

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 6:30 p.m. on March 14, 2024

REGULAR SCHEDULED MEETING

- **Invocation & Pledges**
- **Chairman Whitfield will Call to Order the Regular Meeting**
- **Establish a Quorum is present**
- **Approve Agenda**
- **Approve Minutes**
Minutes for the Regular Scheduled Meeting Held on February 22, 2024 at 6:30 p.m.
- **Ceremonial**
Proclamation for Intellectual & Developmental Disabilities Awareness Month

Proclamation for Down Syndrome Day - March 21
- **Presentation**
Fiscal 2023 Audit Presentation by Rushton LLC
- **Public Comment**
- **New Business**
Resolution R-009-24 to Make Budget Amendments to Fiscal Year 2023

Resolution R-010-24 to Accept the Terms and Conditions of the American Rescue Plan Act public Safety and Community Violence Reduction Grant Program

Purchase Order 2023-00002326 (\$39,399.57), 2023-00002329 (\$141,564.00), 2023-00002443 (\$16,028.88), 2023-00002444 (\$38,970.20), 2023-00002548 (\$211,890.00) to Various Vendors for Equipment for Walker County Sheriff's Office (Funding from American Rescue Plan Act public Safety and Community Violence Reduction Grant Program)

Resolution R-011-24 to Grant the Chairperson the Authority to Execute Automatic Aid Agreements for Fire Services

Resolution R-012-24 to Declare Property from Walker County Fire Rescue as Surplus and Removed from the County Inventory

Intergovernmental Agreement Between Walker County, GA and Trion, GA to Convey Personal Property to Assist in Mutual Aid

February 2024 Department Statistics
- **Commissioner Comments**
- **Executive Session** (if necessary)
- **Adjourn**



**Walker County Governmental Authority
101 South Duke Street, P.O. Box 445
LaFayette, GA 30728
706-638-1437**

**Minutes of the Regular Meeting
March 14, 2024 - 6:30 PM**

- I. **Call to Order:**
Chairman Shannon Whitfield called to order the Regular Scheduled Board of Commissioners Meeting held at Annex III, 201 S. Main Street, LaFayette, Georgia at 6:30 PM on March 14, 2024.
- II. **Attendees:**
The following were present: Chairman Whitfield, Commissioner Robert Blakemore, Commissioner Mark Askew, Commissioner Brian Hart, Commissioner Robert Stultz, Legal and Policy Director David Gottlieb, Communications Specialist Dakiya Porter and Board Clerk Whitney Summey. Other guests signed in at the meeting as well. Please see the attached sign in sheet.
- III. **Approval of Agenda:**
Chairman Whitfield recommended to amend the agenda to add five purchase orders.
Commissioner Hart made a motion to amend the agenda, seconded by Commissioner Stultz, 4 ayes and 0 nays, motion carried.
- IV. **Approval of Minutes:**
Commissioner Askew made a motion to approve the minutes of the Regular Scheduled Meeting held February 22, 2024 at 6:30 p.m., seconded by Commissioner Blakemore, 4 ayes and 0 nays, motion was approved.
- V. **Proclamation:**
 - I. Chairman Whitfield presented the Proclamation for Intellectual and Developmental Disabilities Awareness Month.
 - II. Chairman Whitfield presented the Proclamation for Down Syndrome Day- March 21.
- VI. **Presentation:**
 - I. Clay Pilgram with Rushton LLC presented the fiscal 2023 audit. He provided the Board with the audit, a summary report, and two letters. He reviewed various details of the audit and thanked the county team for their help gathering information. Commissioner Hart asked Pilgrim how he would rate Walker County's audit and if it was better than average. Pilgrim said it is overall a good report and he would rate it better than average. Commissioner Stultz made a motion to accept the fiscal 2023 audit by Rushton LLC, seconded by Commissioner Hart, 4 ayes and 0 nays, motion carried.
- VII. **Public Comment:**
 - I. Chairman Whitfield said the rock quarry is a big topic of interest. He said since the public comment section of the meeting limits speaking to five minutes there will be a town hall meeting on the rock quarry on Wednesday, March 27, 2024 from 6:30 p.m. to 8:00 p.m. at the LaFayette-Walker Public Library. He said this will allow citizens ample time to ask questions and allow the developers to answer questions.
 - II. Melvin Moody provided the Board with a handout concerning East Warren Road. He discussed concerns with action not being taken from the Board. He gave a history of events concerning the road. Chairman Whitfield said the 2016 action was null and void because every property owner along the road did not give consent to the county taking it. Commissioner Askew said he is for personal property rights and he understands the issue at hand. He said he does not want to see the Board take any citizens property. Commissioner Stultz discussed some of the issues with neighbors, road maintenance, and the Sheriff's Office having to come out.
 - III. Erica Moody said the citizens are not asking for East Warren Road to be paved, only maintained by the county with gravel, brush cutting, etc. She said there is a concern for safety and the Sheriff's Office should not have to be called out so much. She said she has many hours of research she would be glad to share with the Board.
 - IV. Austin Moody asked the Board to take into consideration the Constitution and the value of time.
 - V. Tim Ross said he is familiar with the problems on East Warren Road. He said one resident thinks it is only their private road. He said action needs to be taken.

- VI. Shawn Lawler asked if the town hall about the rock quarry will be open to the public and if they would have to register to speak. Chairman Whitfield said it will be open to the public. He said the meeting space should hold 50-60 people and if needed they could hold more town hall meetings. Lawler asked if the quarry would have to go through the Planning Commission. Chairman Whitfield said the property is already zoned for that use, so they do not have to go before the Planning Commission. He added the quarry operators would have to pull permits with the state and meet their requirements.
- VII. Betsy Hibbett expressed concerns with the rock quarry and the allowed zoning. She said there should be steps taken to not allow mining in the county. County Attorney David Gottlieb said mining is like many other controversial topics and you can't outright ban them. Hibbett then suggested mining should not be allowed in an agricultural zone in order to keep the beauty of agriculture.
- VIII. Randy Pittman with the Historic Preservation Commission gave an update on the Oak Hill School property. He said they spoke with several people at the state level and had come to some road blocks. He said the state or DNR does not have an architectural historian, which they just found out they needed to consult with. He said Gabriella Chatman with the Commissioners Office has been a huge help. He said they are still working to move the project along and will come back with an update.

VIII. New Business:

- I. Chairman Whitfield read Resolution R-009-24 to make budget amendments to the fiscal year 2023. Greg McConnel, CFO, said this amendment will get everything back into compliance with state law. Commissioner Hart made a motion to approve, seconded by Commissioner Blakemore, 4 ayes and 0 nays, motion carried.
- II. Chairman Whitfield read Resolution R-010-24 to accept the terms and conditions of the American Rescue Plan Act public safety and community violence reduction grant program. Alex Litz with the Sheriff's Office reviewed the grant that was being received and all of the purchases the Sheriff's Office made with the funds. She said the additional five purchase orders are being brought before the Board because they are over \$15,000.00. Commissioner Stultz made a motion to approve, seconded by Commissioner Blakemore, 4 ayes and 0 nays, motion carried.
- III. Chairman Whitfield presented purchase orders 2023-00002329, 2023-00002326, 2023-00002443, 2023-00002444, and 2023-00002548 for the Sheriff's Department. Commissioner Blakemore made a motion to approve all five purchase orders, seconded by Commissioner Askew, 4 ayes and 0 nays, motion carried.
- IV. Chairman Whitfield read Resolution R-011-24 to grant the Chairperson the authority to execute automatic aid agreements for fire services. Chief Blake Hodge explained how the fire department benefits from mutual aid and automatic aid agreements with other counties and cities. Commissioner Hart made a motion to approve, seconded by Commissioner Stultz, 4 ayes and 0 nays, motion carried.
- V. Chairman Whitfield read Resolution R-012-24 to declare property from Walker County Fire Rescue as surplus and removed from the county inventory. Chief Hodge said they will receive three of the new QRV vehicles in about a week and this vehicle is an older one that can be surplused. Commissioner Askew made a motion to approve, seconded by Commissioner Blakemore, 4 ayes and 0 nays, motion carried.
- VI. Chairman Whitfield presented the Intergovernmental Agreement between Walker County, GA and Trion, GA to convey personal property to assist in mutual aid. Chief Hodge said this vehicle will greatly benefit Trion's Fire Department and will allow them to better assist in mutual aid with Walker County. Commissioner Blakemore made a motion to approve, seconded by Commissioner Hart, 4 ayes and 0 nays, motion carried.
- VII. Chairman Whitfield read the February 2024 Department Statistics.

IX. Commissioner Comments:

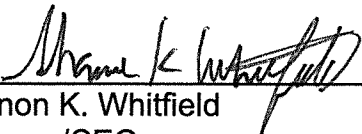
- I. Commissioner Blakemore thanked everyone for coming out and participating. He thanked all employees for their hard work. He encouraged citizens to reach out with any comments, concerns, or questions.
- II. Commissioner Askew thanked everyone for their participation and for all of the employees dedication to the citizens and the county. He said the Board is working hard to do the best for all citizens in the county. He said the situation on East Warren Road is being worked on, but he does not want to have to take property from any citizen.
- III. Commissioner Hart thanked Moody for speaking about East Warren Road. He said they have looked at the options with the Sheriff's Office and the County Attorney. He added he does not want the Board to take any property from citizens, but there are only two options in this situation. Commissioner Hart thanked Public Works Director Carlen Bowers for his hard work getting roads in Villanow paved. He asked when the bid hearing would be for the 2024 paving list. Chairman Whitfield said bids will open on April 1.
- I. Commissioner Stultz thanked everyone for coming out and all of the county employees for their dedication and hard work. He wished everyone a Happy Saint Patrick's Day.

X. Executive Session:

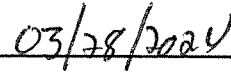
- I. Chairman Whitfield recommended going into executive session for real estate. Commissioner Hart made a motion to go into executive session for real estate, seconded by Commissioner Askew, 4 ayes and 0 nays, motion carried. The Executive Session began at 8:27 PM. Chairman Whitfield called the regular meeting back to order at 8:43 PM.
- II. County Attorney David Gottlieb recommended the Board authorize the Chair to execute a quitclaim deed regarding 1977 Johnson Road, Chickamauga, GA to allow the right of way shift. Commissioner Blakemore made a motion to approve, seconded by Commissioner Askew, 4 ayes and 0 nays, motion carried.

XI. Adjournment:

- I. Commissioner Stutz made a motion to adjourn the meeting, Commissioner Hart seconded the motion. Motion carried and the meeting was adjourned at 8:45 PM.



Shannon K. Whitfield
Chairman/CEO
Walker County Georgia



Date

Minutes prepared by: Walker County Board Clerk, Whitney Summey

Regular Scheduled Board of Commissioners Meeting

Walker County Annex III

March 14, 2024

6:30 PM

<u>Roll Call</u>	<u>Present/Absent</u>
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Commissioner Blakemore	Present
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Commissioner Askew	Present
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Chairman Whitfield	Present
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Commissioner Hart	Present
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Commissioner Stultz	Present
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Sign In Sheet

Regular Scheduled Board of Commissioners Meeting

March 14, 2024

6:30 PM

Name

Address

Bill BROWNE	ROCK SPRING, GA
Melvin Moody	W. Fayette
Andrew Moody	
Andrew Moody	
Erica Moody	
Tim Ross	
NATHAN GIBSON	Flintstone
Betsy Hobbitt	
Mac Hobbitt	Lafayette, GA
Richy Austin	
Shawn Cowler	956 Wheeler Rd Lafayette GA
Randall Pittman	WCHPC
PAINE GILY	HANDSILL
Alex Jagiella-Litts	WCSO
Amanda Wilbanks	Lafayette
Derch Wilbanks	Lafayette
Billy L	Lafayette Coroner
My M. Bond	WCCO
Don Stutz	W. Fayette
Paul	W. Fayette
Ben Hinson	Flintstone, GA
James Rhy	Chickamauga, GA
Ed M. M. M.	Flintstone
Travis Middleton	Flintstone
Billy Snider	Road Dept
Coker Sons	Road Dep.

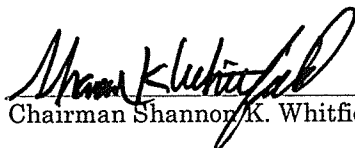


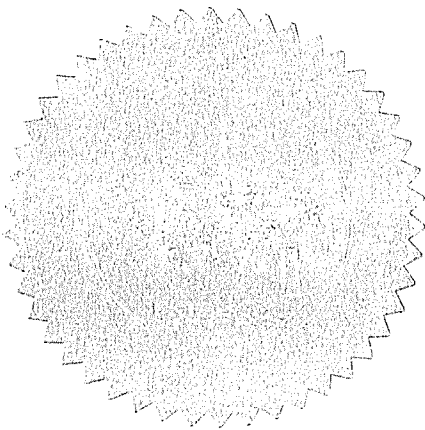
Proclamation

BY THE WALKER COUNTY BOARD OF COMMISSIONERS *INTELLECTUAL & DEVELOPMENTAL DISABILITIES AWARENESS MONTH*

- WHEREAS: Intellectual and developmental disabilities are conditions affecting an estimated six-million American children, adults and their families; and
- WHEREAS: The most effective tools for alleviation of the serious issues associated with these kinds of disabilities are public knowledge and understanding; and
- WHEREAS: The potential for citizens with intellectual and developmental disabilities to function more independently and productively must be fostered; and
- WHEREAS: People with intellectual and developmental disabilities have many skills and talents to contribute to their neighborhoods and communities; and
- WHEREAS: Everyone wins when people with intellectual and developmental disabilities receive the support needed to be contributing members of the community; and
- WHEREAS: Bridge Health improves the quality of life for the citizens of Walker, Dade, Chattooga and Catoosa counties by providing services to persons with intellectual and developmental disabilities, as well as their families;
- THEREFORE: I, Shannon K. Whitfield, Chairman of the Walker County Board of Commissioners, do hereby proclaim March as Intellectual and Developmental Disabilities Awareness Month in Walker County and urge our citizens to give their full support to efforts enabling people with intellectual and developmental disabilities to achieve their full potential.

Signed and sealed this 14th day of March in the year 2024.


Chairman Shannon K. Whitfield



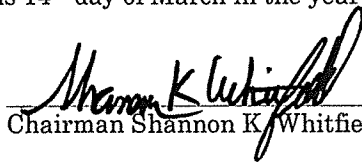


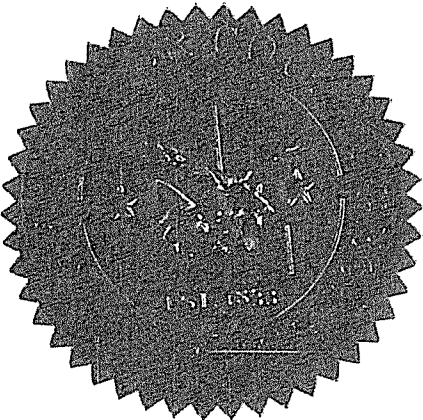
Proclamation

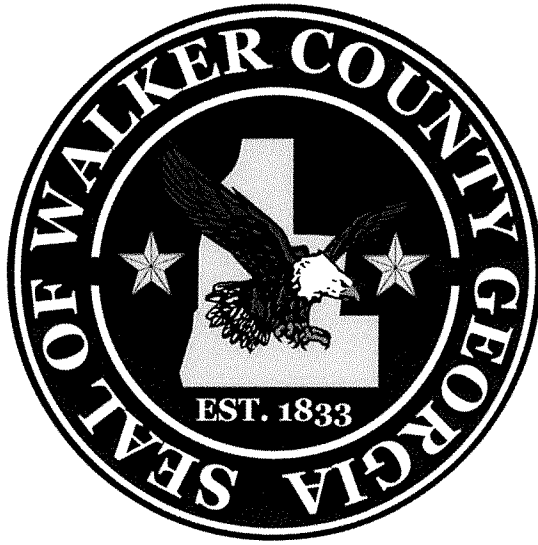
BY THE WALKER COUNTY BOARD OF COMMISSIONERS *DOWN SYNDROME DAY – MARCH 21, 2024*

- WHEREAS: March 21st has been selected to signify the uniqueness of the triplication of the 21st chromosome which results in an individual having Down syndrome; and
- WHEREAS: Each year, one in every 691 children are born with Down syndrome in the United States, representing approximately 6,000 births nationwide and 90 to 100 births in Georgia; and
- WHEREAS: While research and early intervention have resulted in dramatic improvements in the length and quality of life of those affected, more investigation is needed into causes and treatment of Down syndrome; and
- WHEREAS: People with Down syndrome possess a wide range of abilities and are active participants in educational, occupational, social and recreational circles in our community; and
- WHEREAS: On Down Syndrome Day, many groups and individuals will work to educate the public about Down syndrome and promote the potential and contributions of those with the condition;
- WHEREAS: This year's theme is to "End the Stereotypes." For people with Down syndrome, stereotypes prevent them from being treated like other people;
- THEREFORE: I, Shannon K. Whitfield, Chairman of the Walker County Board of Commissioners, do hereby designate March 21, 2024 as DOWN SYNDROME DAY in Walker County. Residents are encouraged to wear their most eye-catching socks on March 21 to get people talking about Down syndrome.

Signed and sealed this 14th day of March in the year 2024.


Chairman Shannon K. Whitfield





A copy of the FY2023 Annual Financial Report for Walker County is available to view and download at:

walkercountygga.gov/government/budgets

February 9, 2024

Honorable Chairman and Members
of the Board of Commissioners
Walker County, Georgia

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Walker County, Georgia for the year ended September 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 1, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Walker County, Georgia are described in Note 2 to the financial statements. The County adopted GASB Statement No. 91, *Conduit Debt*, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and GASB Statement No. 99, *Omnibus 2022* during the current fiscal year. We noted no transactions entered into by Walker County, Georgia during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the County's financial statements were:

- Life expectancy of capital assets for depreciation
- Allowance for uncollectible property taxes
- Pension plan actuarial assumptions
- Landfill closure and post-closure costs

Certain financial statement disclosures are particularly sensitive because of their significance to financial statements users. The most sensitive disclosure affecting the financial statements was:

- Pension plan disclosures

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and not corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole. Management has been provided a report of all corrected and uncorrected adjustments.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 9, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

See internal control and compliance letter for audit findings and issues.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, the Schedule of Changes in the Net Pension Liability and Related Ratios, the Schedule of Pension Contributions, and the Notes to the Required Supplementary Information, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules, the schedule of projects financed with special purpose local option sales tax, and the schedule of projects financed with transportation special purpose local option sales tax, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of Walker County, Georgia and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Rushton, LLC

Certified Public Accountants
Gainesville, Georgia

Honorable Chairman and Members
of the Board of Commissioners
Walker County, Georgia

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Walker County, Georgia as of and for the year ended September 30, 2023, in accordance with auditing standards generally accepted in the United States of America, 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. We consider the following deficiencies in internal control to be significant deficiencies:

2023-001

Condition: There is not appropriate segregation of duties between recording, distribution, and reconciliation of cash accounts and other operational functions in certain departments, component units, and constitutional offices of the County.

Recommendation: Segregation of duties should be implemented to the extent practical and accounting records should be reviewed by responsible officials on a regular basis.

2023-002

Condition: While performing audit procedures at the Sheriff's Department, we noted bank reconciliations are not reviewed.

Recommendation: Bank reconciliations should be reviewed monthly with evidence of review documented.

2023-003

Condition: While performing audit procedures at the Clerk of Court, we noted deposits were not made timely.

Recommendation: At a minimum, deposits should be made weekly.

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 the following instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*:

2023-004

Condition: The County deposited reimbursements for portions of SPLOST projects received from others in the General Fund.

Recommendation: All revenues and expenditures should be accounted for within the appropriate fund. The amounts due from the General Fund should be deposited into these accounts promptly.

During our audit, we also became aware of the following deficiencies in internal control other than material weaknesses, significant deficiencies, or other matters that are opportunities for strengthening internal controls and operating efficiency:

2023-005

Condition: While performing audit procedures, we noted that monthly financial statements are not provided to the Board of Commissioners.

Recommendation: Financial statements should be provided to the Board of Commissioners on a monthly basis.

2023-006

Condition: While performing audit procedures, we noted that monthly departmental meetings are not held regularly.

Recommendation: Departmental meetings should be held monthly.

2023-007

Condition: During audit procedures on journal entries, we noted that supporting documentation for journal entries did not have evidence of approval. All journal entries reviewed during audit procedures appeared appropriate.

Recommendation: In order to document proper segregation of duties, supporting documentation for journal entries should have evidence of approval.

2023-008

Condition: During audit procedures on capital assets, we noted the capitalization threshold for business-type activities is \$500.

Recommendation: We recommend increasing the capitalization threshold for business-type activities to \$5,000, which is the same as the governmental activities.

2023-009

Condition: While performing payroll procedures, we noted a significant increase in the compensated absences liability. We also noted the County does not currently have a maximum payout policy. After discussions with finance personnel, it was determined the process of maintaining paid time off balances across various departments may not be clear.

Recommendation: The policy for paid time off should be reviewed, updated, and provided to all employees. The process for maintaining balances should be consistent among all departments.

2023-010

Condition: While performing audit procedures at the Tax Commissioner's office, we noted an excess of funds in the bank accounts. The Tax Commissioner has been unable to determine to whom the funds should be disbursed.

Recommendation: The Tax Commissioner should determine proper payee and disburse funds appropriately.

2023-011

Condition: While performing audit procedures at Sheriff's Department, we noted that cleared check images are not received from the bank for the Inmate Account Lockdown Commissary bank account.

Recommendation: Cleared check images should be received and maintained for all bank accounts.

2023-012

Condition: While performing audit procedures for the law library, we noted that the monthly bank statements do not end on the last day of the month.

Recommendation: Law library personnel should contact the bank and have them change the date of the bank statements to the last day of each month.

This communication is intended solely for the information and use of management, the Board of Commissioners, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Rushon, LLC

Gainesville, Georgia
February 9, 2024

AUDIT REPORT

Walker County

PRESENTED BY: Clay L. Pilgrim, CPA, CFE, CFF

For the fiscal year ended September 30, 2023



March 14th, 2024



ACCOUNTING & BUSINESS ADVISORS • CERTIFIED PUBLIC ACCOUNTANTS

Audit Opinion – P. 1-3

Unmodified Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Walker County, Georgia as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows for the year then ended.

Auditing Standards

We audited the County's 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.

Walker County's Responsibilities

The financial statements are the responsibility of Walker County's management.

Rushton's Responsibilities

As independent auditors for Walker County, our responsibility is to express opinions on the fair presentation of the financial statements.



Government-Wide Statements

These statements provide the reader with information on the County as a whole, using the full accrual basis of accounting. Statements have columns for the governmental activities, the business-type activities, and the component units.

Statement of Net Position - Page 15-16

- Presents the assets, liabilities, and residual net position of the County

Statement of Activities - Page 17

- Presents the results of operations of the County

Government Wide Net Position – Last 3 Fiscal Years

Fiscal Year	Net Investment		Restricted		Unrestricted		Total		Revenues Over (Under) Expenses	
	in Capital Assets		Net Position		Net Position		Net Position			
2021	90,707,643		7,614,418		27,571,752		125,893,813		13,710,801	
2022	98,408,256		11,525,007		31,541,482		141,474,745		15,580,932	
2023	100,503,868		14,248,743		43,553,723		158,306,334		16,831,589	

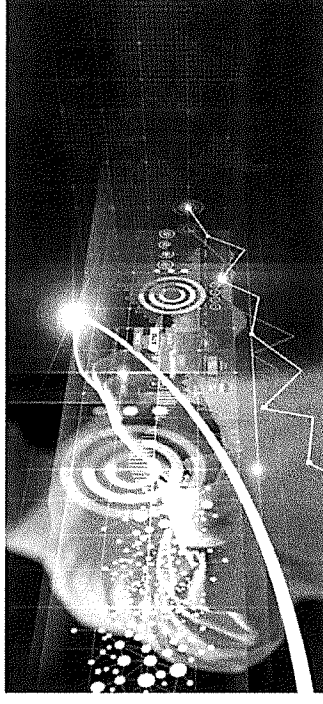
General Fund – P. 18, 21, 24-25

Revenues

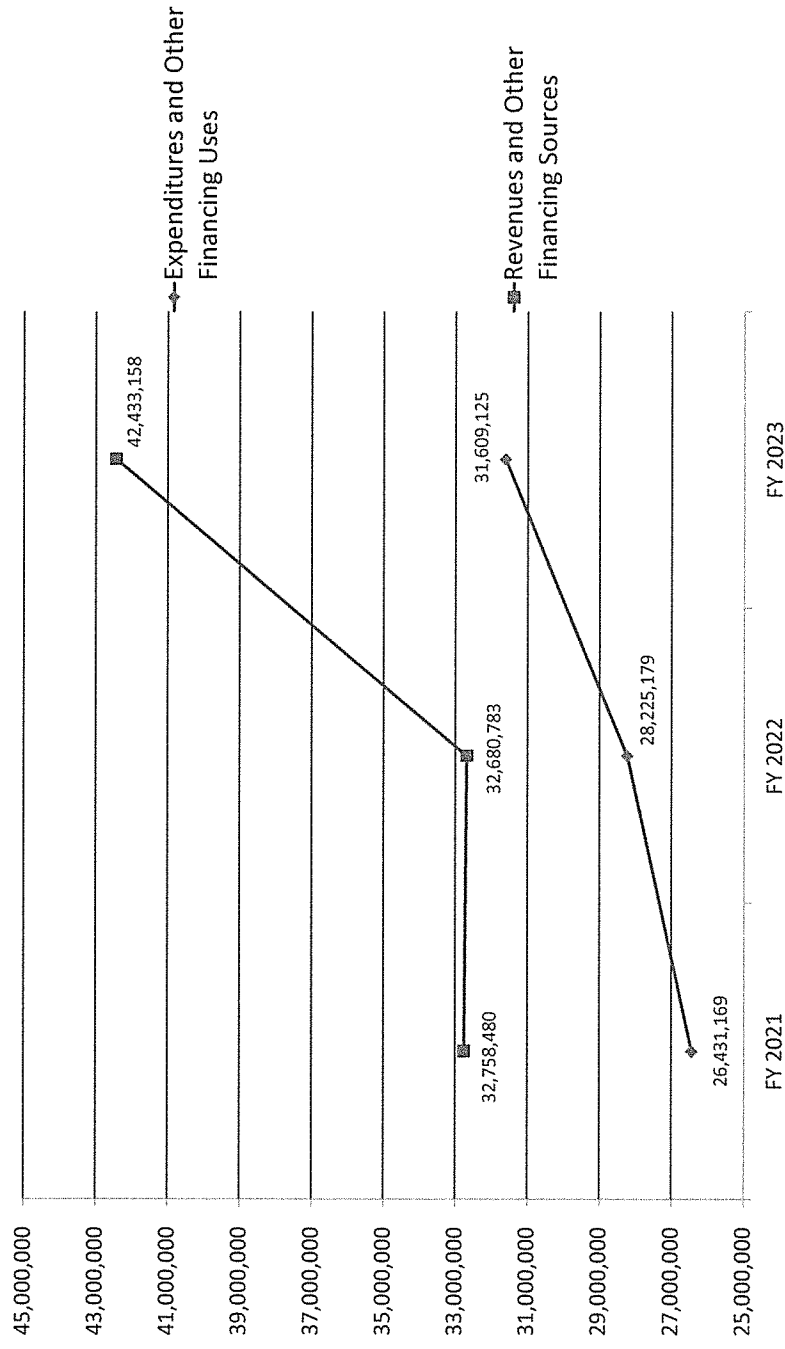
- Increased \$2,796,621, 8.6%
- Property taxes increased \$1,744,868
- Local option sales taxes increased \$307,803
- Interest increased \$517,729

Expenditures

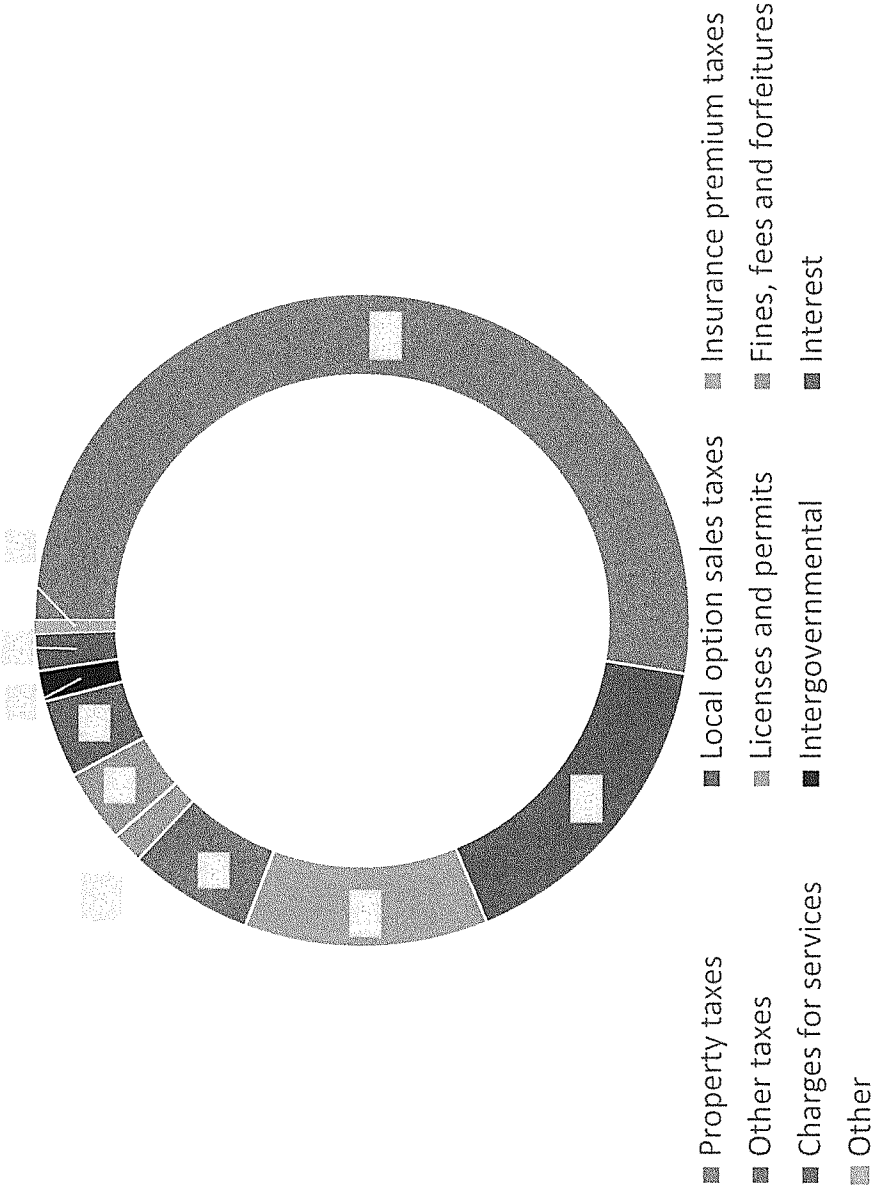
- Increased \$2,128,081, 8.4%
- Data Processing increased \$165,658 (contract services)
- Sheriff increased \$643,457 (personal services)
- Jail Operations increased \$185,060 (personal services)
- Animal Services increased \$218,364 (personal services)
- Many other departments increased due to personal services (up in total by \$2,348,669)



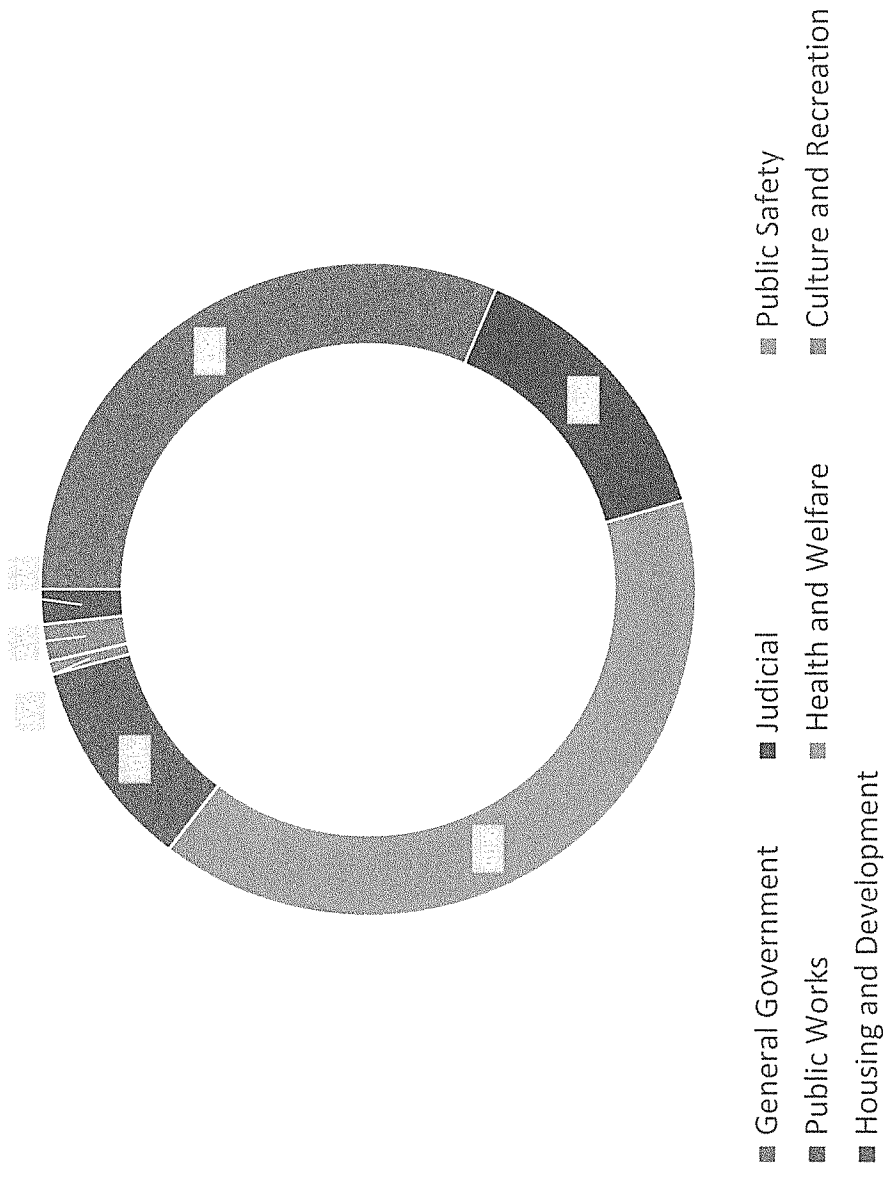
General Fund Revenues and Expenditures - Last 3 Fiscal Years



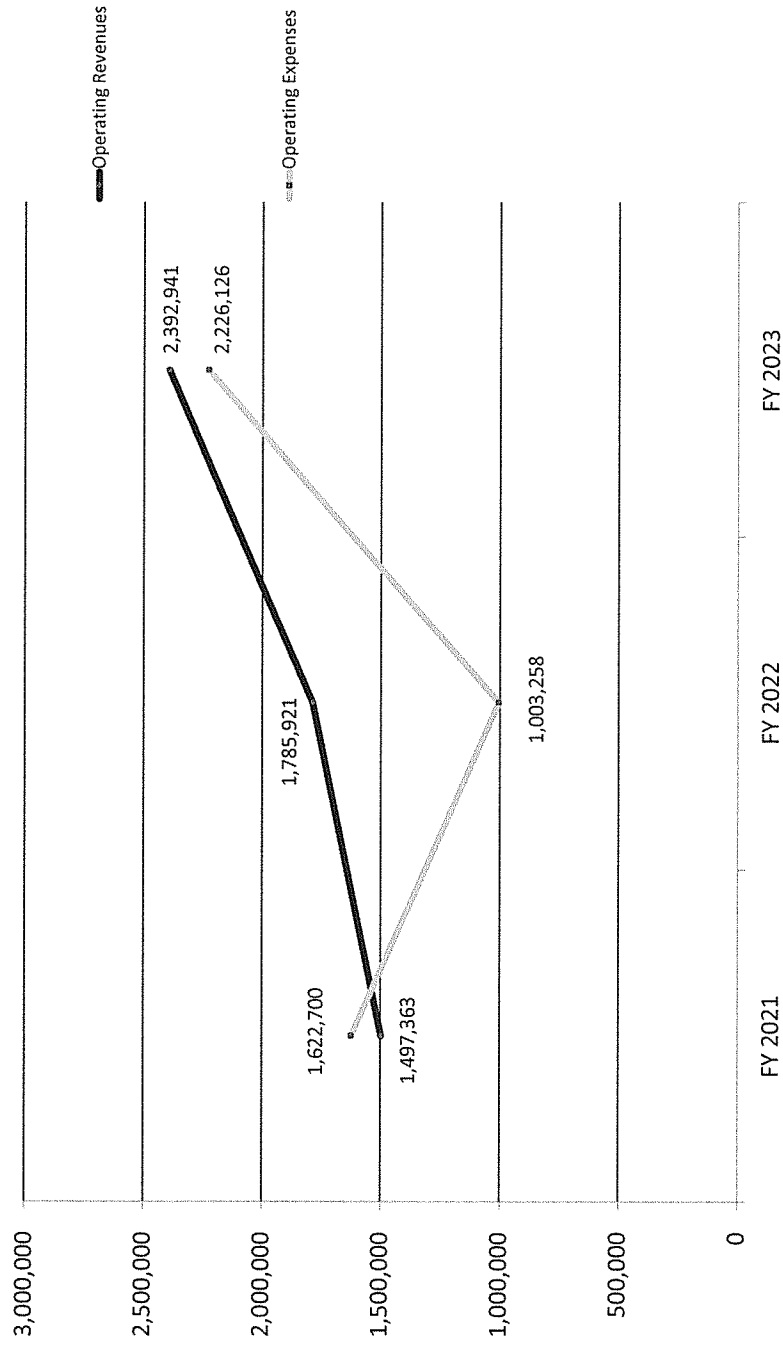
General Fund – Revenues by Source



General Fund - Expenditures by Function



Landfill Fund Operating Revenues and Expenses - Last 3 Fiscal Years - P. 30



SPLOST and TSPLOST Schedules – P. 109 - 112

SPLOST 2013 Issue

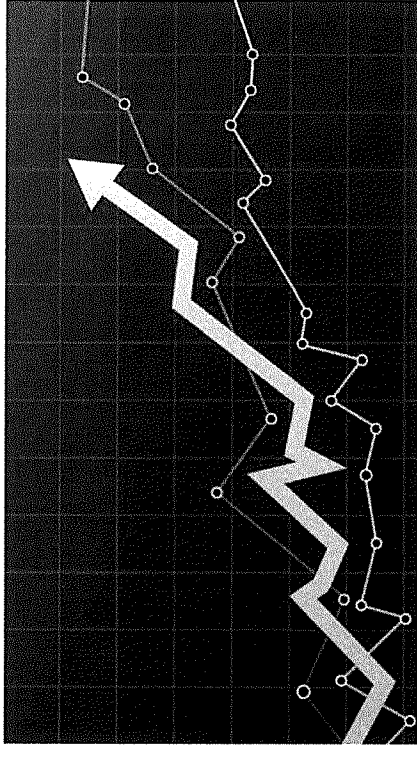
- \$0 Expended

SPLOST 2020 Issue

- \$2,831,577 Walker County projects
- \$3,088,081 to Cities in Walker County

TSPLOST 2017 Issue

- \$4,421,813 Expended

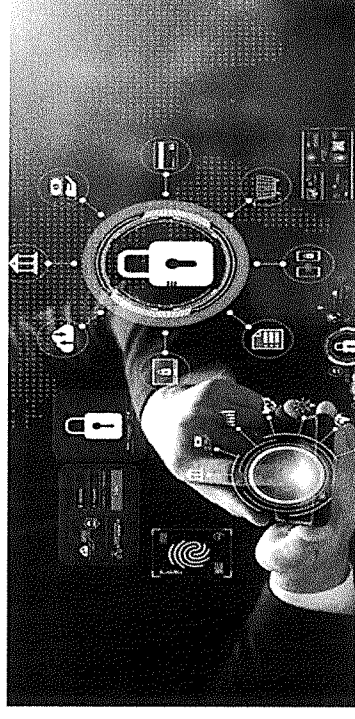


Report on Internal Control, Compliance and Other Matters – P. 97 - 98

In accordance with *Government Auditing Standards*, we have issued our report on our consideration of Walker County, Georgia's internal controls and our tests of compliance.

This report describes the scope of our testing of internal control and compliance, and the results of that testing, but is not intended to provide an opinion on the internal control or compliance.

No material weaknesses and three significant deficiencies were noted in the internal controls of Walker County. One instance of material noncompliance or other matters was noted.

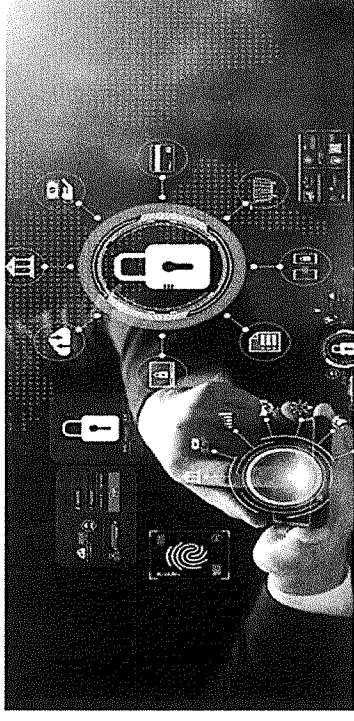


Report on Compliance and Internal Controls over Compliance for Major Programs – P. 99 - 101

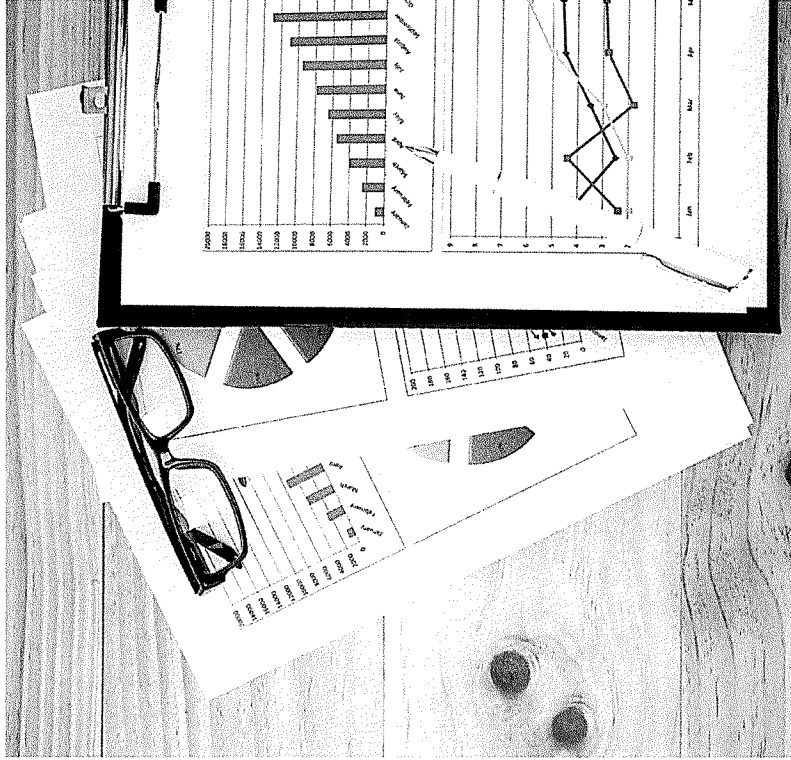
In accordance with Uniform Guidance, we have issued our report on our consideration of Walker County, Georgia's compliance with requirements applicable to each major program and on internal control over compliance.

This report describes the scope of our testing of compliance requirements and internal controls over major programs, and the results of that testing. We are required to express an opinion on the County's compliance with requirements; our opinion is unmodified. This report is not intended to provide an opinion on the internal control.

No material weaknesses or significant deficiencies were noted in the internal controls of Walker County, Georgia over the compliance requirements applicable to the major programs.



Current and Future Report Changes



GASB 96

The Governmental Accounting Standards Board (GASB) has issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. Effective for Walker County for fiscal year ending September 30, 2023.

The statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITA) for end-users (governments). The statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases.

Current and Future Report Changes



GASB 101

The Governmental Accounting Standards Board (GASB) has issued Statement No. 101, *Compensated Absences*, Effective for Walker County for fiscal year ending September 30, 2025.

The statement replaces GASB Statement No. 16, *Accounting for Compensated Absences*. The goal of the standard is to create a more consistent model for accounting for compensated absences that can be applied to all types of compensated absence arrangements. The new standard also removes the current requirement to disclose both the gross additions and deductions to the liability.

Contact Information



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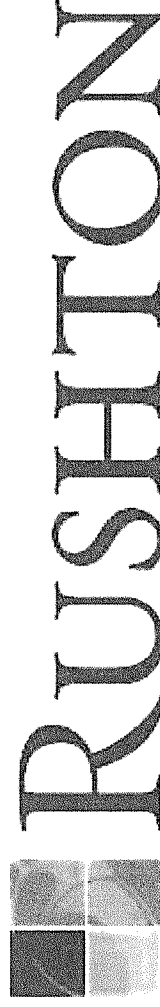
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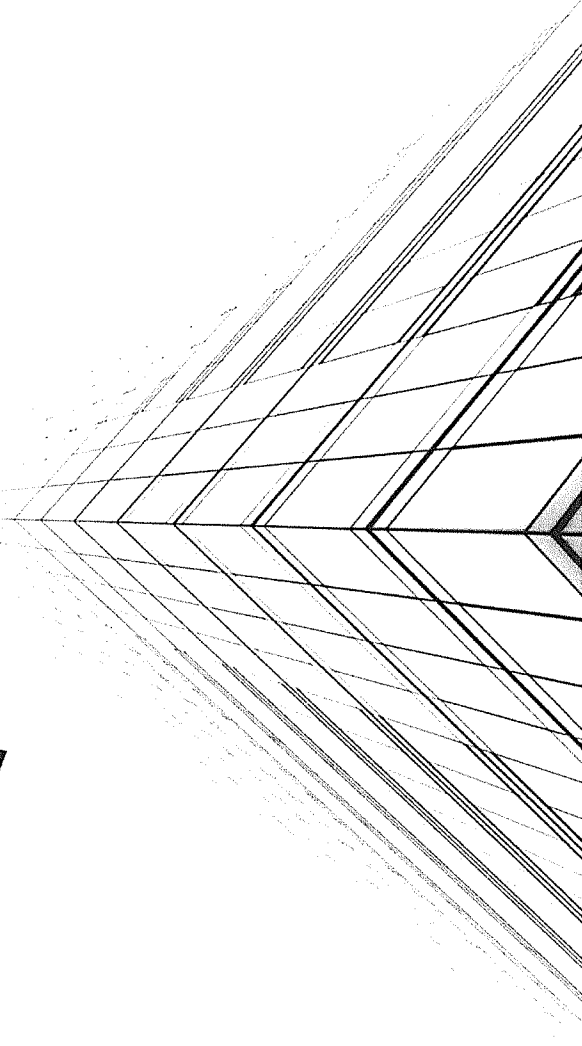
Phone: 770-287-7800

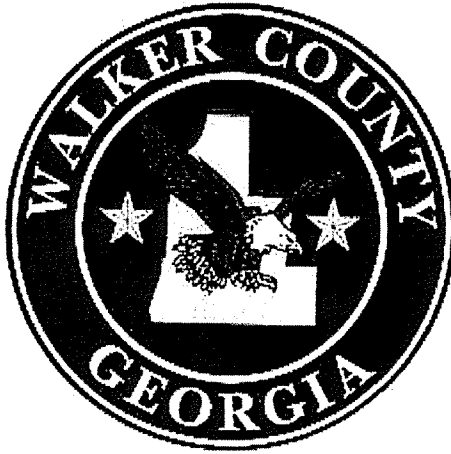
Address: 726 South Enota Drive,
Suite A Gainesville, GA 30501



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QUESTIONS?





WALKER COUNTY, GEORGIA

Annual Financial Report

For the fiscal year ended September 30, 2023

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WALKER COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
For the fiscal year ended September 30, 2023

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Independent Auditor's Report

Honorable Chairman and Members
of the Board of Commissioners
Walker County, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Walker County, Georgia, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Walker County, Georgia's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Walker County, Georgia, as of September 30, 2023, and the respective changes in the financial position and, where applicable, cash flows thereof, and the budgetary comparisons of the General Fund, Fire and Rescue Fund, American Rescue Plan Act Fund, and the Development Authority Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Walker County Health Department, a component unit of Walker County, Georgia. Those 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 Walker County Health Department, is based solely on the report of the other auditors.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

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Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information on pages 4 through 14 and 75 through 80, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary 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 and individual fund financial statements and schedules, the schedule of projects financed with special purpose local option sales tax, and the schedule of projects financed with transportation special purpose local option sales tax are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules, the schedule of projects financed with special purpose local option sales tax, the schedule of projects financed with transportation special purpose local option sales tax, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the 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 February 9, 2024, on our consideration of Walker County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and results of that testing, and not to provide an opinion on the 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.

Rushton, LLC

Gainesville, Georgia
February 9, 2024

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WALKER COUNTY, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2023

As management of Walker County, it is our pleasure to present this narrative discussion and analysis of Walker County's financial performance, providing an overview of the activities for the fiscal year ended September 30, 2023. The purpose of this narrative is to provide readers of financial statements with information that will help them make timely and meaningful financial decisions or draw conclusions about Walker County. As required by the Governmental Accounting Standards Board (GASB) Statement No. 34, this discussion and analysis provides comparisons with the previous year.

Financial Highlights

- Walker County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at September 30, 2023 by \$158,306,334 (reported as *net position*). Of this amount, \$43,553,723 (reported as *unrestricted net position*) may be used to meet the County's ongoing obligations.
- As of September 30, 2023, Walker County's governmental funds reported combined ending fund balances of \$51,833,434. The governmental funds reported a combined ending unassigned fund balance of \$26,174,030.

More detailed information regarding these activities and funds begins on page 15.

Overview of the Financial Statements

This discussion and analysis narrative is intended to serve as an introduction to Walker County's basic financial statements. Walker County's basic financial statements are composed of three elements: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains required supplementary information in addition to our basic financial statements.

Government-wide Financial Statements (Reporting the County as a whole). The focus of the government-wide financial statements is on the overall financial position and activities of Walker County and is designed to provide readers with a broad overview of the County's financial activities in a manner similar to a private business enterprise.

The County's government-wide financial statements include the Statement of Net Position and the Statement of Activities. These two statements report information about Walker County using the accrual basis of accounting, which is similar to the accounting used by most private-sector businesses. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The purpose of the **Statement of Net Position** (pages 15-16) is to attempt to report all of the assets held and liabilities owed by the County. The County reports all of its assets when it acquires ownership over the assets and reports all of its liabilities when they are incurred. The difference between the total assets and total liabilities is labeled *net position*. Although the purpose of the County is

not to accumulate net position, in general, as this amount increases it indicates that the financial position of the County is improving over time.

The **Statement of Activities** (page 17), on the other hand, presents the revenues and expenses of the County. Under the accrual basis of accounting mentioned earlier, revenues are recognized when earned and expenses when incurred in this statement. Thus, revenues are reported even when they may not be collected for several weeks after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period. The difference is described as *change in net position*. The Statement of Activities primary focus is on the *net cost* of various activities provided by the County and identifies the extent to which each function of the County draws from general revenues or is self-financing through fees, grants, or other sources.

In the Statement of Net Position and the Statement of Activities, we divide Walker County into three types of activities:

- **Governmental activities** – Most of the County's basic services are reported under this category which includes: judicial, public safety, public works, and general administration. Taxes such as: property, sales, insurance premium and intangible finance most of these services.
- **Business-type activities** – The County charges fees to customers to assist in covering the cost for providing certain services. The County's Landfill and Mountain Cove Farms activities are reported in this category.
- **Discretely Presented Component Units** – A component unit is a legally separate organization for which the elected officials of the County can be financially accountable. The Walker County Health Department, although legally separate, function for all practical purposes as departments of Walker County and have been included as an integral part of the government.

The County's government-wide financial statements are presented on pages 15-17.

Fund Financial Statements (Reporting the County's Major Funds).

The focus of fund financial statements is directed to specific activities of the County and its most significant funds, not the County as a whole. A fund is an entity with a self-balancing set of accounts that the County uses to track specific resources and expenditures, either for management purposes or because of legal mandates. In addition to the major funds, individual fund data for the County's non-major funds can be found beginning on page 81. The County's funds are divided into three broad categories – governmental, proprietary, and fiduciary – and use different prescribed accounting methodologies.

- **Governmental Funds** – These funds account for essentially the same functions reported as governmental activities in the government-wide financial statements; however, governmental fund financial statements focus on the short-term view of the County's general government operations and the basic services it provides. Governmental funds are reported using an accounting method called modified accrual accounting,

which measures cash and all other financial assets that can readily be converted to cash.

Because the focus of the governmental fund financial statements is narrower than that of the government-wide financial statements and because of the different accounting methods used to prepare them, there are often significant differences between the totals presented in these financial statements. It is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. An analysis of the balance sheet and the statement of revenues, expenditures, and changes in fund balances that reconciles the two statements are provided following each statement.

Walker County maintains eighteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Fire and Rescue Fund, American Rescue Plan Act Fund, Development Authority Fund, SPLOST Fund, and TSPLOST Fund, which are considered major funds. Data from the other twelve governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements on pages 81-82 of this report.

Walker County adopts an annual appropriated budget for its General Fund and special revenue funds. A budgetary comparison statement has been provided for the General Fund, Fire and Rescue Fund, American Rescue Plan Fund, and Development Authority Fund to demonstrate compliance with these budgets.

The County's basic governmental fund financial statements are presented on pages 18-28 of this report.

- **Proprietary Funds** – When the County charges customers for the services it provides, whether to outside customers or to other departments of the County, these services are generally reported in proprietary funds. These proprietary funds are prepared using the same accounting basis as the government-wide financial statements.

Enterprise fund statements report the same functions presented in the business-type activities columns of the government-wide financial statements. Walker County uses enterprise funds to account for its landfill and Mountain Cove Farms.

The County's proprietary fund financial statements are presented on pages 29-31.

- **Fiduciary Funds** – Fiduciary 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 Walker County's own programs and services. The accounting used for fiduciary funds is much like that used for proprietary funds.

Fiduciary funds are presented in the fund financial statements but are not reported in the government-wide financial statements.

The County's fiduciary fund financial statements are presented on pages 32-33.

Notes to the Financial Statements.

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 34-74 of this report.

Required Supplementary Information.

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the County's defined benefit pension plan. The required supplementary information can be found on pages 75-80 of this report.

Other Supplementary Information.

Other supplementary information includes combining financial statements for non-major governmental funds. These funds are added together and presented in single columns in the basic financial statements but are not reported individually, as with major funds, on the government-wide financial statements.

This report includes two schedules (pages 20 and 23) which reconciles the amounts reported on the governmental fund financial statements (modified accrual basis of accounting) with the governmental activities reported on the government-wide financial statements (accrual basis of accounting). The following summarizes the impact of transitioning from modified accrual to accrual accounting:

- Capital assets used in governmental activities on the government-wide statements are not reported on fund financial statements.
- Certain tax revenues that are earned, but not available, are reported as revenue on the government-wide statement but are reported as deferred inflows of resources on the fund statements.
- Unless due and payable, long-term liabilities, such as lease obligations, compensated absences, bonds and notes payable, and others only appear as liabilities in the government-wide statements.
- Capital outlay spending results in capital assets on the government-wide statements but is reported as expenditures on the governmental fund financial statements.
- Certain other outflows represent either increases or decreases in liabilities on the government-wide statements but are reported as expenditures on the governmental fund financial statements.

Overview of the County's Financial Position and Operations

The County's overall financial position and operations for this fiscal year is summarized as follows based on the information included in the government-wide financial statements (see pages 15-17):

Walker County Net Position (Financial Position) Fiscal Years 2023 and 2022

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets						
Current assets	\$ 76,873,145	\$ 66,373,387	\$ (66,294)	\$ (407,585)	\$ 76,806,851	\$ 65,965,802
Capital assets	112,621,724	108,748,914	1,475,760	1,542,195	114,097,484	110,291,109
Total assets	189,494,869	175,122,301	1,409,466	1,134,610	190,904,335	176,256,911
Deferred outflows of resources	882,242	872,708	27,769	32,023	910,011	904,731
Liabilities						
Current liabilities	16,968,227	17,659,869	182,832	287,859	17,151,059	17,947,728
Noncurrent liabilities	13,286,441	14,591,077	2,913,017	2,793,343	16,199,458	17,384,420
Total liabilities	30,254,668	32,250,946	3,095,849	3,081,202	33,350,517	35,332,148
Deferred inflows of resources	152,689	344,839	4,806	9,910	157,495	354,749
Net Position						
Net investment in capital assets	99,028,108	96,866,061	1,475,760	1,542,195	100,503,868	98,408,256
Restricted	14,248,743	11,525,007	0	0	14,248,743	11,525,007
Unrestricted	46,692,903	35,008,156	(3,139,180)	(3,466,674)	43,553,723	31,541,482
Total net position	\$ 159,969,754	\$ 143,399,224	\$ (1,663,420)	\$ (1,924,479)	\$ 158,306,334	\$ 141,474,745

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Net position totaled \$158,306,334 at the close of the fiscal year.

Approximately 63.5% of Walker County's net position is reflected in its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt outstanding that was needed to construct or acquire the assets. The County uses capital assets to provide services to 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.

Restricted net position comprises 9.0% of the total net position. This amount represents net position that is subject to external restrictions or enabling legislation on how they can be used.

Unrestricted net position, comprising the remaining 27.5%, represents resources that can be used to meet the County's ongoing obligations to citizens and creditors.

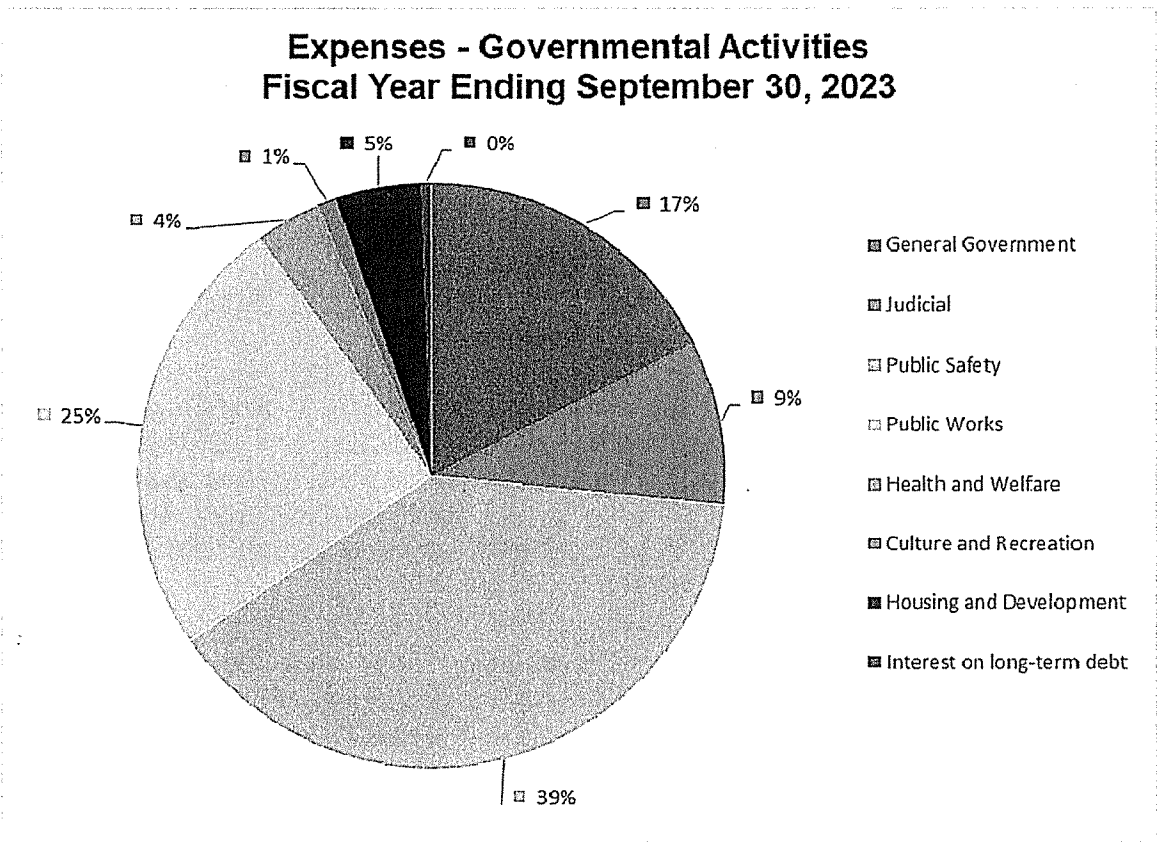
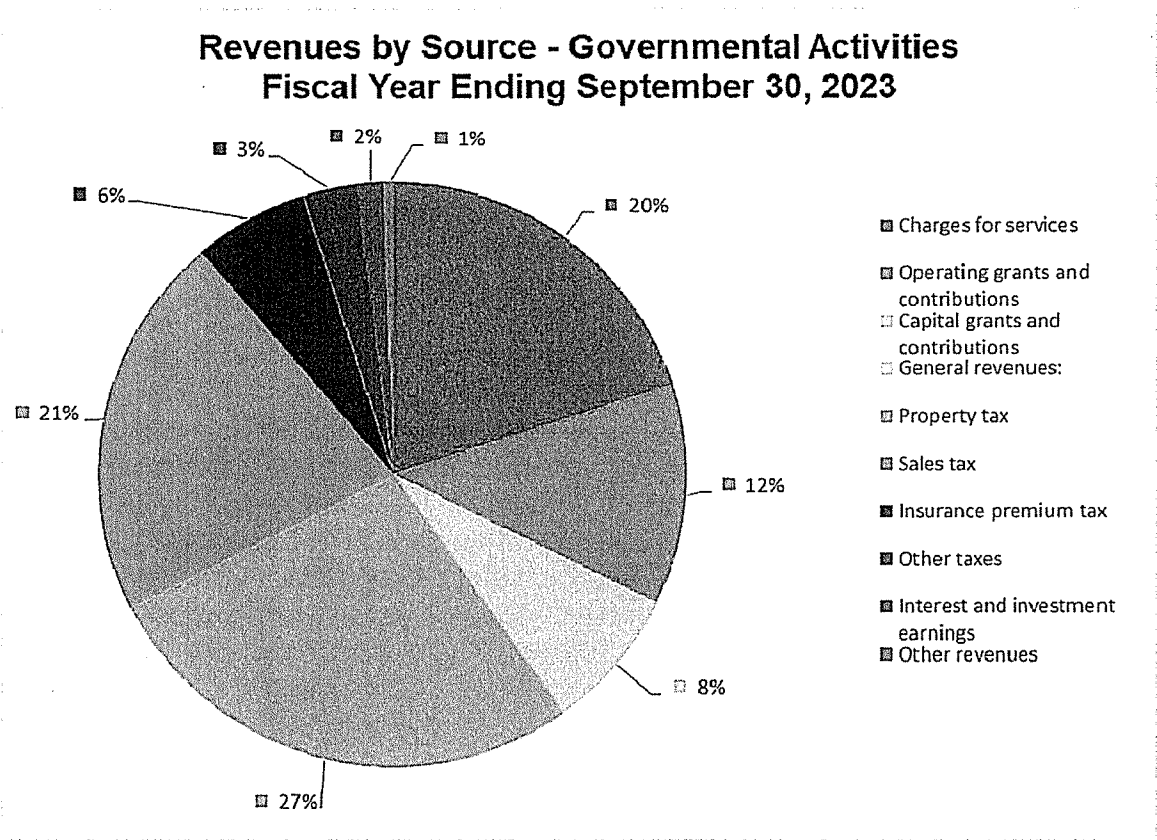
The following condensed financial information was derived from the government-wide Statement of Activities and reflects how Walker County's net position changed during the fiscal year.

**Walker County
Changes in Net Position
For the Fiscal Years 2023 and 2022**

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program Revenues						
Charges for services	\$ 13,550,228	\$ 9,822,420	\$ 2,502,857	\$ 1,909,135	\$ 16,053,085	\$ 11,731,555
Operating grants and contributions	8,287,897	1,906,397	0	0	8,287,897	1,906,397
Capital grants and contributions	5,313,127	1,649,772	0	0	5,313,127	1,649,772
General revenues:						
Property tax	18,472,106	17,997,437	0	0	18,472,106	17,997,437
Sales tax	14,364,142	18,553,771	0	0	14,364,142	18,553,771
Insurance premium tax	4,257,931	3,968,908	0	0	4,257,931	3,968,908
Other taxes	2,019,392	2,364,569	0	0	2,019,392	2,364,569
Interest and investment earnings	1,000,769	214,983	16,853	4,778	1,017,622	219,761
Other revenues	351,544	375,029	320	75,290	351,864	450,319
Total revenues	67,617,136	56,853,286	2,520,030	1,989,203	70,137,166	58,842,489
Expenses						
General Government	8,913,824	7,405,762	0	0	8,913,824	7,405,762
Judicial	4,628,199	4,306,432	0	0	4,628,199	4,306,432
Public Safety	19,722,402	16,985,513	0	0	19,722,402	16,985,513
Public Works	12,512,155	9,672,556	0	0	12,512,155	9,672,556
Health and Welfare	1,832,343	1,657,789	0	0	1,832,343	1,657,789
Culture and Recreation	551,884	513,966	0	0	551,884	513,966
Housing and Development	2,402,793	1,074,589	0	0	2,402,793	1,074,589
Interest on long-term debt	287,764	317,821	0	0	287,764	317,821
Landfill	0	0	2,226,126	1,003,258	2,226,126	1,003,258
Mountain Cove Farms	0	0	228,087	323,871	228,087	323,871
Total expenses	50,851,364	41,934,428	2,454,213	1,327,129	53,305,577	43,261,557
Increase (decrease) in net position before transfers	16,765,772	14,918,858	65,817	662,074	16,831,589	15,580,932
Transfers in (out)	(195,242)	0	195,242	0	0	0
Increase (decrease) in net position	16,570,530	14,918,858	261,059	662,074	16,831,589	15,580,932
Net position - beginning	143,399,224	128,480,366	(1,924,479)	(2,586,553)	141,474,745	125,893,813
Net position - ending	\$ 159,969,754	\$ 143,399,224	\$ (1,663,420)	\$ (1,924,479)	\$ 158,306,334	\$ 141,474,745

Governmental Activities –

The following charts illustrate revenues and expenses of the governmental activities for the fiscal year:



The revenue chart indicates that property tax, followed by sales tax, and charges for services were the three largest sources of revenue for governmental activities for fiscal year 2023. Total revenues of the governmental activities increased by \$10,763,850. The largest cause of the increase was operating grants and contributions, which increased by \$6,381,500 due predominantly to amounts received and expended from the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds. Charges for services increased by \$3,727,808 due to increased payments in lieu of taxes and national opioid settlement funds. Capital grants and contributions increased by \$3,663,355 due to ARPA funds expended. Sales taxes decreased by \$4,189,629 due to the current TSPLOST referendum ending near the start of the current fiscal year with the new referendum not starting until next fiscal year. Other revenues remained relatively similar when comparing to the prior year.

The expense chart indicates that the three most significant governmental activities expenses for Walker County during fiscal year 2023 were public safety services, such as fire, police protection, and other emergency services followed by public works and general government. Overall, governmental activities expenses increased by \$8,916,936 from the prior fiscal year. Public works expenses increased by \$2,839,599 due to ARPA broadband expenses and increased personal services. Public safety expenses increased by \$2,736,889 due to increased personal services. General government expenses increased by \$1,508,062 due to increased personal services. Housing and development expenses increased \$1,328,204 due mostly to payments to other governments. Overall, personal services expenses in the governmental activities are up approximately \$4,640,000.

Business-Type Activities –

The Landfill fund reported an increase in net position of \$166,815 and Mountain Cove Farms reported an increase in net position of \$94,244. The increase in net position of the Landfill was due to net operating income. Mountain Cove Farms reported an operating loss of \$117,851 but transfers in from other funds led to an overall increase in net position.

Financial Analysis of the County's Funds

As noted earlier, Walker County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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 this fiscal year, its governmental funds reported a combined ending fund balance of \$51,833,434. The governmental funds reported a combined unassigned fund balance of \$26,174,030. The remainder of fund balance is nonspendable, restricted, committed, or assigned for projects, and is not available for spending.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$26,174,030, while total fund balance reached \$38,766,070. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents approximately 95% of total General Fund expenditures, while total fund balance represents approximately 141% of that same amount.

Revenues increased \$2,796,626 from the prior fiscal year. Property taxes increased by \$1,778,843 due to increased property values. Local option sales taxes increased by approximately \$307,803 due to increased sales in the County. Interest revenue increased \$517,729 due to rising interest rates. Expenditures increased by \$2,128,080 from the prior fiscal year. Data Processing increased by \$165,658 due to increased contract services. Sheriff increased by \$643,457 due to increased personal services. Jail Operations increased by \$185,060 due to increased personal services. Animal Services increased by \$218,364 due to increased personal services. The County ended the fiscal year by increasing fund balance of the General Fund by \$10,824,033, or approximately 39%.

At the end of the current fiscal year, the Fire and Rescue Special Revenue Fund had total fund balance of \$220,670, of which \$162,419 is restricted for fire and rescue activities and \$58,251 is nonspendable. Fund balance did not change in the current fiscal year.

At the end of the current fiscal year, the American Rescue Plan Act Special Revenue Fund had total fund balance of \$409,871, all of which is restricted for grant specifications. Fund balance increased by \$318,833 in the current fiscal year due to interest revenues. Current year activity included revenues and expenditures for the American Rescue Plan Act funding.

At the end of the current fiscal year, the Development Authority Special Revenue Fund had total fund balance of \$2,340,692, all of which is restricted for economic development. Fund balance increased \$244,473 during the current fiscal year due to transfers from the General Fund and intergovernmental revenues in excess of debt service payments and payments to other governments.

At the end of the current fiscal year, the SPLOST Capital Projects Fund had total fund balance of \$7,886,738, all of which is restricted for capital outlay. Fund balance increased \$2,884,712 as SPLOST collections exceeded current year expenditures in accordance with the SPLOST referendums. Further details of the SPLOST expenditures can be found in the Schedule of Projects Financed with Special Purpose Local Option Sales Tax at the end of this report.

At the end of the current fiscal year, the TSPLOST Capital Projects Fund had total fund balance of \$187,307, all of which is restricted for capital outlay. Fund balance decreased \$2,861,390 due to the current TSPLOST referendum ending near the start of the current fiscal year with the new referendum not starting until next fiscal year, while expenditures in accordance with the TSPLOST referendum continued. Further details of the TSPLOST expenditures can be found in the Schedule of Projects Financed with Transportation Special Purpose Local Option Sales Tax at the end of this report.

General Fund Budget Highlights

The original budget for the General Fund was amended by various appropriations approved after the beginning of the fiscal year. Budgeted revenues and expenditures increased in total from original to final budgets. The County experienced increased revenues and increased expenditures from the prior fiscal year. The County ended the fiscal year with revenues up significantly and expenditures down significantly from budgeted expectations. Overall, the General Fund's revenues and other financing sources were greater than its expenditures and other financing uses.

Proprietary Funds. Walker County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position of the County's proprietary funds totaled as follows:

▪ Landfill	(\$1,663,420)
▪ Mountain Cove Farms	\$ 0

The Landfill fund reported an increase in net position of \$166,815 and Mountain Cove Farms reported an increase in net position of \$94,244. The increase in net position of the Landfill was due to net operating income. Mountain Cove Farms reported an operating loss of \$117,851 but transfers in from other funds led to an overall increase in net position. Other factors concerning the finances of these funds have already been addressed in the discussion of the County's business-type activities.

Capital Assets and Debt Administration

Capital Assets. Walker County has invested \$110,291,109 in capital assets (net of accumulated depreciation). 99% of the investment is related to governmental activities and includes land, construction in progress, buildings, land improvements, machinery and equipment, furniture and fixtures, vehicles, and infrastructure.

Capital assets held by the County at the end of the fiscal year are summarized as follows:

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 10,424,102	\$ 9,154,805	\$ 169,000	\$ 169,000	\$ 10,593,102	\$ 9,323,805
Construction in progress	1,487,849	1,068,571	743,174	743,174	2,231,023	1,811,745
Infrastructure	128,492,688	124,055,818	0	0	128,492,688	124,055,818
C&D landfill	0	0	4,985,021	4,985,021	4,985,021	4,985,021
Buildings and improvements	46,306,692	45,411,211	667,026	667,026	46,973,718	46,078,237
Machinery and equipment	19,601,418	18,417,435	1,849,729	1,849,729	21,451,147	20,267,164
Vehicles	17,360,872	15,052,762	36,971	36,971	17,397,843	15,089,733
Total	223,673,621	213,160,602	8,450,921	8,450,921	232,124,542	221,611,523
Accumulated depreciation	(111,051,897)	(104,411,688)	(6,975,161)	(6,908,726)	(118,027,058)	(111,320,414)
Net Capital Assets	\$ 112,621,724	\$ 108,748,914	\$ 1,475,760	\$ 1,542,195	\$ 114,097,484	\$ 110,291,109

Major capital asset expenditures during the current fiscal year for governmental activities included the following:

- Purchase of land for Walker County Business Park
- Renovations to jail cells
- Investments in machinery, equipment, and vehicles throughout the County
- Paving and resurfacing of various roads, bridges, and culverts throughout the County

Additional information on the County's capital assets can be found in Note 9 to the financial statements on pages 55-57 of this report.

Long-term Debt. On September 30, 2023, Walker County had total long-term debt in the amount of \$10,620,000, a decrease of \$1,010,000 from the prior fiscal year. The decrease was due to normal scheduled principal payments. Additional information on the County's long-term debt can be found in Note 10 to the financial statements on pages 58-59 of this report.

Economic Condition and Outlook

Walker County continues to fair well after recovering from the COVID-19 pandemic. Several factors were considered during preparation of the budget for fiscal year 2024, including the following:

- Possible increases or decreases in revenues, particularly property, sales, and other taxes
- Fluctuations in the price of fuel due to market instability.
- Plans for future capital improvements
- Unforeseen natural disasters, such as tornados, storms, etc.
- Capital outlay requirements for vehicles, equipment and program expansions to improve public services to the community

Contacting the County's Finance Department

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of Walker County's finances and to demonstrate the County's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed as follows:

Walker County Finance Department
PO Box 445
LaFayette, Georgia 30728

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BASIC FINANCIAL STATEMENTS

WALKER COUNTY, GEORGIA
STATEMENT OF NET POSITION
September 30, 2023

	Primary Government			Health Department Component Unit
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current assets				
Cash and cash equivalents	\$ 48,855,562	\$ 785,998	\$ 49,641,560	\$ 2,503,656
Restricted cash and cash equivalents	41,086	0	41,086	0
Certificates of deposit	536,237	0	536,237	0
Receivables (net)				
Accounts	3,146,124	185,263	3,331,387	4,049
Intergovernmental	3,251,667	0	3,251,667	70,125
Taxes	19,386,448	0	19,386,448	0
Inventories	0	1,009	1,009	30,958
Prepaid items	617,457	0	617,457	0
Internal balances	1,038,564	(1,038,564)	0	0
Total current assets	76,873,145	(66,294)	76,806,851	2,608,788
Noncurrent assets				
Capital assets				
Non-depreciable	11,911,951	912,174	12,824,125	0
Depreciable and amortizable (net)	100,709,773	563,586	101,273,359	21,821
Total noncurrent assets	112,621,724	1,475,760	114,097,484	21,821
Total assets	189,494,869	1,409,466	190,904,335	2,630,609
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources - pension	882,242	27,769	910,011	416,101
Deferred outflows of resources - OPEB	0	0	0	80,410
Total deferred outflows of resources	882,242	27,769	910,011	496,511
LIABILITIES				
Current liabilities				
Accounts payable	7,655,211	144,742	7,799,953	193
Customer deposits payable	0	12,604	12,604	0
Interest payable	44,893	0	44,893	0
Accrued liabilities	547,667	4,549	552,216	0
Compensated absences	2,549,022	20,937	2,569,959	3,848
Unearned revenue	5,092,693	0	5,092,693	0
Other liabilities	48,741	0	48,741	0
Lease liabilities	0	0	0	1,405
Bonds payable	1,030,000	0	1,030,000	0
Total current liabilities	16,968,227	182,832	17,151,059	5,446
Noncurrent liabilities				
Compensated absences	0	0	0	34,628
Net pension liability	1,074,342	33,815	1,108,157	955,421
Net OPEB liability	0	0	0	11,299
Bonds payable	9,590,000	0	9,590,000	0
Landfill closure and post-closure care costs	2,622,099	2,879,202	5,501,301	0
Total noncurrent liabilities	13,286,441	2,913,017	16,199,458	1,001,348
Total liabilities	30,254,668	3,095,849	33,350,517	1,006,794

WALKER COUNTY, GEORGIA
STATEMENT OF NET POSITION
September 30, 2023

	Primary Government			Health Department Component Unit
	Governmental Activities	Business-type Activities	Total	
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources - pension	\$ 152,689	\$ 4,806	\$ 157,495	\$ 56,445
Deferred inflows of resources - OPEB	0	0	0	109,109
Total deferred inflows of resources	152,689	4,806	157,495	165,554
NET POSITION				
Net investment in capital assets	99,028,108	1,475,760	100,503,868	21,821
Restricted for:				
Law library operations	25,030	0	25,030	0
Judicial activities	567,348	0	567,348	0
Drug abuse treatment and education	369,645	0	369,645	0
Opioid remediation	1,354,762	0	1,354,762	0
Fire and rescue activities	437,380	0	437,380	0
Sheriff facilities, equipment, and operations	440,309	0	440,309	0
DFCS building maintenance	41,086	0	41,086	0
Transit system operations	127,587	0	127,587	0
Economic development	2,340,692	0	2,340,692	0
Trade and tourism	19,573	0	19,573	0
Grant specifications	451,286	0	451,286	0
Capital outlay	8,074,045	0	8,074,045	0
Unrestricted	46,692,903	(3,139,180)	43,553,723	1,932,951
Total net position	\$ 159,969,754	\$ (1,663,420)	\$ 158,306,334	\$ 1,954,772

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WALKER COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the fiscal year ended September 30, 2023

		Program Revenues			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue
FUNCTIONS/PROGRAMS	Expenses				
Primary government					
Governmental activities					
General Government	\$ 8,913,824	\$ 1,150,603	\$ 1,505,190	\$ 324,807	\$ (5,933,224)
Judicial	4,628,199	149,177	2,169,216	0	(2,309,806)
Public Safety	19,722,402	8,822,223	3,332,944	1,568,347	(5,998,888)
Public Works	12,512,155	424,793	756,444	3,244,558	(8,086,360)
Health and Welfare	1,832,343	338,046	383,118	153,068	(958,111)
Culture and Recreation	551,884	33,008	0	22,347	(496,529)
Housing and Development	2,402,793	2,632,378	140,985	0	370,570
Interest on long-term debt	287,764	0	0	0	(287,764)
Total governmental activities	50,851,364	13,550,228	8,287,897	5,313,127	(23,700,112)
Business-type activities					
Landfill	2,226,126	2,392,621	0	0	166,495
Mountain Cove Farms	228,087	110,236	0	0	(117,851)
Total business-type activities	2,454,213	2,502,857	0	0	48,644
Total primary government	53,305,577	16,053,085	8,287,897	5,313,127	(23,651,468)
Component Units					
Health Department					
Health and Welfare	1,094,278	393,199	718,770	0	17,691
Total component units	1,094,278	393,199	718,770	0	17,691
		Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units	
Change in net position					
Net (expense) revenue	\$ (23,700,112)	\$ 48,644	\$ (23,651,468)	\$ 17,691	
General revenues and transfers					
Taxes					
Property	18,472,106	0	18,472,106	0	
Sales	14,364,142	0	14,364,142	0	
Insurance premium	4,257,931	0	4,257,931	0	
Intangible	343,069	0	343,069	0	
Alcohol Excise	323,147	0	323,147	0	
Other	1,353,176	0	1,353,176	0	
Interest and investment earnings	1,000,769	16,853	1,017,622	38,593	
Payments from Walker County	0	0	0	100,000	
Gain on sale of capital assets	119,542	0	119,542	0	
Other	232,002	320	232,322	0	
Transfers	(195,242)	195,242	0	0	
Total general revenues	40,270,642	212,415	40,483,057	138,593	
Change in net position	16,570,530	261,059	16,831,589	156,284	
Net position - beginning	143,399,224	(1,924,479)	141,474,745	1,798,488	
Net position - ending	\$ 159,969,754	\$ (1,663,420)	\$ 158,306,334	\$ 1,954,772	

WALKER COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2023

	General	Fire and Rescue	American Rescue Plan Act
ASSETS			
Cash and cash equivalents	\$ 12,498,413	\$ 31,128	\$ 14,091,543
Restricted cash and cash equivalents	41,086	0	0
Certificates of deposit	0	0	0
Receivables (net)			
Accounts	154,751	304,047	0
Intergovernmental	617,693	0	2,333,345
Taxes	18,618,688	0	0
Due from other funds	19,426,145	168,755	0
Prepaid items	559,206	58,251	0
Total assets	\$ 51,915,982	\$ 562,181	\$ 16,424,888
LIABILITIES			
Accounts payable	\$ 1,001,943	\$ 43,397	\$ 2,211,528
Accrued liabilities	510,393	23,153	0
Due to other funds	1,232,087	0	8,788,717
Unearned revenue	0	0	5,014,772
Other liabilities	41,086	0	0
Total liabilities	2,785,509	66,550	16,015,017
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	10,354,329	0	0
Unavailable revenue - fire fees	0	274,961	0
Unavailable revenue - public health fees	10,074	0	0
Unavailable revenue - fines and forfeitures	0	0	0
Total deferred inflows of resources	10,364,403	274,961	0
FUND BALANCES			
Nonspendable prepaid items	559,206	58,251	0
Restricted for:			
Law library operations	0	0	0
Judicial activities	0	0	0
Drug abuse treatment and education	0	0	0
Opioid remediation	0	0	0
Fire and rescue activities	0	162,419	0
Sheriff facilities, equipment, and operations	0	0	0
DFCS building maintenance	41,086	0	0
Transit system operations	0	0	0
Economic development	0	0	0
Trade and tourism	0	0	0
Grant specifications	0	0	409,871
Capital outlay	0	0	0
Assigned for:			
Government projects	6,490,447	0	0
E911 system operations	0	0	0
Landfill closure and post-closure care	5,501,301	0	0
Trade and tourism	0	0	0
Unassigned	26,174,030	0	0
Total fund balances	38,766,070	220,670	409,871
Total liabilities, deferred inflows of resources, and fund balances	\$ 51,915,982	\$ 562,181	\$ 16,424,888

Development Authority	SPLOST	TSPLOST	Nonmajor Governmental Funds	Totals
\$ 1,469,373	\$ 13,516,097	\$ 3,176,879	\$ 4,072,129	\$ 48,855,562
0	0	0	0	41,086
516,237	0	0	20,000	536,237
1,333,859	0	0	1,353,467	3,146,124
0	0	0	300,629	3,251,667
0	723,137	0	44,623	19,386,448
171,424	72,689	0	634,892	20,473,905
0	0	0	0	617,457
<u>\$ 3,490,893</u>	<u>\$ 14,311,923</u>	<u>\$ 3,176,879</u>	<u>\$ 6,425,740</u>	<u>\$ 96,308,486</u>
\$ 1,150,201	\$ 495,808	\$ 2,629,549	\$ 122,785	\$ 7,655,211
0	0	0	14,121	547,667
0	5,929,377	360,023	3,125,137	19,435,341
0	0	0	77,921	5,092,693
0	0	0	7,655	48,741
<u>1,150,201</u>	<u>6,425,185</u>	<u>2,989,572</u>	<u>3,347,619</u>	<u>32,779,653</u>
0	0	0	0	10,354,329
0	0	0	0	274,961
0	0	0	0	10,074
0	0	0	1,056,035	1,056,035
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,056,035</u>	<u>11,695,399</u>
0	0	0	0	617,457
0	0	0	25,030	25,030
0	0	0	567,348	567,348
0	0	0	369,645	369,645
0	0	0	298,727	298,727
0	0	0	0	162,419
0	0	0	440,309	440,309
0	0	0	0	41,086
0	0	0	127,587	127,587
2,340,692	0	0	0	2,340,692
0	0	0	19,573	19,573
0	0	0	41,415	451,286
0	7,886,738	187,307	0	8,074,045
0	0	0	0	6,490,447
0	0	0	74,059	74,059
0	0	0	0	5,501,301
0	0	0	58,393	58,393
0	0	0	0	26,174,030
<u>2,340,692</u>	<u>7,886,738</u>	<u>187,307</u>	<u>2,022,086</u>	<u>51,833,434</u>
<u>\$ 3,490,893</u>	<u>\$ 14,311,923</u>	<u>\$ 3,176,879</u>	<u>\$ 6,425,740</u>	<u>\$ 96,308,486</u>

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WALKER COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
September 30, 2023

Total fund balances - total governmental funds	\$	51,833,434
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Amounts reported for governmental activities in the statement of net position are different because:

Some assets are not financial resources and therefore are not reported in the funds.

These are:

Capital assets, net of accumulated depreciation		112,621,724
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These are unavailable property taxes and intergovernmental revenues.		11,695,399
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Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds. These are:

Deferred outflows of resources - pension	\$ 882,242	
Deferred inflows of resources - pension	<u>(152,689)</u>	729,553

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These are:

Accrued interest	(44,893)	
Compensated absences	(2,549,022)	
Net pension liability	(1,074,342)	
Bonds payable	(10,620,000)	
Landfill post-closure care costs	<u>(2,622,099)</u>	<u>(16,910,356)</u>

Net position of governmental activities	\$	<u><u>159,969,754</u></u>
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WALKER COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the fiscal year ended September 30, 2023

	<u>General</u>	<u>Fire and Rescue</u>	<u>American Rescue Plan Act</u>
REVENUES			
Taxes	\$ 30,799,270	\$ 0	\$ 0
Licenses and permits	560,418	0	0
Intergovernmental	528,856	0	10,737,346
Charges for services	1,368,943	4,143,299	0
Fines, fees and forfeitures	1,287,955	0	0
Interest	652,894	0	318,833
Contributions	6,686	0	0
Other	225,953	0	0
Total revenues	<u>35,430,975</u>	<u>4,143,299</u>	<u>11,056,179</u>
EXPENDITURES			
Current			
General Government	8,632,462	0	461,983
Judicial	3,921,669	0	108,685
Public Safety	10,942,980	5,342,727	1,589,240
Public Works	2,863,123	0	1,870,745
Health and Welfare	186,489	0	0
Culture and Recreation	500,472	0	22,347
Housing and Development	474,654	0	0
Capital outlay	0	0	0
Debt service	0	0	0
Intergovernmental	0	0	0
Total expenditures	<u>27,521,849</u>	<u>5,342,727</u>	<u>4,053,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,909,126</u>	<u>(1,199,428)</u>	<u>7,003,179</u>
Other financing sources (uses)			
Transfers in	6,998,383	1,199,428	0
Transfers out	(4,087,276)	0	(6,684,346)
Proceeds from sale of capital assets	3,800	0	0
Total other financing sources (uses)	<u>2,914,907</u>	<u>1,199,428</u>	<u>(6,684,346)</u>
Net change in fund balance	10,824,033	0	318,833
Fund balances, October 1	<u>27,942,037</u>	<u>220,670</u>	<u>91,038</u>
Fund balances, September 30	<u><u>\$ 38,766,070</u></u>	<u><u>\$ 220,670</u></u>	<u><u>\$ 409,871</u></u>

Development Authority	SPLOST	TSPLOST	Nonmajor Governmental Funds	Totals
\$ 0	\$ 8,578,003	\$ 57,290	\$ 421,807	\$ 39,856,370
0	0	0	0	560,418
2,481,995	0	1,076,523	1,345,272	16,169,992
150,211	0	0	1,684,429	7,346,882
0	0	0	380,034	1,667,989
11,749	226,367	70,922	17,293	1,298,058
0	0	0	108,355	115,041
6,049	0	0	0	232,002
<u>2,650,004</u>	<u>8,804,370</u>	<u>1,204,735</u>	<u>3,957,190</u>	<u>67,246,752</u>
0	0	0	41,846	9,136,291
0	0	0	622,095	4,652,449
0	0	0	1,554,902	19,429,849
0	0	0	7,455	4,741,323
0	0	0	1,217,206	1,403,695
0	0	0	0	522,819
2,528,960	0	0	290,977	3,294,591
0	2,831,577	4,421,813	0	7,253,390
1,301,131	0	0	0	1,301,131
0	3,088,081	0	0	3,088,081
<u>3,830,091</u>	<u>5,919,658</u>	<u>4,421,813</u>	<u>3,734,481</u>	<u>54,823,619</u>
<u>(1,180,087)</u>	<u>2,884,712</u>	<u>(3,217,078)</u>	<u>222,709</u>	<u>12,423,133</u>
1,299,560	0	355,688	1,057,358	10,910,417
0	0	0	(334,037)	(11,105,659)
125,000	0	0	0	128,800
<u>1,424,560</u>	<u>0</u>	<u>355,688</u>	<u>723,321</u>	<u>(66,442)</u>
244,473	2,884,712	(2,861,390)	946,030	12,356,691
2,096,219	5,002,026	3,048,697	1,076,056	39,476,743
<u>\$ 2,340,692</u>	<u>\$ 7,886,738</u>	<u>\$ 187,307</u>	<u>\$ 2,022,086</u>	<u>\$ 51,833,434</u>

WALKER COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the fiscal year ended September 30, 2023

Net change in fund balances - total governmental funds \$ 12,356,691

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlays	\$ 10,686,545	
Depreciation	<u>(6,804,477)</u>	3,882,068

In the statement of activities, the gain/loss on the disposal of assets is reported, whereas in the governmental funds, the proceeds from the sale of capital assets increases financial resources.

Cost of assets disposed	(173,526)	
Related accumulated depreciation	<u>164,268</u>	(9,258)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These include recognition of unavailable revenue. 292,281

Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.

Pension contributions	814,367	
Cost of benefits earned net of employee contributions	<u>(166,507)</u>	647,860

The proceeds of debt issuance, net of premiums, discounts and issuance costs provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. In addition, interest on long-term debt is not recognized in the governmental funds until due, but is recognized in the statement of activities as it accrues.

Debt principal payments	1,010,000	
Net change in interest payable	<u>3,367</u>	1,013,367

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

Compensated absences	(1,440,939)	
Landfill post-closure care costs	<u>(171,540)</u>	(1,612,479)

Change in net position of governmental activities	\$ <u><u>16,570,530</u></u>	
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WALKER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended September 30, 2023

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	\$ 27,805,739	\$ 28,238,444	\$ 30,799,270	\$ 2,560,826
Licenses and permits	402,000	402,000	560,418	158,418
Intergovernmental	381,000	381,000	528,856	147,856
Charges for services	1,097,100	1,097,100	1,368,943	271,843
Fines, fees and forfeitures	1,029,100	984,100	1,287,955	303,855
Interest	168,000	168,000	652,894	484,894
Contributions	0	0	6,686	6,686
Other	101,000	106,250	225,953	119,703
Total revenues	30,983,939	31,376,894	35,430,975	4,054,081
EXPENDITURES				
Current				
General Government				
Governing Body	787,700	792,950	746,476	46,474
Elections	385,510	395,000	394,843	157
Accounting	533,400	533,400	412,042	121,358
Licensing	5,580	5,580	4,600	980
Legal	129,960	129,960	126,517	3,443
Data Processing	1,173,000	1,173,000	1,067,698	105,302
Human Resources	102,100	111,000	110,037	963
Employee Health Clinic	180,000	180,000	151,236	28,764
Tax Commissioner	1,329,825	1,329,825	1,274,311	55,514
Tax Assessor	1,491,290	1,493,000	1,492,284	716
Board of Equalization	12,000	12,000	5,030	6,970
Risk Management	540,000	575,000	574,967	33
General Government Buildings and Plant	2,056,251	2,156,000	2,155,187	813
Marsh Warthen House	20,400	20,400	7,340	13,060
Records Management	116,925	116,925	50,425	66,500
General Administration Fees	60,000	60,000	59,469	531
Judicial				
Superior Court	162,250	254,000	253,161	839
Clerk of Courts	947,800	947,800	931,016	16,784
District Attorney	691,369	691,369	507,584	183,785
State Court	370,100	370,100	356,184	13,916
State Court Solicitor	242,850	242,850	242,266	584
Magistrate Court	437,960	442,000	441,264	736
Probate Court	380,988	380,988	341,495	39,493
Juvenile Court	537,600	537,600	502,877	34,723
Public Defender	325,004	346,000	345,822	178
Public Safety				
Codes Enforcement	632,350	632,350	389,148	243,202
Sheriff	6,968,257	6,968,257	6,601,934	366,323
Jail Operations	3,031,743	3,031,743	2,917,372	114,371
Coroner / Medical Examiner	99,000	116,000	115,655	345
Animal Services	750,450	807,000	806,271	729
Emergency Management	118,600	118,600	112,600	6,000
Public Works				
Highways and Streets	2,207,955	2,222,000	2,221,162	838
Closure and Postclosure Costs	65,000	65,000	57,369	7,631
Maintenance and Shop	707,225	707,225	584,592	122,633

WALKER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended September 30, 2023

	Budget			Variance with
	Original	Final	Actual	Final Budget
EXPENDITURES (continued)				
Current				
Health and Welfare				
Public Health Administration	\$ 102,500	\$ 102,500	\$ 100,000	\$ 2,500
Welfare Payments to Others	36,000	36,000	15,397	20,603
DFACS Building and Plant	16,000	16,000	14,545	1,455
Meals on Wheels	47,700	49,000	48,719	281
Senior Center	8,900	8,900	7,828	1,072
Culture and Recreation				
Civic Center	203,525	203,525	144,843	58,682
Other Recreational Facilities	36,000	36,000	27,498	8,502
Agricultural Center	16,400	16,400	11,847	4,553
Historical Preservation	8,100	8,100	4,284	3,816
Library Administration	312,000	312,000	312,000	0
Housing and Development				
County Agent	84,565	84,565	68,786	15,779
Forest Resources	13,000	13,000	12,018	982
Planning and Zoning	153,800	153,800	146,713	7,087
Economic Development	175,825	248,000	247,137	863
Total expenditures	28,814,757	29,252,712	27,521,849	1,730,863
Excess (deficiency) of revenues over expenditures	2,169,182	2,124,182	7,909,126	5,784,944
Other financing sources (uses)				
Transfers in	0	0	6,998,383	6,998,383
Transfers out	(2,169,182)	(2,124,182)	(4,087,276)	(1,963,094)
Proceeds from sales of capital assets	0	0	3,800	3,800
Total other financing sources (uses)	(2,169,182)	(2,124,182)	2,914,907	5,039,089
Net change in fund balance	0	0	10,824,033	10,824,033
Fund balances, October 1	0	0	27,942,037	27,942,037
Fund balances, September 30	\$ 0	\$ 0	\$ 38,766,070	\$ 38,766,070

WALKER COUNTY, GEORGIA
FIRE AND RESCUE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended September 30, 2023

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	\$ 5,075,000	\$ 5,075,000	\$ 4,143,299	\$ (931,701)
Total revenues	<u>5,075,000</u>	<u>5,075,000</u>	<u>4,143,299</u>	<u>(931,701)</u>
EXPENDITURES				
Current				
Public Safety	4,956,400	5,343,000	5,342,727	273
Total expenditures	<u>4,956,400</u>	<u>5,343,000</u>	<u>5,342,727</u>	<u>273</u>
Excess (deficiency) of revenues over expenditures	<u>118,600</u>	<u>(268,000)</u>	<u>(1,199,428)</u>	<u>(931,428)</u>
Other financing sources (uses)				
Transfers in	0	386,600	1,199,428	812,828
Transfers out	(118,600)	(118,600)	0	118,600
Total other financing sources (uses)	<u>(118,600)</u>	<u>268,000</u>	<u>1,199,428</u>	<u>931,428</u>
Net change in fund balance	0	0	0	0
Fund balances, October 1	<u>0</u>	<u>0</u>	<u>220,670</u>	<u>220,670</u>
Fund balances, September 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 220,670</u>	<u>\$ 220,670</u>

WALKER COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended September 30, 2023

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 6,000,000	\$ 10,740,000	\$ 10,737,346	\$ (2,654)
Interest	0	0	318,833	318,833
Total revenues	<u>6,000,000</u>	<u>10,740,000</u>	<u>11,056,179</u>	<u>316,179</u>
EXPENDITURES				
Current				
General Government	0	462,000	461,983	17
Judicial	0	109,000	108,685	315
Public Safety	1,000,000	1,590,000	1,589,240	760
Public Works	5,000,000	1,871,000	1,870,745	255
Culture and Recreation	0	23,000	22,347	653
Total expenditures	<u>6,000,000</u>	<u>4,055,000</u>	<u>4,053,000</u>	<u>2,000</u>
Excess (deficiency) of revenues over expenditures	0	6,685,000	7,003,179	318,179
Other financing sources (uses)				
Transfers out	0	(6,685,000)	(6,684,346)	654
Net change in fund balance	0	0	318,833	318,833
Fund balances, October 1	0	0	91,038	91,038
Fund balances, September 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 409,871</u>	<u>\$ 409,871</u>

WALKER COUNTY, GEORGIA
DEVELOPMENT AUTHORITY SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the fiscal year ended September 30, 2023

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental	\$ 645,831	\$ 1,416,980	\$ 2,481,995	\$ 1,065,015
Charges for services	0	0	150,211	150,211
Interest	2,500	2,500	11,749	9,249
Other	1,650	1,650	6,049	4,399
Total revenues	649,981	1,421,130	2,650,004	1,228,874
EXPENDITURES				
Current				
Housing and Development	264,310	2,529,000	2,528,960	40
Debt Service				
Principal	1,010,000	1,010,000	1,010,000	0
Interest	290,710	291,160	291,131	29
Total expenditures	1,565,020	3,830,160	3,830,091	69
Excess (deficiency) of revenues over expenditures	(915,039)	(2,409,030)	(1,180,087)	1,228,943
Other financing sources (uses)				
Transfers in	1,314,560	1,299,560	1,299,560	0
Transfers out	(15,000)	(15,000)	0	15,000
Proceeds from sale of capital assets	0	0	125,000	125,000
Proceeds from issuance of bonds	118,000	118,000	0	(118,000)
Contingency	(502,521)	0	0	0
Total other financing sources (uses)	915,039	1,402,560	1,424,560	22,000
Net change in fund balance	0	(1,006,470)	244,473	1,250,943
Fund balances, October 1	0	1,006,470	2,096,219	1,089,749
Fund balances, September 30	\$ 0	\$ 0	\$ 2,340,692	\$ 2,340,692

WALKER COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2023

	Business-Type Activities		
	Landfill	Mountain Cove Farms	Totals
ASSETS			
Current assets			
Cash and cash equivalents	\$ 900	\$ 785,098	\$ 785,998
Accounts receivable (net)	185,263	0	185,263
Due from other funds	189,583	0	189,583
Inventories	0	1,009	1,009
Total current assets	375,746	786,107	1,161,853
Noncurrent assets			
Capital assets			
Non-depreciable	743,174	169,000	912,174
Depreciable (net)	264,392	299,194	563,586
Total noncurrent assets	1,007,566	468,194	1,475,760
Total assets	1,383,312	1,254,301	2,637,613
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources - pension	27,769	0	27,769
LIABILITIES			
Current liabilities			
Accounts payable	140,802	3,940	144,742
Customer deposits payable	0	12,604	12,604
Accrued salaries and payroll liabilities	3,649	900	4,549
Compensated absences	12,227	8,710	20,937
Due to other funds	0	1,228,147	1,228,147
Total current liabilities	156,678	1,254,301	1,410,979
Noncurrent liabilities			
Net pension liability	33,815	0	33,815
Landfill closure and post-closure care costs	2,879,202	0	2,879,202
Total noncurrent liabilities	2,913,017	0	2,913,017
Total liabilities	3,069,695	1,254,301	4,323,996
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - pension	4,806	0	4,806
NET POSITION			
Investment in capital assets	1,007,566	468,194	1,475,760
Unrestricted	(2,670,986)	(468,194)	(3,139,180)
Total net position	\$ (1,663,420)	\$ 0	\$ (1,663,420)

WALKER COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the fiscal year ended September 30, 2023

	Business-Type Activities		
	Landfill	Mountain Cove Farms	Totals
OPERATING REVENUES			
Charges for sales and services	\$ 2,392,621	\$ 110,236	\$ 2,502,857
Other	320	0	320
Total operating revenues	2,392,941	110,236	2,503,177
OPERATING EXPENSES			
Personal services	557,903	159,362	717,265
Costs of sales and services	1,611,990	58,523	1,670,513
Depreciation	56,233	10,202	66,435
Total operating expenses	2,226,126	228,087	2,454,213
Operating income (loss)	166,815	(117,851)	48,964
Nonoperating revenues (expenses)			
Interest revenue	0	16,853	16,853
Net income (loss) before transfers	166,815	(100,998)	65,817
Transfers in (out)			
Transfers in	0	195,242	195,242
Change in net position	166,815	94,244	261,059
Net position, October 1	(1,830,235)	(94,244)	(1,924,479)
Net position, September 30	\$ (1,663,420)	\$ 0	\$ (1,663,420)

WALKER COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the fiscal year ended September 30, 2023

	Business-Type Activities		
	Landfill	Mountain Cove Farms	Totals
Cash flows from operating activities:			
Receipts from customers	\$ 2,333,693	\$ 98,676	\$ 2,432,369
Payments to suppliers	(1,584,681)	(60,262)	(1,644,943)
Payments to employees	(562,433)	(155,486)	(717,919)
Other receipts	320	0	320
Net cash provided (used) by operating activities	186,899	(117,072)	69,827
Cash flows from non-capital financing activities:			
Receipts from other funds	0	216,416	216,416
Payments to other funds	(186,899)	0	(186,899)
Net cash provided (used) by operating activities	(186,899)	216,416	29,517
Cash flows from investing activities:			
Interest received	0	16,853	16,853
Net increase (decrease) in cash and cash equivalents	0	116,197	116,197
Cash and cash equivalents, October 1	900	668,901	669,801
Cash and cash equivalents, September 30	<u>\$ 900</u>	<u>\$ 785,098</u>	<u>\$ 785,998</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 166,815	\$ (117,851)	\$ 48,964
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	56,233	10,202	66,435
Landfill closure/postclosure costs and changes in estimates	128,359	0	128,359
(Increase) decrease in accounts receivable	(58,928)	0	(58,928)
(Increase) decrease in inventories	0	(441)	(441)
(Increase) decrease in deferred outflows of resources - pension	4,254	0	4,254
Increase (decrease) in accounts payable	(101,050)	(1,298)	(102,348)
Increase (decrease) in customer deposits	0	(11,560)	(11,560)
Increase (decrease) in accrued payroll liabilities	5,005	3,876	8,881
Increase (decrease) in net pension liability	(8,685)	0	(8,685)
Increase (decrease) in deferred inflows of resources - pension	(5,104)	0	(5,104)
Total adjustments	20,084	779	20,863
Net cash provided (used) by operating activities	<u>\$ 186,899</u>	<u>\$ (117,072)</u>	<u>\$ 69,827</u>

WALKER COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2023

	<u>Pension Trust Fund</u>	<u>Custodial Funds</u>
ASSETS		
Cash and cash equivalents	\$ 0	\$ 2,821,911
Investments, at fair value:		
Guaranteed fixed income account	5,207,142	0
Mutual funds	1,558,870	0
Taxes receivable	<u>0</u>	<u>29,915,142</u>
Total assets	<u>6,766,012</u>	<u>32,737,053</u>
LIABILITIES		
Due to others	<u>0</u>	<u>30,984,011</u>
NET POSITION		
Restricted for pension benefits	6,766,012	0
Restricted for individuals, organizations, and other governments	<u>0</u>	<u>1,753,042</u>
Total net position	<u><u>\$ 6,766,012</u></u>	<u><u>\$ 1,753,042</u></u>

WALKER COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the fiscal year ended September 30, 2023

	Pension Trust Fund	Custodial Funds
ADDITIONS		
Employer contributions	\$ 840,000	\$ 0
Change in fair value of investments	865,297	0
Taxes collected for other agencies	0	40,363,493
Court fees collected for other agencies	0	4,706,966
Court individual cases	0	188,403
Sheriff inmate account deposits	0	587,625
Total additions	<u>1,705,297</u>	<u>45,846,487</u>
DEDUCTIONS		
Pension benefits paid	1,719,085	0
Taxes distributed to other agencies	0	39,974,615
Court fees distributed to other agencies	0	4,722,000
Payments to others	0	227,968
Payments from inmates to others	0	556,478
Total deductions	<u>1,719,085</u>	<u>45,481,061</u>
Change in net position	(13,788)	365,426
Net position, October 1	<u>6,779,800</u>	<u>1,387,616</u>
Net position, September 30	<u><u>\$ 6,766,012</u></u>	<u><u>\$ 1,753,042</u></u>

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

1. Description of Government Unit

Walker County, Georgia (the "County") was created by legislative act in 1833 and operates under a County Commissioners form of government, providing the following services as authorized by its charter: public safety, highways and streets, health and social services, culture-recreation, courts, public improvements, planning and zoning, and general administrative services.

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

2. Summary of Significant Accounting Policies

A. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

B. Reporting Entity

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of Walker County (the primary government) and material component units. The component units discussed below are included in the County's reporting entity because of the significance of their operational and financial relationship with the County.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

2. Summary of Significant Accounting Policies (continued)

B. Reporting Entity, continued

In conformity with generally accepted accounting principles, as set forth in Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity*, as amended by Statement No. 61, the financial statements of component units have been included either as blended or discretely presented component units.

Blended Component Units – Blended component units, although legally separate entities, are, in substance, part of the Government's operations.

Walker County Development Authority – The Development Authority was created by legislative act in the state of Georgia for the purpose of developing industry in the County by assisting in the purchases and financing of property through bond issues and other debt. The board of the Development Authority is comprised of the County Commission Chairman, one representative appointed by three of the largest five municipalities within the County, and two members appointed at large by the existing board members. Walker County provides substantially all funding for the Development Authority and is also responsible for paying the Authority's debt. Separate financial statements for the Development Authority were not prepared. Financial information for the Development Authority is included in Walker County's Annual Financial Report and is reported as a special revenue fund.

Discretely Presented Component Units – Discretely presented component units are reported in a separate column in the combined financial statements to emphasize it is legally separate from the government.

Walker County Health Department – The Health Department is governed by a seven member board, of which four members are either County officials or members appointed by the governing authority of the County. The three remaining members are the superintendent of schools, an appointment by the largest municipality, and a member or appointment of the largest municipality. Although the County does not have the authority to modify and approve the Health Department's budget, the County provides financial support to the Health Department. The Health Department has a June 30th year-end and is presented as a governmental type component unit. The Health Department's financial statements can be obtained at 603 E Villanow St., LaFayette, GA 30728.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

2. Summary of Significant Accounting Policies (continued)

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As discussed earlier, the government has one discretely presented component unit. While it is not considered to be a major component unit, it is shown in a separate column in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

General Fund – The general operating fund of the County is used to account for all financial resources except those required to be accounted for in another fund.

Fire and Rescue Special Revenue 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.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

American Rescue Plan Act Special Revenue Fund – This fund is used to account for revenues and expenditures of the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Fund.

Development Authority Special Revenue Fund – This fund is used to account for the activity and operations of the Walker County Development Authority, a blended component unit.

SPLOST Capital Projects Fund – This fund is used to account for the revenues and expenditures relating to the County's 2013 and 2020 one percent Special Purpose Local Option Sales Tax.

TSPLOST Capital Projects Fund – This fund is used to account for the revenues and expenditures relating to the County's 2017 one percent Transportation Special Purpose Local Option Sales Tax.

The County reports the following major proprietary funds:

Landfill Enterprise Fund – This fund is used to account for the operation, maintenance, and development of the County's transfer station and construction and demolition landfill.

Mountain Cove Farms Enterprise Fund – This fund is used to account for the operations of the Mountain Cove Farms convention and recreation area.

Additionally, the County reports the following fund types:

Governmental Fund Types

Special Revenue Funds – This fund type is used to account for specific revenues that are legally or donor restricted or committed to expenditure for particular purposes.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

Capital Projects Funds – This fund type is used to account for financial resources to be used for the acquisition or construction of specifically planned projects (other than those financed by proprietary funds).

Fiduciary Fund Types

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

Custodial Funds – Custodial Funds are fiduciary in nature and are accounted for using the accrual basis of accounting. These funds are used to account for assets that are held for others.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

2. Summary of Significant Accounting Policies (continued)

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

2. Summary of Significant Accounting Policies (continued)

E. Measurement Focus and Basis of Accounting, continued

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

F. Revenues and Expenditures/Expenses

Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

2. Summary of Significant Accounting Policies (continued)

F. Revenues and Expenditures/Expenses, continued

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Landfill and Mountain Cove Farms Enterprise Funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal services funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

G. Budgetary Information

The Commission Chairman prepares a proposed budget for the upcoming fiscal year and makes it available for public inspection at the county courthouse, Commissioners' office and on the County's website. The proposed budget is also published in the local newspaper. After two public hearings on the proposed budget are held, the proposed budget is adopted by resolution of the Board of Commissioners.

The budget amounts for the fiscal year may be amended by the Board of Commissioners 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 Board of Commissioners, 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 funds have project length budgets.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

2. Summary of Significant Accounting Policies (continued)

H. Cash and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit, and other short-term investments with original maturities of three months or less from the date of acquisition. For the purpose of the proprietary fund type statement of cash flows, the County considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

The statutes of the State of Georgia authorize the County to invest in U.S. Government obligations; 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; State of Georgia obligations and other States; obligations of other counties, municipal corporations and political subdivisions of the State of Georgia; repurchase agreements when collateralized by U.S. Government or agency obligations; prime banker's acceptances; certificates of deposit or time deposit of any national state bank or savings and loan which have deposits insured by the FDIC or FSLIC; and pooled investment programs sponsored by the State of Georgia for the investment of local government funds.

In accordance with the provisions of GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, the County has reported the investments at fair value. Money market investments and those investments which had a remaining maturity at the time of purchase of one year or less are recorded at amortized cost or cost plus accrued interest, which approximates fair value. The fair value of all other investments are calculated using quoted market prices because these prices have been determined to be the most reliable and verifiable and are the most understood by investors, creditors and other users of financial information.

All investment income including changes in the fair market value of investments has been reported as revenue in the operating statements.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

2. Summary of Significant Accounting Policies (continued)

I. Intergovernmental Receivables

Receivables from state, federal, and local governments are recorded as revenue for the period of the allocation or as earned based on expenditures made for which reimbursement is due.

J. Inventories

Inventories are valued at cost on the first-in, first-out method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

K. Prepaid Items

Payments made to vendors for services that will benefit periods beyond the current fiscal year are recorded as prepaid items. The costs of governmental fund-type prepaid items are recorded as expenditures when consumed rather than when purchased.

L. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e., 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. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value.

Major outlays for capital assets and improvements are capitalized as projects as constructed.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

2. Summary of Significant Accounting Policies (continued)

L. Capital Assets, continued

The costs of normal maintenance and repairs that do not add value or materiality extend the life of the asset are charged to operations as incurred. Costs of major additions and improvements are capitalized.

Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets ranging as follows:

	Useful Life in Years
Infrastructure	30-75
C&D landfill	15-20
Buildings and improvements	20-50
Machinery and equipment	5-20
Vehicles	6

M. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial 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 assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The County reports deferred outflows of resources related to their defined benefit pension plan.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has an item that arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, fire fees, public health fees, and fines and forfeitures. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The County also reports deferred inflows of resources related to their defined benefit pension plan.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

2. Summary of Significant Accounting Policies (continued)

N. 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.

O. 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 life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are recognized during the period in which they are incurred.

In the fund financial statements, governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. The face amount of debt issued is reported as an other financing source. Premiums received on debt issuances are reported as other financial sources while discounts on debt issuances are reported as other financing uses. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

2. Summary of Significant Accounting Policies (continued)

P. Fund Balances – Governmental Funds

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

Fund Balance – Generally, fund balance represents the difference between the assets and liabilities and deferred inflows of resources under the current financial resources management focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purpose for which amounts in those funds can be spent.

In the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable – includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. All amounts reported as nonspendable at the end of the current fiscal year by the County are nonspendable in form. The County has not reported any amounts that are legally or contractually required to be maintained intact.

Restricted – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.

Committed – includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to resolutions passed by the Board of Commissioners, the County's highest level of decision making authority, which include the language “committed for the purpose of”. Commitments may be modified or rescinded only through adoption of a subsequent resolution, which shall refer to the original resolution by its number.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

2. Summary of Significant Accounting Policies (continued)

P. Fund Balances – Governmental Funds, continued

Assigned – includes amounts that are intended to be used by the County for a specific purpose, but do not meet the definition of restricted or committed fund balance. Intent can only be expressed by the Board of Commissioners or their designee. Assigned Fund Balance differs from Committed Fund Balance in that assignments do not require a resolution.

Unassigned – includes amounts that do not fall into one of the above four categories. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. In addition, any remaining deficits in the County's governmental funds which remain after all other fund balances have been exhausted are classified as unassigned.

Q. Net Position

Net position represents the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the County has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

R. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

2. Summary of Significant Accounting Policies (continued)

S. Fund Balance Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

T. Restricted Assets and Restricted Net Position

Restricted assets represent certain resources restricted by funding source or required to be set aside for the repayment of debt. They are maintained in a separate bank account and their use is limited.

Restricted net position is equal to the excess of the restricted assets funded from operations over the liabilities to be paid with restricted assets which are due in one year or less. Restricted assets exclude bond proceeds for calculation of restricted net position.

U. Capital Contributions

Federal, state and local government assistance in the form of grants that are permanent in nature and restricted for the construction or acquisition of specific property and equipment is recorded as an asset and as non-operating revenue.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

2. Summary of Significant Accounting Policies (continued)

V. Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures/expenses during the period. Actual results could differ from those estimates.

3. Deposit and Investment Risk

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned. The County has no formal policy, but follows the State of Georgia requirement that all deposits be federally insured or fully collateralized.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates may adversely affect an investment's fair value. The County has no formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

State statutes authorize the government to invest in obligations of the United States Treasury (100%) and of its agencies and instrumentalities (80%); bonds or certificates of indebtedness of this state and of its agencies and instrumentalities (25%); certificates of deposits of banks insured by FDIC (75%); prime bankers' acceptances (10%); the State of Georgia Local Government Investment Pool (100%); repurchase agreements (25%); bonds, debentures, notes or other evidence of indebtedness of any solvent corporation subject to certain conditions (0%).

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

3. Deposit and Investment Risk (continued)

Concentration of Credit Risk

Walker County places no limit on the amount it may invest in any one issuer.

Foreign Currency Risk

The County has no investments denominated in a foreign currency.

The County participates in the State of Georgia Local Government Investment Pool (Georgia Fund 1). Assets in this pool are invested in the Georgia Fund 1, created by OCGA §36-83-8, which is a stable net asset investment pool that follows Fitch's criteria for AAAf rated money market funds. However, Georgia Fund 1 operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company.

The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal (\$1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on \$1.00 per share. Georgia Fund 1 is managed by the Georgia Office of the State Treasurer. The investment policies of Georgia Fund 1 are established by the Georgia State Depository Board.

The Georgia Fund 1 is rated AAAf/S1 by Fitch. The weighted average maturity at the end of the current fiscal year was 30 days. At the end of the current fiscal year, the County's balance in Georgia Fund 1 was \$887,107.

At the end of the current fiscal year, the County's Pension Trust Fund investments consist of the following:

<u>Investment</u>	<u>Fair Value</u>	<u>Carrying Amount</u>	<u>Credit Rating</u>	<u>Weighted Average Maturity</u>
Guaranteed fixed income account	\$ 5,207,142	\$ 5,207,142	N/A	N/A
Mutual funds	1,558,870	1,558,870	N/A	N/A
	<u>\$ 6,766,012</u>	<u>\$ 6,766,012</u>		

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

3. Deposit and Investment Risk (continued)

Mutual funds are classified as Level 1 of the hierarchy and are valued using prices quoted in active markets. Guaranteed fixed income account investments are classified as Level 2 of the hierarchy and are valued using a matrix pricing technique that values securities based on their relationship to benchmark quoted prices.

4. Accounts Receivable

Net accounts receivable at the end of the current fiscal year consist of the following:

Primary Government:

Major Funds

General Fund	\$ 155,241	
Less: Allowance of Uncollectible Accounts	<u>(490)</u>	\$ 154,751
Fire and Rescue Special Revenue Fund	\$ 373,047	
Less: Allowance of Uncollectible Accounts	<u>(69,000)</u>	304,047
Development Authority Special Revenue Fund		1,333,859
Solid Waste Enterprise Fund	\$ 194,963	
Less: Allowance of Uncollectible Accounts	<u>(9,700)</u>	185,263

Nonmajor Funds

E911 Special Revenue Fund	\$ 205,002	
Transportation Special Revenue Fund	46,076	
Inmate Welfare Special Revenue Fund	7,522	
Opioid Settlement Special Revenue Fund	<u>1,094,867</u>	<u>1,353,467</u>

Total primary government	\$ 3,331,387	
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Component Units:

Health Department	<u>\$ 4,049</u>
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WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

5. Intergovernmental Receivables

Intergovernmental receivables at the end of the current fiscal year consist of the following:

Primary Government:

Major Funds

General Fund	\$ 617,693
American Rescue Plan Act Special Revenue Fund	2,333,345

Nonmajor Funds

Special Court Special Revenue Fund	\$ 110,036	
Multiple Grant Special Revenue Fund	44,754	
Transportation Special Revenue Fund	145,839	300,629

Total primary government	<u>\$ 3,251,667</u>
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Component Units:

Health Department	<u>\$ 70,125</u>
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6. Property Taxes

Property taxes for the current fiscal year were levied on August 24, 2023 and billed on October 20, 2023. Property values were assessed as of January 1, 2023. Bills are payable on or before December 20, 2023, after which the applicable property is subject to lien and penalties and interest as assessed. Property taxes are recognized as revenue when they are levied because they are considered to be both measurable and available.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

7. Interfund Receivables and Payables

A summary of interfund receivables and payables at the end of the current fiscal year follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	American Rescue Plan Act	\$ 8,783,461
	SPLOST	5,929,377
	TSPLOST	360,023
	Nonmajor Governmental	3,125,137
	Mountain Cove Farms	1,228,147
Fire and Rescue	General	163,499
	American Rescue Plan Act	5,256
Development Authority	General	171,424
SPLOST	General	72,689
Nonmajor Governmental	General	634,892
Landfill	General	189,583
		<u>\$ 20,663,488</u>

The balances reported as Due to/Due from resulted from the time lag between the dates that transactions are recorded in the accounting system and payments between the funds are made. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

8. Interfund Transfers

A summary of interfund transfers for the current fiscal year follows:

<u>Transfer Out Fund</u>	<u>Transfer In Fund</u>	<u>Amount</u>
General	Fire and Rescue	\$ 1,199,428
	Development Authority	1,299,560
	TSPLOST	355,688
	Nonmajor Governmental	1,037,358
	Mountain Cove Farms	195,242
American Rescue Plan Act	General	6,684,346
Nonmajor Governmental	General	314,037
	Nonmajor Governmental	20,000
		<u>\$ 11,105,659</u>

Interfund transfers are used to 1) move revenues from the fund that statute or budget requires collecting them to the fund that statute or budget requires to expend them, 2) use unrestricted revenues collected to finance various programs accounted for in other funds in accordance with budgetary authorizations, and 3) move capital assets between governmental activities and business-type activities. Transfers are eliminated in the government-wide financial statements if the interfund transfer is within the governmental fund group or business-type fund group.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

9. Capital Assets

Capital asset activity for the primary government for the current fiscal year follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Non-depreciable assets				
Land	\$ 9,154,805	\$ 1,278,555	\$ (9,258)	\$ 10,424,102
Construction in progress	1,068,571	419,278	0	1,487,849
Total non-depreciable assets	10,223,376	1,697,833	(9,258)	11,911,951
Depreciable assets				
Infrastructure	124,055,818	4,436,870	0	128,492,688
Buildings and improvements	45,411,211	895,481	0	46,306,692
Machinery and equipment	18,417,435	1,348,251	(164,268)	19,601,418
Vehicles	15,052,762	2,308,110	0	17,360,872
Total depreciable assets	202,937,226	8,988,712	(164,268)	211,761,670
Less accumulated depreciation				
Infrastructure	(66,009,764)	(3,997,516)	0	(70,007,280)
Buildings and improvements	(13,866,236)	(956,085)	0	(14,822,321)
Machinery and equipment	(12,516,759)	(970,556)	164,268	(13,323,047)
Vehicles	(12,018,929)	(880,320)	0	(12,899,249)
Total accumulated depreciation	(104,411,688)	(6,804,477)	164,268	(111,051,897)
Total depreciable assets, net	98,525,538	2,184,235	0	100,709,773
Governmental activities capital assets, net	<u>\$ 108,748,914</u>	<u>\$ 3,882,068</u>	<u>\$ (9,258)</u>	<u>\$ 112,621,724</u>

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

9. Capital Assets (continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Non-depreciable assets				
Land	\$ 169,000	\$ 0	\$ 0	\$ 169,000
Construction in progress	743,174	0	0	743,174
Total non-depreciable assets	912,174	0	0	912,174
Depreciable assets				
C&D landfill	4,985,021	0	0	4,985,021
Buildings and improvements	667,026	0	0	667,026
Machinery and equipment	1,849,729	0	0	1,849,729
Vehicles	36,971	0	0	36,971
Total depreciable assets	7,538,747	0	0	7,538,747
Less accumulated depreciation				
C&D landfill	(4,985,021)	0	0	(4,985,021)
Buildings and improvements	(275,638)	(13,882)	0	(289,520)
Machinery and equipment	(1,611,096)	(52,553)	0	(1,663,649)
Vehicles	(36,971)	0	0	(36,971)
Total accumulated depreciation	(6,908,726)	(66,435)	0	(6,975,161)
Total depreciable assets, net	630,021	(66,435)	0	563,586
Business-type activities capital assets, net	\$ 1,542,195	\$ (66,435)	\$ 0	\$ 1,475,760

Capital asset activity for the discretely presented component units for the respective year ends follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Walker County Health Department				
Depreciable/amortizable assets				
Machinery and equipment	\$ 68,159	\$ 6,177	\$ (14,142)	\$ 60,194
Right-to-use intangible assets				
Machinery and equipment	0	6,129	0	6,129
Total depreciable/amortizable assets	68,159	12,306	(14,142)	66,323
Less accumulated depreciation/amortization				
Machinery and equipment	(51,363)	(2,562)	14,142	(39,783)
Right-to-use intangible assets				
Machinery and equipment	0	(4,719)	0	(4,719)
Total accumulated depreciation/amortization	(51,363)	(7,281)	14,142	(44,502)
Health Department capital assets, net	\$ 16,796	\$ 5,025	\$ 0	\$ 21,821

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

9. Capital Assets (continued)

Depreciation and amortization expense was charged to functions/programs as follows:

Primary Government

Governmental activities

General Government	\$ 214,006
Judicial	79,818
Public Safety	1,302,289
Public Works	4,377,123
Health and Welfare	250,282
Culture and Recreation	172,590
Housing and Development	408,369

Total depreciation expense for governmental activities	<u><u>\$ 6,804,477</u></u>
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Business-type activities

Landfill	\$ 56,233
Mountain Cove Farms	10,202

Total depreciation expense for business-type activities	<u><u>\$ 66,435</u></u>
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Discretely presented component units

Walker County Health Department	<u><u>\$ 7,281</u></u>
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WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

10. Long-Term Liabilities

Governmental Activities

Bonds from Direct Placements

Walker County Development Authority (Georgia) Economic Development Taxable Refunding Revenue Bonds, Series 2019: On August 22, 2019, the Walker County Development Authority issued \$14,505,000 revenue bonds maturing in August 2033, with interest rates ranging between 2.00% and 3.00%. Principal payments range in amounts from \$445,000 to \$1,250,000. Interest is due semi-annually while principal payments are due on an annual basis. The bonds were issued to refund all of the outstanding Series 2015 Bonds and pay issuance costs. The bonds are secured by an intergovernmental contract with the County that requires the County to pay the principal and interest on the bonds. Upon the happening and continuance of an event of default, the holders of not less than 55% in principal amount of the bonds then outstanding may declare the principal of all bonds outstanding to be due and payable immediately.

The annual requirements to amortize bonds from direct placements at the end of the current fiscal year follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2024	\$ 1,030,000	\$ 269,360	\$ 1,299,360
2025	1,050,000	247,730	1,297,730
2026	1,075,000	224,630	1,299,630
2027	1,100,000	199,905	1,299,905
2028	1,125,000	173,505	1,298,505
2029-2033	5,240,000	407,430	5,647,430
Totals	\$ 10,620,000	\$ 1,522,560	\$ 12,142,560

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

10. Long-Term Liabilities (continued)

Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the current fiscal year:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities					
Bonds from direct placements	\$ 11,630,000	\$ 0	\$ (1,010,000)	\$ 10,620,000	\$ 1,030,000
Landfill post-closure care costs	2,450,559	171,540	0	2,622,099	0
Compensated absences	1,108,083	2,549,022	(1,108,083)	2,549,022	2,549,022
Total governmental activities	<u>\$ 15,188,642</u>	<u>\$ 2,720,562</u>	<u>\$ (2,118,083)</u>	<u>\$ 15,791,121</u>	<u>\$ 3,579,022</u>
Business-type activities					
Landfill closure and post-closure care costs	\$ 2,750,843	\$ 128,359	\$ 0	\$ 2,879,202	\$ 0
Compensated absences	12,369	20,937	(12,369)	20,937	20,937
Total business-type activities	<u>\$ 2,763,212</u>	<u>\$ 149,296</u>	<u>\$ (12,369)</u>	<u>\$ 2,900,139</u>	<u>\$ 20,937</u>
Component Units					
Health Department					
Compensated absences	<u>\$ 36,872</u>	<u>\$ 5,772</u>	<u>\$ (4,168)</u>	<u>\$ 38,476</u>	<u>\$ 3,848</u>

Bond discounts/premiums are amortized over the life of the related debt using the straight-line method. For governmental activities, compensated absences are liquidated by the General Fund. The total interest incurred and charged to expense for the current fiscal year was \$287,764 for the governmental activities.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

11. Conduit Debt

Walker County Development Authority

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. Accordingly, the limited obligations are not reported as liabilities on the accompanying financial statements. The original and outstanding amounts of conduit debt at the end of the current fiscal year were \$363,500,000 and \$239,245,298, respectively.

12. Landfill Closure and Post-Closure 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 post-closure 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 the end of the current fiscal year, the County had incurred a liability of approximately \$2,879,202 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. 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.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

12. Landfill Closure and Post-Closure Care Costs (continued)

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 the end of the current fiscal year, a liability for post-closure care costs is recorded in the amount of \$2,622,099, 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.

13. Net Investment in Capital Assets

The net investment in capital assets reported on the government-wide statement of net position is calculated as follows at the end of the current fiscal year:

	Governmental Activities	Business-type Activities
Cost of capital assets	\$ 223,673,621	\$ 8,450,921
Accumulated depreciation	(111,051,897)	(6,975,161)
Capital assets net book value	112,621,724	1,475,760
Capital-related accounts payable	(2,973,616)	0
Capital-related bonds payable	(10,620,000)	0
Net investment in capital assets	<u>\$ 99,028,108</u>	<u>\$ 1,475,760</u>

14. Deficit Equity Balances

At the end of the current fiscal year, the Landfill Enterprise Fund has a deficit net position of \$1,663,420. This is due to the payment of services in anticipation of future revenues. The County plans to liquidate this deficit net position through future revenue recognition.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

15. Retirement Plans

County Defined Benefit Pension Plan

Plan Description. Forty-two (42) 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.

As of January 1, 2023, the date of the most recent actuarial valuation, the plan membership included the following categories of participants:

Retirees, beneficiaries and disabled	23
Terminated plan participants entitled to but not yet receiving benefits	32
Active employees - below retirement age	37
Active employees - at or above retirement age	<u>5</u>
Total number of plan participants	<u><u>97</u></u>

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

15. Retirement Plans (continued)

County Defined Benefit Pension Plan, continued

Benefits Provided. 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. During the current fiscal year, the County made actual contributions of \$840,000, or 34.28% of covered payroll.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. At the end of the current fiscal year, the County reported a net pension liability of \$1,108,157. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2023. For the current fiscal year, the County recognized pension expense of \$182,605. For the governmental activities, the net pension liability is liquidated by the General Fund.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

15. Retirement Plans (continued)

County Defined Benefit Pension Plan, continued

The components of the net pension liability are as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at December 31, 2021	\$ 7,996,225	\$ 6,433,207	\$ 1,563,018
Changes for the year:			
Service cost	121,670	0	121,670
Interest	396,613	0	396,613
Difference between expected and actual experience	(15,064)	0	(15,064)
Employer contributions	0	840,000	(840,000)
Net investment income	0	118,080	(118,080)
Benefit payments	(375,840)	(375,840)	0
Net changes	127,379	582,240	(454,861)
Balances at December 31, 2022	\$ 8,123,604	\$ 7,015,447	\$ 1,108,157
Plan fiduciary net position as a percentage of the total pension liability		86.36%	
Covered payroll		\$ 2,660,326	
Net pension liability as a percentage of covered payroll		41.65%	

At the end of the current fiscal year, the County reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 271,891	\$ 0
Differences between expected and actual experience	5,722	(157,027)
Changes of assumptions	2,398	(468)
County contributions subsequent to measurement date	630,000	0
Totals	\$ 910,011	\$ (157,495)

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

15. Retirement Plans (continued)

County Defined Benefit Pension Plan, continued

The \$630,000 of deferred outflows of resources resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net position liability in the subsequent fiscal year. Other amounts reported as deferred outflows and deferred inflows of resources will be recognized in pension expense as follows:

Fiscal Year Ending September 30	
2024	\$ (62,502)
2025	72,662
2026	69,349
2027	43,007
Totals	<u>\$ 122,516</u>

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

Inflation	4.00%
Future salary increases	4.00% per year
Cost of living adjustments	N/A
Net investment rate of return	5.00% per year, net of investment expenses
Healthy mortality rates were based on the RP-2014 Mortality Table (2006 base year) projected using improvement Scale MP-2021 applied on a generational basis. Disabled mortality rates were based on the RP-2014 Disabled Mortality Table (2006 base year) projected using improvement Scale MP-2021 applied on a generational basis.	

The mortality and economic actuarial assumptions used in the January 1, 2023 valuation were selected by the County. Given the size of the population, there is not enough creditable experience available to perform a detailed experience study. Therefore, the demographic, as well as the economic assumptions with respect to salary increase, have been based upon recent experience measured through gain/loss analysis, anticipated future experience, and industry standards.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

15. Retirement Plans (continued)

County Defined Benefit Pension Plan, continued

The long-term expected rate of return on pension plan investments 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%

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 Walker County contributions will continue to follow the current funding policy of contributing in excess of the employer normal cost plus a 10-year closed amortization of unfunded liabilities. 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. Had there been a point where assets were projected to be depleted, a municipal bond rate of 4.31% would have been used in the development of the blended GASB discount rate after that point. The 4.31% rate is based on the S&P Municipal Bond 20 Year High Grade Rate Index.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (4%) or 1 percentage-point higher (6% percent) than the current rate:

	Discount Rate	Net Pension Liability
1% decrease	4.00%	\$ 1,723,971
Current discount rate	5.00%	1,108,157
1% increase	6.00%	580,760

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

15. Retirement Plans (continued)

County Defined Benefit Pension Plan, continued

Investments. The investments in the pension plan are held by the Lincoln Financial Group and invested in compliance with the plan document. A summary of these investments at the end of the current fiscal year is as follows:

	<u>Fair Value</u>	<u>Percent of Total</u>
Guaranteed fixed income	\$ 5,207,142	76.96%
Balanced funds	2,292	0.03%
Government / corporate bond funds	766,446	11.33%
Equity growth funds	790,132	11.68%
	<u>\$ 6,766,012</u>	<u>100.00%</u>

County Defined Contribution Plan

Employees of Walker County who are not participants in the Walker County Defined Benefit Retirement Plan and certain elected or appointed officials as defined in the plan document are allowed to participate in the Association County Commissioners of Georgia ("ACCG") 401(a) Defined Contribution Plan for Walker County Employees. This plan is intended to qualify under the Internal Revenue Code Section 401(a). Plan provisions and contribution requirements are established and may be amended by the Walker County Board of Commissioners. The County is required to contribute 5% of compensation and matching contributions equal to 100% of the first 3% on amounts employees contribute to the 457(b) Eligible Deferred Compensation Plan. Participants' vesting in the ACCG 401(a) Defined Contribution Plan for Walker County Employees is based on years of credited service, as defined. A participant becomes 100% vested after seven years of credited service. Total County contributions for the current fiscal year were \$1,095,628.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

15. Retirement Plans (continued)

County Deferred Compensation Plan

The County also offers its employees a deferred compensation plan created under Internal Revenue Code Section 457. The Plan is administered by the Government Employee Benefits Corporation of Georgia (GEBCORP) as the third party service provider and The Charles Schwab Trust Company serves as the trustee of the trust fund under the Plan. Under the terms of the Plan, employees may defer a portion of their salary through voluntary contributions to the Plan. Employee contributions are limited to the maximum allowed by the Internal Revenue Code.

Funds are vested 100% at the time of contribution. Amounts held in the Plan are not available to the employees until termination, retirement, death, or unforeseeable emergency. During the current fiscal year, Plan members made voluntary contributions of \$396,913.

The County has no fiduciary relationship with the plan, and plan assets are not available to the County or its general creditors. The Plan assets are held in trust by the administrator for the exclusive benefit of the participants of the Plan. The County Commission provides for the policy through a County ordinance and maintains the authority to change the policy. Separate financial statements are not issued for the Plan.

Other County Plans

In addition to the plan above, various County employees are covered under the following plans: Georgia Firefighters' Pension Fund, Georgia State Employees' Retirement System (ERS), Magistrates' Retirement Fund of Georgia, Peace Officers' Annuity and Benefit Fund of Georgia, Probate Judges' Retirement Fund of Georgia, Sheriffs' Retirement Fund of Georgia, and Superior Court Clerks' Retirement Fund of Georgia. Further information regarding these plans can be obtained from the plans' annual reports. These plans are immaterial to the financial statements.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

15. Retirement Plans (continued)

Walker County Health Department Retirement Plan

Eligible employees of the Walker County Health Department participate in the Georgia State Employees' Retirement System (ERS), a statewide cost-sharing multiple-employer defined benefit public employee retirement system. During the fiscal year ended June 30, 2023, the Health Department contributed \$133,203. As of June 30, 2023, the Health Department reported a liability in the amount of \$955,421 for its proportionate share (0.014306%) of the net pension liability. The Health Department recognized pension expense of \$164,119 for the fiscal year ended June 30, 2023. Further information regarding the plan can be obtained from the Department's annual audit report by contacting Walker County Health Department, 603 E Villanow St., LaFayette, GA 30728.

16. Other Post-Employment Benefits

Walker County Health Department OPEB Plans

Eligible employees of the Walker County Health Department are provided OPEB through the State of Georgia OPEB Fund, a cost-sharing multiple-employer defined benefit post-employment healthcare plan and life insurance through the SEAD-OPEB Fund, a cost-sharing multiple-employer defined benefit post-employment benefit plan. During the fiscal year ended June 30, 2023, the Health Department contributed \$25,806. As of June 30, 2023, the Health Department reported a net OPEB liability in the amount of \$11,299 for its proportionate share (0.013892% for the State of Georgia OPEB Fund and 0.013907% for the SEAD-OPEB Fund) of the net OPEB asset (liability). The Health Department recognized OPEB expense of (\$82,055) for the fiscal year ended June 30, 2023. Further information regarding the plan can be obtained from the Department's annual audit report by contacting Walker County Health Department, 603 E Villanow St., LaFayette, GA 30728.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

17. Hotel/Motel Lodging Tax

The County has levied an 8% lodging tax in accordance with OCGA 48-13-51(b). A summary of the transactions for the current fiscal year follows:

Lodging tax receipts	\$ 421,807	
Disbursements for trade and tourism	\$ 165,388	39% of tax receipts
Disbursements for tourism product development	\$ 125,589	30% of tax receipts
Transfers to the General Fund	\$ 314,037	74% of tax receipts

18. 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 current fiscal year, the County abated ad valorem property taxes totaling \$800,719. Individual tax abatement agreements that each exceeded ten percent of the total amount abated are as follows:

- 100% property tax abatement for a local manufacturer of consumer goods for continued investment in operations and local employment. The abatement amounted to \$302,947.
- 100% property tax abatement for a local manufacturer of consumer goods for continued investment in operations and local employment. The abatement amounted to \$427,497.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

19. Joint Venture

Under Georgia law, the County, in conjunction with other cities and counties in the northwest Georgia area, is a member of the Northwest Georgia Regional Commission (RC) and is required to pay annual dues thereto. Membership in the RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official in each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. A copy of the RC financial statements can be obtained from Northwest Georgia Regional Commission, PO Box 1798, Rome, Georgia 30162.

20. 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.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

20. Risk Management (continued)

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 the end of the current fiscal year, 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 current fiscal year is as follows:

Beginning balance	\$ 136,958
Incurred claims, net of any changes	3,387,726
Payments	<u>(3,347,781)</u>
Ending balance	<u>\$ 176,903</u>

21. Commitments and Contingencies

Commitments

At the end of the current fiscal year, the County has outstanding agreements with contractors for future work on existing construction projects in the approximate amount of \$10,742,366.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

21. Commitments and Contingencies (continued)

Contingencies

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to the disallowance of certain expenditures previously reimbursed by those agencies. Based upon prior experience, management of the County believes such disallowances, if any, will not be significant.

The County is involved in several pending lawsuits. Liability, if any, which might result from these proceedings, would not, in the opinion of management and legal counsel, have a material adverse effect on the financial position of the County.

22. Transportation Expenditures

Amounts expended on transportation include transportation maintenance and operation costs and correspond with classifications and subclassifications specified in the local government uniform chart of accounts under subsection (e) of Code Section 36-81-3 within section 4200, including noncapital expenditures within sections 4210-4290.

Total general fund expenditures within these categories totaled \$2,221,162 for the current fiscal year.

23. New Accounting Pronouncements

The County implemented GASB Statement No. 91, *Conduit Debt*, effective for the County's current fiscal year. The requirements of this statement are effective for periods beginning after December 15, 2021. The implementation of this new standard had no impact on the County's net position.

The County implemented GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, effective for the County's current fiscal year. The requirements of this statement are effective for periods beginning after June 15, 2022. The implementation of this new standard had no impact on the County's net position.

WALKER COUNTY, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023

23. New Accounting Pronouncements (continued)

The County implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective for the County's current fiscal year. The requirements of this statement are effective for periods beginning after June 15, 2022. The implementation of this new standard had no impact on the County's net position.

The County implemented GASB Statement No. 99, *Omnibus 2022*, effective for the County's current fiscal year. The requirements of this statement are effective for periods beginning after June 15, 2022. The implementation of this new standard had no impact on the County's net position.

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REQUIRED SUPPLEMENTARY INFORMATION

WALKER COUNTY, GEORGIA
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS
September 30, 2023
(Unaudited)

	Fiscal Year End		
	2023	2022	2021
Total pension liability			
Service cost	\$ 121,670	\$ 122,238	\$ 134,539
Interest	396,613	414,219	395,401
Changes in benefit terms	0	0	0
Difference between expected and actual experience	(15,064)	(512,752)	212,632
Changes of assumptions	0	8,370	(17,436)
Benefit payments	(375,840)	(391,212)	(283,068)
Net change in total pension liability	127,379	(359,137)	442,068
Total pension liability - beginning	7,996,225	8,355,362	7,913,294
Total pension liability - ending (a)	<u>\$ 8,123,604</u>	<u>\$ 7,996,225</u>	<u>\$ 8,355,362</u>
Plan fiduciary net position			
Contributions - employer	\$ 840,000	\$ 910,000	\$ 771,717
Net investment income	118,080	168,404	222,524
Benefit payments	(375,840)	(391,212)	(283,068)
Administrative expense	0	0	0
Net change in plan fiduciary net position	582,240	687,192	711,173
Plan fiduciary net position - beginning	6,433,207	5,746,015	5,034,842
Plan fiduciary net position - ending (b)	<u>\$ 7,015,447</u>	<u>\$ 6,433,207</u>	<u>\$ 5,746,015</u>
Net pension liability - ending : (a) - (b)	<u>\$ 1,108,157</u>	<u>\$ 1,563,018</u>	<u>\$ 2,609,347</u>
Plan's fiduciary net position as a percentage of the total pension liability	86.36%	80.45%	68.77%
Covered payroll	\$ 2,660,326	\$ 2,563,758	\$ 2,591,754
Net pension liability as a percentage of covered payroll	41.65%	60.97%	100.68%

Note: Fiscal year 2015 was the first year of implementation. Therefore, fiscal years prior are not reported.

Fiscal Year End

2020	2019	2018	2017	2016	2015
\$ 138,054	\$ 155,675	\$ 170,632	\$ 251,876	\$ 226,555	\$ 274,417
367,748	373,305	370,165	397,057	505,649	554,233
0	0	0	352,565	0	0
333,886	(178,288)	27,320	586,414	7,761	47,438
(16,465)	(16,977)	(68,704)	(35,676)	681,701	0
(250,619)	(599,570)	(425,759)	(3,502,918)	(413,705)	(2,840,762)
572,604	(265,855)	73,654	(1,950,682)	1,007,961	(1,964,674)
7,340,690	7,606,545	7,532,891	9,483,573	8,475,612	10,440,286
<u>\$ 7,913,294</u>	<u>\$ 7,340,690</u>	<u>\$ 7,606,545</u>	<u>\$ 7,532,891</u>	<u>\$ 9,483,573</u>	<u>\$ 8,475,612</u>
\$ 910,000	\$ 840,000	\$ 786,726	\$ 859,582	\$ 790,436	\$ 780,000
203,293	259,531	192,153	126,602	122,382	272,621
(250,619)	(599,570)	(425,759)	(3,502,918)	(413,705)	(2,840,762)
0	0	(16,726)	(19,582)	(20,436)	(31,334)
862,674	499,961	536,394	(2,536,316)	478,677	(1,819,475)
4,172,168	3,672,207	3,135,813	5,672,129	5,193,452	7,012,927
<u>\$ 5,034,842</u>	<u>\$ 4,172,168</u>	<u>\$ 3,672,207</u>	<u>\$ 3,135,813</u>	<u>\$ 5,672,129</u>	<u>\$ 5,193,452</u>
<u>\$ 2,878,452</u>	<u>\$ 3,168,522</u>	<u>\$ 3,934,338</u>	<u>\$ 4,397,078</u>	<u>\$ 3,811,444</u>	<u>\$ 3,282,160</u>
63.63%	56.84%	48.28%	41.63%	59.81%	61.28%
\$ 2,855,304	\$ 2,836,012	\$ 3,027,577	\$ 3,271,128	\$ 4,536,786	\$ 5,285,342
100.81%	111.72%	129.95%	134.42%	84.01%	62.10%

WALKER COUNTY, GEORGIA
SCHEDULE OF PENSION CONTRIBUTIONS
LAST TEN FISCAL YEARS
September 30, 2023
(Unaudited)

	Fiscal Year End		
	2023	2022	2021
Actuarially determined contribution	\$ 240,685	\$ 315,923	\$ 422,751
Contributions in relation to the actuarially determined contribution	(840,000)	(840,000)	(910,000)
Contribution deficiency (excess)	<u>\$ (599,315)</u>	<u>\$ (524,077)</u>	<u>\$ (487,249)</u>
Covered payroll	\$ 2,450,055	\$ 2,557,399	\$ 2,522,676
Contributions as a percentage of covered payroll	34.28%	32.85%	36.07%

Note: Fiscal year 2015 was the first year of implementation. Therefore, fiscal years prior are not reported.

Fiscal Year End					
2020	2019	2018	2017	2016	2015
\$ 447,694 (910,000)	\$ 465,053 (840,000)	\$ 542,501 (786,726)	\$ 597,452 (859,582)	\$ 573,095 (790,436)	\$ 551,476 (804,705)
<u>\$ (462,306)</u>	<u>\$ (374,947)</u>	<u>\$ (244,225)</u>	<u>\$ (262,130)</u>	<u>\$ (217,341)</u>	<u>\$ (253,229)</u>
\$ 2,855,304	\$ 2,836,012	\$ 3,027,577	\$ 3,271,128	\$ 4,536,786	\$ 5,347,289
31.87%	29.62%	25.99%	26.28%	17.42%	15.05%

WALKER COUNTY, GEORGIA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2023

1. Valuation Date

The actuarially determined contribution rate was determined as of January 1, 2023, with an interest adjustment to the fiscal year.

2. Methods and Assumptions Used to Determine Contribution Rates

Actuarial cost method = Entry Age Normal

Amortization method = Closed level dollar for remaining unfunded liability

Remaining amortization period = Remaining amortization period varies for the bases, with a net effective amortization period of 10 years

Asset valuation method = Market value

Net investment rate of return = 5.00% per year, net of investment expenses

Future salary increases = 4.00% per year

Cost of living adjustments = N/A

Normal retirement age = 65

Mortality = Healthy mortality rates were based on the RP-2014 Mortality Table (2006 base year) projected using improvement Scale MP-2021 applied on a generational basis. Disabled mortality rates were based on the RP-2014 Disabled Mortality Table (2006 base year) projected using improvement Scale MP-2021 applied on a generational basis.

3. Changes in Benefits

There have been no substantive changes since the last actuarial valuation.

WALKER COUNTY, GEORGIA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2023

4. Changes of Assumptions

There have been no substantive changes since the last actuarial valuation.

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COMBINING STATEMENTS

Nonmajor Governmental Funds

WALKER COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2023

Special Revenue													
	Law Library	Court Supervision	E911	Special Court	DATE	Multiple Grant	Hotel / Motel Tax	Transportation	Forfeiture	Inmate Welfare	Sheriff Special Projects	Oploid Settlement	Total Nonmajor Governmental Funds
ASSETS													
Cash and cash equivalents	\$ 25,030	\$ 26,206	\$ 0	\$ 303,409	\$ 301,293	\$ 3,044,548	\$ 98,114	\$ 0	\$ 7,655	\$ 198,938	\$ 66,936	\$ 0	\$ 4,072,129
Certificates of deposit	0	0	0	0	0	0	0	0	0	0	20,000	0	20,000
Receivables	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts	0	0	205,002	0	0	0	0	46,076	0	7,522	0	1,094,867	1,353,467
Intergovernmental	0	0	0	110,036	0	44,754	0	145,839	0	0	0	0	300,629
Taxes	0	0	0	0	0	0	44,623	0	0	0	0	0	44,623
Due from other funds	0	0	0	159,732	68,352	0	0	0	146,913	0	0	259,895	634,892
Total assets	\$ 25,030	\$ 26,206	\$ 205,002	\$ 573,177	\$ 369,645	\$ 3,089,302	\$ 142,737	\$ 191,915	\$ 154,568	\$ 206,460	\$ 86,936	\$ 1,354,762	\$ 6,425,740
LIABILITIES AND FUND BALANCES													
Liabilities													
Accounts payable	\$ 0	\$ 0	\$ 8,809	\$ 29,845	\$ 0	\$ 11,141	\$ 64,771	\$ 8,219	\$ 0	\$ 0	\$ 0	\$ 0	\$ 122,785
Accrued liabilities	0	0	7,127	2,115	0	0	0	4,879	0	0	0	0	14,121
Due to other funds	0	75	115,007	0	0	2,958,825	0	51,230	0	0	0	0	3,125,137
Unearned revenue	0	0	0	0	0	77,921	0	0	0	0	0	0	77,921
Other liabilities	0	0	0	0	0	0	0	0	7,655	0	0	0	7,655
Total liabilities	0	75	130,943	31,960	0	3,047,887	64,771	64,328	7,655	0	0	0	3,347,619
Deferred inflows of resources													
Unavailable revenue - fines and forfeitures	0	0	0	0	0	0	0	0	0	0	0	1,056,035	1,056,035
Fund balances													
Restricted for:													
Law library operations	25,030	0	0	0	0	0	0	0	0	0	0	0	25,030
Judicial activities	0	26,131	0	541,217	369,645	0	0	0	0	0	0	0	567,348
Drug abuse treatment and education	0	0	0	0	0	0	0	0	0	0	0	0	369,645
Oploid remediation	0	0	0	0	0	0	0	0	0	0	0	298,727	298,727
Sheriff facilities, equipment, and operations	0	0	0	0	0	0	0	0	146,913	206,460	86,936	0	440,309
Transit system operations	0	0	0	0	0	0	0	127,587	0	0	0	0	127,587
Trade and tourism	0	0	0	0	0	0	19,573	0	0	0	0	0	19,573
Grant specifications	0	0	0	0	0	41,415	0	0	0	0	0	0	41,415
Assigned for:													
E911 system operations	0	0	74,059	0	0	0	0	0	0	0	0	0	74,059
Trade and tourism	0	0	0	0	0	0	58,393	0	0	0	0	0	58,393
Total fund balances	25,030	26,131	74,059	541,217	369,645	41,415	77,966	127,587	146,913	206,460	86,936	298,727	2,022,086
Total liabilities, deferred inflows of resources, and fund balances	\$ 25,030	\$ 26,206	\$ 205,002	\$ 573,177	\$ 369,645	\$ 3,089,302	\$ 142,737	\$ 191,915	\$ 154,568	\$ 206,460	\$ 86,936	\$ 1,354,762	\$ 6,425,740

WALKER COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended September 30, 2023

Special Revenue													
REVENUES	Law Library	Court Supervision	E911	Special Court	DATE	Multiple Grant	Hotel/ Motel Tax	Transportation	Forfeiture	Inmate Welfare	Sheriff Special Projects	Onhold Settlement	Total Nonmajor Governmental Funds
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 421,807	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 421,807
Intergovernmental	0	0	0	668,942	0	293,212	0	383,118	0	0	0	0	1,345,272
Charges for services	0	0	1,237,011	37,815	0	0	0	325,438	0	84,165	0	0	1,684,429
Fines, fees, and forfeitures	18,647	1,410	0	0	41,437	0	0	0	19,813	0	0	298,727	380,034
Interest	0	171	0	245	6,753	0	10,076	0	0	0	48	0	17,293
Contributions	0	0	0	18,700	0	4,611	0	0	0	0	85,044	0	108,355
Total revenues	18,647	1,581	1,237,011	725,702	48,190	297,823	431,883	708,556	19,813	84,165	85,092	298,727	3,957,190
EXPENDITURES													
Current													
General Government	0	0	0	0	0	41,846	0	0	0	0	0	0	41,846
Judicial	16,988	0	0	388,748	0	216,359	0	0	0	0	0	0	622,095
Public Safety	0	0	1,391,851	0	0	64,084	0	0	17,317	23,630	58,020	0	1,554,902
Public Works	0	0	0	0	0	7,455	0	0	0	0	0	0	7,455
Health and Welfare	0	0	0	0	0	0	0	1,217,206	0	0	0	0	1,217,206
Housing and Development	0	0	0	0	0	0	290,977	0	0	0	0	0	290,977
Total expenditures	16,988	0	1,391,851	388,748	0	329,744	290,977	1,217,206	17,317	23,630	58,020	0	3,734,481
Excess (deficiency) of revenues over (under) expenditures	1,659	1,581	(154,840)	336,954	48,190	(31,921)	140,906	(508,650)	2,496	60,535	27,072	298,727	222,709
Other financing sources (uses)													
Transfers in	0	0	154,840	20,000	341,455	18,072	0	522,991	0	0	0	0	1,057,358
Transfers out	0	0	0	0	(20,000)	0	(314,037)	0	0	0	0	0	(334,037)
Total other financing sources (uses)	0	0	154,840	20,000	321,455	18,072	(314,037)	522,991	0	0	0	0	723,321
Net change in fund balances	1,659	1,581	0	356,954	369,645	(13,849)	(173,131)	14,341	2,496	60,535	27,072	298,727	946,030
Fund balances, October 1	23,371	24,550	74,059	184,263	0	55,264	251,097	113,246	144,417	145,925	59,864	0	1,076,056
Fund balances, September 30	\$ 25,030	\$ 26,131	\$ 74,059	\$ 541,217	\$ 369,645	\$ 41,415	\$ 77,966	\$ 127,587	\$ 146,913	\$ 206,460	\$ 86,936	\$ 298,727	\$ 2,022,086

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally or donor restricted or committed to expenditure for particular purposes.

Law Library Fund – This fund is used to account for the fines and forfeitures received that are restricted for providing a County Law Library.

Court Supervision Fund – This fund is used to account for fines and fees restricted for juvenile programs in the justice system.

E911 Fund – This fund is used to account for receipt of fees imposed on land and wireless telephone lines in the County used to offset the operation and personnel costs of providing emergency services.

Special Court Fund – This fund is used to account for grant revenues for the court system.

DATE Fund – This fund is used to account for fines and fees restricted for drug abuse treatment and education.

Multiple Grant Fund – This fund is used to account for grant monies received from various Federal and State agencies and the expenditure of these monies for the purposes intended.

Hotel / Motel Tax Fund – This fund is used to account for hotel/motel tax collections that are restricted for tourism in the County.

Transportation Fund – This fund is used to account for the operations of the Walker County Transit System.

Forfeiture Fund – This fund is used to account for forfeitures that are restricted for law enforcement.

Inmate Welfare Fund – This fund is used to account for receipts from commissary sales restricted for use of the benefit of inmates in the County jail.

Sheriff Special Projects Fund – This fund is used to account for contributions restricted for Sheriff programs.

Opioid Settlement Fund – This fund is used to account for the County's share of opioid settlement payment funds that are restricted for opioid remediation efforts.

WALKER COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended September 30, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines, fees, and forfeitures	\$ 28,000	\$ 18,647	\$ (9,353)
Total revenues	<u>28,000</u>	<u>18,647</u>	<u>(9,353)</u>
EXPENDITURES			
Current			
Judicial			
Contract services	16,120	10,568	5,552
Materials and supplies	<u>11,880</u>	<u>6,420</u>	<u>5,460</u>
Total expenditures	<u>28,000</u>	<u>16,988</u>	<u>11,012</u>
Net change in fund balances	0	1,659	1,659
Fund balances, October 1	<u>0</u>	<u>23,371</u>	<u>23,371</u>
Fund balances, September 30	<u><u>\$ 0</u></u>	<u><u>\$ 25,030</u></u>	<u><u>\$ 25,030</u></u>

WALKER COUNTY, GEORGIA
COURT SUPERVISION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended September 30, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines, fees, and forfeitures	\$ 1,650	\$ 1,410	\$ (240)
Interest	125	171	46
Total revenues	<u>1,775</u>	<u>1,581</u>	<u>(194)</u>
EXPENDITURES			
Current			
Judicial			
Contract services	<u>1,775</u>	<u>0</u>	<u>1,775</u>
Total expenditures	<u>1,775</u>	<u>0</u>	<u>1,775</u>
Net change in fund balances	0	1,581	1,581
Fund balances, October 1	<u>0</u>	<u>24,550</u>	<u>24,550</u>
Fund balances, September 30	<u><u>\$ 0</u></u>	<u><u>\$ 26,131</u></u>	<u><u>\$ 26,131</u></u>

WALKER COUNTY, GEORGIA
E911 SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended September 30, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for services	\$ 1,240,000	\$ 1,237,011	\$ (2,989)
Total revenues	<u>1,240,000</u>	<u>1,237,011</u>	<u>(2,989)</u>
EXPENDITURES			
Current			
Public Safety			
Personal services	1,313,600	1,188,200	125,400
Contract services	186,900	170,358	16,542
Materials and supplies	<u>39,500</u>	<u>33,293</u>	<u>6,207</u>
Total expenditures	<u>1,540,000</u>	<u>1,391,851</u>	<u>148,149</u>
Excess (deficiency) of revenues over (under) expenditures	(300,000)	(154,840)	145,160
Other financing sources (uses)			
Transfers in (out)			
General Fund	<u>300,000</u>	<u>154,840</u>	<u>(145,160)</u>
Net change in fund balances	0	0	0
Fund balances, October 1	<u>0</u>	<u>74,059</u>	<u>74,059</u>
Fund balances, September 30	<u><u>\$ 0</u></u>	<u><u>\$ 74,059</u></u>	<u><u>\$ 74,059</u></u>

WALKER COUNTY, GEORGIA
SPECIAL COURT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended September 30, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 453,864	\$ 668,942	\$ 215,078
Charges for services	0	37,815	37,815
Interest	0	245	245
Contributions	0	18,700	18,700
Total revenues	<u>453,864</u>	<u>725,702</u>	<u>271,838</u>
EXPENDITURES			
Current			
Judicial			
Personal services	229,655	227,539	2,116
Contract services	244,174	135,834	108,340
Materials and supplies	41,925	20,540	21,385
Payments to others	0	4,835	(4,835)
Total expenditures	<u>515,754</u>	<u>388,748</u>	<u>127,006</u>
Excess (deficiency) of revenues over (under) expenditures	(61,890)	336,954	398,844
Other financing sources (uses)			
Transfers in (out)			
General Fund	61,890	20,000	(41,890)
Net change in fund balances	0	356,954	356,954
Fund balances, October 1	0	184,263	184,263
Fund balances, September 30	<u><u>\$ 0</u></u>	<u><u>\$ 541,217</u></u>	<u><u>\$ 541,217</u></u>

WALKER COUNTY, GEORGIA
DATE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended September 30, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines, fees, and forfeitures	\$ 45,000	\$ 41,437	\$ (3,563)
Interest	<u>0</u>	<u>6,753</u>	<u>6,753</u>
Total revenues	<u>45,000</u>	<u>48,190</u>	<u>3,190</u>
EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>45,000</u>	<u>48,190</u>	<u>3,190</u>
Other financing sources (uses)			
Transfers in (out)			
General Fund	0	341,455	341,455
Special Court Fund	<u>(45,000)</u>	<u>(20,000)</u>	<u>25,000</u>
Total other financing sources (uses)	<u>(45,000)</u>	<u>321,455</u>	<u>366,455</u>
Net change in fund balances	0	369,645	369,645
Fund balances, October 1	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, September 30	<u><u>\$ 0</u></u>	<u><u>\$ 369,645</u></u>	<u><u>\$ 369,645</u></u>

WALKER COUNTY, GEORGIA
MULTIPLE GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended September 30, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 1,943,808	\$ 293,212	\$ (1,650,596)
Contributions	<u>0</u>	<u>4,611</u>	<u>4,611</u>
Total revenues	<u>1,943,808</u>	<u>297,823</u>	<u>(1,645,985)</u>
EXPENDITURES			
Current			
General Government			
Contract services	1,162,500	41,724	1,120,776
Materials and supplies	0	122	(122)
Judicial			
Personal services	0	47,551	(47,551)
Contract services	626,985	162,935	464,050
Materials and supplies	97,441	5,873	91,568
Public Safety			
Materials and supplies	0	39,200	(39,200)
Capital outlay	216,603	24,884	191,719
Public Works			
Contract services	<u>8,000</u>	<u>7,455</u>	<u>545</u>
Total expenditures	<u>2,111,529</u>	<u>329,744</u>	<u>1,781,785</u>
Excess (deficiency) of revenues over (under) expenditures	(167,721)	(31,921)	135,800
Other financing sources (uses)			
Transfers in (out)			
General Fund	<u>167,721</u>	<u>18,072</u>	<u>(149,649)</u>
Net change in fund balances	0	(13,849)	(13,849)
Fund balances, October 1	<u>0</u>	<u>55,264</u>	<u>55,264</u>
Fund balances, September 30	<u><u>\$ 0</u></u>	<u><u>\$ 41,415</u></u>	<u><u>\$ 41,415</u></u>

WALKER COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended September 30, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Taxes	\$ 300,000	\$ 421,807	\$ 121,807
Interest	<u>2,500</u>	<u>10,076</u>	<u>7,576</u>
Total revenues	<u>302,500</u>	<u>431,883</u>	<u>129,383</u>
EXPENDITURES			
Current			
Housing and Development			
Contract services	240,000	252,063	(12,063)
Materials and supplies	0	6,176	(6,176)
Capital outlay	<u>62,500</u>	<u>32,738</u>	<u>29,762</u>
Total expenditures	<u>302,500</u>	<u>290,977</u>	<u>11,523</u>
Excess (deficiency) of revenues over (under) expenditures	0	140,906	140,906
Other financing sources (uses)			
Transfers in (out)			
General Fund	<u>0</u>	<u>(314,037)</u>	<u>(314,037)</u>
Net change in fund balances	0	(173,131)	(173,131)
Fund balances, October 1	<u>0</u>	<u>251,097</u>	<u>251,097</u>
Fund balances, September 30	<u><u>\$ 0</u></u>	<u><u>\$ 77,966</u></u>	<u><u>\$ 77,966</u></u>

WALKER COUNTY, GEORGIA
TRANSPORTATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended September 30, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 328,119	\$ 383,118	\$ 54,999
Charges for services	<u>259,002</u>	<u>325,438</u>	<u>66,436</u>
Total revenues	<u>587,121</u>	<u>708,556</u>	<u>121,435</u>
EXPENDITURES			
Current			
Health and Welfare			
Personal services	1,039,760	877,033	162,727
Contract services	55,740	55,171	569
Materials and supplies	122,500	277,925	(155,425)
Capital outlay	<u>0</u>	<u>7,077</u>	<u>(7,077)</u>
Total expenditures	<u>1,218,000</u>	<u>1,217,206</u>	<u>794</u>
Excess (deficiency) of revenues over (under) expenditures	(630,879)	(508,650)	122,229
Other financing sources (uses)			
Transfers in (out)			
General Fund	<u>630,879</u>	<u>522,991</u>	<u>(107,888)</u>
Net change in fund balances	0	14,341	14,341
Fund balances, October 1	<u>0</u>	<u>113,246</u>	<u>113,246</u>
Fund balances, September 30	<u><u>\$ 0</u></u>	<u><u>\$ 127,587</u></u>	<u><u>\$ 127,587</u></u>

WALKER COUNTY, GEORGIA
FORFEITURE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended September 30, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines, fees, and forfeitures	\$ 50,000	\$ 19,813	\$ (30,187)
Total revenues	<u>50,000</u>	<u>19,813</u>	<u>(30,187)</u>
EXPENDITURES			
Current			
Public Safety			
Contract services	0	4,000	(4,000)
Materials and supplies	15,000	817	14,183
Capital outlay	<u>35,000</u>	<u>12,500</u>	<u>22,500</u>
Total expenditures	<u>50,000</u>	<u>17,317</u>	<u>32,683</u>
Net change in fund balances	0	2,496	2,496
Fund balances, October 1	<u>0</u>	<u>144,417</u>	<u>144,417</u>
Fund balances, September 30	<u><u>\$ 0</u></u>	<u><u>\$ 146,913</u></u>	<u><u>\$ 146,913</u></u>

WALKER COUNTY, GEORGIA
INMATE WELFARE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended September 30, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for services	\$ 24,000	\$ 84,165	\$ 60,165
Total revenues	<u>24,000</u>	<u>84,165</u>	<u>60,165</u>
EXPENDITURES			
Current			
Public Safety			
Materials and supplies	<u>24,000</u>	<u>23,630</u>	<u>370</u>
Total expenditures	<u>24,000</u>	<u>23,630</u>	<u>370</u>
Net change in fund balances	0	60,535	60,535
Fund balances, October 1	<u>0</u>	<u>145,925</u>	<u>145,925</u>
Fund balances, September 30	<u><u>\$ 0</u></u>	<u><u>\$ 206,460</u></u>	<u><u>\$ 206,460</u></u>

WALKER COUNTY, GEORGIA
SHERIFF SPECIAL PROJECTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended September 30, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Interest	\$ 0	\$ 48	\$ 48
Contributions	<u>59,000</u>	<u>85,044</u>	<u>26,044</u>
Total revenues	<u>59,000</u>	<u>85,092</u>	<u>26,092</u>
EXPENDITURES			
Current			
Public Safety			
Materials and supplies	<u>59,000</u>	<u>58,020</u>	<u>980</u>
Total expenditures	<u>59,000</u>	<u>58,020</u>	<u>980</u>
Net change in fund balances	0	27,072	27,072
Fund balances, October 1	<u>0</u>	<u>59,864</u>	<u>59,864</u>
Fund balances, September 30	<u><u>\$ 0</u></u>	<u><u>\$ 86,936</u></u>	<u><u>\$ 86,936</u></u>

WALKER COUNTY, GEORGIA
OPIOID SETTLEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended September 30, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines, fees, and forfeitures	\$ 0	\$ 298,727	\$ 298,727
Total revenues	<u>0</u>	<u>298,727</u>	<u>298,727</u>
EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	0	298,727	298,727
Fund balances, October 1	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, September 30	<u><u>\$ 0</u></u>	<u><u>\$ 298,727</u></u>	<u><u>\$ 298,727</u></u>

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CUSTODIAL FUNDS

These funds are used to account for assets held by the County as a custodian to be expended in accordance with the conditions of its custodial capacity.

Tax Commissioner - This fund accounts for assets and related liabilities for the collection of taxes and tag and title fees.

Clerk of Courts, Probate Judge, and Magistrate Judge - These funds account for assets and related liabilities for the collection of court related fees.

Sheriff - This fund accounts for deposits held for incarcerated inmates.

WALKER COUNTY, GEORGIA
CUSTODIAL FUNDS
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2023

	Tax Commissioner	Clerk of Courts	Probate Judge	Magistrate Judge	Sheriff	Total Custodial Funds
ASSETS						
Cash and cash equivalents	\$ 1,685,883	\$ 1,040,590	\$ 1,951	\$ 9,960	\$ 83,527	\$ 2,821,911
Taxes receivable	29,915,142	0	0	0	0	29,915,142
Total assets	<u>31,601,025</u>	<u>1,040,590</u>	<u>1,951</u>	<u>9,960</u>	<u>83,527</u>	<u>32,737,053</u>
LIABILITIES						
Due to others	<u>30,301,532</u>	<u>670,679</u>	<u>1,951</u>	<u>9,593</u>	<u>256</u>	<u>30,984,011</u>
NET POSITION						
Restricted for individuals, organizations, and other governments	<u>\$ 1,299,493</u>	<u>\$ 369,911</u>	<u>\$ 0</u>	<u>\$ 367</u>	<u>\$ 83,271</u>	<u>\$ 1,753,042</u>

WALKER COUNTY, GEORGIA
CUSTODIAL FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the fiscal year ended September 30, 2023

	Tax Commissioner	Clerk of Courts	Probate Judge	Magistrate Judge	Sheriff	Total Custodial Funds
ADDITIONS						
Taxes collected for other agencies	\$ 40,363,493	\$ 0	\$ 0	\$ 0	\$ 0	\$ 40,363,493
Court fees collected for other agencies	0	4,534,221	47,343	125,402	0	4,706,966
Court individual cases	0	188,403	0	0	0	188,403
Sheriff inmate account deposits	0	0	0	0	587,625	587,625
Total additions	40,363,493	4,722,624	47,343	125,402	587,625	45,846,487
DEDUCTIONS						
Taxes distributed to other agencies	39,974,615	0	0	0	0	39,974,615
Court fees distributed to other agencies	0	4,549,326	47,343	125,331	0	4,722,000
Payments to others	0	227,968	0	0	0	227,968
Payments from inmates to others	0	0	0	0	556,478	556,478
Total deductions	39,974,615	4,777,294	47,343	125,331	556,478	45,481,061
Change in net position	388,878	(54,670)	0	71	31,147	365,426
Net position, October 1	910,615	424,581	0	296	52,124	1,387,616
Net position, September 30	\$ 1,299,493	\$ 369,911	\$ 0	\$ 367	\$ 83,271	\$ 1,753,042

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SINGLE AUDIT SECTION

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ACCOUNTING & BUSINESS ADVISORS | CERTIFIED PUBLIC ACCOUNTANTS

**Independent Auditor's Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed In Accordance with *Government Auditing Standards***

Honorable Chairman and Members
of the Board of Commissioners
Walker County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Walker County, Georgia, as of and for the year ended September 30, 2023, 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 February 9, 2024. Our report includes a reference to other auditors who audited the financial statements of 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 control over financial reporting or compliance and other matters that were reported on separately by those auditors.

Report on 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 that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 to 2023-003 that we consider to be significant deficiencies.

Report on 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 grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2023-004.

Walker County, Georgia's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Walker County, Georgia's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Walker County, Georgia's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Walker County, Georgia'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.

Rushton, LLC

Gainesville, Georgia
February 9, 2024



RUSHTON

ACCOUNTING & BUSINESS ADVISORS | CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

Honorable Chairman and Members
of the Board of Commissioners
Walker County, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Walker County, Georgia's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Walker County, Georgia's major federal programs for the year ended September 30, 2023. 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.

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, 2023.

Basis for Opinion on Each Major Federal Program

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 Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Walker County, Georgia and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Walker County, Georgia's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Walker County, Georgia's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Walker County, Georgia's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Walker County, Georgia's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Walker County, Georgia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Walker County, Georgia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Walker County, Georgia's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The 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.

Rushon, LLC

Gainesville, Georgia

February 9, 2024

WALKER COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended September 30, 2023

<u>Federal Grant/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass- Through Number</u>	<u>Expenditures</u>	<u>Payments to Subrecipients</u>
<u>U.S. Department of Agriculture</u>				
<u>Forest Service Schools and Roads Cluster</u> Schools and Roads - Grants to States	10.665	N/A	\$ 17,110	\$ 0
<u>U.S. Department of the Interior</u>				
Payments in Lieu of Taxes	15.226	N/A	482,201	0
<u>U.S. Department of Justice</u>				
Drug Court Discretionary Grant Program	16.585	N/A	80,552	0
Bulletproof Vest Partnership Program	16.607	N/A	9,175	0
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	24,169	0
Total U.S. Department of Justice			113,896	0
<u>U.S. Department of Transportation</u>				
Passed through the Georgia Department of Transportation: Formula Grants for Rural Areas	20.509	T007274 T008555	323,627 59,491	0 0
Total U.S. Department of Transportation			383,118	0
<u>U.S. Department of the Treasury</u>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	8,302,390	39,738
Passed through the Georgia Governor's Office of Planning and Budget: COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	GA-0013869 GA-0011203 GA-0013777	279,018 1,831,007 22,347	0 0 0
			2,132,372	0
Passed through the Judicial Council of Georgia: COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	2023_ARPA_3Y035	302,584	0
Total U.S. Department of the Treasury			10,737,346	39,738
<u>U.S. Environmental Protection Agency</u>				
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	N/A	41,845	0

WALKER COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended September 30, 2023

<u>Federal Grant/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass- Through Number</u>	<u>Expenditures</u>	<u>Payments to Subrecipients</u>
<u>U.S. Department of Homeland Security</u>				
Passed through the Georgia Emergency Management Agency: Homeland Security Grant Program	97.067	EMA 2021-EP-00017	\$ 7,280	\$ 0
Total Federal Awards			<u>\$ 11,782,796</u>	<u>\$ 39,738</u>

See accompanying notes to the schedule of expenditures of federal awards and the schedule of findings and questioned costs.

WALKER COUNTY, GEORGIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended September 30, 2023

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Walker County, Georgia, under programs for the federal government for the fiscal year ended September 30, 2023. The information in this schedule is presented in accordance with the 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). Because this schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. De Minimis Indirect Cost Rate

Walker County, Georgia has elected to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance.

WALKER COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended September 30, 2023

1. Summary of the Auditor's Results

A. Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	None reported
Significant deficiencies identified	
not considered material weaknesses?	Yes
Noncompliance material to	
financial statements noted?	Yes

B. Federal Awards

Internal control over major programs:	
Material weaknesses identified?	None reported
Significant deficiencies identified	
not considered material weaknesses?	None reported
Type of auditor's report issued on	
compliance for major programs:	Unmodified
Any audit findings disclosed that are	
required to be reported in accordance	
with the Uniform Guidance?	None reported
Identification of major programs:	
21.027 COVID-19 Coronavirus State and Local Fiscal Recovery Funds	
Dollar threshold used to distinguish	
Between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

WALKER COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended September 30, 2023

2. Financial Statement Findings and Responses

A. Current Year Audit Findings

2023-001

Condition: There is not appropriate segregation of duties between recording, distribution, and reconciliation of cash accounts and other operational functions in certain departments, component units, and constitutional offices of the County.

Criteria: Segregation of duties is a key internal control whereby the authorization, custody, record keeping, and reconciling duties are separated among several persons.

Effect: Failure to properly segregate the duties exposes the County to a greater risk of loss due to fraud.

Cause: There are several departments, component units, and constitutional offices of the County in which the segregation of duties could be improved.

Recommendation: Segregation of duties should be implemented to the extent practical and accounting records should be reviewed by responsible officials on a regular basis.

Management Response: Management has provided a copy of this finding to the appropriate Elected Officials and Department Heads and they concur with this finding. The County Administration will work to continually improve and implement as many procedures as possible to improve internal controls in this area. This action was taken immediately upon receipt of the comment from our auditors.

2023-002

Condition: While performing audit procedures at the Sheriff's Department, we noted bank reconciliations are not reviewed.

Criteria: Proper internal controls require that bank reconciliations be reviewed.

Effect: Failure to maintain proper supporting documentation with evidence of review subjects the assets of the County to greater risk of misappropriation.

Cause: Management is not reviewing bank reconciliations.

Recommendation: Bank reconciliations should be reviewed monthly with evidence of review documented.

Management Response: Management has provided a copy of this finding to the appropriate Elected Official and they concur with this finding. This action was taken immediately upon receipt of the comment from our auditors.

2023-003

Condition: While performing audit procedures at the Clerk of Court, we noted deposits were not made timely.

Criteria: Proper internal controls require that cash receipts be deposited and transactions recorded in a timely manner.

WALKER COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended September 30, 2023

2. Financial Statement Findings and Responses (continued)

A. Current Year Audit Findings (continued)

2023-003, continued

Effect: Failure to deposit cash receipts in a timely manner exposes the County to a greater risk of loss due to fraud.

Cause: Staff is not depositing receipts at least once per week.

Recommendation: At a minimum, deposits should be made weekly.

Management Response: Management has provided a copy of this finding to the appropriate Elected Official and they concur with this finding. This action was taken immediately upon receipt of the comment from our auditors.

2023-004

Condition: The County deposited reimbursements for portions of SPLOST projects received from others in the General Fund.

Criteria: OCGA Code Section 48-8-121 requires that SPLOST proceeds shall not be commingled with other funds of the County.

Effect: Failure to comply with OCGA Code Section 48-8-121 places the County in violation of state law.

Cause: County staff did not record reimbursements for portions of SPLOST projects received from others in the SPLOST Fund.

Recommendation: All revenues and expenditures should be accounted for within the appropriate fund. The amounts due from the General Fund should be deposited into these accounts promptly.

Management Response: We concur with this finding. The County has recorded amounts due to the SPLOST fund and intends to make timely reimbursements from the General Fund. County staff will also implement review and approval procedures to ensure that restricted revenues are expended in accordance with state law. This action was implemented immediately upon receipt of the comment from our auditors.

B. Prior Year Audit Findings Follow-Ups

2022-001

Condition: There is not appropriate segregation of duties between recording, distribution, and reconciliation of cash accounts and other operational functions in certain departments, component units, and constitutional offices of the County. This is especially prominent in the offices of the Clerk of Court, Probate Court, and Magistrate Court.

Not Corrected

WALKER COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended September 30, 2023

2. Financial Statement Findings and Responses (continued)

B. Prior Year Audit Findings Follow-Ups (continued)

2022-002

Condition: While performing audit procedures at the Sheriff's Department, we noted deposits were not made timely.

Corrected

2022-003

Condition: While performing audit procedures at the Sheriff's Department, we noted bank reconciliations are not reviewed.

Not Corrected

2022-004

Condition: The County experienced a material excess of expenditures over appropriations in the General Fund, Fire and Rescue Special Revenue Fund, Law Library Special Revenue Fund, Hotel/Motel Tax Special Revenue Fund, and Transportation Special Revenue Fund. Also, an annual budget was not adopted for the American Rescue Plan Act Special Revenue Fund, Development Authority Special Revenue Fund, Forfeiture Special Revenue Fund, Inmate Welfare Special Revenue Fund, and Sheriff Special Projects Special Revenue Fund, as required by state law.

Corrected

2022-005

Condition: The County deposited reimbursements for portions of SPLOST and TSPLOST projects received from others in the General Fund.

Not Corrected

3. Federal Award Findings and Questioned Costs

The audit of our basic financial statements and schedule of expenditures of federal awards disclosed no audit findings or questioned costs which are required to be reported under Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

STATE REPORTING SECTION

This section contains additional reports required by the State of Georgia.

WALKER COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX
For the fiscal year ended September 30, 2023

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
<u>2013 Issue</u>					
Industrial Park	\$ 6,600,000	\$ 6,600,000	\$ 4,268,831	\$ 0	\$ 4,268,831
Road resurfacing and other capital roadwork improvements	9,100,000	9,100,000	5,443,773	0	5,443,773
Equipment and vehicles for law enforcement	1,900,000	1,900,000	455,353	0	455,353
Bridges and right of way acquisitions and maintenance	250,000	250,000	45,960	0	45,960
Emergency services equipment including vehicles, fire hydrants and radio repeater for E-911	1,000,000	1,000,000	973,188	0	973,188
Shooting range for Sheriff's office	30,000	30,000	0	0	0
State patrol bar code readers and 10 assault rifles	30,000	30,000	30,000	0	30,000
Industrial Park Development	1,300,000	1,300,000	9,101,025	0	9,101,025
Library - LaFayette project	300,000	300,000	507,173	0	507,173
Library - Rossville project	600,000	600,000	0	0	0
Multipurpose emergency facility - Mt. Pleasant community	400,000	400,000	0	0	0
Multipurpose emergency facility - Hinkle community	250,000	250,000	1,094,897	0	1,094,897
Emergency facility and community center - Cedar Grove	1,500,000	1,500,000	1,447,308	0	1,447,308
Recreational Facilities	1,000,000	1,000,000	617,584	0	617,584
Water and Sewer improvements, including Armuchee	2,000,000	2,000,000	2,464,526	0	2,464,526
Office equipment and furnishings	100,000	100,000	172,117	0	172,117
City of LaFayette	2,904,660	2,904,660	2,725,481	0	2,725,481
City of Rossville	1,674,420	1,674,420	1,282,825	0	1,282,825
City of Chickamauga	1,265,220	1,265,220	968,860	0	968,860
City of Lookout Mountain	653,400	653,400	511,291	0	511,291
City of Ft. Oglethorpe	102,300	102,300	74,871	0	74,871
Total	<u>\$ 32,960,000</u>	<u>\$ 32,960,000</u>	<u>\$ 32,185,063</u>	<u>\$ 0</u>	<u>\$ 32,185,063</u>

WALKER COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX
For the fiscal year ended September 30, 2023

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
<u>2020 Issue</u>					
Equipment for additional 911 communication radio tower	\$ 750,000	\$ 750,000	\$ 750,000	\$ 0	\$ 750,000
Emergency management and first responder radio communication and computer technology	1,000,000	1,000,000	539,460	0	539,460
Emergency generators for facilities and critical systems	850,000	850,000	0	21,757	21,757
Equipment, technology, and facilities upgrades for the 911 center operations	425,000	425,000	317,514	5,718	323,232
Law enforcement vehicles, including outfitting of vehicles	2,500,000	2,530,019	552,128	483,766	1,035,894
Law enforcement body & vehicle cameras	400,000	400,000	557,460	0	557,460
Emergency services equipment including emergency vehicles, outfitting of vehicles, and fire station facilities improvements	3,750,000	3,750,000	72,664	1,437,261	1,509,925
Facility completion of the Hinkle fire department on Lookout Mountain	300,000	300,000	0	0	0
Public works equipment, roadside mowers, and vehicles	3,000,000	3,000,000	1,492,286	284,482	1,776,768
Right of way improvement, road paving, bridge replacement/upgrades	6,000,000	6,000,000	232,544	7,200	239,744
Equipment and facility improvements to the LaFayette / Walker Senior Citizen Center	200,000	200,000	1,390	9,000	10,390
Equipment and building addition / expansion to the agriculture center	1,200,000	1,200,000	0	0	0
Technology advancements, books, and facility improvements for the three public libraries	150,000	150,000	0	107,689	107,689
Improvements to the Historic Marsh House	90,000	90,000	0	0	0
Recreational improvements for the civic center campus	350,000	350,000	0	0	0
Additional fire hydrants	250,000	250,000	263,058	2,558	265,616
Improvements / investment of county facilities including Courthouse and Courthouse Annex	4,100,000	4,100,000	186,242	77,706	263,948
Computer systems and technology advancements	325,000	325,000	61,706	8,899	70,605
Equipment for transportation maintenance facility	175,000	175,000	8,022	23,715	31,737
County vehicles	700,000	700,000	0	0	0

WALKER COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX
For the fiscal year ended September 30, 2023

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
<u>2020 Issue, continued</u>					
Equipment and facility improvements for the animal shelter	\$ 145,000	\$ 145,000	\$ 0	\$ 79,346	\$ 79,346
Equipment and facility improvements for county landfill operations	1,500,000	1,500,000	471,057	282,480	753,537
City of LaFayette	5,632,000	5,632,000	1,891,823	1,097,984	2,989,807
City of Rossville	3,991,680	3,991,680	1,340,830	778,197	2,119,027
City of Chickamauga	3,446,080	3,446,080	1,157,559	671,829	1,829,388
City of Lookout Mountain	2,632,960	2,632,960	884,427	513,308	1,397,735
City of Ft. Oglethorpe	137,280	137,280	46,113	26,763	72,876
Total	<u>\$ 44,000,000</u>	<u>\$ 44,030,019</u>	<u>\$ 10,826,283</u>	<u>\$ 5,919,658</u>	<u>\$ 16,745,941</u>

* Estimated cost represents the portion of these projects to be financed with Special Purpose Local Option Sales Tax. Actual costs that are in excess of these amounts have been financed through alternative funds.

WALKER COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH TRANSPORTATION
SPECIAL PURPOSE LOCAL OPTION SALES TAX
For the fiscal year ended September 30, 2023

Project	Estimated Cost *		Expenditures		
	Original	Current	Prior Years	Current Year	Total
<u>2017 Issue</u>					
Transportation Purposes:	\$ 25,000,000	\$ 29,184,610			
Roads and bridges resurfacing and other capital roadwork improvements			\$ 19,873,425	\$ 4,421,813	\$ 24,295,238
Equipment and vehicles			70,245	0	70,245
Total	<u>\$ 25,000,000</u>	<u>\$ 29,184,610</u>	<u>\$ 19,943,670</u>	<u>\$ 4,421,813</u>	<u>\$ 24,365,483</u>

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WIGGINS LAW OFFICE
ATTORNEYS AT LAW
P.O. BOX 790
RINGGOLD, GEORGIA 30736

John E. Wiggins (1914-1976)
John O. Wiggins
Renzo S. Wiggins
John R. Wiggins

7723 Nashville Street
Ringgold, Georgia 30736
Telephone (706) 935-3971
wlo@wigginsga.com

February 20, 2023

Via First Class Mail

Mr. David Gottlieb, Esq.
Attorney at Law
P.O. Box 445
Lafayette, GA 30728

RE: Recognition of status for East Warren Road

Dear Mr. Gottlieb:

Please be advised that I represent several residents of East Warren Road. In this capacity I have filed and had awarded a restraining order preventing certain individuals from hindering the ingress and egress of traffic on said roadway. I am enclosing a copy of that order as a courtesy in case you haven't seen the same.

During the course of my representation of the residents, I acquired a copy of a letter from you and dated March 22, 2022, in which you dispute that East Warren Road is a county road due to the fact that not all adjoining property owners conveyed an ownership interest to the County. You further state that Georgia law requires such a conveyance from all affected property owners without providing any citation of authority. I've conducted an extensive search for authority supporting your position, and I have been unable to find the same. Moreover, it seems to fly in the face of other valid transfers or dedications of property for public use that do not require a deed signed by the property owner for conveyance.

Based upon my research, I think the appropriate authorities on this topic are Ketchum v. Whitfield County, 270 Ga. 180 (1998) and Hobbs v. Ware County, 247 Ga. 385 (1981). These cases generally stand for the propositions that once there is an express dedication of real property and acceptance by the county, the land becomes public property. I think it's uncontroverted here that there was an express dedication of the property by all but one of the property owners along East Warren Road. Moreover in this regard, each of these property owners hold an easement over the land that forms East Warren Road, which at the very least may form the basis of the dedication obviating any need for a transfer from the non-dedicating neighbor. It's also uncontroverted that the dedication and the road were accepted by Commissioner Heiskell before she left office. As such, it is my opinion that East Warren Road constitutes a valid public roadway in Walker County.

Lastly, I think it's important to note that my clients do not wish to be a thorn in the side of, or fiscal drains upon, their neighbors in Walker County, which I'm sure you can appreciate. My clients do not want to file litigation against the County nor do they desire for the County to expend funds to bring the roadway up to D.O.T. specifications. Simply put, my clients want Walker County to keep

the roadway free from obstructions and cleared of any such obstructions in the event that any such things appear again in the future. I'm hopeful that we can come to a common understanding in this connection. Should you have any further questions or concerns, please do not hesitate to contact me.

Sincerely,

John R. Wiggins

Enclosure

CC: Clients

FILED IN OFFICE

OCT 16 2022

Chick
CLERK

IN THE SUPERIOR COURT OF WALKER COUNTY

STATE OF GEORGIA

Melvin & Erica Moody, Byron Ray,)
Mary & Randy Jones, William &)
Katie Kinard,)
PETITIONERS,)

-vs-

CASE No.: 22SUCV0632

Gary Wade Bradley, Terry Eugene)
Bradley, Individually and as a trustee of)
The Terry Bradley Irrevocable Trust, &)
Rebecca Townsend)
RESPONDENTS.)

TEMPORARY ORDER

The above matter having come on for a hearing pursuant to the Petitioners' request and the Court, after being apprised of all of the circumstances concerning this matter, HEREBY ORDERS AS FOLLOWS:

The Petitioners, Melvin and Erica Moody, Byron Ray, Mary and Randy Jones, and William and Katie Kinard, shall receive an injunction against the Respondents, Gary Wade Bradley, Terry Eugene Bradley, Individually and as Trustee of the Terry Bradley Irrevocable Trust and Rebecca Townsend. The Respondents are enjoined and restrained from blocking the ingress and egress of the Petitioners or any other person on East Warren Road. A Resolution of Certification of Road Acceptance was passed to accept East Warren Road as a county road and included in the County Road system on November 17, 2016, by the Walker County Commissioner. The Petitioners also benefit from properly recorded easements as reflected in the deeds attached as exhibits to their petition.

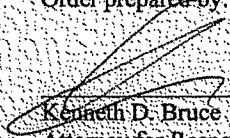
IT IS FURTHER ORDERED that all parties hereto, all Petitioners and Respondents, are mutually restrained and enjoined from harming, harassing, abusing or molesting the other, at any place or in any manner, or by third parties.

SO ORDERED this 18 day of October, 2022.



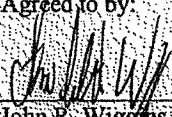
Judge, Superior Court
Lookout Mountain Judicial Circuit

Order prepared by:



Kenneth D. Bruce
Attorney for Respondents
Georgia Bar No. 090269
84 W. Washington St.
Summerville, Georgia 30747
706/857-6596

Agreed to by:



John R. Wiggins
Attorney for Petitioners
Georgia Bar No. 757701
P.O. Box 790
Ringgold, Georgia 30736
706-935-3971

RESOLUTION R-009-24

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO
MAKE BUDGET AMENDMENTS TO THE FISCAL YEAR 2023 BUDGET**

WHEREAS, the Board of Commissioners of Walker County ("Board"), the governing body of the county charged with managing the fiscal affairs of the county, did appropriate the funds necessary to operate all of the various departments and to meet the expenses of the government for Fiscal Year 2023 by approving said budget resolution (R-036-22) by a majority vote of the members on September 22, 2022; and

WHEREAS, upon the close of the Fiscal Year 2023, it was determined that necessary final adjustments are required, and it is therefore necessary to publish, state and approve all final budget amendments as recommended by the Chief Financial Officer;

THEREFORE, BE IT RESOLVED the Board of Commissioners of Walker County does hereby approve the amendments stated to the Fiscal Year 2023 budget as shown be made in Exhibit A.

SO RESOLVED AND ADOPTED this 14th day of March, 2024.

ATTEST:

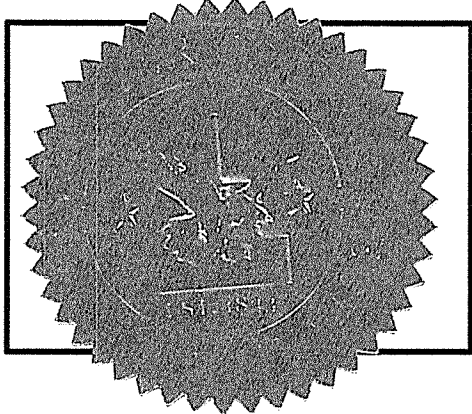
WALKER COUNTY, GEORGIA

Whitney Summey

Whitney Summey, Board Clerk

Shannon K. Whitefield

SHANNON K. WHITEFIELD, Chairman



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

Walker County FY 2023 Final Budget Amendment

EXHIBIT A

General Fund (100)						
		Amended		Final		
Dept	Department	Budget	Actual	Budget	Amendment	Variance
0000	Taxes	\$27,805,739	\$30,799,270	\$28,238,444	\$432,705	\$2,560,826
	Revenues / Other Financing Sources	\$27,805,739	\$30,799,270	\$28,238,444	\$432,705	\$2,560,826
1400	Elections	\$385,510	\$394,843	\$395,000	\$9,490	\$157
1540	Human Resources	\$102,100	\$110,037	\$111,000	\$8,900	\$963
1550	Tax Assessor	\$1,491,290	\$1,492,284	\$1,493,000	\$1,710	\$716
1555	Risk Management	\$540,000	\$574,967	\$575,000	\$35,000	\$33
1565	General Government Buildings	\$2,056,251	\$2,155,187	\$2,156,000	\$99,749	\$813
2150	Superior Court	\$162,250	\$253,161	\$254,000	\$91,750	\$839
2400	Magistrate Court	\$437,960	\$441,264	\$442,000	\$4,040	\$736
2800	Public Defender	\$325,004	\$345,822	\$346,000	\$20,996	\$178
3700	Coroner / Medical Examiner	\$99,000	\$115,655	\$116,000	\$17,000	\$345
3915	Animal Services	\$750,450	\$806,271	\$807,000	\$56,550	\$729
4210	Highways and Streets	\$2,207,955	\$2,221,162	\$2,222,000	\$14,045	\$838
5510	Meals on Wheels	\$47,700	\$48,719	\$49,000	\$1,300	\$281
7520	Economic Development	\$175,825	\$247,137	\$248,000	\$72,175	\$863
	Expenditures / Other Financing Uses	\$8,781,295	\$9,206,509	\$9,214,000	\$432,705	\$7,491
	Net Amendment				\$0	

Fire and Rescue Fund (220)

		Amended		Final		
Dept	Department	Budget	Actual	Budget	Amendment	Variance
3520	Transfers in	\$0	\$1,199,428	\$386,600	\$386,600	\$812,828
	Revenues / Other Financing Sources	\$0	\$1,199,428	\$386,600	\$386,600	\$812,828
3520	Fire	\$4,956,400	\$5,342,727	\$5,343,000	\$386,600	\$273
	Expenditures / Other Financing Uses	\$4,956,400	\$5,342,727	\$5,343,000	\$386,600	\$273
	Net Amendment				\$0	

ARPA Fund (222)

		Amended		Final		
Dept	Department	Budget	Actual	Budget	Amendment	Variance
0000	Intergovernmental	\$6,000,000	\$10,737,346	\$10,740,000	\$4,740,000	-\$2,654
	Revenues / Other Financing Sources	\$6,000,000	\$10,737,346	\$10,740,000	\$4,740,000	-\$2,654
1000	General Government	\$0	\$461,983	\$462,000	\$462,000	\$17
2000	Judicial	\$0	\$108,685	\$109,000	\$109,000	\$315
3000	Public Safety	\$1,000,000	\$1,589,240	\$1,590,000	\$590,000	\$760
4000	Public Works	\$5,000,000	\$1,870,745	\$1,871,000	-\$3,129,000	\$255
6000	Culture and Recreation	\$0	\$22,347	\$23,000	\$23,000	\$653
4000	Transfers out	\$0	\$6,684,346	\$6,685,000	\$6,685,000	\$654
	Expenditures / Other Financing Uses	\$6,000,000	\$10,737,346	\$10,740,000	\$4,740,000	\$2,654
	Net Amendment				\$0	

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Multiple Grant Fund (250)

		Amended		Final		
Dept	Department	Budget	Actual	Budget	Amendment	Variance
1000	Intergovernmental	\$1,935,808	\$293,212	\$1,943,808	\$8,000	-\$1,650,596
	Revenues / Other Financing Sources	\$1,935,808	\$293,212	\$1,943,808	\$8,000	-\$1,650,596
4000	Public Works	\$0	\$7,455	\$8,000	\$8,000	\$545
	Expenditures / Other Financing Uses	\$0	\$7,455	\$8,000	\$8,000	\$545
	Net Amendment				\$0	

Transportation Fund (546)

		Amended		Final		
Dept	Department	Budget	Actual	Budget	Amendment	Variance
5540	Transfers in	\$328,119	\$522,991	\$630,879	\$302,760	-\$107,888
	Revenues / Other Financing Sources	\$328,119	\$522,991	\$630,879	\$302,760	-\$107,888
5540	Transit	\$915,240	\$1,217,206	\$1,218,000	\$302,760	\$794
	Expenditures / Other Financing Uses	\$915,240	\$1,217,206	\$1,218,000	\$302,760	\$794
	Net Amendment				\$0	

Inmate Welfare Fund (224)

		Amended		Final		
Dept	Department	Budget	Actual	Budget	Amendment	Variance
0000	Charges for services	\$0	\$84,165	\$24,000	\$24,000	\$60,165
	Revenues / Other Financing Sources	\$0	\$84,165	\$24,000	\$24,000	\$60,165
3310	Sheriff	\$0	\$23,630	\$24,000	\$24,000	\$370
	Expenditures / Other Financing Uses	\$0	\$23,630	\$24,000	\$24,000	\$370
	Net Amendment				\$0	

Sheriff Special Projects Fund (226)

		Amended		Final		
Dept	Department	Budget	Actual	Budget	Amendment	Variance
0000	Contributions	\$0	\$85,044	\$59,000	\$59,000	\$26,044
	Revenues / Other Financing Sources	\$0	\$85,044	\$59,000	\$59,000	\$26,044
3310	Sheriff	\$0	\$58,020	\$59,000	\$59,000	\$980
	Expenditures / Other Financing Uses	\$0	\$58,020	\$59,000	\$59,000	\$980
	Net Amendment				\$0	

RESOLUTION R-010-24

**A RESOLUTION OF THE WALKER COUNTY BOARD OF COMMISSIONERS TO
ACCEPT THE TERMS AND CONDITIONS OF THE AMERICAN RESCUE PLAN ACT
PUBLIC SAFETY AND COMMUNITY VIOLENCE REDUCTION GRANT PROGRAM;
AND FOR OTHER LAWFUL PURPOSES**

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

WHEREAS, the Walker County Sheriff's Office ("Sheriff") applied for grant funding for the purchase of several FLOCK Cameras, a body and thermal scanner system, a multi-unit portable two-way radio system and the modernization of the Sheriff's in-house digital intelligence system; and

WHEREAS, Walker County has been awarded five-hundred fifty-eight thousand and six-hundred ninety-seven dollars (\$558,697) for the project from the Georgia Governor's Office of Planning and Budget; and

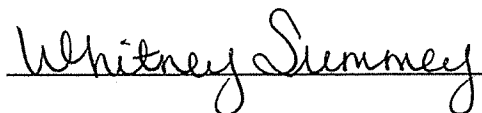
WHEREAS, the funding remains an offer until Walker County accepts and executes the terms and conditions of the grant agreement;

THEREFORE BE IT RESOLVED, that the Board of Commissioners of Walker County, Georgia does hereby authorize the Chair or his designee to sign and execute the grant agreement and take the necessary steps to implement and perform the purposes of this public safety project;

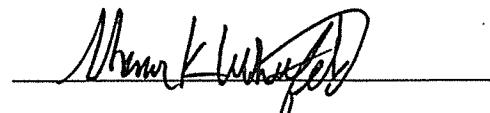
SO RESOLVED AND ADOPTED this 14th day of March, 2024.

ATTEST:

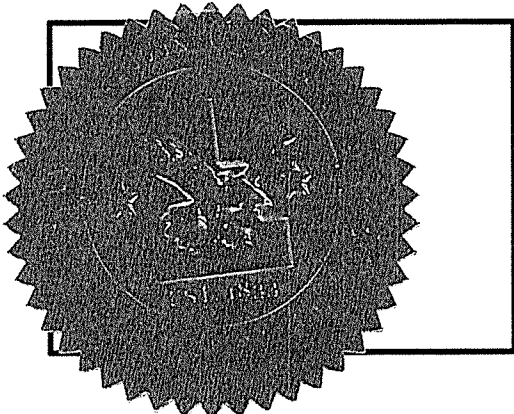
WALKER COUNTY, GEORGIA



Whitney Summey, Deputy Clerk



SHANNON K. WHITFIELD, Chairman



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



Governor's Office of Planning and Budget BUDGET ADJUSTMENT REQUEST

GRANTEE:
Walker County Sheriff's Office

GRANT ID:
GA-0013869

GRANT PROGRAM NAME:
Public Safety and Community Violence Reduction Grant

DATE:
01/19/2024

PREPARED BY:
Aleks Jagiella-Litts

A. EXPLANATION OF BUDGET REVISION REQUEST AND BUDGET NARRATIVE

Please explain and justify the need for a budget revision. Include detailed information describing the change to each budget line item. THE TOTAL AWARDED AMOUNT CANNOT INCREASE OR DECREASE. TOTAL MATCH AMOUNT CHANGES MUST BE APPROVED

Some budget items have increased in price after what was documented for the grant budget submission. The following items have increased:

Under Equipment:

1. Celebrite UFED 4PC Ult Silver Bundle and Subscription has increased from \$39,314.57 to \$39,399.57.(+\$85.00).
2. Mechanical Breaching Sledges and Prybar sets (40 units) has increased from \$12,000.00 to \$15,615.00. (+\$3,615.00)
3. Rifle Rated Ballistic Shield (12 units) increased from \$14,400.00 to \$16,028.88(+\$1628.88).

Under Supplies:1. Celebrite needed computer tower increased from \$2,663.09 to \$2,680.39. (+\$17.30)

2. Celebrite needed Printer increased from \$289.00 to \$289.89. (+\$00.89)

Some items were necessary for the use of the Tek84 Body Scanner. 1. Imaging Physics, LLC inspected the Body Scanner for approval by the State of GA for use. (+\$1,250.00 to Contracts).

2. A Geiger Counter was required to be purchased by inspector. (+\$59.99 to Supplies.)

3. Radiation detection badges were required by inspector. (+\$1,294.80 to Supplies).

B. BUDGET CHANGE

Enter the total amount of approved budget and revision request for each category. If revision request decreases from the approved budget amount, place minus (-) symbol in front of the amount. The Total Adjusted Budget Request column will automatically update.

BUDGET CATEGORY	APPROVED BUDGET	REVISION REQUEST	REQUESTED ADJUSTED BUDGET TOTALS
Personnel			\$ 0.00
Fringe Benefits			\$ 0.00
Travel			\$ 0.00
Equipment	\$ 506,506.95	\$ 5,328.88	\$ 511,835.83
Supplies	\$ 8,472.42	\$ 1,372.98	\$ 9,845.40
Contracted Services	\$ 1,400.00	\$ 1,250.00	\$ 2,650.00
Other	\$ 42,318.33	\$ 7,951.86	\$ 34,366.47
TOTAL	\$ 558,697.70	\$ 0.00	\$ 558,697.70

BUDGET DETAIL WORKSHEET

5. **Travel:** Funds must be budgeted in compliance with State of Georgia Statewide Travel Regulations. Itemize travel expenses of program personnel by category (e.g. mileage, incidentals, and airfare) and purpose (e.g. training, field interviews, and advisory group meetings) and identify the location, if known. For training programs, list travel and meal separately. Show the budget calculation (e.g. six people attending three-day training at \$X airfare, \$X lodging, \$X meals/incidentals). If selecting "airfare," enter 1 in the night use the round-trip costs. Please note that the maximum reimbursement rate is \$0.585 per mile, but if your agency's reimbursement rate is lower you must use that rate instead.

Trainings and Conferences ***All trainings and conferences must be pre-approved by OPB and must include an agenda submitted to your OPB Program Specialist.*

[illegible]

Mileage

Purpose of Travel	Staff member	Location or Coverage Area	Cost per mile	Miles per grant year	Total Cost
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
			TRAVEL TOTAL		\$0.00

4. **Equipment** - List non-expendable items to be purchased. Applicants should analyze the benefit of purchased versus leased equipment, especially high cost and electronic. Explain how the equipment is necessary for the success of the program. Show the budget calculation. Attach a narrative describing the procurement method to be used. Please note: Items must be at least \$5,000 per unit to be considered equipment. Otherwise please list items in "Supplies."

Equipment Item	Cost per Unit	# Items	Vendor	Cost
Motorola Multi-Unit Portable Two-Way Radio System	\$142,951.98	1.00	Motorola	\$142,951.98
Intercept Full Body Scanner/Thermal Scanner System	\$211,890.00	1.00	Tek84	\$211,890.00
Cellebrite UFED 4PC Ultimate Silver Bundle and Subscription	\$39,399.57	1.00	Cellebrite	\$39,399.57
Rifle Rated Ballistic Helmet (65 units)	\$39,000.00	1.00	Hard Head Veterans	\$39,000.00
Rifle Rated Ballistic Shield (12 units)	\$16,028.88	1.00	Bullet Proof Zone	\$16,028.88
Mechanical Breaching Sledges and Prybar sets (40 units)	\$15,615.00	1.00	GT Distributors	\$15,615.00
Flock Cameras (16 units)	\$40,000.00	1.00	Flock Safety	\$40,000.00
BAO Tactical Falcon Carrier w/Argus IIIA (12 units)	\$6,950.40	1.00	Body Armour	\$6,950.40
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
			EQUIPMENT TOTAL	\$511,835.84

5. **Supplies** - List items by type (e.g. office supplies, postage, copier usage, training supplies, publications, audio/video (tapes, film, CD/DVD's, etc.), office furniture, computer equipment, educational/therapeutic supplies, uniforms, weapons (law enforcement and prosecution units only). Show budget calculation. For example, where an item is office supplies, enter "supplies" for define unit, 12 for # units, and ABC Company for Vendor. Leave "define unit" blank if not applicable.

Item	Cost per unit	# Units	Vendor	Cost
Celebrite needed computer tower	\$2,680.39	1	Dell	\$2,680.39
Celebrite needed Monitors	\$193.00	2	Amazon	\$386.00
Celebrite needed Duplicator	\$131.66	1	StarTech	\$131.66
Celebrite needed Mouse	\$31.21	1	Logitech	\$31.21
Celebrite needed Docking	\$49.00	1	Lenovo	\$49.00
Celebrite needed Printer	\$289.89	1	HP	\$289.89
Tek84 Body Scanner Computer needed	\$2,461.23	2	Dell	\$4,922.46
Gelger Counter	\$59.99	1	Amazon	\$59.99
Radiation Detection Badges	\$99.60	13	Radiation Detection Company	\$1,294.80
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
			SUPPLY TOTAL	\$9,845.40

Construction-Please list approved constructions costs under Contracts/Consultants/Subawards. Where equipment and supplies will be purchased for approved construction, please place them under the appropriate equipment or supply category and include your justification.

6. **Contracts/Consultants/Subawards:** Provide a description of the product or service to be procured by contract and a cost estimate. Applicants are strongly encouraged to use the procurement process in awarding contracts. A separate justification must be provided for sole source contracts in excess of \$100,000. Consultant Fee: Enter the name, if known, of the consultant. Show the budget calculation; for example, the hourly or daily rate (8 hours) multiplied by the estimated number of units (eg., 1 hour of therapy).

[illegible]

7. Other: List items by type (e.g. rent, repairs/maintenance, utilities, copier rental/lease, postage meter, insurance & bonding, dues & subscriptions, advertising, registration, film processing, notary services. Show budget calculation.

Item	Cost per unit	# of Units	% Charged to Grant	Vandor	Cost
10% Contingency Amount - additional items requested	\$34,366.47	1.00			\$34,366.47
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
				OTHER TOTAL	\$34,366.47

Budget Summary: When you have completed this budget worksheet, the totals for each category will transfer to the spaces below. The total costs and total project costs will Excel formula. Indicate the amount of grant funds requested and the amount of non-grant funds that will support the project.

Budget Category	Amount
1. Personnel	\$0.00
2. Fringe Benefits	\$0.00
3. Travel	\$0.00
4. Equipment	\$511,835.83
5. Supplies	\$9,845.40
6. Contracts/Consultants/Subawards	\$2,650.00
7. Other	\$34,366.47
TOTAL	\$558,697.70

Budget Narrative	

AMERICAN RESCUE PLAN ACT
PUBLIC SAFETY AND COMMUNITY
VIOLENCE REDUCTION
GRANT PROGRAM

TERMS AND CONDITIONS

GRANT APPLICATION NAME

WCSO Public Safety and Community Violence Action Proc

About This Document

This agreement (the “Grant Agreement” or “Agreement”) is entered into between the Governor’s Office of Planning and Budget (“OPB”) on behalf of the State of Georgia (the “State”) and the undersigned grantee (“Grantee”) (hereinafter collectively referred to as the “Parties”). This Grant Agreement sets forth the terms and conditions applicable to payments distributed by the OPB on behalf of the State in the form of reimbursement payments using grant funds to Grantee, Walker County Sheriff’s Office

, from the State of Georgia’s allocation of funds from the State Fiscal Recovery Fund (“SFRF”) established within 42 U.S.C.A. § 802 via the American Rescue Plan Act of 2021 (hereinafter referred to as “Grant”). The Grantee’s official representative, whose signature appears below, will execute the interest and responsibilities of the Grantee.

These requirements are in addition to those that can be found within GeorgiaGrants, (the grant management system administered by OPB), to which the Grantee agrees when accepting the Grant. Other state and federal requirements and conditions may apply to the Grant, including but not limited to 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and applicable subparts; the State funding announcement under which Grant payments are distributed; and any applicable documents referenced in the documents listed above.

To the extent the terms and conditions of this Grant Agreement do not address a particular circumstance or are otherwise unclear or ambiguous, such terms and conditions are to be construed consistent with the general objectives, expectations, and purposes of this Grant Agreement and in all cases, according to its fair meaning. The Grantee acknowledges that it and its counsel have reviewed this Grant Agreement and that any rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Grant Agreement. Any vague, ambiguous or conflicting terms shall be interpreted and construed in such a manner as to accomplish the purpose of the Grant Agreement.

1. Definitions

1.1 As used in this Agreement, the following terms shall have the following meanings:

1. **“ARPA”** means the federal American Rescue Plan Act of 2021.
2. **“SFRF”** means the funds allocated to Georgia as its share of the State Fiscal Recovery Fund created by the American Rescue Plan Act of 2021.
3. **“GeorgiaGrants”** means the grant management system administered by OPB to facilitate distribution or reimbursement of allowable expenditures of State Fiscal Recovery Funds to the Grantee.
4. **“Grant”** means the payments distributed by the State in the form of a grant or reimbursement to the Grantee from the State Fiscal Recovery Fund (“SFRF”).
5. **“Grant Project” or “Project”** means the public safety and community violence reduction project proposed by Grantee in its application to OPB as approved by OPB for funding under this Grant.
6. **“Grant Agreement” or “Agreement”** means this agreement between the State of Georgia and the Grantee as defined by the State Fiscal Recovery Fund Terms and Conditions and its incorporated documents.
7. **“Grantee”** means the undersigned
Walker County Sheriff's Office
8. **“OPB”** means the Governor's Office of Planning and Budget.
9. **“Parties”** means collectively the parties to this Agreement, namely, the State and the Grantee.
10. **“State”** means the State of Georgia.

2. General Requirements and Conditions

2.1 Applicability of Grant Agreement and Provisions

This Grant Agreement is subject to the additional terms, conditions and requirements of other laws, rules, regulations, and plans recited herein and is intended to be the full and complete expression of and constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and all prior and contemporaneous understandings, agreements, promises, representations and terms and conditions, both oral and written, are superseded, and replaced by this Grant Agreement.

Notwithstanding any expiration or termination of this Grant Agreement, the rights and obligations pertaining to the Grant close-out, cooperation, and provision of additional information, return of Grant funds, audit rights, records retention, public information, and any other provision implying survivability shall remain in effect after the expiration or termination of this Grant Agreement.

2.2 Legal Authority

The Grantee certifies that it possesses legal authority to enter into this Grant Agreement and accept payments for which the Grantee is eligible pursuant to the funding announcement. By submitting requests or receiving reimbursement for requests made within the scope of this Grantee Agreement, Grantee certifies that it is authorized to submit such requests as defined in this Agreement, and that requests for reimbursement will pertain only to reasonable expenses incurred to fund the completion of the public safety and community violence reduction Project as approved by OPB and described in this Agreement.

Grantee hereby represents and warrants that it has the power and is duly authorized to enter into this Grant Agreement with regard to all matters described herein upon the terms set forth and that the persons executing this Agreement on behalf of Grantee are the authorized agents of Grantee for the purpose of executing this Agreement. The Parties acknowledge and agree that this Agreement constitutes a valid and legally binding obligation of each Party, enforceable in accordance with its terms.

2.3 Grant Acceptance

The state funding announcement remains an offer until the fully and appropriately executed copy of this Grant Agreement is received by OPB. Upon approval of the Grant Agreement, OPB or its designee will issue a statement of confirmation or acceptance (“funding announcement”) to the Grantee through Grantee’s representative listed in “Exhibit A” attached to this Agreement, upon receipt of which the Grantee may begin submissions to Georgia Grants for reimbursement as specified in this Agreement.

2.4 Performance Period

Funding has been authorized for eligible expenditures incurred by the Grantee during the performance period for this Grant which is between the date of execution of this Agreement and October 31, 2026, or the date of exhaustion of funding for the purpose of this Grant as solely determined by OPB, whichever is earlier (“Performance Period”). All expenditures must be incurred on or before October 31, 2026, and the Grantee must submit expenses for reimbursement through GeorgiaGrants during the Performance Period for this Grant by no later than December 31, 2026. The State will not be obligated to reimburse expenses incurred prior to or after the performance period. If Grantee is a State agency, Grantee shall not request additional funds from the State Budget for the continuation of the Grant Project after the Performance Period.

2.5 General Responsibility and Compliance

In order to qualify as an expense eligible for reimbursement, an expenditure shall be reasonable and shall be incurred solely to facilitate the completion of the public safety and community violence reduction Project identified in the Grantee's application as awarded and approved by OPB. Additionally, Grantee shall submit a proposed final Project budget to OPB prior to beginning work on the Project. Work on the Project shall not begin until the proposed final Project budget is approved in writing by OPB.

Any proposed revision to either the scope of the approved Project or to the approved final Project budget thereof shall be submitted to OPB along with a detailed justification for the proposed revision. Approval of any proposed revision to the scope of the Project or the Project budget shall be left at the sole discretion of OPB.

The Grantee certifies compliance with these eligible expenses by executing this Grant Agreement.

The Grantee is responsible for the integrity of the documents submitted through GeorgiaGrants in support of claims for reimbursement of expenditures; accountability for all funds awarded; and compliance with state guidelines, policies and procedures and applicable federal and state laws and regulations.

The Grantee will document appropriate protocols and procedures to support the types of expenditures claimed for reimbursement and to ensure that all terms, conditions and specifications of the Grant are met.

The Grantee agrees to maintain an accounting system or process integrated with adequate internal fiscal and management controls to capture and report Grant data with accuracy, providing full accountability for expenditures. This system or process shall provide reasonable assurance that the Grantee is managing federal and state financial assistance programs in compliance with all applicable laws and regulations.

2.6 Amendments and Changes to the Grant Agreement

The State may make changes to the Grant. Changes include, but are not limited to, modifying the scope of the Grant Project, adding funds to previously un-awarded cost items or categories, or changing funds in any awarded cost items or category. In the event the State determines that changes are necessary to the Grant award document after an award has been made, including changes to the performance period or terms and conditions, the Grantee will be notified of the changes in writing, and any such changes shall be documented in GeorgiaGrants.

The Grantee has no right or entitlement to payment or reimbursement with Grant funds. The Grantee agrees that nothing in this Grant Agreement will be interpreted to create an obligation or liability of the state in excess of the availability of funds for reimbursement as described in the funding announcement. The Grantee agrees that any act, action or representation by either party, their agents or employees that purports to waive or alter the terms of this Grant Agreement or increase the maximum liability of the state is void unless an amendment to this Grant Agreement

is consented to by both parties in writing and is documented in GeorgiaGrants. Notwithstanding this requirement, it is understood and agreed by the parties hereto that changes in local, state and federal rules, regulations or laws applicable hereto may occur during the term of this Grant Agreement and that any such changes shall be automatically incorporated into this Grant Agreement without written amendment hereto and shall become a part hereof as of the effective date of the rule, regulation or law.

2.7 Public Information and Meetings

Notwithstanding any provisions of this Grant Agreement to the contrary, the Grantee acknowledges that the State of Georgia, OPB, and this Grant Agreement are subject to the Georgia Open Records Act, O.C.G.A. § 50-18-71, *et seq* (ORA). The Grantee acknowledges that OPB will comply with the ORA, as interpreted by judicial opinions and opinions of the Attorney General of the State of Georgia.

The Grantee acknowledges that information created or exchanged in connection with this Grant Agreement, including all reimbursement documentation submitted to OPB, is subject to the ORA, whether created or produced by the Grantee or any third party, and the Grantee agrees that information not otherwise excepted from disclosure under the ORA will be available in a format that is accessible by the public at no additional charge to OPB or the State. The Grantee will cooperate with the State and OPB in the production of documents or information responsive to a request for information.

2.8 Remedies for Non-Compliance

If the State determines that the Grantee fails to comply with any term of this Grant Agreement, whether stated in a federal or state statute or regulation, an assurance, a state plan or application, a funding announcement, or any other applicable requirement, the State, in its sole discretion, may take actions including:

1. Temporarily withholding payments pending correction of the deficiency or imposing a corrective action plan intended to bring the Grantee into compliance with this Grant Agreement. A corrective action plan shall be a compulsory set of actions mandated by OPB that will ensure the Grantee will take certain actions to bring it into compliance with the terms of this Grant Agreement. If the Grantee fails to complete any imposed corrective action plan within 60 days, OPB reserves the right to require the Grantee to return any previous Grant fund reimbursements in a manner and timeframe as determined by OPB;
2. Requiring the Grantee to return or offset previous reimbursements to OPB in a manner and timeframe as determined by OPB. By entering into this Grant Agreement, Grantee specifically accepts and acknowledges that any noncompliance with the terms of this Grant Agreement shall entitle the State to implement this remedy, regardless of whether or not the previous reimbursements were made for allowable costs;
3. Disallowing or denying use of funds for all or part of the cost of the activity or action not in compliance;

4. Disallowing claims for reimbursement;
5. Wholly or partially suspending or terminating the Grant;
6. Prohibiting the Grantee from applying for or receiving additional funds for other grant programs administered by the State until repayment to OPB is made and any other compliance or audit finding is satisfactorily resolved; or
7. Taking other remedies or appropriate actions as determined solely by OPB.

If OPB elects to implement whole or partial suspension or termination of the Grantee's Grant in accordance with this Section of the Grant Agreement, the Grantee's costs resulting from Grant eligible expenditures incurred during any such suspension or after termination of the Grant are not allowable costs unless OPB expressly authorizes them either in the notice of suspension or termination or subsequently.

OPB, at its sole discretion, may impose any of the remedies enumerated in this section without first requiring a corrective action plan.

The Grantee acknowledges and agrees that the State has the rights and remedies stated above and any other rights and remedies set forth in this Grant Agreement which are fair and reasonable, and further acknowledges and agrees that no action taken by the State to assert or enforce any of these rights or remedies shall excuse the Grantee from performance of its obligations under this Agreement.

To the extent allowed by law, the Grantee waives any claims to dismiss obligations to pay the State for amounts owed due to non-compliance stemming from the Grantee's actions to dissolve, become insolvent, seek bankruptcy protection, or exercise other actions appearing to affect its ability to pay.

2.9 False Statements by Grantee

By acceptance of this Grant Agreement, the Grantee makes all the statements, representations, warranties, guarantees, certifications and affirmations included in this Grant Agreement. If applicable, the Grantee will comply with the requirements of 31 U.S.C. § 3729-3733, which set forth that no grantee of federal payments shall submit a false claim for payment.

If any of the statements, representations, certifications, affirmations, warranties or guarantees are false or if the Grantee signs or executes this Grant Agreement with a false statement or it is subsequently determined that the Grantee has violated any of the statements, representations, warranties, guarantees, certifications or affirmations included in this Grant Agreement, then the State may consider this action or activity a possible default under this Grant Agreement and may terminate or void this Grant Agreement for cause and pursue other remedies available to the State under this Grant Agreement and applicable law. False statements or claims made in connection with grants may result in fines, imprisonment and debarment from participating in federal grants or contracts and/or any other remedy available by law, potentially including the provisions of 31

U.S.C. § 3801-3812, which details the administrative remedies for false claims and statements made.

2.10 Conflict of Interest Safeguards

The Grantee will establish safeguards to prohibit its employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest or personal gain, whether for themselves or others, particularly those with whom they have family, business, or other ties. The Grantee will operate with complete independence and objectivity without actual, potential or apparent conflict of interest with respect to its performance under this Grant Agreement in accordance with Title 45 Chapter 10 of the O.C.G.A., 18 U.S.C. § 666, 18 U.S.C. § 1031, and 2 C.F.R. § 200.318.

2.11 Fraud, Waste and Abuse

The Grantee acknowledges and assents that the State of Georgia shall not tolerate fraud, waste or misuse of funds received from any state entity (*See* Title 45 Chapter 10 of the O.C.G.A.) and that any violation of state or federal law, state policies or standards of ethical conduct shall result in penalties including, but not limited to, suspension of current and future funds or reimbursement, suspension or debarment from federal and state grants, recoupment of monies reimbursed or provided under an award, remedies set forth in 2 C.F.R. § 200.338, and civil and/or criminal penalties.

In the event the Grantee becomes aware of any allegation or a finding of fraud, waste or misuse of funds received from OPB that is made against the Grantee or of fraud, waste, false statements, or other errors in any submission for reimbursement, the Grantee is required to immediately report said allegation or finding to the U.S. Department of the Treasury Office of the Inspector General¹ and to OPB and must continue to inform OPB of the status of any such on-going investigations. The Grantee must also promptly refer to OPB as well as the appropriate federal authorities, including, but not limited to, the U.S. Department of the Treasury Office of the Inspector General, any credible evidence that a principal, employee, agent, grantee, contractor, subcontractor or other person has -- (1) submitted a claim for reimbursement or award funds that violates the False Claims Act; or (2) committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity or similar misconduct involving reimbursement or award funds. Grantees must also immediately notify OPB in writing of any misappropriation of funds, fraud, theft, embezzlement, forgery, or any other serious irregularities indicating noncompliance with grant requirements. Grantees must notify the local prosecutor's office of any possible criminal violations. Grantees must immediately notify OPB in writing if this Grant Project or personnel, as it pertains to the scope of this Grant, become involved in any litigation, whether civil or criminal, and the Grantee must immediately forward a copy of any demand, notices, subpoenas, lawsuits or indictments to OPB.

¹ See 2 C.F.R. § 200.113. Disclosure, in a timely manner, to the Federal awarding agency or pass-through entity is mandatory for all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Failure to make required disclosures can result in any of the remedies described in 2 C.F.R. § 200.338.

2.12 Termination of the Agreement

The State may, at its sole discretion, terminate this Grant Agreement, without recourse, liability or penalty against the State, upon written notice to the Grantee. In the event the Grantee fails to perform or comply with an obligation or a term, condition or provision of this Grant Agreement, the State may, upon written notice to the Grantee, terminate this Grant Agreement for cause, without further notice or opportunity to cure. Such notification of termination for cause will state the effective date of such termination, and if no effective date is specified, the effective date will be the date of the notification.

The State and the Grantee may mutually agree to terminate this Grant Agreement at any time. The State, in its sole discretion, will determine if, as part of the agreed termination, the Grantee is required to return any or all of the reimbursed funds.

Termination is not an exclusive remedy but will be in addition to any other rights and remedies provided in equity, by law or under this Grant Agreement, including those remedies listed at 2 C.F.R. § 200.207 and 2 C.F.R. § 200.338 – 200.342. Following termination by the State, the Grantee shall continue to be obligated to OPB for the return of reimbursed Grant funds in accordance with applicable provisions of this Grant Agreement. In the event of termination under this Section, the State may elect to reimburse the Grantee, but any such reimbursement shall be limited to allowable costs incurred and paid by the Grantee prior to the effective date of termination. Termination of this Grant Agreement for any reason or the expiration of this Grant Agreement shall not release the parties from any liability or obligation set forth in this Grant Agreement that is expressly stated to survive any such termination or expiration.

2.13 Limitation of Liability

TO THE EXTENT ALLOWED BY LAW, THE GRANTEE SHALL DEFEND, INDEMNIFY AND HOLD HARMLESS THE STATE OF GEORGIA, OPB AND/OR THEIR OFFICERS, REGENTS, AGENTS, EMPLOYEES, REPRESENTATIVES, CONTRACTORS, ASSIGNEES AND/OR DESIGNEES FROM ANY AND ALL LIABILITY, ACTIONS, CLAIMS, DEMANDS, OR SUITS, AND ALL RELATED COSTS, ATTORNEY FEES, AND EXPENSES ARISING OUT OF, OR RESULTING FROM, ANY ACTS, OMISSIONS, OR NEGLIGENCE OF THE GRANTEE OR ITS AGENTS, EMPLOYEES, SUBCONTRACTORS, ORDER FULFILLERS, OR SUPPLIERS OF SUBCONTRACTORS IN THE EXECUTION OR PERFORMANCE OF THIS GRANT AGREEMENT. THE DEFENSE SHALL BE COORDINATED BY THE GRANTEE WITH THE OFFICE OF THE GEORGIA ATTORNEY GENERAL WHEN STATE AGENCIES ARE NAMED DEFENDANTS IN ANY LAWSUIT AND THE GRANTEE MAY NOT AGREE TO ANY SETTLEMENT WITHOUT FIRST OBTAINING THE CONCURRENCE FROM THE OFFICE OF THE GEORGIA ATTORNEY GENERAL. THE GRANTEE AND THE STATE AGREE TO FURNISH TIMELY WRITTEN NOTICE TO EACH OTHER OF ANY SUCH CLAIM.

The Grantee agrees that no provision of this Grant Agreement is in any way intended to constitute a waiver by the State, OPB, or their officers, regents, employees, agents, or contractors, of any privileges, rights, defenses, remedies, or immunities from suit and liability that OPB or the State

may have by operation of law.

2.14 Dispute Resolution

The parties' designees will meet as needed to implement the terms of this Grant Agreement and will make a good faith attempt to informally resolve any disputes.

Notwithstanding any other provision of this Grant Agreement to the contrary, unless otherwise requested or approved in writing by OPB, the Grantee shall continue performance and shall not be excused from performance during the period any breach of this Grant Agreement, claim or dispute is pending.

The laws of the State of Georgia govern this Grant Agreement and all disputes arising out of or relating to this Grant Agreement, without regard to any otherwise applicable conflict of law rules or requirements. Venue for any action, suit, litigation, or other proceeding arising out of or in any way relating to this Grant Agreement shall be commenced exclusively in the Superior Court of Fulton County, Georgia.

The Grantee hereby irrevocably and unconditionally consents to the exclusive jurisdiction of the court referenced above for the purpose of prosecuting and/or defending such litigation. The Grantee hereby waives and agrees not to assert by way of motion, as a defense, or otherwise, in any suit, action or proceeding, any claim that the Grantee is not personally subject to the jurisdiction of the above-named courts; the suit, action or proceeding is brought in an inconvenient forum; and/or the venue is improper.

2.15 Liability for Taxes

The Grantee agrees and acknowledges that Grantee is entirely responsible for the liability and payment of Grantee and Grantee's employees' wages, insurance, and taxes of whatever kind, arising out of or related to the performances in this Grant Agreement. The Grantee agrees to comply with all state and federal laws applicable to any such persons, including laws regarding wages, taxes, insurance and workers' compensation. Neither OPB nor the State shall be liable to the Grantee, its employees, its agents or others for the payment of taxes or the provision of unemployment insurance or workers' compensation or any benefit available to a State employee or employee of OPB.

2.16 Required Assurances

The Grantee must comply with the applicable Grantee Assurances, which are attached hereto and incorporated for all purposes as Exhibit A.

2.17 System for Award Management (SAM) Requirements

To the extent applicable to Grantee's reimbursement under this Grant, the Grantee agrees to comply with applicable requirements regarding registration with the System for Award Management (SAM) or with a successor government-wide system officially designated by OMB

and, if applicable, the federal funding agency. These requirements include maintaining current registrations and the currency of the information in SAM. The Grantee will review and update information at least annually until submission of the final financial report required under the award or receipt of final payment, whichever is later, as required by 2 C.F.R. § 25.

The Grantee will comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) as provided in 2 C.F.R. § 200 (2013) as well as with 2 C.F.R. § 180 (2005) implementing Exec. Order 12549, 3 C.F.R. § 189 (1986) and Exec. Order 12689, 3 C.F.R. § 235 (1989) that require “a contract award (see 2 C.F.R. § 180.220) must not be made to parties listed on the government-wide exclusions in the System for Award Management (SAM)”, in accordance with the OMB guidelines at 2 C.F.R. § 180 (2005) implementing Exec. Order 12549, 3 C.F.R. § 189 (1986) and Exec. Order 12689, 3 C.F.R. § 235 (1989), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority. The Grantee certifies it will verify each vendor’s status to ensure the vendor is not debarred, suspended, otherwise excluded or declared ineligible by checking the SAM before doing/renewing business with that vendor.

The Grantee certifies by executing Exhibit B of this Agreement that it and its principals are eligible to participate in this Grant Agreement and have not been subjected to suspension, debarment or similar ineligibility determined by any federal, state or local governmental entity; the Grantee is in compliance with the State of Georgia statutes and rules relating to procurement; and the Grantee is not listed in the federal government’s terrorism watch list as described in federal Exec. Order 13224.

2.18 No Obligation by Federal Government

The parties acknowledge and agree that the federal government is not a party to this Grant Agreement and is not subject to any obligations or liabilities to either party, third party or subcontractor pertaining to any matter resulting from this Grant Agreement.

2.19 Notice

Any and all notices, designations, consents, offers, acceptances or any other communication provided for herein shall be given in writing by registered or certified mail with return receipt requested, to a party hereto and shall be addressed to the person who signed the Grant Agreement on behalf of the party at the address set forth below or to such other address as the parties may designate by notice from time to time in accordance with this Grant Agreement.

If to Grantee:

NAME	Steve Wilson
ADDRESS	P.O. Box 767
EMAIL	alitts@walkerso.com
PHONE	706-638-1909

If to OPB:

Governor's Office of Planning and Budget
2 Capitol Square SW
Atlanta
Georgia 30334
grants@opb.georgia.gov

2.20 Force Majeure

Neither the Grantee nor the State shall be required to perform any obligation under this Grant Agreement or be liable or responsible for any loss or damage resulting from its failure to perform so long as performance is delayed by force majeure or acts of God, including but not limited to labor shortages caused by strikes or lockouts, embargo, war, terrorism, flood, natural disaster. Each party must inform the other in writing, with proof of receipt, within three (3) business days of the existence of such force majeure, or otherwise waive this right as a defense.

2.21 Severability

If any provision of this Grant Agreement is rendered or declared illegal for any reason, or shall be invalid or unenforceable, this Grant Agreement shall be interpreted as though such provision was modified or deleted in such manner so as to afford the party for whose benefit it was intended the fullest benefit commensurate with making this Grant Agreement, as modified, enforceable, and the remainder of this Grant Agreement and the application of such provision to other persons or circumstances shall not be affected thereby, but shall be enforced to the greatest extent permitted by applicable law.

3. Warranties

3.1 E-Verify

Grantee, by signing this Agreement, represents and warrants that it will comply with the requirements of O.C.G.A. § 50-36-1 entitled "Verification of Lawful Presence Within United States" and verify the lawful presence in the United States of any natural person 18 years of age who has applied for state or local public benefits, as defined in 8 U.S.C. § 1621, or for federal public benefits, defined in 8 U.S.C. § 1611, that is administered by an agency or a political subdivision of this State.

Grantee, by signing this Agreement, represents and warrants that it will comply with the requirements of O.C.G.A. § 13-10-90 entitled "Security and Immigration Compliance." This requires, among other things, that every public employer, including, but not limited to, every municipality and county, will register and participate in the federal work authorization program to verify employment eligibility of all newly hired employees.

3.2 Compliance with Federal Law, Regulations and Executive Orders

Grantee represents and warrants that federal financial assistance funds will be used to fund or reimburse claims made under this Grant Agreement. The Grantee will comply with all applicable federal law, regulations, executive orders, policies, procedures and directives.

3.3 Clean Air Act

The following is only applicable if the amount of the contract exceeds \$165,000.

1. Grantee represents and warrants that it shall comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. § 7401, *et seq.*
2. Grantee represents and warrants to report each violation to the appropriate federal authorities as well as OPB and acknowledges and agrees that the State will, in turn, report each violation as required to assure notification to the appropriate federal authorities and the appropriate Environmental Protection Agency Regional Office.
3. Grantee represents and warrants to include these requirements in each subcontract exceeding \$165,000 financed in whole or in part with federal assistance provided by this Grant Agreement.

3.4 Federal Water Pollution Control Act

Grantee represents and warrants that it shall comply with all applicable standards, orders or regulations issued pursuant to the Federal Water Pollution Control Act, as amended, 33 U.S.C. § 1251, *et seq.*

Grantee represents and warrants to report each violation to the appropriate federal authorities as well as OPB and acknowledges and agrees that the State will, in turn, report each violation as required to assure notification to the appropriate federal authorities and the appropriate Environmental Protection Agency Regional Office.

Grantee represents and warrants that it shall include these requirements in each subcontract exceeding \$165,000 financed in whole or in part with federal assistance provided by this Grant Agreement.

3.5 Energy Conservation

If applicable, Grantee represents and warrants that it shall comply with mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (42 U.S.C. § 6201).

3.6 Procurement of Recovered Materials

Grantee represents and warrants that it shall comply with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section

6002 include procuring only items designated in guidelines of the Environmental Protection Agency at 40 C. F.R. § 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition.

3.7 Copyright, Patents and Intellectual Property Rights

Grantee represents and warrants that it shall affix the applicable copyright notices of 17 U.S.C. § 401 or 402 and an acknowledgement of United States Government sponsorship (including the award number) to any work first produced under federal financial assistance awards.

Unless otherwise provided by law, Grantee is subject to 35 U.S.C. § 200, *et seq.* All Grantees are subject to the specific requirements governing the development, reporting and disposition of rights to inventions and patents resulting from federal financial assistance awards located at 37 C.F.R. § 401 and the standard patent rights clause located at 37 C.F.R. § 401.14.

3.8 Federal Debt Status

Grantee represents and warrants they are and will be non-delinquent in their repayment of any federal debt. Examples of relevant debt include delinquent payroll and other taxes, audit disallowances and benefit overpayments.

3.9 Terminated Contracts

Grantee represents and warrants it has not had a contract terminated or been denied the renewal of any contract for noncompliance with policies or regulations of any state or federally funded program within the past five (5) years nor is it currently prohibited from contracting with a governmental agency. If the Grantee does have such a terminated contract, the Grantee shall identify the contract and provide an explanation for the termination. The Grantee acknowledges that this Grant Agreement may be terminated, and payment withheld or return of grant funds or reimbursement required if this certification is inaccurate or false.

3.10 Reporting Requirements

The Grantee represents and warrants that it shall provide adequate support for the reimbursement of Grant funds in GeorgiaGrants. Financial documentation to support each request for reimbursement shall be submitted in GeorgiaGrants no later than December 31, 2026, for expenses incurred between the date of execution of this Agreement, and October 31, 2026, or the date of exhaustion of funding as solely determined by OPB, whichever is earlier.

Grantee shall comply with any reporting deadline(s) or schedule(s) that OPB may create to govern the submission of reimbursement requests. Failure to timely or properly submit expenses for reimbursement according to any such deadline(s) or schedule(s) may result in Grantee's disbursements being delayed or withheld by OPB until all reporting requirements are met by Grantee.

3.11 Drug-Free Workplace

The Grantee certifies by executing Exhibit B of this Agreement that it is in compliance with the Drug-Free Workplace Act of 1988, implemented at 34 C.F.R. § 85(f), for Grantee, as defined at 34 C.F.R. § 85, § 85.605 and 85.610.

4. Property and Procurement Requirements

4.1 [Reserved]

5. Audit and Records Requirements

5.1 Cooperation with Monitoring, Audits, Records Requirements, Assessments and Evaluations

All records and expenditures are subject to, and the Grantee agrees to comply with, monitoring, examinations, demand for documents, production of personnel, access to systems, and/or audits conducted by any and all federal or state officials and auditors, including but not limited to, the U.S. Department of the Treasury Inspector General, OPB, the Georgia Department of Audits and Accounts, the State of Georgia Inspector General, and the Department of Community Affairs, or their duly authorized representatives or designees. The Grantee shall maintain, under GAAP or GASB, adequate records that enable federal and state officials and auditors to ensure proper accounting for all costs, reimbursement, and performances related to this Grant Agreement. Records and expenditures may be requested of Grantee at any time. Grantee shall provide requested records and expenditures within ten (10) business days of the date of request. Failure to comply with the terms of this subsection may result in termination of the grant and recoupment of distributed funds.

5.2 Single Audit Requirements

To the extent applicable to Grantee's reimbursement under this Grant, Grantees that are reimbursed \$750,000.00 or more of federal funds during their fiscal year are required to submit an organization-wide financial and compliance audit report. The audit must be performed in accordance with the Government Accountability Office's Government Auditing Standards, which may be accessed online at <http://www.gao.gov/govaud/ybkOl.htm>, and in accordance with 2 C.F.R. § 200.514 Scope of Audit. Audit reports are currently due to the Federal Audit Clearinghouse no later than nine months after the end of the Grantee's fiscal year.

In addition, Grantee must submit the audit report to the State, by sending a copy to the Georgia Department of Audits and Accounts, 270 Washington Street, SW, Room I-156, Atlanta, Georgia 30334-8400.

If required to submit an audit report under the requirements of 2 C.F.R. § 200(f), the Grantee shall provide OPB with written documentation showing that it has complied with the single audit

requirements. The Grantee shall immediately notify OPB in writing at any time that it is required to conduct a single audit and provide documentation within a reasonable time period showing compliance with the single audit requirement.

5.3 Requirement to Address Audit Findings

If any audit, monitoring, investigations, review of awards or other compliance review reveals any discrepancies, inadequacies or deficiencies which are necessary to correct in order to maintain compliance with this Grant Agreement, applicable laws, regulations, or the Grantee's obligations hereunder, the Grantee agrees to propose and submit to OPB a corrective action plan to correct such discrepancies or inadequacies within thirty (30) calendar days after the Grantee's receipt of the findings. The Grantee's corrective action plan is subject to the approval of OPB.

The Grantee understands and agrees that the Grantee must make every effort to address and resolve all outstanding issues, findings or actions identified by federal or state officials and auditors through the corrective action plan or any other corrective plan. Failure to address these findings promptly and adequately may result in grant reimbursement being withheld, other related requirements being imposed, or other penalties. The Grantee agrees to complete any corrective action approved by OPB within the time period specified by OPB and to the satisfaction of OPB, at the sole cost of the Grantee. The Grantee shall provide to OPB periodic status reports regarding the Grantee's resolution of any audit, corrective action plan, or other compliance activity for which the Grantee is responsible.

5.4 Records Retention

The Grantee shall maintain appropriate audit trails to provide accountability for all reimbursement of expenditures using grant funds. Audit trails maintained by the Grantee will, at a minimum, identify the supporting documentation prepared by the Grantee to permit an audit of its accounting systems and payment verification with respect to the reimbursement of any expenditures under this Grant Agreement.

The Grantee must maintain fiscal records and supporting documentation for all expenditures reimbursed under this Grant Agreement pursuant to 2 C.F.R. § 200.333 and state law, except that the period for retention of records shall be as set forth herein. The Grantee must retain these records and any supporting documentation for a minimum of seven (7) years from the later of the completion of conclusion of the Grant Project; submission of the final expenditure report; or any litigation, dispute or audit. Records related to expenses being reimbursed under this Grant must be retained for seven (7) years after final disposition. OPB may direct the Grantee to retain documents for longer periods of time or to transfer certain records to OPB or federal custody when it is determined that the records possess long term retention value in accordance with retention schedules approved by the State Records Committee or the federal government.

6. Prohibited and Regulated Activities and Expenditures

6.1 Prohibited Costs

The following are nonexclusive examples of ineligible expenditures. These requirements are required by federal rule. Therefore, any question about their meaning or to what extent certain activities or action are allowed should be resolved by referencing the guidance provided by the United States Treasury Department²:

1. Funds may not be used or reimbursed to Grantee to fill shortfalls in revenue to cover expenditures that would not otherwise qualify under the statute. Revenue replacement is not a permissible use of these grant funds. All records and expenditures are subject to review;
2. Damages covered by insurance;
3. Duplication of benefits including expenses that have been or will be reimbursed under any other federal program;
4. Reimbursement to donors for donated items or services;
5. Severance pay; and
6. Legal settlements.

The above are in addition to the non-reimbursable expenses set forth below in Section 6.2 of this Agreement.

6.2 Political Activities

Grant funds may not be used in connection with or to reimburse the following acts:

1. Unless specifically authorized to do so by federal law, grant recipients or their Grantee or contractors are prohibited from using grant funds directly or indirectly for political purposes, including lobbying or advocating for legislative programs or changes; campaigning for, endorsing, contributing to, or otherwise supporting political candidates or parties; and voter registration or get-out-the-vote campaigns. Generally, organizations or entities which receive federal funds by way of grants, contracts or cooperative agreements do not lose their rights as organizations to use their own, private, non-federal resources for “political” activities because of or as a consequence of receiving such federal funds. These recipient organizations must thus use private or other non-federal money, receipts, contributions or dues for their political activities, and may not charge off to or be reimbursed from federal contracts or grants for the costs of such activities.
2. Grant officials or grant funded employees may not use official authority or influence or permit the use of a program administered by the Grantee of which the person is an officer or employee

² [SLFRF-Final-Rule.pdf \(treasury.gov\)](#)

to interfere with or affect the result of an election or nomination of a candidate or to achieve any other political purpose.

3. Grant-funded employees may not coerce, attempt to coerce, command, restrict, attempt to restrict or prevent the payment, loan or contribution of anything of value to a person or political organization for a political purpose.
4. As applicable, the Grantee and each contracting tier will comply with 31 U.S.C. § 1352, which provides that none of the funds provided under an award may be expended by the Grantee to pay or reimburse any person to influence, or attempt to influence, an officer or employee of any agency, a member of Congress, an officer or employee of Congress or an employee of a member of Congress in connection with any federal action concerning the award or renewal. Each contracting tier shall also disclose any lobbying with non-federal funds that takes place in connection with obtaining any federal award. Such disclosures must be forwarded from tier to tier up to the recipient. The Grantee certifies its compliance with the provisions of this section through the execution of Exhibit B of this Grant Agreement.

7. Financial Requirements

7.1 Payments and Required Documentation

Funding for this Grant Agreement is appropriated under the American Rescue Plan Act of 2021. All expenditures under this Grant Agreement must be made in accordance with this Grant Agreement and any other applicable laws, rules or regulations. Further, the Grantee acknowledges that all funds are subject to recapture and repayment for non-compliance pursuant to Section 7.6.

The Grantee will be authorized to submit requests for reimbursement during the performance period set forth in Section 2.4 of this Agreement, which will be paid to the Grantee specified in GeorgiaGrants pursuant to the funding announcement. All documentation of expenditures reimbursed must be submitted in GeorgiaGrants prior to reimbursement.

The State may provide additional funds available to Grantee for reimbursable expenses within the scope of this Agreement beyond the total amount initially available to all Grantees. Such provision of additional funding will be at the State's discretion and will be disbursed in accordance with a subsequent funding announcement. All terms and conditions of this Grant Agreement shall apply to any payments made pursuant to such funding announcement, unless otherwise provided therein.

To receive payments, a Grantee must be an eligible vendor in the State Accounting Office's vendor management system. Payments will be made via electronic funds transfer to the bank account associated with the vendor in the vendor management system. If the Grantee fails to meet reporting obligations, the State may implement sanctions as necessary up to and including grant termination and recoupment of all payments made to the Grantee.

7.2 [Reserved]

7.3 Reporting

The Grantee must provide adequate support for expenditures to receive reimbursement using grant Funds in GeorgiaGrants. The State, in its sole discretion, will determine whether supporting documentation is adequate. Financial documentation to support reimbursement must be submitted in GeorgiaGrants by no later than December 31, 2026, for expenses incurred between the date of execution of this Agreement, and October 31, 2026, or the date of exhaustion of funding as solely determined by OPB, whichever is earlier.

Grantee is required to comply with the requirements set forth in the government-wide Award Term on Reporting Subawards and Executive Compensation located at 2 C.F.R. § 170, Appendix A, the full text of which is incorporated here by reference in the award terms and conditions.

If the total value of the Grantee's currently active grants, cooperative agreements and procurement contracts from all federal assistance offices exceeds \$10,000,000 for any period of time during the period of performance of this federal financial assistance award, the Grantee must comply with the requirements set forth in the government-wide Award Term and Condition for Recipient Integrity and Performance Matters located at 2 C.F.R. § 200, Appendix XII, the full text of which is incorporated here by reference in the award terms and conditions.

The Grantee shall complete any other reports as requested by OPB or any other relevant State or state agency in regard to this award and shall cooperate and assist the State in complying with any and all federal tracking and reporting requirements.

7.4 Reimbursements

The State will reimburse the Grantee for the expenditure of actual and allowable allocable costs incurred and paid by the Grantee pursuant to this Grant Agreement and rules promulgated by the State for the purpose of determining reimbursable expenses. The State is not obligated to pay unauthorized costs or to reimburse expenses that were incurred by the Grantee prior to or after the performance period or after the termination of this Grant Agreement. No claims for reimbursement from any vendor, supplier, contractor, agent or other party will be accepted from any party asserting it is acting on behalf of the Grantee. Reimbursement for eligible expenses will be made directly to the Grantee only.

7.5 Refunds and Deductions

If the State determines that the Grantee has been overpaid any grant funds under this Grant Agreement, including payments made inadvertently or payments made but later determined to not be actual and allowable allocable costs, the Grantee shall return to OPB the amount identified by the State as an overpayment. The Grantee shall refund any overpayment to OPB within thirty (30) calendar days of the receipt of the notice of the overpayment from the State unless an alternate payment plan is specified by OPB. Refunds may be remitted to: Governor's Office of Planning and Budget, 2 Capitol Square SW, Atlanta, Georgia 30334, Attention: State Fiscal Recovery Fund Payments.

7.6 Recapture of Funds

The discretionary right of the State to terminate under Section 2.12 notwithstanding, the State shall have the right to terminate this Grant Agreement and to recapture and be reimbursed for any payments made by the State: (i) that are not allowed under applicable laws, rules and regulations; or (ii) that are otherwise inconsistent with this Grant Agreement, including any unapproved expenditures.

7.7 Liquidation Period

Unless the Grant Agreement is terminated prior to October 31, 2026, the grant liquidation period shall be between October 31, 2026, and December 31, 2026, or the date of exhaustion of funding for the purpose of this Grant as solely determined by OPB, whichever is earlier.

7.8 Project Close Out

The State will close-out the grant award following the performance period.

The Grantee must submit all financial, performance and other reports as required by the terms and conditions of this Grant Agreement.

To the extent applicable to this Agreement, the Grantee must promptly refund to OPB any balances of cash that the State paid in advance and that are not authorized to be retained by the Grantee for use in other projects.

8. Allocated Amount

Grantee shall be limited to a maximum total reimbursement of \$558,697.70 for expenses deemed eligible under the terms of this Grant.

9. Authorized User

The following list identifies the user(s) authorized to perform tasks in GeorgiaGrants on behalf of Grantee (Authorized User(s)). Any action carried out by an Authorized User in GeorgiaGrants is an action of the Grantee.

1. Authorized User One – Authorized Representative of Grantee (Required)

First Name: Aleks

Last Name: Jagiella-Litts

Title: Inmate Anaylist

Email: alitts@walkerso.com

Phone: 706-638-1909

2. Authorized User Two (Optional)

First Name: Steve

Last Name: Wilson

Title: Sheriff

Email: swilson@walkerso.com

Phone: 706-670-1931

[EXHIBITS AND SIGNATURE PAGES FOLLOW]

EXHIBIT A
Grantee Assurances

As the duly authorized representative of the Grantee, I certify that the Grantee:

1. Has the legal authority to request grant payments for reimbursable expenses from the federal funds allocated to the State of Georgia's State Fiscal Recovery Fund ("SFRF") created by the American Rescue Plan Act of 2021, and the institutional, managerial and financial capability to ensure proper planning, management and completion of the Grant Project contemplated by this application.
2. Shall give any and all federal or State officials and auditors, or their duly authorized representative or designee, access to and the right to examine all records, books, papers or documents related to reimbursements; and will establish a proper accounting system in accordance with generally accepted accounting standards or awarding agency directives.
3. Shall carry out all activities and endeavors with strict adherence to the Code of Ethics for Government Service as established within Title 45, Chapter 10 and Section 1 of the Official Code of Georgia Annotated and Executive Order 04.01.21.57 and shall establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest or personal gain.
4. Shall submit allowable expenditures in GeorgiaGrants in accordance with the documentation requirements established by OPB.
5. Shall comply with all federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352), which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. § 1681-1683 and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of handicaps and the Americans with Disabilities Act of 1990 including Titles I, II and III of the Americans with Disability Act which prohibits recipients from discriminating on the basis of disability in the operation of public entities, public and private transportation systems, and places of public accommodation, 44 U.S.C. § 12101-12213; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. § 6101, *et seq.*), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment, and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to the nondiscrimination on the basis of alcohol abuse or alcoholism; (g) § 523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. § 290dd-3 and 290ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. § 3601, *et seq.*), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for federal assistance is being made; and (j) the requirements of any other nondiscrimination statute(s) which may apply to this grant.
6. Shall comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. § 276a

to 276a-7), the Copeland Act (40 U.S.C. § 276c and 18 U.S.C. § 874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. § 327-333), regarding labor standards for federally assisted construction sub agreements.

7. Shall comply with requirements of the provisions of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (P.L. 91-646), which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of federal or federally-assisted programs. These requirements apply to all interests in real property acquired for Project purposes regardless of federal participation in purchases.
8. Shall comply with the provisions of the Hatch Political Activity Act (5 U.S.C. § 1501-1508 and 7321-29), which limit the political activity of employees whose principal employment activities are funded in whole or in part with federal funds.
9. Shall comply with the minimum wage and maximum hours provisions of the Federal Fair Labor Standards Act and the Intergovernmental Personnel Act of 1970, as applicable.
10. Shall comply with all applicable federal, State and local environmental and historic preservation (EHP) requirements and shall provide any information requested by the appropriate authority to ensure compliance with applicable laws and regulations, including: federal EHP regulations, laws, and executive orders; the National Environmental Policy Act; the National Historic Preservation Act; the Endangered Species Act; and the executive orders on floodplains (Exec. Order 11988, 3 C.F.R. § 117 (1977), wetlands (Exec. Order 11990, 3 C.F.R. § 121 (1977) and environmental justice (Exec. Order 12898, 59 Fed. Reg. 7629 (Feb. 16, 1994). Failure of the Grantee to meet federal, state and local EHP requirements and obtain applicable permits may jeopardize federal funding.
11. Shall ensure that the facilities under its ownership, lease or supervision which shall be utilized in the accomplishment of the Project are not listed on the Environmental Protection Agency's (EPA) list of Violating Facilities and that it will notify the federal grantor agency of the receipt of any communication from the Director of the EPA Office of Federal Activities indicating that a facility to be used in the Project is under consideration for listing by the EPA, Exec. Order 11,738, 3 C.F.R. § 799 (1971-1975).
12. Shall comply with the statutory requirements for whistleblower protections (if applicable) at 10 U.S.C § 2409, 41 U.S.C. § 4712 and 10 U.S.C. § 2324, and 41 U.S.C. §§ 4304 & 4310.
13. Shall comply with requirements of the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act (USA PATRIOT Act), which amends 18 U.S.C. § 175-175c and comply with Exec. Order 13224, 60 Fed. Reg. 49079 (2001) and U.S. law prohibiting transactions with, and the provision of resources and support to, individuals and organizations associated with terrorism.
14. Shall comply with the flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973, Public Law 93-234. Section 102(a) requires the purchase of flood insurance in communities where such insurance is available as a condition for the receipt of any federal financial assistance for construction or acquisition proposed for use in any area that has been identified by the Secretary of the Department of Housing and Urban

Development as an area having special flood hazards.

15. Shall comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Exec. Order 11514, 3 C.F.R. § 902 (1966-1970); (b) notification of violating facilities pursuant to Exec. Order 11738, 3 C.F.R. § 799 (1971-1975); (c) protection of wetlands pursuant to Exec. Order 11990, 3 C.F.R. § 121 (1977); (d) evaluation of flood hazards in floodplains in accordance with Exec. Order 11988, 3 C.F.R. § 117 (1977); (e) assurance of Project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. § 1451, *et seq.*); (f) conformity of federal actions to State (Clear Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. § 7401, *et seq.*); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
16. Shall comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. § 1271, *et seq.*) related to protecting components or potential components of the national wild and scenic rivers system.
17. Shall assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. § 470), Exec. Order 11593 3 C.F.R. § 559 (1971-1975), (identification and protection of historic properties) and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. § 469a-1, *et seq.*).
18. Shall comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. § 2131, *et seq.*) which requires the minimum standards of care and treatment for vertebrate animals bred for commercial sale, used in research, transported commercially or exhibited to the public according to the Guide for Care and Use of Laboratory Animals and Public Health Service Policy and Government Principals Regarding the Care and Use of Animals.
19. Shall comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. § 4801, *et seq.*) which prohibits the use of lead-based paint in construction or rehabilitation of residential structures.
20. Will comply with the requirements of Section 106(9) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits grant award recipients or a sub-recipient from (1) engaging in trafficking in persons during the period of time that the award is in effect (2) procuring a commercial sex act during the period of time that the award is in effect or (3) using forced labor in the performance of the award or subawards under the award.
21. Shall comply with the Pro-Children Act of 1994 (Public Law 103-277), which prohibits smoking within any portion of any indoor facility used for the provision of services for children.
22. Shall cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States,

Local Governments, and Non-Profit Organizations."

23. Shall comply with P.L. 93-348 regarding the protection of human subjects involved in research, development and related activities supported by this award of assistance.
24. Shall comply with all federal tax laws and is solely responsible for filing all required State and federal tax forms.
25. And its principals are eligible to participate and have not been subjected to suspension, debarment or similar ineligibility determined by any federal, State or local governmental entity and it is not listed on a State or federal government's terrorism watch list as described in EO 13224. Entities ineligible for federal procurement have Exclusions listed at <https://www.sam.gov/portal/public/SAM/>.
26. Shall comply with all applicable federal and State Drug-Free Workplace laws and rules.
27. Shall comply with all applicable requirements of all other federal and State laws, executive orders, regulations and policies governing this program.

By signing below on behalf of the Grantee, I hereby acknowledge and agree that I am an authorized representative of the Grantee with power to bind the Grantee to the terms of this Exhibit A, and agree to abide by the requirements stated herein, including any amendments thereto.

By:

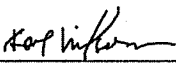
Signature: 
Steve Wilson (Jul 6, 2023 11:22 EDT)
(Authorized Representative of Grantee)
Name: Steve Wilson
Title: Inmate Anaylist
Date: Jul 6, 2023

EXHIBIT B
Certifications Regarding Lobbying; Debarment, Suspension and Other Responsibility
Matters; and Drug-Free Workplace Requirements

As the duly authorized representative of the Grantee, I certify the following on behalf of the Grantee:

1. LOBBYING

As required by Section 1352, Title 31 of the U.S. Code, and implemented at 34 C.F.R. § 82, for persons entering into a grant or cooperative agreement over \$100,000, as defined at 34 C.F.R. § 82, § 82.105 and 82.110, the applicant certifies that:

- A. No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement;
- B. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions;
- C. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subgrants, contracts under grants and cooperative agreements, and subcontracts) and that all subrecipients shall certify and disclose accordingly.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

As required by Exec. Order 12549, 3 C.F.R. § 189 (1986), Debarment and Suspension, and implemented at 34 C.F.R. § 85, for prospective participants in primary covered transactions, as defined at 34 C.F.R. § 85, § 85.105 and 85.110--

- A. The Grantee certifies that it and its principals:
 - (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
 - (b) Have not within a three-year period preceding this application been convicted of or had a civil judgement rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes or

commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false Statements, or receiving stolen property;

- (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (2)(b) of this certification; and
 - (d) Have not within a three-year period preceding this application had one or more public transaction (federal, state, or local) terminated for cause or default; and
- B. Where the applicant is unable to certify to any of the Statements in this certification, he or she shall attach an explanation to this application.

3. DRUG-FREE WORKPLACE (GRANTEE OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, and implemented at 34 C.F.R. § 85(f), for Grantee, as defined at 34 C.F.R. § 85, § 85.605 and 85.610-

- A. The Grantee certifies that it will or will continue to provide a drug-free workplace by:
- (a) Publishing a Statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the Grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - (b) Establishing an on-going drug-free awareness program to inform employees about:
 - (1) The dangers of drug abuse in the workplace;
 - (2) The Grantee's policy of maintaining a drug-free workplace;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the Statement required by paragraph (a);
 - (d) Notifying the employee in the Statement required by paragraph (a) that, as a condition of employment under the grant, the employee will:
 - (1) Abide by the terms of the Statement; and
 - (2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
 - (e) Notifying OPB, in writing, within 10 calendar days after receiving notice under subparagraph

(d)(2) from an employee or otherwise receiving actual notice of such conviction. Notice shall include the identification number(s) of each affected grant;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

B. The Grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

Place of Performance

ADDRESS 1
P.O. Box 767

ADDRESS 2
105 S. Duke St.

CITY	STATE	ZIP	ZIP+4
LaFayette	GA	30728	0767

4. DRUG-FREE WORKPLACE (GRANTEE WHO IS AN INDIVIDUAL)

As required by the Drug-Free Workplace Act of 1988, and implemented at 34 C.F.R. § 85(f), for Grantee, as defined at 34 C.F.R. § 85, 85.605, and 85.610.

A. As a condition of the grant, I certify that I will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity with the grant; and

B. If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity, I will report the conviction, in writing, within 10 calendar days of the conviction, to OPB. Notice shall include the identification number(s) of each affected grant.

By signing below on behalf of the Grantee, I hereby acknowledge and agree that I am an authorized representative of the Grantee with power to bind the Grantee to the terms of this Exhibit B, and agree to abide by the requirements stated herein, including any amendments thereto.

By:

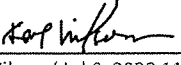
Signature: 
Steve Wilson (Jul 6, 2023 11:22 EDT)
(Authorized Representative of Grantee)
Name: Steve Wilson
Title: Inmate Anaylist
Date: Jul 6, 2023

EXHIBIT C

American Rescue Plan State Fiscal Recovery Fund Eligibility Certification

I, Steve Wilson
am the Inmate Anaylist
of Walker County Sheriff's Office
Unique Entity Identifier GA-0013869

(Print Name),
(Title)
("Grantee")
and I certify that:

1. I have the authority on behalf of the Grantee to submit, or designate persons to submit on my behalf, requests for reimbursement for eligible expenses incurred to prevent or mitigate the spread of COVID-19 from the federal funds allocated to the State of Georgia's State Fiscal Recovery Fund ("SFRF") created by the American Rescue Plan Act of 2021.
2. I understand that the State will rely on this certification as a material representation in making reimbursement payments to the Grantee.
3. I acknowledge that pursuant to this Agreement, Grantee must keep records sufficient to demonstrate that the expenditure of reimbursement it has received is in accordance with the terms of this Grant.
4. I acknowledge that all records and expenditures are subject to audit by the United States Department of the Treasury's Inspector General, the Governor's Office of Planning and Budget, the Georgia Department of Audits and Accounts, the State of Georgia Office of Inspector General, and the Department of Community Affairs, or representative or designee.
5. I acknowledge that Grantee has an affirmative obligation to identify and report any duplication of benefits. I understand that the State has an obligation and the authority to de-obligate or offset any duplicated benefits.
6. I acknowledge and agree that the Grantee shall be liable for any costs disallowed pursuant to financial or compliance audits of reimbursement received.
7. I acknowledge and agree that all submissions for reimbursement, supporting documentation, reports, and any other record upon which the State relied to reimburse expenses pursuant to this Grant Agreement are true and accurate to the best of my knowledge and belief, and that federal and State authorities may exercise any and all legal and equitable remedies against the Grantee involving any false records created or submitted, or in relation to findings concerning fraud, waste, or misuse of funds received.
8. I acknowledge that the Grantee's requests submitted for reimbursement from the federal funds allocated to the State of Georgia's State Fiscal Recovery Fund ("SFRF") as created by the American Rescue Plan Act of 2021 will be used only to cover those costs that:

- a. Are expenditures made in accordance with the terms of this Agreement
- b. Were expenditures incurred during the period beginning the date of execution of this Agreement, and ending October 31, 2026, (or before the date funds are exhausted for the purpose of this Grant as solely determined by OPB), whichever is earlier.

By signing below on behalf of the Grantee, I hereby acknowledge and agree that I am an authorized representative of the Grantee with power to bind the Grantee to the terms of this Exhibit C, and agree to abide by the requirements stated herein, including any amendments thereto.

By:

Signature: 
Steve Wilson (Jul 6, 2023 11:22 EDT)
(Authorized Representative of Grantee)
Name: Steve Wilson
Title: Inmate Anaylist
Date: Jul 6, 2023

Please initial by each exhibit, acknowledging you have received them, understand them, and agree to abide by them.

SBW
SBW

Exhibit A – Grantee Assurances

SBW
SBW

Exhibit B – Certifications Regarding Lobbying; Debarment, Suspension and Other Responsibility Matters; And Drug-Free Workplace Requirements

SBW
SBW

Exhibit C – American Rescue Plan State Fiscal Recovery Fund Eligibility Certification

By signing below the Grantee acknowledges acceptance of the Grant, all terms and conditions of this Grant Agreement, and all exhibits to this Grant Agreement, and agrees to abide by all such terms and conditions.

By:

Signature: 
Steve Wilson (Jul 6, 2023 11:22 EDT)
(Authorized Representative of Grantee)
Name: Steve Wilson
Title: Inmate Anaylist
Date: Jul 6, 2023

SIGNATURE PAGE

Public Safety and Community Violence Reduction Terms and Conditions

Final Audit Report

2023-07-06

Created:	2023-06-14
By:	GeorgiaGrants DO NOT REPLY (grantcare_mgr@opb.georgia.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAAjjl4NGZ-F1GPgRB6rAXA_aTxTH_EKKN

"Public Safety and Community Violence Reduction Terms and Conditions" History

 Document created by GeorgiaGrants DO NOT REPLY (grantcare_mgr@opb.georgia.gov)

2023-06-14 - 6:22:43 PM GMT- IP address: 20.140.147.220

 Document emailed to alitts@walkerso.com for signature

2023-06-14 - 6:22:53 PM GMT

 Email viewed by alitts@walkerso.com

2023-06-14 - 6:40:43 PM GMT- IP address: 74.125.213.44

 Email viewed by alitts@walkerso.com

2023-06-15 - 7:03:16 PM GMT- IP address: 66.102.8.231

 Email viewed by alitts@walkerso.com

2023-06-16 - 6:53:02 PM GMT- IP address: 66.102.8.231

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2023-06-20 - 6:40:47 PM GMT- IP address: 74.125.213.44

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2023-06-22 - 7:02:58 PM GMT- IP address: 66.249.83.110

 Email viewed by alitts@walkerso.com

2023-06-23 - 6:45:47 PM GMT- IP address: 74.125.213.41



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Acrobat Sign



Email viewed by alitts@walkerso.com

2023-06-24 - 7:54:31 PM GMT- IP address: 74.125.213.43



Document signing delegated to swilson@walkerso.com by alitts@walkerso.com

2023-07-06 - 1:37:51 PM GMT- IP address: 64.18.124.147



Document emailed to swilson@walkerso.com for signature

2023-07-06 - 1:37:51 PM GMT



Email viewed by swilson@walkerso.com

2023-07-06 - 2:01:57 PM GMT- IP address: 66.249.88.97



Signer swilson@walkerso.com entered name at signing as Steve Wilson

2023-07-06 - 3:22:04 PM GMT- IP address: 64.18.124.147



Document e-signed by Steve Wilson (swilson@walkerso.com)

Signature Date: 2023-07-06 - 3:22:07 PM GMT - Time Source: server- IP address: 64.18.124.147



Agreement completed.

2023-07-06 - 3:22:07 PM GMT



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Adobe
Acrobat Sign

SHIP TO

WALKER COUNTY SHERIFF'S OFFICE
105 S DUKE ST.
LA FAYETTE, GA 30728

BILL TO

WALKER COUNTY SHERIFF'S OFFICE
P.O. BOX 767
LA FAYETTE, GA 30728

REPRINT PURCHASE
ORDER
NO. 2023-00002326

DATE 07/25/2023

VENDOR 2479 CELLEBRITE INC

CONTACT

TOMMY SMITH
8065 LEESBURG PIKE
SUITE T3-302
VIENNA, VA 22182

DELIVER BY
SHIP VIA
FREIGHT TERMS
ORIGINATOR
RESOLUTION #
PAYMENT TERMS

Miller, Murlyne

QUANTITY	U/M	DESCRIPTION	UNIT COST	TOTAL COST
1.0000	EA	Technical Services - digital forensic computer softwar 3 yr license	\$39,399.5700	\$39,399.57
			TOTAL DUE	\$39,399.57

APPROVED BY

PAGE 1 OF 1

SPECIAL INSTRUCTIONS

SHIP TO

WALKER COUNTY SHERIFF'S OFFICE
105 S DUKE ST.
LA FAYETTE, GA 30728

BILL TO

WALKER COUNTY SHERIFF'S OFFICE
P.O. BOX 767
LA FAYETTE, GA 30728

REPRINT PURCHASE
ORDER
NO. 2023-00002329

DATE 07/25/2023

VENDOR 60132 MOTOROLA SOLUTIONS INC

CONTACT

MOTOROLA SOLUTIONS INC
P O BOX 404059
ATLANTA , GA 30384

DELIVER BY
SHIP VIA
FREIGHT TERMS
ORIGINATOR
RESOLUTION #
PAYMENT TERMS

Miller, Murlyne

QUANTITY	U/M	DESCRIPTION	UNIT COST	TOTAL COST
1.0000	EA	Capital - Other Equipment - Radios for Jail/ Quality Communications Equipment & Services	\$141,564.0000	\$141,564.00
			TOTAL DUE	\$141,564.00

APPROVED BY

PAGE 1 OF 1

SPECIAL INSTRUCTIONS

SHIP TO

WALKER COUNTY SHERIFF'S OFFICE
105 S DUKE ST.
LA FAYETTE, GA 30728

BILL TO

WALKER COUNTY SHERIFF'S OFFICE
P.O. BOX 767
LA FAYETTE, GA 30728

REPRINT PURCHASE
ORDER
NO. 2023-00002443

DATE 08/08/2023

VENDOR 2486 BULLETPROOF ZONE/AEON VENTURES LLC

CONTACT

BULLETPROOF ZONE/AEON VENTURES
LLC
ATTN: JUSTIN LIM
1425 LILIHA ST, # 12 E
HONOLULU, HI 96817

DELIVER BY
SHIP VIA
FREIGHT TERMS
ORIGINATOR
RESOLUTION #
PAYMENT TERMS

Miller, Murlyne

QUANTITY	U/M	DESCRIPTION	UNIT COST	TOTAL COST
1.0000	EA	Capital - Other Equipment - (13) Police Ballistic Shields Hardcore Delta Special Shield	\$16,028.8800	\$16,028.88
			TOTAL DUE	\$16,028.88

APPROVED BY

PAGE 1 OF 1

SPECIAL INSTRUCTIONS

SHIP TO

WALKER COUNTY SHERIFF'S OFFICE
105 S DUKE ST.
LA FAYETTE, GA 30728

BILL TO

WALKER COUNTY SHERIFF'S OFFICE
P.O. BOX 767
LA FAYETTE, GA 30728

REPRINT PURCHASE
ORDER
NO. 2023-00002444

DATE 08/08/2023

VENDOR 1710 HARD HEAD VETERANS LLC

CONTACT

HARD HEAD VETERANS LLC
2500 W BROADWAY ST
SWEETWATER, TX 79556

DELIVER BY
SHIP VIA
FREIGHT TERMS
ORIGINATOR
RESOLUTION #
PAYMENT TERMS

Miller, Murlyne

QUANTITY	U/M	DESCRIPTION	UNIT COST	TOTAL COST
1.0000	EA	Capital - Other Equipment - (65) ATE Helmets, (65) Helmet Bags, (46) Helmet mount lights	\$38,970.2000	\$38,970.20
TOTAL DUE				\$38,970.20

APPROVED BY

PAGE 1 OF 1

SPECIAL INSTRUCTIONS

SHIP TO

WALKER COUNTY SHERIFF'S OFFICE
105 S DUKE ST.
LA FAYETTE, GA 30728

BILL TO

WALKER COUNTY SHERIFF'S OFFICE
P.O. BOX 767
LA FAYETTE, GA 30728

REPRINT PURCHASE
ORDER
NO. 2023-00002548

DATE 08/21/2023

VENDOR 2497 TEK84 INC

CONTACT

TEK84 INC
13495 GREGG ST
POWAY, CA 92064

DELIVER BY
SHIP VIA
FREIGHT TERMS
ORIGINATOR
RESOLUTION #
PAYMENT TERMS

Miller, Murlyne

QUANTITY	U/M	DESCRIPTION	UNIT COST	TOTAL COST
1.0000	EA	Capital - Other Equipment - Tek84 Intercept Whole Body Security Scanning System	\$211,890.0000	\$211,890.00
TOTAL DUE				\$211,890.00

APPROVED BY

PAGE 1 OF 1

SPECIAL INSTRUCTIONS

RESOLUTION R-011-24

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO
AUTHORIZE THE CHAIRPERSON TO EXECUTE AUTOMATIC AID AGREEMENTS
FOR FIRE SERVICES**

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

WHEREAS, the Official Code of Georgia, Section 36-69-3(b) allows local fire departments to provide assistance to other fire departments with the approval of the governing authorities of each department; and

WHEREAS, the County desires to provide supplemental fire protection services for the benefit of the citizens of Walker County, Georgia and neighboring communities; and

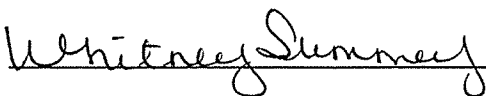
WHEREAS, the Board has determined it is in the best interest of the County to grant signing ability and authority to certain person(s) described hereunder in order to expedite agreements for fire protection services in the county;

THEREFORE, BE IT RESOLVED by the Board of Commissioners of Walker County, that the Board Chairperson is hereby authorized and empowered to take all action necessary or appropriate in the execution of any and all written instruments pertaining to fire service agreements for the provision of automatic aid for the protection of our citizens.

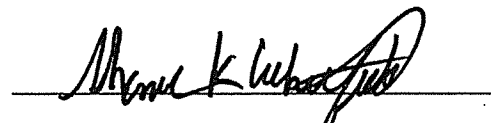
SO RESOLVED AND ADOPTED this 14th day of March, 2024.

ATTEST:

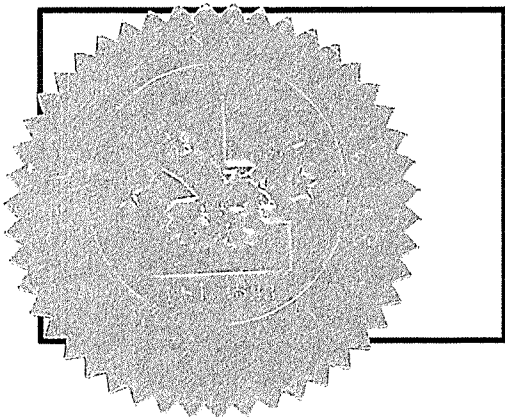
WALKER COUNTY, GEORGIA



Whitney Summey, Board Clerk



SHANNON K. WHITFIELD, Chairman



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

RESOLUTION R-012-24

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO
DECLARE PROPERTY AS 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

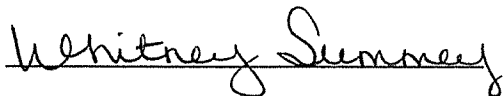
WHEREAS, Walker County Fire Rescue has requested one 2002 Ford F-550 Rescue Truck, VIN 1FDAW57F93EA63191, be deemed surplus and further requests that the property be removed from the County inventory;

THEREFORE, BE IT RESOLVED by the Board of Commissioners of Walker County, Georgia that one 2002 Ford F-550 Rescue Truck, VIN 1FDAW57F93EA63191, be hereby declared unserviceable surplus, removed from the County inventory.

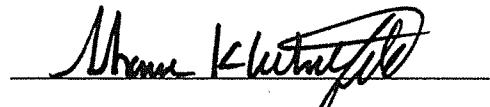
SO RESOLVED AND ADOPTED this 14th day of March, 2024.

ATTEST:

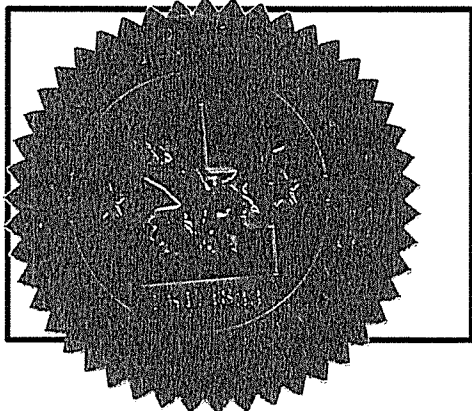
WALKER COUNTY, GEORGIA



Whitney Summey, Deputy Clerk



SHANNON K. WHITFIELD, Chairman



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

INTERGOVERNMENTAL AGREEMENT BETWEEN WALKER COUNTY GOVERNMENT AND THE TOWN OF TRION TO CONVEY PROPERTY FOR THE PURPOSE OF MUTAL AID

This Intergovernmental Agreement ("Agreement") is made and entered into by and between Walker County, Georgia ("Walker County") and the Town of Trion, Georgia ("Trion").

Whereas, Walker County is the owner of one 2002 Ford F 550 Rescue Truck, VIN 1FDAW57F93EA63191 motor vehicle ("Vehicle"). The Vehicle has been declared surplus by Walker County; and

Whereas, Trion has informed Walker County that the Trion Fire Department ("Fire Department") is in immediate need of an additional motor vehicle (Rescue Truck); and

Whereas, Walker County Fire Rescue and the Trion Fire Department provide mutual aid for the purpose of providing supplemental fire service to the citizens of both communities, and

Whereas, the conveyance of the Vehicle from Walker County to Trion will further the Trion Fire Department's ability to provide aid to Walker County Fire Rescue; and

Whereas, this Agreement was presented and approved at meetings of the governing authorities of both Walker County and Trion.

Now therefore incorporating the foregoing recitals, and in consideration of the mutual promises, covenants and undertakings of the parties set forth herein, and for the public purposes set forth herein, the parties covenant, agree and bind themselves as follows:

1. Transfer of ownership of the Vehicle. Walker County grants and conveys to Trion legal title and ownership of the Vehicle.

2. No liability for Walker County. The parties agree that Walker County shall not in any event be liable for any personal injury, loss of life, or damage to any property, arising from, directly or indirectly, the possession, use, maintenance or operation of the Vehicle or any of its parts, by the Trion Fire Department, or any of its agents, employees, representatives, or any third parties.

3. Disclaimer of Warranties. It is understood and agreed that Walker County makes available the Vehicle to Trion in as-is condition, with all faults, in whatever condition it may be, without any agreement, warranty or representation, express or implied, as to any matter whatsoever respecting the Vehicle. WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, WALKER COUNTY EXPRESSLY DISCLAIMS ANY IMPLIED WARRANTY OF MERCHANTABILITY, FITNESS OR ADEQUACY FOR ANY PARTICULAR PURPOSE OR USE, QUALITY, OR MAINTENANCE.

4. Entire Agreement. This Agreement contains the entire understanding of the parties with respect to the subject matter hereof and no representations, inducements, promises or agreements, oral or otherwise, between the parties not embodied herein shall be of any force or effect.

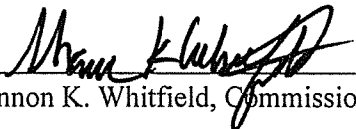
IN WITNESS WHEREOF, Walker County and Trion have caused this Agreement to be executed by their duly authorized officials.

[Signatures on next page]

Town of Trion, Georgia

Walker County, Georgia

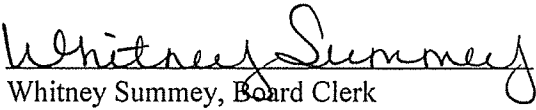
Lanny Thomas, Mayor


Shannon K. Whitfield, Commission Chairman

Attest:

Attest:

County Clerk


Whitney Summey, Board Clerk

Date: _____

Date: March 14, 2024

Walker County Departmental Statistics - February 2024



Department		Monthly Totals				YTD Totals		YTD Totals		Yearly Totals		Yearly Totals		Yearly Totals			
Animal Shelter		January		February		2024		2023		2022		2021		2020		2019	
	Dogs	Cats	Dogs	Cats	Dogs	Cats	Dogs	Cats	Dogs	Cats	Dogs	Cats	Dogs	Cats	Dogs	Cats	
Intake	99	30	85	24	184	54	1,066	469	1,138	452	1,322	648	1,093	516	1,094	295	
Adopted	42	10	19	7	61	17	252	84	191	150	31	91	33	65	208	152	
Rescued	48	79	43	10	91	89	615	234	720	245	999	494	919	397	766	119	
Returned to Owner	8	0	9	1	17	1	179	21	249	17	238	18	119	6	112	3	
Euthanized	11	0	6	1	17	1	48	16	35	27	17	23	20	6	31	7	

Codes Enforcement & Litter		January		February		2024		2023		2022		2021		2020		2019	
Inspections	157		185		342		1,619		3,553		19,409		6,672		9,309		
Closed Cases	20		1		21		54		73		154		161		58		
Roadside Trash Pounds	5,180		13,980		19,160		26,220		74,000		143,723		143,800		143,330		

Elections		2024		2023		2022		2021		2020		2019	
Active Voters (see YTD total)		42,200		41,961		43,200		43,025		43,719		40,281	

Fire Rescue		January		February		2024		2023		2022		2021		2020		2019	
Calls for Service	632		564		1,196		6,550		6,148		4,173		3,478		6,091		
Units Handling Calls for Service	903		906		1,809		9,429		9,433		7,024		5,705		8,815		
Smoke Alarms Installed	8		15		23		139		190		368		322		781		
SirenGPS Subscribers (6,120 total)	555		72		627		489		645		2,716		391		1,243		

Mountain Cove Farms		January		February		2024		2023		2022		2021		2020		2019	
Total Nights Booked	5		31		36		789		1,016		892		840		1,102		

Planning		January		February		2024		2023		2022		2021		2020		2019	
Single Family New Home Construction	17		25		42		352		142		157		150		128		
Building Inspections	235		300		535		4,395		2,291		1,755		1,595		1,424		

Public Relations		January		February		2024		2023		2022		2021		2020		2019	
External Media Impressions (stories)	30		15		45		297		327		460		460		451		
Facebook Followers Added (17,795 total)	148		83		231		2,185		2,722		1,227		2,768		1,880		
Facebook Posts (main page)	39		25		64		372		342		519		888		602		
WalkerCountyGA.gov views	43,081		40,462		83,543		526,068		504,354		568,384		668,051		357,989		
Newsletter Subscribers Added (6,178 total)	23		31		54		219		345		1,376		1,104		971		

Public Works		January		February		2024		2023		2022		2021		2020		2019	
Patching/Potholes	186		332		518		4,423		3,124		4,157		5,785		6,148		

Walker Transit		January		February		2024		2023		2022		2021		2020		2019	
Total Trips	2,024		2,031		4,055		30,456		27,869		18,420		17,436		26,535		

Best Friends: Data Matrix

Criteria:

Enter from date: 02/01/2024

Enter to date: 02/29/2024

	Species					
	Canine			Feline		
	Adult	Up to 5 months	Unknown Age	Adult	Up to 5 months	Unknown Age
Beginning Animal Count 2024-02-01	131	28	0	32	1	0
Intakes: Stray/At Large	9	0	0	0	0	0
Intakes: Transferred in from Municipal Shelter	0	0	0	0	0	0
Intakes: Transferred in from Other Rescue Group	0	0	0	0	0	0
Intakes: Owner Requested Euthanasia	3	0	0	0	0	0
Intakes: Relinquished by Owner	35	11	0	22	1	0
Intakes: Returns	1	0	0	0	0	0
Intakes: Other Intakes	4	23	0	0	0	0
Live Outcomes: Adoption	18	1	0	6	1	0
Live Outcomes: Returned to Owner	8	1	0	1	0	0
Live Outcomes: Returned To Field	0	0	0	6	0	0
Live Outcomes: Transferred to Municipal Shelter	0	0	0	0	0	0
Live Outcomes: Transferred to Other Rescue Group	17	26	0	10	0	0
Live Outcomes: Other	0	0	0	0	0	0
Other Outcomes: Died in Care	0	0	0	0	0	0
Other Outcomes: Lost in Care	0	0	0	0	0	0
Other Outcomes: Euthanasia	3	0	0	1	0	0
Other Outcomes: Owner Requested Euthanasia	3	0	0	0	0	0
Ending Animal Counts 2024-02-29	136	30	0	19	0	0
Spays/Neuters: Pre-Adoption	31	9	0	6	1	0
Spays/Neuters: Free for Low-Income Families	0	0	0	0	0	0
Spays/Neuters: Low-Cost for Low-Income Families	0	0	0	0	0	0
Spays/Neuters: Low-Cost for General Public	0	0	0	0	0	0
Spays/Neuters: TNR	0	0	0	0	0	0
Spays/Neuters: Other	0	0	0	0	0	0

QUITCLAIM DEED

STATE OF GEORGIA
COUNTY OF WALKER

THIS INDENTURE, made between Walker County, Georgia, hereinafter called "Grantor," and Lesa M. Wilson and Michael C. Pennington, as joint tenants with right of survivorship, hereinafter collectively called "Grantees" (the words "Grantors" and "Grantees" to include their respective heirs, successors and assigns where the context requires or permits).

WITNESSETH:

Grantor, for and in consideration of the sum of Ten Dollars (\$10.00) and other valuable considerations in hand paid at and before the sealing and delivery of these presents, the receipt whereof is hereby acknowledged, by these presents do hereby remise, convey and forever quitclaim unto the Grantees as joint tenants with right of survivorship all their interest in the following described real estate:

All that tract or parcel of land lying and being in land Lot No. 224, in the 9th district and the 4th Section of Walker County Georgia, and more particularly described as follows: To find the point of beginning, begin at an 1 inch pipe found on the Eastern line of Johnson Road (60 foot R/W); thence North 67 degrees 59 minutes 09 seconds East, approximately 20 feet, more or less, to a corner found at the Southern line of the herein described property that is the dividing line with the James & Nancy Miller Property (Book 1875, Page 633), being the POINT OF BEGINNING; thence North 57 degrees 07 minutes 22 seconds West, a distance of 46.20 feet to a corner found in the East line of a gravel drive; thence in a Northerly direction along the East line of the gravel drive North 00 degrees 33 minutes 58 seconds East, a distance of 29.81 feet to a point; thence continuing along said gravel drive North 00 degrees 33 minutes 58 seconds East, a distance of 181.50 feet to a corner found; thence leaving said gravel drive South 69 degrees 02 minutes 46 seconds East, a distance of 117.08 feet to a corner found; thence South 05 degrees 17 minutes 04 seconds West, a distance of 172.29 feet to a 5/8 inch iron rod; thence South 67 degrees 59 minutes 09 seconds West, a distance of 61.22 feet, being the POINT OF BEGINNING. All as shown by Boundary Retracement Survey for Lesa Wilson, by Niles Surveying Co., Inc., dated February 2, 2024, a copy of which is attached hereto as Exhibit "A."

TOGETHER WITH All that tract or parcel of land lying and being in land Lot No. 224, in the 9th district and the 4th Section of Walker County, Georgia, and more particularly described as follows:

To find the point of beginning, begin at an 1 inch pipe found on the Eastern line of Johnson Road (60 foot R/W); traveling thence along said right of way North 37 degrees 30 minutes 52 seconds West, a distance of 21.32 feet to a point; thence North 37 degrees 05 minutes

36 seconds East, a distance of 33.59 feet to a point; thence North 00 degrees 33 minutes 58 seconds east, a distance of 29.81 feet to a point along the Eastern right of way of the abandoned Old Johnson Road as shown on said survey; thence along said abandoned right of way South 56 degrees 56 minutes 33 seconds East, a distance of 79.67 feet to a point; thence South 67 degrees 59 minutes 09 seconds West, a distance of 30.49 feet to a point; thence South 67 degrees 59 minutes 09 seconds West, a distance of 49.70 feet to a point, being the POINT OF BEGINNING. All as shown by Boundary Retracement Survey for Lesa Wilson, by Niles Surveying Co., Inc., dated March 14, 2024, a copy of which is attached hereto as Exhibit "B."

FOR INFORMATIONAL PURPOSES ONLY:

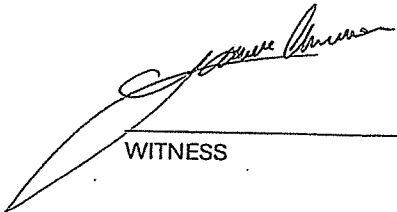
TOGETHER WITH an easement for ingress and egress, 20 feet in width, from the Northerly line of Johnson Road to the South line of the property herein conveyed, the West line of said easement being the East line of said property now or formerly owned by Louise Mull and the East line of said driveway. Johnson Road as referred to in this deed is the Old Johnson Road, all as set out in prior deeds of record. (As to Tract One 1)

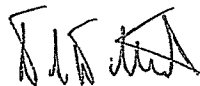
TOGETHER WITH any and all the rights, privileges, easements, improvements and appurtenances to the same belonging.

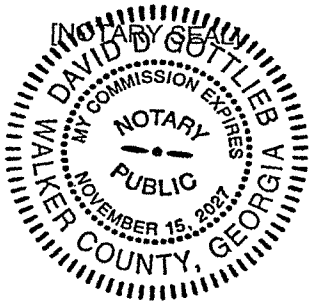
TO HAVE AND TO HOLD the said described premises to Grantees, so that neither Grantors nor any person or persons claiming under Grantors shall at any time, by any means or ways, have, claim or demand any right or title to said premises or appurtenances, or any rights thereof.

GRANTOR, BY EXECUTION OF THIS QUITCLAIM DEED, AND GRANTEES, BY ACCEPTANCE OF AND/OR FILING OF THIS QUITCLAIM DEED, HEREBY ACKNOWLEDGE THAT THIS DEED WAS PREPARED FROM INFORMATION FURNISHED BY THE PARTIES INVOLVED, AND PREPARER MAKES NO REPRESENTATION AS TO THE STATUS OF TITLE OR ACCURACY OF THE LEGAL DESCRIPTION HEREIN AND THAT NO TITLE INSURANCE IS BEING PROVIDED.

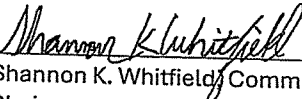
IN WITNESS WHEREOF, Grantor have signed and sealed this deed, the 15th day of
March, 2024.

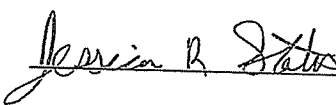

WITNESS


NOTARY PUBLIC
MY COMMISSION EXPIRES:



Walker County, Georgia

by:  (SEAL)
Shannon K. Whitfield, Commission
Chairman

Attest:


Print name and title: Jessica Staton, Deputy clerk

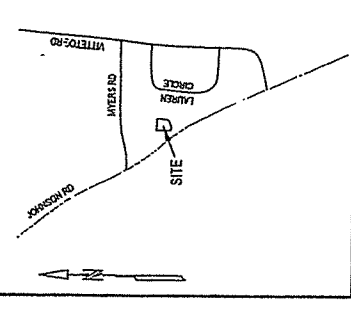


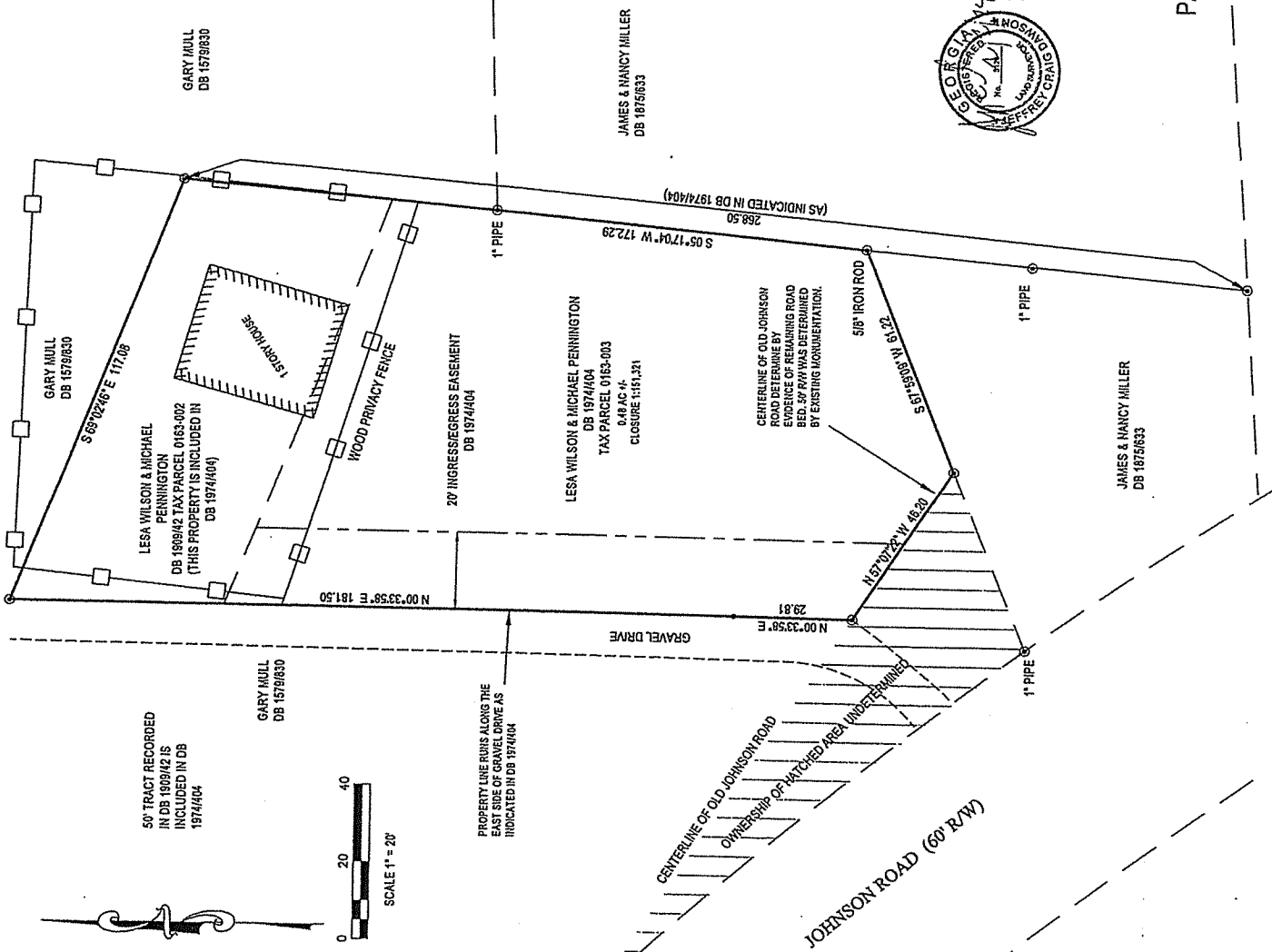
EXHIBIT "A"

SURVEYORS CERTIFICATION
THIS PLAT IS A RETRACEMENT OF AN EXISTING PARCEL OR PARCELS OF LAND AND DOES NOT SUBDIVIDE OR CREATE A NEW PARCEL OR MAKE ANY CHANGES TO ANY REAL PROPERTY BOUNDARIES. THE RECORDING INFORMATION OF THE DOCUMENTS, MAPS, PLATS, OR OTHER INSTRUMENTS WHICH CREATED THE PARCEL OR PARCELS AS STATED HEREON. RECORDATION OF THIS PLAT DOES NOT IMPLY APPROVAL OF ANY LOCAL JURISDICTION, AVAILABILITY OF PERMITS, COMPLIANCE WITH LOCAL REGULATIONS OR REQUIREMENTS, OR SUITABILITY FOR ANY USE OR PURPOSE OF THE LAND. FURTHERMORE, THE UNDERSIGNED LAND SURVEYOR CERTIFIES THAT THIS PLAT COMPLIES WITH THE MINIMUM TECHNICAL STANDARDS FOR PROPER SURVEYS IN GEORGIA AS SET FORTH IN THE RULES AND REGULATIONS OF THE GEORGIA BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS AND AS SET FORTH IN O.C.G.A. SECTION 16-6-67.

JEFF DAWSON, LS GA#3126

DATE

BOUNDARY RETRACEMENT SURVEY
FOR LESA WILSON
1977 JOHNSON ROAD
PART OF LAND LOT 224, 9TH DISTRICT
4TH SECTION
OF WALKER COUNTY, GEORGIA
1" = 20' ----- FEBRUARY 2, 2024



GENERAL NOTES
OWNER: LESA WILSON AND MICHAEL PENNINGTON,
TAX PARCEL: 0163 002, DEED BOOK 1969, PAGE 42 AND TAX PARCEL 0163 003,
DEED BOOK 1974, PAGE 404
STREET ADDRESS: 1977 JOHNSON ROAD, CHICKAMAUGA, GA.
1. AREA OF PROPERTY SURVEYED: 0.48 ACRES ±.
2. ACCORDING TO FEMA FLOOD INSURANCE RATE MAP (FIRM) PANEL 13295C0043D, EFFECTIVE ON 06/2007, THIS PROPERTY IS NOT SUBJECT TO THE 1% CHANCE SPECIAL FLOOD HAZARD AREA (SFHA).
3. PROPERTY CORNERS MARKED WITH 1/2\"/>

LEGEND
VF: 84' GLENFIELD, GAL-1
FB: 0/0
FF: 17,173
JOB: 24-019
DRAFTED BY: JD
CHECKED BY: JD
● CORNER FOUND (AS NOTED)
⊙ 1/2\"/>

NILES SURVEYING CO., INC.
LAND SURVEYING - MAPPING
CERTIFICATE OF AUTHORIZATION NUMBER LSF 0000090
CHATTANOOGA, TENNESSEE 37406-1816
PHONE: (423) 265-5001 FAX: (423) 629-7813
EMAIL: admin@nilesurvey.com

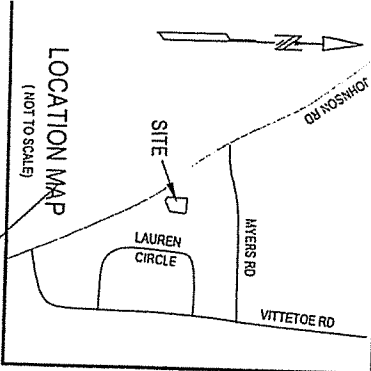
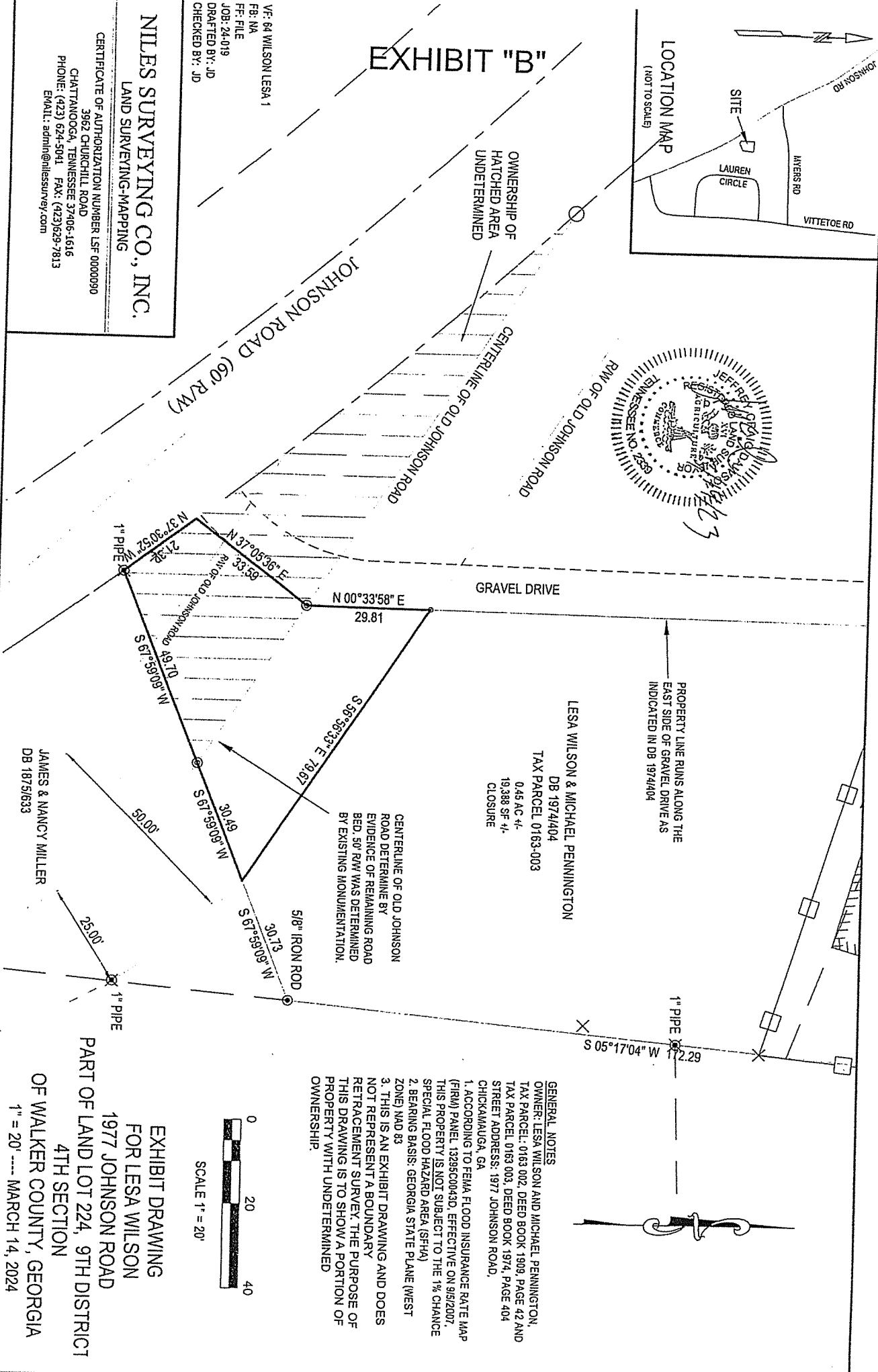


EXHIBIT "B"

VF: 64 WILSON LESA 1
FB: NA
FF: FILE
JOB: 24-019
DRAFTED BY: JD
CHECKED BY: JD

NILES SURVEYING CO., INC.
LAND SURVEYING-MAPPING

CERTIFICATE OF AUTHORIZATION NUMBER LSF 0000090
3962 CHURCHILL ROAD
CHATTANOOGA, TENNESSEE 37405-1616
PHONE: (423) 624-5041 FAX: (423) 629-7813
EMAIL: admin@nilessurvey.com



PROPERTY LINE RUNS ALONG THE
EAST SIDE OF GRAVEL DRIVE AS
INDICATED IN DB 1974/404

LESA WILSON & MICHAEL PENNINGTON
DB 1974/404
TAX PARCEL 0163-003
0.45 AC +/-
19,388 SF +/-
CLOSURE

CENTERLINE OF OLD JOHNSON
ROAD DETERMINE BY
EVIDENCE OF REMAINING ROAD
BED. 50' ROW WAS DETERMINED
BY EXISTING MONUMENTATION.

GENERAL NOTES
OWNER: LESA WILSON AND MICHAEL PENNINGTON
TAX PARCEL: 0163 002, DEED BOOK 1909, PAGE 42 AND
TAX PARCEL 0163 003, DEED BOOK 1974, PAGE 404
STREET ADDRESS: 1977 JOHNSON ROAD,
CHICKAMAUGA, GA
1. ACCORDING TO FEMA FLOOD INSURANCE RATE MAP
(FIRM) PANEL 13295C0043D, EFFECTIVE ON 9/5/2007,
THIS PROPERTY IS NOT SUBJECT TO THE 1% CHANCE
SPECIAL FLOOD HAZARD AREA (SFHA)
2. BEARING BASIS: GEORGIA STATE PLANE (WEST
ZONE) NAD 83
3. THIS IS AN EXHIBIT DRAWING AND DOES
NOT REPRESENT A BOUNDARY
RETRACEMENT SURVEY. THE PURPOSE OF
THIS DRAWING IS TO SHOW A PORTION OF
PROPERTY WITH UNDETERMINED
OWNERSHIP.

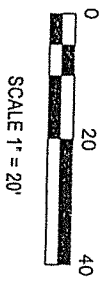


EXHIBIT DRAWING
FOR LESA WILSON
1977 JOHNSON ROAD
PART OF LAND LOT 224, 9TH DISTRICT
4TH SECTION
OF WALKER COUNTY, GEORGIA
1" = 20' ---- MARCH 14, 2024

JAMES & NANCY MILLER
DB 1875/633

**WALKER COUNTY BOARD OF COMMISSIONER
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 14, 2024.

2.

During the meeting the Walker County Board of Commissioners voted to enter into executive session.

3.

In my capacity as Commission Chairman preside over the executive session. The executive session was called to order at 8:27 p.m. The following Commissioners were present: Blakemore, Askew, Hart, Stutz

Also in attendance: County Attorney Bottlieb

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);

SKW ☒ **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);

☐ **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 of the open meeting law) _____

_____ as provided in O.C.G.A. _____.
SkwJ 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 14th day of March, 2024.

Shannon K. Whitfield

Print Name: Shannon K. Whitfield

Print Title: Chairman, CEO

Sworn to and subscribed before me this
14th day of March, 2024.

[Signature]

Notary Public

My commission expires: _____

