



AGENDA
Regular Town Council
Tuesday, April 9, 2024
Council Chambers 4:00 PM

Page

1. CALL TO ORDER
2. ADOPTION OF AGENDA
3. INVOCATION
4. PLEDGE OF ALLEGIANCE
5. PUBLIC COMMENT

This is a time for the public to address their concerns to their elected officials. The purpose of public comment is to hear from citizens and is not a dialogue between the speaker and the Council. Topics addressed may be referred to the Town Manager for further investigation and potential action at a later meeting. In accordance with §30.15 of the Code of Ordinances, each speaker will be allowed up to five minutes and thirty minutes is allotted for public comment unless extended in the discretion of the Council. Speakers should make their comments from the podium and all speakers shall maintain proper decorum and in a civil manner. Speakers should not address a topic which is the subject of a public hearing on the same agenda. A sign-up sheet is provided prior to the meeting on the table in the lobby.
6. CONSENT AGENDA

The consent agenda contains those items not expected to require discussion and can be voted upon with a single vote. Any member of the town council can request a consent agenda item to be removed for consideration under new business.

 - 6.1. Adoption of Minutes 3 - 7
[Regular Town Council - 12 Mar 2024 - Minutes - Pdf](#)
 - 6.2. Amendment to the Source Water Development Capital Project 9 - 10

Approve

[Output Document \(Staff Report - 1002\) - Pdf](#)
7. NEW BUSINESS
 - 7.1. Call for a Public Hearing on Various Ordinance Amendments 11 - 20

Staff recommends that Town Council set a Public Hearing date for the next available regular meeting of the Town Council on **Tuesday, May 14, 2024, at 4:00 PM** in the Council Chambers.

[Output Document \(Staff Report - 1006\) - Pdf](#)
 - 7.2. 2024 Contract to Audit and Financial Statement preparation 21 - 37

Approve the contract with Ms. Watson

[Output Document \(Staff Report - 1007\) - Pdf](#)

8. TOWN MANAGER AND STAFF REPORTS
 - 8.1. Finance Officer's Monthly Report 39 - 43
Review
[Output Document \(Staff Report - 1001\) - Pdf](#)
 - 8.2. Police Department Monthly Report 45 - 47
[Output Document \(Staff Report - 1003\) - Pdf](#)
 - 8.3. Fire Department Monthly Report 49 - 50
[Output Document \(Staff Report - 1004\) - Pdf](#)
 - 8.4. Planning and Inspection Monthly Report 2024-03 51 - 53
[Output Document \(Staff Report - 1005\) - Pdf](#)
 - 8.5. TDA Report April 2024 55 - 57
[Output Document \(Staff Report - 1010\) - Pdf](#)
 - 8.6. DOI Report March 59 - 64
[Output Document \(Staff Report - 1009\) - Pdf](#)
 - 8.7. March 2024 Recreation Report 65 - 67
[Output Document \(Staff Report - 1011\) - Pdf](#)
9. TOWN COUNCIL COMMENTS
This is an opportunity for members of the Council to express items of concern or interest which are not otherwise on the agenda for action.
10. CLOSED SESSION - PURSUANT TO NC GS 143-318.11 (A)(3) ATTORNEY CLIENT MATTERS
N.C. Gen. Stat. §143-318.11 provides that certain matters of a sensitive and confidential nature may be discussed by the Council in an executive session. Only matters which fall within the limited purposes set forth by this statute are discussed within a closed session period.
11. ADJOURNMENT



MINUTES

Regular Town Council Meeting

4:00 PM - Tuesday, March 12, 2024
Council Chambers

The Regular Town Council of the Town of Beech Mountain was called to order on Tuesday, March 12, 2024, at 4:00 PM, in the Council Chambers, with the following members present:

COUNCIL PRESENT: Mayor Weidner Abernethy
Vice Mayor Kelly Melang
Councilmember Alan Villanova
Councilmember Art Beckmann
Councilmember M.W. Stanford

COUNCIL EXCUSED:

STAFF PRESENT: Town Manager Bob Pudney
Town Clerk Emily Haynes

1. CALL TO ORDER

- 1.1. Mayor Abernethy recognized the Beech Mountain Volunteer Fire Department for their dedication and time put into the town.

2. ADOPTION OF AGENDA

- 2.1. Councilmember Alan Villanova requested to amend the agenda to move item 6.3 2024 Budget Ordinance Amendment # 2024-06 to New Business for discussion, to which Mayor Abernethy requested a motion to amend the agenda.

Motion

Kelly Melang made a motion to amend the agenda to move item 6.3 2024 Budget Ordinance Amendment #2024-06 to New Business and Art Beckmann seconded the motion. CARRIED. unanimously.

3. INVOCATION- DEWEY CYCLONE BRETT

4. PLEDGE OF ALLEGIANCE

5. SPECIAL ANNOUNCEMENT

- 5.1. Mayor Abernethy informed the town of the phase one FEMA grant money in the amount of 1.6 million that the town received with the possibility of receiving more in phase two of the grant.

6. PUBLIC COMMENT

- 6.1. Nick Wilson of 513 Charter Hills- I would like to thank a group of people who are always behind the scenes and anonymous. Thank you to our 911 dispatchers; David Davis, Anita Presnell, Jennifer Smith, Cole Hughes and Isaiah Courtner. The professionalism and care each these people put into every phone call is much appreciated. I have a few other concerns I would like to address first being the continuously growing deer population. Next, please consider lowering the tax rate. Lastly I would like to suggest that each of you set up a time every month for residents to express their concerns and make suggestions other than speaking during public comment at the council meetings.

7. CONSENT AGENDA

- 7.1. Adoption of Minutes
- 7.2. 2024 Budget Ordinance Amendment #2024-05

Motion

Kelly Melang made a motion to approve the consent agenda Alan Villanova seconded the motion. CARRIED. unanimously.

8. NEW BUSINESS

- 8.1. Resolution of Appreciation- Megan Phillips and the NC DOT

Motion

M.W. Stanford made a motion to adopt the Resolution of Appreciation Art Beckmann seconded the motion. CARRIED. unanimously.

- 8.2. Public Hearing for Rezoning of Town Owned Property

Mayor Abernethy requested a motion to open the public hearing for Rezoning of Town Owned Property and Vice Mayor Melang moved to open the Public Hearing and Councilmember Stanford seconded the motion. Motion carried unanimously.

No one elected to speak and Mayor Abernethy requested a motion to close the Public Hearing.

Motion

M.W. Stanford made a motion to close the Public Hearing on the Rezoning of Town Owned Property Kelly Melang seconded the motion. CARRIED. unanimously.

8.3. Ordinance to Rezone Town-Owned Property to PS Public/Private Service

Motion

Kelly Melang made a motion to approve the rezoning ordinance for town-owned property to PS Public/Private Service Art Beckmann seconded the motion. CARRIED. unanimously.

8.4. 2024 Budget Ordinance Amendment #2024-06

Councilmember Alan Villanova thanked the TDA for their generous contribution to the town for the replacement of the current boiler system at Buckeye Recreation Center. This will be a huge improvement for the town's only indoor recreation.

Motion

Kelly Melang made a motion to approve Budget Ordinance Amendment #2024-06 M.W. Stanford seconded the motion. CARRIED. unanimously.

9. TOWN MANAGER AND STAFF REPORTS

9.1. Town Manager's Comments:

1. FEMA grant phase 1 approved.
2. Ski Loft Project – final neighborhood meeting scheduled for Thursday 3/14 at 4:00 pm. Answer questions and update the property owners on the project. Project begins April 1st, with the disconnection of all utilities. The meeting will be televised and recorded, has been advertised if the council would like to attend.
3. Pinnacle Ridge well is operational, final testing completed yesterday. 12,000 gal per hour. (100k per day.) Waiting for a state permit.
4. Work on Tamarack and Charter Hills with water service taps. Full speed ahead, three crews will be working. Paving to begin second week of April. Notice and signage have been out.
5. Lake Coffey is progressing well, final dam design expected this month. (state funding (14k) has been approved for out-of-pocket costs)
6. Town Hall / Visitor Center, well behind schedule, now working on the existing building renovations.
7. I invited the TDA to meet with the council on March 28th at the budget meeting. We will present the financial model as well as the preliminary budget. TDA would like to support the town. We had a good TDA budget retreat (2/28) where I expressed the impact to the town. TDA was

provided with suggestions to assist the town.

8. Joint tour of the town's recreation facilities with council, recreation committee and TDA. April 4th at 0900 hrs. This has been advertised.
9. Deer herd study – NC wildlife resources commission decline to move the deer herd study sooner, in fact they did not anticipate coming back anytime soon, unless there is a **“significant change in herd density”**. **“There hasn't been notable change in the herd status around beech mountain relative to biological carrying capacity.”**
10. System development fee study to reflect changes in the cost to operate the utility. Permission to advertise for an engineering firm?
11. Page 59. Waste water issues – both sewer plants have been operating at or above 100% of permitted flows for the past four months. Some are attributable to I&I (inflow and infiltration) however it also corresponds with influx of occupants. (water sales). This is a red flag for the future. Utilities are working to reduce I&I with the newest sewer project.

- 9.2. January 2023 Finance and Budget Report
- 9.3. Recreation Report February 2024
- 9.4. Police Department Monthly Report
- 9.5. Fire Department Monthly Report
- 9.6. TDA Report - March 2024
- 9.7. Planning and Inspection Monthly Report 2024-02
- 9.8. Public Works Report

10. TOWN COUNCIL COMMENTS

- 10.1. Town Council discussed the need for the system development fee study and gave Town Manager Pudney the approval to begin the study process.

Councilmember Alan Villanova: Art Beckmann and I were able to attend the TDA Budget Retreat and I myself was very pleased with the turn out. We are very appreciative of the work the TDA is doing. We look forward to working with the TDA Board.

Councilmember Art Beckmann: When attending the TDA Budget Retreat i believe Bob Pudney made it clear that there are expenses that that taxpayers are absorbing that are directly attributed to the high volume of visitors during the holiday weekends. The TDA takes that into consideration and first thing agreed to pay for the new unit at Buckeye Recreation to replace the current boiler system. That itself is a great blessing and opens the door for this council and the TDA to expand their relationship. Thank you Jana Greer and the board members of the TDA.

Councilmember M.W. Stanford: Thank you to the TDA for your support to the town. I will be available at the coffee shop Thursday, March 21st from 10:30am-12:00pm please stop by. I will be happy to have discussion and hear the needs of taxpayers.

Vice Mayor Kelly Melang: Just a reminder that the system at Buckeye Recreation was one of our bucket list items in our budget retreat. Alan Villanova did a great job pushing that forward and getting that project funded. Thank you TDA Board. Thank you to the fire department members for attending today's meeting you are a wonderful part of this community.

Mayor Weidner Abernethy: I want to remind everyone what the BRIC stands for as we mention that often, its Building Resilient Infrastructure and Communities. Council attends monthly meetings with the EDC, Mayors Roundtable, High Country Council of Government that we are also involved in. These meetings are off of Beech Mountain that we represent our town for all through the county. Thank you TDA for the financial contribution. I would like to take this time to recognize Lees Mcrae College, they have had a club sport for ski/snowboard team for numerous years and are continuously ranked number one and top 5 in the nation. I would like to announce that they are moving to a varsity sport that will be recognized on a collegiate level. Councilmember Stanfords' son is on the Snowboarding team at Lees Mcrae that placed number one in the nation.

11. ADJOURNMENT

11.1. Mayor Abernethy requested a motion to adjourn.

Motion

M.W. Stanford made a motion to adjourn the meeting at 4:56pm Kelly Melang seconded the motion. CARRIED. unanimously.

Town Clerk

Mayor, Town of Beech Mountain



ORDINANCE

TO: Town Council
FROM: Steve Smith
DATE: April 9, 2024
SUBJECT: Amendment to the Source Water Development Capital Project

FOR THE PURPOSE OF:

To amend the Source Water Development Capital Project Ordinance No. 2020-03 to reflect the completion of the Pinnacle Ridge Well Site and the FEMA Grant award for Phase I of the Lake Coffey Project. The Pinnacle Ridge Well Site expenditures will be transferred back to the Utility Fund and an asset reflecting the Pinnacle Ridge Well will be recorded there.

ATTACHED FOR YOUR CONSIDERATION:

Budget amendment #2020-03.003

STAFF RECOMMENDATION:

Approve

SIGNATURES:

Town Manager

Town Clerk

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
ORDINANCE No. 2020-03
SOURCE WATER DEVELOPMENT CAPITAL PROJECT
AMENDMENT #2020-03.003**

**TO THE ORDINANCE APPROPRIATING FUNDS FOR THE
SOURCE WATER DEVELOPMENT CAPITAL PROJECT**

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

A. EXPENDITURES

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

a. Source Water Development Capital Project

- | | |
|-------------------------------------|------------------|
| 1. Pinnacle Ridge Well Construction | \$51,000 |
| 2. Lake Coffey Design & Planning | <u>1,794,500</u> |

TOTAL CHANGES TO EXPENDITURES	<u>\$1,845,500</u>
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B. REVENUES:

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

- | | |
|--|------------------|
| b. FEMA Phase I Grant proceeds 90% | \$1,615,050 |
| c. FEMA Phase I Town 10% (85-399-0002) | 179,450 |
| d. Transfer from Water Utility (85-399-0002) | 321,000 |
| e. Transfer from Capital Reserve | <u>(270,000)</u> |

TOTAL CHANGES TO REVENUES	<u>\$1,845,500</u>
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APPROVED THIS THE 9TH DAY of April 2024

Emily Haynes, Town Clerk

Weidner Abernethy, Mayor



COUNCIL ACTION ITEM

TO: Town Council
FROM: Michael Holland & Preston Yates
DATE: April 9, 2024
SUBJECT: Call for a Public Hearing on Various Ordinance Amendments

FOR THE PURPOSE OF:

To hold a Public Hearing to gather public input on various staff-initiated ordinance amendments. These amendments are a compilation of various ordinances throughout the Code of Ordinances that are in need of consideration. The attached document outlines the proposed changes to the language of the ordinances. Some of the changes are results of changes in authorizing language of the General Statutes, others are resolving conflicting elements of the Town's Code, while others are codifying existing policies. A thorough report of the changes and the rationale behind the changes will be presented for the Public Hearing.

STAFF RECOMMENDATION:

Staff recommends that Town Council set a Public Hearing date for the next available regular meeting of the Town Council on **Tuesday, May 14, 2024, at 4:00 PM** in the Council Chambers.

SIGNATURES:

Town Manager

Town Clerk

§ 31.10 DEFINITIONS.

~~**SHORT TERM RENTAL.** The rental of any room, lodging, or similar accommodation for a period of less than 12 consecutive months. See **RESIDENTIAL VACATION RENTAL.**~~

~~**RESIDENTIAL VACATION RENTAL.** The rental of any room, lodging, or similar accommodation for a period of less than 90 consecutive days.~~

§ 31.11 REGISTRATION REQUIRED.

All persons, firms, owners, and property managers shall be required to register ~~short term rental-residential vacation rental~~ property with the town Tax Administrator. The town shall provide forms which shall be completed in full and shall include the name and address of the property owner, the physical address of the property, the name and address of the property manager (if any), federal tax identification number, and such other information as deemed appropriate by the town Tax Administrator.

~~**§ 31.99 PENALTY.**~~

~~Any person who fails or refuses to register short term rental property with the town Tax Administrator shall pay a penalty of \$10 for each day's omission. In addition to this penalty, all such applicable penalties and remedies as set forth in G.S. Ch. 105 and § 11.01 of this Code shall apply.~~

§ 50.08 COLLECTION.

- (A) The town makes provisions for collection of residential ~~and commercial~~ solid waste on a ~~twice~~-weekly basis. Collection of solid waste on a more frequent basis may be provided upon request and as needed during weekdays subject to the current fee schedule and availability.
- (B) ~~Non-residential solid waste collection shall be subject to the provisions of § 50.11.~~
- (C) ~~The town reserves the right to suspend, delay, or alter the time of collection of one or all services temporarily should snow, ice, storms, flooding, extreme heat/cold or other conditions make it unsafe for the public or employees during collection operations.~~
- (D) ~~The town reserves the right to deny service to any customer whose trash facilities do not comply with the provisions of this chapter.~~

§ 50.11 RECEPTACLES; PREPARATION OF SOLID WASTE

- (B) (1) Every premises shall be served by at least two of the receptacles specified in division (C) below and the town may require the owner to provide more than two if necessary, to accommodate the entire amount of trash generated by the property. **The Town reserves the right to increase the collection fee to properties generating refuse beyond the two receptacles in accordance with the current fee schedule.** Under no circumstances may garbage be left by the roadside for town garbage pickup without approved receptacles and bins as described in division (C).
- (2) (c) The property being used for **short-term rental residential vacation rental** with periods of occupancy by the same tenant of less than **28 90** consecutive days.
- (B) The receptacles required by this section shall be 30- to 35-gallon containers made of galvanized metal, plastic, rubber or other material resistant to rust, corrosion or rapid deterioration. Each receptacle shall be watertight. Each receptacle shall have two handles and shall be covered with a tight-fitting cover at all times. All receptacles shall be located in an **enclosed-area enclosure** that meets or exceeds the minimum specifications in § 50.12 and incorporated herein by reference. The purpose of the enclosure is to prevent animals from knocking over the **trash cans-receptacles**, and to limit the negative impact of trash facilities on natural beauty and property values. Enclosures and trash facilities must be maintained in good condition and placed in a location acceptable to the Sanitation Department per the **Town of Beech Mountain Manual on Solid Waste Enclosures, as amended.** Underground garbage bins, regardless of their condition or serviceability, are not permitted. **All trash, garbage or refuse placed in any receptacle shall be first placed in an appropriately secured trash bag.**

§ 51.001 WATER AND SEWER CONNECTIONS REQUIRED.

- (D) At such time as a Town sewer line becomes available to a parcel of property being served by either a private septic system or a private wastewater disposal system, the property owner must make application and connect the structure to the Town sewer line within 60 days after receipt of notice from the Town. The property owner must pay the **connection-Sewer System Development** fee then in effect when application for connection is made. However, in light of the fact that the property owner has previously invested in a private sewage system, the owner shall not be required to pay the **connection Sewer Tap** fee.
- (E) At such time as a Town water line becomes available to a parcel of property being served by a private well, the property owner must connect the structure to the Town water line within 60 days after receipt of notice from the Town. The property owner must pay the **connection Water System Development** fee then in effect when application for connection is made. **However, in light of the fact that the property owner has previously invested in a private water supply, the owner shall not be required to pay the Water Tap fee.**

- (F) All property owners who constructed a private septic system during the moratorium on new connections to the Town's sewer system mandated by the State of North Carolina shall make application for and connect to the Town's sewer system no later than five years after the date the state moratorium was lifted. ~~Because the property owner has invested in a private septic system, said owner(s) shall not be required to pay any connection fee at the time of the connection.~~ The property owner must pay the Sewer System Development fee then in effect when application for connection is made. However, in light of the fact that the property owner has previously invested in a private sewage system, the owner shall not be required to pay the Sewer Tap fee.
- (G) All property owners who are using a private septic system and who have been granted a waiver prior to November 30, 2000 from connecting to the Town's sewer system, shall make application for and connect to the Town's sewer system no later than five years after the date the State of North Carolina mandated moratorium on new connections to the Town's sewer system was lifted. Because the property owner has invested in a private septic system, said owner(s) shall not be required to pay a ~~connection System Development fee or Sewer Tap~~ fee at the time of the connection. ²

§ 51.025 DEFINITIONS.

- (A) ~~CONNECTION FEE, SYSTEM DEVELOPMENT FEE.~~ Shall mean the fee charged to new customers to the Town's water and/or sewer system that place an additional demand on said existing system, and by all existing customers to the Town's water and/or sewer system that place an additional demand on said existing system through an expansion or a modification of an existing structure.
- (B) ~~WATER OR SEWER TAP FEE.~~ Shall mean the fee charged to customers for the installation and physical connection to the water or sewer system.
- (C) ~~CUSTOMER.~~ Shall mean any individual, family, business or institution that ~~hooks-on connects~~ to the Town's water and/or sewer system and uses the same.

§ 51.028 OWNERS OF MORE THAN ONE HOUSE.

- (B) Property owners having more than one house, business, dwelling unit or establishment serviced by the same meter may obtain separate meters and billing for each such unit or establishment by paying ~~connection water/sewer tap~~ fees for each unit or establishment as indicated in § [51.025](#).

§ 51.029 ~~CONNECTION FEE SYSTEM DEVELOPMENT FEE; WATER OR SEWER TAP FEE~~

- (A) Each new demand on the Town's water and/or sewer system uses a portion of the remaining capacity of the Town's water and/or sewer treatment facilities. In anticipation of this need, the Town has previously constructed water and sewer treatment facilities in anticipation of increased demand. ~~The connection of customers to these existing water and sewer treatment facilities include, but are not limited to costs of installing a tap, service lines, meters, excavation, paving costs, quality assurance, and supply of water and sewer services to these users.~~
- (B) The ~~connection~~ System Development fee shall be paid by:
- (1) All new customers to the Town's water and/or sewer system that place an additional demand on said existing system, and
 - (2) By all existing customers to the Town's water and/or sewer system that place an additional demand on said existing system through an expansion or a modification of an existing structure.
- (C) In the event a customer has a septic system and is required by the Town to connect to the Town's sewer system, said customer shall not be required to pay the ~~connection~~ sewer tap fee.
- (D) In the event a customer has a private well and is required to connect to the Town's water system, such customer shall not be required to pay the ~~connection~~ water tap fee.
- (E) The amount of the ~~connection~~ System Development fee shall be set by the Town Council in accordance with appropriate General Statutes. The master schedule of fees is maintained in the Clerk's office.¹
- (F) All ~~connection~~ System Development fees collected by the Town from customers that place additional demands on the Town's water and/or sewer systems shall be placed in the Town's ~~Water and Sewer Reserve~~ Utility Capital Development Fund and shall be appropriated for ~~the connection of the new user, as well as the maintenance, repair, and payment upon the existing system of water and sewer lines.~~ charge or assessment for service, including service provided pursuant to a wholesale arrangement between a water and sewer authority organized under Article 1 of Chapter 162A of the General Statutes and a local governmental unit, imposed with respect to new development to fund costs of capital improvements necessitated by and attributable to such new development, to recoup costs of existing facilities which serve such new development, to recoup costs incurred by a local government unit to purchase capacity in, or reserve capacity supplied by, capital improvements or facilities owned by another local government unit, or a combination of those costs, as provided in this Article. The term includes amortized charges, lump-sum charges, and any other fee that functions as described by this definition regardless of terminology. The term does not include any of the following:
- (1) A charge or fee to pay the administrative, plan review, or inspection costs associated with permits required for development.
 - (2) Tap or hookup charges for the purpose of reimbursing the local governmental unit for the actual cost of connecting the service unit to the system.

- (3) Availability charges.
- (4) Dedication of capital improvements on-site, adjacent, or ancillary to a development absent a written agreement providing for credit or reimbursement to the developer pursuant to G.S. 153A-280, 153A-451, 160A-320, 160A-499 or Part 3A of Article 18, Chapter 153A or Part 3D of Article 19, Chapter 160A of the General Statutes.
- (5) Reimbursement to the local governmental unit for its expenses in constructing or providing for water or sewer utility capital improvements adjacent or ancillary to the development if the owner or developer has agreed to be financially responsible for such expenses; however, such reimbursement shall be credited to any system development fee charged as set forth in G.S. 162A-207(c).
- (6) A charge or fee paid by one local government unit to another local government unit for capacity in, or reserve capacity supplied by, capital improvements or facilities.
- (G) The Water and or Sewer tap fee shall be paid by:
 - (1) All new customers to the Town's water and/or sewer system that place an additional demand on said existing system, and
 - (2) By all existing customers to the Town's water and/or sewer system that place an additional demand on said existing system through an expansion or a modification of an existing structure.
- (H) Each new physical connection to the Town's water and/or sewer system include but are not limited to costs of installing a tap, service lines, meters, excavation, and paving costs to these users.
- (I) In the event a customer has a septic system and is required by the Town to connect to the Town's sewer system, said customer shall not be required to pay the sewer tap fee.
- (J) In the event a customer has a private well and is required to connect to the Town's water system, such customer shall not be required to pay the connection water tap fee.
- (K) The amount of the Water and/or Sewer tap fee shall be set by the Town Council. The master schedule of fees is maintained in the Clerk's office.¹
- (L) All water and/or sewer tap fees collected by the Town from customers that place additional demands on the Town's water and/or sewer systems shall be placed in the Town's Water and Sewer Reserve Fund and shall be appropriated for the connection of the new user, as well as the maintenance, repair, and payment upon the existing system of water and sewer lines.²

§ 90.04 LAND LINE TELEPHONES

NOTE: REMOVE SECTION § 90.04 TO CREATE NEW § 95.25

§ 90.99 PENALTY.

NOTE: REMOVE SECTION (C) AND MOVE TO § 95.99

**Chapter 95 Section: ~~SMOKE DETECTORS RENTAL RESIDENTIAL DWELLING UNIT SAFETY~~
§ 95.20 DEFINITIONS.**

SHORT TERM RENTAL. See RENTAL RESIDENTIAL DWELLING UNIT.

§ 95.22 FIRE EXTINGUISHERS REQUIRED.

Each rental residential dwelling unit shall be provided with a minimum of one fire extinguisher complying with the North Carolina State Fire Code, Section 906, properly hung and displayed on each living level.

NOTE: FOLLOWING SECTION TO BE MOVED FROM § 90.04 TO § 95.25

§ 95.25 LANDLINE TELEPHONES FOR RENTAL RESIDENTIAL DWELLING UNIT.

Each rental residential dwelling unit shall have a land line telephone capable of dialing 911 despite power outages. VoIP systems shall be considered compliant, such that they are capable of dialing 911 despite power outages. VoIP systems shall be considered compliant, such that they are capable of dialing 911 despite power outages.

NOTE: FOLLOWING SECTION TO BE MOVED FROM § 95.30 TO § 95.26

§ 95.26 AFFIDAVIT REQUIRED.

The owner of each rental residential dwelling unit shall submit an affidavit supplied by the town to the Town Building Inspector affirming an annual inspection of all fire extinguishers, carbon monoxide alarms and smoke detectors, and landline telephones required by this subchapter. The affidavit must be submitted by January 1 of each calendar year.

NOTE: FOLLOWING SECTIONS TO BE RENUMBERED AS FOLLOWED:

§ 95.25 → § 95.27

§ 95.26 → § 95.28

§ 95.27 → § 95.29

§ 95.28 → § 95.30

§ 95.29 → § 95.31

§ 95.99 PENALTY.

- (B) (1) Any person who violates §§ 95.20 through 95.31 shall be subject to a civil penalty of \$100 for each offense. Each 30 days that the violation continues shall constitute a separate and distinct offense. In the event that it is necessary for the town to institute a civil action to collect the penalty, the violator shall be responsible for all court costs and attorneys' fees incurred by the town.
- (2) The town shall make written demand for payment of the penalty assessed upon the person in violation and shall set forth a description of the violation for which the penalty has been imposed. If payment is not received within ten days after demand for payment is made, the town may recover the penalty, and all subsequently accruing penalties, in a civil action.
- (3) The Building Inspector may declare any rental residential dwelling unit that is in violation of §§ 95.20 through 95.31 unfit for habitation.
- (4) Notwithstanding divisions (B)(1) and (2) above, §§ 95.20 through 95.31 may also be enforced by appropriate equitable remedies issuing from a court of competent jurisdiction.
- (C) (1) Violation of any provision of §95.25 shall subject the offender to a civil penalty in the amount of \$100, to be recovered by the town.
- (2) Violators shall be issued written notice of violation. The town may recover such penalty, and all subsequently accruing penalties, in a civil action.
- (3) Each act committed in violation of § 95.25 shall be considered a separate and distinct offense. Each day's continuing violation shall be a separate and distinct offense.
- (4) Notwithstanding the foregoing remedies, § 95.25 may be enforced by appropriate equitable remedies issuing from a court of competent jurisdiction.
- (5) Violation of § 95.25 shall not be a misdemeanor.
- (6) In the event it is necessary for the town to institute a civil action to collect a civil penalty for the violation of any provision of § 95.25, the offender shall pay all court costs and reasonable attorney fees incurred by the town.

§ 150.002 BUILDING CODES ADOPTED.

The current editions of the North Carolina State Building Codes: Building Code, Existing Building Code, Residential Code, Fire Prevention Code **including all appendices therein**, Mechanical Code, Fuel Gas Code, Plumbing Code, Energy Conservation Code, and Administrative Code and Policies as adopted by the North Carolina Building Code Council and as amended, are hereby adopted by reference as fully as though set forth herein.

§ 150.040 REGISTRATION OF CONTRACTORS.

Every person carrying on the business of contracting within the town that requires licensing per the NC General Statutes, including but not limited to, general contracting, electrical, plumbing, mechanical, fuel/gas, and/or fire sprinkler, shall register at the office of the Department of Inspections, giving their name and place of business, a copy of their current valid state contractor's license, a copy of their workers' compensation policy, and a copy of their liability insurance policies.

§ 150.042 PERMITS REQUIRED.

- (C) (1) No permit shall be required for any construction, installation, repair, replacement or alteration performed in accordance with the current edition of the North Carolina State Building Codes costing ~~\$15,000~~ \$40,000 or less in any single-family residential structure unless the work involves any of the following:

NOTE: *Following Chapter 154 zoning items require Planning Board review at April Planning Board Meeting (April 23), but are herein submitted for Notice of Public Hearing at April Council Meeting (April 9) for Public Hearing and Agenda at May Council Meeting (May 14).*

§ 154.120 SCOPE AND APPLICATION.

- (A) The architectural standards set forth in this subchapter shall apply to all development in the Commercial Thoroughfare Overlay District (exclusive of ~~single-family~~ residential development that is subject to and complies with the most recent NC Residential Building Code, as adopted and amended) in the following categories:

§ 154.132 OFF-STREET PARKING

- (B) (1) *Residential uses.* Two accessible off-street parking spaces shall be provided for each residence and condominium unit of three bedrooms (including lofts) or less constructed in the Town of Beech Mountain. In addition, for every unit having more than three bedrooms, an additional parking space will be required for each additional bedroom. The parking space shall be constructed prior to the beginning of construction of the structure and each parking space shall be a minimum of ~~ten feet by 22 feet in size~~ nine (9) feet by twenty (20) feet in size.³

§ 154.141 KITCHENS AND GUEST SUITES.

A guest suite or like facility may be included in a single-family dwelling as part of the main dwelling or accessory building.¹ Such facilities shall not have separate water or sewer services from the primary dwelling, ~~except as required by § 51.003 or as determined by the Public Works Director.~~

§ 154.143 DRIVEWAY CULVERT.

Where a driveway entrance crosses a ditch line to adjoin an existing public roadway, a ~~corrugated metal or~~ corrugated double wall plastic pipe ~~or an approved equivalent~~ with a minimum diameter of 18 inches must be installed, ~~in accordance with § 91.04 and the Town of Beech Mountain Manual on Driveway Entrances, as adopted and amended.~~

§ 154.340 MODULAR HOME REQUIREMENTS.

- (C) No modular unit shall be brought into the town during the following time periods:
- (1) From five days before July 4 and continuing until five days after July 4;
and
 - (2) From ~~the Monday before December 25~~ December 1 and continuing until ~~the Friday after January 1~~ March 30.



COUNCIL ACTION ITEM

TO: Town Council
FROM: Steve Smith
DATE: April 9, 2024
SUBJECT: 2024 Contract to Audit and Financial Statement preparation

FOR THE PURPOSE OF:

Proposing to Town Council that in lieu of sending out Request for Proposals we instead contract with a with Ms. Misty Watson Certified Public Accountant to audit the accounts for the year ending June 30th, 2024 and to prepare the financial statements for the same. Ms. Watson CPA preformed the audit and prepared the financial statements for many years for the Town of Beech Mountain until becoming the Finance Director for Watauga County a position she held for three years. Our previous auditor has given us notice that they will no longer be able to provide audit and financial statement preparation services to the town.

The FY 2024 audit will require expanded review of the accounts due to the level of grant funding from the State of North Carolina therefore the fee will increase from \$15,500 to \$20,000 with the new contract.

STAFF RECOMMENDATION:

Approve the contract with Ms. Watson

SIGNATURES:

Town Manager

Town Clerk

MISTY D WATSON, CPA, P.A.
CERTIFIED PUBLIC ACCOUNTANT
PO BOX 2122
BOONE, NORTH CAROLINA 28607
TELEPHONE (704) 907-5053

April 2, 2024

To Town Council and the Town Manager

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

We are pleased to confirm our understanding of the services we are to provide for Town of Beech Mountain for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Town of Beech Mountain as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement 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 (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) LGERS Schedule of Town's Proportionate Share of Net Pension Liability
- 3) LGERS Town Contributions
- 4) LEOSSA Schedules of Changes in Total Pension Liability as a Percentage of Covered Payroll

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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

- 1) Schedule of expenditures of federal and state awards
- 2) Combining and Individual fund financial statements
- 3) Budgetary Schedules
- 4) Other Schedules
- 5) Component Unit Schedules

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our

opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

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

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

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

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

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

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

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies,

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

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

Audit Procedures—Internal Control

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

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

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Beech Mountain's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

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

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Town of Beech Mountain in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. 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 statements, schedule of expenditures of federal awards, and related notes 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.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, 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.

Responsibilities of Management for the Financial Statements and Single Audit

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

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit 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. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on June 1, 2024.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes

and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

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

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

The audit documentation for this engagement is the property of Misty D Watson, CPA, PA 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 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 Misty D Watson, CPA PA'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 the Local Government Commission. If we are aware that a federal

awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Misty Watson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately June 1, 2024.

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, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$20,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. 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(s). 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 engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

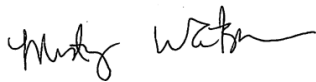
Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Town Council of Town of Beech Mountain. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our 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 we may withdraw from this engagement.

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

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 attached copy and return it to us.

Very truly yours,



Misty D. Watson, CPA, PA

RESPONSE:

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

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

The of and	Governing Board Town Council
	Primary Government Unit Town of Beech Mountain
	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 Misty D Watson, CPA PA
	Auditor Address PO Box 2122; Boone, NC 28607

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/24	Date Audit Will Be Submitted to LGC 10/31/24
-----	--------------------------------	---

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). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F* (Uniform Guidance) or the State Single Audit Implementation Act. 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 in accordance with 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).

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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 Auditing 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 the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change 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.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

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 records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit 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. 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 and/or the compliance section, 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 and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to 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.
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 30 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 primary 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 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. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government 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 audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. 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/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

32. 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.

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

FEEES 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 *Government 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 be 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:**

OR Not Applicable (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

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.

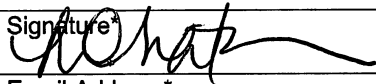
3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .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 Unit	Town of Beech Mountain
Audit Fee (financial and compliance if applicable)	\$ 16,000
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$ 4,000
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 20,000
Discretely Presented Component Unit	N/A
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Misty D Watson, CPA PA	
Authorized Firm Representative (typed or printed)* Misty Watson	Signature* 
Date* 04/02/24	Email Address* misty@mistywatsoncpa.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Beech Mountain	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* Barry Kaufman	Signature*
Date	Email Address* bkaufman@townofbeechmountain.com

Chair of Audit Committee (typed or printed, or "NA") 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.

Sum Obligated by This Transaction:	\$ 20,000
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* (Enter date in box to right)	
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.

Sum Obligated by this Transaction:	\$
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



REPORT

TO: Town Council
FROM: Steve Smith
DATE: April 9, 2024
SUBJECT: Finance Officer's Monthly Report

FOR THE PURPOSE OF:

To report on the finance results through February 2024

ATTACHED FOR YOUR CONSIDERATION:

February 2024 Budget Report
February 2024 Finance Report

STAFF RECOMMENDATION:

Review

SIGNATURES:

Town Manager

Town Clerk

TOWN OF BEECH MOUNTAIN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2024

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	6,512,343	262,981.92	6,297,607.04	0.00	214,735.96	96.70
Interest Income	32,700	52,235.46	332,456.93	0.00	(299,756.93)	1,016.69
Miscellaneous Income	574,000	77,140.40	502,373.78	0.00	71,626.22	87.52
State Revenue	2,159,950	241,698.76	1,632,641.65	0.00	527,308.35	75.59
Fees	66,200	6,272.00	71,993.10	0.00	(5,793.10)	108.75
Gains/Losses	25,000	0.00	0.00	0.00	25,000.00	0.00
Other	550,000	0.00	0.00	0.00	550,000.00	0.00
Other Sources	<u>2,023,700</u>	<u>9,081.54</u>	<u>287,917.15</u>	<u>0.00</u>	<u>1,735,782.85</u>	<u>14.23</u>
TOTAL REVENUES	11,943,893	649,410.08	9,124,989.65	0.00	2,818,903.35	76.40
<u>EXPENDITURE SUMMARY</u>						
Administration	3,516,670	320,611.15	2,383,591.70	0.00	1,133,078.30	67.78
Tax Collections	59,140	4,664.43	40,529.57	0.00	18,610.43	68.53
Vistors Center	308,409	19,400.85	175,711.60	0.00	132,697.40	56.97
Police	1,633,475	96,179.52	1,087,859.95	41,164.33	505,445.06	69.06
Fire	1,000,358	26,879.11	724,916.33	750.51	274,691.16	72.54
Special Projects	0	0.00	0.00	0.00	0.00	0.00
Building Inspections	259,692	10,576.86	113,307.55	0.00	146,384.45	43.63
Planning	157,911	8,092.75	78,862.82	0.00	79,048.18	49.94
Vehicle Maintenance	202,700	12,855.46	85,532.97	500.00	116,667.03	42.44
Road Maintenance	3,490,562	300,464.32	2,076,767.33	19,604.57	1,422,975.06	59.23
Recreation	<u>1,314,976</u>	<u>75,200.33</u>	<u>677,130.34</u>	<u>8,574.00</u>	<u>629,683.49</u>	<u>52.11</u>
TOTAL EXPENDITURES	11,943,893	874,924.78	7,444,210.16	70,593.41	4,459,280.56	62.66
REVENUE OVER/(UNDER) EXPENDITURES	0	(225,514.70)	1,680,779.49	(70,593.41)	(1,640,377.21)	0.00

TOWN OF BEECH MOUNTAIN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2024

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	10,000	5,381.88	44,478.70	0.00 (	34,478.70)	444.79
Miscellaneous Income	10,000	60.00	1,247.00	0.00	8,753.00	12.47
State Revenue	0	0.00	0.00	0.00	0.00	0.00
Metered Sales & Fees	3,488,096	337,506.22	2,681,142.76	0.00	806,953.24	76.87
Gains/Losses	0	0.00	0.00	0.00	0.00	0.00
Other	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	3,508,096	342,948.10	2,726,868.46	0.00	781,227.54	77.73
<u>EXPENDITURE SUMMARY</u>						
W/S Administration	1,641,668	55,324.95	742,790.36	3,435.00	895,442.64	45.46
Water	1,080,319	91,619.42	790,433.46	5,125.71	284,759.83	73.64
Sewer	422,159	30,043.52	314,373.04	300.00	107,485.96	74.54
Taps & System	363,950	25,700.69	199,006.47	3,367.98	164,070.55	54.92
TOTAL EXPENDITURES	3,508,096	202,688.58	2,046,603.33	12,228.69	1,451,758.98	58.62
REVENUE OVER/ (UNDER) EXPENDITURES	0	140,259.52	680,265.13 (	12,228.69) (	670,531.44)	0.00

TOWN OF BEECH MOUNTAIN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 29TH, 2024

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	150	977.47	8,213.59	0.00 (	8,063.59)	5,475.73
Miscellaneous Income	20,500	400.00	14,595.50	0.00	5,904.50	71.20
State Revenue	370	0.00	0.00	0.00	370.00	0.00
Fees	771,460	65,791.67	517,672.12	0.00	253,787.88	67.10
Gains/Losses	0	0.00	5,075.00	0.00 (	5,075.00)	0.00
Other	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	792,480	67,169.14	545,556.21	0.00	246,923.79	68.84
<u>EXPENDITURE SUMMARY</u>						
Sanitation	792,480	49,656.71	497,144.15	5,868.00	289,467.85	63.47
TOTAL EXPENDITURES	792,480	49,656.71	497,144.15	5,868.00	289,467.85	63.47
REVENUE OVER/(UNDER) EXPENDITURES	0	17,512.43	48,412.06 (	5,868.00) (	42,544.06)	0.00

**Town of Beech Mountain
Monthly Financial Report
Fiscal Year 2024**

General Fund

		Through the reported month												66.67%	% of
	Budget	July	August	September	October	November	December	January	February	March	April	May	June	YTD	Budget
Total Revenue	11,747,693	107,272	146,222	1,314,237	1,363,067	2,265,587	2,071,150	1,208,046	649,410					9,124,991	77.67%
Total Expenditures	11,747,693	1,036,198	775,333	524,682	945,967	715,539	1,871,769	699,797	874,925					7,444,210	63.37%
Unaudited General Fund fund balance as of July 1st	7,750,882	7,750,882	6,821,956	6,192,845	6,982,400	7,399,500	8,949,548	9,148,929	9,657,178					7,750,882	
Revenues Less Expenditures		(928,926)	(629,111)	789,555	417,100	1,550,048	199,381	508,249	(225,515)	-	-	-	-	1,680,781	
Estimated change to Fund Balance		6,821,956	6,192,845	6,982,400	7,399,500	8,949,548	9,148,929	9,657,178	9,431,663	-	-	-	-	9,431,663	

Water/Sewer Enterprise Fund

Total Revenue	3,508,096	322,415	352,639	321,248	290,323	388,594	369,434	339,268	342,948					2,726,868	77.73%
Total Expenses	3,508,096	263,388	304,843	176,646	276,271	306,433	246,355	269,979	202,689					2,046,604	58.34%
Unaudited Unrestricted Cash Reserves as July 1st	2,154,861	2,154,861	2,213,888	2,261,684	2,406,286	2,420,338	2,502,499	2,625,578	2,694,866					2,154,861	
Revenues Less Expenses		59,027	47,796	144,602	14,052	82,161	123,079	69,289	140,259	-	-	-	-	680,264	
Estimated Change in Cash Reserves		2,213,888	2,261,684	2,406,286	2,420,338	2,502,499	2,625,578	2,694,866	2,835,125	-	-	-	-	2,835,125	

Sanitation Enterprise Fund

Total Revenue	792,480	74,197	67,814	66,092	70,410	66,389	65,821	67,664	67,169					545,556	68.84%
Total Expenses	792,480	61,442	61,719	55,903	56,203	71,216	83,188	57,816	49,657					497,144	62.73%
Unaudited Unrestricted Cash Reserves as July 1st	675,182	675,182	687,937	694,032	704,221	718,428	713,601	696,234	706,082					675,182	
Revenues Less Expenses		12,755	6,095	10,189	14,207	(4,827)	(17,367)	9,848	17,512	-	-	-	-	48,412	
Estimated Change in Cash Reserves		687,937	694,032	704,221	718,428	713,601	696,234	706,082	723,594	-	-	-	-	723,594	

Book Value - Cash & Investments All FUNDS

Fund	July	August	September	October	November	December	January	February	March	April	May	June
1. Truist Bank (Pooled)	257,844	608,199	1,047,447	1,266,480	1,036,666	1,203,914	1,108,965	1,084,773				
2. North Carolina Capital Management Trust	8,177,755	7,458,911	8,170,429	8,206,747	9,519,815	10,002,220	10,541,999	10,860,609				
3. Mountain Community - Certificates of Deposit	103,750	103,750	103,750	103,750	103,750	103,750	103,750	103,750				
4. North Carolina Capital Management Trust	1,260,005	1,265,606	1,271,063	1,276,732	1,282,251	1,287,978	1,293,718	1,299,099				
5. North Carolina Capital Management Trust	228,709	229,862	230,853	231,883	232,885	233,926	234,968	235,945				
6. North Carolina Capital Management Trust	76,175	76,514	76,844	77,186	77,520	77,866	78,213	78,539				
Total Cash & Investments	10,104,238	9,742,842	10,900,386	11,162,778	12,252,887	12,909,654	13,361,613	13,662,715				

All accounts reconciled through reporting month

Transfers for the month January

No Transfers in February



REPORT

TO: Mayor and Town Council
FROM: Tim Barnett
DATE: April 9, 2024
SUBJECT: Police Department Monthly Report

SIGNATURES:

Town Manager

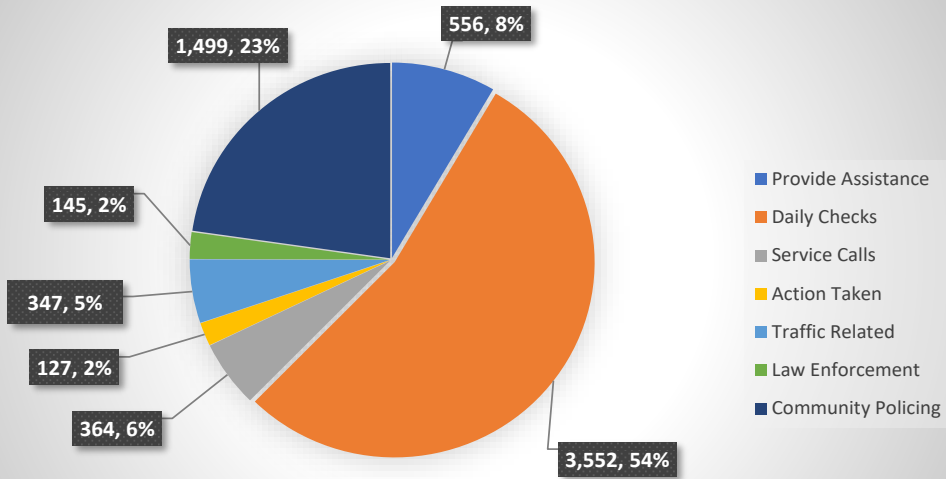
Town Clerk



Activity Log Yearly Summary Totals
 Beech Mountain Police Department
 January 1, 2024 through March 31, 2024

<i>Call Type</i>	<i>2023</i>	<i>2024</i>	<i>Call Type</i>	<i>2023</i>	<i>2024</i>
Provide Assistance			Traffic Related		
Assist Fire Department	2	8	Driving While Impaired	0	1
Assist Investigation	0	0	Improper Parking	51	77
Assist Other Agency	11	17	Stationary/Directed Patrol	23	114
Assist Town Dept/Business	1	2	Traffic Control	15	10
Assist Homeowner	11	7	Vehicle Accidents	37	40
Assist Motorist	243	277	Vehicle Stops	66	105
Assist Other Officer	51	107			
Escort	71	118	Law Enforcement Calls		
Assist Medical Calls	6	20	911 Hang Ups	5	18
			Alarms	18	29
Daily Checks			Breaking & Entering	7	2
Business Checks	2,924	2,840	Domestic Complaints	2	2
Care Track Test	0	0	Assault / Fights	5	3
Security Checks	4	180	Fire Works Violations	0	1
Residence Checks	276	520	Fraud	3	0
Welfare Check	5	12	Hit & Run	0	0
			Intoxicated/Drunk & Disruptive	0	4
Service Calls			Investigation	3	10
Animal Control Domestic/Wildlife	13	13	Larceny	6	8
Calls for Service	270	328	Mental Subject	0	0
Deliver Letter/Message	11	7	Missing Person	5	2
Found Property	5	4	Noise Disturbance/Loud Music	4	13
Golf Cart / UTV Inspections	0	0	Open Door/Open Window	8	12
ATV/Golf Cart Complaints	0	0	Prowler	1	3
Recreation/Town Deposit	10	12	Shots Fired/Sound of Shots Fired	1	1
COVID/mask	0	0	Subject with Gun/Weapon	0	0
			Suspicious Vehicle/Person/Pack.	20	20
Action Taken			Trespassing	6	9
Court	2	4	Vandalism	0	0
Felony Arrest	0	0	Continuing Investigation	7	8
Misdemeanor Arrest	1	6			
State Citations	18	17	Community Policing		
Town Ordinance Violations	97	10	Community Policing Contacts	245	1484
Verbal Warning	49	86	Community Events	0	15
Warning Citations	8	1			
Warrant Service	1	3			
2023 Event Totals: 4,836			2024 Event Totals: 6,827		

2024 Monthly Condensed Calls





REPORT

TO: Mayor and Town Council
FROM: Bob Pudney
DATE: April 9, 2024
SUBJECT: Fire Department Monthly Report

SIGNATURES:

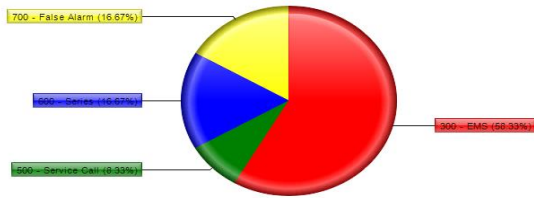
Town Manager

Town Clerk

BEECH MOUNTAIN FIRE DEPARTMENT Monthly Report March 31, 2024			
EVENT	THIS PERIOD	SAME PERIOD LAST YEAR	FISCAL YTD
FIRE CALLS	7	5	112
MEDICAL CALLS	8	9	188
FIRE SAFETY INSPECTIONS	1	0	15
PUBLIC EDUCATION	0	0	1
FIRE HYDRANT INSPECTIONS	0	0	0
TRAINING HOURS	257	441	2496
MEETINGS	8	7	39
EMS RESPONSE TIME AVG.	10.11	10.08	10.01

COMMENTS:

Membership Recruitment Program.





REPORT

TO: Town Council

FROM: Preston Yates

DATE: April 9, 2024

SUBJECT: Planning and Inspection Monthly Report 2024-03

FOR THE PURPOSE OF:

Report of monthly activities for the Planning and Inspection Department.

SIGNATURES:

Town Manager

Town Clerk

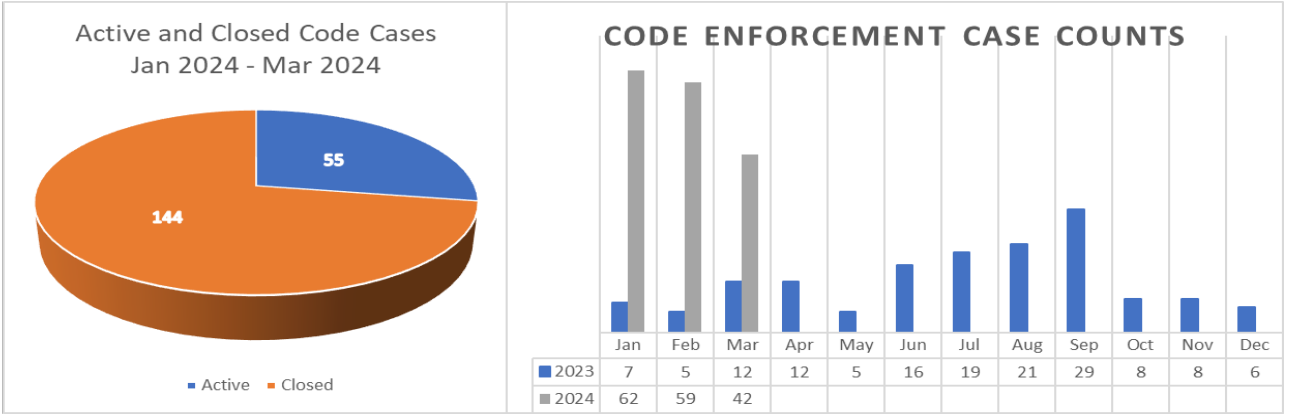
TOWN OF BEECH MOUNTAIN
PLANNING AND INSPECTIONS MONTHLY REPORT
 March-2024

Summary and Highlights

- Building:**
 Permit issuance for first quarter of 2024 has fluctuated but still well above average
 Inspections remain well above average and are consistent with 2023
- Planning Board:**
 No meeting for the Planning Board in March
- Board of Adjustment:**
 Board of Adjustment met on April 2, to hear a variance request
- GIS/Mapping:**
 Database maintenance and consolidation underway to improve data management
 Q1 address numbers are being compiled and sent for NG-911 data incorporation
- Census and Demographics:**
 Census Boundary and Annexation Survey (BAS) underway
 Census Building Permits Survey (BPS) completed
- Training:**
 No new trainings for staff in March
- Other:**

CODE ENFORCEMENT

Monthly and Quarterly Case Counts



Code Enforcement:
 Spike in Q1 case load due to annual effort to obtain STR Rental Affidavit compliance
 138 STR Rental affidavit Notices of Violation have been issued since January 1

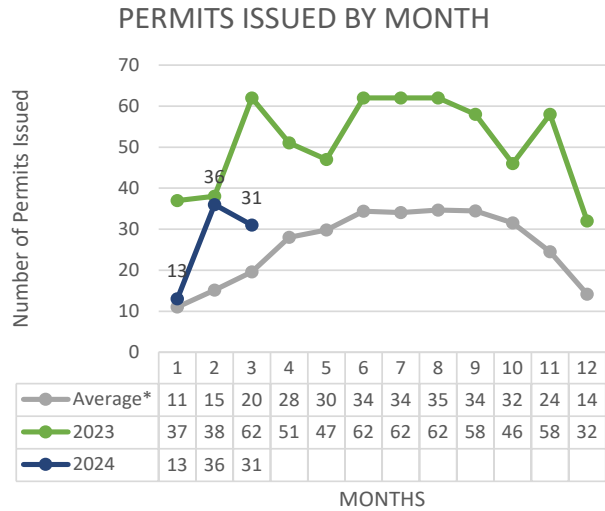
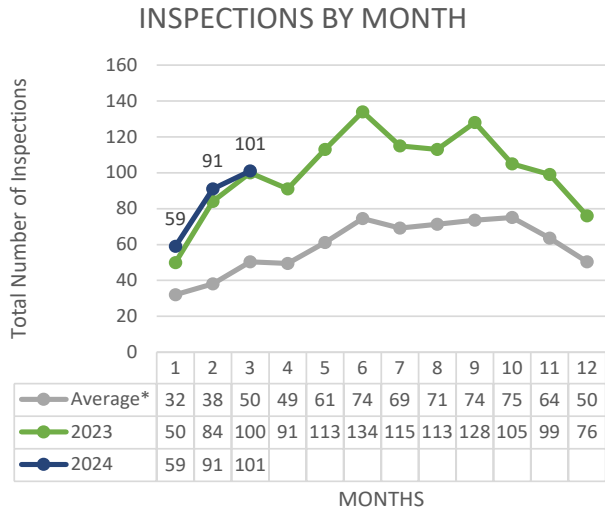
TOWN OF BEECH MOUNTAIN
Monthly Report
Planning and Inspections Department
March-2024

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	40	23	31	322	318	443
Electrical	23	20	23	184	160	245
Plumbing	11	17	11	118	104	151
Htg/Air & Misc.	27	31	35	263	229	369

2. Permits Issued

No. Issued	31	36	62	398	514	615
Value	\$ 1,658,936	\$ 1,266,352	\$ 4,248,299	\$ 12,447,927	\$ 17,869,058	\$ 20,468,168
Permit Fees	\$ 54,471.20	\$ 53,088.00	\$ 65,141.83	\$ 365,325.20	\$ 526,303.56	\$ 543,056.85



*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
2	New Single Family		\$ 17,374.00	\$ 425,000	21	25
	New Multi-Family				0	0
	New Commercial				0	0
29	Other	Various	\$ 37,097.20	\$ 1,233,936		
31			\$ 54,471.20	\$ 1,658,936		



REPORT

TO: Mayor and Town Council

FROM: Armando Garcia

DATE: April 9, 2024

SUBJECT: TDA Report April 2024

FOR THE PURPOSE OF:

Report provides an overview of marketing, publicity and results.

SIGNATURES:

Town Manager

Town Clerk

**Beech Mountain TDA Report
To Town Council
April 2024**

In March, as winter season came to an end, the TDA no longer limited or suspended advertising efforts and returned to typical spending levels. The messaging shifted to promote spring visitation with a focus on hiking and fishing; efforts included social media, digital ads and a blog encouraging a relaxing getaway during the less busy off-season. Print ads promoting spring on Beech were designed for local Visitor Guides and magazines to be published in April. On March 6th, the TDA held a second planning and budget retreat, where a \$196,200 grant was awarded to the Town for a heating and AC system upgrade for the Buckeye Recreation Center. At end of March, the TDA met with Town Council and leadership to determine other initiatives in which the TDA can continue to support the Town.

Examples of recent media coverage received:

Cardinal & Pine – Steer Clear of Wild Spring Breakers by Visiting These NC Gems

<https://cardinalpine.com/2024/03/01/steer-clear-of-wild-spring-breakers-by-visiting-these-nc-gems/>

High Country Press – Lineup Announced for 2024 Beech Mountain Summer Concert Series

<https://www.hcpres.com/beece-mountain/lineup-announced-for-2024-beech-mountain-summer-concert-series-with-five-dates.html>

ISSUU (republishing of Summer Times 2023 article) - High Country Towns

https://issuu.com/mtimes/docs/summer_times_2023_web/19

WXII12 – NC’s Famed ‘Wizard of Oz’ Theme Park Announces New Reopening Dates for 2024

<https://www.wxii12.com/article/wizard-of-oz-theme-park-north-carolina-beech-mountain-land-of-oz/60296055>

Avery Journal – Council Announces 1.6M Funding Reimbursements, Praises Partnerships

https://www.averyjournal.com/news/government/council-announces-1-6m-funding-reimbursement-praises-partnerships/article_a5456568-e3e1-11ee-8142-4312a869722b.html

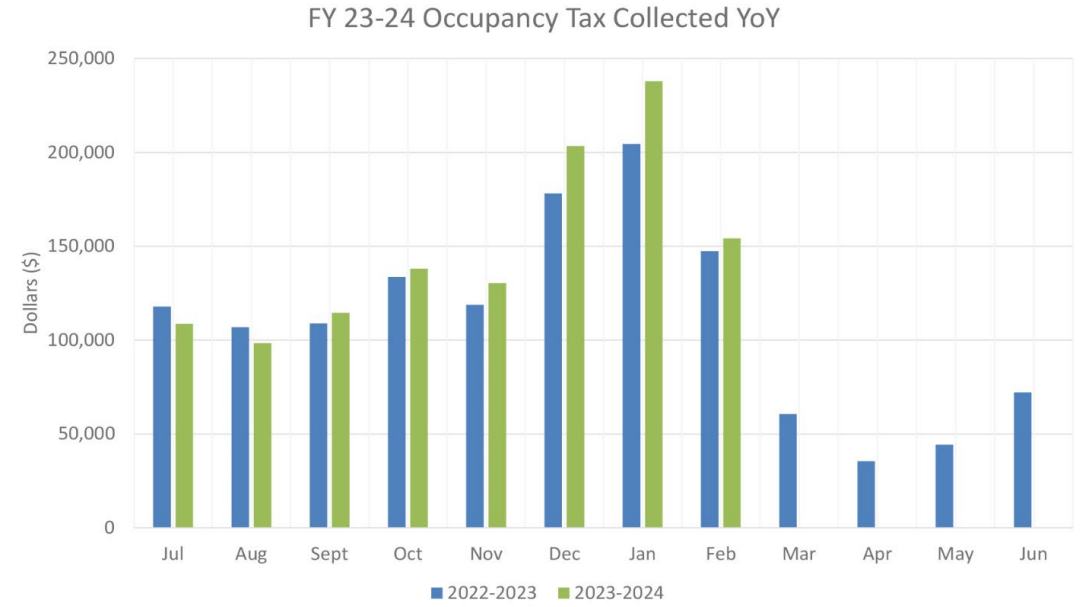
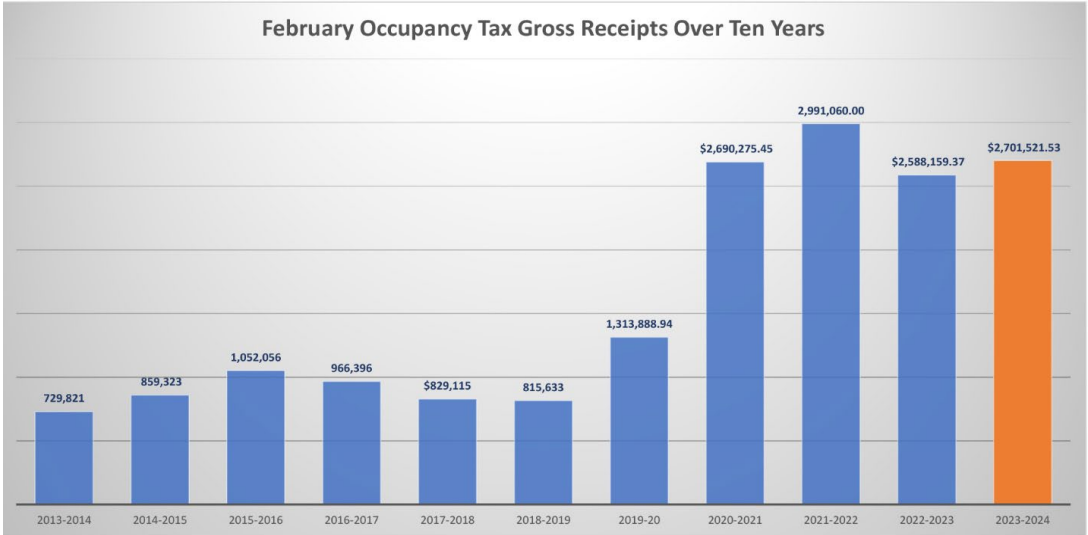
Pickleballify.com – Buckeye Recreation Center Listing

<https://www.pickleballify.com/courts/north-carolina/beece-mountain/buckeye-recreation-center>

Results: There were 322 visitors in the Visitor Center during the month of March 2024, which was slightly higher than the 320 visitors received in March 2023. Occupancy tax of \$154,262 was collected in the month of March (for February overnight stays). This was 4.45% more than the \$147,403 collected in March of 2023. 2508 room nights were reported to the tax office for February overnight stays.

Revenues for Lodging on Beech Mountain for February 2024

\$2,701,521





REPORT

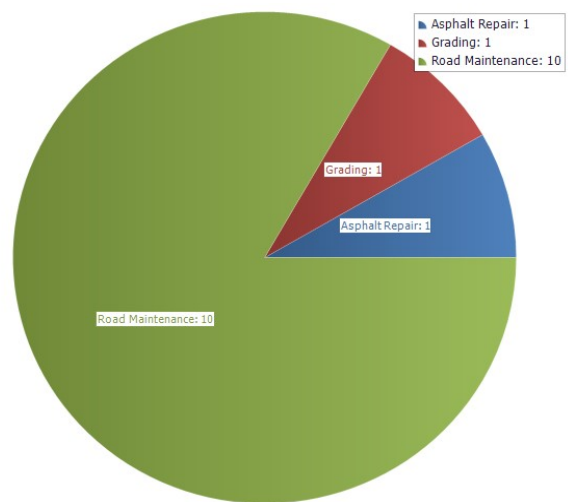
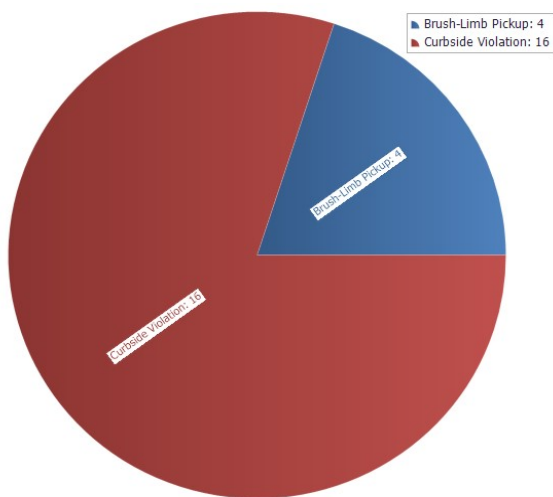
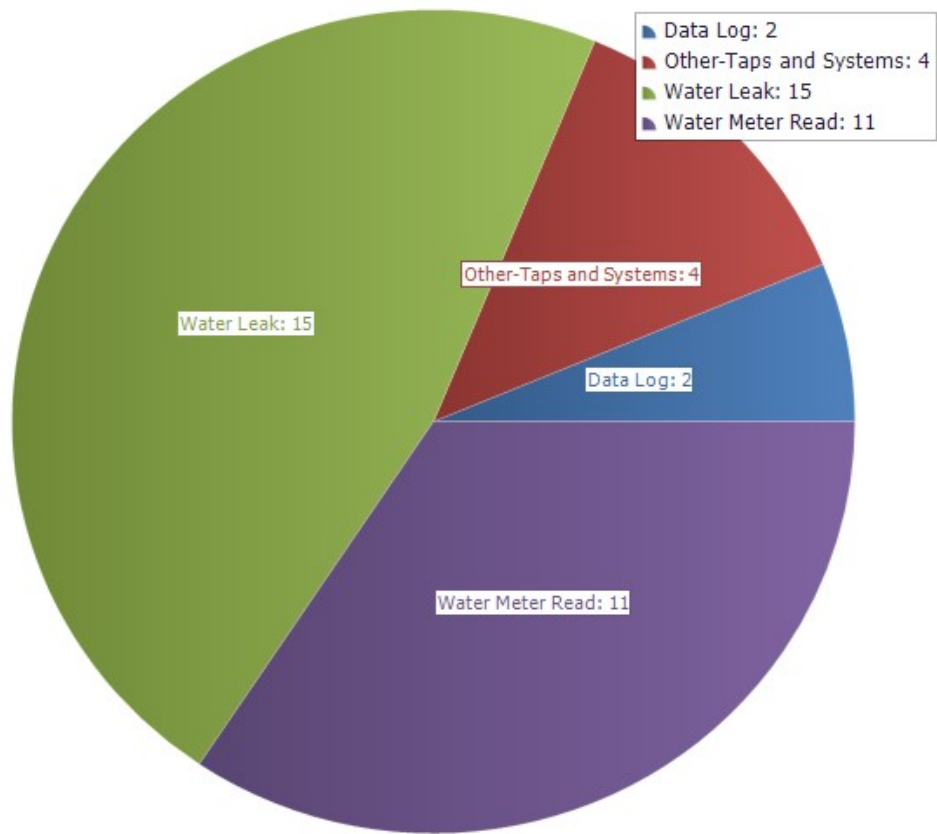
TO: Town Council
FROM: Daniel Davis
DATE: April 9, 2024
SUBJECT: DOI Report March

FOR THE PURPOSE OF:
Monthly Infrastructure Reports for Public Works and Utilities.

SIGNATURES:

Town Manager

Town Clerk



Monthly Water and Wastewater Treatment Flow Report

Water Treatment

	Current Data March-24	Comparison to Previous year March-23
Source Water Withdrawn:	13.976 MG Total	13.311 MG Total
	0.451 MGD AVG	0.455 MGD AVG
	0.246 MGD MIN	0.355 MGD MIN
	0.618 MGD MAX	0.566 MGD MAX
Finished Water Produced:	13.57 MG Total	13.364 MG Total
	0.438 MGD AVG	0.44 MGD AVG
	0.619 MGD Max	0.547 MGD Max
	0.232 MGD Min	0.304 MGD Min

Note: Treatment in full compliance

Wastewater Treatment

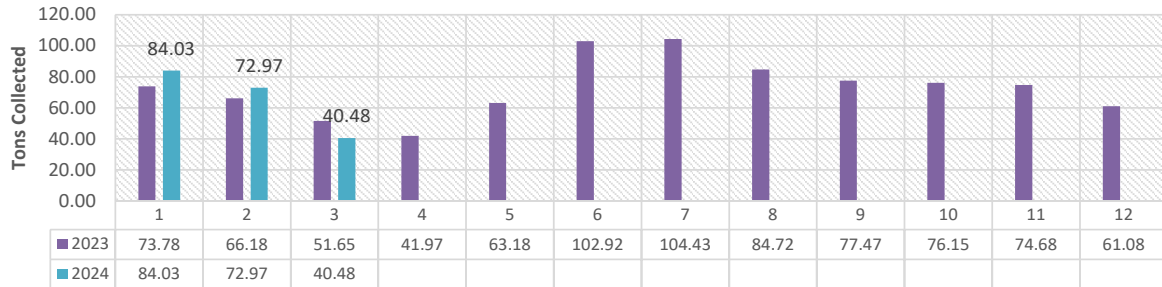
	Current Data March-24	Comparison to Previous year March-23
Pond Creek WWTP Effluent Flow	9.483 MG Total	7.756 MG Total
	0.327 MGD AVG	0.277 MGD AVG
	0.170 MGD MIN	0.590 MGD MIN
	0.620 MGD MAX	0.015 MGD MAX
	0.400 Permitted Daily Max	0.400 Permitted Daily Max
Grassy Gap WWTP Effluent Flow	1.914 MG Total	1.820 MG Total
	0.066 MGD AVG	0.065 MGD AVG
	0.029 MGD MIN	0.024 MGD MIN
	0.168 MGD MAX	0.176 MGD MAX
	0.080 Permitted Daily Max	0.080 Permitted Daily Max
Buckeye Water Treatment Waste Process	0.595 MG Total	0.753 MG Total
	0.019 MGD AVG	0.022 MGD AVG
	0.006 MGD MIN	0.013 MGD MIN
	0.047 MGD MAX	0.062 MGD MAX
	Permitted Daily Max	Permitted Daily Max

Note: Buckeye out of compliance with NTU.

Sanitation Department
Monthly Report

2023	SOLID WASTE	CONSTRUCTION MATERIAL	RECYCLING					--ROAD MAINTENANCE--					
			RECYCLED METAL	Mixed Paper and Plastic	GLASS	ALUMINUM	CARDBOARD	ROADS GRADED	STABILIZING STONE	POT HOLES REPAIRED	WASH OUTS	DITCHES PULLED	ROADWAYS MOWED
JAN	73.78	Res. Const. Day	1.36	0.85	1.16	0.13	0.00						
FEB	66.18	Res. Const. Day	1.36	0.76	1.06	0.13	4.05						
MAR	51.65	Res. Const. Day	0.00	1.83	1.34	0.15	0.00	13		3	7		
APR	41.97	Res. Const. Day	7.23	0.92	0.96	0.18	0.00	7		5	5	12	
MAY	63.18	Res. Const. Day	11.50	1.27	1.02	0.22	0.00	25	25	20	15	25	8
JUN	102.92	Res. Const. Day	2.25	1.71	2.31	0.40	4.79	25	25	15	12	25	8
JUL	104.43	Res. Const. Day	2.00	1.68	3.43	0.60	4.03	16	2	16	11	5	8
AUG	84.72	Res. Const. Day	5.05	2.16	3.36	0.41	4.04	16	8	8	9	5	8
SEPT	77.47	Res. Const. Day	3.26	1.50	3.37	0.29	3.92	6	9	5	0	0	8
OCT	76.15	Res. Const. Day	4.78	3.04	0.09	0.27	3.75	12	0	2	6	0	0
NOV	74.68	Res. Const. Day	0.00	0.79	1.03	0.46	0.00	3	2	2	0	0	0
DEC	61.08	Res. Const. Day	2.67	0.40			3.65						
YTD TOTALS	878.21	0.00	41.46	16.91	19.13	3.24	28.23	123.00	71	76	65	72	40
2024	SOLID WASTE	CONSTRUCTION MATERIAL	RECYCLING					--ROAD MAINTENANCE--					
			RECYCLED METAL	Mixed Paper and Plastic	GLASS	ALUMINUM	CARDBOARD	ROADS GRADED	STABILIZING STONE	POT HOLES REPAIRED	WASH OUTS	DITCHES PULLED	ROADWAYS MOWED
JAN	84.03	Res. Const. Day		0.29	1.32	0.25	3.68		4.00	12.00			
FEB	72.97		2.50	0.22	1.03	0.35	3.66		2				
MAR	40.48		2.75	0.89	0.98	0.15	0.00	27	14			6	
APR													
MAY													
JUN													
JUL													
AUG													
SEPT													
OCT													
NOV													
DEC													
YTD TOTALS													

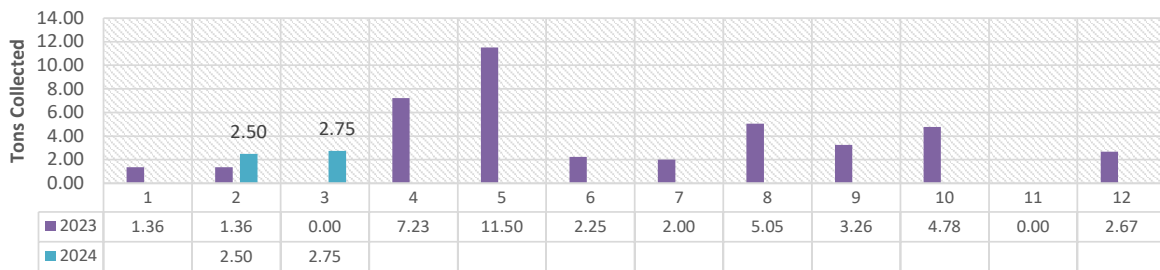
Solid Waste



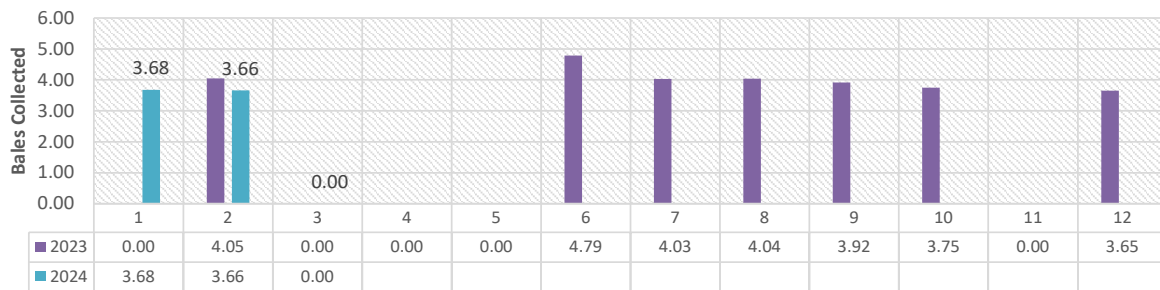
Recycled Paper and Plastic



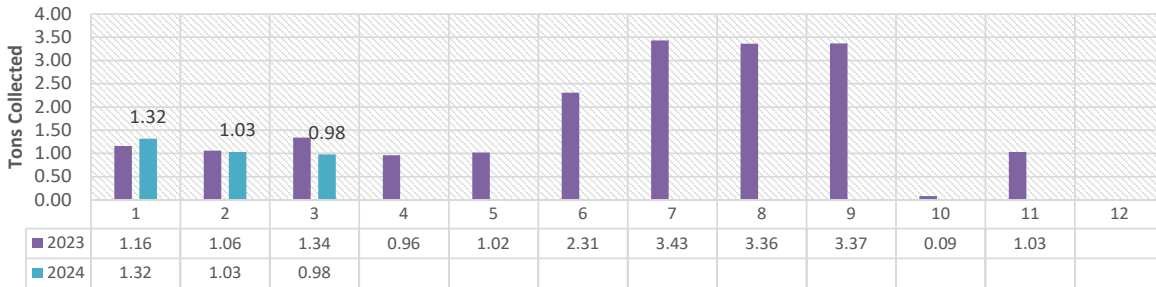
Recycled Metal



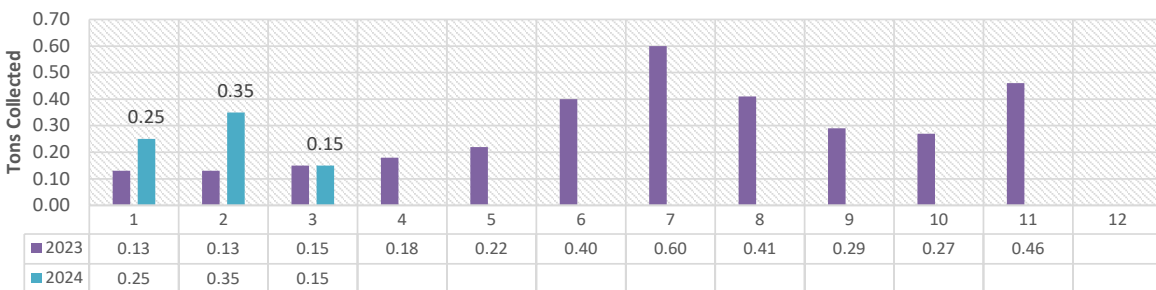
Recycled Cardboard



Recycled Glass



Recycled Aluminum





REPORT

TO: Town Council and Town Manager
FROM: Sean Royall
DATE: April 9, 2024
SUBJECT: March 2024 Recreation Report

FOR THE PURPOSE OF:

For review by town manager and council.

ATTACHED FOR YOUR CONSIDERATION:

March 2024 Recreation Report

SIGNATURES:

Town Manager

Town Clerk



March 2024 Recreation Report

Facility Report

Finance Report

Total Monthly Revenue	\$7,871.00
Parking Lot Monthly Revenue	\$499.82
Total Recreation Revenue	\$8,373.82

Detailed Revenue Totals

Program Registrations \$1,740.00

Memberships \$4,235.00

Facility Reservations \$620.00

POS \$1,576.00

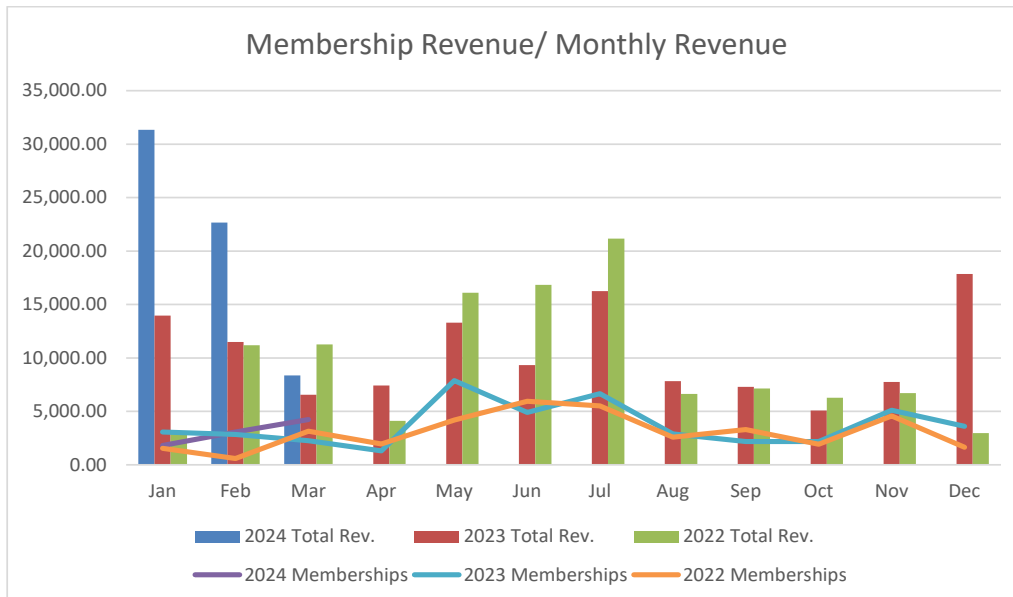
Check-In Report

Member Visits	545
Non-Member Visits	139

Membership Report

Total Memberships \$4,235.00

Family Annual \$2,750.00	Individual Annual \$1,075.00	Week Passes \$410.00
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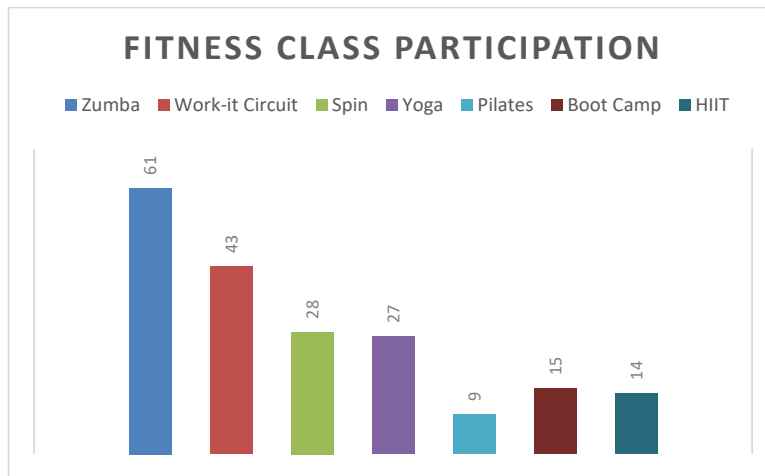


Fitness Report

Participants:

Number of classes offered in the month/ Participants.

Zumba	9	61
Work-it Circuit	9	43
Spin	8	28
Yoga	8	27
Pilates	4	9
Boot Camp	4	15
HIIT	4	14
Personal Training		40



Programs:

- St. Patty's Pretzel Night – 16 (Sold Out)
- Family Easter Egg Hunt - 250

Respectfully Submitted,

- We closed sled hill a weekend earlier than usual due to weather

Sean Royall
 Parks and Recreation Director
 Town of Beech Mountain