



CITY OF WALTHOURVILLE

The Honorable Mayor Sarah B. Hayes, Presiding

**September 23, 2025 @ 6:00 PM
Walthourville Police Department**

Elected Officials

**Luciria L. Lovette, Mayor Pro Tem
Mitchell Boston
Patrick Underwood
Bridgette Kelly
Robert Dodd**

City Administration

**Nicolas Maxwell, Fire Chief
Mrs. Ivy Norris, Finance Manager
Christopher Reed, Police Chief
Mr. Dave Martin, Public Works Administrator
Mr. Luke R. Moses, City Attorney
Ms. Shana T. Moss, City Clerk/HR Administrator**

AGENDA

- | | |
|---|-----------------------------|
| I. Call to Order | Mayor Sarah B. Hayes |
| II. Roll Call | City Clerk |
| III. Invocation | Appointee |
| IV. Pledge of Allegiance | In Unison |
| V. Adoption of Meeting Agenda | Councilmembers |
| VI. Adoption of Meeting Minutes | Councilmembers |
| <ul style="list-style-type: none">• September 9, 2025 Regular Meeting Minutes• September 9, 2025 Executive Session Minutes• September 16, 2025 Special Called Auditor RFP Meeting Minutes | |
| VII. Presentation(s) | |
| VIII. Agenda Item(s) | |
| 1. LCPC
2025 Liberty County Joint Comprehensive Plan Resolution. | Mr. Jeff Ricketson |
| 2. LCPC
Business License Request for Tara and Dem Boyz, LLC/Janitorial Service. | Mrs. Lori Parks |
| 3. LCPC
One Time Event Permit for OctoberFest. | Mrs. Lori Parks |
| 4. LCPC
One Time Event Permit for Barbers in the Field. | Mrs. Lori Parks |

5. LCPC

One Time Event for 912 Good Eats Festival.

Mrs. Lori Parks

6. LCPC

Boundary Hall Ph. 1B – Final plat for 67 single-family homes.

Mrs. Mardee Sanchez

7. City of Walthourville

Awarding of City Auditor.

Councilmember Bridgette Kelly

IX. Department Comments

- Water Department
- Fire Department
- Police Department

City of Walthourville

Mr. Patrick Golphin

Chief Nicolas Maxwell

Chief Christopher Reed

X. Citizens Comments

Walthourville Citizens

XI. Mayor's Update

Mayor Sarah B. Hayes

XII. Elected Officials' Comments

City of Walthourville

- Mayor Pro Tem Luciria L. Lovette
- Councilmember Mitchell Boston
- Councilmember Patrick Underwood
- Councilmember Bridgette Kelly
- Councilmember Robert Dodd

XIII. Executive Session

Mayor Hayes and Attorney Moses

XIV. Adjournment

Mayor and Council

When an Executive Session is warranted, it is called for the following:

(Litigation, Personnel and Real Estate)

**RESOLUTION REGARDING THE
2025 LIBERTY COUNTY JOINT COMPREHENSIVE PLAN
FOR LIBERTY COUNTY, GEORGIA**

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

WHEREAS, the comprehensive plan is intended to serve as a policy guide for future physical growth and land development in all of Liberty County and its municipalities; and

WHEREAS, the Liberty Consolidated Planning Commission has been designated by the local governments in Liberty County as the organization responsible for conducting comprehensive planning activities in Liberty County, the Town of Allenhurst, and the Cities of Flemington, Gum Branch, Hinesville, Midway, Riceboro, and Walthourville; and

WHEREAS, the 2025 Liberty County Joint Comprehensive Plan for Liberty County was developed through a comprehensive and cooperative planning process in coordination with state and local officials; and

WHEREAS, Liberty County has been notified by appropriate cognizant authority that the most recent efforts updating the local comprehensive plan did adequately address the minimum standards and procedures promulgated by the Georgia Department of Community Affairs to facilitate compliance with said act; and

NOW, THEREFORE BE IT RESOLVED, that the City Council of the City of Walthourville hereby officially adopts the 2025 Liberty County Joint Comprehensive Plan this 23rd day of September 2025.

Sarah B. Hayes, Mayor

Luciria L. Lovette, Mayor Pro Tem

Mitchell Boston, Councilmember

Patrick Underwood, Councilmember

Bridgette Kelly, Councilmember

Robert Dodd, Councilmember

ATTEST:

Shana T. Moss, City Clerk

Liberty Consolidated Planning Commission – Report

Governing Authority: The City of Walthourville



Mayor & Council Date: September 23, 2025

Business License: Tara and Dem Boyz, LLC / Janitorial Service

Business Owner: Tara Ferrer-Carrington

Property Owner: Homes of Integrity Construction Co. Inc.

Address: 105 Belleau Woods Circle
The Hamlet Townhomes, Parcel 040D111

Zoned: PUD (Planned Unit Development)

Comments: Will be using a room in the home for an office Only. No clients, employees, sales, deliveries or storage of inventory is allowed on the premises.

Recommendation: APPROVAL

LCPC Staff:

Lori Parks

Lori Parks

Zoning Administrator

9-16-25

Date

The map shown is for illustration purposes only. It is not suitable for site-specific decision-making. The area depicted is for informational purposes only and is not necessarily accurate to surveying or engineering standards. Liberty County, Georgia, is responsible for the legal accuracy contained herein.

Liberty County PRISM 2.0

Areas

Override 1

Roads

Parcels

Carto Line

Land Hook

The Hamlet Townhomes

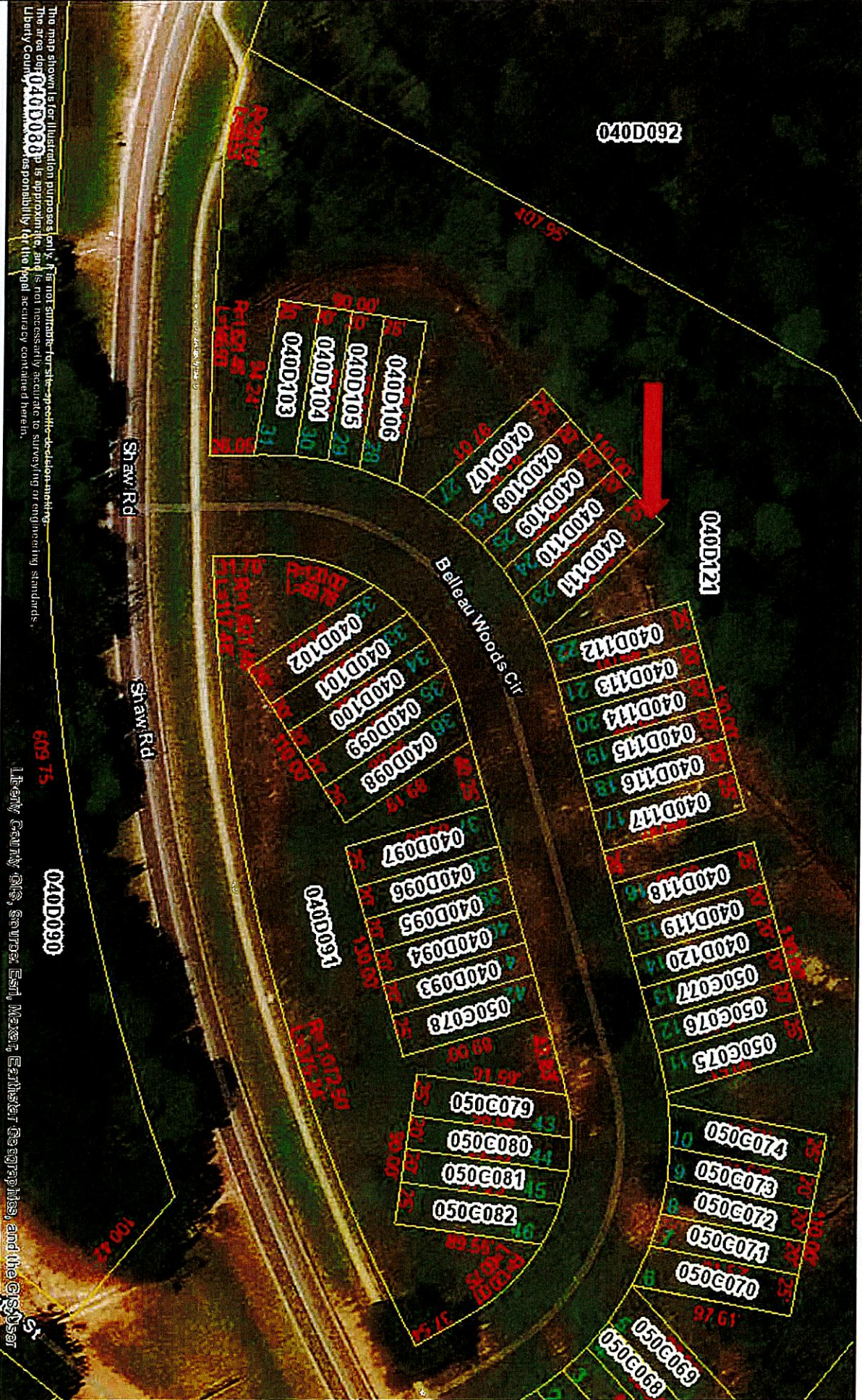


Liberty County
Assessors' Office
100 Main Street, Suite 1550
Hinesville, Georgia 31313
Phone: (912) 876-3568

0 0.015 0.03 mi
1 inch = 94 feet



Printed on 9/16/2025
<http://www.libertycountyga.com>





Liberty County Property Record Card

2025 Digest

PIN#: 040D111

Date: 09-10-2025

Page: 3

FRONT:





City of Walthourville Business License Division

Application for corporation or Limited Liability Company LLC Occupation Tax Certificate

*The application must be filled out completely to obtain a City of Walthourville Occupation Tax Certificate. Payment must be filed with the application to obtain a City of Walthourville Occupation tax Certificate. This application will not be processed if it is not accompanied by the appropriate tax fee. You will not be billed. Please print with ink or type. In order for the appropriate tax or fee to be determined the application accompanied by all appropriate documents must be submitted in person.

Pursuant to The Georgia Immigration Reform Act that was passed by the State Legislature and signed by the Governor all persons applying for renewing a City of Walthourville Tax Certificate must provide a secure and verifiable document as required by O.C.G.A 50-36-1(e) (1) and sign and notarize the affidavit required by O.C.G.A 50-36-1 (e) (2) and the affidavit required by O.C.G.A 36-60-6 (d).

This Business is:

☒ New Application

☐ Ownership Change / Date ownership changed & Certificate # _____

☐ I am filling a name/or address change for Certificate# _____

Name business as Tara and Dem Boyz, LLC / Janitorial Service

Business Phone# (912) 259-2825 843-925-9260

Name of Corporation/LLC* Tara and Dem Boyz

Business Address 105 Belleau Woods Circle Aineville, GA-31313

Mailing Address 229 General Sherman Way Suite S PMB 373 Aineville, GA-31313

Home Address 105 Belleau Woods Circle City Aineville State GA Zip 31313

Email Address sales@tara-demboyz.com

Full Detailed Description of Business

Commercial and Residential cleaning service

Number of employees (including ownership) in City of Walthourville 4

E-verify# (Required if 11 or more employees) _____

State Sales Tax ID# _____ Federal ID # 93-1973888

Owner Name Tara Ferrer-Carrington SS# _____ DOB 05/18/1977

DOES THIS BUSINESS REQUIRE A STATE LICENSE? _____ (YES) ☒ (NO)

(Please attach a copy of your state license or certification)

*** All electrical, mechanical, plumbing, well drilling contractors, salon, mobile home dealers, mobile home installers, and any other contractor that is required to have a State of Georgia License will be required to attach a copy of the license to this application before insurance.

***All commercially used building may be subject to an inspection for fire and safety code compliance prior to any certificate of occupancy or business license being issued.

FOR OFFICE USE ONLY

ZONING DEPT ☐ APPROVED ☐ DISAPPROVED BY _____ DATE _____

FIRE DEPT ☐ APPROVED ☐ DISAPPROVED BY _____ DATE _____

CITY COUNCIL ☐ APPROVED ☐ DISAPPROVED BY _____ DATE _____

BUSINESS LICENSE DEPT DATE RECEIVED _____

BUSINESS LICENSE ISSUANCE DATE _____

Mailing Address: P.O Box K, Walthourville, GA 31333

Phone: (912) 368-7501

Office Location: 222 Busbee Road, Walthourville, GA 31333

Web site address: www.cityofwalthourville.com

City of Walthourville Business License Division



Are you, the applicant, the corporation, LLC or any shareholder currently delinquent in payment of any taxes or fees to any state or local government? No If yes, please indicate the type of tax or fee, and the amount due with the reason the tax is delinquent.

TFC If this property is zoned residential, no clients, employees, sales, deliveries, storage of inventory, or equipment (initials) are allowed on the premises. Only one commercial vehicle not to exceed 12,500 lbs Gross weight used as transportation by the occupant may be parked at the residence.

TFC I swear or affirm that I have obtained or will obtain within thirty days of the date of this application a City of (initials) Walthourville Certificate of Occupancy as required by the city ordinances.

TFC I will comply with the Zoning Restrictions stated above.
(initials)

I Tara Ferrer-Carrington affirm that the facts stated by me are true, I understand any misrepresentation or fraudulent statement is grounds for automatic dismissal of this application and/revocation of the license. I understand that all signs displayed on my premise must be permitted by the City of Walthourville, I further understand that my business must operate in compliance with all applicable state, federal and local laws, ordinances and regulations, and that the granting of this occupation tax certificate or payment of this occupation tax does not waive the right of any federal, state or local entity to regulate and enforce laws, ordinances and regulations. I understand that all decisions of the Business License Division may be appealed to the City of Walthourville.

This 10 day of September, 2025.

Legibly print name Tara Ferrer-Carrington

Signature of applicant [Signature]

This application must be approved by the Liberty County Planning Commission

Tax Map & Parcel# 040D111

Zoning Classification PUD

Approved by: [Signature]

Date Approved: _____

Date the request will be presented to Mayor and Council: 09/23/2025

APPLICANT MUST COMPLETE THE AFFIDAVITS AND PROVIDE A SECURE AND VERIFIABLE DOCUMENT

Mailing Address: P.O Box K, Walthourville, GA 31333

Phone: (912) 368-7501

Office Location: 222 Busbee Road, Walthourville, GA 31333

Web site address: www.cityofwalthourville.com

CITY OF WALTHOURVILLE BUSINESS LICENSE DIVISION – LAWFUL PRESENCE AFFIDAVIT
O.C.G. A. § 50-36-1(e)(2) AFFIDAVIT

By executing this affidavit under oath, as an applicant for a loan, grant, tax credit and/or other public benefit, as referenced in O.C.G.A. § 50-36-1, administered by the Georgia Department of Community Affairs, the undersigned applicant verifies one of the following with respect to my application for a public benefit:

- 1) Yes I am a United States Citizen.
- 2) _____ I am a legal permanent resident of the United States.
- 3) _____ I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency.

My alien number issued by the Department of Homeland Security or other federal immigration agency is: _____.

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G. A. § 50-36-1(e)(1), with this affidavit.

The secure and verifiable document provided with this affidavit can best be classified as:

_____.

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. 16-10-20, and face criminal penalties as allowed by such criminal statute.

Executed this the _____ day of _____, 20____ in _____ (city), _____ (state).

*Signature of Applicant

Printed Name of Applicant

SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE

_____ DAY OF _____, 20____

NOTARY PUBLIC
My Commission Expires:

**This Affidavit must be signed by the same person who executes the Application Certification Form Letter*

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

CITY OF WALTHOURVILLE BUSINESS LICENSE DIVISION – PRIVATE EMPLOYER AFFIDAVIT

By executing this affidavit under oath, the undersigned private employer verifies one of the following with respect to its application for a business license, occupational tax certificate, or other document required to operate a business as referenced in O.C.G.A. § 36-60-6(d):

Section 1. Please check only one:

(A) _____ On January 1st of the below-signed year, the individual, firm, or corporation employed more than ten (10) employees¹.

*** If you select Section 1(A), please fill out Section 2 and then execute below.

(B) ☒ On January 1st of the below-signed year, the individual, firm, or corporation employed ten (10) or fewer employees.

*** If you select Section 1(B), please skip Section 2 and execute below.

Section 2.

The employer has registered with and utilizes the federal work authorization program in accordance with the applicable provisions and deadlines established in O.C.G.A. § 36-60-6. The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as follows:

Name of Private Employer

Federal Work Authorization User Identification Number

_____ Date of
Authorization

I hereby declare under penalty of perjury that the foregoing is true and correct. Executed on _____, __, 20____ in _____ (city), _____ (state).

Signature of Authorized Officer or Agent

Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME
ON THIS THE _____ DAY OF _____, 20_____.

NOTARY PUBLIC

My Commission Expires: _____

¹ To determine the number of employees for purposes of this affidavit, a business must count its total number of employees company-wide, regardless of the city, state, or country in which they are based, working at least 35 hours a week.

Mailing Address: P.O Box K, Walthourville, GA 31333

Phone: (912) 368-7501

Office Location: 222 Busbee Road, Walthourville, GA 31333

Web site address: www.cityofwalthourville.com

Liberty Consolidated Planning Commission – Report

Governing Authority: The City of Walthourville



Mayor & Council Date: September 23, 2025

Business License: One Time Event for a October Fest
(October 24th – October 26th)

Business Owner: Rodney Kelly

Property Owner: Con Sabor Boricula LLC

Address: 4850 W. Oglethorpe Hwy. Parcel 050B045

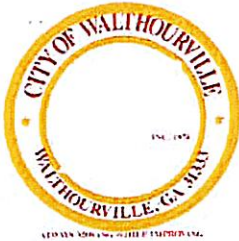
Zoned: C2 (General Commercial)

Comments: Needs Mayor and Council Approval for this
One Time Event Permit.

Recommendation: APPROVAL

LCPC Staff: *Lori Parks*
Lori Parks
Zoning Administrator

9-16-25
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: Rodney Kelly 678-907-5403
Event Name: Gospel Fest October Fest 912-792-9570
Business: _____ Business Address _____
Mailing Address 117 Scott Rd City Hinesville State GA Zip 31313
Home Address _____ City _____ State _____ Zip _____
Email Address d.kelly25769@gmail.com
Address of Outdoor Event: 4850 West Oglethorpe Hwy Hinesville GA 31313
Date/Time of Outdoor Event:
Beginning Date: Oct 24th End Date: Oct 26th
Event Time: 10 AM / PM until 8 AM / PM
Set-Up Time: 9:00 AM / PM
Break-Down Time: 8:00 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: 250

Alcohol will be: ☐ Sold ☒ Served 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? _____ 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.)

PRINTED NAME AND SIGNATURE OF APPLICANT: _____

DATE: 9 / 15 / 2025

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 RAUL RIOS JR Raul Rios Jr Date: 9 / 15 / 2025

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

Liberty Consolidated Planning Commission – Report

Governing Authority: The City of Walthourville



Mayor & Council Date: September 23, 2025

Business License: Barbers in the Field (Barber-Q)
October 8th – October 11, 2025

Business Owner: Khari Collins

Property Owner: Con Sabor Boricula LLC – Raul Rios, Jr.

Address: 4850 W. Oglethorpe Hwy. Parcel 050B045

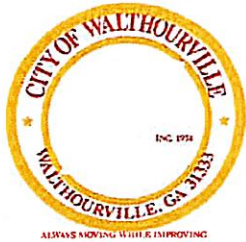
Zoned: C2 (General Commercial)

Comments: Needs Mayor and Council Approval for this
One Time Event Permit.

Recommendation: APPROVAL

LCPC Staff: *Lori Parks*
Lori Parks
Zoning Administrator

9-16-25
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: Barbers in the Field (Barber-Q) Phone Number: 912-432-8526
Event Name: Khari Collins
Business: MyHouse Ent Business Address: 913 EG miles Pkwy
Mailing Address: 913 EG miles Pkwy City: Hinesville State: Ga Zip: 31313
Home Address: 53 Kristen Ln City: Midway State: Ga Zip: 31320
Email Address: KunDrad1@yahoo.com
Address of Outdoor Event: 4850 W Oglethorpe Hwy
Date/Time of Outdoor Event:
Beginning Date: 10/11/2025 End Date: 10/8/2025 10-8-25 to 10-11-25
Event Time: 12:00 AM / PM until 12:00 AM / PM
Set-Up Time: 11:00 AM / PM
Break-Down Time: 12:00 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: N/A

Alcohol will be: ☐ Sold ☒ Served 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? N/A 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.)

A networking event for barbers. The public is invited. As well as all other service workers and owners. Live DJ, vendors, speakers, Southern Soul Singer

PRINTED NAME AND SIGNATURE OF APPLICANT: Khari Collins Khari Collins DATE: 08/14/2025

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: RAUL Rios Raul Rios Date: 09/03/2025

Mailing Address: P.O Box K, Walthourville, GA 31333

Phone: (912) 368-7501

Office Location: 222 Busbee Road, Walthourville, GA 31333

Web site address: www.cityofwalthourville.com

Liberty Consolidated Planning Commission – Report

Governing Authority: The City of Walthourville



Mayor & Council Date: September 23, 2025

Business License: Midnight Oasis of Brunswick

Business Owner: Shanesia Jaudon

Property Owner: Con Sabor Boricula LLC – Raul Rios, Jr.

Address: 4850 W. Oglethorpe Hwy. Parcel 050B045

Zoned: C2 (General Commercial)

Comments: Needs Mayor and Council Approval for this
One Time Event Permit.

Recommendation: APPROVAL

LCPC Staff:

Lori Parks

Lori Parks

Zoning Administrator

9.18.25

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: Shanesia Jaudon

Business: Midnight Oasis Of Brunswick

Business Address: 3365 Cypress Mill Rd. Brunswick, Georgia 31520

Mailing Address: 128 Governors Blvd. Hinesville, Georgia 31313

Home Address: 128 Governors Blvd. City Hinesville State Georgia Zip 31313

Email Address: info@midnightoasisbwk.com

Address of Outdoor Event: Bomaz Field 4850 W. Oglethorpe Hwy. Hinesville, Georgia 31313

Date/Time of Outdoor Event:

Beginning Date: 10/11/2025 End Date: 10/11/2025

Event Time: 11:00 AM / PM until 08:00 AM / PM

Set-Up Time: 09:00 - 10:00 AM / PM

Break-Down Time: 08:00 - 09:00 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: 150

Alcohol will be: ☐ Sold ☐ Served 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? 20 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.) 912 Good Eats Festival

Midnight Oasis Of Brunswick Is a dedicated nonprofit organization that actively gives back to our local communities.

Our mission for this festival is to support our local small businesses & community by creating networking opportunities.

We will have family friendly festival, food trucks & local eats, arts/crafts vendors, kids zone bounce house/face painting & live entertainment, with a diverse line up of vendors offering products, services and resources.

PRINTED NAME AND SIGNATURE OF APPLICANT: Shanesia Jaudon DATE: 09 / 08 / 2025

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: Raul Rios Raul Rios Date: 9 / 16 / 2025

Mailing Address: P.O Box K, Walthourville, GA 31333

Phone: (912) 368-7501

Office Location: 222 Busbee Road, Walthourville, GA 31333

Web site address: www.cityofwalthourville.com

Boundary Hall Phase 1B

Final Plat

Developer:

Liberty Properties and
Holding Co., LLC
(Dryden)

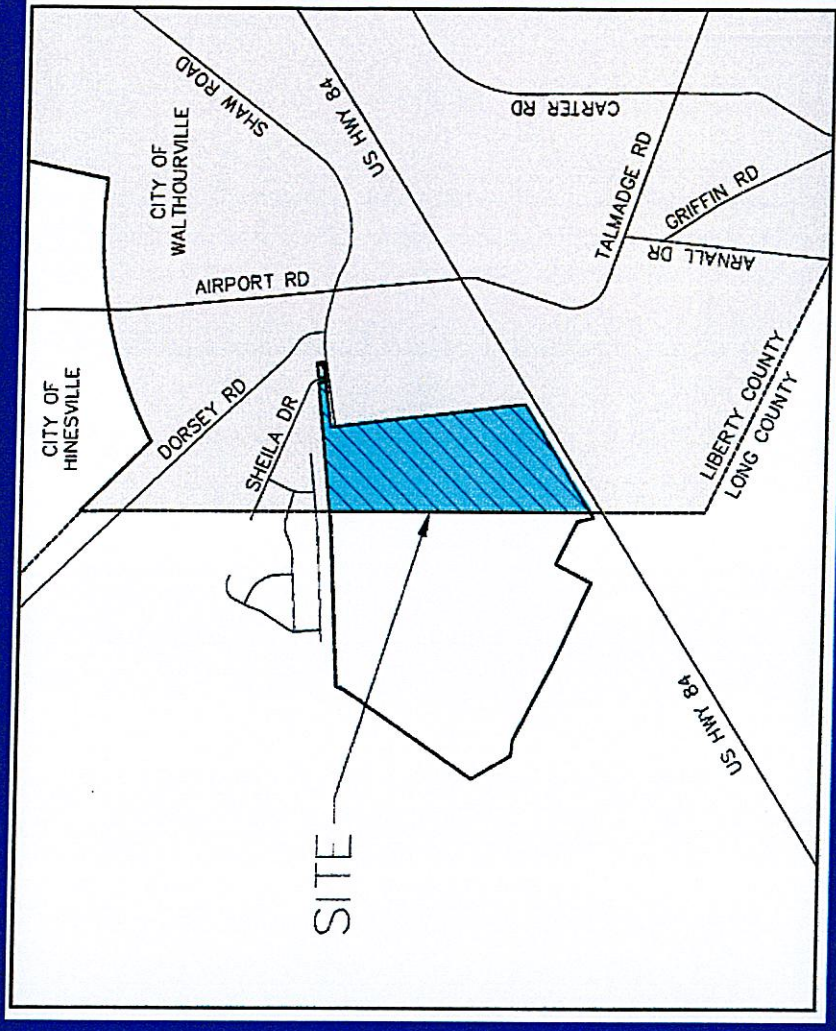
Engineer:

T.R. Long Engineering

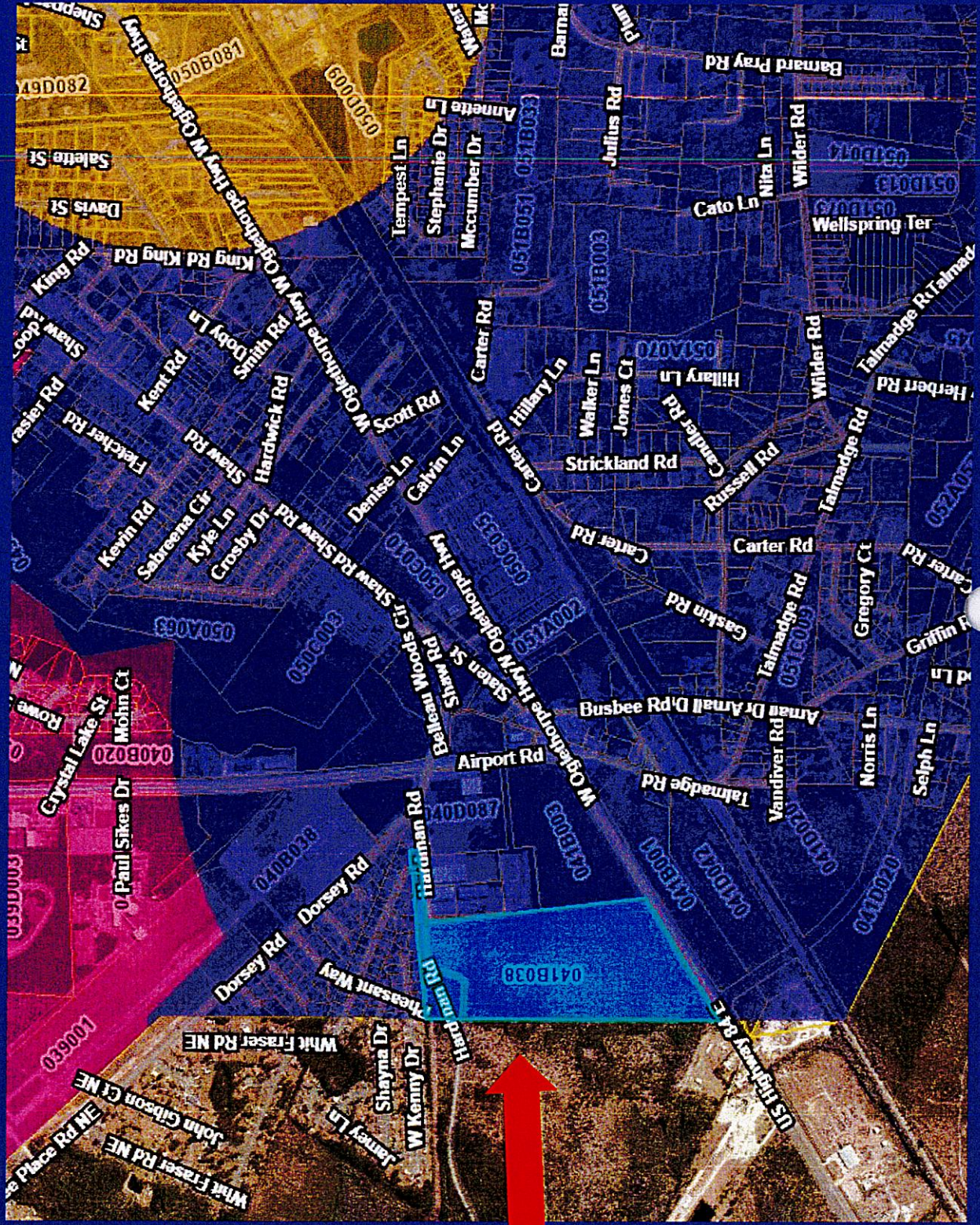
Description:

- 67 lots on 16.06 ac.
- Single-family dwellings
- Zoned PUD

Location: Hardman Road



Vicinity Map



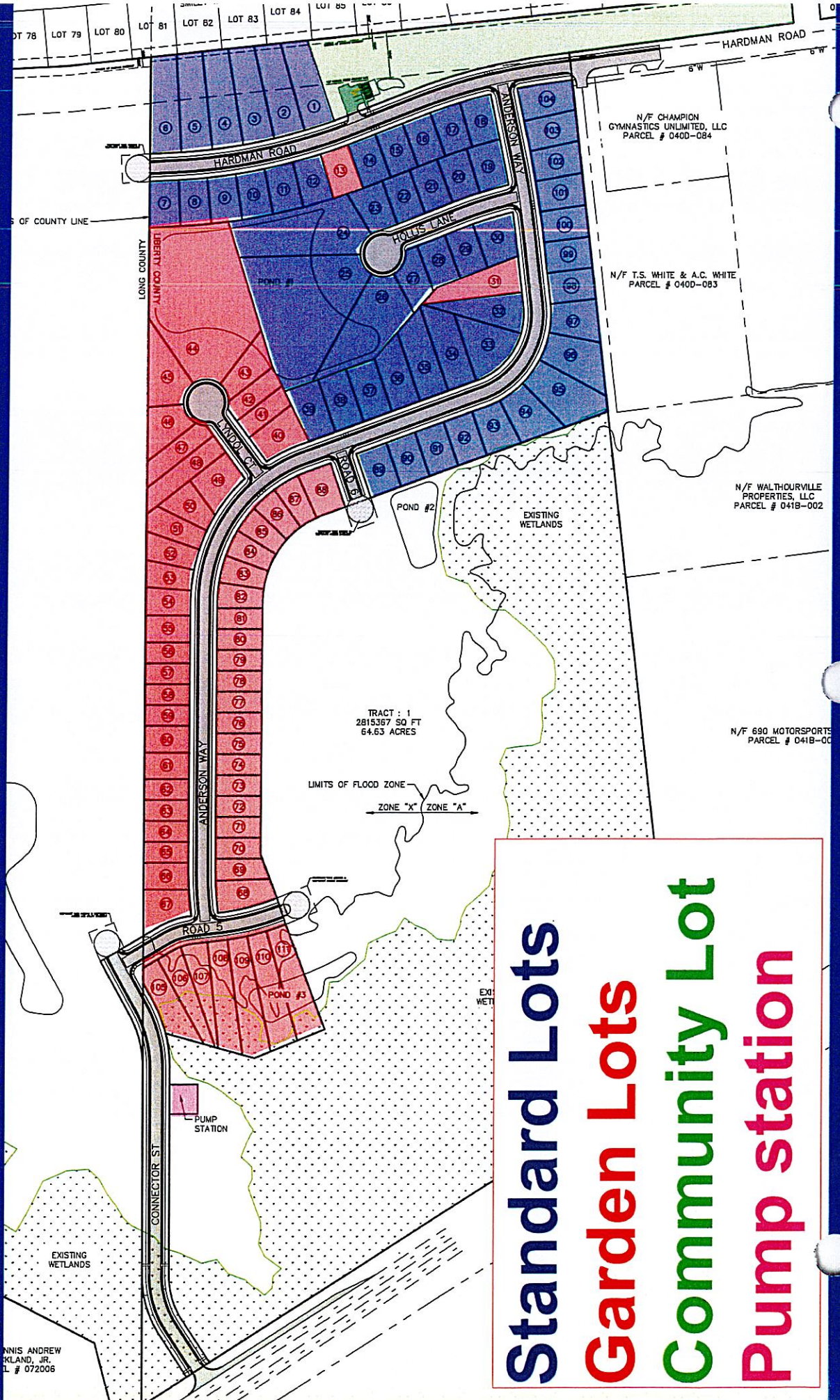
Standard Lots (56 Lots)

Minimum Gross Lot Area	6,000 square feet
Minimum Usable Lot Area	4,500 square feet
Minimum Lot Width at Building Line	60 feet
Minimum Front Yard	15 feet
Minimum Side Yard (Interior)	7.5 feet
Minimum Side Yard Street	15 feet
Minimum Rear Yard	15 feet

Garden Lots (11 Lots)

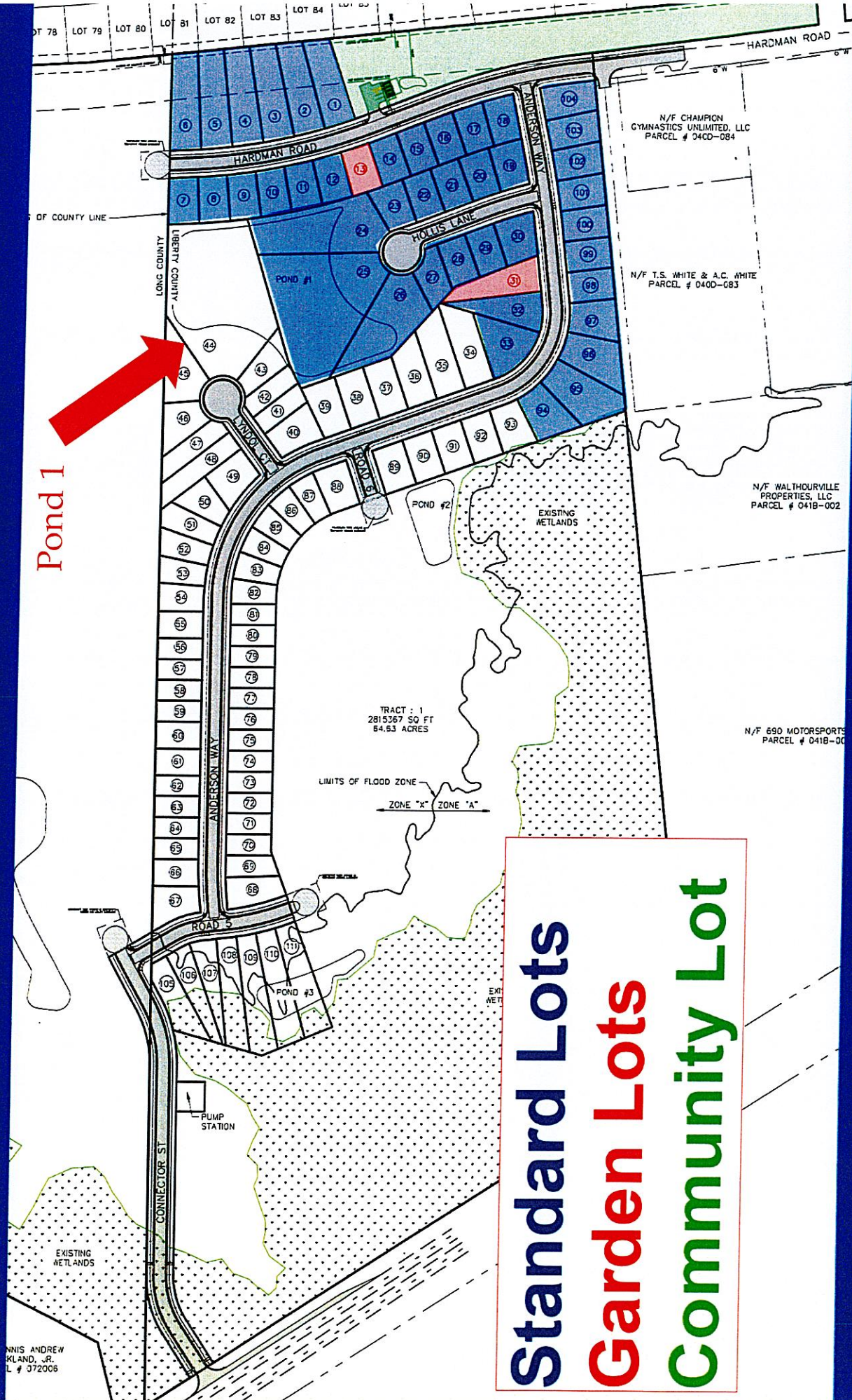
Minimum Gross Lot Area	4,500 square feet
Minimum Usable Lot Area	4,000 square feet
Minimum Lot Width at Building Line	45 feet
Minimum Front Yard	15 feet
Minimum Side Yard (Interior)	7.5 feet
Minimum Side Yard Street	15 feet
Minimum Rear Yard	15 feet

Overall Plan – Phase 1 Preliminary Plat



Standard Lots
Garden Lots
Community Lot
Pump station

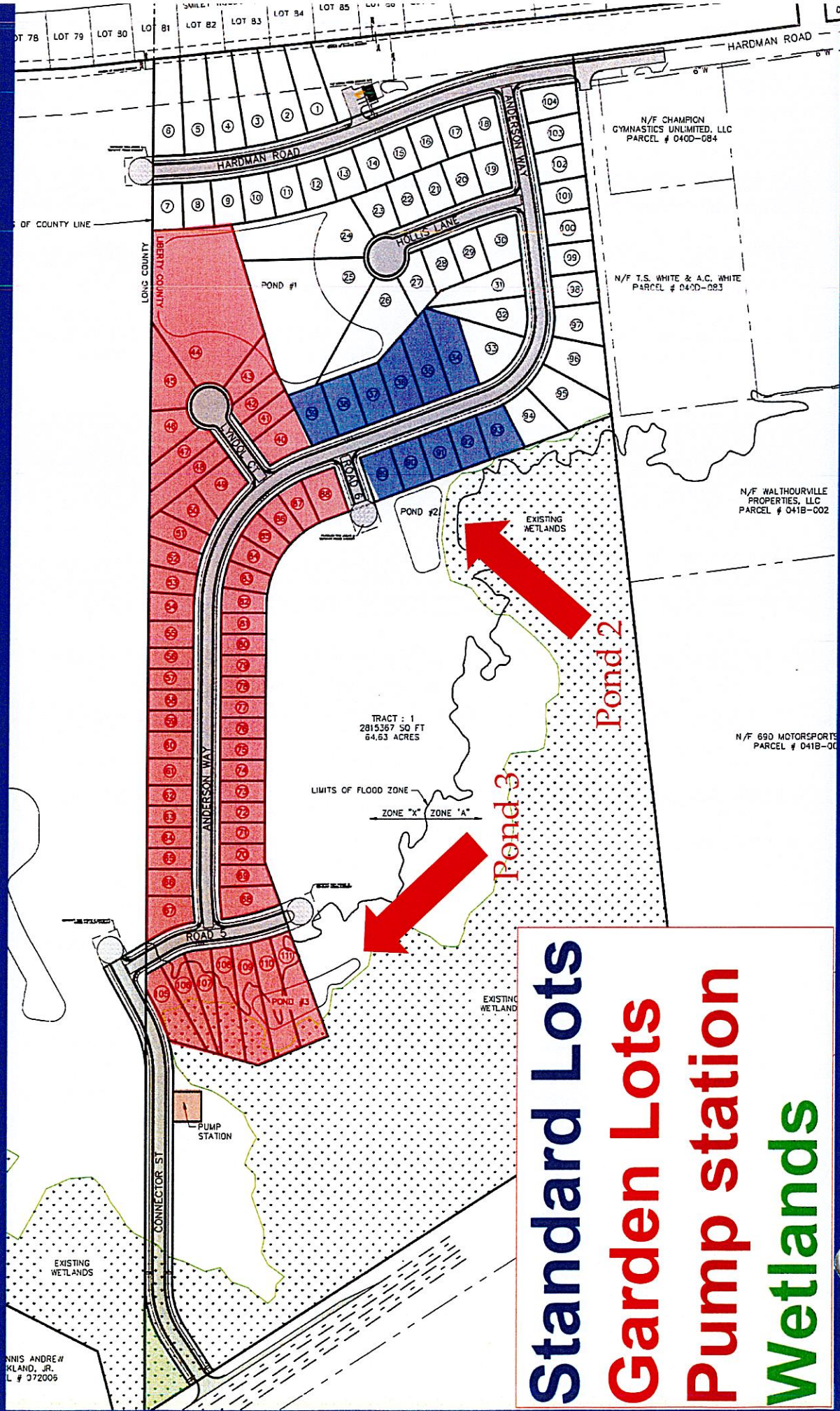
Overall Plan - Phase 1A Final Plat



Pond 1

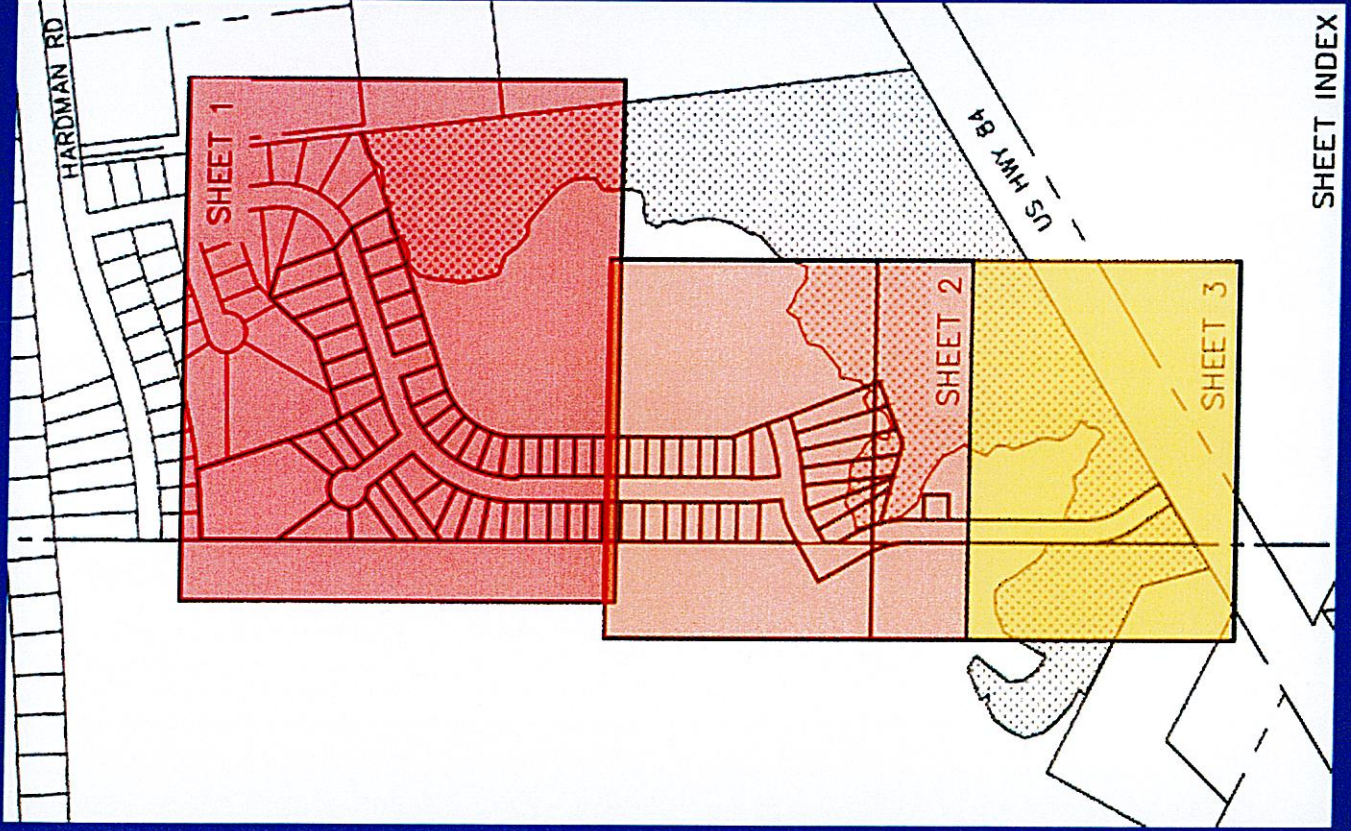
Standard Lots
Garden Lots
Community Lot

Overall Plan – Phase 1B Final Plat

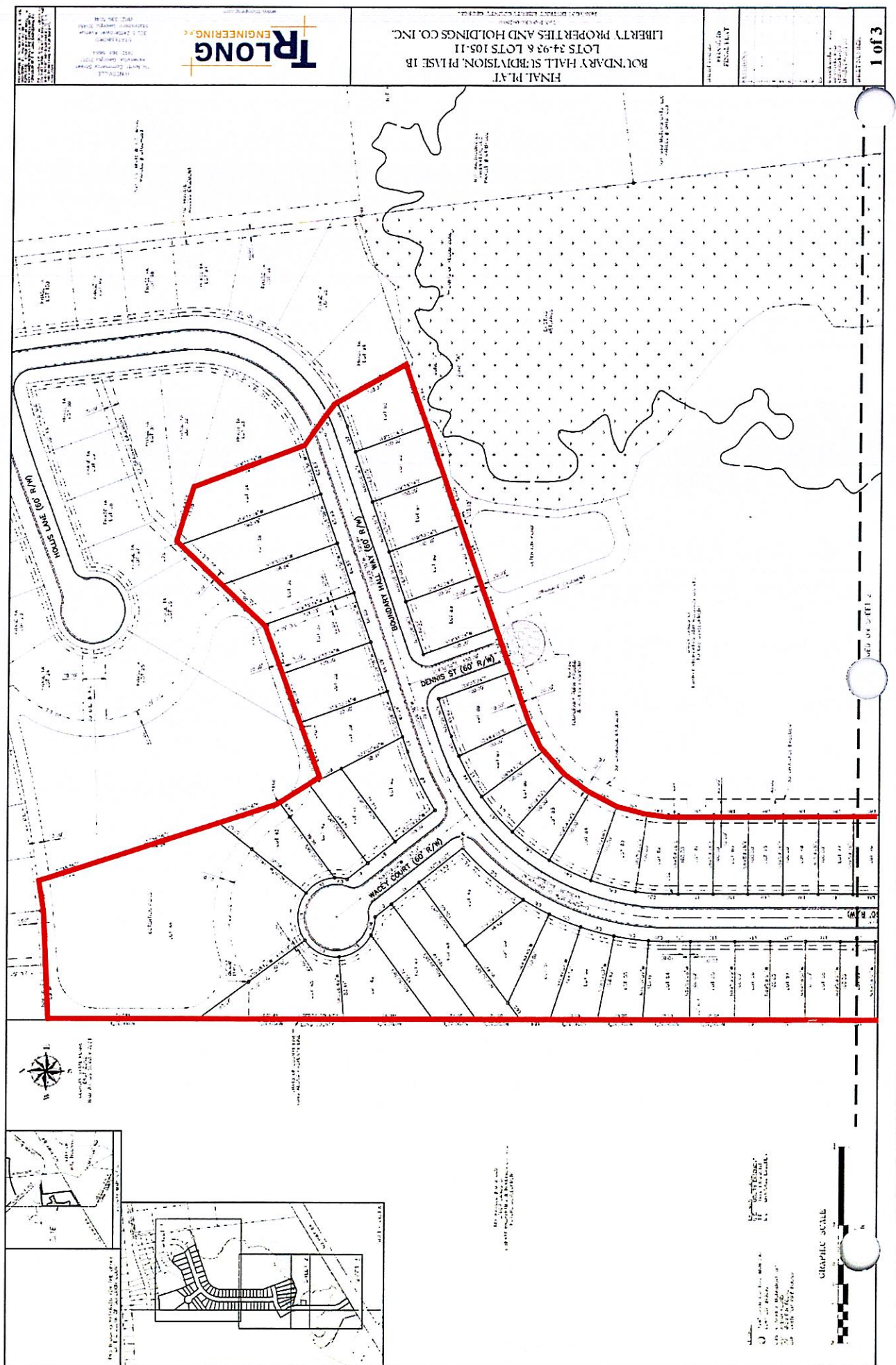


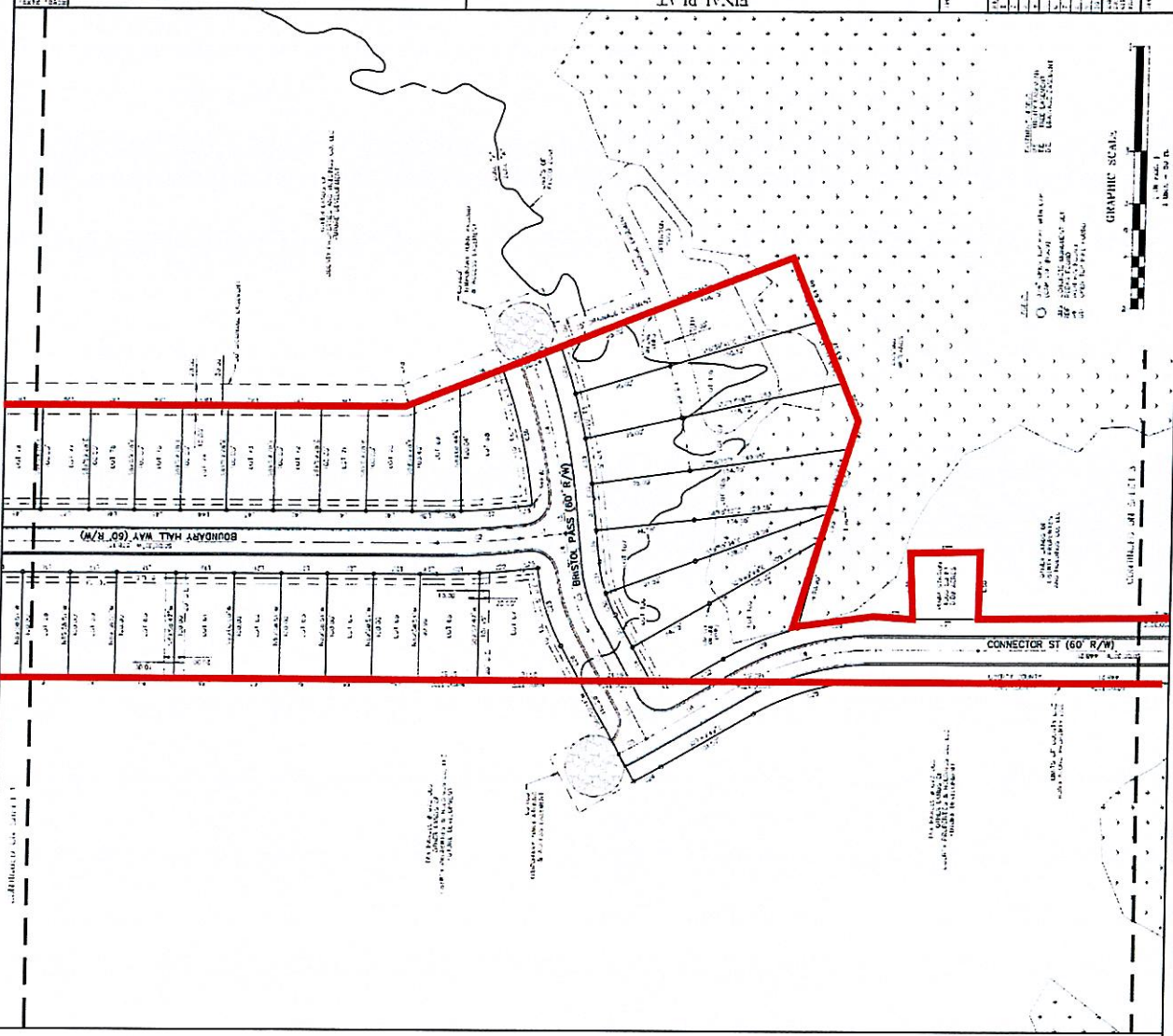
Standard Lots
Garden Lots
Pump station
Wetlands

Sheet Index



SHEET INDEX



[illegible]

α	β	γ	δ	ϵ	ζ	η	θ	ι	κ	λ	μ	ν	ξ	\omicron	π	ρ	σ	τ	υ	ϕ	χ	ψ	ω
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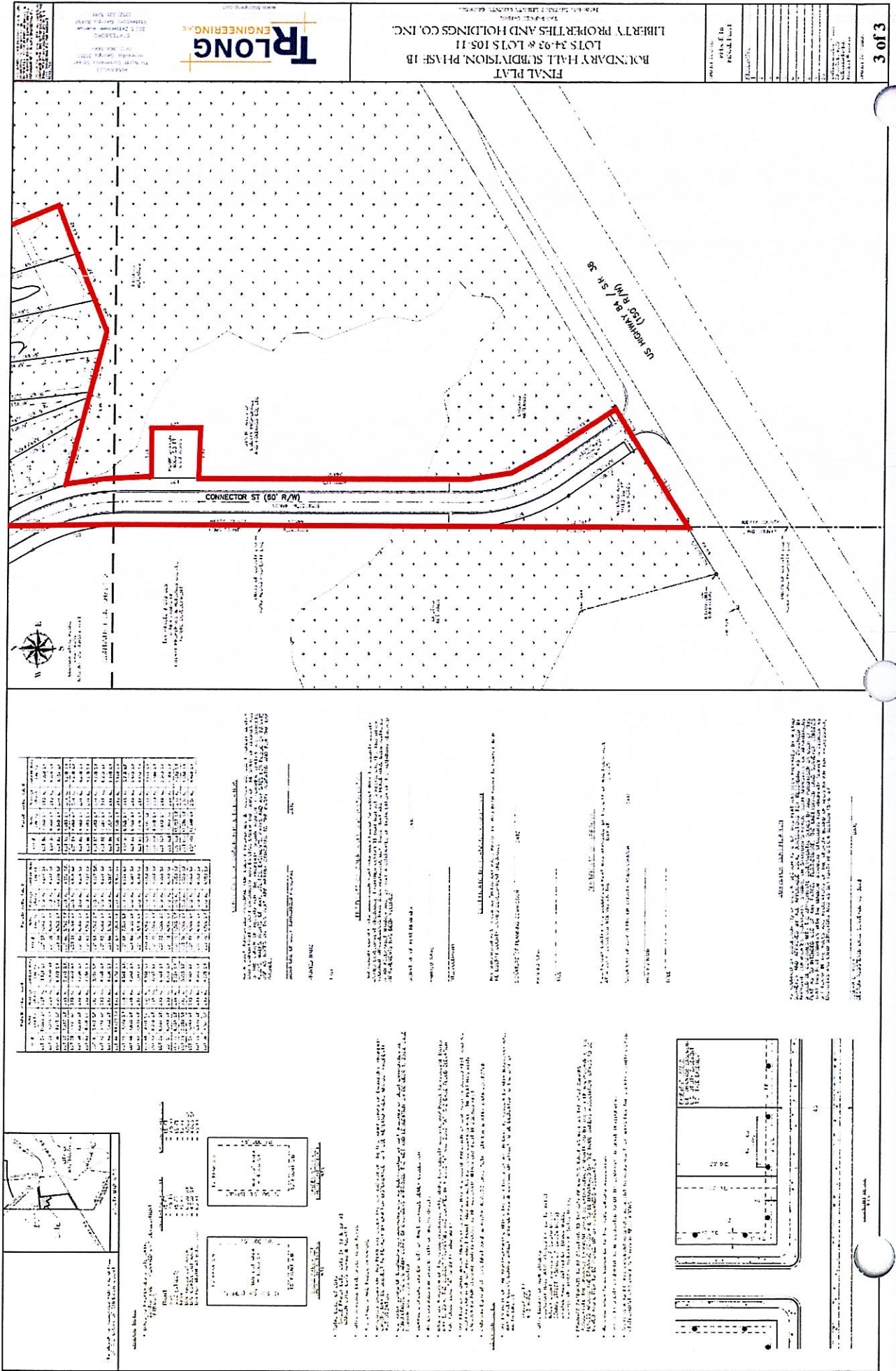
Case no.	Blood counts (No./mm ³)			Hb (%)	Hct (%)	Erythrocyte sedimentation rate (mm/hr)	Reticulocyte count (%)	Total iron-binding capacity (µg/dl)	Serum iron (µg/dl)	Transferrin saturation (%)	Ferritin (µg/g)
	WBC	Hgb	Hct								
1	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
2	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
3	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
4	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
5	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
6	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
7	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
8	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
9	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
10	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
11	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
12	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
13	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
14	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
15	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
16	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
17	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
18	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
19	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
20	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
21	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
22	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
23	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
24	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
25	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
26	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
27	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
28	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
29	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
30	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0
31	10,000	10.0	32.0	10.0	32.0	10.0	10.0	10.0	10.0	10.0	10.0

Case No.	Factual Basis, Date		Disposition
	Arrested	Released	
1	1941	1942	1943
2	1941	1942	1943
3	1941	1942	1943
4	1941	1942	1943
5	1941	1942	1943
6	1941	1942	1943
7	1941	1942	1943
8	1941	1942	1943
9	1941	1942	1943
10	1941	1942	1943
11	1941	1942	1943
12	1941	1942	1943
13	1941	1942	1943
14	1941	1942	1943
15	1941	1942	1943
16	1941	1942	1943
17	1941	1942	1943
18	1941	1942	1943
19	1941	1942	1943
20	1941	1942	1943
21	1941	1942	1943
22	1941	1942	1943
23	1941	1942	1943
24	1941	1942	1943
25	1941	1942	1943
26	1941	1942	1943
27	1941	1942	1943
28	1941	1942	1943
29	1941	1942	1943
30	1941	1942	1943
31	1941	1942	1943
32	1941	1942	1943
33	1941	1942	1943
34	1941	1942	1943
35	1941	1942	1943
36	1941	1942	1943
37	1941	1942	1943
38	1941	1942	1943
39	1941	1942	1943
40	1941	1942	1943
41	1941	1942	1943
42	1941	1942	1943
43	1941	1942	1943
44	1941	1942	1943
45	1941	1942	1943
46	1941	1942	1943
47	1941	1942	1943
48	1941	1942	1943
49	1941	1942	1943
50	1941	1942	1943
51	1941	1942	1943
52	1941	1942	1943
53	1941	1942	1943
54	1941	1942	1943
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56	1941	1942	1943
57	1941	1942	1943
58	1941	1942	1943
59	1941	1942	1943
60	1941	1942	1943
61	1941	1942	1943
62	1941	1942	1943
63	1941	1942	1943
64	1941	1942	1943
65	1941	1942	1943
66	1941	1942	1943
67	1941	1942	1943
68	1941	1942	1943
69	1941	1942	1943
70	1941	1942	1943
71	1941	1942	1943
72	1941	1942	1943
73	1941	1942	1943
74	1941	1942	1943
75	1941	1942	1943
76	1941	1942	1943
77	1941	1942	1943
78	1941	1942	1943
79	1941	1942	1943
80	1941	1942	1943
81	1941	1942	1943
82	1941	1942	1943
83	1941	1942	1943
84	1941	1942	1943
85	1941	1942	1943
86	1941	1942	1943
87	1941	1942	1943
88	1941	1942	1943
89	1941	1942	1943
90	1941	1942	1943

Case no.	Age	Sex	Initial value	Final value	Time (hr)	Initial value	Final value	Time (hr)
1	20	M	0.43	0.43	0	0.43	0.43	0
2	20	M	0.43	0.43	0	0.43	0.43	0
3	20	M	0.43	0.43	0	0.43	0.43	0
4	20	M	0.43	0.43	0	0.43	0.43	0
5	20	M	0.43	0.43	0	0.43	0.43	0
6	20	M	0.43	0.43	0	0.43	0.43	0
7	20	M	0.43	0.43	0	0.43	0.43	0
8	20	M	0.43	0.43	0	0.43	0.43	0
9	20	M	0.43	0.43	0	0.43	0.43	0
10	20	M	0.43	0.43	0	0.43	0.43	0
11	20	M	0.43	0.43	0	0.43	0.43	0
12	20	M	0.43	0.43	0	0.43	0.43	0
13	20	M	0.43	0.43	0	0.43	0.43	0
14	20	M	0.43	0.43	0	0.43	0.43	0
15	20	M	0.43	0.43	0	0.43	0.43	0
16	20	M	0.43	0.43	0	0.43	0.43	0
17	20	M	0.43	0.43	0	0.43	0.43	0
18	20	M	0.43	0.43	0	0.43	0.43	0
19	20	M	0.43	0.43	0	0.43	0.43	0
20	20	M	0.43	0.43	0	0.43	0.43	0

Date of birth:		Age and sex:	
1911	1911	1911	1911
1912	1912	1912	1912
1913	1913	1913	1913
1914	1914	1914	1914
1915	1915	1915	1915
1916	1916	1916	1916
1917	1917	1917	1917
1918	1918	1918	1918
1919	1919	1919	1919
1920	1920	1920	1920
1921	1921	1921	1921
1922	1922	1922	1922
1923	1923	1923	1923
1924	1924	1924	1924
1925	1925	1925	1925
1926	1926	1926	1926
1927	1927	1927	1927
1928	1928	1928	1928
1929	1929	1929	1929
1930	1930	1930	1930
1931	1931	1931	1931
1932	1932	1932	1932
1933	1933	1933	1933
1934	1934	1934	1934
1935	1935	1935	1935
1936	1936	1936	1936
1937	1937	1937	1937
1938	1938	1938	1938
1939	1939	1939	1939
1940	1940	1940	1940
1941	1941	1941	1941
1942	1942	1942	1942
1943	1943	1943	1943
1944	1944	1944	1944
1945	1945	1945	1945
1946	1946	1946	1946
1947	1947	1947	1947
1948	1948	1948	1948
1949	1949	1949	1949
1950	1950	1950	1950
1951	1951	1951	1951
1952	1952	1952	1952
1953	1953	1953	1953
1954	1954	1954	1954
1955	1955	1955	1955
1956	1956	1956	1956
1957	1957	1957	1957
1958	1958	1958	1958
1959	1959	1959	1959
1960	1960	1960	1960
1961	1961	1961	1961
1962	1962	1962	1962
1963	1963	1963	1963
1964	1964	1964	1964
1965	1965	1965	1965
1966	1966	1966	1966
1967	1967	1967	1967
1968	1968	1968	1968
1969	1969	1969	1969
1970	1970	1970	1970
1971	1971	1971	1971
1972	1972	1972	1972
1973	1973	1973	1973
1974	1974	1974	1974
1975	1975	1975	1975
1976	1976	1976	1976
1977	1977	1977	1977
1978	1978	1978	1978
1979	1979	1979	1979
1980	1980	1980	1980
1981	1981	1981	1981
1982	1982	1982	1982
1983	1983	1983	1983
1984	1984	1984	1984
1985	1985	1985	1985
1986	1986	1986	1986
1987	1987	1987	1987
1988	1988	1988	1988
1989	1989	1989	1989
1990	1990	1990	1990
1991	1991	1991	1991
1992	1992	1992	1992
1993	1993	1993	1993
1994	1994	1994	1994
1995	1995	1995	1995
1996	1996	1996	1996
19			

[illegible]



BRISTOL PASS (60' R/W)

CONNECTOR STREET (60' R/W)

US HIGHWAY 94 (150' R/W)

GRAPHIC SCALE

9-2-2025

Mike Searcy

Station	Length	Width	Area	Volume
0+00	100.00	10.00	1000.00	1000.00
1+00	100.00	10.00	1000.00	1000.00
2+00	100.00	10.00	1000.00	1000.00
3+00	100.00	10.00	1000.00	1000.00
4+00	100.00	10.00	1000.00	1000.00
5+00	100.00	10.00	1000.00	1000.00
6+00	100.00	10.00	1000.00	1000.00
7+00	100.00	10.00	1000.00	1000.00
8+00	100.00	10.00	1000.00	1000.00
9+00	100.00	10.00	1000.00	1000.00
10+00	100.00	10.00	1000.00	1000.00

Dedications to the City:

- New streets (total 0.63 mi.):
 - Boundary Hall Way – 742 feet (extension)
 - Wacey Court – 212 feet
 - Dennis Street – 130 feet
 - Bristol Pass – 322 feet
 - Connector Street – 804 feet
- Water, sewer and stormwater improvements
- Drainage easements for functional maintenance

Dedications to the HOA:

- Wetlands (0.26 ac.)
- Drainage easements for daily/general maintenance

Special Condition for PUD

A second access road to Hwy. 84 shall be provided.

Special Conditions for Ph. 1A

1. Certificates of occupancy shall not be issued for any house in this phase until the fencing around [pond 1] is installed.
2. The City will not accept the dedication of the drainage easement for [pond 1] until the entirety of the pond has been final platted.

With respect to the PUD special condition, Connector Street is not yet built beyond the pump station tract. Therefore, its construction is included in the primary letter of credit (LOC).

However, it is not included in the maintenance LOC. A separate maintenance LOC will be required, per the UDO, once it is constructed. This will ensure the City gets a full two years of maintenance.

With respect to Ph. 1A plat special conditions, pond 1 partially platted in Ph. 1A is now fully platted with Ph. 1B and it is fenced. Therefore, both special conditions have been satisfied.

However, the two new ponds (ponds 2 and 3) shown on Ph. 1B are not within the limits of what is being platted and nor are they fenced so similar special conditions are needed for them.

Lastly, the sewage from Ph. 1B is routed to the pump station. However, the pump station is still under construction. Similar to Connector Street, its completion is included in the primary LOC.

Additional special conditions are warranted to ensure houses are not occupied until the pump station is operational.

The utilities (except the pump station) and curb and gutter (except on Connector Street past the pump station) are installed. The installation of the remaining improvements are guaranteed by LOC in the following amounts:

- Primary improvements - \$864,500
- Secondary improvements - \$345,500

An LOC in the amount of \$191,300 for maintenance of the improvements is also in hand.

Staff Recommendation

Boundary Hall Phase 1B

APPROVAL of the FINAL PLAT

and acceptance of dedications
with standard and special conditions

LCPC 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.

Special Conditions

1. Certificates of occupancy shall not be issued for any house in this phase until:
 - A. the fencing around ponds 2 and 3 is installed;
 - B. the pump station is complete, satisfactorily tested, and the deed transferring the pump station tract to the City of Walthourville is recorded; and
 - C. Connector Street is satisfactorily completed and a maintenance letter of credit is provided.

Special Conditions (cont'd)

2. The City accepts the drainage easement for pond 1. However, it will not accept the dedication of the drainage easements for ponds 2 and 3 until they have been final platted in their entirety.



We're of Service to
Those Serving Others.

PROPOSAL TO PROVIDE
AUDIT SERVICES TO
THE CITY OF WALTHOURVILLE



**JAMES
MOORE**

Proposal to Provide Audit Services to

The City of Walthourville

For the fiscal years ending December 31, 2021 through 2024

RFP #2025-01

Legal Name

James Moore & Co., P.L.

FEIN 59-3204548
5931 NW 1st Place
Gainesville, Florida 32607

Phone: 352.378.1331

Fax: 352.372.3741

www.jmco.com

Contacts

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Engagement Lead Partner

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Brendan McKittrick, CPA, CISA

Engagement Director

Brendan.McKittrick@jmco.com

April 25, 2025

EXTRAORDINARY only refers to our LEVEL OF SERVICE.

Our philosophy is simple: *Deliver extreme value for the fees our clients pay.* While choosing an audit firm should come down to qualifications, capabilities, and commitment, we know cost plays a role as well. And we work hard to make sure they are absolutely reasonable for the level of service you receive.

Our proposed fees for the audit services are based on the assumption that the accounting records for your organization will be maintained in good condition and that assistance requested from your personnel will be provided in both a complete and timely manner.

Our total all-inclusive maximum fees for the engagement include all direct and indirect costs including all out-of-pocket expenses.

Fiscal Year End	Fee
December 31, 2021	\$25,000
December 31, 2022	\$26,000
December 31, 2023	\$27,000
December 31, 2024	\$28,000

How We Bill For Additional Professional Services

Your team will reach out routinely throughout the year to discuss new accounting issues or significant transactions. Because we value consistent communication, we consider these routine consultations to be included in the scope of the proposed fees. Additionally, these fees are inclusive of periodic meetings with your management conducted outside the time encompassed by the proposed audit schedule.

If you would like to engage James Moore for a larger project, we will render a billing for such services at an amount or rates agreed upon prior to the beginning of the engagement. Our blended hourly rate for these services is **\$195/hour**.

Government Services Team



At the heart of our firm's practice lies a deep commitment to serving government entities. Our Government Services Team is fully entrenched in your industry, recognizing that comprehending the challenges you face is the key to providing effective solutions. These team members specialize in working with government clients and maintain strong affiliations with prominent industry organizations to stay at the forefront of developments.

With a rich history of [providing auditing services to over 100 local governments and related organizations in Florida](#), James Moore possesses a profound understanding of entities like yours. This extensive experience enables us to conduct your audit with efficiency and thoroughness, delivering a cost-effective yet comprehensive engagement. However, we go beyond the role of a mere government auditor; we stand ready to assist you with all the intricacies of financial reporting and daily challenges.

In addition to our independent auditing services, we offer a range of solutions that include:

- » Federal and State Compliance Solutions
- » Financial Condition Assessments
- » Budget Development/Evaluation
- » Internal Control Analyses
- » Elected Official Orientation
- » Annual Comprehensive Financial Reports
- » New Accounting Standard Implementation Assistance
- » Forensic Auditing
- » Decision Validation
- » Accounting Consulting Solutions
- » Revenue Enhancement Audits
- » Needs Assessments - Financial and IT
- » Rate Studies
- » Audit Readiness
- » Actuarial Report Interpretations
- » Risk Management Assistance
- » Lean Six Sigma
- » Fund Balance Planning and Management
- » Agreed-Upon Procedures
- » Comfort letters in connection with debt securities

Two of your engagement leaders, [Zach Chalifour and James Halleran](#), currently serve on the GFOA's ACFR Review Committee, which reviews ACFRs of governmental entities to determine if an ACFR meets the reporting requirements necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.

James also has served on the FICPA Local Government Committee for several years and is currently on the FGFOA Technical Resource Committee. In addition, both he and Zach have taught at several FGFOA Conferences and local chapter meetings and are frequent speakers throughout the state of Florida.

**KENDALL L. DAVIS, P.C.
CERTIFIED PUBLIC ACCOUNTANT
34 S. WILLIAMS ST
HAZLEHURST, GEORGIA 31539
(912)375-6077**

Honorable Mayor and City Council
City of Walthourville
Walthourville, Georgia

Dear Mayor and Council,

Please see below Engagement Letter for the conduct of your 2021-2024 annual audits. Thank you for the opportunity to propose on them.

I have been in discussions with Ms. Moss about the availability of the documents to perform these audits and file them with the Georgia Department of Audits and Accounts. Based on what I know I plan to have these audits completed by December 31, 2024. This will require much effort on the City's part to get me everything that I need in a timely manner.

Based on the aforementioned, it would be my intent to get your 2025 audit filed by the due date of June 30, 2026. After the 2024 is filed then the City will be in compliance with state law. As I am sure you all know, the City may apply for loans/grants for specific projects to benefit its citizens.

I do have significant experience conducting audits. I actually perform the Cities of Blackshear, Folkston, Homeland, and Midway among others.

I will be available for discussions about the progress of each audit at the will of the Mayor and each council member. For these audits to be completed as we know both parties need to be as transparent as possible for matters concerning these audits.

If acceptable, please sign the last page and return that page only. Afterwards, I will start requesting documents to get these done for the City.

Sincerely,

Kendall L. Davis, CPA

ERNEST E. DAVIS, P.C.
CERTIFIED PUBLIC ACCOUNTANT
34 S. WILLIAMS ST
HAZLEHURST, GEORGIA 31539
(912)375-6077

AUDIT ENGAGEMENT LETTER

September 10, 2025

City of Walthourville
Walthourville, Georgia

I am pleased to confirm my understanding of the services that I am to provide for the City of Walthourville for the years ended December 31, 2021, 2022, 2023, 2024 with the option to extend for four additional years.

Audit Scope and Objectives

I will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Walthourville, Georgia (City), as of and for the year ended December 31, 2021, 2022, 2023, 2024 with the option to extend for four additional years, and the related notes to the financial statements, which collectively compromise the City of Walthourville's basic financial statements as listed in the table of contents. My audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), will provide an opinion on them in relation to the financial statements as a whole in a report combined with my auditor's report on the financial statements.

The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes my opinion about whether the financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP), and to report on the fairness of the supplementary information referred to in the first paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards* (GAGAS).
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the *Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The GAGAS report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with GAGAS in considering the City's internal control and compliance. The Uniform Guidance's report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements,

...ing circumstances, can also result from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

I will conduct my audit in accordance with GAAS; the standards for financial audits contained in GAGAS, issued by the Comptroller General of the United States; and the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures I consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, I exercise professional judgment and maintain professional skepticism throughout the audit.

I will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. I will also evaluate the overall presentation of the financial statements, including disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the City or to acts by management or employees acting on behalf of the City. Because the determination of waste and abuse is subjective, GAGAS does not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of internal control combined with the inherent risks of an audit by not performing a detailed examination of all transactions there is an unavoidable risk that some material misstatements or noncompliance may not be detected by me, even though the audit is properly planned and performed in accordance with GAAS, GAGAS, and the Uniform Guidance. In addition, an audit is not designed to detect immaterial misstatements or violations of laws, regulations, contracts or agreements that do not have a direct and material effect on the financial statements or on major programs. However, I will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to my attention. I will also inform the appropriate level of management of any violations of laws, regulations, contracts or agreements that come to my attention, unless clearly inconsequential, and of any material abuse that comes to my attention, unless clearly inconsequential. I will include such matters in the reports required for a Single Audit. My responsibility as an auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as an auditor.

I have identified the following significant risk(s) of material misstatement as part of my audit planning:

- Management override of controls
- Equity skimming as defined by the Uniform Guidance (for Cities subject to such restrictions)
- Accounting for mortgage refinancing
- Adoption of new revenue recognition standards
- Other historically noted financial statement issues

If, as a result of my planning procedures, I identify additional risks not mentioned here, they may be communicated in a separate communication.

I will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors and financial institutions. I will also request written representations from your attorney as part of the engagement.

I may, from time to time and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers, but remain committed to maintaining the

protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that I am unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, I will remain responsible for the work provided by any such third-party service providers.

Audit Procedures – Internal Control

I will obtain an understanding of the City and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to GAGAS.

As required by the Uniform Guidance, I will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that I consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major Federal program. However, my tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, I will express no such opinion. However, during the audit, I will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards, GAGAS, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of the City of Walthourville's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and I will not express such an opinion in my report on compliance issued pursuant to GAGAS.

The Uniform Guidance requires that I also plan and perform the audit to obtain reasonable assurance about whether the City has complied with Federal statutes, laws and regulations, provisions of contracts and grant agreements and conditions of Federal awards applicable to major programs. My procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements applicable that could have a direct and material effect on each of the City's major programs. For Federal programs that are included in the Compliance Supplement, my compliance and internal control procedures will relate to the compliance procedures that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on City of Walthourville's compliance with requirements applicable to each of its major programs in my report on compliance issued pursuant to the Uniform Guidance.

Other Services

Non-Audit Services

As part of my engagement, and in order to complete the audited financial statements in a timely manner, you have requested that I assist you with a variety of non-audit services. Under professional standards these services may increase my risk of independence. In order to reduce any independence risk that may exist to an acceptable level, you will be required to take responsibility for those services. Further, you will be required to assign personnel with suitable skills,

Services to be provided will include the following:

1. You will provide adjusted (close-out) financial statements for the audit report in addition information for preparation of the notes to the financial statements and supplementary data in accordance with GAAP. I will use the City's adjusted financial statements to begin my audit. I will suggest any other adjustments that need to be made.

These non-audit services do not constitute an audit under GAGAS, and such services will not be conducted in accordance with GAGAS.

I will perform the services in accordance with applicable professional standards issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, supplementary information, and related notes previously defined. I, in my sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

My audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with GAAP. You are also responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information, (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other information as needed to perform an audit under the Uniform Guidance, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the City from whom we determine it necessary to obtain audit evidence. At the conclusion of my audit, I will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to me in the management representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud affecting the City involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the City complies with applicable laws, regulations, contracts, agreements and grants. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a schedule of the status of prior audit findings, questioned costs, and recommendations and a corrective action plan. The schedule of the status of prior audit findings, questioned costs, and recommendations should be available for my review.

You are also responsible for making drafts of financial statements, schedule of expenditures of Federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other

for the purpose of the audit; and (4) unrestricted access to persons within the City from whom we determine it necessary to obtain audit evidence. At the conclusion of my audit, I will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

You are responsible for identifying all Federal awards received and understanding and complying with the compliance requirements, and for the preparation schedule of expenditures of Federal awards, including related notes, the supplementary information in conformity with GAAS. You agree to include my report on the supplementary information in any document that contains, and indicates that I have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon OR make the audited financial statements readily available for users of the supplementary information no later than the date the supplementary information is issued with my report thereon. Your responsibilities include acknowledging to us in the management representation letter that:

1. you are responsible for presentation of the supplementary information in accordance with GAAP
2. you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP
3. the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and
4. you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing copies of previous financial audits, and any other audits, attestations, studies, or reviews directly related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to me corrective actions taken to address significant findings and recommendations resulting from those audits, attestations, studies, or reviews, and reporting findings and the current status of such findings in the schedule of the status of prior audit findings, questioned costs and recommendations, in accordance with the requirements of the Uniform Guidance. You are also responsible for providing management's views on my current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities for the nonattest services I provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement administration, fees, and other

I understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing. A list of information I expect to need for my audit will be sent to you. Please have this information available for us on the scheduled audit date.

The audit documentation for this engagement is the property of Kendall L. Davis, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to approved interested parties only for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Kendall L. Davis, P.C. personnel. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of six years after the report release date period.

Kendall L. Davis, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign it. I will complete my audit and issue my reports in a timely manner to

The fee for the audit will be \$ **20,000 per year**. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, I will keep you informed of any problems I encounter and my fees will be adjusted accordingly. My invoices for these fees will be rendered each month as work progresses and are payable upon presentation. Work may be suspended if your account becomes 120 days or more overdue and will not be resumed until your account is paid in full. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket expenditures through the date of termination.

I **affirm** that I or members of my organization have not been suspended or debarred from performing government audits, or other government activity.

I **certify** that I nor members of my firm do not and will not discriminate as to race, sex, religion, color, age, creed or national origin in regard to obligation, work, and services to be performed under the terms of any contract ensuing from this proposal.

Government Auditing Standards require that I provided you with a copy of my most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. My peer review report is included.

Reporting

I will issue written reports upon completion of my audit. My reports will be addressed to the City of Walthourville. Circumstances may arise in which my report may differ from its expected form and content based on the results of my audit. Depending on the nature of these circumstances, it may be necessary for me to modify my opinion, add a separate section, or add an emphasis- of-matter or other-matter paragraph to my auditor's report, or if necessary, withdraw from this engagement. If my opinions are other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or are unable to form or have not formed opinions, I may decline to express opinions or issue reports, or I may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City 's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City 's internal control and compliance. The Uniform Guidance report on internal control over compliance (if applicable) will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

I appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign below and return it to me.

Sincerely,

Kendall L. Davis, CPA

Kendall L. Davis, P.C.
Certified Public Accountant

Client Response

This letter correctly sets forth the understanding of the City of Walthourville.

Management signature: _____

Title: City Clerk

Date: _____

Governance signature: _____

Title: Mayor

Date: _____



Georgia State Board of Accountancy

Kendall Lewis Davis

CERTIFIED PUBLIC ACCOUNTANT

License Type

CPA012304

License Number

ACTIVE

License Status

01/01/2024

License Effective Date

12/31/2025

License Expiration Date



Georgia State Board of Accountancy

Kendall L Davis PC

PUBLIC ACCOUNTING FIRM

License Type

ACF004157

License Number

ACTIVE

License Status

07/01/2024

License Effective Date

06/30/2026

License Expiration Date

April 25, 2024

Kendall Davis
Kendall L. Davis, P. C.
34 S William St
Hazelhurst, GA 31539-6108

Dear Kendall Davis:

It is my pleasure to notify you that on April 25, 2024, the Georgia Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2026. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Jessica Mytrohovich

Jessica Mytrohovich
CFO
jmytrohovich@gscpa.org
404-504-2998

cc: Randy Dummer

Firm Number: 900010117986

Review Number: 604535