

TOWNS COUNTY

MINUTES

February 17, 2026, at 5:30 PM

A Regular County Meeting was held on February 17, 2026, at 5:30 PM in the courtroom of the Towns County Courthouse.

I: Meeting Called to Order:

Commissioner Bradshaw called the meeting to order and welcomed all in attendance.

II: Presentation and Adoption of Agenda:

Commissioner Bradshaw presented the agenda, and it was adopted as read.

III: Presentation and Approval of Minutes

The Minutes from the Regular Meeting on January 20, 2026, were presented for approval and Commissioner Bradshaw approved and signed the same as presented.

IV: Presentation/Reports/Proclamations: None

V: Old Business: Signed Letter of Intent for the 2025 audit with Wilson/Lewis Attestation Services. The estimated cost is \$62,000- \$65,000.

VI: New Business: Signed the FY-2027 Local Share Commitment Letter with Legacy Link. Towns County pays the local share funds of \$16,000.00 to secure Federal and State funding for the Senior Citizen program. Legacy Link will provide \$135,895.00 for these services.

VII: Commissioner's Report Commissioner Bradshaw said he will sign a letter to GMRC requesting a \$150,000 non-matching grant through the Kevin and Avonte Program to assist in obtaining a Bloodhound Scent Evidence K9. This K-9 and handler would be used for missing and endangered person response. The fire station behind Dentons Grocery is going well, it is 40x40 to house two trucks. This will allow for quicker response and help the ISO ratings on insurance policies. McConnell Memorial Baptist Church opened a warming shelter during the recent ice storm. Mr. Bradshaw recognized Michael Courey and Andy Williams who stayed three nights to man the shelter. Mr. Bradshaw welcomed Marty Roberts, EMA Director who gave a report on the preparation for the ice storm. Marty reported the generators located at the Bell Mountain tower and 911 facility were checked, he was in communication with GMA for the 5 weather briefing meetings. The State loaned a Star Link satellite phone system with two 911 lines and two administration lines that is capable of being connected to Windstream in case of a power outage during a storm to keep the 911 office running.

VIII: Public Questions and Comments:

IX: Adjourn meeting.

With no other business to conduct, the meeting was adjourned at 5:52 PM.



Cliff Bradshaw, Sole Commissioner



Brenda McKinney, County Clerk

TOWNS COUNTYAGENDA
County Meeting
February 17, 2026
5:30 pm

- Meeting Called to Order
- Presentation and Adoption of Agenda
- Presentation and Adoption of Minutes
 - County Meeting 1-20-2026
- Presentations/Reports/Proclamations
- Old Business
 - Sign Letter of Intent for 2025 audit with Wilson/Lewis Attestation Services
- New Business
 - Sign FY-2027 Local Share Commitment Letter for Legacy Link
- Commissioner's Comments
- Public Questions and Comments
- Adjourn meeting.

It is the policy of Towns County that all county sponsored public meetings and events are accessible to people with disabilities. If you need assistance in participating in this meeting or event due to a disability as defined under the ADA, please call the (706)896-2276 or email financedirector@townscountyga.com prior to the scheduled meeting or event to request an accommodation.



ALEXANDER ALMAND & BANGS, LLP

December 22, 2025

Mr. Cliff Bradshaw

Towns County, Georgia
48 River Street, Suite B
Hiawassee, Georgia 30546

We are pleased to confirm our understanding of the services we are to provide for Towns County, Georgia for the year ended December 31, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basis financial statements of Towns County, Georgia, as of and for the year ended December 31, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Towns County, Georgia's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Towns County, Georgia's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Budgetary Comparison Schedules

We have also been engaged to report on supplementary information, other than RSI, accompanying the financial statements will be subjected to the auditing procedures applied in our 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), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

- Schedule of expenditures of federal awards.
- Combining Statement of Fiduciary Assets – Fiduciary Funds
- Combining Statement of Changes in Fiduciary Assets – Fiduciary Funds
- Combining Balance Sheet – Nonmajor Governmental Funds

- Combining Statement of Revenue, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds
- Schedule of Projects Constructed with Special Sales Tax Proceeds

The objectives of our 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 our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise 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. The objectives also include 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*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards 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).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We 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 Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do 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 an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial

reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We 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 Organization's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions, as applicable. We will also request written representations from your attorneys as part of the engagement.

Our audit standards require that we communicate significant risks identified in the planning phase and that we design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by error or fraud. Accordingly, we have identified improper revenue recognition, compliance with grants, contracts, and special revenue funds, and management override of controls as significant risks.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we 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 we are 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, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the Organization and its environment, including the system of internal control, 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 our 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 we 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. Our 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 our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our 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 our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are

required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Towns County, Georgia'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 we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

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

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective 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 internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

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; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued. 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 information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we 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.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us 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 us about all known or suspected fraud affecting the Organization 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 Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. 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 summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review during the planning phase of our audit.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (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 schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written 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 report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes

relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our 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.

Other Services

We will prepare the Organization's financial statements, and the non-attest services described above, in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These non-audit services do not constitute an audit *under Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to those previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of non-audit services and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the non-audit services prior to the issuance of the financial statements and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We 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.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to Towns County, Georgia; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Wilson Lewis Attestation Services, LLP 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 the Federal Audit Clearinghouse or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Wilson Lewis Attestation Services, LLP personnel. Furthermore, upon request, we 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 five years after the report release date or for any additional period requested by the Federal Audit Clearinghouse. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Rachel Miller is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Fees for the engagement will be based upon the value of our services performed and the time required by the individuals assigned to the engagement plus directly billed expenses, including confirmation costs, as well as indirect administration expenses such as technology, research and library databases. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices outstanding for more than 60 days past the date of receipt will be subject to a 10% annual interest charge. Fees are estimated to be between \$62,000 - \$65,000 and are affected by:

- Cooperation from Company personnel.
- Timely responses to our inquiries.
- Timely communication of all significant accounting and financial reporting matters.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Mr. Cliff Bradshaw of Towns County, Georgia. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we 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 entity'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 entity's internal control and compliance. The Uniform Guidance report on internal control over compliance 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.

Alternative Practice Structure

Wilson Lewis Attestation Services, LLP and WL Advisors, LLC practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Wilson Lewis Attestation Services, LLP provides attest services to its clients. WL Advisors, LLC does not provide audit or attest services. You have engaged Wilson Lewis Attestation Services, LLP to perform the services described in this engagement letter.

Alexander Almand & Bangs is operating as a division of Wilson Lewis Attestation Services, LLP.

Use of Leased Employees, Subcontractors, and Third-Party Products

In performing our engagement, we will lease professional and administrative staff, both of which are employed by WL Advisors, LLC or its related entities. These individuals will be under the direct control and supervision of Wilson Lewis Attestation Services, LLP, which is solely responsible for the performance of our engagement. Additionally, the professional staff is subject to the standards governing the accounting profession, including the requirement to maintain the confidentiality of client information, and Wilson Lewis Attestation Services, LLP and WL Advisors, LLC and its related entities have contractual agreements requiring confidential treatment of all client information.

We may, in our sole discretion, use affiliates of ours or qualified third-party service providers, located within or outside the United States, to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose Confidential Information and Personal Information (as such terms are defined below) to them. In addition, if necessary to perform the services requested, we may arrange for one or more affiliated firms (each an "affiliated firm") to provide services to you outside of the United States. Those third-party service providers and affiliated firms we use to assist us in providing services to you are collectively referred to herein as "Subcontractors". We may share your information, including Confidential Information and Personal Information, with our Subcontractors, within or outside of the United States; provided that such recipients are bound by written obligations of confidentiality. You acknowledge and agree that: (i) our use of Subcontractors may involve the processing, input, disclosure, movement, transfer, and storage of your information and data, including Confidential Information and Personal Information, outside of the United States and outside of our technology infrastructure; and (ii) an affiliated firm may also share with us any information concerning you or your affiliates reasonably necessary for us to perform the services requested under this Engagement Letter. We will be responsible to you for the performance of our Subcontractors, solely as related to the services performed under this Engagement Letter, subject to all limitations and disclaimers set forth herein.

We also may provide services to you using certain third-party hardware, software, equipment, or products (collectively, "Third-Party Products" and each, individually, a "Third-Party Product"). You acknowledge that the use of a Third-Party Product may involve the processing, input, disclosure, movement, transfer, and storage of information provided by or on behalf of you to us, including Confidential Information and Personal Information, within the Third-Party Product's infrastructure and not ours, which may result in the access, transfer, disclosure, storage or processing of such information and data outside of the United States. You further acknowledge that the terms of use and service, including, but not limited to, applicable laws, set forth in the end-user license, end-user subscription agreement, or other end-user agreement for such Third-Party Product (collectively, "EULA(s)") will govern all obligations of the licensor of such Third-Party Product relating to data privacy, storage, recovery, security, and processing within such Third-Party Product's infrastructure, as well as, the service levels associated with such Third-Party Product. You hereby consent to the disclosure of your information, including your Confidential Information and Personal Information, to the licensors of such Third-Party Products for the purpose described herein, and you acknowledge and agree that such Company-provided data and information may be collected, processed, stored, and used by such licensors for benchmarking, analytics, marketing, and other business purposes in support of the Third-Party Product.

To the extent Wilson Lewis Attestation Services, LLP gives the Company access to a Third-Party Product in connection with the services contemplated herein, the Company agrees to comply with the terms of any applicable End User Licensing Agreement, "EULA", for such Third-Party Product, and the Company shall be solely responsible for the improper use of a Third-Party Product or a violation of the applicable EULA for such Third-Party Product by the Company or any user to whom the Company grants access to such Third-Party Product. The Company agrees to indemnify and hold Wilson Lewis Attestation Services, LLP harmless from and against any claims, actions, lawsuits, proceedings, judgments, liens, losses, damages, costs, expenses, fees (including reasonable legal fees, expenses, and costs), and other liabilities relating to, or arising from or out of, the improper use of a Third-Party Product, or a violation of the terms of the applicable EULA for such Third-Party Product by the Company or any user to whom the Company grants access to such Third-Party Product.

You acknowledge that the use of Third-Party Products may be subject to limitations, delays, interruptions, errors, and other problems which are beyond our control, including, without limitation, Internet outage or lack of availability related to updates, upgrades, patches, fixes, or maintenance. We will not be liable for any damages relating to such limitations, delays, delivery failures, interruptions, errors, or other problems. Nor will we be held responsible or liable for any loss, or unauthorized use or disclosure, of any information or data provided by you, including, without limitation, Personal Information provided by you, resulting from the use of a Third-Party Product.

Use and Ownership; Access to Audit Documentation

The Audit Documentation for this engagement is the property of Wilson Lewis Attestation Services, LLP. For the purposes of this Engagement Letter, the term "Audit Documentation" shall mean the confidential and proprietary records of Wilson Lewis Attestation Services, LLP's audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by Wilson Lewis Attestation Services, LLP for the Company under this Engagement Letter, or any documents belonging to the Company or furnished to Wilson Lewis Attestation Services, LLP by the Company.

In the event we are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the Company, the Company will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

Indemnification and Limitation of Liability

Because Wilson Lewis Attestation Services, LLP will rely on the Company and its management and Board of Directors (where applicable) to discharge the foregoing responsibilities, You will indemnify and hold harmless Wilson Lewis Attestation Services, LLP, its affiliates, officers, directors, employees, subcontractors and other representatives (the "Firm Indemnitees"), on demand, from and against any and all Losses, incurred by any of the Firm Indemnitees, arising from or in connection with, and defend the Firm Indemnitees, from any Claims based on, attributable to or caused by: (a) the reliance on any representations (including financial statements, tax advice, or other advice by the Firm Indemnitees) by anyone not specifically identified in a writing signed or issued by such Firm Indemnitee as someone permitted to rely upon such representations; (b) any inaccurate or false information or other misrepresentation provided by you to any Firm Indemnitee relating to the Services; (c) any misappropriation, fraudulent acts, illegal acts, or any breach of this Agreement, by you, your officers, directors, employees, contractors, agents, or anyone acting on your behalf; or (d) your use of reports or other output of the Services.

As used herein, "Losses" means all judgments, settlements, awards, damages, losses, charges, liabilities, penalties, interest claims (including taxes and all related interest and penalties incurred directly with respect thereto) and any other amounts, however described or denominated, and all related reasonable costs, expenses and other charges (including all reasonable attorneys' fees and reasonable costs of litigation, hearings, proceedings, internal and external investigations, document and data productions and discovery, settlements, judgments, awards (including awards of attorneys' fees), interest and penalties), however described or denominated.

As used herein, "Claim" means any civil, criminal, administrative, regulatory or investigative action, claim or proceeding commenced or threatened by a third party, including governmental authorities.

THE COMPANY AND WILSON LEWIS ATTESTATION SERVICES, LLP AGREE THAT NO CLAIM ARISING OUT, FROM, OR RELATING TO THE SERVICES RENDERED PURSUANT TO THIS ENGAGEMENT LETTER SHALL BE COMMENCED MORE THAN ONE YEAR AFTER THE DATE OF THE AUDIT REPORT ISSUED BY WILSON LEWIS ATTESTATION SERVICES, LLP OR THE DATE OF THE TERMINATION OF THIS ENGAGEMENT IF NO REPORT HAS BEEN ISSUED.

TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, REGULATIONS, AND PROFESSIONAL STANDARDS, IN NO EVENT WILL WE, OUR AFFILIATES, OR ANY OF OUR OR THEIR PARTNERS, EMPLOYEES, SUBCONTRACTORS, AGENTS OR OTHER REPRESENTATIVES BE LIABLE FOR ANY OF THE FOLLOWING ARISING OUT OF OR RELATING TO THIS AGREEMENT OR THE SERVICES, REGARDLESS OF THE FORM OF ACTION, WHETHER BASED IN CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE), STATUTE, STRICT LIABILITY, OR OTHERWISE: (A) SPECIAL, INDIRECT, INCIDENTAL, CONSEQUENTIAL, PUNITIVE OR EXEMPLARY DAMAGES OF ANY NATURE, INCLUDING, BUT NOT LIMITED TO, BUSINESS INTERRUPTION OR LOSS OF PROFITS, REVENUE, CONTRACTS, OPPORTUNITIES, GOODWILL, REPUTATION, PRODUCTIVITY, FACILITIES, DATA OR EQUIPMENT, EVEN IF SUCH DAMAGES WERE FORESEEABLE; OR (B) DIRECT DAMAGES IN AN AGGREGATE AMOUNT GREATER THAN THE AMOUNT PAID TO US BY YOU PURSUANT TO THIS AGREEMENT IN THE TWELVE MONTHS PRIOR TO THE DATE THE CLAIM AROSE FOR THE INDIVIDUAL SERVICES THAT GAVE RISE TO THE CLAIM.

Dispute Resolution - Arbitration

- i. Any dispute arising out of or relating to the Agreement, or breach thereof, shall first be submitted for good faith mediation administered by the American Arbitration Association ("AAA") and its Accounting and Related Services Arbitration Rules and Mediation Procedures (the "Rules"). The Parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any Party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each Party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the Parties. Mediation shall occur at a location designated by the Parties within 50 miles of Duluth, Georgia. No litigation, arbitration or other proceeding shall be commenced for at least sixty (60) days following the Parties' first appearance before the mediator.
- ii. If the matter is not resolved by mediation within sixty (60) days following the Parties' first appearance before the mediator, then the Parties shall have an additional sixty (60) days to file a written demand for arbitration administered by the AAA under its Rules. If the Parties fail to file the written demand for arbitration within such sixty (60) day period, the Parties agree that any potential claims shall be waived.
- iii. The arbitration will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall occur at a location designated by the Parties within 50 miles of Duluth, Georgia. The arbitrator shall be a fit and impartial person and shall have at least ten (10) years' experience in commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to the Rules.
- iv. The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each Party. The arbitrator shall apply a burden of proof standard requiring clear and convincing evidence on claims by either party. In his or her decision, the arbitrator will declare one Party the prevailing Party. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing Party's actual compensatory loss.
- v. Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator only upon a showing of substantial need by the Party seeking discovery.
- vi. All aspects of the arbitration shall be treated as confidential. The Parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.
- vii. The award reached as a result of the arbitration will be binding on the Parties and confirmation of the arbitration award may be sought in any court having jurisdiction.

Confidentiality and Data Privacy

If we come into possession of any of your confidential information, we will not disclose such information to any third party without your consent, and we will use the same degree of care as we employ in maintaining in confidence our own confidential information of a similar nature, but in no event less than a reasonable degree of care. You hereby consent to us disclosing such information (i) as may be required by law or regulation, or to respond to governmental inquiries, or in accordance with applicable professional standards or rules, or in connection with litigation or arbitration pertaining hereto; (ii) to the extent such information (1) is or becomes publicly available other than as the result of a disclosure in breach hereof, (2) becomes available to us on a nonconfidential basis from a source that we believe is not prohibited from disclosing such information to us, (3) is already known by us without any obligation of confidentiality with respect thereto, or (4) is developed by us independently of any disclosures made to us hereunder; (iii) to WL Advisors, LLC and affiliates of WL Advisors, LLC; or (iv) to contractors (including third party services providers) providing administrative, infrastructure and other services to us and subcontractors performing Services under the Agreement (as described below), in each case, whether located within or outside of the United States, provided that such contractors and subcontractors have agreed to be bound by confidentiality obligations similar to those in this paragraph.

The Receiving Party will treat your Confidential Information with the same degree of care as the Receiving Party treats its own confidential and proprietary information, but in no event will such standard of care be less than a reasonable standard of care.

The Company consents to the Wilson Lewis Attestation Services, LLP Parties using Confidential Information and Personal Information provided by or on behalf of the Company to: (i) improve the quality of our services and offerings; and/or (ii) develop or perform internal data analysis, business analytics or insights, or other internal insight generation. Information developed in connection with these purposes may be used or disclosed to current or prospective clients to provide services or offerings. Wilson Lewis Attestation Services, LLP and its affiliates will not use or disclose such Confidential Information or Personal Information in a way that would permit the Company or an individual to be identified by third parties without your prior written consent.

Disclosure of Information for Evaluating Independence

The Company agrees that Wilson Lewis Attestation Services, LLP may disclose to and discuss with Wilson Lewis Attestation Services, LLP's affiliates Company Confidential Information and Personal Information reasonably necessary to evaluate and maintain compliance with applicable laws, regulations, and professional and ethical standards, including, but not limited to, independence and conflicts of interest rules, and sanctions laws. The Company also consents to Wilson Lewis Attestation Services, LLP disclosing such information to those third parties Wilson Lewis Attestation Services, LLP uses to monitor such laws, regulations, and professional and ethical standards for such purposes. The information Wilson Lewis Attestation Services, LLP will share will include at a minimum: (i) the names of the Company and all of its affiliates; (ii) the nature of the affiliate relationship between the Company and each of its affiliates; and (iii) the nature of the services performed for the Company and each of its affiliates by Wilson Lewis Attestation Services, LLP.

Personal Information

As used herein, the term "Personal Information" means any personal information or data, as may be defined by applicable privacy, data protection, or cybersecurity laws, that directly or indirectly identifies a natural person.

Each party agrees to transmit Personal Information consistent with applicable laws and any other obligations the respective party may have. We are permitted to use all such Personal Information to perform our obligations and exercise our rights under this Engagement Letter.

You represent and warrant that you have provided all notices and obtained all consents required under applicable data protection laws prior to your collection, use and disclosure to Wilson Lewis Attestation Services, LLP of such Personal Information and shall take reasonable steps to ensure that such Personal Information does not include irrelevant or unnecessary information about individuals.

Retention of Records

We required copies of original records to be provided to us in connection with this engagement, we will not accept possession of original records, nor will we be responsible for returning original records to you if they are provided. Further, in addition to providing you with those deliverables set forth in this Engagement Letter, we will provide to you a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and nonfinancial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards or to exercise our rights under this Engagement Letter. Any such records retained by us will be subject to the confidentiality obligations set forth herein and destroyed in accordance with our record retention policies.

Disclaimer of Warranties

EXCEPT AS OTHERWISE EXPRESSLY PROVIDED IN THE AGREEMENT, THE PARTIES MAKE NO REPRESENTATIONS OR WARRANTIES (STATUTORY OR OTHERWISE), EXPRESS OR IMPLIED, REGARDING ANY MATTER, INCLUDING AS TO THE MERCHANTABILITY, SUITABILITY, OR FITNESS FOR A PARTICULAR USE OR PURPOSE. YOU AGREE THAT WE ARE NOT RESPONSIBLE FOR DETERMINING THE APPROPRIATENESS OR SUITABILITY OF THE TYPE OF ENGAGEMENT. YOU ACKNOWLEDGE THAT THE SERVICES DO NOT INCLUDE, AND WE SHALL NOT BE RESPONSIBLE FOR PROVIDING, ANY PROCEDURES DESIGNED TO DISCOVER SIGNIFICANT ERRORS, FRAUD, DEFALCATIONS OR OTHER IRREGULARITIES, SHOULD ANY EXIST.

Termination

This Agreement shall remain in full force and effect for a term of one (1) year following the date the Engagement Letter is signed.

We may immediately withdraw and terminate the Agreement and withdraw from providing any further Services if: (a) we become aware of any information, including, but not limited to, actual, alleged, or suspected fraud, misconduct, or other noncompliance with laws and regulations, which causes us, in our sole judgment, to have reasonable doubt as to the integrity of you, your management, owners, or those charged with governance; (b) you fail to provide us with information we request; (c) you cause a substantial delay in the Services; (d) we are unable to complete the engagement or are unable to form an opinion for reasons beyond our control; (e) we are no longer able to satisfy our professional obligations regarding independence or conflicts of interest; or (f) we determine, in our sole discretion, that the continued provision of the Services or continued performance of the Agreement is no longer in our best interests.

Notwithstanding anything to the contrary under the Agreement, our engagement ends upon delivery of the Services for which we have been engaged. If we withdraw or terminate for any reason, you will pay all of our fees for work performed and expenses incurred through the effective date of such withdrawal or

termination, unless another payment arrangement is defined in the Agreement. We may withhold any work product until all past due invoices have been paid.

The terms of this Agreement will survive termination or expiration of the Agreement provided that the "Confidential Information" provision will survive only for 1 year following the expiration or termination of the Agreement.

Neither Wilson Lewis Attestation Services, LLP nor the Company shall be responsible for any delay or failure in its performance resulting from acts beyond its reasonable control (each, a "Force Majeure Event"). Force Majeure Events include, but are not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics or outbreaks of communicable disease, cyberattacks, and Internet or other system or network outages. At your option, you may terminate this Engagement Letter where our services are delayed more than 120 days by a Force Majeure Event; however, you are not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Engagement Letter.

When an engagement has been suspended at the request of management, or those charged with governance, and work on that engagement has not recommenced within 120 days of the request to suspend our work, we may, at our sole discretion, terminate this Engagement Letter without further obligation to you. Resumption of our work following termination may be subject to our client acceptance procedures and, if resumed, will require additional procedures not contemplated in this Engagement Letter. Accordingly, the scope, timing and fee arrangement discussed in this Engagement Letter will no longer apply. In order for us to recommence work, the execution of a new Engagement Letter will be required.

The parties agree that those provisions of this Engagement Letter which, by their context, are intended to survive, including, but not limited to, payment, limitations on liability, dispute resolution, use and ownership, and confidentiality obligations, shall survive the termination of this Engagement Letter.

Miscellaneous

The Company agrees that it will not include our reports, or otherwise make reference to us, in any public or private securities offering without first obtaining our written permission. Any such request is also a matter for which separate arrangements may be necessary. After obtaining our permission, the Company also agrees to provide us with printer's proofs or masters of such offering documents for our review and approval before printing, and with a copy of the final reproduced material for our approval before it is distributed. If, based on our review, we identify no material inconsistencies with our audit, or other misstatements of fact, we will promptly communicate in writing to the Company that we do not object to the inclusion of our report in the offering documents. In the event our auditor/client relationship has been terminated when the Company seeks such consent, we will be under no obligation to grant such consent or approval.

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. Accordingly, you agree to compensate us for any additional costs incurred as a result of your employment of one of our partners, principals or employees.

Each party hereto affirms it has not been placed on a Sanctioned List (as defined below) and will promptly notify the other party upon becoming aware that it has been placed on a Sanctioned List at any time throughout the duration of this Engagement Letter. The Company shall not, and shall not permit third parties to, access or use any of the deliverables provided for hereunder, or Third-Party Products provided hereunder, in violation of any applicable sanctions laws or regulations, including, but not limited to, accessing or using the deliverables provided for hereunder or any Third-Party Products from any territory under embargo by the United States. The Company shall not knowingly cause Wilson Lewis Attestation Services, LLP to violate any sanctions applicable to Wilson Lewis Attestation Services, LLP. As used herein "Sanctioned List" means any sanctioned person or entity lists promulgated by the Office of Foreign Assets

Control of the U.S. Department of the Treasury, the U.S. State Department, the Consolidated Canadian Autonomous Sanctions List, the United Nations Security Council, the European Union, and the United Kingdom.

Any term of this Engagement Letter that would be prohibited by or impair our independence under applicable law or regulation shall not apply, to the extent necessary only to avoid such prohibition or impairment.

You may not assign the Agreement, or your rights or obligations under the Agreement, without our consent.

Any report issued as part of this engagement is intended only for the client and its Board of Directors (where applicable). Unless otherwise specifically agreed to by Wilson Lewis Attestation Services, LLP, no third party is entitled to rely in any manner or for any purpose on any report, opinion, work product, or other services of Wilson Lewis Attestation Services, LLP in connection with this agreement. You will obtain our written consent prior to including any Wilson Lewis Attestation Services, LLP report in any annual or periodic report, offering circular or memorandum, or any document filed or provided to the U.S. Securities and Exchange Commission, any stock exchange, stock listing service, entity or governmental body, and will provide us with a reasonable opportunity to review the entire document.

Notices

Unless otherwise expressly agreed upon by the parties in this Engagement Letter, all notices required to be given hereunder will be in writing and addressed to the party at the business address provided in this Engagement Letter, or such other address as such party may indicate by a notice delivered to the other party. Except as otherwise expressly provided in this Engagement Letter, notices hereunder will be deemed given and effective: (i) if personally delivered, upon delivery; (ii) if sent by registered or certified mail or by overnight courier service with tracking capabilities, upon receipt; and, (iii) if sent by electronic mail (without indication of delivery failure), at such time as the party that sent the notice receives confirmation of receipt, whether by read-receipt confirmation or otherwise.

Governing Law

The Agreement, and all claims or causes of action (whether in contract, tort, statute or otherwise) that may be based upon, arise out of, or relate to the Agreement, or the facts and circumstances relating to its negotiation, execution or performance, shall be governed by the laws of Georgia, USA, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

Entire Agreement

This Engagement Letter, including any exhibits, policies, schedules, and/or other documents expressly incorporated herein by reference or attached hereto, constitutes the entire agreement between Wilson Lewis Attestation Services, LLP and the Company and supersedes all prior agreements, understandings, and proposals, whether oral or written, relating to the subject matter of this Engagement Letter, including any separate nondisclosure agreement executed between the parties.

If any term or provision of this Engagement Letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken, and all other terms and provisions will remain in full force and effect.

This Engagement Letter may be amended or modified only by a written instrument executed by both parties.

Electronic Signatures and Counterparts

This Engagement Letter may be executed in one or more counterparts, each of which will be deemed to be an original, but all of which taken together will constitute one and the same instrument. Each party agrees

that any electronic signature of a party to this Engagement Letter or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect as a manual signature.

Acknowledgement and Acceptance

Each party acknowledges that it has read and agrees to all of the terms contained herein, including any exhibits, policies, schedules, and/or other documents expressly incorporated herein by reference or attached hereto. Each party and its signatory below represent that said signatory is a duly authorized representative of such party and has the requisite power and authority to bind such party to the undertakings and obligations contained herein.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Sincerely,

Wilson Lewis

Wilson Lewis Attestation Services, LLP

This letter correctly sets forth the understanding of Towns County, Georgia:

Cliff Burchett
Signature

Sole Commissioner
Title

Feb. 17, 2026
Date



February 2, 2026

Honorable Cliff Bradshaw, Chairman
Towns County Commission
48 River Street Suite B
Hiawassee, Georgia 30546

Dear Chairman Bradshaw,

The Legacy Link, Inc., will once again provide state and federal funds to Towns County for services at your senior center including home delivered meals, congregate meals, transportation, care management and in-home material aid services in the fiscal year beginning July 1, 2026. We plan to provide \$135,895.00 to Towns County for these services.

Legacy Link provides the following services in all 13 counties: Information, telephone screening and counseling for families seeking assistance for seniors and persons with disabilities. Georgia SHIP staff and volunteers provide counseling and assist with Medicare, other insurance, fraud, and scam issues. We subcontract with a personal care service agency for homemaker and personal care to help frail older persons remain in their homes and also subcontract for legal services for older individuals in the region.

In addition to the financial services above, Legacy Link has provided the following contributions into Towns County over the last year: 15 clients were active in our case management programs to help them age in place with a monetary value of \$539,527; 3 individuals participated in our Senior Employment program and paid to train at local nonprofits for a total of \$6,260 which had a much larger impact in your community by infusing \$28,176 of value for their time according to the independent sector value of volunteer; 46 individuals participated in our Senior Farmer's Market and received a \$30 voucher for fresh fruit and vegetables for a total contribution of \$1,380; in addition to many other programs and services offered to the county outlined below.

Legacy Link's nurses and social workers will continue to provide care management in all 13 counties for non-Medicaid and Medicaid-funded health programs to help nursing home eligible persons of all ages with chronic health conditions remain in their homes and communities. The nurses and case managers work with over 1,000 clients and their families to arrange in-home and community health services to avoid premature nursing home placement.

Legacy Link staff will also continue to work with families and nursing home staff and assist residents in moving out of nursing homes and back into the community when feasible.

Additionally, we provide funding for services to help caregivers of persons with Alzheimer's disease and other dementias.

We will continue funding various services designed to help families caring for someone with Alzheimer's in part-time day programs in Forsyth, White, and Dawson Counties. We have a Caregiver Specialist and Dementia Care Specialist on staff to work with families in all counties who have caregiver issues.

The Legacy Link Wellness program for seniors has been highly successful in the region, and the Retired Senior and Volunteer Program (RSVP) has about 200 volunteers aged 50+ who volunteer in their communities.

The Legacy Link Senior Community Service Employment Program assists low-income persons aged 55+ needing employment and training. We pay minimum wage for part-time employment-based training. The participants are helping their communities by training in local non-profits and government organizations while learning workplace skills to obtain unsubsidized employment.

In order to draw down federal and state funds for programs and services as described, we must have local matching funds. These local matching funds from each county government are necessary for us to continue sub-contracting and providing services including administration, information and referral, screening services, and volunteer programs in all counties. We utilize in-kind match as much as possible but need local matching funds revenue to continue our services in the region.

Our local share match request of each county government for the fiscal year July 1, 2026 to June 30, 2027, is \$16,000 this year. Each county government's local share contribution is critical to draw down funds for continuation of services that help families in your county. This amount may be paid in one payment, quarterly, or semi-annually. If you elect a payment option other than a one-time payment, please notify our office.

The commitment page for your signature signifying approval of the request is enclosed. Please sign and return to me so we can continue services offered in your county in the new fiscal year. If you have any questions about services operated or funded by Legacy Link in your county, please do not hesitate to contact me.

We appreciate your support of Legacy Link. Through continued partnership, we can keep improving the quality of life of older adults, individuals with disabilities, and their caregivers in your community.

Sincerely,



Melissa Armstrong, MSW
CEO/ AAA Director
The Legacy Link, Inc.
Enclosure



LOCAL SHARE COMMITMENT LETTER

FY-2027

The FY-2027 local share requested by The Legacy Link, Inc. from each county is \$16,000.00. These funds will be used by the Area Agency on Aging (AAA) as ~~match to draw down the federal and state funding for administration, coordination, information & referral, volunteer program and other services.~~ These funds will also help to continue wellness programs and Medicare prescription assistance in all counties.

The Towns County Commission hereby approves the services to be offered for older citizens, family members and individuals with disabilities in Towns County in FY-2027. Towns County Commission also agrees to pay the necessary local share funds in the amount of \$16,000.00 to secure federal and state funding and continue services as noted above.

Approved:  Date: 2-17-2026
Towns County Commission Chairman

Please return to: Melissa Armstrong, CEO/ AAA Director
The Legacy Link, Inc.
P.O. Box 1480
Oakwood, Georgia 30566

CLIFF BRADSHAW
TOWNS COUNTY COMMISSIONER

48 RIVER STREET
SUITE B
HIAWASSEE, GEORGIA 30546
Telephone: 706 896-2276

Heather Feldman, Executive Director
GA Mountains Regional Commission
P.O. Box 1720
Gainesville, GA 30503

RE: Request for Assistance

Dear Heather:

Towns County is requesting the assistance of the Georgia Mountains Regional Commission in submitting a Bureau of Justice Assistance Kevin and Avonte Program grant application for the acquisition of a Bloodhound Scent-Evidence K-9, associated handler training, and evidence scent collection kits for the Towns County Sheriff's Office to enhance the agency's missing and endangered person response capabilities.

Furthermore, Towns County authorizes Georgia Mountains Regional Commission to work with Towns County Sheriff's Office to complete the application for submission.

If you have questions or need additional information, please feel free to contact me at 706-896-2276 or bradshawcommissioner@yahoo.com.

Sincerely,



Cliff Bradshaw
County Commissioner

Fwd: RE: Urgent Grant Assistance Request – Kevin and Avonte Program

From: swilsontcso@townscountyga.com (swilsontcso@townscountyga.com)

To: bradshawcommissioner@yahoo.com

Date: Friday, February 13, 2026 at 03:21 PM EST

Good afternoon, sir!

Would you mind signing the attached GMRC letter requesting the assistance of GA Mountains Regional Commission to assist us with obtaining a \$150,000 (non-matching) grant through the Kevin and Avonte Program? This letter needs to be placed on a Towns County letterhead.

This program provides funding to law enforcement agencies to implement locative technologies that track missing individuals. It also provides funding to such agencies and partnering nonprofit organizations to develop or operate programs to prevent wandering; increase vulnerable individuals' safety, and facilitate rescues. Our plan is to purchase a Bloodhound Scent Evidence K9, and scent evidence collection kits along with training.

Please feel free to contact me with any questions or concerns.

Thanks!

Shawn

To be signed at March 17, 2026

----- Original Message -----

Regular Meeting

Subject: RE: Urgent Grant Assistance Request – Kevin and Avonte Program

Date: 2026-02-12 15:53

From: Patrick Larson <plarson@gmrc.ga.gov>

To: "swilsontcso@townscountyga.com" <swilsontcso@townscountyga.com>

Shawn,

It was great to talk to you yesterday. The first thing we would need to help is a Request for Assistance letter signed by Commissioner Bradshaw. Attached is a draft for your review.