CITY OF WALTHOURVILLE

The Honorable Mayor Sarah B. Hayes, Presiding

October 13, 2026 @ 6:00 PM

Walthourville Police Department

The Honorable Mitchell Boston, Mayor Pro Tem — **The Honorable Patrick Underwood**

The Honorable Bridgette Kelly — **The Honorable Luciria Luckey Lovette**

The Honorable Robert (Bob) Dodd

Mr. Luke R. Moses — **City Attorney**

AGENDA (AMENDED) as of 10-13-2026

I.	**Call to Order**	**Mayor Sarah B. Hayes**
II.	**Roll Call**	**City of Walthourville**
III.	**Invocation**	**Appointee**
IV.	**Pledge of Allegiance**	**In Unison**
V.	**Approval of Agenda**	**Councilmembers**
VI.	**Approval of Minutes**	**Councilmembers**

- **September 22, 2026, Regular Meeting Minutes**

VII. Presentation(s) — **None**

VIII. Agenda Items:

1. LCPC — **Mrs. Lori Parks**

Rezoning Petition 2026-34-W for Goose Creek LLC, This rezoning is on behalf of Mr. David Smiley to rezone 0.85 acres from R-8 (Single Family Residential-8) to ATR (Attached Residential) for a nine-lot town home. The property is further described as LCTM Parcel 041B024 and O41B025.

2. LCPC — **Mrs. Lori Parks**

Special Event Permit for High Life Vape. The business owner is Mr. Charles (Jay) Edwards who leases the property. The event is for a Community Halloween Outdoor Event on October 31,2026 through November 1, 2026. The property is zoned C-3 (Highway Commercial District).

3. City of Walthourville — **Mayor Sarah B. Hayes**

CKH Agreements. (This item was scheduled for a Special Called Meeting on October 5, 2026. (This meeting did not occur for a lack of a quorum by the Council).

4. City of Walthourville — **Mayor Sarah B. Hayes**

Fire Service. (This item was scheduled for a Special Called Meeting on October 5, 2026. (This meeting did not occur for a lack of a quorum by the Council).

5. City of Walthourville — **Councilmember Bridgette Kelly**

Compensation and Benefits Analysis.

Amended Items

	6. Fire Department Update	**Mayor Pro Tem Mitchell Boston**
	7. Employee Heath Benefits Update	**Mayor Pro Tem Mitchell Boston**
	8. Council Meeting Location	**Mayor Pro Tem Mitchell Boston**
IX.	**Citizens Comments** Each citizen is allocated three (3) minutes.	**Walthourville Citizens**
X.	**Elected Officials' Comments**	
	Mayor Pro Tem Mitchell Boston	
	Councilmember Patrick Underwood	
	Councilmember Bridgette Kelly	
	Councilmember Luciria Luckey Lovette	
	Councilmember Robert Dodd	
XI.	**Mayor's Updates**	**Mayor Sarah B. Hayes**
XII	**Executive Session**	**None**
XIII.	**Adjournment**	**Councilmembers**

When an Executive Session is warranted, it is called for the following:
(Litigation, Personnel and Real Estate)

EMPLOYEE #	FIRST NAME	LAST NAME	CHECK DATE	EARNINGS	PAY TYPE NUM
10200	JEROMY	HOLIDAY	10/1/2026	2,305.50	020
10210	GLENN	MACK	10/1/2026	85.40	020
10318	DEVONTE'	BODDIE	10/1/2026	100.00	020

September 21, 2026-Octoober 9, 2026
Compiled by QS1: EJS on 10-13-2026

NON OVERTIME EMPLOYEES

EMPLOYEE	FRST	LAST	CHECK DATE	HOURS	PAY TYPE
10246	ANTHONY	HOOKER	9/17/2026	94	REG
10106	DAVE	MARTIN	9/17/2026	80	REG
10269	NICOLAS	MAXWELL	9/17/2026	168	REG
10196	SHANA	MOSS	9/17/2026	80	REG
10189	REED	CHRISTOPI	09/172026	83	REG
10246	ANTHONY	HOOKER	10/1/2026	84	REG
10106	DAVE	MARTIN	10/1/2026	80	REG
10269	NICOLAS	MAXWELL	10/1/2026	168	REG
10196	SHANA	MOSS	10/1/2026	80	REG
10189	CHRISTOHI	REED	10/1/2026	83	REG

September 21, 2026-October 9, 2026
Compiled by QS1: EJS on 10-13-2026

City of Walthourville
Mayor and Council Meeting Minutes
September 22, 2026 @ 6:00 PM
Walthourville Police Department

I. Call to Order: The meeting was called to order at 6:00 PM by Mayor Sarah B. Hayes.

II. Roll Call: In addition to Mayor Sarah B. Hayes, the following members of council were present: Mayor Pro Tem Mitchell Boston, Councilmember Robert Dodd, Councilmember Patrick Underwood and Councilmember Bridgette Kelly.

Members Absent: Councilmember Luciria Luckey Lovette

The attendance of the Council constituted a quorum.

Attorney Linnie Durden was present for Attorney Luke R. Moses.

III. The invocation was given by Mayor Pro Tem Mitchell Boston.

IV. The Pledge of Allegiance was recited in unison.

V. Approval of Agenda: The motion to approve September 8, 2026, Regular Council Meeting Agenda was made by Councilmember Kelly and the second was added by Councilmember Dodd.

Vote: 4-0: Motion Passed.

VI. Approval of Minutes: The motion to approve the following minutes were:

- September 8, 2026, Regular Meeting Minutes, the motion to approve was made by Mayor Pro Tem Boston and the second was added by Councilmember Dodd. Vote: 3-1: Motion Passed.

  Councilmember Underwood opposed it because he was absent from the September 8, 2026, meeting.

- September 8, 2026, Executive Session Meeting Minutes, the motion to approve was made by Councilmember Dodd and the second was added by Mayor Pro Tem Boston.

VII. Presentation

No presentations were recorded.

VIII. Agenda Items:

1.LCPC — Business License Request for Sky Haus Café — Ms. Lori Parks

The request was for a business license for Sky Haus Café, owned by Kristy Cantrell, at 4981 West Oglethorpe Highway, Suite 7, in the C-3 district. The café will offer salads, sandwiches, drinks, and breakfast, lunch, and dinner service without fried food. Ms. Cantrell stated that she began as a catering company, anticipated initially operating during earlier and midday hours before considering evening hours, and would continue catering. The motion to approve was made by Councilmember Dodd and the second was added by Councilmember Underwood. Vote: 4-0: Motion Passed.

2. LCPC — Business License Request for Precious Hands Cleaning Service Ms. Lori Parks

The request was for a business license for Precious Hands Cleaning Service, owned by Carlette Moran, at 129 Vandiver Road, in the R-8 district. The proposed home-based business will provide mobile residential and commercial cleaning services and use a room in the home for business operations. Ms. Moran stated that she had performed cleaning work for more than 10 years and had operated her own business for three years. The motion to approve was made by Mayor Pro Tem Boston and the second was added by Councilmember Kelly. Vote: 4-0: Motion Passed.

3. LCPC — Business License Request for Perfectly Coiled Salon Ms. Lori Parks

The request was for a business license for Perfectly Coiled Salon, owned by Tyana Carlashia Brown, at 4981 West Oglethorpe Highway, Suite 18, in the C-3 district. The salon will specialize in microlocks, natural hair services, locs, and braids. The applicant stated that the intended hours were 6:00 AM to 6:00 PM, including weekend service. The motion to approve was made by Mayor Pro Tem Boston and the second was added by Councilmember Underwood. Vote: 4-0: Motion Passed.

4. City of Walthourville — SPLOST 8 Update Mayor Sarah B. Hayes

Mayor Hayes reported that the SPLOST 8 group was awaiting a packet from the County Attorney for review and signoff by the cities. She stated that the City's project information had been received and that the City's SPLOST allocation had increased. The City will review the intergovernmental agreement when it is completed.

5 .City of Walthourville — High Life Smoke Shop Update Mayor Sarah B. Hayes

Mayor Hayes reported that she visited High Life Smoke Shop after another event and spoke with Mr. Andrews, who operates the business. She stated that security was in place and parking-lot activity was under control. Mr. Andrews apologized for the prior event, when he was out of state, and is working with LCPC to obtain the paperwork required for special events. No action taken.

6. City of Walthourville — Allenhurst Fire Services IGA Mayor Sarah B. Hayes

Mayor Hayes reported that she was working with the City Attorney and the Mayor of Allenhurst on a plan for an intergovernmental agreement for fire services. Council discussed the scheduled October 1 discontinuation of the fire fee, the need for the official tax digest and structure information, and the City's cost of providing fire protection to Allenhurst.

Chief Maxwell stated that a tiered service proposal could be provided but that the department did not have a fixed cost per call. He recommended consideration of a new one-year agreement beginning October 1, 2026, using an annual payment amount acceptable to Allenhurst, with a per diem calculation if there were a lapse before execution. He stated that the tax digest would provide more concrete data for establishing a rate, while noting that existing fire-fee collections had established the current funding approach.

Council discussed the relationship between call volume, service level, commercial growth, and the financial impact of providing fire service. No rate or agreement was approved. Mayor Hayes stated that she would consult with the City Attorney and the Mayor of Flemington and meet with Chief Maxwell after receiving the requested information.

7. City of Walthourville — Audits Update — Councilmember Bridgette Kelly

Councilmember Kelly reported that the audit information had been provided to Council at the prior meeting. She stated that, according to the auditors, the 2021 audit was expected to be completed in October and that subsequent years should require less time once that audit is complete.

Council discussed establishing a completion timeline for the remaining audits, seeking regular milestone updates, and identifying any information that delays completion. Councilmember Kelly agreed to communicate with the auditors regarding a target completion date and the reasons for any delay.

8. City of Walthourville — Elimination of the City's Insurance Benefits for Employees- Councilmembers

Council discussed replacing City-sponsored GMA coverage with an employee health-care reimbursement. Members considered reimbursement of documented premiums and eligible health-care expenses up to $400 per month and a direct primary-care membership estimated at $59 per employee per month. The discussion cited average City-paid premiums of approximately $1,300 per employee per month, total annual insurance costs of nearly $300,000, and anticipated savings of roughly $200,000.

Council approved an employee health benefit modification providing reimbursement up to $400 beginning January 2027, they stated the employees would have to bring in proof of their insurance. The motion to terminate GMA's Health, Dental, Prescription, and Vision was made by Councilmember Underwood and the second was added by Mayor Pro Tem Boston. Vote: 4-0: Motion Passed.

9. City of Walthourville — Employee's Wage Reduction — Councilmembers

Council discussed the consultant's wage recommendations, job descriptions, Fair Labor Standards Act classifications, current employee compensation, and fiscal constraints. Members discussed whether changes should apply to current employees or only to future employees and were asked to submit outstanding questions to the consultant before further consideration. No formal action on employee wage reductions was officially taken, yet.

10. City of Walthourville — City Employees Employment Classification (Exempt versus Non-Exempt) — Councilmembers

Council discussed salary classifications for department heads and supervisors and further review of public-safety classifications under the Fair Labor Standards Act, including the 80-hour work period. Council approved placing all department heads and supervisors on salary effective January 2027. Public-safety classifications will be addressed separately. The motion to approve was made by Councilmember Kelly and the second was added by Councilmember Underwood. Vote: 4-0: Motion Passed.

IX. Citizens Comments — Walthourville Citizens

No citizen comment cards were presented.

X. Department Reports

Public Works

Mr. Dave Martin

Mr. Martin reported that Public Works was cutting grass, collecting litter, dressing driveways, patching roads, and assisting the Water Department with tap-ins. He stated that dirt roads require additional patching but that budgeted funds were unavailable for fill material. He reported that concrete restoration across the street on Davis Road was anticipated when concrete delivery could be coordinated. Council requested notice of any road damage associated with bypass construction.

Water Department — Mr. Patrick Golphin

Mr. Golphin was unavailable because of a water emergency in the city. No Water Department report was presented.

Fire Department — Chief Nicolas Maxwell

Chief Maxwell reported 56 calls for service since the prior meeting: 40 medical calls, nine motor vehicle accidents, two fires, and five miscellaneous calls. He reported the department's participation in September 11 memorial events and stated that the department had welcomed a new child to the family of Inspector Cornelius Butler. Council requested Allenhurst-specific call information for follow-up.

Chief Maxwell reported that the Fire Department salary line was approximately 95 percent expended through the third quarter because the adopted funding did not cover all positions that continued to be staffed. He also reported unplanned fire-station air-conditioning and ladder-truck mechanical repairs. He stated that a budget amendment or reallocation, or a legislative decision regarding staffing, would be required to address the remaining fiscal year costs. No action was taken.

Police Department — Major Anthony Hooker

Chief Reed was attending the Chiefs Annual Conference, and the report was given by Major Anthony Hooker. The Police Department representative reported 256 dispatched calls since the prior meeting, 28 reports, nine traffic accidents, 60 citations, and 24 warnings. The report stated that officers had completed required Governor's Initiative training and that departmental instructors would receive Taser instructor training for the new Taser 10 devices. Technology fee revenue of $2,550 and pretrial-diversion revenue of $6,299 were reported.

The representative reported an impending officer departure and stated that the department would document periods without Walthourville Police Department coverage and Liberty County response times. Council also discussed the absence of a public defender at the two most recent court dates. Mayor Hayes reported that the matter was being addressed and that the judge had identified a possible public defender; cases requiring a public defender could be continued in January 2027.

XI. Elected Officials' Comments

Mayor Pro Tem Mitchell Boston stated that the City should apply dates, financial figures, and accountability to its work on audits, the budget, employee compensation, classifications, benefits, and service costs. He stated that Council should use actual numbers to make decisions necessary to balance the budget and communicate clearly with employees regarding the City's financial condition.

Councilmember Patrick Underwood encouraged residents to participate in Read Week by volunteering to read at schools and reading with children. He also stated that Council's role is to establish policy, review matters before it, and provide oversight, while the Mayor's office manages day-to-day operations.

Councilmember Bridgette Kelly stated that difficult decisions were needed because of their budgetary effect and asked when the Fiscal Year 2026 budget would be amended to account for the discontinued fire fee. Staff reported that CKH was preparing the budget amendment, and Council discussed consideration of the amendment after receiving the information.

Councilmember Luciria Luckey Lovette was absent.

Councilmember Robert Dodd had no comments.

Additional Council discussion addressed the status of federal payroll-tax payments, the review of the CKH services agreement, and departmental credit-card statements. Staff reported that current payroll taxes were being paid, while historical arrears remained under review with CKH and the Internal Revenue Service. Councilmembers were asked to identify remaining credit-card statement questions for the following week's budget meeting.

XII. Mayor's Updates — Mayor Sarah B. Hayes

Mayor Hayes reminded the Council that Ethics Training would be held on October 13, 2026, in Richmond Hill, Georgia, and noted that several Councilmembers would be traveling to Young Harris, Georgia, for training. She also advised that the Georgia Municipal Association (GMA) would hold the District 12 Fall Meeting on October 29, 2026, in Richmond Hill. City Clerk Moss offered to register the elected officials who wished to attend. Lastly, Mayor Hayes stated that she would speak with the City Attorney and Mayor Willis of Allenhurst.

XIII. Executive Session — None

XIV. Adjournment

At 8:00 PM the motion to adjourn was made by Councilmember Dodd and the second was added by Councilmember Kelly. Vote: 4-0: Motion Carried.

DRAFT

Rezoning Petition 2026-34-W

A rezoning petition was submitted by Goose Creek LLC , on behalf of David Smiley, owner, to rezone 0.85 acres, from R-8 (Single-family Residential-8) to ATR (Attached Residential) for a nine lot town home development. Property is located off Busbee Road, Walthourville, and is further described as LCTM parcels 041B024 and 041B025.

Public Notification

Variance 2026-32-LC
A variance request has been submitted ' ·· John F. Kennedy, to reduce : required 25-foot side yard se ack to 15 feet for a metal carp rt. The property is located at 475 Live Oak Church Road in the unincorporated Liberty County, LCTM Parcel 036002, and is bounded now or formerly as follows: NORTH by lands of City of Hinesville, Piedmont Ave and Kwansi F. Cooke; SOUTH by lands of Newbridge Residential Parks LLC; EAST by lands of Griffin Park Subdivision Homeowners Association; WEST by lands of Erika G. Hart and Newbridge residential Parks, LLC.

Rezoning Petition / PUD Amendment 2026-33-LC
A rezoning petition was submitted by Laurel View Properties, LLC for a PUD Amendment at Laurel View. Property is located off Islands Highway in unincorporated Liberty County, LCTM Parcels 265043, 283002 and 302001. Property is bounded now or formerly as follows: NORTH by lands of Laurel View Properties; and EAST by lands The Bluffs at Laurel View, LLC; and SOUTH by lands of the Liberty County Industrial Authority; WEST by lands of the Liberty County Industrial Authority.

Rezoning Petition 2026-34-W
A rezoning petition was submitted by Goose Creek, LLC, on behalf of owner David Smiley, to rezone 0.85 acres ± from R-8 (Single-family Residential-8) to ATR (Attached Residential) for a 9-lot town home development. Property is located off Busbee Road in the City of Walthourville, LCTM Parcels 041B024 and 041B025. Property is bounded now or formerly as follows: NORTH by lands of Clarence H. Fletcher and ETAL and Busbee Road; SOUTH by the CXS Railroad; EAST by lands of Maxine and Carl O. Gaskin; WEST by lands of City of Walthourville.

Rezoning Petition 2026-36-LC
A rezoning petition was submitted by Virginia and James Byars, to rezone 1.00 acre ± (portion thereof) from R-12 (Single-family Residential-12) to R-8 (Single-family Residential-8) for placement of a double-wide manufactured home. Property is located at 340 Rye Patch Road in the unincorporated area of Liberty County, LCTM Parcel is 030019. Property is bounded now or formerly as follows: NORTH by Rye Patch Road and lands of Jason L. Hodges; SOUTH by lands of Anthony Roberts and Parrish Crossing Homeowners Inc; EAST by lands of William David McDonald; WEST by lands of Daniel C. and Marilyn Creasy.

Public Hearing to be Held by the LCPC
The Liberty Consolidated Planning Commission will hold a public hearing on September 15, 2026, at 4:30 p.m., at the Liberty County Courthouse Annex, 112 North Main Street, 2nd floor, in Hinesville.

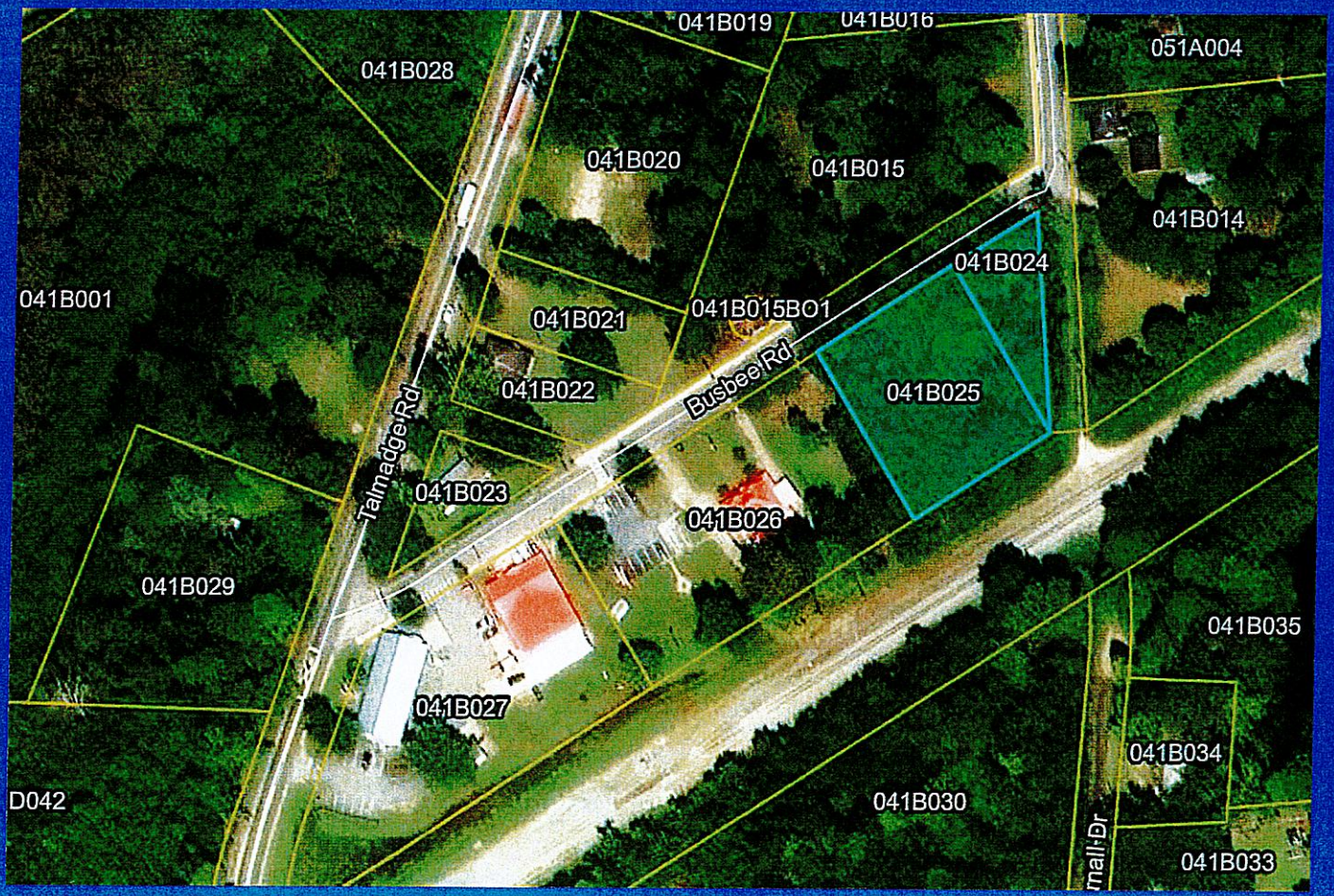
Public Hearings to be Held by the Applicable Governing Authority:
The Liberty County Board of Commissioners will hold a public hearing on October 6, 2026, at 6:00 p.m., at the Liberty County Courthouse Annex, 112 N. Main Street, in Hinesville.
The City of Walthourville will hold a public hearing on October 13, 2026, at 6:00 p.m., at the Walthourville police Department, 192B Talmadge Road, Walthourville.
54466 8.27.26 RL



Liberty Consolidated Planning Commission

October 13, 2026

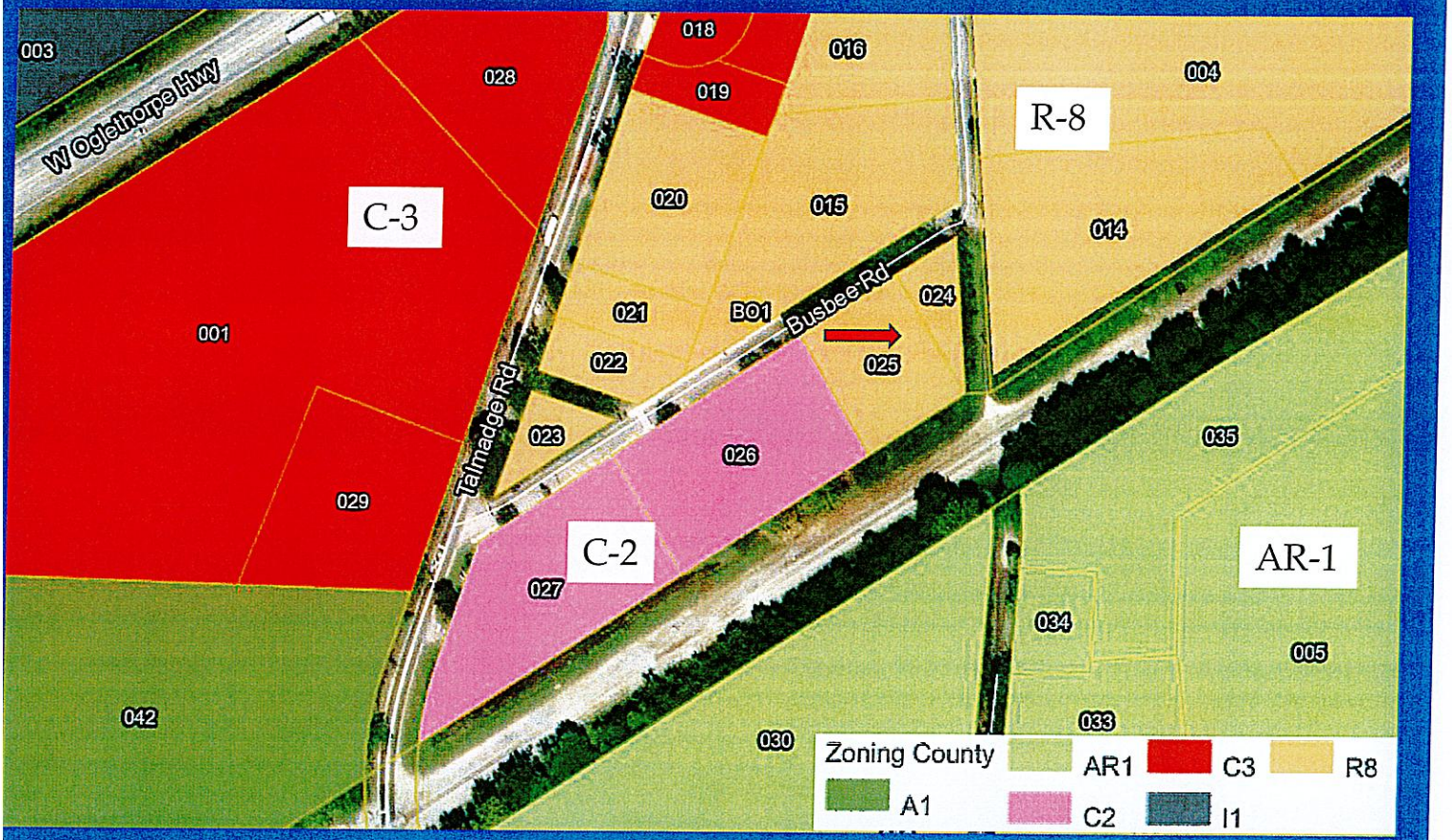
Vicinity Map



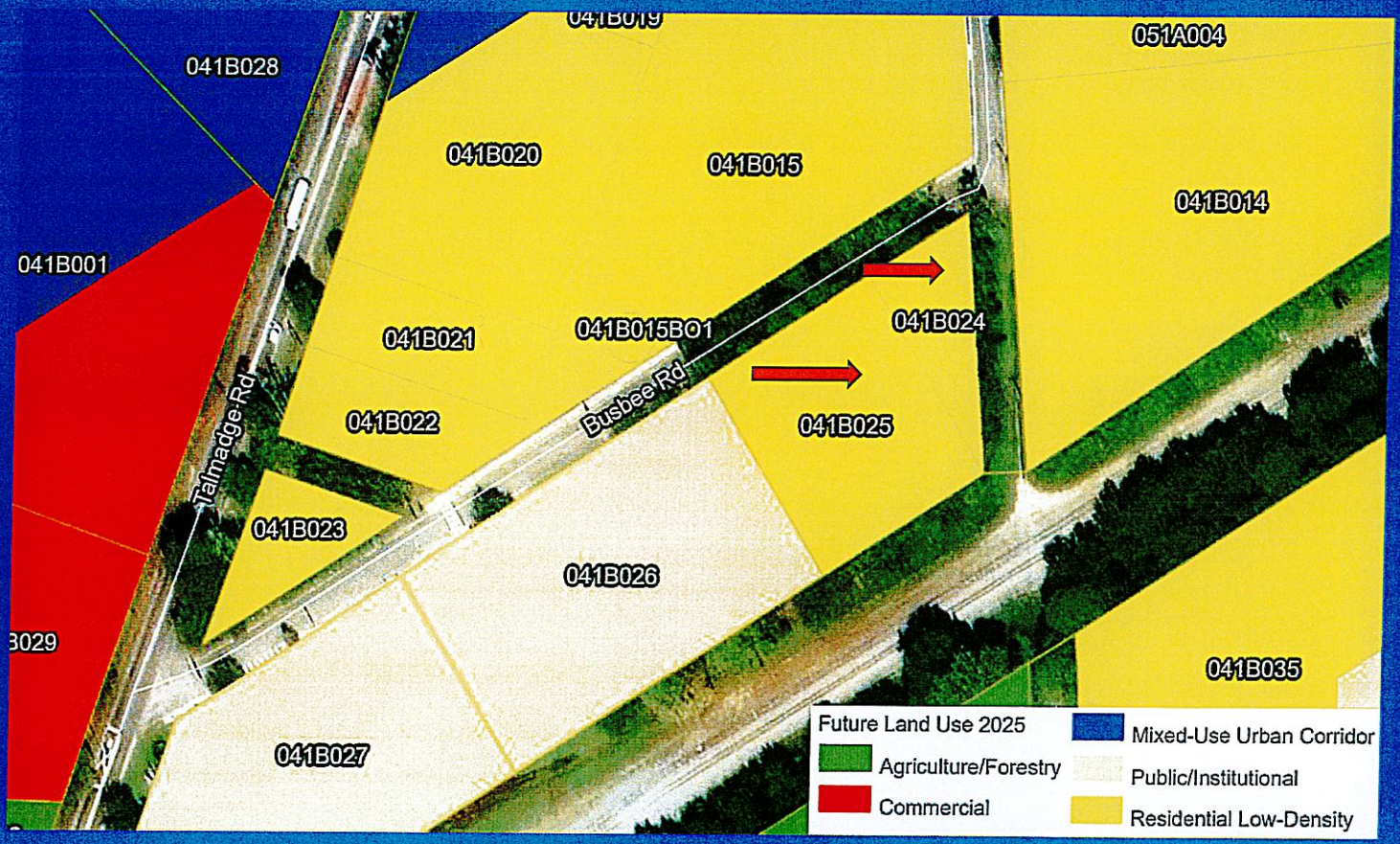
Liberty Consolidated Planning Commission

October 13, 2026

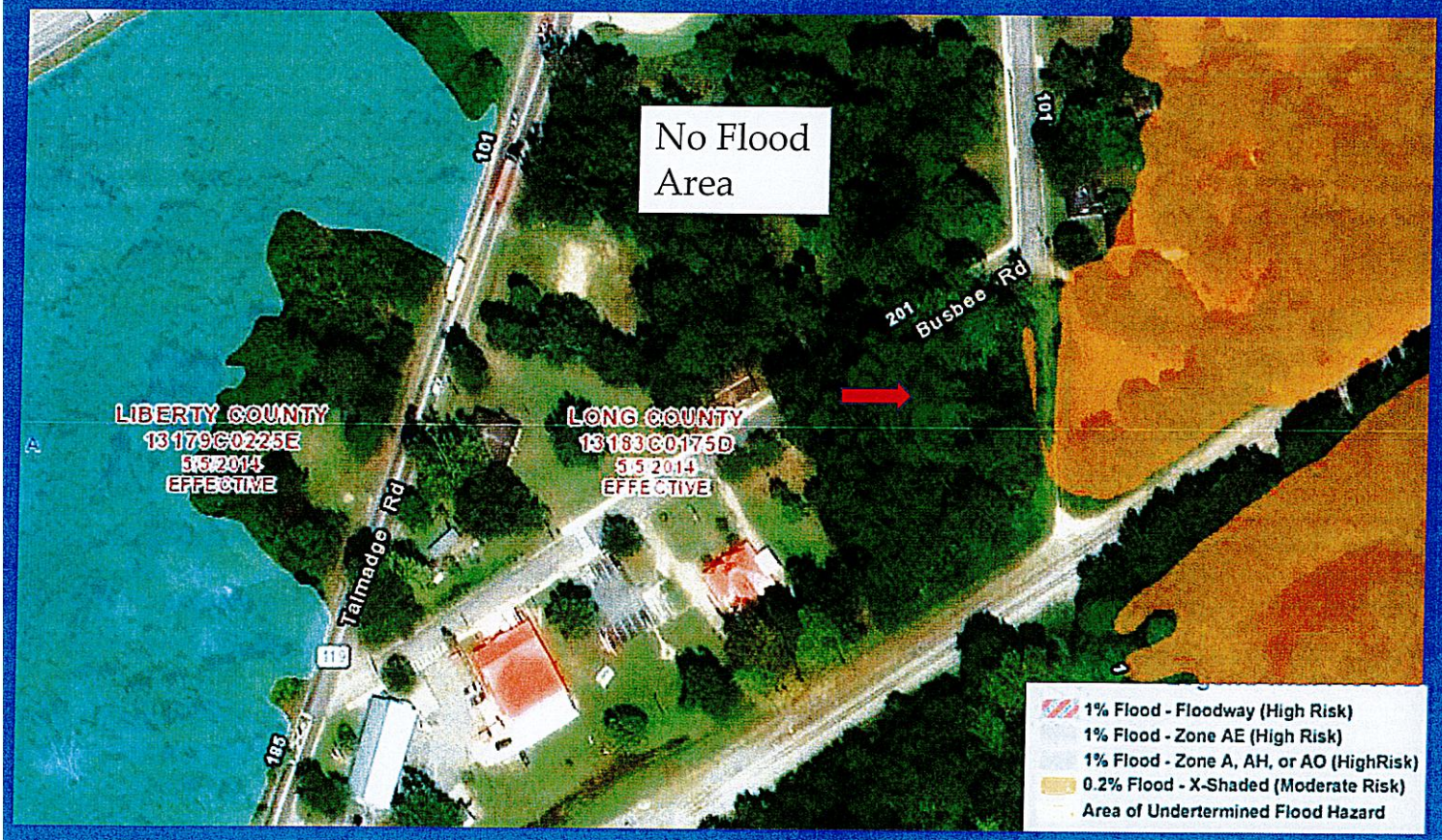
Zoning Map


003
W Oglethorpe Hwy
028
018
019
016
004
R-8
C-3
020
015
014
001
021
BO1
Busbee Rd
024
022
025
Talmadge Rd
023
026
035
029
C-2
AR-1
027
034
005
042
033
030
Zoning County
AR1
C3
R8
A1
C2
I1

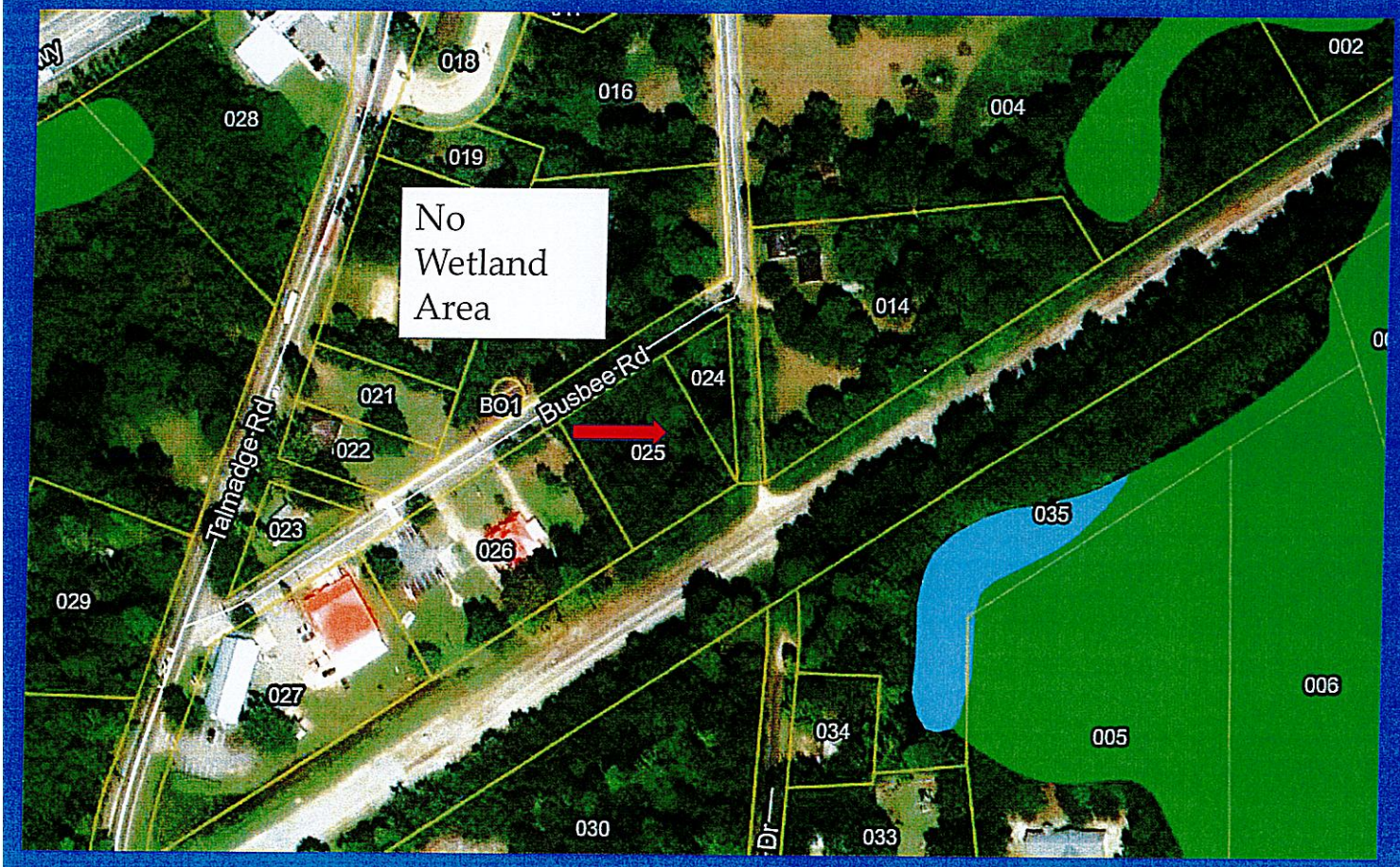
Future Land Use Map



Flood Map


No Flood Area
LIBERTY COUNTY
13179C0225E
5/5/2014
EFFECTIVE
LONG COUNTY
13183C0175D
5/5/2014
EFFECTIVE
101
101
201
Busbee Rd
Talmadge Rd
119
196
1% Flood - Floodway (High Risk)
1% Flood - Zone AE (High Risk)
1% Flood - Zone A, AH, or AO (HighRisk)
0.2% Flood - X-Shaded (Moderate Risk)
Area of Undertermined Flood Hazard

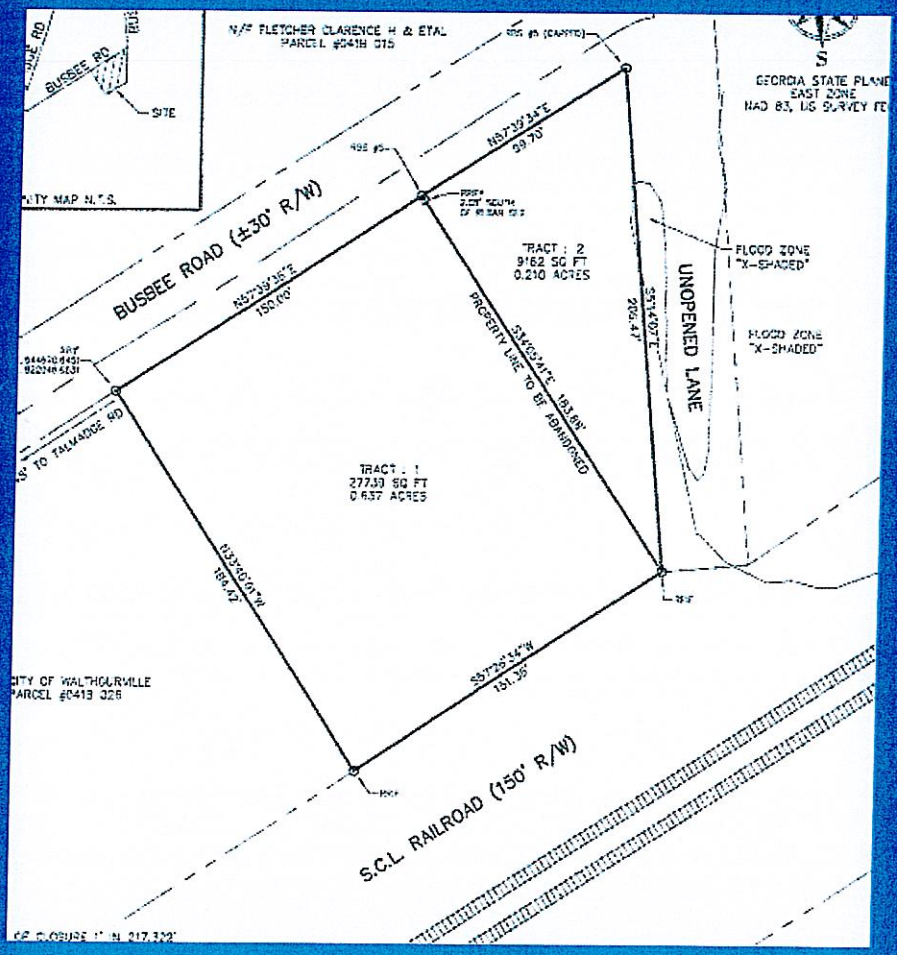
Wetlands Map



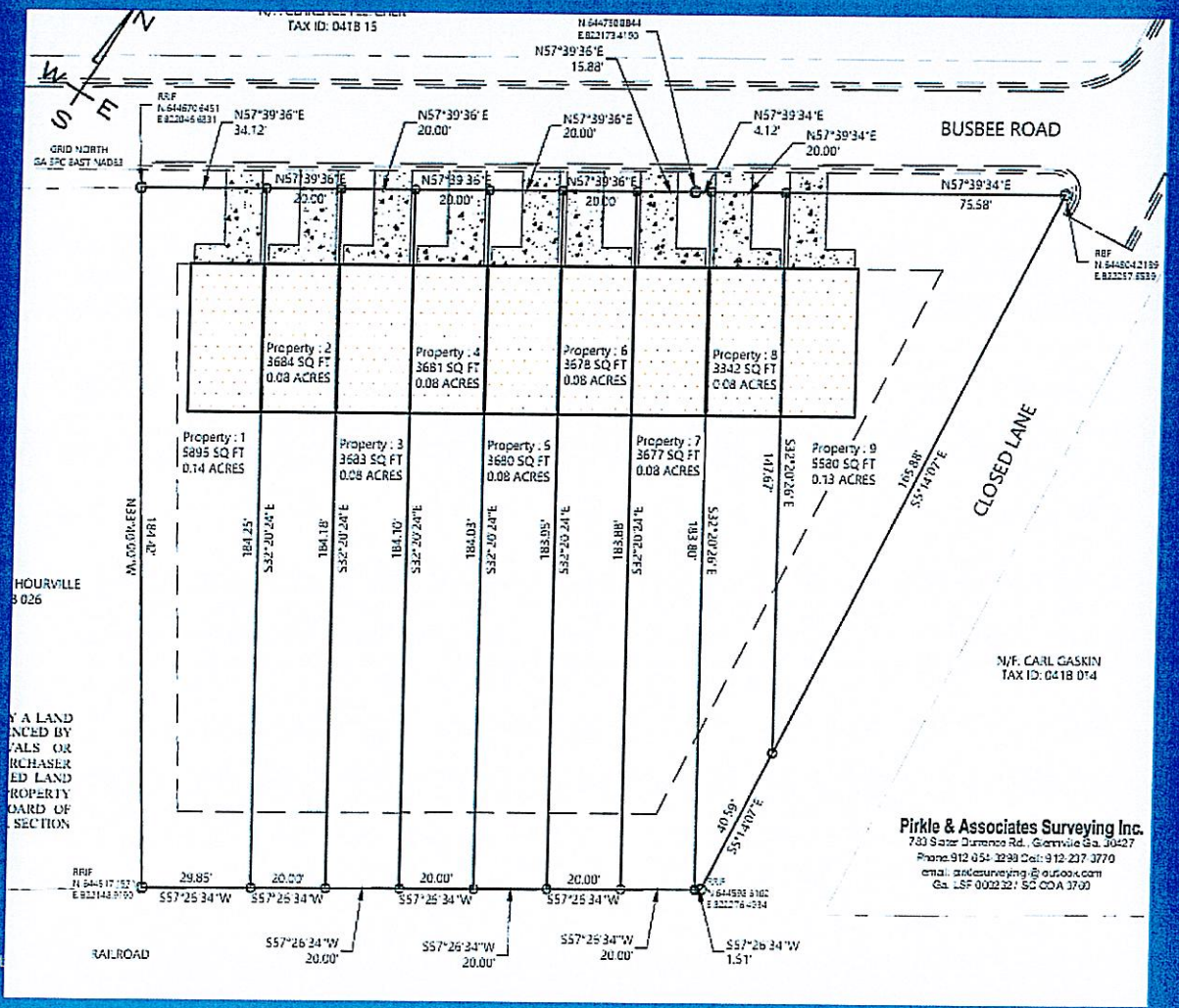
Liberty Consolidated Planning Commission

October 13, 2026

Survey


BUSSEE ROAD
SITE
CITY MAP N.T.S.
N/F FLETCHER CLARENCE H & ETAL
PARCEL #041H 015
GEORGIA STATE PLANE
EAST ZONE
NAD 83, US SURVEY FE
N57°39'34"E
99.70'
BUSSEE ROAD (±50' R/W)
N57°39'34"E
150.00'
TRACT : 2
9162 SQ FT
0.210 ACRES
FLOOD ZONE
"X-SHADED"
FLOOD ZONE
"X-SHADED"
UNOPENED LANE
S31°40'27"E
205.47'
PROPERTY LINE TO BE ABANDONED
S32°05'41"E 183.89'
TRACT : 1
27733 SQ FT
0.637 ACRES
N33°40'01"W
189.42'
S57°29'14"W
151.35'
CITY OF WALTHOURVILLE
PARCEL #041B 026
S.C.L. RAILROAD (150' R/W)

Concept Plan



Applicant Narrative

REZONING NARRATIVE FOR ATR

The subject property consists of the parcels identified by Tax ID 041B 025 and 041B 024, situated along Busbee Road and totaling approximately 0.85 acres (0.64 and 0.21 acres, respectively). The property is presently partially wooded and is currently zoned R-8 (Single-family Residential-8).

The applicant is requesting rezoning of the property to ATR (Attached Residential) to facilitate the development of nine townhome lots. This proposed rezoning is consistent with the established zoning and use patterns in the surrounding area. The neighboring property to the west is zoned C-2 (General Commercial), and other properties in the vicinity are zoned C-3 (Highway Commercial). All lots in the proposed subdivision will meet or exceed the applicable dimensional and development standards outlined below:

Minimum Lot Area	2,000 square feet
Minimum Lot Width at Building Line	20 feet
Minimum Front Yard	20 feet
Minimum Side Yard (Interior)	10 feet
Minimum Side Yard Street	20 feet
Minimum Rear Yard	20 feet









Zoning Analysis

1. Does this property have reasonable economic value as currently zoned?
   - *Yes.*
2. Does the proposed use conform to the Fort Stewart Joint Land Use Study (JLUS)?
   - *Yes.*
3. Does the proposed use conform to the Liberty County Comprehensive Plan?
   - *Yes, the Comprehensive Plan identifies the future land use a Residential, Low-Density in which ATR is a compatible zoning district.*

Zoning Analysis

4. Will there be an adverse effect on the value and usability of nearby properties?
   - *No.*
5. Is the proposed use suitable in view of nearby uses?
   - *Yes.*
6. Will the zoning proposal create an undue burden on transportation including streets and transit, and on schools, utilities, or the provision of public safety?
   - *No.*

Zoning Analysis

7. Would this allow a short-term gain at the expense of our local long-term goals?
   - *No.*
8. Would this change cause a "domino effect" ?
   - *No.*
9. Are there unique historical sites which may be adversely impacted?
   - *None noted.*

Zoning Analysis

10. Is this parcel in a flood hazard area?
    - *No.*
11. Is it spot zoning and unrelated to the existing pattern of development?
    - *No.*
12. Are there unique conditions which support approval or denial?
    - *No.*

LCPC Recommendation

Approval

Rezoning Petition 2026-34-W

Conditions

Standard and Special

Standard Conditions

1. The applicant must obtain all required local, state and federal licenses and permits prior to commencement of any construction.
2. All plans, documents, materials, and statements contained or implied in this application are considered a condition of this action.
3. No change or deviation from the conditions of approval are allowed without prior notification and approval of the Director of the LCPC or the Planning Commission, and the approving governmental authority.

LCPC Recommendation

Approval

Rezoning Petition 2026-34-W

Conditions

Standard and Special

Special Condition

A 6-foot-high wooden fence shall be required along the side property line that abuts The City of Walthourville City Hall property.


Liberty Consolidated
LCPC
Est. 2005
Planning Commission

Liberty Consolidated Planning Commission – Report

Governing Authority: The City of Walthourville

Mayor & Council Date: October 13, 2026

Business License: Special Event Permit for High Life Vape

Business Owner: Charles (Jay) Edwards (Leases the property)

Address: 245 Slaten Street

Zoned: C-3 (Highway Commercial District)

Comments: The property owner is under No 1 China Restaurant Inc. Community Halloween Outdoor Event October 31, 2026 – November 1, 2026

Recommendation: Zoning Approval

LCPC Staff: Lori Parks 10-7-26

Lori Parks
Zoning Administrator

Date

City of Walthourville Business License Division

SPECIAL EVENT PERMIT

This application must be completed and submitted 21 Days Prior to the Outdoor Event

Please do not begin advertising your event until your application is approved.

Applicant information

Name: Javan Edwards

Business: High life drive thru

Business Address 245 Slaten St

Mailing Address 245 Slaten St

Home Address 927 primrose lane City hinesville State GA Zip 31313

Email Address eJavon635@gmail.com 912-622-3968

Address of Outdoor Event: 245 Slaten St

Date/Time of Outdoor Event:

Beginning Date: 10/31 End Date: 11/1

Event Time: 8 AM / (PM) until 1 (AM) / PM

Set-Up Time: 7 AM / (PM)

Break-Down Time: 1 (AM) / PM

Event Type: ☐ Private **no more than three (3) days duration in which alcohol is served/sold by a Licensed Alcoholic Beverage Caterer or bona fide nonprofit organization**

☑ Public **no more than three (3) days duration**

Anticipated Number of Participants: 100-150

Alcohol will be: ☒ Sold ☒ Served NO alcohol ICE Food Will Be: ☑ Sold ☐ Served Onsite Cooking ☑ Yes ☐ No

Has a Food Service permit been granted? ☐ Yes ☐ No ☐ By The Department of Public Health ☐ N/A

Will Tents be used? ☑ Yes ☐ No How many? 3+ Will sound amplification equipment be used? ☑ Yes ☐ No

Will artificial lighting be used? ☑ Yes ☐ No Will a sign or other type of display be used? ☐ Yes ☑ No

Detailed Description of Outdoor Event: (Include information about activities, structures, vendors, merchandise, etc.)

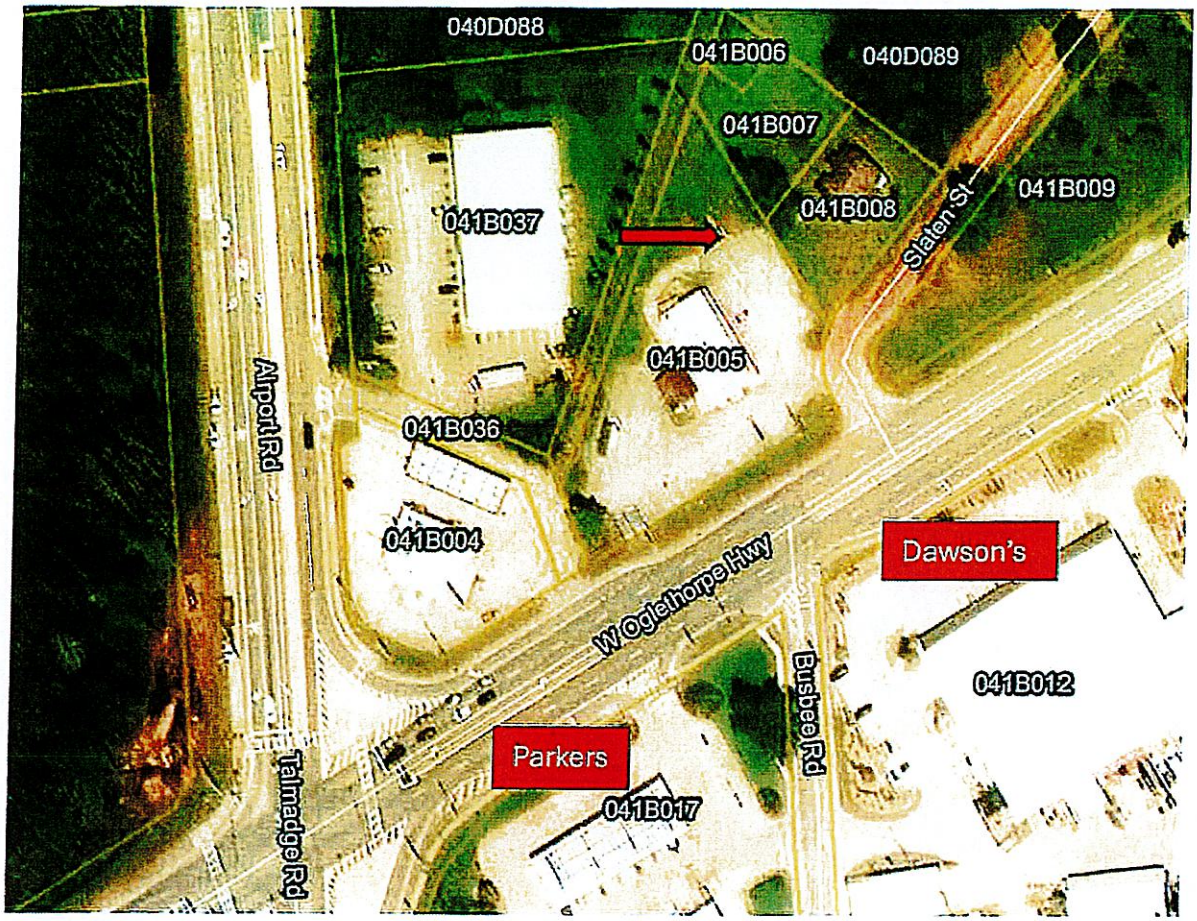
Community halloween event at our business

PRINTED NAME AND SIGNATURE OF APPLICANT: Javan Edwards / Javan Edwards ***DATE:*** 9 / 15 / 26

I acknowledge and affirm that this Outdoor Event will occur in accordance with the terms and conditions stipulated therein of the permit.

PRINTED NAME AND SIGNATURE OF PROPERTY OWNER Cai Lan By ***Date:*** 10 / 2 / 2026

Mailing Address: P.O Box K, Walthourville, GA 31333
Office Location: 222 Busbee Road, Walthourville, GA 31333
Phone: (912) 368-7501
Web site address: www.cityofwalthourville.com


040D088
041B006
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041B007
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041B009
Slaten St
041B037
041B005
Airport Rd
041B036
041B004
W Oglethorpe Hwy
Dawson's
041B012
Bushee Rd
Parkers
041B017
Talmadge Rd

CKH
Consulting LLC

September 24, 2026

City of Walthourville
ATTN: The Honorable Sarah Hayes, Mayor
222 Busbee Road
Walthourville, GA 31333

RE: Augmentation and Support for Accounting, Payroll Tax & Financial Reporting

Dear Mayor Hayes:

The purpose of this engagement letter is twofold: firstly, to memorialize the current scope of work as defined in our meeting of May 24, 2024; and secondly, to confirm the additional areas of activity that will begin from June 1, 2026.

CKH Consulting, LLC ("CKH," "we," or "our") is pleased to provide this engagement letter to the City of Walthourville, Georgia (the "City") confirming the terms of CKH's ongoing augmentation and support services in the functional areas of accounting, payroll tax, and financial reporting, in support of the City's finance personnel, as described in this letter.

CKH has provided accounting and financial reporting support to the City on a continuing basis since 2024. This letter documents in writing the terms of that ongoing engagement, which spans payroll tax compliance and the remediation of prior-period payroll tax matters, budget preparation and cash-flow analysis, and monthly close and financial statement preparation. This staff augmentation engagement is performed in accordance with the AICPA Statements on Standards for Consulting Services (SSCS) and, as a result, does not include any audit or attest services.

This letter confirms our understanding of the objectives of the engagement and the nature and limitations of the services we will provide. The professional services described herein will be governed by the terms of this agreement.

This engagement will be performed out of our Atlanta, Georgia office. Key personnel from CKH for this engagement include, but not limited to:

- Engagement Manager: Mr. Kyle Heyl
- Budgeting Lead: Mr. Kenneth Dandy
- Month End Lead: Mr. Alfred Gbla
- Payroll Lead: Mrs. Yvette Hasbrouck

Should you have any questions, please contact:

- Mr. Bill Webb, Director of Operations — (423)-902-1053 | billw@ckhgroup.com
- Mr. Roger Nixon, Vice President of Business Development — (678)-634-6295 | rogern@ckhgroup.com
- Mr. Nick Catrakilis, Executive Chairman — (770)-495-9077 | nickc@ckhgroup.com

CKH
Consulting LLC

1. Engagement Objectives and Scope

1.1. Historical Services

CKH has provided supplemental staff to assist the City's finance division since April 2024, following a meeting held at the City offices on May 24, 2024. Through May 2026, those services, performed under City management supervision and review, consisted of:

- Monthly close and financial reporting
- ACH payment processing and tax-collection tracking,
- capital asset and lease scheduling,
- budget preparation and cash-flow analysis,
- bank reconciliation,
- training of City staff on the QS-1 accounting system and the establishment of repeatable monthly processes,
- and audit-readiness support, beginning with fiscal year 2021 (FY2020 being the last completed audit), to position the City to pursue grant funding.

CKH personnel were supervised by Ms. Shana Moss, City Clerk, and Ms. Ivy Norris of the City's finance office, both of whom are knowledgeable in the areas in which CKH personnel assisted.

1.2. Scope of Services from June 2026 Onward

Effective June 1, 2026, CKH continues to provide the services described in Section 1.1 and, further to the meeting held at the City offices in Walthourville on May 28, 2026, between CKH (represented by Mr. Bill Webb and Mr. Harry Catrakilis, CPA) and the City (represented by Ms. Shana Moss, City Clerk, and Ms. Ivy Norris), the following objectives were **added to** the scope of the engagement:

- Expand the monthly close to include a review of balance sheet accounts.
- On a quarterly basis reconcile critical accounts on both the balance sheet and profit and loss statement.
- The orderly remediation of outstanding prior-period payroll tax matters with the IRS and the Georgia Department of Labor.
- Continued assistance with the City's payroll-related activities, including payroll tax deposits, filings, and correspondence with taxing authorities, until the City engages an external payroll provider.

This arrangement allows the City and CKH to provide the ongoing services described below on a recurring monthly basis, drawing on system access, reporting templates, and working knowledge of the City's records already established over the course of the engagement.

CKH personnel are supervised by Ms. Shana Moss, City Clerk, and Ms. Ivy Norris of the City's finance office, both of whom are knowledgeable in the areas in which CKH personnel are assisting and performing tasks.

Recurring Service Duties

Effective June 1, 2026, CKH will perform the following recurring service duties, in addition to the services described in Section 1.1 above, in the order presented. Tasks may overlap where dependencies permit, but the sequence represents the critical path.

Task ID	Task	Explanation
1	**Payroll Tax Compliance & Ongoing Payroll Support**	Prepare and file the City's quarterly federal employment tax returns (Form 941), Georgia state withholding returns, and Department of Labor (DOL) returns. Calculate the City's federal and Georgia payroll tax deposits for each pay period and, upon the City's written approval of each payment, remit the deposits through EFTPS and the applicable Georgia Department of Revenue and Department of Labor portals, or

Task ID	Task	Explanation
		assist the City in doing so. File any quarterly returns that remain unfiled as of the execution of this letter, and respond to related notices and correspondence from taxing authorities. CKH will continue to assist the City with these payroll-related activities until the City engages an external payroll provider, as described in Section 1.4.
2	**Prior-Period Payroll Tax Remediation**	Reconcile and resolve outstanding payroll tax balances with the IRS and the Georgia DOL, including coordination on processed and pending quarters. Represent the City before the IRS under a Power of Attorney (Form 2848) and reconcile annual wage statements (Forms W-2/W-3) and SSA wage reporting
3	**Financial Statement Preparation**	Prepare the City's periodic financial statements — balance sheet, revenue report, and expenditure report — for management's use and provide periodic financial updates.
4	**Quarterly critical financial statement accounts reconciliations**	Every quarter CKH will provide the City employees with reconciliations of critical accounts for their review and approval, which includes but is not limited to the critical accounts agreed with the City. This list will be updated from time to time based on the review of the financial statements.
5	**Financial recommendations & Target Goals**	Provide ongoing advisory recommendations informed by CKH's exposure to best practices across comparable local governments, to City leadership on the City's financial position, reserve levels, and progress toward budget and funding targets. Recommendations are advisory; management decisions remain with the City.
6	**Audit preparation support (current year)**	In addition to the support given on delinquent years CKH staff will assist the City by preparing for review by the auditor and City leadership information requested by the auditor.

1.3. Nature of Engagement

Client Responsibilities (for both periods from April 2024 Onward)

Your management agrees to:

- making all management decisions and performing all management functions including determining account coding and approving all proposed journal entries;
- accept responsibility for supervising the personnel provided, including directing and reviewing their work, and evaluating the results of work performed; and
- establish and maintain internal controls over your procedures as well as monitor ongoing activities.
- CKH personnel do not have any managerial autonomy. All work is subject to review and approval from the Mayor, City Clerk, and Finance Director.
- All cash disbursements can be prepared by CKH personnel but only Mayor, City Clerk, and Finance Director can approve, release and/or execute payments.

The City will continue to provide timely access to its records — including financial statements, bank statements, general ledger detail, payroll tax filings, and any notices from regulatory and governmental authorities — as needed for CKH to perform the services on an ongoing basis.

CKH Responsibilities (for both periods from April 2024 Onward)

CKH will perform the services described above in accordance with the Statements on Standards for Consulting Services issued by the American Institute of Certified Public Accountants (AICPA). Because these services include assistance in maintaining accounting records and preparing financial statements for the City, CKH is

not independent with respect to the City under applicable AICPA and Government Auditing Standards (GAGAS) independence rules. Accordingly, CKH will not serve as the independent auditor of the City for any period during which it provides the services described in this letter.

This engagement is a staff augmentation engagement. It is not an audit, review, or other form of attestation engagement under generally accepted auditing standards, Government Auditing Standards, or any other professional standards applicable to assurance services.

Accordingly:

- We will not express an opinion or provide any level of assurance on the City's financial statements, internal controls, or compliance. However, to the extent appropriate and without impairing CKH's independence with respect to the City, we may provide recommendations on how to improve internal controls, compliance and accounting practices.
- We will not perform procedures designed to detect fraud. However, we will inform you of any material errors and any fraud or illegal acts that come to our attention. In addition, we will report to you any evidence or information that comes to our attention during the performance of our services regarding illegal acts that may have occurred.
- Our procedures will be limited to those described in this agreement and any additional procedures mutually agreed upon in writing.

The City is responsible for:

- Providing complete and accurate records, reports, and access to relevant systems, including the City's accounting records and its bank account information.
- Ensuring that all information provided to CKH is accurate and complete to the best of its knowledge.
- Making management decisions and implementing any recommended corrective actions.
- Review and release of all funds.

Our work will rely on information provided by the City and third parties, and we will not independently verify the accuracy or completeness of such information unless specifically agreed upon in writing.

1.4. Timing of Engagement

CKH continues to perform the services described in this letter on an ongoing basis. Execution of this letter now documents in writing the various agreements between CKH and the City. CKH already has access to the City's records and systems necessary to perform the services.

The pace and continuity of services will depend on:

- Timely access to the City's records, bank statements, and supporting documentation each period.
- Timely access to the City's accounting records, bank account, and relevant personnel.
- The volume and condition of the records and matters worked in any given period.

Payroll-Related Services. CKH will continue to assist the City with the payroll-related activities described in Task 1 of the Recurring Service Duties above until the City engages an external payroll provider. The City will notify CKH in writing when it has engaged such a provider and of the date on which the provider will assume responsibility for the City's payroll and payroll tax activities (the "Transition Date"). CKH will cooperate with the City and the provider in transferring payroll tax account access, filing histories, and related records for a period not to exceed thirty (30) days following that notice. After the Transition Date, CKH's payroll-related duties will be limited to the prior-period remediation described in Task 2 and to coordination with the provider

on matters arising from pay periods ending before the Transition Date. This transition does not affect the other services described in this letter, which will continue in accordance with its terms.

Either party may terminate this engagement with 30 days' notice, at any time upon written notice. In the event of termination, the City agrees to compensate CKH for services performed and expenses incurred through the effective date of termination.

2. Professional Fee

Professional fees for the services described in this engagement letter are structured as follows:

Blended Rate. All services under this engagement are billed on a Time and Materials basis at a single blended rate of **$90 per hour**, applied uniformly to all CKH personnel assigned to the City regardless of role or seniority. Time is recorded in increments of one-tenth of an hour. Each invoice submitted by CKH will include sufficient detail to permit the City to review and verify the services performed and the amounts charged, identifying at a minimum: (i) the CKH personnel performing the work; (ii) the date the work was performed; (iii) a reasonably detailed description of the task performed; (iv) the applicable service area; (v) the time billed, in one-tenth-of-an-hour increments; (vi) the applicable hourly rate; and (vii) any approved reimbursable expenses, with supporting documentation. This blended rate applies to services performed on and after the effective date of this letter.

No Committed Work Budget. Because the volume of work each period varies with the City's needs and the fiscal and audit calendar, CKH bills on a Time-and-Materials basis rather than a fixed fee, and the City pays only for the hours each period requires.

Effort Profile. Because this is a continuing engagement, the monthly cadence is well established rather than ramping up from a standing start. Monthly hours vary with the City's needs and the fiscal and audit calendar — lighter in routine months and heavier around year-end close and audit support. Drawing on the engagement's billing history, CKH will, at the City's request, provide a non-binding indicative estimate of monthly hours to support the City's budgeting.

Cost Control. The City's designated representative (or designee) directs the priority of effort across the scope. At the City's option, the City may establish a monthly not-to-exceed (NTE) hour ceiling; CKH will not exceed an established ceiling in each month without the City's prior written authorization. CKH will promptly notify the City if the scope or condition of the records appears likely to require effort materially beyond the City's expectations.

Invoices will be issued twice monthly and are payable within thirty (30) days of invoice date.

Our fees are not contingent upon findings or any specific outcome.

2.1. Mileage & Reimbursable Expenses

The parties anticipate that CKH's services will be performed primarily on a remote basis. CKH shall not incur any travel, mileage, lodging, parking, tolls, meals, or other reimbursable expenses without the City's prior written approval. On-site work at the City's offices or any other location should occur only when specifically authorized in advance in writing by the City's designated representative.

If the City approves travel in advance, reimbursable expenses shall be limited to reasonable and necessary expenses actually incurred in connection with the approved travel. Mileage shall be reimbursed at the IRS standard business mileage rate in effect at the time of travel unless a lower amount is approved by the City.

Lodging, parking, tolls, meals, and other approved travel expenses shall be reimbursed at actual cost upon submission of itemized receipts and shall be subject to any limits or conditions stated in the City's written approval.

CKH shall include approved reimbursable expenses with its regular invoices and shall provide documentation sufficient for the City to verify that the expenses were authorized, reasonable, necessary, and actually incurred. Any travel or expense incurred without prior written approval shall be CKH's sole responsibility and shall not be reimbursable by the City.

2.2. Payment Terms and Remedies

If any invoice remains unpaid for more than sixty (60) days from the date of issuance, CKH will provide the City's designated finance contact with written notice identifying the outstanding balance and a thirty (30) day cure period to resolve the matter. If the balance remains unresolved at the end of the cure period, CKH will escalate the matter in writing to the Mayor.

If payment is not received or a mutually acceptable resolution is not reached within ninety (90) days of the original invoice date, CKH reserves the right to suspend or withdraw from the engagement upon written notice to the City. Beginning on the ninety-first day, CKH reserves the right to assess interest at a rate of one and one-half percent (1.5%) per month, calculated as simple interest in the original unpaid invoice amount, on all outstanding invoices exceeding ninety (90) days past due.

If the outstanding balance remains unresolved following suspension or withdrawal, CKH reserves the right to engage legal counsel and/or third-party collection agencies to recover amounts owed. Any costs incurred by CKH in connection with collection efforts, including reasonable attorney fees and agency fees, shall be the responsibility of the City.

CKH will document all communications related to outstanding balances and will fulfill any in-progress deliverables to the extent practicable through the effective date of any suspension or withdrawal. The City remains responsible for all fees, accrued interest, and expenses incurred through that date.

2.3. Annual Appropriation and Current-Year Obligation

Notwithstanding any other provision of this letter, this engagement is subject to O.C.G.A. § 36-60-13 and applicable City budget and appropriation requirements. The City's obligation for services, approved expenses, and other amounts payable to CKH is limited to amounts lawfully appropriated and otherwise unobligated for the City fiscal year in which the obligation is incurred. This letter terminates absolutely and without further obligation of the City at the close of the City fiscal year in which it is executed and at the close of each succeeding fiscal year for which it may be renewed, except for payment obligations for services actually performed and approved expenses actually incurred during that fiscal year and otherwise lawfully payable. The engagement may continue into a succeeding fiscal year only to the extent the City takes action sufficient under applicable law to renew, extend, or continue the engagement (including by written confirmation, purchase order, or budget authorization) and only to the extent funds are lawfully appropriated and available. If appropriated and otherwise unobligated funds are no longer available to satisfy the City's obligations, this letter terminates immediately and absolutely as to future services, without penalty or further obligation for future services.

Termination under this Section 2.3 does not relieve the City of its obligation to pay CKH for services actually performed and approved expenses actually incurred before the effective date of termination, to the extent such amounts were within a lawful appropriation, encumbrance, or written authorization applicable to the fiscal year or authorization period in which the services were performed or expenses incurred. The total obligation of

the City for the fiscal year in which this letter is executed, and for each renewal year, is limited to the amount lawfully appropriated or otherwise authorized in writing by the City for that year.

The fiscal-year termination described in this Section 2.3 is automatic, is independent of, and does not limit, either party's separate right to terminate this engagement upon thirty (30) days' written notice under Section 1.4.

Notwithstanding any other provision of this letter, the City's obligation to pay fees, expenses, late-payment interest, collection costs, attorney fees, agency fees, or any other monetary amount is limited to amounts that are lawfully due for services actually performed or approved expenses actually incurred and payable from funds lawfully appropriated or otherwise legally available for that purpose. Nothing in this letter shall be construed to create a debt of the City in violation of O.C.G.A. § 36-60-13 or any other applicable law.

CKH may recover the collection costs described in Section 2.2, including reasonable attorney fees and collection-agency fees, only for undisputed amounts that are lawfully due and payable under this letter, only to the extent permitted by applicable law, and only from funds lawfully appropriated or otherwise legally available for that purpose. This paragraph does not alter the allocation of costs applicable to mediation or arbitration of disputed amounts under Section 3.5 unless an arbitrator or a written settlement agreement expressly so provides.

Service	Fee
Staff augmentation services (Section 1)	$90 per hour, blended rate for all CKH personnel; Time and Materials; invoiced twice monthly, payable within thirty (30) days; time recorded in one-tenth-hour increments; monthly not-to-exceed hour ceiling at the City's option (Section 2)
Mileage & reimbursable expenses (Section 2.1)	IRS standard business mileage rate; other approved expenses at actual cost with itemized receipts; only with the City's prior written approval
Late payment (Section 2.2)	Written notice and thirty (30) day cure after sixty (60) days; suspension or withdrawal and 1.5% per month simple interest after ninety (90) days
Annual appropriation (Section 2.3)	City obligation limited to lawfully appropriated funds for the fiscal year; terminates at fiscal year-end unless renewed (O.C.G.A. § 36-60-13); accrued amounts remain payable

3. Other Matters

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Consulting Services issued by the AICPA. It is our duty to perform services with the same standard of care that a reasonable accounting professional would exercise in this type of engagement. It is your responsibility to safeguard your assets and maintain accurate records pertaining to transactions. We will not hold your property in trust for you or otherwise accept fiduciary duties in the performance of the engagement. CKH will not make management decisions or perform management functions on your behalf.

3.1. Confidentiality and Data Protection

"Confidential Information" means all non-public information provided to CKH by the City in connection with this engagement. CKH will protect the confidentiality of Confidential Information and will not use or disclose it for any purpose other than performing under this letter, except as required by applicable law, regulation, or

professional standards, or with the City's prior consent. Confidential Information does not include information that is rightfully known to CKH before its disclosure, is or becomes publicly available without breach of this letter, or is independently developed by CKH. If disclosure is required by law, regulation, or professional standards, CKH will provide the City with prompt written notice to the extent legally permissible. At the City's direction, CKH may share Confidential Information with the City's independent auditor, the Internal Revenue Service, and the Georgia Department of Revenue and Department of Labor to the extent necessary to perform the services described in Section 1.

The City is subject to the Georgia Open Records Act, O.C.G.A. § 50-18-70 et seq. The confidentiality obligations in this letter are subject to that Act, subpoenas, court orders, lawful regulatory or professional requests, and other disclosures required by law or professional standards. Nothing in this letter limits the City's obligations under that Act, and CKH acknowledges that this letter, and records provided to the City under it, may be subject to public disclosure to the extent required by law. The City, not CKH, is responsible for determining whether City records are subject to disclosure under the Act. To the extent legally permissible and practicable, CKH will provide the City prompt notice of any request directed to CKH for City records so that the City may determine whether any exemption, redaction, or protective action applies.

CKH represents that all City information accessed, processed, stored, or transmitted in connection with this engagement will be handled exclusively through electronic systems and devices that are owned, maintained, and properly secured by CKH in accordance with its Information Technology Security Standards (ITSS). City data will not be accessed, worked on, or transmitted using unauthorized or unsecured personal equipment. Upon request, CKH will provide a copy of its current ITSS to the City for review. CKH will limit access to City information to personnel and authorized service providers with a need to know for purposes of performing this engagement. CKH will notify the City without unreasonable delay after confirming unauthorized access to City information in CKH's possession that materially compromises the confidentiality, integrity, or availability of that information. Upon termination and upon the City's reasonable request, CKH will return City records or make them reasonably available to the City, subject to CKH's right to retain archival copies required for legal, professional, insurance, quality-control, or record-retention purposes.

3.2. Warranties

This is a services agreement. CKH warrants that it shall perform the services in good faith and with due professional care and skill. To the fullest extent permitted by law, CKH disclaims all other warranties, whether express or implied, including any implied warranty of merchantability or fitness for a particular purpose. CKH does not warrant or guarantee that any audit will be completed by a particular date, that any auditor will accept or rely on any schedule or reconciliation, that any particular audit opinion or finding will result, that any taxing authority will grant any abatement, relief, or particular determination, that all errors, irregularities, fraud, or illegal acts will be detected, or that the City will achieve any particular financial, budgetary, cash-flow, or operational outcome.

3.3. Liability Limitation

CKH's aggregate liability for all claims in connection with this engagement is limited to the total fees paid to CKH under this letter. This limitation does not apply to liability arising from CKH's fraud or willful misconduct. Neither party shall be liable for any consequential, incidental, or indirect, or special damage, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information. The City acknowledges that the limitation of liability and exclusion of consequential, incidental, indirect, special, exemplary, and punitive damages are material terms of this engagement and have been specifically considered and approved as part of the City's authorization of this letter. Nothing in this Section 3.3 limits liability to the extent such limitation is prohibited by applicable law.

3.4. Indemnification

CKH shall indemnify and hold harmless the City from third-party claims arising solely from CKH's material breach of the confidentiality obligations under Section 3.1, provided such breach is finally determined to have resulted from CKH's gross negligence, willful misconduct, or bad faith.

3.5. Dispute Resolution

All disputes shall first be submitted to nonbinding confidential mediation by written notice to the parties and shall be treated as compromise and settlement negotiations under the standards set forth in the Federal Rules of Evidence and all applicable state counterparts. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution ("CPR"), at the written request of a party, shall designate a mediator. If a dispute has not been resolved within ninety (90) days after the effective date of the written notice beginning the mediation process, or such longer period as the parties agree in writing, the mediation shall terminate and the dispute shall be settled by arbitration.

The arbitration shall be conducted before a single arbitrator in Atlanta, Georgia, in accordance with the CPR Rules for Administered Arbitration of Domestic and International Disputes then in effect. If the parties cannot agree on the arbitrator within thirty (30) days after the demand for arbitration, CPR shall appoint the arbitrator. The arbitrator shall have no authority to award punitive or exemplary damages, or any damages in excess of the limitation set out in Section 3.3, and shall issue a reasoned written award. The award shall be final and binding, and judgment upon it may be entered in any court of competent jurisdiction. Each party shall bear its own attorneys' fees and costs, and the parties shall share equally the fees and expenses of the arbitrator and of CPR. The arbitration, and all information disclosed in the course of it, shall be confidential.

The City represents that its agreement to the mediation and arbitration provisions in this Section 3.5, including the Atlanta, Georgia forum and the CPR rules, has been specifically authorized by the City's governing authority to the extent required by applicable law. Nothing in this Section 3.5 prevents either party from seeking temporary or preliminary injunctive relief, enforcing an arbitration award in a court of competent jurisdiction, or bringing an action to collect undisputed unpaid invoices if arbitration is unavailable or is determined not to be enforceable against the City.

No mediation or arbitration confidentiality requirement in this Section 3.5 shall limit the City's obligations under the Georgia Open Records Act, O.C.G.A. § 50-18-70 et seq., the Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., or other applicable law.

3.6. Governing Law

The validity, interpretation, and performance of this engagement letter shall be governed by the laws of the State of Georgia.

3.7. Ownership of Work Products

CKH retains ownership of all work papers and methodologies. Subject to payment of all CKH's fees due in connection with the services and this Agreement, the City shall obtain a non-exclusive, non-transferable license to use any advice provided hereunder for the purpose set out in this Agreement and in compliance with the provisions of this Agreement. CKH shall have ownership (including, without limitation, copyright and other intellectual property ownership) of the advice and all rights to use and disclose its ideas, concepts, know-how, methods, techniques, processes and skills, and adaptations thereof in conducting its business. The City's books, records, and financial data, including the reporting templates populated with City data, remain the property of the City and will be returned upon request. Nothing in CKH's ownership of its work papers, templates, tools, or methodologies limits the City's ownership of City records or the City's ability to retain, use, or disclose final deliverables and City records as required by applicable public-records laws. CKH's

internal work papers, proprietary methodologies, templates, tools, and quality-control materials are not assigned to the City by this letter.

3.8. Severability and Counterparts

If any provision (or portion thereof) of this Agreement is found to be unenforceable or invalid, the remainder of such provision shall remain enforceable to the maximum extent permitted by law. This Agreement may be executed in counterparts, each of which shall be deemed an original but all of which taken together shall constitute one single document between the parties. Counterparts may be exchanged by facsimile or attached as a pdf, jpeg, or similar file type to an email or by DocuSign.

3.9. Notices

Formal notices under this letter must be in writing and delivered by personal delivery, nationally recognized overnight courier, certified mail, or email with confirmation of transmission to the addresses below, or to any updated address provided by notice. Notices are effective upon receipt, except that email notices sent after 5:00 p.m. Eastern time or on a non-business day are effective on the next business day.

To CKH: CKH Consulting, LLC, 5 Concourse Parkway, Suite 2800, Atlanta, Georgia 30328, Attention: Nicholas Catrakilis, Executive Chairman (nickc@ckhgroup.com), with a copy to Bill Webb, Director of Operations.

To the City: City of Walthourville, Georgia, 222 Busbee Road, Walthourville, Georgia 31333, Attention: The Honorable Sarah Hayes, Mayor, with a copy to the City Clerk.

3.10. Assignment and Subcontracting

CKH may use its employees, affiliates, and contractors to perform the services, provided CKH remains responsible for their work under this letter. CKH will not assign this letter to an unaffiliated third party without the City's prior written consent, except in connection with a merger, reorganization, or sale of substantially all of CKH's business. CKH will require any subcontractor or third-party service provider with access to City confidential information to maintain confidentiality and data-protection obligations consistent with this letter and to provide any affidavit required under Section 3.13.

3.11. Records Retention and City Audit Right

CKH will retain engagement records in accordance with its professional record-retention policies and applicable law. During the engagement and for three (3) years thereafter, the City may, upon reasonable notice and during normal business hours, review CKH records reasonably necessary to verify invoices and approved expenses under this letter. This audit right does not extend to CKH proprietary methodologies, internal administrative records, quality-control materials, privileged communications, personnel records, security-sensitive information, or records relating to other clients. City records in CKH's possession remain subject to the City's public-records and retention obligations, and the City is responsible for instructing CKH regarding any legal holds or retention requirements applicable to City records.

3.12. Insurance

CKH will maintain commercially reasonable insurance coverage for its business and services, which may include professional liability, commercial general liability, cyber/privacy, workers' compensation, and employer's liability coverage, as applicable. Upon reasonable request, CKH will provide certificates of insurance evidencing current coverage.

3.13. Federal Work Authorization (E-Verify)

To the extent required by O.C.G.A. § 13-10-91, CKH shall provide the City with a signed and notarized contractor affidavit confirming CKH's registration and participation in the federal work authorization program, and CKH shall obtain any required affidavits from covered subcontractors or sub-subcontractors before they physically perform services under this letter. The City shall maintain any required affidavits in accordance with applicable law.

3.14. Force Majeure

Neither party will be liable for delay or failure to perform, other than payment obligations for services already performed and approved expenses already incurred, to the extent caused by events beyond its reasonable control, including acts of God, severe weather, fire, flood, epidemic, labor disruption, utility or internet outage, cyber incident, governmental action, civil disturbance, or unavailability of required City records, systems, personnel, approvals, or third-party or governmental-agency responses.

3.15. Amendment and Waiver

This letter may be amended only by a written amendment signed by authorized representatives of both parties and approved by the City's governing authority to the extent required by applicable law. No waiver is effective unless in writing and signed by the waiving party. Purchase orders, invoice instructions, email approvals, or other administrative documents will not amend this letter unless they expressly state that they amend this letter and are signed by both parties.

3.16. Entire Agreement; Separate Engagements

This letter constitutes the entire agreement between CKH and the City with respect to the staff augmentation, accounting, payroll tax compliance, and financial reporting services described in this letter, and supersedes prior proposals, discussions, and understandings concerning those services. This letter does not supersede, amend, merge with, or limit the separate IRS Penalty Abatement Engagement Letter between CKH and the City, if executed. Each letter stands on its own terms, and the termination or suspension of one does not terminate, suspend, or modify the other, except as expressly provided in the IRS Penalty Abatement Engagement Letter.

3.17. No Billing for Separate No-Fee Covered Matters

If CKH and the City execute a separate IRS Penalty Abatement Engagement Letter covering IRS penalty abatement and related interest relief for specified tax periods, CKH shall not bill the City under this letter for services that fall within the "Covered Matters" and no-fee terms of that separate letter. Work outside those Covered Matters, including general accounting support, payroll tax compliance, payroll tax remediation other than no-fee abatement services, financial reporting, reconciliations, audit support, advisory services, and related staff augmentation services, remains subject to this letter and its fee terms.

3.18. No Third-Party Beneficiaries

This letter is solely for the benefit of CKH and the City. No auditor, lender, bondholder, regulator, citizen, vendor, employee, or other third party is an intended beneficiary of this letter or may rely on CKH's services, schedules, filings, advice, or other work product as an audit, attest engagement, assurance report, legal opinion, or certification.

3.19. Survival

The provisions concerning payment for services performed and approved expenses incurred, limitations of liability, damages exclusions, confidentiality, data handling, ownership and license rights, public records,

dispute resolution, no third-party beneficiaries, accrued rights, and any other provisions that by their nature should survive will survive expiration, termination, or non-renewal of this letter.

3.20. Authorization to Execute

By our signatures below, both parties confirm acceptance of the terms of this engagement letter and represent that they are authorized to bind their respective organizations. With your signature below, you further confirm that the City, through those charged with governance, has expressly authorized you to enter into this engagement with us on the City's behalf.

City authorization. The City represents that this letter has been approved by the Mayor and City Council or other governing authority as required by the City's charter, ordinances, purchasing policies, and applicable Georgia law; that the Mayor is authorized to execute this letter on behalf of the City; that any required approval has been or will be reflected in the official minutes; and that funds have been lawfully appropriated, encumbered, or otherwise authorized for services to be performed during the applicable fiscal year or authorization period. Upon request, the City will provide CKH with a copy of the approving resolution, motion, minutes excerpt, purchase order, or other authorization documentation.

By signing below, the City acknowledges that it has specifically reviewed and approved the provisions concerning annual appropriation and current-year obligation (Section 2.3), dispute resolution (Section 3.5), limitation of liability and damages exclusions (Section 3.3), confidentiality and public records (Section 3.1), and payment terms and remedies (Section 2.2).

We look forward to serving the City of Walthourville. Please sign below to confirm acceptance.

CKH Consulting, LLC

By: _____ Date: _____
Nicholas Catrakilis, Executive Chairman

ACCEPTED — City of Walthourville, Georgia

By: _____ Date: _____

Name: _____ Title: _____

CKH
Consulting LLC

September 24, 2026

City of Walthourville
ATTN: The Honorable Sarah Hayes, Mayor
222 Busbee Road
Walthourville, GA 31333

RE: IRS Penalty Abatement and Related Interest Relief: No-Fee Engagement

Dear Mayor Hayes:

CKH Consulting, LLC ("CKH," "we," or "our") is pleased to assist the City of Walthourville, Georgia (the "City" or "you") in seeking relief from IRS penalties, and interest attributable to those penalties, associated with the City's unpaid payroll taxes for the payroll-tax periods and forms identified in Schedule A (principally the period of Q2 2024 through Q2 2026). This letter (the "Agreement") sets out the objective, scope, limitations, responsibilities, and no-fee terms of this engagement.

1. Engagement Objective and Scope

This letter covers a special no-fee engagement limited to addressing the abatement of penalties, and associated interest on penalties, associated with the City's non-payment of payroll taxes for the payroll-tax periods and forms identified in Schedule A, principally the period of Q2 2024 through Q2 2026. Our objective is to seek the abatement, reduction, or removal of IRS penalties under Internal Revenue Code Sections 6651 (failure to file and failure to pay) and 6656 (failure to deposit), together with corresponding relief from interest attributable to those penalties under Section 6601. Section 6601 governs interest, not a separate penalty. The forms, periods, and limitations in Schedule A, which is incorporated into this Agreement, define the "Covered Matters." IRS authorizations will identify the applicable forms and periods. This engagement is strictly limited to federal matters before the Internal Revenue Service; state and local matters are excluded as specified in Section 3. No other taxpayer or period is included without a written amendment signed by both parties. For any period identified in Schedule A as in progress, not begun, incomplete, or prospective, CKH's services are limited to penalty abatement and related interest relief if and when a penalty or related interest assessment is identified for that period. No specific penalty, interest amount, or account balance is stipulated. Amounts will be verified from IRS records; changes in amounts alone neither expand the Covered Matters nor require an amendment, as further provided in Schedule A.

For the Covered Matters, CKH will:

- Review relevant IRS notices, account transcripts, tax filings, payment records, and supporting facts supplied by the City or obtained under an appropriate authorization.

- Evaluate available grounds for penalty relief, including reasonable cause, First-Time Abate (FTA), other applicable administrative relief (including Automatic Exemption from Penalty where applicable), and statutory exceptions, where supported by the facts and law.

- Prepare and submit appropriate penalty-abatement requests and supporting explanations, including Form 843 where appropriate; communicate with the IRS through authorized representatives; and respond to routine requests for additional information.

- Follow up on the IRS's determination and any resulting account adjustments, including interest attributable to penalties reduced or removed, and provide the City with copies of material submissions and a written summary of the outcome and remaining issues.

2. Interest Relief and No Guarantee of Outcome

The IRS generally reduces or removes the related interest when it reduces or removes a penalty. Our work includes seeking and checking those corresponding adjustments. Please be aware that interest on unpaid underlying tax—i.e. the principal tax obligation—is distinct from interest on penalties and is not covered by this engagement; penalty relief does not itself eliminate that interest. Any separate request to abate interest on underlying tax would require an applicable legal basis and a separately agreed written scope. The included Form 940 erroneous-assessment review in Schedule A also covers consequential interest adjustments if an underlying assessment is corrected.

While CKH believes there is a valid basis to pursue penalty abatement, the ultimate decision of whether to grant abatement rests solely with the IRS. Accordingly, CKH cannot guarantee that the IRS will grant relief, the amount of any relief, or when the IRS will act. The decision rests with the IRS and depends on the applicable law, the City's circumstances, and the supporting evidence. A request for relief does not itself suspend collection, extend a deadline, or stop interest from accruing.

3. Scope Limitations

This engagement does not include preparing or amending tax returns; ongoing payroll processing, tax deposits, or compliance filings; general accounting or bookkeeping; disputing the underlying tax; negotiating payment arrangements or offers in compromise; collection-defense proceedings; formal IRS Independent Office of Appeals proceedings; litigation; or criminal investigations. Such services require a separate written agreement or amendment, except that the Form 940 applicability and erroneous-assessment review described in Schedule A is included. Routine follow-up on the initial abatement requests and resulting account adjustments is included, subject to the term and termination provisions of Section 8.

State and local matters are strictly excluded, including all State of Georgia and other state or local tax, revenue, withholding, wage-reporting, labor, employment, and unemployment insurance or reimbursement obligations, and any related filings, payments, notices, disputes, or representation before the Georgia Department of Revenue, Georgia Department of Labor, or any other state or local revenue or labor authority. The federal Form 940 review in Schedule A does not include state unemployment matters or establish an exemption from state obligations. The City's compliance confirmations under Section 5 do not expand this federal engagement or require CKH to audit, monitor, cure, or represent the City on excluded matters. Any such services require a separate written engagement; existing separate services remain governed by their own agreement.

This is not an audit, review, examination, or other assurance engagement. We will not express an opinion or provide assurance on the City's financial statements, records, internal controls, or compliance, or perform procedures designed to detect fraud or other wrongdoing. We will bring material errors or suspected noncompliance that comes to our attention in the course of performing this engagement to the appropriate City representative and, where appropriate, those charged with governance.

4. CKH Responsibilities

CKH will perform the services with the care and skill reasonably expected of a professional providing this type of tax service and in accordance with applicable professional and legal requirements, including the AICPA Statements on Standards for Tax Services, U.S. Treasury Department Circular 230, the Internal Revenue Code, and Treasury Regulations, as applicable. Representation before the IRS will be performed by individuals eligible and authorized to practice before the IRS.

We will rely on the completeness and accuracy of information and representations provided by the City and third parties, without an independent audit or verification, but may request clarification or additional support. If we identify filing errors or missing filings relevant to relief, we will discuss them with the City. Corrective filings outside this scope will require separate written arrangements. CKH will not make management decisions, approve payments, or accept or settle an IRS determination on the City's behalf without the City's authorization.

We cannot knowingly submit inaccurate or misleading information, withhold information we are legally or professionally required to provide, or advance a frivolous or otherwise impermissible position. If the City requests such action, or if required information or cooperation is unavailable, we may decline the request or withdraw after written notice, consistent with applicable professional obligations.

5. City Responsibilities and IRS Authorization

The City will designate an authorized representative to coordinate this engagement, provide complete and accurate records and explanations, review the factual content of proposed submissions, and make all management decisions. The City remains responsible for its tax returns, deposits, payments, record retention, and ongoing compliance, and for all underlying tax and any penalties or interest not reduced or removed by the IRS. CKH does not assume those liabilities.

Current federal and state compliance is an ongoing condition of this special no-fee engagement. From execution through completion or termination, the City must timely and accurately withhold payroll taxes, make all required current payroll tax deposits and remittances, file all required current payroll and other tax returns and wage reports, and pay all current federal and state tax, revenue, and labor/unemployment obligations when due. The City must maintain sufficient funds and management oversight to meet those duties; delegating payroll or tax work to CKH or another provider does not relieve the City of its responsibilities as the taxpayer and employer.

Before CKH begins substantive representation, the City's authorized representative must confirm in writing, after reasonable inquiry, that the City is current on all applicable Georgia and other state revenue, tax, labor, and unemployment filings and obligations coming due after the Effective Date, including required contributions or reimbursements, and on current federal payroll filings, withholdings, deposits, and payments, and must disclose in writing any prior-period state balances, missing filings, or agency notices known to the City. The City must identify any delinquency, missing filing, disputed obligation, or agency notice rather than provide an unsupported confirmation, and furnish filing acknowledgments, payment or deposit confirmations, account records, and other reasonable support on request. Any deficiency must be addressed by the City with its separately engaged service providers; CKH may withhold or suspend substantive work pending evidence that the current-compliance condition is satisfied. The City must promptly notify CKH in writing of any subsequent failure or threatened failure to comply and any related notice, and reaffirm compliance upon reasonable request. Prior-period state matters identified in writing to CKH and being addressed under the Separate Engagement described in Section 9 do not prevent satisfaction of this condition.

Remaining current is vital to a credible and sustainable request for penalty relief and is a prerequisite under this Agreement to CKH's pursuit of relief. The City must satisfy the IRS eligibility requirements applicable to the requested relief. Reasonable cause is determined from the facts and circumstances, including efforts to comply and prompt correction of noncompliance; First-Time Abate and other administrative relief are subject to their applicable compliance-history and other requirements. Current compliance alone does not establish reasonable cause or guarantee relief, and no single current-compliance rule applies identically to every IRS relief provision. CKH's contractual requirement of current federal and state compliance applies independently of those IRS criteria.

This current-compliance condition does not mean that the historical IRS balances addressed by the Covered Matters must necessarily be paid in full before CKH can seek relief. The City must disclose those balances, address outstanding required filings through separate arrangements, satisfy any payment or other conditions applicable to the relief sought, and remain in compliance with any existing agency-approved payment arrangement. Historical balances do not excuse a new missed deposit, filing, payment, or installment. CKH does not undertake negotiation of payment arrangements under this Agreement. Failure to satisfy or maintain these conditions permits the actions specified in Section 8.

The City will promptly forward all IRS notices and correspondence, identify known deadlines, and provide requested records sufficiently in advance of deadlines to permit meaningful review. CKH will track deadlines for the Covered Matters that it agrees in writing to handle; the City remains responsible for other deadlines and for promptly communicating new notices. CKH will notify the City if a deadline cannot reasonably be met. Neither this Agreement nor an abatement request extends any statutory or administrative deadline.

The City will execute Form 2848, Power of Attorney and Declaration of Representative, naming the appropriate individual representatives and identifying the relevant tax forms and periods, and any other required authorizations. This Agreement is not itself an IRS power of attorney. The City retains the decision whether to agree to an assessment, waive rights, extend a limitations period, or pursue an appeal, and may consult independent legal counsel before doing so.

Upon CKH's request, the City will provide documentation reasonably evidencing that this Agreement and the no-fee arrangement have been approved or authorized as required by applicable law and City practice, including approved Council minutes, a resolution, or other written authorization, and that the individual signing for the City is authorized to bind the City. The City will also provide any IRS forms, powers of attorney, information releases, or other authorizations necessary for CKH to perform the Covered Matters.

6. Professional Fees and Expenses — No Charge

As agreed with the City, CKH will provide all services within this engagement at no charge. CKH will not charge professional fees, hourly charges, a retainer, a success or contingent fee, or reimbursement of its out-of-pocket expenses for this engagement. The no-fee commitment applies regardless of the time incurred, whether relief is granted, or whether the engagement ends before completion.

No additional service or third-party cost will create a payment obligation for the City under this Agreement. Any service outside this scope, or any separately proposed third-party expenditure to be borne by the City, must first be documented in a separate written agreement or amendment signed by both parties. The City's tax liabilities and charges imposed by the IRS are not CKH fees or expenses and remain the City's responsibility as described above regardless of the outcome of this engagement.

The parties acknowledge that this no-fee engagement is intended to support the City's public fiscal administration by assisting the City in seeking relief from IRS penalties and related interest. The no-fee terms are not a gift, gratuity, or thing of value to any elected official, employee, or private person, and do not create any City payment obligation, debt, or reimbursement obligation to CKH.

This Agreement creates no obligation for the City to pay CKH any fee, expense, reimbursement, termination charge, success fee, contingent fee, or other amount. To the extent any future separate written agreement or accommodation creates or could be construed to create a City payment obligation or other financial obligation, that obligation shall be effective only if approved by persons with authority to bind the City and only to the extent permitted by applicable law, including O.C.G.A. § 36-60-13 and any applicable City budget, procurement, and appropriation requirements.

7. Conditional Goodwill Review

If, at the conclusion of the services for the Covered Matters, CKH has not secured substantial relief as defined below, CKH will, at the City's request, review in good faith whether it can offer a voluntary goodwill accommodation to help alleviate the City's remaining financial burden. An accommodation could take the form of a monetary contribution, a credit against fees under a separate engagement, or another mutually agreed form of financial assistance.

Whether relief is substantial will be determined by CKH reasonably and in good faith, primarily by reference to the verified penalty component under Sections 6651 and 6656 across the Covered Matters as a whole, considering both the dollars and proportion of penalties abated. However, as a general guideline, CKH will consider that substantial relief has been secured if the IRS waives at least half the amount of the penalties, even if underlying tax or interest remains due. Interest reductions attributable to penalty abatement are an additional benefit, not a condition of that determination. The total IRS balance, underlying tax, and interest on underlying tax are not the benchmark. If substantial relief is obtained, no additional goodwill accommodation is contemplated or required under this Agreement.

This provision commits CKH to consider an accommodation in the circumstances described, not to provide one. Any accommodation, including its form, amount, and conditions, is entirely discretionary; creates no entitlement, debt, claim, or obligation; is not a success fee, contingent fee, penalty, liquidated-damages provision, or guaranteed replacement for IRS relief; and shall not be effective unless documented in a separate written agreement approved by CKH and by City officials with authority to approve the arrangement for a lawful public purpose. No monetary contribution, credit, assistance, or other accommodation shall be provided or accepted if prohibited by applicable law, municipal ethics requirements, gratuity restrictions, budget rules, procurement rules, or appropriation requirements. CKH does not promise dollar-for-dollar replacement of denied relief, guarantee any minimum financial benefit, or assume the City's tax liabilities. This provision is not an admission of fault or liability and does not release or waive either party's existing rights or claims.

8. Timing, Completion, and Termination

This Agreement becomes effective on the date the last authorized party signs it (the "Effective Date"). Services will begin upon execution, identification of the relevant assessments within Schedule A, receipt of the information and authorizations needed to proceed, and satisfaction of the conditions in Sections 5 and 9. Timing depends on the availability of records and the IRS's processing. Listing a prospective period does not require indefinite monitoring; the parties will identify in writing the related notice work to be undertaken within the engagement term. No existing assessment or delinquency is presumed merely because a period is listed.

Unless terminated earlier, this engagement concludes on the earlier of (a) CKH's delivery of a written outcome summary communicating the IRS's determination on the Covered Matters undertaken under this Agreement and completion of included routine follow-up on resulting adjustments, or (b) the date 18 months after the Effective Date (the "Outside Completion Date"). All services, including work on prospective periods and adjustment follow-up, are subject to that outside date. CKH will give written notice of the anticipated outside-date closure at least 30 days in advance. A pending IRS response, unresolved adjustment, later notice, or unassessed prospective period does not automatically extend or reopen this engagement. Any extension requires a written amendment signed by authorized representatives of both parties before expiration, specifying the additional term and remaining Covered Matters; an extension alone does not alter the no-fee and no-expense-reimbursement terms.

Either party may terminate this Agreement by written notice. Without limiting that right, if the City fails to satisfy or maintain Section 5, stops making required payroll tax deposits, fails to make required withholdings

or filings, incurs a new federal or state tax or labor/unemployment delinquency, or defaults on an applicable payment arrangement during this engagement, in each case for reasons not caused by CKH's own performance under the Separate Engagement, CKH may suspend work, terminate this special no-fee engagement immediately upon written notice, and/or withdraw from representation before the IRS. CKH may also terminate this no-fee engagement upon thirty (30) days' written notice and withdraw if the Separate Engagement described in Section 9 is cancelled, terminated, expires, or lapses without renewal. Where a required deposit or filing is delayed because the City's written approval was not received, CKH will give written notice and a cure period of five (5) business days before suspending work. Otherwise there is no contractual obligation to provide a cure period or continue substantive work, subject always to applicable legal and professional duties governing withdrawal. Resumption after suspension requires CKH's written confirmation that the applicable conditions have been restored and does not extend the Outside Completion Date.

A denial requiring a formal appeal, or referral to a criminal or fraud investigation, is outside scope; CKH will notify the City of the need for separate representation and any known response deadlines. Suspension or termination does not stop IRS collection, suspend the City's compliance duties, or extend any statutory or administrative deadline. The City remains responsible for obtaining replacement representation and meeting deadlines; CKH will communicate any change to deadline-handling responsibilities previously accepted under Section 5.

On completion, expiration, or termination, CKH will provide a written status summary, identify known outstanding deadlines relating to the Covered Matters, and return City-provided records and copies of material submissions. CKH and its authorized individual representatives will take the steps required to notify the IRS of withdrawal and terminate the relevant powers of attorney; notice under this Agreement alone does not withdraw an IRS authorization. Withdrawal, including any legally or professionally required transition measures, will be carried out consistently with applicable obligations and reasonable steps to avoid foreseeable prejudice to the City. No termination fee or charge for work already performed will arise under this Agreement. Completion, expiration, suspension, or termination does not extinguish the conditional goodwill-review commitment in Section 7 or alter its conditions or discretionary nature.

9. Confidentiality, Records, and Other Agreements

CKH will safeguard City information and use or disclose it only as needed to perform these services, as authorized by the City, or as required by law or professional obligations. Electronic communications and document exchange will be handled using appropriate security measures. These provisions are subject to applicable public-records and disclosure laws, including Georgia's Open Records Act; this Agreement does not restrict a legally required disclosure.

City records remain the City's property. CKH retains its internal working papers, methods, and templates, subject to applicable record-access obligations. The City may use and share the deliverables for the Covered Matters, its governmental responsibilities, and consultation with its advisers, without payment to CKH.

This special no-fee engagement exists alongside the City's separate paid staff augmentation engagement with CKH for accounting, payroll tax, and financial reporting support, as documented in CKH's engagement letter for those services (the "Separate Engagement"). CKH's representation under this Agreement relies on the payroll tax records, filings, and account access maintained under the Separate Engagement. Services outside the Covered Matters remain subject to that Separate Engagement or another separately signed scope; this Agreement does not replace or otherwise amend those arrangements. If the Separate Engagement is cancelled, terminated, expires, or lapses without renewal, CKH may terminate this no-fee engagement upon thirty (30) days' written notice and withdraw as provided in Section 8.

The City retains all cancellation, termination, nonrenewal, and nonappropriation rights under the Separate Engagement and applicable law. This linkage does not compel renewal or appropriation, impose a termination charge, guarantee future paid work, or create a City payment obligation under this Agreement. If the arrangements overlap with the Covered Matters, this Agreement's no-fee terms control for work within this scope; that work will not be billed under another engagement, whether before or after termination. Fees for genuinely separate services remain governed solely by the Separate Engagement and applicable municipal authorization, procurement, budget, and appropriation requirements. No separate terms-and-conditions addendum is incorporated by reference.

To the extent required by O.C.G.A. § 13-10-91 or other applicable law, CKH will provide the City with a signed and notarized contractor affidavit confirming CKH's registration and participation in the federal work authorization program, and will obtain corresponding affidavits from any covered subcontractors before they physically perform covered services for the City. If the parties determine that no affidavit is required for this no-fee engagement, the City will confirm that determination in writing or through its acceptance of this Agreement.

This Agreement is the entire understanding for these no-fee services. Changes must be in writing and signed by authorized representatives of both parties. Georgia law governs, subject to applicable federal law. Electronic signatures and counterparts are acceptable. By signing, each signatory confirms authority to bind the named party; the City's signatory also confirms that any required municipal approvals have been obtained.

We appreciate the opportunity to assist the City. Please sign below to confirm acceptance.

CKH Consulting, LLC

By: _____ Date: _____
Nicholas Catrakilis, Executive Chairman

ACCEPTED — City of Walthourville, Georgia

By: _____ Date: _____

Name: _____ Title: _____

CKH
Consulting LLC

Schedule A — Covered Forms, Periods, and Charges

This Schedule forms part of this no-fee engagement between CKH Consulting, LLC and the City of Walthourville. Each Form 941 quarter is listed separately; Form 940 is annual, not quarterly. The scope of work as described in this Agreement is for CKH to seek the abatement of penalties, and associated interest on penalties, associated with the City's non-payment of payroll taxes for the payroll-tax periods and forms identified in this Schedule A, principally the period of Q2 2024 through Q2 2026.

A. Form 941 — Employer's Quarterly Federal Tax Return

- Q1 2024 — quarter ended March 31, 2024.
- Q2 2024 — quarter ended June 30, 2024.
- Q3 2024 — quarter ended September 30, 2024.
- Q4 2024 — quarter ended December 31, 2024.
- Q1 2025 — quarter ended March 31, 2025.
- Q2 2025 — quarter ended June 30, 2025.
- Q3 2025 — quarter ended September 30, 2025.
- Q4 2025 — quarter ended December 31, 2025.
- Q1 2026 — quarter ended March 31, 2026.
- Q2 2026 — quarter ended June 30, 2026.
- Q3 2026 — quarter ending September 30, 2026.
- Q4 2026 — quarter ending December 31, 2026.

B. Form 940 — Annual Federal Unemployment (FUTA) Tax Return

- Calendar year 2024 — year ended December 31, 2024.
- Calendar year 2025 — year ended December 31, 2025.
- Calendar year 2026 — year ending December 31, 2026.

Form 940 coverage includes verifying applicability and addressing related notices or erroneous assessments, if any. Services of employees of a state or political subdivision are generally exempt from FUTA; listing Form 940 does not acknowledge a filing requirement or liability. Return preparation or amendment remains outside scope.

C. Charge Types, Prospective Periods, and Account Balances

Covered charges are Sections 6651 and 6656 penalties, where applicable, and Section 6601 interest attributable to those penalties. Interest on underlying tax remains outside the abatement scope in Section 2, except for consequential adjustments arising from the included review of erroneous Form 940 assessments.

As of this letter's date, Q3 2026 is in progress, Q4 2026 has not begun, and calendar year 2026 is incomplete. These periods are included prospectively for related notice review and abatement work when applicable, subject to written identification of that work, the ongoing conditions in Sections 5 and 9, and the Outside Completion Date and earlier completion or termination provisions in Section 8; no existing assessment or delinquency for a future period is represented. Listing these periods does not extend or reopen this engagement. Ongoing filing, deposits, and payroll compliance remain outside CKH's service scope under this engagement but remain the City's responsibility and a condition of continued representation.

No specific penalty, interest, or total account balance is stipulated in this Agreement. Amounts will be verified from IRS records and may change as charges accrue, payments or credits are applied, or assessments are adjusted. Changes in amounts alone do not expand the Covered Matters or require an amendment; all existing scope limitations continue to apply. No amount of relief or minimum monetary benefit is guaranteed. Any goodwill review remains subject to Section 7.

STATE OF GEORGIA

COUNTY OF LIBERTY

AMENDMENT TO INTERGOVERNMENTAL AGREEMENT BY AND BETWEEN THE CITY OF WALTHOURVILLE, GEORGIA AND THE TOWN OF ALLENHURST, GEORGIA REGARDING PROVISION OF FIRE SERVICE BY THE CITY OF WALTHOURVILLE TO THE TOWN OF ALLENHURST AND RELATED FIRE FEES

THIS AMENDMENT TO THAT INTERGOVERNMENTAL AGREEMENT, which was previously made and entered into as of the 11th day of February, 2025, by and between the City of Walthourville, Georgia, a municipal corporation organized and existing under the laws of the State of Georgia (the "City"), and the Town of Allenhurst, Georgia, a municipal corporation organized and existing under the laws of the State of Georgia (the "Town") is hereby amended this 5th day of October, 2026, as follows:

WHEREAS, effective October 1, 2026, the City no longer collects a Fire Services Fee individually from its citizens or the citizens and property owners residing within the incorporated area of Allenhurst;

WHEREAS, pursuant to this Agreement, the City has the responsibility for providing Fire Services in the incorporated area of Allenhurst (the "Town Fire District") (collectively, the "Fire District");

WHEREAS, the City and Town previously entered into an intergovernmental agreement regarding the provision of Fire Services within the Town Fire District;

WHEREAS, a goal of the City and the Town is to provide the best fire protection possible within the resources of the City and the Town, and to achieve 24 hours per day, 7 days per week, on-duty coverage for the entire Fire District;

WHEREAS, the City is the owner and operator of certain Fire Engines, fire protection vehicles, equipment, buildings and facilities designed to provide Fire Services and assistance and has in its employ paid personnel and volunteers trained in the use of such Fire Engines, vehicles and equipment and the provision of Fire Services;

WHEREAS, the Town continues to desire to engage the City to provide Fire Services within the Town Fire District upon the terms and conditions set forth in this Agreement;

WHEREAS, the City desires to reaffirm and continue its relationship with the Town, engaging the City to provide Fire Services within the incorporated area of Allenhurst within

the Fire Utility Service Area;

WHEREAS, the City desires to provide Fire Services upon the terms and conditions set forth in this Agreement; and

WHEREAS, as a result of the City no longer collecting a Fire Services Fee individually from its citizens or the citizens and property owners residing within the incorporated area of Allenhurst, the City will collect and the Town agrees to pay to the City a Fire Services Fee of $84,300.00 on annual basis for the duration of this Agreement.

NOW, THEREFORE, in consideration of the premise, the mutual covenants and promises hereinafter set forth, and other good and valuable consideration, the sufficiency of which is hereby acknowledged, the parties agree as follows:

ARTICLE I
TERM AND SCOPE OF AGREEMENT

1.1 **Term.** The term of this Amendment to the Agreement shall commence on October 5, 2026, and end at 11:59 p.m. on December 31, 2029.

1.2 **Scope of Agreement.** During the term of this Agreement, the City shall furnish Fire Services as set out herein throughout the Service.

1.3 **Payment.** The City, effective October 1, 2026, is no longer collecting fire fees from individual property owners within the Town. In exchange for the Provision of Services outlined in the initial Agreement, which was adopted on or about February 11, 2025, the Town will pay the City $21,075.00 on or before October 16, 2026 in exchange for services for the remainder of 2026, and will pay the City $84,300.00 on or before January 31st each year thereafter until the termination or extension of this Agreement.

1.4 **All Other Provisions.** All other provisions of the initial Agreement, which was adopted on February 11, 2025, remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed under seal by their authorized representatives on the day and year first above written.

CITY OF WALTHOURVILLE

By: _____
Mayor

Attest: _____
Clerk

[CITY SEAL]

TOWN OF ALLENHURST

By: _____
Mayor

Attest: _____
Clerk

[CITY SEAL]

City of Walthourville Agenda Items

3. City of Walthourville CKH Agreements	Mayor Sarah B. Hayes
4. City of Walthourville Fire Service.	Mayor Sarah B. Hayes
5. City of Walthourville Compensation and Benefits Analysis.	Councilmember Bridgette Kelly

Amended Items as of 10-13-2026

6. Fire Department Update	Mayor Pro Tem Mitchell Boston
7. Employee Heath Benefits Update	Mayor Pro Tem Mitchell Boston
8. Council Meeting Location	Mayor Pro Tem Mitchell Boston