



AGENDA
Regular Town Council
Tuesday, April 14, 2020
Council Chambers 4:00 PM

Page

1. CALL TO ORDER

- 1.1. The invitation to Join Town Council Zoom Meeting

<https://zoom.us/j/8649875542>

Meeting ID: **864 987 5542**

877 853 5247 US Toll-free

888 788 0099 US Toll-free

Meeting ID: 864 987 5542

Either log-in or dial-in using the above referenced link or Toll-free numbers,
then enter Meeting ID: 864 987 5542

2. ADOPTION OF AGENDA

3. PLEDGE OF ALLEGIANCE

4. PUBLIC COMMENT

5. CONSENT AGENDA

- 5.1. Adoption of Minutes - February 25, 2020 Special Work Session, March 10, 2020 Regular Meeting minutes, March 15, 2020 Emergency Meeting COVID-19, March 27, 2020 Special Meeting COVID-19 3 - 25

[Special Watauga Water Intake work session of Town Council - 25 Feb 2020 - Minutes - Pdf](#)

[Emergency Town Council - 15 Mar 2020 - Minutes - Pdf](#)

[Special Town Council - 27 Mar 2020 - Minutes - Pdf](#)

- 5.2. 2020 Audit Contract with C. Randolph CPA, PPLC 27 - 43

Approve contract as presented

[Output Document \(Staff Report - 0276\) - Pdf](#)

- 5.3. Resolution to accept SRP increased funding 45 - 50

[Output Document \(Staff Report - 0290\) - Pdf](#)

[Res. 2020-04 SRP Loan 2018 Sewer System Rehab signed](#)

- 5.4. 2018 Collection System Capital Project Budget Ordinance Amendment 51 - 57

[Output Document \(Staff Report - 0274\) - Pdf](#)

5.5.	Amendment to 2020 Budget Ordinance	59 - 60
	Approve amendment to appropriate funds Output Document (Staff Report - 0278) - Pdf	
5.6.	Water & Wastewater Utility Budget Amendment Output Document (Staff Report - 0285) - Pdf	61 - 63
6.	TOWN MANAGER AND STAFF REPORTS	
6.1.	April TDA Report Output Document (Staff Report - 0277) - Pdf	65 - 67
6.2.	Fire Department Monthly Report Output Document (Staff Report - 0279) - Pdf	69 - 70
6.3.	Police Department Monthly Report Output Document (Staff Report - 0281) - Pdf	71 - 73
6.4.	March 2020 Recreation Report Output Document (Staff Report - 0282) - Pdf	75 - 78
6.5.	February Financial and Budget Report Output Document (Staff Report - 0288) - Pdf	79 - 83
6.6.	Planning and Inspections Report 2020-03 Output Document (Staff Report - 0289) - Pdf	85 - 87
6.7.	Department of Infrastructure Reports Output Document (Staff Report - 0283) - Pdf	89 - 98
7.	TOWN COUNCIL COMMENTS	
8.	CLOSED SESSION - PURSUANT TO NC GS 143-318.11 (A)(6) PERSONNEL MATTERS	
9.	ADJOURNMENT	



MINUTES

Special Watauga Water Intake work session of Town Council Meeting

2:00 PM - Tuesday, February 25, 2020
Council Chambers

The Special Watauga Water Intake work session of Town Council of the Town of Beech Mountain was called to order on Tuesday, February 25, 2020, at 2:00 PM, in the Council Chambers, with the following members present:

**COUNCIL
PRESENT:** Mayor Barry Kaufman
Vice Mayor Jimmie Accardi
Councilmember Kelly Melang
Councilmember Weidner Abernethy
Councilmember Erin Gonyea

**COUNCIL
EXCUSED:**

**STAFF
PRESENT:** Attorney Stacy Eggers, IV
Interim Town Manager Bob Pudney
Town Clerk Tamara Mercer
Public Utilities Superintendent Daniel Davis
Director of Infrastructure Robert Heaton
Finance Officer Steve Smith
Director of Special Projects Riley Hatch
Chief of Police Tim Barnett

1. CALL TO ORDER

2. ADOPTION OF AGENDA

2.1. Mayor Kaufman requested a motion to adopt the agenda.

Motion

Weidner Abernethy made a motion to adopt the agenda and Jimmie Accardi seconded the motion. CARRIED. unanimously.

3. PLEDGE OF ALLEGIANCE

4. WATAUGA RIVER INTAKE WORKSHOP

4.1. Overview Report by West Consultants Report, Benjie Thomas, Engineer

Mr. Pudney provided an overview of the Beech Mountain water supply problem. He said the Town had assembled the various agencies, Finance and State departments that the Public Works Department have been working with, the information will be presented and Council will deliberate after hearing the scope of the problem and formulate a plan as to how the Town should move forward. Staff looks to Council to provide direction after the review of various plans and options. The purpose of the meeting is to present information regarding the current water supply situation on Beech Mountain and conduct a question and answer period from the experts in their respective fields. Mr. Pudney said after elected officials and staff have vetted the scope of problem, perhaps the public will also have a better understanding of the issue as opposed to the dis-information circulating.

The Town is required to submit various reports on the water supply system, and back in 2012, the State declined the report which the Town had submitted. Mr. Pudney said this was based upon the Town's single water source and it is the State's position that the Town has an inadequate single source of water. In 2014, through a resolution the Town entered into a process of planning and to address the inadequate water source with the State, as identified by the State's report in 2012.

In 2015, the NC State Division of Water Resources produced an analysis of future water supply needs and availability for Beech Mountain, dated September 1, 2015. Mr. Harold Brady, Water Supply Coordinator, with the Division of Water Resources, who produced the report will review his analysis. The issues identified back in 2015, are the reasons the town is still working on this issue and this project, stated Mr. Pudney.

Mr. Pudney highlighted that in the report, Mr. Brady's findings stated, *'the existing water supply for the Town of Beech Mountain is not adequate to meet its current or future water supply needs during draught conditions.'* Mr. Pudney continued and said, regardless of it's future water supply sources, Beech Mountain is committed to reducing the high volume of water losses from its water distribution system and has already made significant progress.

More importantly even if all water losses were eliminated, Mr. Pudney said the Town would still not meet its current and projected water supply needs, therefore, a reduction in water loss is not the solution. The Town has a single source of water which is Buckeye Lake which is fed by a restricted watershed, even at zero leaks we still cannot meet current and future water supply needs.

We are still working towards a reduction of water loss. The upcoming project, '2018 Water and Sewer System Rehabilitation Nos. H-SRP-D-17-0126 & E-SRP-W-17-0114 has been funded and was advertised for bid this week, at a cost of two million dollars, this project will replace water and sewer main lines. The Town opened its new water plant and now bad service connections will be replaced for every water meter in the Town. However even with the new project beginning, the elimination of all the Town's leaks still not provide a

secondary water source as reported, we do not have an adequate water supply for the town.

The Town has investigated and drilled wells and continues to drill. Three (3) new wells are scheduled to be drilled this year but there is limited ground water and the capacity yield from these wells is likely to be low yield wells, but we are continuing to pursue drilling wells. It is the engineer's analysis that all the holes drilled in the ground are likely to have low yield or to fail. It is the Town's intent to perform due diligence and answer the question whether there is a sufficient ground water supply. The drilling is budgeted for the fiscal year, and we are continuing the search in order to find water and complete our due diligence looking for all water options.

In the NC Division of Water Resources Report dated September 1, 2015 states: 'An intake of the Watauga River appears to be the most practical solution to providing a supplementary source of water for the Town of Beech Mountain. Mr. Pudney added the water intake project at Watauga would be for withdrawals and intake only when necessary. As a supplementary source, there is not a plan to draw water to our plant everyday as that not an effective method for adding to the water supply. It would not be cost effective nor economical. Mr. Pudney said there are approximately 300 days of proper daily water supply at Buckeye Lake and we will use the Lake, maybe 60 days out of the year, we would draw water from the Watauga River. This is not our sole source of water and the Town would not draw millions of gallons a day from the river, that is just not feasible. Only when draught conditions make it impossible to draw out of Buckeye Lake. Only during dangerous or low levels, would the Town look to draw from the Watauga River. The Watauga Water Intake would not be our sole source of water. This is a backup plan for use in draught conditions only.

Mr. Pudney reviewed the new lake discharge permit as issued by the State. He said in order to maintain the environmental quality of the downstream flow, the Town is required to discharge water from Buckeye Lake. This release amount is mandated by the State. The release of the lake is based on the reclassified by the State. A significant portion of any water withdrawn from the Watauga River would be released downstream of Buckeye Lake to maintain required minimum releases within Buckeye Creek. Mr. Pudney noted that means a substantial portion of water is returned to the river.

Mr. Pudney concluded the report by stating Beech Mountain's current water source does not provide for the health and safety of residents, and customers during drought conditions. We will continue efforts to reduce water loss from the distribution system, continue efforts to reduce water use through consumption, and supplement water intake on the Watauga River. The ongoing water system loss repairs and conservation of customer usage will continue.

Mr. Benjie Thomas, Engineer West Consultants presented the report which he had presented to Council on October 1, 2018 and he addressed the new minimum release requirements mandated by the State. He provided pictures of the storage tanks and photos of Buckeye Lake with a full water level

at the lake, pointing out the spillway flow. He said in 2010, the draught conditions reduced the lake level, and showed the photos of the water levels as they dropped. In July of 2010, the Town put in place a 'Stage 2' water restriction. He pointed out the dangerous level at only 8" of water below the spillway.

He reviewed the criteria for a 'Stage 3' water restriction and noted that Beech Mountain needs another water source as the State permit requires a minimum water flow must always be released below the dam. He explained the history how the Buckeye reservoir was created. Upon the creation of the reservoir, the requirements of the permit by the State is the release of waters below, feeding the streams downstream of the damn. The current challenge under the new State permit as of November 2019, is we must release between 0.61 and 1.64 million gallons per day (MGD) are to be released from the reservoir. The amount does fluctuate but we must always release water. The previous requirement was 1.0 to 1.8 MGD.

Mr. Thomas added that other reasons for the need for a second water source and why we should always have a secondary water source, is cases of draught, contamination, erosion of water, a failure of equipment, or a chemical water spill. He recounted the Buckeye Lake water incident of November 2018 when the sluice gate and drain valve failed. It was a major event and the end result was the Public Works Department drained the whole lake. Measures were put in place for non-water usage and the Town manually filled up the lake with tankers of water and it was a huge undertaking due to the accident. Mr. Thomas concluded that in addition to the risk of insufficient water supply for existing users, the State could deny permits for expansions to the water system, since current and future water demand exceeds the yield of Buckeye Lake.

Due to the mountain topography, the terrain causes the Town's system to be exposed to the high pressure in the 66 miles of pipes. It takes high pressure to pump the water up the elevations. Based on the 2019 water audit, real water loss and leakage was 57% of total water drawn from Buckeye Lake. There is approximately 120,000 gallons of leakage per day. The Town built the new water plant and wastewater plant. The new water plant uses less to process the water. This addressed those deficiencies in the old plants and the next upgrades are the line replacements. The Town recently spent \$1.6 million on the Spruce Hollow Transmission main project which replaced approximately 2.5 miles of old mains.

The new line replacement project budgeted at 1.74 million dollars will address the water loss in the old lines and the goal is to replace 150 service lines and connections to the pump stations per year. A table presented the project location updates. Even with addressing the water loss and repairing the system, the fact remains that Beech Mountain does not have a secondary water source stated Mr. Thomas.

There was discussion regarding the new minimum release requirements, the water system capacity, the ground water wells, draught conditions predicted and the advantages and disadvantages of the Watauga

Water Intake Project including the costs and the long-range benefits of acquiring a secondary water source.

Mr. Thomas said the nearest rivers with more capacity than Buckeye Creek are the Elk and Watauga Rivers. Elk River is further from the water plant and has less capacity than the Watauga River. If the Watauga River were used as a secondary source, a relatively small amount would be withdrawn. Per the USGS, the river has an average flow of about 158 MGD and the lowest stream flow for seven consecutive days that would be expected to occur once in ten years of 17 MGD. Currently Beech Mountain would only need an average of 0.4 MGD during a drought. Future demands are difficult to predict, but even at 3.0 MGD, the withdrawal would only 18% of the capacity. A withdrawal of 0.5 MGD would be 0.3% of the river's average flow and future demands would be met.

Mr. Thomas noted that the disadvantages of this plan is the high capital cost as there are significant O&M costs, it will require extensive permitting and a reclassification of the Watauga River watershed would be needed for permitting.

The Town has been working with the Division of Water Resources (DWR) defining the problem and identifying solutions. The DWR assisted by gathering the data and issuing the report. The Town has held various meetings with DWR, Tennessee Valley Authority, the US Army Corps of Engineers, and others to determine steps and compliance for reclassification of the river. Mr. Thomas stated the reclassification of the river is required in order to allow the river to become a drinking water source. This encompasses asking the Watauga County Commissioners to pass a resolution that land use restrictions be enforced according to State rules for a WS-IV watershed. A WS-IV watershed protects the water source from contaminations, this is environmentally stricter than the uses allowed now so the goal is to protect the source from contamination.

Mr. Thomas clarified that properties within the proposed WS-IV protected area would have new land use restrictions the net effect would be an increase in water quality protection since the WS-IV protected area would be larger than the current Water Supply Watershed Protected Program. Mr. Thomas reviewed the density for a WS-IV watershed classification and the stormwater pollution controls for new development in the protected area. The maximum allowable density for a single-family detached residential structure is 2 dwellings per acre or 20,000 square foot lot, excluding roadway right-of-way, or a 24% built-upon area. Effectively a down-zoning for the area.

Mr. Thomas produced the map and said the potential water line route for the proposed site for water intake is the Guy Ford Road bridge at approximately 7.5 miles of intake pipe. He reiterated that the Town of Beech Mountain will need a one or more sources of water to supplement the existing Buckeye Creek and Lake reservoir. Reduction of water demand and leakage is to continue, but this alone will not fully address the current or future needs of the town. The long-term approach was reviewed as we will continue to develop groundwater wells, if yields are sufficient, the well can provide a short-

term supply. the Town continues to replace the infrastructure and old water mains and service lines, and the Town will budget, plan, design and permit for an intake on the Watauga River as a long-term secondary source solution.

4.2. Financing- Scott Leo with Parker Poe Attorney & Counselors at Law & Debbie Sexton, with USDA Financing

Mr. Pudney introduced Mr. Scott Leo, who has worked with the Town securing revenue bonds in 2015 and 2017. He discussed the procedure for securing revenue bonds in the bond market such as pledging the revenue from the water and sewer system to the bond holder. The USDA requires the covenants to obligate the system to produce the revenues to operate the debt service on the USDA bond. The master bond has additional covenants structured to address additions revenue bonds that the Town must adhere. Issuing new bonds means the Town must raise rates to continue to run the system and pay the debt service on the existing bonds that have been issued for the project.

Another main option which may be issued for the project are general obligation bonds, this type of bond is placed on the ballot and voters either approve or not for a particular project. A General Obligation Bond allows the town to pledge the taxing power. This is the best credit the town can offer since it is a promise to raise taxes in order to pay back the General Obligation Bonds.

The Local Government Commission (LGC) must approve any revenue bonds requested and rules the terms are vetted through that process with the USDA. The primary benefit of a USDA issued bond is it allows the Town to pay back those bonds over a 40 period as approved by the LGC through USDA financing. If a bond is not issued through USDA, the LGC may be more restrictive regarding the terms such as a 25- or 30-year term. A General Obligation Bond is usually restricted to a 20-year period.

In response to Mayor Kaufman's question regarding the difference between the charges and fees on the two different bonds, Mr. Leo said the interest rates are dropping and we are seeing historically low interest rates. Currently revenue bonds are 2.5% for 40 years. Basic fees apply to generate the loan but there are not large administration fees just the usual fund charge and loan closing fee. The General Obligation Bond has issuance charges as well as attorney fees and the County ballot processing fees would apply. Ms. Debbie Sexton, with USDA Financing confirmed the fees. Ms. Sexton expedited the loan on the Town's new water plant.

4.3. Public Relations and Education

Mr. Pudney noted that accurate information has been an issue for years regarding the topic. The town has suffered from poor public relations and misinformation, due to rumor and innuendo. A consultant would provide a message to the community, residents, and to Watauga County. This information campaign distributes correct information and allows the public to

understand the issues providing transparency of government. This solution requires us to be good neighbors within our county and a professional firm will allow the Town to remain transparent. He recommended the town hire a Public Relations consulting firm moving forward.

4.4. Actions Taken to Date

- Water Plant- Robert Heaton, Past Public Works Director of Infrastructure
- Transmission Line Replacement - Robert Heaton
- Water Line Replacements Projects - Daniel Davis
- Service Line Replacements Program - Daniel Davis
- Wells - Daniel Davis

Mr. Heaton reviewed the steps taken to date as he is the retired Infrastructure Director. In 2010 the Town experience a longer than normal drought which lasted from May through the fall. At the time the Town hired Rothrock Engineering to work on and assess the system including the lines pumps stations, etc. and the report was concluded in 2011. The report identified serious problems with the water treatment plant which was built in 1996. The EPA regulations at the time allowed for the metal tank treating the water. That system would not meet current regulations, and the department pushed hard to construct the new treatment plant.

West Consultants was hired to construct the new plant and the plant was completed two years ago which took two years to build. The plant produces a million gallons a day and will last at least 40 years, noted Mr. Heaton. Mr. Heaton referred to the transmission lines from Spruce Hollow to Beech Mountain Parkway, Mill Pond and Tamarack roads and he explained what pipe sizes were constructed in 1986 which were either 6-inch or 10-inch lines. He added that the tank feeds 80% of the mountain and the lines have been in the ground since the 70's. Public Works has been replacing these with 12-inch lines, new taps, new fire hydrants, new pumps with all the electronics such as switching gears. Mr. Heaton stated that when the Town received approval for the 5-million-dollar loan, Public Works Department had to revise their plan to incorporate four projects into one and now the department is working towards finishing the replacement of the system.

Mr. Davis has replaced Mr. Heaton since Mr. Heaton retired in the Public Works Utility Department and Mr. Davis reviewed the projects going forward. He said the two major problems is that there is not enough water coming into the water supply system from the watershed and too much leaving our system. Since 2010, the department has been looking at water loss to find the leakages. Mr. Davis said the investigations look at the town's pipes and the residents' houses. We are replacing all water meters for residential and commercial.

He noted the protections put in place such as our crews are using listening devices to find the leaks. Water leaks make noise. NC Rural Water Association and the crews have worked on systematic surveys continuing to identify leaks. The service line replacement program is continuing. Mr. Davis discussed the plan to achieve the lower water loss through repairs and identifying leaks to achieve lower water loss.

Additional wells were identified by geological analysis. Out of 18-19 wells, three sites were drilled, and we are looking to drill three additional wells this year which may produce a yield. A site must produce more than 54,000 gallons per day for the yield to be considered a proper water supply. There was a brief question and answer period regarding the wells, water volume and the costs for drilling the sites. It may cost upwards of \$50,000 per well and we may not receive any yield, but we need to answer the question whether we find water or not. Mr. Pudney agreed and reiterated all viable sources must either be identified or crossed off the list as investigated in order to move forward in our due diligence.

4.5. NC Department of Environmental Quality (DEQ): Harold Brady, with the Division of Water Resources, Water Supply Development Coordinator

Mr. Brady reviewed how and why his department produced the report which he drafted. The draught of 2010 revealed that the Town's water supply was dangerously low. The State requires minimum standards of supply. The State's threshold is when the usage and demand is at 80% or above what is in supply. If that threshold is low compared to what is available, the State department steps in and asks what is the future plan. In 2010 House Bill 609 was adopted and the department manages the water supply program.

Mr. Brady can supply copies of the 2015 safety study report which Mr. Pudney referenced. Due to the new minimum release permit requirements out of Buckeye Lake, Mr. Brady said he will update the report to include those new requirements. The safe yield estimate is zero, now with the system updates and repairs the currently the safe yield estimate is 0.2, and the 2018 local water supply averages today is 1.4 MGD. Mr. Brady said the max day in July was .9 or nearly a million gallons a day.

The report noted the obvious options for supplemental sources such as ground water and/or the Watauga Water Intake. The State department statement noted both appear to be solutions for a secondary source. Mr. Brady added this has been a coordinated effort with the State and Federal agencies as well as the TDA and the DEQ with the State for permitting.

Mr. Brady explained the methodology in the State administration rules where 20% is a low flow statistic when an intake is being proposed to be constructed. Any withdraws above that 20% requires additional flow studies by the State department. This is the threshold that must be met before the State would approve such a permit. There was a geological survey performed and this project yielded approximately a 25 CFS, which means the withdrawal or intake from Beech Mountain would be below the threshold and therefore would be allowed under the guidelines.

Mr. Brady noted that his colleague Elizabeth Countess was present to discuss the classifications and how the High Quality Water (HQW) reclassification process would proceed. In response to Councilmember Abernethy's question regarding the agency's Watauga Intake recommendation, Mr. Brady said that in 2015 the water availability study included all options such

as drilling for wells, but the preferable option was the Watauga Intake as the ground water study found that wells were not a likely potential for water supply in the ground. Mr. Brady added that the agency has encouraged the town to find a possibility of ground water even though the data did not show it there.

In response to Mayor Kaufman's statement that the State should be willing to back up the DEQ Study from 2015, Mr. Brady acknowledged that looking at other surface water interconnections such as Banner Elk, they could not supply the town as they are on ground water and Boone is too far.

In response to Councilmember Abernethy's question regarding drilling for well water, Mr. Thomas explained how many gallons must be produced from a well for a well to be considered a viable water source. Mr. Brady addressed surface water versus ground water, on mountains systems just are not on ground water. The revised minimum releases are in place now and the system is being upgraded along with the new water plant so water efficiency has improved but Buckeye Lake does not have the capacity for the town's need.

Ms. Elizabeth Countess, Senior Environmental Specialist requested the map rendering on the overhead in order to explain the environmental impacts along the river in the areas referenced. Mr. Pudney asked Ms. Countess if the reclassification of the Watauga River would improve or degrade the river. Ms. Countess reviewed the maps area where the HQW was located around the Watauga River and she said the regulations for new develop in that water supply area was not going to be adding additional protections in that area as she indicated on the map. But outside of the referenced area, there would be additional protections being put in place, such as more stringent density restrictions and setback requirements.

As well water quality standards would apply, such as discharge restrictions if the reclassification were approved. Those standard would apply to the specific parameters as she had identified on the map. The regulations imposed by the State is to minimize environmental impacts from new development and for the protection of the water supply. Mr. Countess explained the five water classifications, the 1st four are designated public water supply use and those four are the least restrictive. The land management standards have specific parameters, such as discharge and any unforeseen uses. The study also looks at the long-term outlook for development in the area for the next 20-50 years and how it impacts the area. All those environmental impacts are assessed.

In response to Vice Mayor Accardi's question regarding the hardships created for business and residents along the way, Ms. Countess said the regulations are in place when more than an acre of land is disturbed, and a house usually is not that large of acreage. Existing development is not triggered by this. She explained the process for reclassification after the request is received from a town, the State departments begin to look at the water quality and the public water supply. The request is accompanied by a resolution from the County authorizing the implementation.

Mr. Brady explained the other departments involved besides the State

agency such as the Army Corps of Engineers. the Army Corps studies the impacts assessing hath there is plenty of flowing water on the river. The Army Corps of engineers and association designates a 401 permitting, which is an environmental permit as approved by the Wildlife Resources Commission and US Fish and Wildlife, who all check the level of impacts. Mr. Brady discussed mitigation involved for a de minimus river impacts. If the impacts were negative, an agency may not approve the permit if it doesn't meet the standards.

The wildlife agencies are studying protected species which are watched by the Wildlife Commission, Corps of Engineers oversees the project construction to minimize environmental impacts and all the agencies coordinate to check the water quality. Ms. Sexton added the USDA Financing requires that the environmental assessments be completed.

Ms. Countess said the reclassification is a rural process which takes two years to complete if it meets water quality standards, if the public supply is suitable from the EPA, and public notice of hearings with public comment periods so it is a long process, as well the fees for reclassification are submitted to the State. Ms. Countess explained that it takes 10 objections to the permit for the request to be brought before the legislature and debated in legislative session. She advised all parties of standing which have concerns be alerted early in the process to vet and address the public feedback and to include the county input.

Mr. Brady addressed emergency situations wherein emergency water is granted to a jurisdiction. In the past, interconnections between towns and water systems have necessitated construction of a temporary water line between systems if a town is running dry due to the elevation of Beech Mountain this is not feasible.

Mr. Pudney explained that during the Thanksgiving incident of 2018, where we had a trapped diver in the Lake, the town did tank water up the mountain. The lake was emptied after the driver was trapped and then rescued. The Town brought tankers of potable water to supply the water plant. He stated that we have completed that scenario and we know that is not a viable solution. Mr. Pudney added that is two times in eight years that we have experienced a significant loss of the water supply, so the claim that we can tanker water up the mountain has been tried and we could not tanker in enough into the system to work the system.

5. DIRECTION FROM COUNCIL

5.1. Schedule and possible timeline-

Mr. Pudney asked Council whether they wished to proceed with the Watauga Water Intake Project or put the project on-hold. If the Council wishes to proceed, Mr. Pudney requested authorization for Staff to submit preliminary plans and permit applications to the various related agencies for the proper classification and permits and for permission for Staff to apply for the USDA funding or another funding source as directed by Council which is estimated to

be \$15 - \$20 million dollars. The watershed reclassification needs to be put before the Watauga County Commissioners as well as the rights-of-way easements and acquire the rights-of-way route and for the pump stations.

Mr. Pudney pointed out the term of the property lease along the identified intake area on the Watauga River needs to be extended as the permit expires in 2023. Staff needs direction from Council in order to determine the permit timeline. We will meet with the power companies as it is located in a borderline area with Mountain Electric power and Tennessee power. Mr. Pudney will supply the town with the timeline and be able to draft dates. We know that the reclassification is a two-year process to reclassify, need to start on the issue since this is a long process.

Mayor Kaufman noted that the correct project information needs to be dispersed to the public. The public can be made aware of the what we are trying to accomplish and why. The Town can then address citizens' concerns and dispel misinformation that is circulating. Mr. Pudney agreed and pointed out we can research professional firms; a consultant company will reach out to the public in the proper form. Mr. Pudney said we can hire professionals to address public relations. Councilmember Melang agreed with the timeline in order for Council to make informed decisions.

Mr. Pudney stated that once Council approved the timeline expect this project to be included in the upcoming Fiscal Year Budget 2020-2021 as well as the infrastructure repairs and replacements and he reviewed the upcoming budget timeline for presenting the fiscal year budget.

Councilmember Gonyea suggested all steps and processes remain transparent for the on-going project and to update the public and citizens throughout the area and region of the progress and project details.

Motion

Kelly Melang made a motion to adopt the timeline and process as presented by the Staff in the draft timeline to begin the Watauga Water Intake project and Weidner Abernethy seconded the motion. CARRIED. unanimously.

6. CLOSED SESSION - PURSUANT TO NC GS 143-318.11 (A)(3) ATTORNEY CLIENT MATTERS

- 6.1. Mayor Kaufman requested a motion to move into Closed Session under Attorney Client privileges. Note Attorney Eggers arrived at the meeting at 4:50 p.m. and he added that this was under the lawsuit topic, Town of Boone versus Watauga County as per G.S. 143-318.11 (A) (3).

Motion

Kelly Melang made a motion to move into closed session to discuss Attorney Client privileges in accordance with G.S. 143-318.11 (A) (3) and Weidner Abernethy seconded the motion. CARRIED. unanimously.

6.2. Mayor Kaufman made a motion to reconvene the regular portion of the meeting and Vice Mayor Accardi seconded the motion and the motion passed unanimously.

In response to Mayor Kaufman's inquiry, Attorney Eggers noted that since the board had not taken action in closed session which needed to be disclosed, the regular meeting could proceed.

Mayor Kaufman noted that the topic of Shane Park needed a motion to be discussed and Vice Mayor Accardi made a motion to discuss Shane Park and Councilmember Melang seconded the motion. The motion passed unanimously.

Mr. Pudney informed the Council that the Planning Board passed a recommendation that day at the Planning Board rescheduled meeting of February 25, 2020, to stop the Shane Park project and to relocate Shane Park. The information provided to the Planning Board was inaccurate information and a vote was passed 3-2 for stopping Shane Park.

In April of 2018, the Planning Board voted unanimously to rezone the donated parcel of land for the use of Shane Park. The parcel was previously zoned residential and rezoned to PS, for public park use. Last May, Town Council rezoned the land to PS. The town expended funding for the design and to engineer the park. A contract was approved in October of 2019, with a change order approved by the Town Manager's Office on Thursday, February 20, 2020 for \$289,300. The funds already expended and a breach of contract would potentially be at risk if the Town were to stop the project today.

Mr. Pudney said approximately \$65,000 has been spent out of pocket for the design engineering, preliminary plan, and site work. Doctor Shane donated the land a few years ago and the land is deed restricted for public park use only. If the Town fails to perform and execute the contract, the deed restriction reverts the land back to the Shanes' and the zoning reverts to residential. A house is a more intense use and the Town would have no authority over the permitting density.

The Town has drilled the well. Approximately \$137,000 of public funding and goods and services in donations has been donated by citizens to the public park. Stopping the project would mean the Town must return all cash donations. The project has been on-going for three years and community bad-will would follow. One board member on the Planning Board, articulated to the other members that this property is in a flood zone. This property it is not in flood zone, as verified by the Zoning Official. There was an impassioned plea, by Mr. Peter Patton, sending the recommendation from the Planning Board to Council to cancel the project.

The contractor is installing the silt fencing tomorrow, and if we were to break a contract, there would be a penalty the Town must pay. Mr. Pudney reiterated the land must be returned to the Shane's as well as the zoning would revert to residential. Mr. Pudney explained the plan for the site stating that there is a reduction of impervious surface and the Parks and Recreation

Committee has reduced the parking area to 15 parking spaces and only primitive campsites are allowed. He described the bathroom structure plan.

There was a question and answer period and Council elected to take no action regarding the current project underway for the development of Shane Park. Mayor Kaufman stated the approved plan for Shane Park would continue.

7. ADJOURNMENT

- 7.1. There being no further business, Mayor Kaufman requested a motion to adjourn at 5:25 p.m.

Note: the minutes are not a verbatim transcript of the proceedings.

Motion

Weidner Abernethy made a motion to adjourn and Kelly Melang seconded the motion. CARRIED. unanimously.

Town Clerk

Mayor, Town of Beech Mountain



MINUTES

Emergency Town Council Meeting

7:00 PM - Sunday, March 15, 2020
Council Chambers

The Emergency Town Council of the Town of Beech Mountain was called to order on Sunday, March 15, 2020, at 7:00 PM, in the Council Chambers, with the following members present:

COUNCIL PRESENT: Mayor Barry Kaufman
Vice Mayor Jimmie Accardi
Councilmember Weidner Abernethy
Councilmember Erin Gonyea

COUNCIL EXCUSED: Councilmember Kelly Melang

STAFF PRESENT: Attorney Stacy Eggers, IV
Interim Town Manager Bob Pudney
Town Clerk Tamara Mercer

1. CALL TO ORDER

2. NEW BUSINESS- STATE OF EMERGENCY

- 2.1. Mayor Kaufman noted that Councilmember Abernethy was in Charleston and had called into the meeting on the conference phone and that Councilmember Melang was absent.

Mayor Kaufman requested a motion to adopt the State of Emergency Resolution for the Town of Beech Mountain as the novel coronavirus (COVID-19) has been declared a pandemic by the World Health Organization, and by order of the Governor of North Carolina and as adopted by Watauga County under the State of Emergency Resolution.

Motion

Jimmie Accardi made a motion to adopt the Consent to application of County State of Emergency Declaration for Beech Mountain and Erin Gonyea seconded the motion. CARRIED. unanimously.

2.2. CONSENT TO APPLICATION OF COUNTY STATE OF EMERGENCY DECLARATION

WHEREAS, the novel coronavirus (COVID-19) has been declared a pandemic

by the World Health Organization, the Governor of North Carolina has declared a State of Emergency with imposed restrictions as delineated in Executive Order 117, and a case of COVID-19 has been presumptively confirmed positive within the borders of Watauga County; and

WHEREAS, as a result of the above-described incident, I have determined that there is an imminent threat of, or existing conditions have caused or will cause, widespread or severe damage, injury, or loss of life or property, and public safety authorities will be unable to maintain public order or afford adequate protection for lives or property; and

WHEREAS, the County of Wataugahas declared a state of emergency; and

WHEREAS, the Town of Beech Mountain is located within the County.

NOW, THEREFORE, pursuant to the authority vested in me as the Mayor of the Town of Beech Mountain under Article 1A of Chapter 166A of the North Carolina General Statutes and of the Town of Beech Mountain Code of Ordinances:

Section 1. Pursuant to N.C.G.S. 166A-19.22(b)(2), the state of emergency declaration issued by Watauga County shall apply within the corporate limits of the Town of Beech Mountain.

Section 2. Emergency restrictions and prohibitions imposed pursuant to the County's state of emergency declaration shall apply with the *Town of Beech Mountain* unless otherwise declared by an authorized municipal official on behalf of the *Town of Beech Mountain*.

Section 3. The application of the County's state of emergency declaration within the corporate limits of the *Town of Beech Mountain* shall remain in effect until further notice.

DECLARED this the 14th day of March at
8:00 p.m.

Barry Kaufman, Mayor

Attest: Tamara Mercer, CMC, Town Clerk

3. ADJOURNMENT

- 3.1. There being no further business, Mayor Kaufman asked for a motion to adjourn at 7:17 p.m.

Note: these minutes are not a verbatim record of the proceedings.

Town Clerk

Mayor, Town of Beech Mountain



MINUTES

Special Town Council Meeting

2:00 PM - Friday, March 27, 2020
Council Chambers

The Special Town Council of the Town of Beech Mountain was called to order on Friday, March 27, 2020, at 2:00 PM, in the Council Chambers, with the following members present:

COUNCIL PRESENT: Mayor Barry Kaufman
Vice Mayor Jimmie Accardi
Councilmember Weidner Abernethy
Councilmember Erin Gonyea
Councilmember Kelly Melang

COUNCIL EXCUSED:

STAFF PRESENT: Attorney Stacy Eggers, IV
Interim Town Manager Bob Pudney
Town Clerk Tamara Mercer
Director of Special Projects Riley Hatch

1. CALL TO ORDER

2. ROLL CALL- QUORUM ESTABLISHED

- 2.1. Mayor Kaufman requested a roll call to establish a quorum, Councilmember Abernethy, Mayor Kaufman and Vice Mayor Accardi, were present in Council Chambers and via electronic means, Councilmember Melang and Councilmember Gonyea, also introduced themselves from their respective residences.

Attorney Eggers stated a quorum was present for the meeting.

3. NEW BUSINESS

- 3.1. Emergency Management Ordinance

Resolution 2020 - 03
RESOLUTION TO AMEND THE BEECH MOUNTAIN CODE OF ORDINANCES TO DELEGATE AUTHORITY TO THE MAYOR TO DECLARE STATES OF EMERGENCY, AND PROVIDE FOR MEETING PROCEDURES DURING A DECLARED STATE OF EMERGENCY

WHEREAS, the Town of Beech Mountain is a municipal corporation and public body established under the laws of the State of North Carolina; and

WHEREAS, North Carolina General Statute § 166A-19.22 authorizes the governing bodies of municipalities and counties to issue declarations of states of emergency upon a finding that such conditions exist; and

WHEREAS, North Carolina General Statute §166A-19.22(a) authorizes the governing body to delegate by ordinance such authority to the mayor of the municipality so affected; and

WHEREAS, in the event a state of emergency exists within the Town of Beech Mountain it would be expedient for the delegation of this authority to the mayor to issue such declarations; and

WHEREAS, in the event of a state of emergency, it may be necessary to conduct meetings remotely and minimize in-person contact to protect the health, safety, and welfare of citizens, visitors, Town employees, and elected officials; and

WHEREAS, the Town of Beech Mountain seeks to utilize available technology to provide for citizen engagement in government while protecting public health and safety during a state of emergency.

NOW THEREFORE, BE IT ADOPTED AND ORDAINED BY THE TOWN COUNCIL FOR THE TOWN OF BEECH MOUNTAIN, NORTH CAROLINA, AS FOLLOWS:

SECTION I. Declarations of State of Emergency. Section 30.50 is hereby adopted to the Town of Beech Mountain to include the following:

§30.50. Declarations of State of Emergency. Pursuant to N.C. Gen. Stat. §166A-19.22(a), the Mayor of the Town of Beech Mountain is delegated the authority to declare a state of emergency exists, to consent to a declaration of a state of emergency declared by the County to apply within the corporate limits of Beech Mountain, and to request the extension of the declaration of a state of emergency declared by the County to apply within the corporate limits of Beech Mountain. The enactment of any such declarations and restrictions by the Mayor shall not be inconsistent with any subsequent declarations, actions, or directives which may be enacted by the Town Council as the governing body.

§30.51. Remote Meetings. During a declared state of emergency by the Town of Beech Mountain, the duly elected Mayor, or in the vacancy or absence of the Mayor, the Vice-Mayor, may determine that it is necessary for a meeting to be held telephonically or by video conference. For purposes of a quorum, a member attending telephonically or remotely shall be counted as present so long as they retain the ability to address the other members of the Council and hear the other members of the Council through that technology.

A. Members Not Physically Present. In the event a determination is made

that all parties, including Council Members, attend remotely, the Town Manager or his designee shall arrange suitable conference call technology to allow all members of the Town Council to hear and communicate with each other such that debate and motions are properly made and considered by the Council. The Town Manager or his designee shall also make available technology such that members of the public may listen to the proceedings of the Town Council. In the event of a telephonic meeting, the provisions set forth in GS 160A-75 providing for a default 'affirmative vote' of a non-voting Council member shall not apply.

- B. Meeting without the Physical Presence of the Public. In the event a determination is made that some or all of the members of the Town Council may be physically present for a meeting, but due to public health, safety, or contagion concerns members of the public should not be physically present for a meeting, the Town Manager or his designee shall take the following steps to provide for transparency and access of the public to the meeting:
- a. Any absent Council Member shall be afforded an opportunity to participate telephonically or by video-conference such that all members of the Town Council may hear and communicate with each other such that debate and motions made by properly made and considered by the Council. In the event a Council Member is attending telephonically, the provisions set forth in GS 160A-75 providing for a default 'affirmative vote' shall not apply.
 - b. The meeting shall be live-streamed through the Town website or other technology such that members of the public may listen to the proceedings of the Town Council. In the event of a failure of the technology such that the general public is not able to listen to the proceedings of the Council, the Council shall immediately recess the meeting and only reconvene after taking reasonable actions to restore the opportunity of the general public to hear the proceedings or allowing physical access to the meeting by the public.
- C. Notice of Telephonic Meetings or Meetings without the Physical Presence of the Public. In the event a Meeting is to be held telephonically or without the physical presence of the public, the Notice of Meeting shall include the method by which the meeting is to be held, whether the public is allowed to be physically present at Town Hall or the location of the meeting if held elsewhere, the method by which the public may access the meeting, and the fact that the meeting is being held in this manner due to the declaration of the state of emergency pursuant to GS Chapter 166A. This notice shall be posted in a conspicuous place at the location of Town government the Town Council Bulletin Board, distributed to local media outlets, and emailed (if possible) to all subscribers to the Town's "sunshine list."
- D. Public Comment and Public Hearings. During a state of emergency which affects the public attendance of a meeting, the Town of Beech Mountain will make efforts to enable comment by the public in accordance with GS 160A-81.1 or upon public hearings pending before the Council. The Town Manager or his designee shall include, on the notice of meeting, the method by which citizens shall be able to participate in public comment or a public hearing before the Council. In

the event it is not possible for the Council to take public comment in accordance with GS 160A-81.1, the Town Manger shall advise the Council of the steps which have been taken to attempt to arrange for public comment and why public comment is not available. In the event it is not possible for the Council to take public comment at a public hearing, that hearing shall be continued in accordance with GS 160A-81.

E. This section shall only apply to meetings called or held during a declared state of emergency pursuant to GS 166A *et seq.*

SECTION II. CODIFICATION. The provisions of Section I of this Ordinance shall be published as appropriate in the Town of Beech Mountain Code of Ordinances as soon as practicable.

SECTION III. SEVERABILITY CLAUSE. If any section, part or provision of this Ordinance is declared unconstitutional or invalid by a court of competent jurisdiction, then it is expressly provided and it is the intention of the Town Council in passing this Ordinance that its parts shall be severable and all other parts of the Ordinance shall not be affected thereby and they shall remain in full force and effect.

SECTION IV. PUBLICATION AND EFFECTIVE DATE. This Ordinance shall take effect immediately upon its passage according to law.

READ, CONSIDERED, PASSED AND APPROVED at a duly noticed meeting of the Town Council of Beech Mountain, North Carolina, at which a quorum was present and which was held on the 27th day of March, 2020.

Barry Kaufman, Mayor

Attest: Tamara Mercer

Motion

Weidner Abernethy made a motion to adopt the Resolution to Amend the Beech Mountain Cose of Ordinances to delegate authority to the Mayor to Declare States of Emergency, and Provide for meeting procedures during a Declared State of Emergency and Kelly Melang seconded the motion. CARRIED. unanimously.

4. ADJOURNMENT

4.1. There being no further business, Mayor Kaufman adjourned the meeting at 2:05 p.m.

Town Clerk

Mayor, Town of Beech Mountain



COUNCIL ACTION ITEM

TO: Town Council

FROM: Steve Smith

DATE:

SUBJECT: 2020 Audit Contract with C. Randolph CPA, PLLC

FOR THE PURPOSE OF:

To approve the 2020 fiscal year audit contract

ATTACHED FOR YOUR CONSIDERATION:

Proposed audit contract

STAFF RECOMMENDATION:

Approve contract as presented

SIGNATURES:

Town Manager

Town Clerk

The	Governing Board Town Council
of	Primary Government Unit (or charter holder) Town of Beech Mountain
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name C. Randolph CPA, PLLC
	Auditor Address 219A Beaver Creek School Rd. West Jefferson, NC 28694

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/20	Audit Report Due Date 10/31/20
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Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC staff within four months of fiscal year end. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC along with an Audit Report Reissued Form (available on the Department of State Treasurer website). These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools or hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 28 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the parent government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.
20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to charter schools or hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.
23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.
24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.
25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. Applicable to charter school contracts only: No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.

29. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification). #26

30. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/slgl/Pages/Audit-Forms-and-Resources.aspx>.

31. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

32. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Governmental Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will not be approved.

Financial statements were prepared by: Auditor Governmental Unit Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:	Title and Unit / Company:	Email Address:
Steve Smith	Finance Officer	ssmith@townofbeechmountain.com

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees below. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year billings. Should the 75% cap provided below conflict with the cap calculated by LGC staff based on the prior year billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC 3 .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

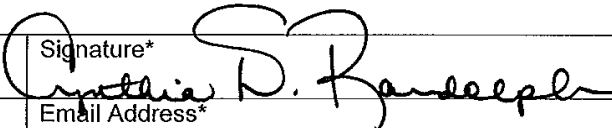
Primary Government Unit	Town of Beech Mountain
Audit Fee	\$ 9400
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$ 4500
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval <i>(not applicable to hospital contracts)</i>	\$ 10,425.00

DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval <i>(not applicable to hospital contracts)</i>	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
C. Randolph CPA, PLLC	
Authorized Firm Representative (typed or printed)* Cynthia D. Randolph	Signature* 
Date* 03/19/20	Email Address* cindy@crandolphcpa.com

GOVERNMENTAL UNIT

Governmental Unit*	
Town of Beech Mountain	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	03/10/20
Mayor/Chairperson (typed or printed)* Barry Kaufman	Signature*
Date	Email Address bkaufman@townofbeechmountain.com
Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer* (typed or printed) Steve Smith	Signature*
Date of Pre-Audit Certificate*	Email Address* ssmith@townofbeechmountain.com

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
N/A	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all
required signatures prior to submission.

PRINT

C. Randolph CPA, PLLC

Certified Public Accountant

219A Beaver Creek School Rd.
West Jefferson, North Carolina 28694

Phone: (336) 846-3211

Fax: (336) 846-1142

To the Honorable Mayor and Members of the Town Council

March 19, 2020

Town of Beech Mountain
403 Beech Mountain Pkwy
Beech Mountain, NC 28604

We are pleased to confirm my understanding of the services we are to provide Town of Beech Mountain for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Town of Beech Mountain as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Beech Mountain'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 Town of Beech Mountain's RSI in accordance with auditing standards generally accepted in the United States of America. 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 evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedule of Changes in Total Pension Liability – Law Enforcement Officers' Special Separation Allowance
- 3) Schedule of Total Pension Liability as a Percentage of Covered Payroll – Law Enforcement Officers' Special Separation Allowance
- 4) Local Governmental Employees' Retirement System – Town of Beech Mountain's Proportionate Share of Net Pension Liability (Asset) – Last Seven Fiscal Years
- 5) Local Governmental Employees' Retirement System – Town of Beech Mountain's Contributions – Last Seven Years

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Beech Mountain's financial statements. We will subject the following supplementary information 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, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with my auditor's report on the financial statements:

- 1) Individual Fund Statements and Schedules

- 2) Schedule of Ad Valorem Taxes Receivable
- 3) Analysis of Current Year Levy

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles 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. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Town of Beech Mountain and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Town of Beech Mountain's financial statements. Our report will be addressed to the Honorable Mayor and Members of the Town Council of Town of Beech Mountain. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are 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 opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgement prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that 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 on compliance, and (2) that 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 paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Town of Beech Mountain is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We 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 government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with

U.S. generally accepted auditing standards 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that comes to my attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditor is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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 my report on internal control issued pursuant to *Government Auditing Standards*.

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 and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Beech Mountain's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit 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*.

Other Services

We will also assist in preparing the financial statements and related notes of Town of Beech Mountain in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also assist in preparing the AFIR and the unit data input worksheet. These nonaudit 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 the financial statement services 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.

Management Responsibilities

Management is responsible for 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 evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and 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 and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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 government 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 government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. 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 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 other 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.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter my assistance with preparation of the financial statements and related notes and that you have reviewed and

approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit 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 locate any documents selected by us for testing.

We will provide copies of our reports to the Town; 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 my reports are to be made available for public inspection.

The audit documentation for this engagement is the property of C. Randolph CPA, PLLC 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 Local Government Commission or its designee, a federal or state 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 C. Randolph CPA, PLLC's 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 a federal or state agency. If we are aware that a federal or state awarding agency 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.

We expect to begin our audit in mid-August and to issue our reports no later than October 31, 2020. Cynthia D. Randolph is the CPA and is responsible for supervising the engagement and signing the reports.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that my gross fee, including expenses, will not exceed \$13,900. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2018 peer review report accompanies this letter.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We appreciate the opportunity to be of service to Town of Beech Mountain 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 enclosed copy and return it to us.

Very truly yours,



Cynthia D. Randolph
CPA

RESPONSE:

This letter correctly sets forth the understanding of Town of Beech Mountain

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

Directory of Governmental Unit and Audit Firm Officials

Town of Beech Mountain
Governmental Unit

C. Randolph CPA, PLLC
Auditor for the 2019-2020 Fiscal Year

GOVERNMENTAL UNIT

AUDITOR

1. ELECTED OFFICIAL:
(Mayor for Municipalities and chairperson of governing board for all other units)

Barry Kaufman
Name

Mayor
Title

2. MANAGER:
(Or person who serves in this capacity e.g. Administrator, Executive Director, etc.)

Robert Pudney
Name

Interim Town Manager
Title

3. FINANCE OFFICER:

Steve Smith
Name

Finance Officer
Title

(828) 387-2753 ext. 103
Phone No.

(828) 387-4862
Fax No.

ssmith@townofbeechmountain.com
E-Mail Address

1. CONTACT PERSON:
Partner or other person with legal authority to contract for the firm)

Cynthia D. Randolph
Name

CPA
Title

(336) 846-3211
Phone No.

(336) 846-1142
Fax No.

cindy@crandolphcpa.com
E-Mail Address

2. AUDITOR ANTICIPATES PREPARING THE FOLLOWING TYPE OF REPORT:

(Check the appropriate box)

General Purpose Financial Statements with combining, individual fund, and account group financial statements, and schedules required by the LGC

Comprehensive Annual Financial Report (CAFR) including schedules required by the LGC

Notes:

1. Please type all information on this questionnaire.
2. The audit firm representative, the elected official, and the finance officer reported on this questionnaire should agree with the persons reported on the Contract to Audit Accounts.
3. The information on this questionnaire will be used in official correspondence from the Local Government Commission, and the Commission must be notified of any changes in the persons holding these positions.



Koonce, Wooten & Haywood, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

To the Owner of C. Randolph CPA, PLLC and the
 Peer Review Committee, North Carolina Association
 Of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of C. Randolph CPA, PLLC (the firm) in effect for the year ended October 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards* and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of C. Randolph CPA, PLLC in effect for the year ended October 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. C. Randolph CPA, PLLC has received a peer review rating of *pass*.

Koonce, Wooten & Haywood, LLP

Koonce, Wooten & Haywood, LLP

December 4, 2018

Raleigh
 4060 Barrett Drive
 Post Office Box 17806
 Raleigh, North Carolina 27619

 919 782 9265
 919 783 8937 FAX

Durham
 3500 Westgate Drive
 Suite 203
 Durham, North Carolina 27707

 919 354 2584
 919 489 8183 FAX

Pittsboro
 579 West Street
 Post Office Box 1399
 Pittsboro, North Carolina 27312

 919 542 6000
 919 542 5764 FAX



COUNCIL ACTION ITEM

TO: Mayor & Council
FROM: Steve Smith
DATE: April 14, 2020
SUBJECT: Resolution to accept SRP increased funding

FOR THE PURPOSE OF:

Resolution purpose is for the accepting of an additional \$200,000 of SRP loan proceeds. Due to higher cost of construction town staff applied for and received approval of an additional ten percent (10%) increase in the SRP funding. This is the maximum amount available from the State SRP.

SIGNATURES:

Town Manager

Town Clerk



Resolution # 2020-04

Town of Beech Mountain
North Carolina

Date: 4/14/2020

**RESOLUTION BY THE TOWN COUNCIL
OF THE TOWN OF BEECH MOUNTAIN, North Carolina
ACCEPTING THE STATE SRP LOAN FOR THE 2018 SEWER SYSTEM
REHABILITATION PROJECT
(DWI Project No. E-SRP-W-17-0104)**

WHEREAS, the North Carolina Clean Water Revolving Loan and Grant Act of 1987 has authorized the making of loans and grants to aid eligible units of government in financing the cost of construction of wastewater treatment works, wastewater collection systems, and water supply systems, water conservation projects, and

WHEREAS, the North Carolina Department of Environmental Quality has offered a State SRP loan **increase** in the amount of **\$200,000 (total loan offer of \$2,200,000)** for the construction of the **2018 Sewer System Rehabilitation Project (DWI Project No. E-SRP-W-17-0104)**, and

WHEREAS, the Town of Beech Mountain intends to construct said project in accordance with the approved plans and specifications,

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF BEECH MOUNTAIN,

That the Town of Beech Mountain does hereby accept the State SRP loan **increase of \$200,000.**

That the Town of Beech Mountain does hereby give assurance to the North Carolina Department of Environmental Quality that all items specified in the loan offer, Section II - Assurances will be adhered to.

That Tim Holloman, Town Manager, and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with such loan offer for the project; to make the assurances as contained above; and to execute such other documents as may be required in connection with the loan offer.

That the Town of Beech Mountain has substantially complied or will substantially comply with all Federal, State and local laws, rules, regulations, and ordinances applicable to the project and to Federal and State grants and loans pertaining thereto.

Adopted this the 14th day of April 2020 at Beech Mountain, North Carolina.

Barry Kaufman, Mayor

ATTEST:

Tamara Mercer, Town Clerk

(Seal)



Resolution # 2020-04

Town of Beech Mountain
North Carolina

Date: 4/14/2020

**RESOLUTION BY THE TOWN COUNCIL
OF THE TOWN OF BEECH MOUNTAIN, North Carolina
ACCEPTING THE STATE SRP LOAN FOR THE 2018 SEWER SYSTEM
REHABILITATION PROJECT
(DWI Project No. E-SRP-W-17-0104)**

WHEREAS, the North Carolina Clean Water Revolving Loan and Grant Act of 1987 has authorized the making of loans and grants to aid eligible units of government in financing the cost of construction of wastewater treatment works, wastewater collection systems, and water supply systems, water conservation projects, and

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WHEREAS, the Town of Beech Mountain intends to construct said project in accordance with the approved plans and specifications,

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF BEECH MOUNTAIN,

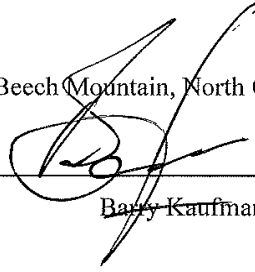
That the Town of Beech Mountain does hereby accept the State SRP loan **increase of \$200,000**.

That the Town of Beech Mountain does hereby give assurance to the North Carolina Department of Environmental Quality that all items specified in the loan offer, Section II - Assurances will be adhered to.

That Tim Holloman, Town Manager, and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with such loan offer for the project; to make the assurances as contained above; and to execute such other documents as may be required in connection with the loan offer.

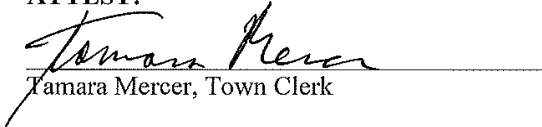
That the Town of Beech Mountain has substantially complied or will substantially comply with all Federal, State and local laws, rules, regulations, and ordinances applicable to the project and to Federal and State grants and loans pertaining thereto.

Adopted this the 14th day of April 2020 at Beech Mountain, North Carolina.



Barry Kaufman, Mayor

ATTEST:



Tamara Mercer, Town Clerk





COUNCIL ACTION ITEM

TO: Town Council
FROM: Steve Smith
DATE: April 14, 2020
SUBJECT: 2018 Collection System Capital Project Budget Ordinance Amendment

FOR THE PURPOSE OF:

Due to construction bid being higher than anticipated a request was made to the NCDEQ SRP Loan Division to increase the loan amount by 10% or \$200,000.

ATTACHED FOR YOUR CONSIDERATION:

Capital Project Amendment, NCDEQ request approval letter

SUPPORTING DOCUMENTS:

2

2018 Collection System Rehabilitation Project (DWI # E-SRP-W-17-0104)
Capital Project Budget Ordinance

SIGNATURES:

Town Manager

Town Clerk



NORTH CAROLINA
Environmental Quality

ROY COOPER
Governor
MICHAEL S. REGAN
Secretary
Kim H. Colson
Director

March 13, 2020

Mr. Tim Holloman, Town Manager
Town of Beech Mountain
403 Beech Mountain Parkway
Beech Mountain, NC 28604

SUBJECT: Offer & Acceptance for State SRP
Loan- Increase
DWI Project No. E-SRP-W-17-0104
2018 Sewer System Rehabilitation
Beech Mountain, NC

Dear Mr. Holloman:

The Town of Beech Mountain has been approved for a State (SRP) loan with an increase from the Water Infrastructure Fund in the amount of **\$2,200,000**. This project may be funded with bond proceeds pursuant to S.L. 2015-280. Therefore, the applicant must adhere to the Division's procedures for federal tax compliance.

Accordingly, enclosed are two (2) copies of an offer-and-acceptance document, extending a State Reserve Loan in the amount of \$2,200,000. This offer is made by the Division of Water Infrastructure (DWI), subject to the assurances and conditions set forth in the enclosed offer-and-acceptance document. Funds will not be disbursed unless this offer is accepted.

Priority for obtaining this State Funding was based on the entire scope of this project. *Therefore, City must complete the project as defined in their application for funding.*

Upon your acceptance, please submit the following items to Mark Hubbard, Division of Water Infrastructure (DWI), 1633 Mail Service Center, Raleigh, North Carolina 27699-1633 (*copies of the below items were sent in the previous acceptance letter. Let us know if you need another copy*):

1. A resolution (sample copy attached), adopted by the governing body, accepting the offer, and making the applicable assurances contained therein;



North Carolina Department of Environmental Quality | Division of Water Infrastructure
512 N. Salisbury Street | 1633 Mail Service Center | Raleigh, North Carolina 27699-1633
919.707.9160


2. One (1) copy of the original offer-and-acceptance document, executed by the Authorized Representative for the project, along with the signed "Standard Conditions and Assurances for State Projects". **Please retain the second copy for your files.**
3. Federal Identification Number and DUNS # of the Recipient (Memo attached)
4. Sales Tax Certification (attached)
5. Federal Tax Compliance Questionnaire and Certification regarding tax compliance for projects funded with proceeds from the NC Connect Bond Act of 2015 (attached). Note there is a continued compliance procedure outlined in the instructions with the questionnaire.

Once construction of the subject project has commenced, the enclosed "reimbursement request form" must be completed and submitted with all reimbursement requests. You are free to reproduce this form should additional copies be needed.

In addition, a memorandum requesting your federal identification number has been included with this offer of funding. You must complete and submit this form no later than the time when you choose to submit your first request for reimbursement.

On behalf of the Department of Environmental Quality, I am pleased to extend this offer of State Loan funds, made available by the North Carolina Water Infrastructure Fund. Should you have any questions concerning this offer of funding, or any of the stipulations outlined in this letter, please contact Mark Hubbard, DWI's Grant Management Unit Supervisor, at (919) 707-9162.

Sincerely,


Kim H. Colson, P.E., Director
Division of Water Infrastructure, NCDEQ

Enclosures: Offer-and-Acceptance Document (2 copies)

CC: Benjamin B. Thomas, PE, West Consultants, Morganton
FILE: SRP Funding Commitment



North Carolina Department of Environmental Quality | Division of Water Infrastructure
512 N. Salisbury Street | 1633 Mail Service Center | Raleigh, North Carolina 27699-1633

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
 2018 COLLECTION SYSTEM REHABILITATION PROJECT
 (DWI # E-SRP-W-17-0104)
 CAPITAL PROJECT BUDGET ORDINANCE
 AMENDMENT # 2018-01**

**TO THE ORDINANCE APPROPRIATING FUNDS FOR THE
 EXECUTION OF THE CAPITAL PROJECT**

BE IT ORDAINED BY THE TOWN OF BEECH MOUNTAIN TOWN COUNCIL:

2018 COLLECTION SYSTEM CAPITAL PROJECT FUND:

C. EXPENDITURES

1. To provide for increases and/or (decreases) in existing Funds:

1. Construction Cost	<u>200,000</u>
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<u>TOTAL ADJUSTMENT TO EXPENDITURES</u>	<u>\$200,000</u>
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D. REVENUES

2. To provide for adjustments to revenues:

1. NC Dept. of Environmental Quality SRP Loan	<u>200,000</u>
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<u>TOTAL ADJUSTMENT TO REVENUE</u>	<u>\$200,000</u>
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Original 2018 Collection System Capital Project Budget	\$2,040,000
Amendment #2019-01	<u>200,000</u>

Amended 2018 Collection System Capital Project Budget	<u>\$2,240,000</u>
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APPROVED THIS THE 14th DAY of April 2020

 Tamara Mercer, Clerk

 Barry Kaufman, Mayor

**2018 Collection System Rehabilitation Project
(DWI # E-SRP-W-17-0104)
Capital Project Budget Ordinance**

BE IT ORDAINED by the Town Council of the Town of Beech Mountain, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section 1. The project authorized is the construction of the **2018 Water System Rehabilitation Project** to be financed by a State loan. The project will rehabilitate or replace approximately 7,800 LF of 8" gravity sewer and 9,600 LF of 12" gravity sewer. The improvements will be located in the Charter Hills Road area of town.

Section 2. The officers of the Town are hereby directed to proceed with the capital project within the terms of the loan documents and the budget contained herein.

Section 3. The following amounts are appropriated for the project:

Surveying & Engineering Design	\$115,000
Construction Administration/Observation	75,000
Funding Administration	10,000
CCTV Pipeline Condition Assessment	177,500
Construction	1,465,900
Contingency	146,600
Legal, Permits, & Advertising Fees	10,000
2% Loan Administration Fee	40,000
Total	\$2,040,000

Section 4. The following revenues are anticipated to be available to complete this project:

NC Dept. of Environmental Quality SRP Loan	\$2,000,000
Town of Beech Mountain Capital Reserves	40,000
Total	\$2,040,000

Section 5. The Finance Officer is hereby directed to maintain within the Capital Project Fund sufficient specific detailed accounting records to satisfy the requirements of the financing agencies, the financing agreements, and state and federal regulations as applicable.

Section 6. Funds may be advanced from the Utility Fund for the purpose of making payments as due. Reimbursement requests should be made to the financing agency in an orderly and timely manner.

Section 7. The Finance Officer is directed to report, on a quarterly basis, on the financial status of each project element in Section 3 and on the total revenues received or claimed.

Section 8. The Budget Officer is directed to include a detailed analysis of past and future costs and revenues on this capital project in every budget submission made to this Council.

Section 9. Copies of this capital project ordinance shall be furnished to the Town Clerk, and to the Budget Officer and the Finance Officer for direction in carrying out this project.

Adopted this 13th day of November, 2018 at Beech Mountain, North Carolina.

(Signature)

(Title)

ATTEST:

Clerk

(Seal)



COUNCIL ACTION ITEM

TO: Town Council
FROM: Steve Smith
DATE: April 14, 2020
SUBJECT: Amendment to 2020 Budget Ordinance

FOR THE PURPOSE OF:

To appropriate funds for the asphalt paving work of Buckeye Creek Road

ATTACHED FOR YOUR CONSIDERATION:

Ordinance Amendment 2020-01

STAFF RECOMMENDATION:

Approve amendment to appropriate funds

SIGNATURES:

Town Manager

Town Clerk

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
2019-2020 BUDGET ORDINANCE
AMENDMENT # 2020-01**

**TO THE ORDINANCE APPROPRIATING FUNDS FOR THE
OPERATING EXPENSES FOR TOWN OF BEECH MOUNTAIN**

BE IT ORDAINED BY THE TOWN OF BEECH MOUNTAIN TOWN COUNCIL:

A. EXPENDITURES

1. To provide for increases and/or (decreases) in existing Funds:

a. General Fund:

1. Public Works Department

Capital Outlay (Buckeye Creek Rd Paving) \$687,885

Supplies & Materials 22,841

TOTAL ADJUSTMENT TO EXPENDITURES \$710,726

B. REVENUES

2. To provide for adjustments to revenues:

a. Appropriated Fund Balance \$710,726

TOTAL ADJUSTMENT TO REVENUE \$710,726

C. FY 2019 – 2020 General Fund Original Budget \$7,067,051

FY 2019 – 2020 Amendment # 1 710,726

FY 2019 – 2020 Amended Budget \$7,777,777

APPROVED THIS THE 14TH DAY of April 2020

Tamara Mercer, Clerk

Barry Kaufman, Mayor



COUNCIL ACTION ITEM

TO: Town Council
FROM: Steve Smith
DATE: April 14, 2020
SUBJECT: Water & Wastewater Utility Budget Amendment

FOR THE PURPOSE OF:

The 2019-2020 budget was prepared with the inclusion of the Charter Hills Water Line Project budgeted in the Water Maintenance Department in the amount of \$1,740,000. By requirement of the funding agency and then by Council's action to approve a Capital Project budget for the Water Line Rehab project, it is no longer necessary for the amount to be budgeted in the Water Maintenance Department. Therefore the budget amendment presented eliminates the amount from the Water & Wastewater Utility Budget.

ATTACHED FOR YOUR CONSIDERATION:
2019-2020 Budget Ordinance Amendment #2

SIGNATURES:

Town Manager

Town Clerk

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
2019-2020 BUDGET ORDINANCE
AMENDMENT # 2020-02**

**TO THE ORDINANCE APPROPRIATING FUNDS FOR THE
OPERATING EXPENSES FOR TOWN OF BEECH MOUNTAIN**

BE IT ORDAINED BY THE TOWN OF BEECH MOUNTAIN TOWN COUNCIL:

A. EXPENDITURES

1. To provide for increases and/or (decreases) in existing Funds:

a. Water & Wastewater Utility:

Decrease:

1. Water Department

Capital Outlay (Water Line Rehab Project)	<u>\$1,740,000</u>
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<u>TOTAL ADJUSTMENT TO EXPENDITURES</u>	<u>\$1,740,000</u>
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B. REVENUES

2. To provide for adjustments to revenues:

a. Utility Revenues

Decrease:

1. State Revolving Loan Proceeds	<u>\$1,740,000</u>
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<u>TOTAL ADJUSTMENT TO REVENUE</u>	<u>\$1,740,000</u>
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C. FY 2019 – 2020 Water & Wastewater Original Budget	\$4,625,989
FY 2019 – 2020 Amendment # 2	<u>(1,740,000)</u>
FY 2019 – 2020 Amended Budget	<u>\$2,885,989</u>

APPROVED THIS THE 14TH DAY of April 2020

Tamara Mercer, Clerk

Barry Kaufman, Mayor



REPORT

TO: Mayor and Town Council

FROM: Kate Gavenus

DATE:

SUBJECT: April TDA Report

FOR THE PURPOSE OF:

This report gives information about the promotion of Beech Mountain, recent mentions in the media, and results for our businesses.

SIGNATURES:

Town Manager

Town Clerk

**Beech Mountain TDA Report
To Town Council
April 2020**

Marketing/Media:

All marketing designed to bring people to Beech Mountain has been pulled for March and April. Plans are underway for fall marketing with the Carolina Panthers, Charlotte Hornets and USA Today's special retirement section. We continue to update and refine materials and information to push customers to the businesses that are currently open and are providing information to local businesses regarding available resources in response to the COVID-19 situation.

Here are some examples of coverage received in March:

Carolina Country: NC Birding Trail (Senior Editor Renee Gannon participated in our 2019 media tour)

<https://www.carolinacountry.com/carolina-adventures/going-to-the-birds-on-the-nc-birding-trail>

Watauga Democrat: paving Buckeye Creek Road:

https://www.wataugademocrat.com/news/town-of-beech-mountain-approves-paving-buckeye-creek-road/article_95bc3ac8-939b-5b43-b1a0-09faa862f177.html

Men's Journal: great hiking destinations:

<https://www.mensjournal.com/travel/best-hikes-viewing-multiple-states-countries-summit/sky-top-tower-at-mohonk-mountain-house-in-new-paltz-ny/>

WBTV: great winter weather for ski slopes

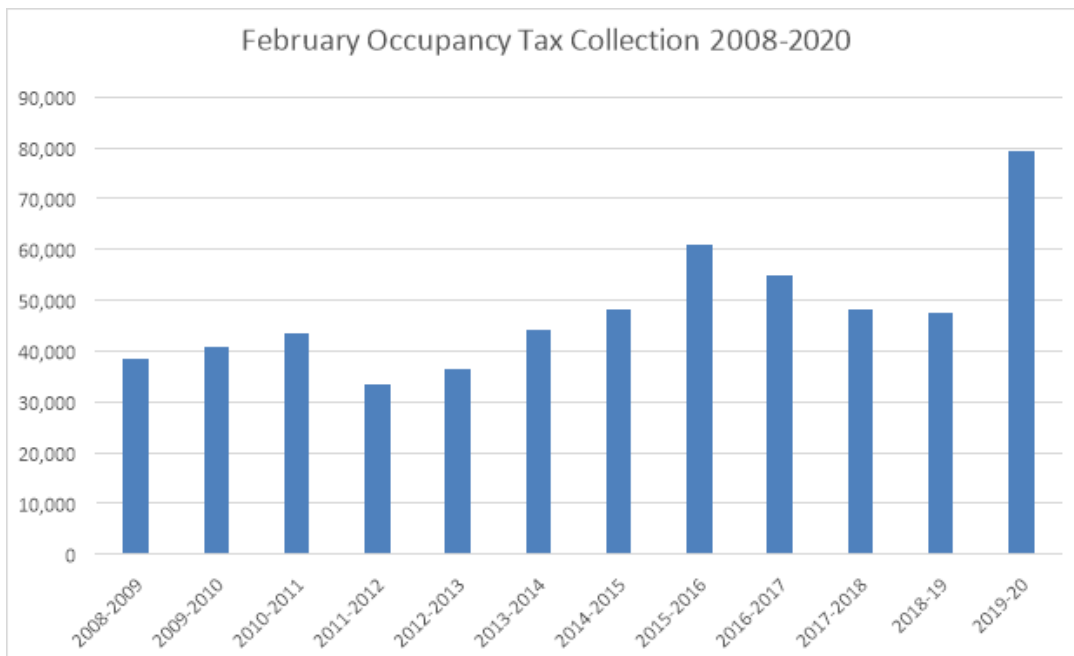
<https://www.wbtv.com/2020/03/06/winter-makes-its-seemingly-weekly-return-nc-mountains/>

High Country Press: Runs for Buns success

<https://www.hcpres.com/news/runs-for-buns-fundraiser-at-beech-mountain-raises-over-30000-for-colon-cancer-coalition.html>

Results:

For the month of **March, Visitor Center staff served 491 people**; 451 of these were in the first half of the month. During the month, all short-term rentals were banned in Watauga and Avery Counties, due to the global COVID-19 pandemic. The previous March's total was 336, so we are still up over last year. Occupancy Tax is up over the previous February's revenue, with **\$79,324 collected**. The **gross receipts to our lodging partners in February was \$1,313,889**.



Gross receipts for all lodging in February 2020 (reported in March) was the second highest month of revenues ever in the Town of Beech Mountain (last month was the highest), with businesses bringing in \$1,313,889.



REPORT

TO: Mayor and Town Council
FROM: Bob Pudney
DATE: April 14, 2020
SUBJECT: Fire Department Monthly Report

SIGNATURES:

Town Manager

Town Clerk

**BEECH MOUNTAIN FIRE DEPARTMENT
Monthly Report
March 31, 2020,**

EVENT	THIS PERIOD	SAME PERIOD LAST YEAR	FISCAL YTD
FIRE CALLS	7	6	64
MEDICAL CALLS	7	1	98
FIRE SAFETY INSPECTIONS	0	0	16
PUBLIC EDUCATION	0	0	4
FIRE HYDRANT INSPECTIONS	0	0	3
TRAINING HOURS	310	261.5	3555
MEETINGS	1	7	64

COMMENTS:

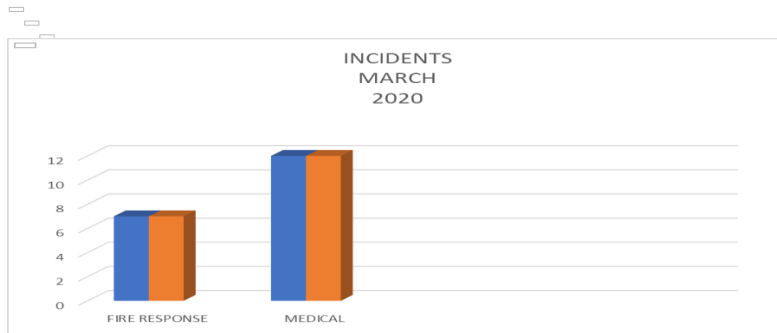
Membership Recruitment Program.

Addressing Project Underway

EMT Class

Budgets

Goals Next Period:





REPORT

TO: Mayor and Council
FROM: Renee Carpenter
DATE: April 14, 2020
SUBJECT: Police Department Monthly Report

FOR THE PURPOSE OF:
Police Department Monthly Report for March 2020

SIGNATURES:

Town Manager

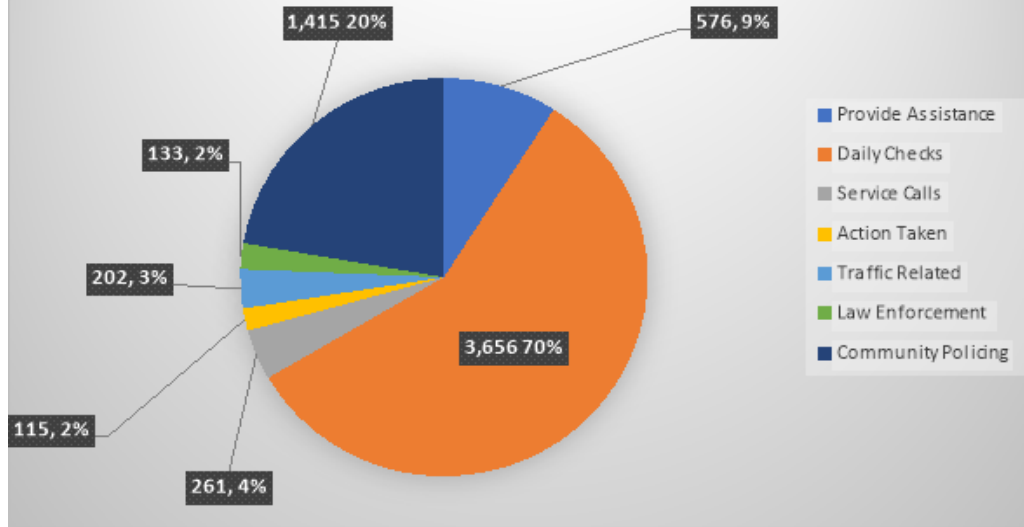
Town Clerk



Activity Log Yearly Summary Totals
 Beech Mountain Police Department
 January 1, 2020 through March 31, 2020

<i>Call Type</i>	<i>2019</i>	<i>2020</i>	<i>Call Type</i>	<i>2019</i>	<i>2020</i>
Provide Assistance			Traffic Related		
Assist Fire Department	6	3	Driving While Impaired	2	2
Assist Investigation	0	0	Improper Parking	30	43
Assist Other Agency	19	28	Stationary/Directed Patrol	12	80
Assist Town Dept/Business	1	3	Traffic Control	0	7
Assist Home Owner	15	8	Vehicle Accidents	8	9
Assist Motorist	60	260	Vehicle Stops	38	61
Assist Other Officer	48	65			
Escort	89	187	Law Enforcement Calls		
Assist Medical Calls	5	22	911 Hang Ups	13	4
			Alarms	29	19
Daily Checks			Breaking & Entering	6	10
Business Checks	2,833	2,957	Domestic Complaints	6	10
Care Track Test	32	0	Fight	1	2
Security Checks	438	659	Fire Works Violations	1	0
Residence Checks	102	28	Fraud	1	0
Welfare Check	12	12	Hit & Run	1	2
			Intoxicated/Drunk & Disruptive	3	11
Service Calls			Investigation	7	5
Animal Control Domestic/Wildlife	11	13	Larceny	7	2
Calls For Service	60	153	Mental Subject	0	3
Deliver Letter/Message	16	45	Missing Person	1	4
Found Property	0	4	Noise Disturbance/Loud Music	7	10
Golf Cart / UTV Inspections	0	31	Open Door/Open Window	6	14
ATV/Golf Cart Complaints	4	4	Prowler	0	0
Recreation/Town Deposit	19	11	Shots Fired/Sound of Shots Fired	1	5
			Ski Pass Violation	0	0
Action Taken			Suspicious Vehicle	12	9
Court	6	9	Trespassing	10	17
Felony Arrest	0	1	Vandalism	5	1
Misdemeanor Arrest	4	2	Continuing Investigation	2	5
State Citations	13	34			
Town Ordinance Violations	2	3	Community Policing		
Verbal Warning	7	42	Community Policing Contacts	1,108	1,406
Warning Citations	11	10	Community Events	3	9
Warrant Service	4	14			
2019 Event Totals:	5,127		2020 Event Totals:	6,606	

2020 Monthly Condensed Calls





REPORT

TO: Council
FROM: Sean Royall
DATE: April 14, 2020
SUBJECT: March 2020 Recreation Report

SIGNATURES:

Town Manager

Town Clerk

BEECH

PARKS & RECREATION

March 2020 Recreation Report

Facility Report

Finance Report

Total Monthly Revenue	\$1,933.30
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Check-In Report

Member Visits	273/ +128
Non-Member Visits	254/ -126

Membership Report

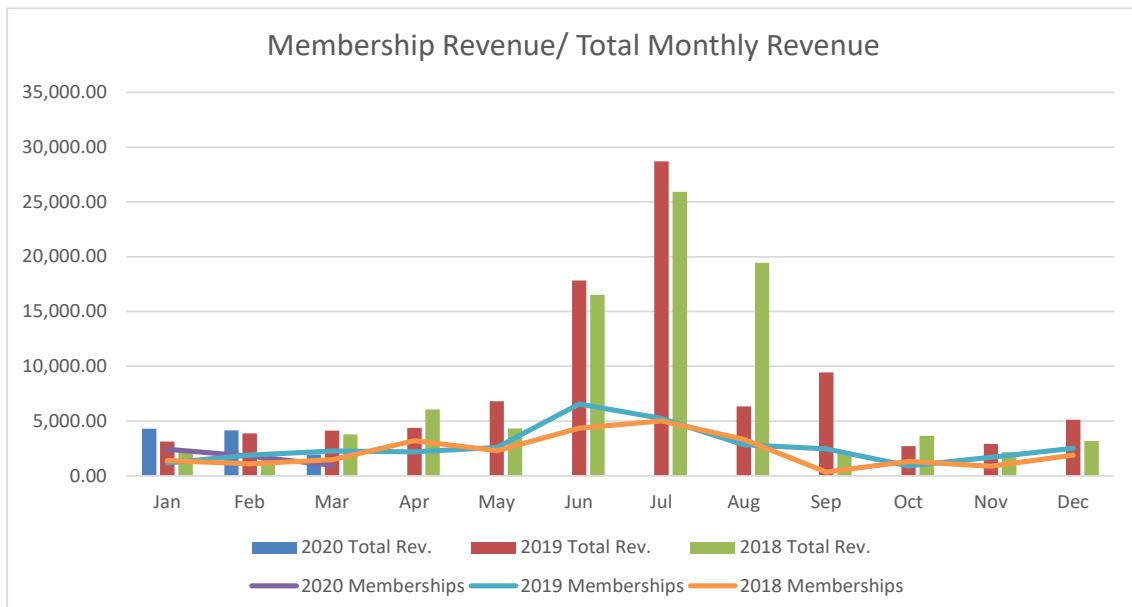
Total Memberships - \$975.00 Online - \$175.00 (Details attached)

Family Annual \$875.00		
Active	Passes Expired (not renewed)	Passes sold
144/ -3	6	5

Individual Annual \$ 100.00		
Active	Passes Expired (not renewed)	Passes sold
115/ +2	2	1

Week Passes - \$0	
Family	Individual
0	0

Renewal Emails and Letters sent:

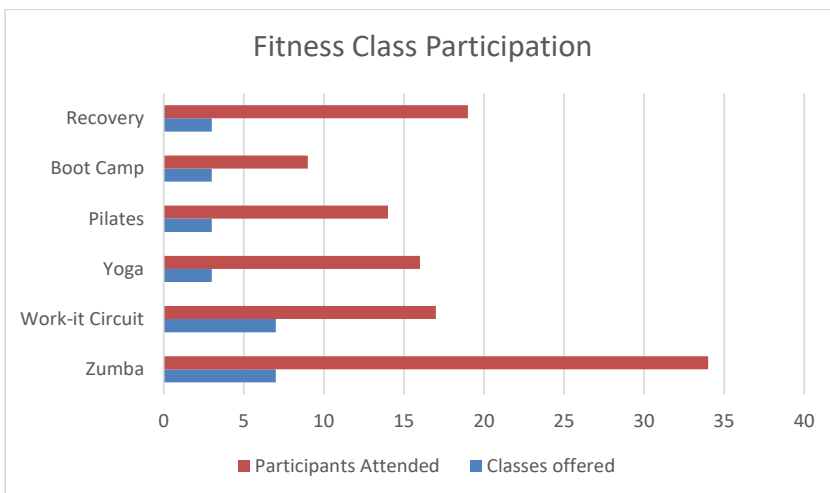


Fitness Report

Participants:

Class/Number of classes offered in the month/ Number of participants

Zumba	7	34
Work-it Circuit	7	17
Yoga	3	16
Pilates	3	14
Boot Camp	3	9
Recovery	3	21



Outdoor Report

Participants:

Emerald Outback Trail (as read from trail counter)	1722
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Director's Notes:

- Due to COVID-19, we closed our doors on March 23rd and all parks and playgrounds on March 30th
- Due to COVID-19 we have canceled the Hoppy Easter party and the Mud Run
- Kids playroom has been painted
- All new trail kiosks have been built, awaiting information boards
- Started posting workouts and videos on Facebook

Respectfully Submitted,

Sean Royall
 Parks and Recreation Director
 Town of Beech Mountain
 April 1, 2020

Detailed Revenue Totals

PROGRAM REGISTRATIONS \$284.00

MEMBERSHIPS \$975.00

Facility Reservation \$0

POS \$424.00

Total Online Sales \$459.00

**TOTAL MONTHLY REVENUE
\$1,933.30**

Programs

2020 Summer Camp \$284.00

Memberships

Family Annual Pass \$875.00

Individual Annual Pass \$100.00

POS

Binoculars \$32.30

Coke Machine \$3.00

**Daily Use (Non Member Check-in)
\$357.00**

Fitness Classes \$20.00

Trail Map \$12.00



REPORT

TO: Town Council
FROM: Steve Smith
DATE: April 14, 2020
SUBJECT: February Financial and Budget Report

FOR THE PURPOSE OF:

To report on the financial condition of the Town and the progress of the 2020 Budget

SIGNATURES:

Town Manager

Town Clerk

TOWN OF BEECH MOUNTAIN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

10 -General Fund
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
Tax Revenue	3,991,757	58,562.35	3,740,302.16	0.00	251,454.84	93.70
Interest Income	139,190	12,539.91	100,293.02	0.00	38,896.98	72.05
Miscellaneous Income	888,031	54,290.37	293,024.03	0.00	595,006.97	33.00
State Revenue	1,419,857	134,659.70	972,815.44	0.00	447,041.56	68.52
Miscellaneous Revenue	0	0.00	0.00	0.00	0.00	0.00
Fees	30,500	1,608.12	19,342.43	0.00	11,157.57	63.42
Gains/Losses	5,000	0.00	21,641.81	0.00	(16,641.81)	432.84
Proceeds	57,959	0.00	89,211.50	0.00	(31,252.50)	153.92
Other Sources	534,757	3,253.94	37,188.81	0.00	497,568.19	6.95
TOTAL REVENUES	7,067,051	264,914.39	5,273,819.20	0.00	1,793,231.80	74.63
<u>EXPENDITURE SUMMARY</u>						
Administration	1,726,791	126,845.73	1,004,716.68	3,354.52	718,719.80	58.38
Tax Collections	47,718	2,839.01	32,872.45	0.00	14,845.55	68.89
Vistors Center	145,080	7,173.53	85,905.37	0.00	59,174.63	59.21
Police	1,202,508	77,431.77	778,859.23	0.00	423,648.77	64.77
Fire	442,827	14,259.58	271,153.28	0.00	173,772.72	60.76
Special Projects	118,987	7,697.86	86,198.05	0.00	32,788.95	72.44
Building Inspections	75,755	2,744.81	40,182.24	0.00	35,572.76	53.04
Planning	524,342	12,104.63	172,700.03	0.00	351,641.97	32.94
Vehicle Maintenance	177,259	10,725.80	80,161.15	2,000.00	95,097.85	46.35
Road Maintenance	1,683,184	95,038.98	1,125,862.03	30,921.70	526,400.27	68.73
Recreation	922,600	62,845.68	576,452.29	5,585.44	340,562.27	63.09
TOTAL EXPENDITURES	7,067,051	419,707.38	4,255,062.80	41,861.66	2,772,225.54	60.77
REVENUE OVER/(UNDER) EXPENDITURES	0	(154,792.99)	1,018,756.40	(41,861.66)	(978,993.74)	0.00

TOWN OF BEECH MOUNTAIN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

30 -Water/Sewer
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
Interest Income	22,000	1,517.64	14,681.96	0.00	7,318.04	66.74
Miscellaneous Income	2,500	75.00	543.59	0.00	1,956.41	21.74
State Revenue	0	0.00	0.00	0.00	0.00	0.00
Metered Sales & Fees	2,292,646	204,216.61	1,666,592.04	0.00	626,053.96	72.69
Gains/Losses	2,000	0.00	0.00	0.00	2,000.00	0.00
Proceeds	1,740,000	0.00	0.00	0.00	1,740,000.00	0.00
Other Sources	566,843	0.00	0.00	0.00	566,843.00	0.00
TOTAL REVENUES	4,625,989	205,809.25	1,681,817.59	0.00	2,944,171.41	36.36
<u>EXPENDITURE SUMMARY</u>						
W/S Administration	1,245,009	40,788.08	539,902.81	11,599.00	693,507.19	44.30
Water	2,758,272	57,347.19	514,795.90	15,410.71	2,228,065.39	19.22
Sewer	275,312	25,748.73	235,237.90	6,398.00	33,676.10	87.77
Taps & System	347,396	5,549.32	139,016.79	126,033.73	82,345.48	76.30
TOTAL EXPENDITURES	4,625,989	129,433.32	1,428,953.40	159,441.44	3,037,594.16	34.34
REVENUE OVER/(UNDER) EXPENDITURES	0	76,375.93	252,864.19	(159,441.44)	(93,422.75)	0.00

TOWN OF BEECH MOUNTAIN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2020

35 -Sanitation
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
Interest Income	6,200	249.44	2,589.18	0.00	3,610.82	41.76
Miscellaneous Income	40,000	3,482.06	29,247.06	0.00	10,752.94	73.12
State Revenue	150	0.00	62.37	0.00	87.63	41.58
Fees	437,909	39,890.35	317,138.13	0.00	120,770.87	72.42
Gains/Losses	0	0.00	0.00	0.00	0.00	0.00
Proceeds	0	0.00	0.00	0.00	0.00	0.00
Other Sources	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	484,259	43,621.85	349,036.74	0.00	135,222.26	72.08
<u>EXPENDITURE SUMMARY</u>						
Sanitation	484,259	31,481.88	310,782.75	5,000.00	168,476.25	65.21
TOTAL EXPENDITURES	484,259	31,481.88	310,782.75	5,000.00	168,476.25	65.21
REVENUE OVER/(UNDER) EXPENDITURES	0	12,139.97	38,253.99 (5,000.00) (33,253.99)	0.00

**Town of Beech Mountain
Monthly Financial Report
Fiscal Year 2020**

<u>General Fund</u>	<u>Budget</u>	Through the reported month												<u>YTD</u>	67% % of <u>Budget</u>
		<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>		
Total Revenue	7,067,051	79,156	53,797	352,696	973,906	1,350,215	1,470,157	728,977	264,914					5,273,818	74.63%
Total Expenditures	7,067,051	392,537	648,736	697,988	522,053	378,999	691,024	504,019	419,707					4,255,062	60.21%
Total General Fund fund balance as of July 1st	7,769,430	7,769,430	7,456,050	6,861,111	6,515,819	6,967,672	7,938,888	8,718,021	8,942,979					7,769,430	
Revenues Less Expenditures		(313,380)	(594,939)	(345,292)	451,853	971,216	779,133	224,958	(154,793)	-	-	-	-	1,018,756	
Estimated change to Fund Balance		7,456,050	6,861,111	6,515,819	6,967,672	7,938,888	8,718,021	8,942,979	8,788,186	-	-	-	-	8,788,186	

Water/Sewer Enterprise Fund

Total Revenue	4,625,989	219,659	208,105	215,763	209,637	206,453	199,604	216,788	205,809					1,681,818	36.36%
Total Expenses	4,625,989	208,134	164,724	172,007	182,444	186,722	175,511	209,978	129,433					1,428,953	30.89%
Cash Reserves as July 1st	1,439,499	1,439,499	1,451,025	1,494,406	1,538,162	1,565,355	1,585,086	1,609,179	1,615,989					1,439,499	
Revenues Less Expenses		11,526	43,381	43,756	27,193	19,731	24,093	6,810	76,376	-	-	-	-	252,866	
Estimated Change in Cash Reserves		1,451,025	1,494,406	1,538,162	1,565,355	1,585,086	1,609,179	1,615,989	1,692,365	-	-	-	-	1,692,365	

Cash & Investments All FUNDS

<u>Fund</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>
Branch Banking and Trust (Pooled) #1	Pooled	353,316	96,224	367,701	932,140	1,170,847	2,098,368	1,230,687	1,115,527			
North Carolina Capital Management Trust #2	General Fund	2,647,073	2,397,142	2,016,080	1,664,158	1,828,764	2,109,591	2,776,729	2,937,054			
North Carolina Capital Management Trust #3	General Fund	4,555,646	4,564,095	4,571,756	4,579,224	4,586,066	4,592,950	5,100,134	5,106,823			
Mountain Community - Certificates of Deposit #4	General Fund	103,668	103,668	103,668	103,750	103,750	103,750	103,750	103,750			
First Community - Savings Account #5	General Fund	507,515	507,515	507,834	507,834	507,834	508,155	508,155	508,155			
North Carolina Capital Management Trust #6	Utility Fund	98,421	362,795	363,903	364,455	364,918	365,380	365,833	366,253			
North Carolina Capital Management Trust #7	Utility Fund	828,890	830,427	831,821	833,180	834,425	835,677	836,912	838,009			
North Carolina Capital Management Trust #8	Sanitation Fund	215,208	215,643	215,995	216,323	216,662	216,936	217,205	217,519			
North Carolina Capital Management Trust #9	E911 Fund	72,166	72,291	72,409	72,519	72,611	72,703	72,793	72,876			
North Carolina Capital Management Trust #10	Construction Fund	264,575	-	-	-	-	-	-	-			
Total Cash & Investments		9,646,477	9,149,801	9,051,167	9,273,584	9,685,876	10,903,509	11,212,197	11,265,966	-	-	-

Transfers for the month of January:

No Transfers in February



REPORT

TO: Town Council
FROM: Preston Yates
DATE: April 14, 2020
SUBJECT: Planning and Inspections Report 2020-03

FOR THE PURPOSE OF:
Planning and Inspections monthly activity report for Council review.

SIGNATURES:

Town Manager

Town Clerk

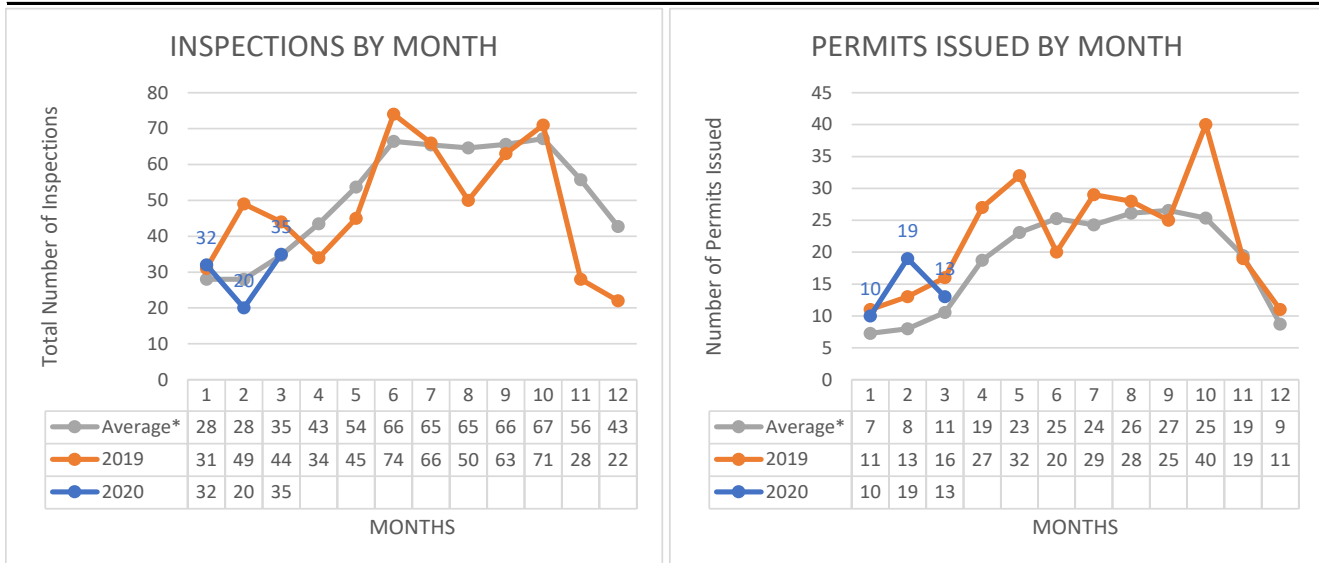
TOWN OF BEECH MOUNTAIN
Monthly Report
Department of Building Inspections
March-2020

1. Number of Inspections

	This Month	Last Month	Same Month Last Year	This Fiscal Year to Date	Last Fiscal Year to Date	Calendar Year to Date
Building	16	7	17	195	235	34
Electrical	4	2	5	66	75	17
Plumbing	10	2	7	47	44	18
Htg/Air & Misc.	5	9	10	79	119	18

2. Permits Issued

No. Issued	13	19	16	194	145	42
Value	\$ 166,309	\$ 209,939	\$ 115,987	\$ 4,200,920	\$ 1,976,558	\$ 440,259
Permit Fees	\$ 8,915.40	\$ 1,967.12	\$ 4,449.30	\$ 59,884.67	\$ 23,943.64	\$ 11,467.52



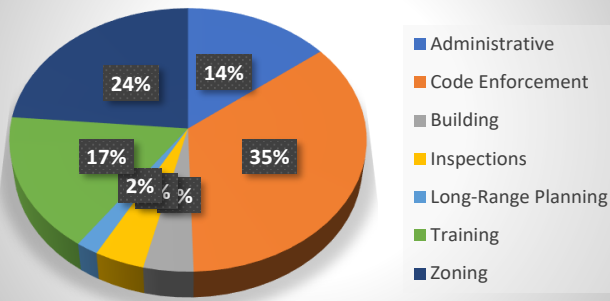
*NOTE: Average Inspections and Permits are calculated based on a running average since April 2009

3. Nature of Building Permits

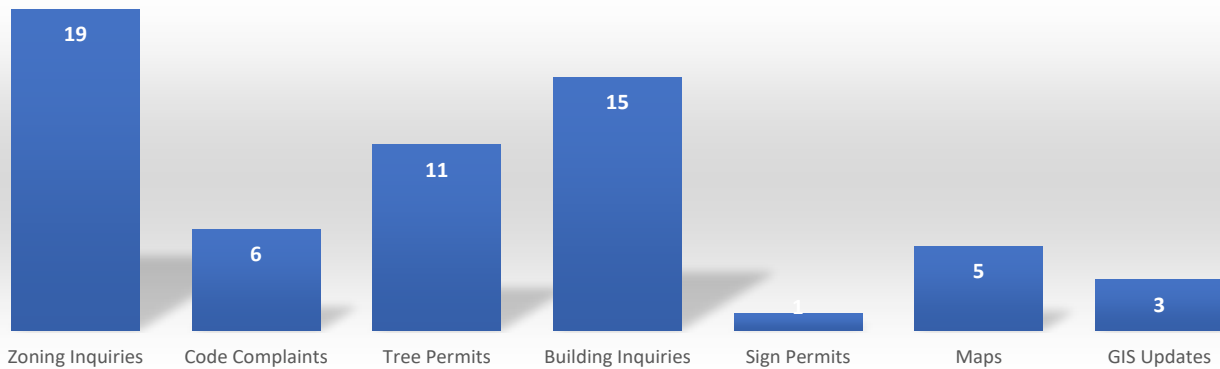
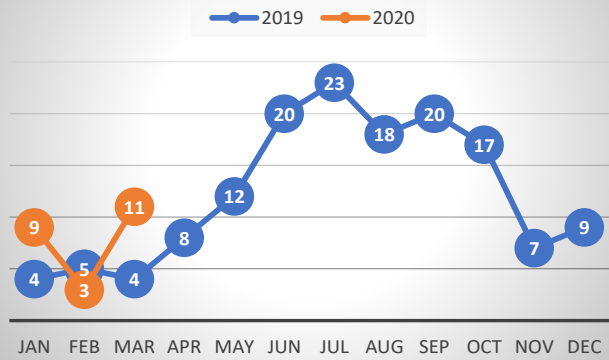
# of Permits	Type	Address	Total Fees	Valuation	New Bldgs FY to Date	New Bldgs Last FY
1	New Single Family		\$ 7,841.40	\$ 125,000.00	5	0
	New Multi-Family				0	0
	New Commercial				0	0
12	Other	Various	\$ 1,074.00	\$ 41,309		
13			\$ 8,915.40	\$ 166,309		

TOWN OF BEECH MOUNTAIN
PLANNING AND ZONING MONTHLY REPORT
 March-2020

Time Allocation



Tree Permits



Summary and Highlights

Code Enforcement:

- Town-wide address posting compliance effort underway: Identified >1,200 noncompliant properties
- Actively working un-permitted tree cuttings
- Other violations include setback and accessory building issues

GIS:

- Finalization of new Trails Map
- Ongoing database maintenance to improve data quality and organization

Building

- Permit issuance continues to be above 10-year average

Advisory Boards

- Planning Board working to amend zoning ordinance to reflect changes in general statutes



REPORT

TO: Town Council
FROM: Daniel Davis
DATE: April 14, 2020
SUBJECT: Department of Infrastructure Reports

FOR THE PURPOSE OF:

Department of Infrastructure Reports. Additional Dude Solutions Reporting and Historical Water Flow Data

SIGNATURES:

Town Manager

Town Clerk

Town of Beech Mountain
Water Treatment Monthly Operation Report

March 2020 flow totals: 11.55 MG
 .372 MGD AVG
 .319 MGD MIN
 .436 MGD MAX

All Bacteria samples taken were absent of Coliform Bacteria.

All daily tests are in compliance.

February Wastewater Report

Grassy Gap Wastewater Plant

Total Flow	2.786	MG
Average Flow	0.096	MGD
Daily Max	0.869	MGD
Daily Min	0.024	MGD
Limit	0.08	MGD

Pond Creek Wastewater Plant

Total Flow	11.169	MG
Average Flow	0.385	MGD
Daily Max	1.199	MGD
Daily Min	0.159	MGD
Limit	0.4	MGD



Town of Beech Mountain
Public Works Department
Monthly Report

2019	SOLID WASTE	CONSTRUCTION MATERIAL	RECYCLING						--ROAD MAINTENANCE--					
			RECYCLED METAL	PAPER	PLASTIC	GLASS	ALUMINUM	CARDBOARD	ROADS GRADED	STABILIGING STONE	POT HOLES REPAIRED	WASH OUTS	DITCHES PULLED	ROADWAYS MOWED
JAN	109.38	8.23	2.24	1.25	0.56	3.54	1.95	13.00	0	0	0	2	1	0
FEB	102.76	8.02	1.94	2.18	0.60	2.47	1.31	5.00	11	5	2	0	4	0
MAR	94.19	7.74	6.14	1.68	0.40	2.12	1.02	6.00	9	2	0	0	10	0
APR	67.26	27.92	2.90	0.00	0.95	0.00	0.00	2.00	0	0	12	1	1	0
MAY	85.42	32.50	4.60	1.51	1.03	2.96	1.54	4.00	5	2	7	4	2	11
JUNE	111.48	6.39	2.00	1.05	0.65	4.39	1.47	8.00	45	4	6	12	22	30
JULY	131.73	9.95	3.25	1.16	1.07	2.86	0.32	8.00	20	3	3	2	4	12
AUG	114.04	4.11	0.00	1.40	1.18	5.54	2.48	5.52	12	5	0	2	0	16
SEP	96.73	5.39	0.00	1.73	0.90	3.24	0.00	0.00	10	0	6	0	4	8
OCT	117.21	2.11	0.00	1.13	0.76	2.34	1.85	4.92	12	1	9	2	6	0
NOV	85.75	0.00	0.00	0.79	0.50	0.00	0.00	4.65	12	0	4	0	6	0
DEC	127.62	0.00	2.15	1.00	0.73	0.00	3.60	3.08	2	2	6	0	0	0
YTD TOTALS	1243.57	112.36	25.22	14.88	9.33	29.46	15.54	64.17	138	24	55	25	60	77
2020	SOLID WASTE	CONSTRUCTION MATERIAL	RECYCLING						--ROAD MAINTENANCE--					
			RECYCLED METAL	PAPER	PLASTIC	GLASS	ALUMINUM	CARDBOARD	ROADS GRADED	STABILIGING STONE	POT HOLES REPAIRED	WASH OUTS	DITCHES PULLED	ROADWAYS MOWED
JANUARY	145.41	0.00	1.75	0.85	0.81	2.50	0.39	0.00	10		4	1	2	0
FEBRUARY	104.70	0.00	0.00	0.54	0.44	1.71	0.38	6.44	0	0	6	4	1	0
MARCH	95.10	0.00	0.00	0.71	0.43	2.54	0.42	3.75	11	1	many	7	1	0
APRIL														
MAY														
JUNE														
JULY														
AUGUST														
SEPTEMBER														
OCTOBER														
NOVEMBER														
DECEMBER														
YTD TOTALS	345.21	0.00	1.75	2.10	1.68	6.75	1.19	10.19	21	2	10	12	4	0

Note: Sanitation & Recycling amounts are reported in tonnage
 Note: Recycled metal taken to Omni Source
 Note: Cardboard is by bales - each bale is approx 900 lbs.
 Note: Began tracking construction material Jan 2018
 Note: Construction material is charged at \$53.00 per ton

Summary

Date Printed: 04/02/2020

Page 1 of 5

Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
133	New Work Order	Non-PM	2 - High		Other	Fleet	2018 F150 Infrastructure	Public Works Shop	Whitney Spagnolo	04/02/2020			0.00	0.00
132	New Work Order	Non-PM	3 - Medium		Data Log	Town Services	1410 BEECH MTN PKWY		Water Plant	04/02/2020			0.00	0.00
131	Complete Pending Approval	Non-PM	4 - Low		Other	Fleet	2008 BC100 XL Vermeer Wood Chipper	Public Works Shop	David Clawson	04/02/2020			0.00	0.00
130	Complete Pending Approval	Non-PM	3 - Medium		Other	Fleet	International Swap Loader White	Public Works Shop	David Clawson	04/01/2020			0.00	0.00
129	In Progress	PM	2 - High		Other-Water Treatment	Water Treatment/Distribution System		Buckeye Water Treatment Plant	Daniel Davis	04/01/2020	04/02/2020		0.00	0.00
128	Void	Non-PM	4 - Low		Grounds	Facilities/Buildings/Grounds		Buckeye Rereation Center	Lauren Lampley	03/31/2020			0.00	0.00
127	Completed	Non-PM	4 - Low		Grounds Maintenance	Water Treatment/Distribution System			Joe Townsend	03/31/2020		03/31/2020	0.00	0.00
126	Complete Pending Approval	Non-PM	3 - Medium		General Repair	Fleet	Ford Escape White	Public Works Shop	David Clawson	03/31/2020			0.00	0.00
125	Completed	Non-PM	4 - Low		Corrective Maintenance	Water Treatment/Distribution System			Joe Townsend	03/31/2020		03/31/2020	0.00	0.00
124	New Work Order	Non-PM	3 - Medium		Maintenance	Fleet	2014 Caterpillar Backhoe	Public Works Shop	David Clawson	03/31/2020			0.00	0.00
123	In Progress	PM				Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	03/31/2020	04/01/2020		0.00	0.00
122	Completed	Non-PM	4 - Low		Gravity Sewer Jetting	Wastewater Treatment/Collection System	J0426		Daniel Davis	03/30/2020		03/30/2020	0.00	0.00
120	New Work Order	Non-PM	3 - Medium		Data Log	Town Services	210 N PINNACLE RIDGE RD		Water Plant	03/27/2020			0.00	0.00
119	Completed	Non-PM	4 - Low		Water Leak	Town Services	330 N PINNACLE RIDGE RD		Water Plant	03/27/2020		03/27/2020	0.00	0.00

Summary

Date Printed: 04/02/2020

Page 2 of 5

Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
118	Completed	Non-PM	4 - Low		Water Leak	Town Services	330 N PINNACLE RIDGE RD		Water Plant	03/27/2020		03/27/2020	0.00	0.00
116	Completed	PM	4 - Low		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	03/27/2020	03/28/2020	03/30/2020	0.00	0.00
115	Completed	Non-PM	4 - Low		Hydraulic System	Fleet	International 7400 Garbage Collection	Public Works Shop	Whitney Spagnolo	03/26/2020		03/27/2020	0.00	0.00
114	Complete Pending Approval	PM	3 - Medium		Other-Water Treatment	Water Treatment/Distribution System		Buckeye Water Treatment Plant	Daniel Davis	03/26/2020	03/27/2020		0.00	0.00
113	Completed	Non-PM	3 - Medium		Water Leak	Town Services	705 CHARTER HILLS RD		Joe Townsend	03/26/2020		03/31/2020	0.00	0.00
112	Completed	Non-PM	4 - Low		Transmission	Fleet	7400 Garbage Collection (Newer)	Public Works Shop	David Clawson	03/25/2020		03/27/2020	0.00	0.00
111	Completed	Non-PM	4 - Low		Water Meter Read	Town Services	142 CLUBHOUSE RD		Water Plant	03/25/2020		03/25/2020	0.00	0.00
110	Completed	Non-PM	3 - Medium		Culvert Maintenance	Road Maintenance/Right of Way	VILLAGE CLUSTER RD		Matthew Clawson	03/24/2020		03/30/2020	0.00	0.00
109	Completed	Non-PM	4 - Low		Hydraulic System	Fleet	2010 Cat 140M Road Grader	Public Works Shop	David Clawson	03/24/2020		03/25/2020	0.00	0.00
108	Completed	Non-PM	3 - Medium		Tires	Fleet	2004 Ford Medical	Fire Station 1	David Clawson	03/24/2020		03/25/2020	0.00	0.00
107	In Progress	PM				Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	03/24/2020	03/25/2020		0.00	0.00
106	Completed	Non-PM	2 - High		Bear Mess	Sanitation			Whitney Spagnolo	03/23/2020		03/24/2020	0.00	0.00
105	Completed	Non-PM	4 - Low		Culvert Maintenance	Road Maintenance/Right of Way	SUGAR MAPLE LN		Matthew Clawson	03/23/2020		04/01/2020	0.00	0.00
104	Completed	Non-PM	3 - Medium		Water Leak	Town Services	705 CHARTER HILLS RD		Water Plant	03/23/2020		03/25/2020	0.00	0.00
101	Completed	Non-PM	4 - Low		Grading	Road Maintenance/Right of Way	Public Works Asset	Public Works Office	Matthew Clawson	03/20/2020		03/23/2020	0.00	0.00
100	Completed	Non-PM	4 - Low		Other	Road Maintenance/Right of Way	OAK RD		Daniel Davis	03/20/2020		03/23/2020	0.00	0.00

Summary

Date Printed: 04/02/2020

Page 3 of 5

Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
099	Completed	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	03/20/2020	03/21/2020	03/23/2020	0.00	0.00
094	Completed	Non-PM	4 - Low		Special Projects	Facilities/Buildings/Grounds	Christmas Lights	Town Hall	Whitney Spagnolo	03/18/2020	03/27/2020	03/26/2020	0.00	0.00
093	Completed	Non-PM	3 - Medium		Other-Taps and Systems	Town Services	104 SKIWAY LN		Daniel Davis	03/18/2020	03/19/2020	03/23/2020	0.00	0.00
092	Completed	Non-PM	4 - Low		Sink Hole	Road Maintenance/Right of Way	JACKPIN E RD		Matthew Clawson	03/18/2020		03/23/2020	0.00	0.00
091	Completed	Non-PM	4 - Low		Culvert Maintenance	Road Maintenance/Right of Way	SASSAP HRAS RD		Matthew Clawson	03/18/2020		03/23/2020	0.00	0.00
090	Completed	Non-PM	2 - High		Major Repair	Fleet	7400 Garbage Collection (Newer)	Public Works Shop	David Clawson	03/18/2020		03/18/2020	0.00	0.00
089	Completed	Non-PM	2 - High		Other-Taps and Systems	Town Services	501 BEECH MTN PKWY		Whitney Spagnolo	03/17/2020		04/01/2020	0.00	0.00
088	Completed	Non-PM	3 - Medium		Hydraulic System	Fleet	2012 International Swap Loader	Public Works Shop	David Clawson	03/17/2020		03/17/2020	0.00	0.00
087	In Progress	PM				Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	03/17/2020	03/18/2020		0.00	0.00
062	Completed	Non-PM	2 - High		Water Leak	Town Services	237 CHARTE R HILLS RD		Daniel Davis	03/16/2020		03/30/2020	0.00	0.00
060	Completed	Non-PM	2 - High		Other	Fleet	Vermeer Skid Steer	Buckeye Rec Center	David Clawson	03/16/2020	04/01/2020	03/17/2020	0.00	0.00
059	Completed	Non-PM	3 - Medium		Oil Change	Fleet	CHIEF	Police Station*	Whitney Spagnolo	03/16/2020	03/17/2020	03/17/2020	0.00	0.00
058	Completed	Non-PM	3 - Medium		Customer Complaint	Facilities/Buildings/Grounds		PW Utilities Office	Bob Pudney	03/15/2020		03/23/2020	0.00	0.00
057	Completed	Non-PM	3 - Medium		Customer Complaint	Sanitation			Whitney Spagnolo	03/13/2020	03/16/2020	03/23/2020	0.00	0.00
056	Completed	Non-PM	4 - Low		Water Leak	Town Services	207 DOGWOD LN		Whitney Spagnolo	03/13/2020		03/13/2020	0.00	0.00
055	New Work Order	Non-PM	3 - Medium		Asphalt Repair	Road Maintenance/Right of Way	ST ANDREWS RD		Whitney Spagnolo	03/13/2020	03/27/2020		0.00	0.00
054	Completed	Non-PM	3 - Medium		Tires	Fleet	F250	Public Works Shop	David Clawson	03/13/2020	03/20/2020	03/24/2020	0.00	0.00

Summary

Date Printed: 04/02/2020

Page 4 of 5

Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
053	Completed	Non-PM	2 - High		Improvement	Water Treatment/Distribution System			Whitney Spagnolo	03/13/2020	03/13/2020	03/23/2020	0.00	0.00
052	Completed	PM	4 - Low		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	03/13/2020	03/14/2020	03/13/2020	0.00	0.00
051	In Progress	Non-PM	4 - Low		Improvement	Water Treatment/Distribution System			Joe Townsend	03/12/2020	03/20/2020		0.00	0.00
050	In Progress	Non-PM	4 - Low		Improvement	Wastewater Treatment/Collection System			Joe Townsend	03/12/2020	03/20/2020		0.00	0.00
048	In Progress	Non-PM	2 - High		Road Maintenance	Road Maintenance/Right of Way	BUCKEY E CREEK RD		Daniel Davis	03/11/2020	06/01/2020		0.00	0.00
047	Completed	Non-PM	4 - Low		Brakes	Fleet	#808	Police Station*	Whitney Spagnolo	03/11/2020		03/11/2020	0.00	0.00
046	Completed	Non-PM	3 - Medium		General Repair	Fleet	7400 Garbage Collection (Newer)	Public Works Shop	David Clawson	03/11/2020	03/13/2020	03/16/2020	0.00	0.00
045	New Work Order	Non-PM	4 - Low		Custodial	Facilities/Buildings/Grounds		Public Works Office	Daniel Davis	03/11/2020	04/06/2020		0.00	0.00
044	Completed	Non-PM	3 - Medium		Oil Change	Fleet	#806	Police Station*	Whitney Spagnolo	03/11/2020	03/12/2020	03/16/2020	0.00	0.00
043	New Work Order	Non-PM	4 - Low		Customer Complaint	Road Maintenance/Right of Way	OZ RD		Matthew Clawson	03/11/2020	03/26/2020		0.00	0.00
042	Completed	Non-PM	4 - Low		Right of Way Maintenance	Road Maintenance/Right of Way	Lake Coffey	Lake Coffey	Matthew Clawson	03/11/2020	03/20/2020	03/23/2020	0.00	0.00
040	Completed	Non-PM	4 - Low		General Maintenance	Facilities/Buildings/Grounds		Town Hall	Whitney Spagnolo	03/10/2020	03/12/2020	03/11/2020	0.00	0.00
039	Completed	Non-PM	3 - Medium		Water Meter Read	Town Services	219 PINE RIDGE RD		Rebecca Ward	03/10/2020	03/20/2020	03/20/2020	0.00	0.00
038	Completed	Non-PM	3 - Medium		Other-Taps and Systems	Town Services	127 LAKELEDGE CIR		Joe Townsend	03/09/2020		03/09/2020	0.00	0.00
037	Completed	Non-PM	4 - Low		Pothole	Road Maintenance/Right of Way	RHODODENDRON RD		Matthew Clawson	03/09/2020		03/23/2020	0.00	0.00
036	New Work Order	Non-PM	2 - High		Washout or Erosion	Road Maintenance/Right of Way	BEECH MOUNTAIN PKWY		Whitney Spagnolo	03/09/2020			0.00	0.00
035	Completed	Non-PM	4 - Low		Drainage	Facilities/Buildings/Grounds		Public Works Office	Matthew Clawson	03/09/2020		04/01/2020	0.00	0.00

Summary

Date Printed: 04/02/2020

Page 5 of 5

Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
034	Completed	Non-PM	3 - Medium		General Maintenance	Facilities/Buildings/Grounds			Matthew Clawson	03/09/2020	03/12/2020	03/13/2020	0.00	0.00
033	Completed	Non-PM	4 - Low		Water Meter Install	Town Services	116 TAMARA CK RD		Joe Townsend	03/06/2020		03/06/2020	0.00	0.00
032	Completed	Non-PM	2 - High		Meeting	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	03/06/2020	03/06/2020	03/09/2020	0.00	0.00
031	Completed	Non-PM	4 - Low		Valve Locate	Town Services	105 FAWN LN		Joe Townsend	03/06/2020	03/06/2020	03/11/2020	0.00	0.00
030	Completed	Non-PM	2 - High		Customer Complaint	Town Services	201 N PINNACLE RIDGE RD		Water Plant	03/06/2020	03/06/2020	03/09/2020	0.00	0.00
028	Completed	PM	4 - Low		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	03/06/2020	03/07/2020	03/06/2020	0.00	0.00
Records Selected: 70												Total Cost \$	Total Hrs	
												0.00	0.00	

Report Parameters

Filter: Not Contains([Source Site Name], 'Parks & Rec')

Search:

Advanced Filters:

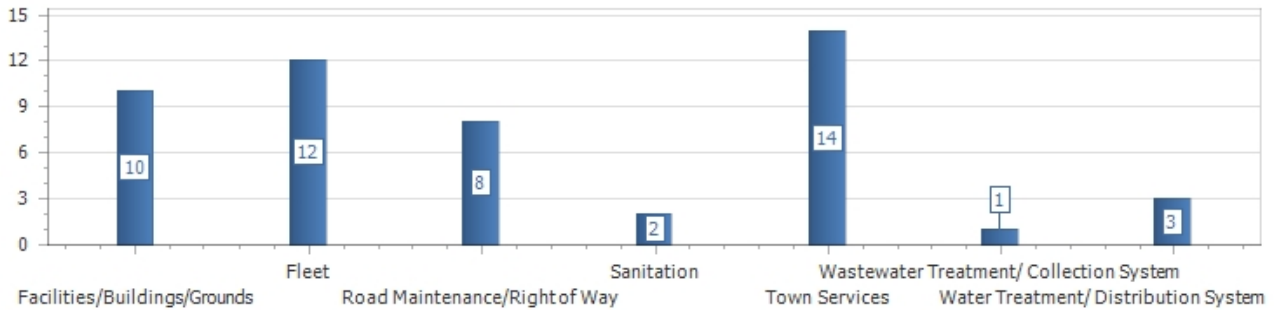
Tags:

Completed WOs by Site Analysis

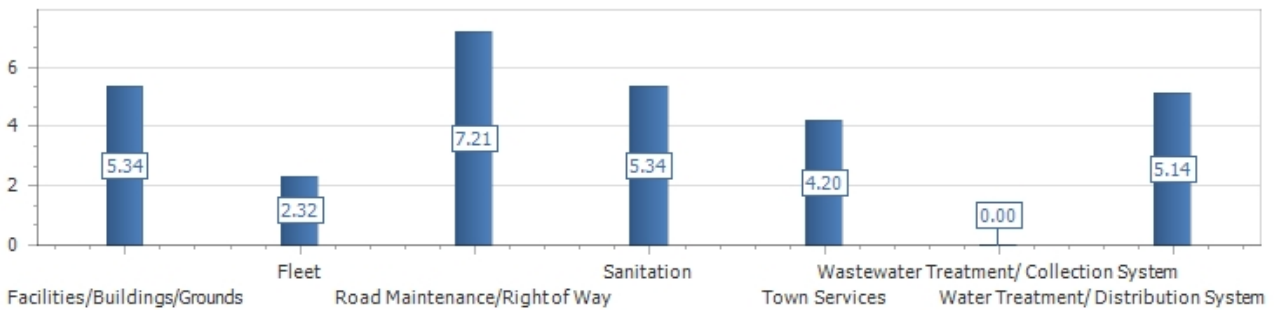
Date Printed: 04/02/2020

Page 1 of 1

Total



Average days to close



Site	Total	Average days to close
Facilities/Buildings/Grounds	10	5.34
Fleet	12	2.32
Road Maintenance/Right of Way	8	7.21
Sanitation	2	5.34
Town Services	14	4.20
Wastewater Treatment/ Collection System	1	0.00
Water Treatment/ Distribution System	3	5.14

Report Parameters

Filter: Not Contains([Source Site Name], 'Parks & Rec')

Search:

Advanced Filters:

Tags:

