COMMISSION

Application for Rezone Request

FEE $ **300.00**	Date 01/31/2022
Owner's Name MANISH PATEL	Mailing Address ~~6620~~ 6584 N Highway 27
City/State/Zip Lafayette, GA. 30728	Phone 201-682-0544
Tax Parcel # 0-328-3-018	Street Name & Number:
Current Zoning: R-2	Requested Zoning: C-1

Reason for Change (Be Specific)

planning for commencial strip mall

Owner's Signature M. B. Patel.	Date 01/31/2022

Date Received by the Planning Office:

Planning Commission Decision/Date

Applicant: Manish Patel

Map & Parcel: D-328-3-018 Rezone from: R-2 to: C-1

PLANNING COMMISSION RECOMMENDATION:

_____ APPROVED AS SUBMITTED

_____ APPROVED WITH CONDITIONS

_____ TABLED

3-17-2022 DENIAL

COMMISSIONERS FINAL DECISION:

_____ APPROVED AS SUBMITTED

_____ APPROVED WITH CONDITIONS

_____ TABLED

_____ DENIAL 3-24-2022

The following disclosure is required of the applicant(s) by Section 36-67A-3 of O.C.G.A. The following is for disclosure purposes only and does not disqualify the petition.
Within the past two years, have you made either campaign contributions totaling $250.00 or more and/or given gifts having value of $250.00 or more to a local government official who will be responsible for making a recommendation or decision on the application? YES ( ) NO ( ). If so, then on a separate page, please furnish the following information.

A) The name of the local government official(s) to whom cash contribution or gift was made.
B) The dollar amount(s) and date(s) of each campaign made by the applicant to each local government official during the two years immediately preceding the filling of the application: and
C) An enumeration and description of each gift having a value of $250.00 or more made by the applicant to each local government official within the past two years:

Signature of Petitioner/Owner:

M.B. Patel 01/31/2022

OWNER DATE PETITIONER DATE

WALKER COUNTY BOARD OF COMMISSIONERS
EXECUTIVE SESSION
AFFIDAVIT

The undersigned, having been duly sworn, states under oath that the following is true and accurate:

1.

The Walker County Board of Commissioners met in an open and duly advertised meeting on March 24, 2021.

2.

During the meeting, the Walker County Board of Commissioners voted to enter into executive session.

3.

In my capacity as Commission Chairman, I presided over the executive session. The executive session was called to order at 8:15 p.m. The following Commissioners were present: Blakemore, Askew, Stultz, Hart.

Also in attendance: County Attorney Gottlieb.

4.

The subject matter of the executive session was devoted to the following matter(s) within the exceptions provided in the open meeting law: (Initial all that are applicable):

____ **Litigation Matters:** Consultation with the Walker County government attorney to discuss pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought, or to be brought, by or against Walker County government or any officer or employee in which Walker County government or any officer or employee may be directly involved; as provided in O.C.G.A. 50-14-2(1);

____ **Real Estate Matters:** Discussion regarding the future purchase or acquisition, disposal, or leasing of real estate; as provided by O.C.G.A. 50-14-3(b)(1);

SKW X **Personnel Matters:** Discussion or deliberation upon the appointment, employment, compensation, hiring, disciplinary action or dismissal of a Walker County government officer or employee; as provided in O.C.G.A. 50-14-3(6);

____ Other (describe exemption to the open meeting law) _____
_____ as provided in O.C.G.A _____.

__X__ No other matters were discussed during the executive session.

_____ Discussion occurred on a topic not authorized by law. The meeting was declared out of order, immediately ceased and was adjourned.

This 24th day of March, 2022.

Shannon K Whitfield

Print Name: Shannon K. Whitfield

Print Title: Commission Chairman

Sworn to and subscribed before me this
24th day of March, 2022.

Notary Public

My commission expires: _____

DAVID D. GOTTLIEB NOTARY PUBLIC WALKER COUNTY GEORGIA EXPIRES October 13, 2023