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Regular Town Council
Tuesday, February 14, 2023
Council Chambers 4:00 PM

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MINUTES

Regular Town Council Meeting

4:00 PM - Tuesday, January 10, 2023
Council Chambers

The Regular Town Council of the Town of Beech Mountain was called to order on Tuesday, January 10, 2023, at 4:00 PM, in the Council Chambers, with the following members present:

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

COUNCIL EXCUSED:

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

1. CALL TO ORDER

1.1. Mayor Kaufman requested a motion to call the meeting to order.

Motion

Weidner Abernethy made a motion to call the meeting to order and Jimmie Accardi seconded the motion. CARRIED. unanimously.

2. ADOPTION OF AGENDA

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

Motion

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

3. INVOCATION- DEWEY CYCLONE BRETT

4. PLEDGE OF ALLEGIANCE

5. PUBLIC COMMENT

- 5.1. Mr. Nick Wilson of 513 Charter Hills Road inquired about the flag. He said he attends functions on Beech Mountain and that Council members should also attend functions. He added that council should meet with the departments and staff. Mr. Wilson asked for an update regarding budget funding and tax increases. He is in favor of reducing taxes. He suggested that utility billing could rebate \$50.00 on the water bills to give families a break.

Ms. Kari McMichael of 710 Pine Ridge Road commented on the volume of traffic on the parkway due to the ski resort. The parking situation impedes the emergency services and Police Department. The traffic is backed up to Tamarack Road, said Ms. McMichael. Emergency services cannot pass on the parkway, and she said the town should evaluate the resort parking issues to allow traffic to flow through the town. The traffic should be managed with the resort.

Ms. McMichael inquired about the budget retreat meetings, stating residents want information regarding the budget, and she thanked the council members for their hard work.

6. CONSENT AGENDA

- 6.1. Adoption of Minutes
6.2. Tax Refunds

Mayor Kaufman requested a motion to adopt the consent agenda.

Motion

Jimmie Accardi made a motion to adopt the consent agenda items 6.1 and 6.2 and Weidner Abernethy seconded the motion. CARRIED. unanimously.

7. OLD BUSINESS

- 7.1. Board and Committee vacant term nominations

Mayor Kaufman requested nominations and to appoint members to the various vacancies on the Boards and Committees: Planning Board, Tourism Development Authority, Parks and Recreation Committee, Tree Board, and Board of Adjustment.

Planning Board

Councilmember Abernethy nominated Mr. Dean Roberts to the Planning Board to fill the current vacant term ending December of 2023. Mayor Kaufman called the vote. Mr. Dean Roberts was appointed to serve on the Planning Board until December of 2023. CARRIED. 4-0 unanimously.

Councilmember Abernethy nominated Ms. Lesley Sinkler Johnson to be re-appointed to the Planning Board to a new three-year term ending December of 2026. Mayor Kaufman called the vote. Ms. Lesley Sinkler Johnson was

appointed to serve on the Planning Board until December of 2026. CARRIED. 4-0 unanimously.

Mayor Kaufman requested nominations to the TDA (Tourism Development Authority).

Councilmember Melang nominated Ms. Kendal Cox to serve a three-year term on the TDA board ending December of 2026, and Mayor Kaufman called the vote. Ms. Kendall Cox was appointed to serve on the TDA until December of 2026. CARRIED. 4-0 unanimously.

Councilmember Melang nominated Ms. Jana Greer to serve a three-year term on the TDA ending December of 2026, and Mayor Kaufman called the vote. Ms. Jana Greer was appointed to serve on the TDA until December of 2026. CARRIED. 4-0 unanimously.

Councilmember Melang nominated Mr. Ben Swadley to serve on the TDA to a three-year term ending December of 2026, and Mayor Kaufman called the vote. Ms. Ben Swadley was appointed to serve on the TDA until December of 2026. CARRIED. 4-0 unanimously.

Mayor Kaufman requested Council appoint the Chair and Vice Chair of the TDA board and Councilmember Melang appointed Ms. Jana Greer to serve as Vice Chair and she appointed Ben Swadley to serve as the Chairman of the TDA board. Mayor Kaufman called the vote. CARRIED. 4-0 unanimously.

Mayor Kaufman requested nominations to the Parks and Recreation Committee. Vice Mayor Accardi nominated Rory Ellington to the Recreation Committee to serve a three-year term ending December 2026 and Mayor Kaufman called the vote. CARRIED. 4-0 unanimously.

Vice Mayor Accardi nominated Sheri Roberts to the Recreation Committee to serve a three-year term ending December 2026 and Mayor Kaufman called the vote. CARRIED. 4-0 unanimously.

Vice Mayor Accardi nominated Michael Harmon to the Recreation Committee to serve a three-year term ending December 2026 and Mayor Kaufman called the vote. CARRIED. 4-0 unanimously.

Tree Board

Mayor Kaufman re-appointed Tony Hunter to the Tree Board to serve a three-year term ending December 2026 and Mayor Kaufman called the vote. CARRIED. 4-0 unanimously.

Mayor Kaufman re-appointed Lear Powell to the Tree Board to serve a three-year term ending December 2026 and Mayor Kaufman called the vote. CARRIED. 4-0 unanimously.

Board of Adjustment

Mayor Kaufman re-appointed Judy Elliott to the Board of Adjustment to serve a three-year term ending December 2026 and Mayor Kaufman called the vote. CARRIED. 4-0 unanimously.

8. NEW BUSINESS

8.1. Planning and Inspection Fee Schedule Amendment

In response to Councilmember Abernethy's question regarding the Fee Schedule amendment request, Mr. Pudney said the reason for the adjustments to the fee schedule is because we are deleting the non-residential driveway permits and replacing that with the culvert permit. There are existing driveway alterations and new driveway permit requests, and we need to address those with culverts and with culvert repair and replacement permits.

Mr. Pudney clarified that previously we were using the driveway permit fee, it is more appropriate for it to be called the culvert permit. This will eliminate the commercial driveway current fee, as the inspection costs need to be in line with the actual costs, so that fee will increase as per the inspection and approval process for permitting.

Motion

Jimmie Accardi made a motion to amend and adopt the inspection fees for driveways and driveway culvert permits as presented on the Fee Schedule Amendment and Weidner Abernethy seconded the motion. CARRIED. unanimously.

9. TOWN MANAGER AND STAFF REPORTS

9.1. Town Manager's Report

Mr. Pudney presented the manager's report and town project highlights:

- Lake Coffey Water Reservoir
- Water Wells sites and funding costs
- Skiloft Road Area Infrastructure Funding and Timeline
- Town Hall/ Visitor Center Expansion Project
- Wayfinding Signs
- Christmas Parade
- Visitor Center Staff Roles and Assignments
- Financial Report
- Solid Waste Report
- Parks and Recreation programs and revenues
- 2023 Town Council Election terms and fulfilling the vacancy term
- Town Council Fiscal Year Annual Budget Retreat January 25, 2023

Mr. Pudney reviewed the Lake Coffey/ Lake Santis project noting that the State DEQ review of the design criteria will be permittable, as well the plan has met the engineer's criteria for the model. There was a meeting with Mr. Ryan Costin, of the Ski Resort and the attorneys are working over the baseline water

supply, and the 99-year lease. That is moving forward for the engineers to work out with regards to water access.

The town staff are meeting with the consulting firm Haggerty Consultants regarding the 14-million-dollar grant from State and FEMA to submit infrastructure grants and he explained how the grant match would be a 90/10 match.

Mr. Pudney pointed out the financial report revenue line item at 38.66%, so revenues are exceeding expenditures. In response to Mayor Kaufman's question regarding recycled glass and materials, Mr. Pudney said there was a decrease in recyclables perhaps due to procedures changes to co-mingled materials.

He also pointed out the line item for the paid parking lot under the Parks and Recreation revenue as the Parks employees manage the parking lot with running the sled hill, one can find the line item in that category.

In response to Councilmember Abernethy's question regarding promotion of the town, Mr. Pudney said the area realtors receive an informational packet for new homeowners. The welcome packet features our Recreation department programs and events as well as the Beech Club and Resort amenities. Town Staff works on the welcome wagon information and promotional materials.

Mr. Pudney explained the process for the upcoming elections. We work with Avery and Watauga Board of Elections for the council elections. There will be the terms for the regular terms and a second contest vote to fill the remaining open and vacant term due to the resignation of the councilmember. As one registers their candidacy for the election, you would select which term you are running for, the Board of Elections will request the qualifications to run for the positions as per the State guidelines. Candidates must file with the county in which they reside.

The Budget retreat will be facilitated by Mr. Chris May, who has an extensive local and State government background. The January 25th work session will be open to the public and broadcast on the YouTube channel. Town Council member goals, priorities, and projects will be discussed.

- 9.2. Finance Report November 2022
- 9.3. Fire Department Monthly Report
- 9.4. Police Department Monthly Report
- 9.5. DOI Monthly Report
- 9.6. Recreation Report December 2022
- 9.7. Planning and Inspection Report 2022-12
- 9.8. TDA Report January 2023

10. TOWN COUNCIL COMMENTS

10.1. In response to Councilmember Melang's questions, Mr. Pudney said the Beech Mountain Parkway flashboard sign will post when the Ski Resort is sold out. There is a sign at the sled hill stating that the sled hill is 'ride at your own risk'. The holiday hours and sanitation schedule hours are posted on-line and the changes for the holiday schedule is also posted at the Convenience Center on-site.

Councilmember Abernethy said he was in favor of the design standard resolution as building design should retain local control. He pointed out that there is a residential metal building. He did not think this home is aesthetically appealing for a residential structure and the Council should revisit this.

Mr. Pudney reviewed the revenue summary, the November report, and revenue growth last year versus this year. There was a discussion regarding Holiday Villas commercial bins and trash outside of them full, condos and fines when overflowing, code enforcement, and garbage and the ordinance enforcement. In response to Mayor Kaufman's observation that Republic Services did not come up the mountain due to the weather, Mr. Pudney said that the Public Works Department removed the trash, and it was emptied where there were problems.

There was discussion regarding the upcoming elections, the open vacant seat process, running for office, and the county board of election application procedure. Mayor Kaufman encouraged those to reapply as the town searches for fresh ideas and new opinions.

11. ADJOURNMENT

11.1. There being no further business, Mayor Kaufman requested a motion to adjourn at 4:55 p.m.

Motion

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

Town Clerk

Mayor, Town of Beech Mountain



COUNCIL ACTION ITEM

TO: Town Council
FROM: Steve Smith
DATE: February 14, 2023
SUBJECT: 2023 Financial Audit and Financial Statement Preparation

FOR THE PURPOSE OF:

Purpose is to approve the contract for services from C.Randolph CPA, PLLC to audit and prepare the financial statements for the fiscal year 2023.

STAFF RECOMMENDATION:

Approve

SIGNATURES:

Town Manager

Town Clerk

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

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

and	Auditor Name C. Randolph CPA, PLLC
	Auditor Address 560 Beaver Creek School Rd., West Jefferson, NC 28694

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/23	Date Audit Will Be Submitted to LGC 10/31/23
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Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). 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 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.

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, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 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). #26

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:
Steven Smith	Finance Director	ssmith@townofbeechmountain.com

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 FEES

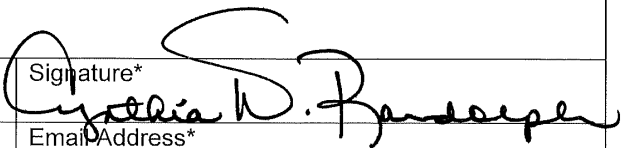
Primary Government Unit	Town of Beech Mountain
Audit Fee	\$ 10,165.00
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$ 5,000.00
All Other Non-Attest Services	\$

DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
C. Randolph CPA, PLLC	
Authorized Firm Representative (typed or printed)*	Signature*
Cynthia D. Randolph	
Date*	Email Address*
01/05/23	cindy@crandolphcpa.com

GOVERNMENTAL UNIT

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

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

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

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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

PRINT

C. Randolph CPA, PLLC
Certified Public Accountant
560 Beaver Creek School Rd.
West Jefferson, North Carolina 28694
Phone: (336) 846-3211
Fax: (336) 846-1142

To the Honorable Mayor and Members of the Town Council

January 5, 2023

We are pleased to confirm our understanding of the services we are to provide Town of Beech Mountain for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Town of Beech Mountain as of and for the year ended June 30, 2023. 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) Schedule of Proportionate Share of Net Pension Liability (Asset) - LGERS
- 3) Schedule of Employer Contributions – LGERS
- 4) Schedule of Changes in Total Pension Liability – LEOSSA
- 5) Schedule of Total Pension Liability as a Percentage of Covered Payroll - LEOSSA

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) Individual Fund Statements and Schedules

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements,

or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Schedule of Ad Valorem Taxes Receivable
- 2) Analysis of Current Tax Levy – Town Wide Levy

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

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Town of Beech Mountain 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 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. 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.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails

transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information

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 customers, 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 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 internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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*. 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. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

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

Other Services

We will also assist in preparing the financial statements and related notes of Town of Beech Mountain in conformity with accounting principles generally accepted in the United States of America 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 statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements 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 and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (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 OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary

information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the 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.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

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 other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will locate any documents selected by us for testing.

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

The audit documentation for this engagement is the property of C. Randolph CPA, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Local Government Commission or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of C. Randolph CPA, PLLC 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 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.

Cynthia D. Randolph is the engagement partner and is responsible for supervising the engagement and signing the reports. We expect to begin our audit whenever the Town personnel is ready and to issue our reports no later than October 31, 2023.

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

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$15,165. 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. You will be obligated to compensate

us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

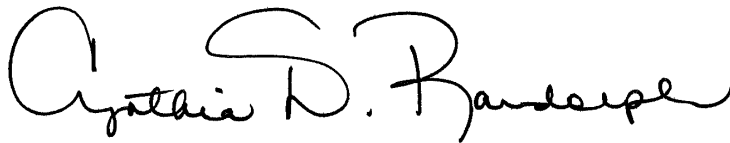
We will issue a written report upon completion of our audit of Town of Beech Mountain's financial statements. Our report will be addressed to the Honorable Mayor and Members of the Town Council of Town of Beech Mountain. Circumstances may arise in which our report may differ from its expected form and 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.

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

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2021 peer review report accompanies this letter.

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,

A handwritten signature in black ink that reads "Cynthia D. Randolph". The signature is written in a cursive style with a large initial "C" and "R".

Cynthia D. Randolph

CPA



Koonce, Wooten & Haywood, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm’s System of Quality Control

To the Owner of C. Randolph CPA, PLLC and the Peer Review Committee, Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of C. Randolph CPA, PLLC (the firm) in effect for the year ended October 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm’s Responsibility

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

Peer Reviewer’s Responsibility

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

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of C. Randolph CPA, PLLC in effect for the year ended October 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. C. Randolph CPA, PLLC has received a peer review rating of pass.

Koonce, Wooten & Haywood, LLP

Koonce, Wooten & Haywood, LLP

December 13, 2021

Raleigh
 4060 Barrett Drive
 Post Office Box 17806
 Raleigh, North Carolina 27619
 919 782 9265
 919 783 8937 FAX

Durham
 3500 Westgate Drive
 Suite 203
 Durham, North Carolina 27707
 919 354 2584
 919 489 8183 FAX

Pittsboro
 579 West Street
 Post Office Box 1399
 Pittsboro, North Carolina 27312
 919 542 6000
 919 542 5764 FAX

Smithfield
 212 East Church Street
 Post Office Box 2348
 Smithfield, North Carolina 27577
 919 934 1121
 919 934 1217 FAX



REPORT

TO: Town Council
FROM: Steve Smith
DATE: February 14, 2023
SUBJECT: Financial Director's December Report

FOR THE PURPOSE OF:

To review the Town's financial standing through December of the current fiscal year.

ATTACHED FOR YOUR CONSIDERATION:

December 2022 Budget Report
December 2022 Financial Report

FINANCIAL IMPLICATIONS:

Balanced Budget Requirements can have surpluses or deficits for yearend actual results.

STAFF RECOMMENDATION:

Review

SIGNATURES:

Town Manager

Town Clerk

TOWN OF BEECH MOUNTAIN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2022

10 -General Fund
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
Tax Revenue	6,832,493	1,915,042.69	5,479,890.09	0.00	1,352,602.91	80.20
Interest Income	18,500	24,810.62	85,985.85	0.00	(67,485.85)	464.79
Miscellaneous Income	561,500	81,012.41	363,253.60	0.00	198,246.40	64.69
State Revenue	2,159,950	281,332.21	884,814.18	0.00	1,275,135.82	40.96
Fees	66,700	4,803.30	68,180.39	0.00	(1,480.39)	102.22
Gains/Losses	50,000	0.00	26,000.00	0.00	24,000.00	52.00
Other	520,000	0.00	0.00	0.00	520,000.00	0.00
Other Sources	600,719	(18,457.37)	93,415.83	0.00	507,303.17	15.55
TOTAL REVENUES	10,809,862	2,288,543.86	7,001,539.94	0.00	3,808,322.06	64.77
<u>EXPENDITURE SUMMARY</u>						
Administration	1,984,310	59,226.07	820,974.17	378.00	1,163,057.83	41.39
Tax Collections	54,797	5,003.00	29,528.76	0.00	25,268.24	53.89
Vistors Center	1,036,411	25,604.44	168,746.36	0.00	867,664.64	16.28
Police	1,550,861	160,963.95	766,840.93	47,366.78	736,850.28	52.49
Fire	967,662	27,663.67	419,904.56	29,142.00	518,615.44	46.41
Special Projects	0	0.00	0.00	0.00	0.00	0.00
Building Inspections	236,488	24,064.87	116,387.86	0.00	120,100.14	49.22
Planning	150,057	13,190.79	70,728.44	0.00	79,328.56	47.13
Vehicle Maintenance	249,525	15,151.35	158,518.90	2,153.23	88,852.87	64.39
Road Maintenance	3,558,644	235,332.58	1,344,353.12	194,383.10	2,020,586.22	43.22
Recreation	1,021,107	84,696.65	578,890.78	15,216.36	427,150.94	58.17
TOTAL EXPENDITURES	10,809,862	650,897.37	4,474,873.88	288,639.47	6,047,475.16	44.06
REVENUE OVER/(UNDER) EXPENDITURES	0	1,637,646.49	2,526,666.06	(288,639.47)	(2,239,153.10)	0.00

1-17-2023 08:23 AM

TOWN OF BEECH MOUNTAIN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2022

PAGE: 1

30 -Water/Sewer
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
Interest Income	1,000	4,060.49	16,796.95	0.00	(15,796.95)	1,679.70
Miscellaneous Income	35,000	11,413.00	11,713.00	0.00	23,287.00	33.47
State Revenue	0	0.00	0.00	0.00	0.00	0.00
Metered Sales & Fees	3,127,425	592,070.71	1,899,378.88	0.00	1,228,046.12	60.73
Gains/Losses	1,500	0.00	0.00	0.00	1,500.00	0.00
Other	250,000	0.00	0.00	0.00	250,000.00	0.00
Other Sources	67,215	0.00	0.00	0.00	67,215.00	0.00
TOTAL REVENUES	3,482,140	607,544.20	1,927,888.83	0.00	1,554,251.17	55.37
<u>EXPENDITURE SUMMARY</u>						
W/S Administration	1,451,009	379,954.89	613,908.62	0.00	837,100.38	42.31
Water	1,022,769	85,420.02	481,551.68	22,533.56	534,309.44	47.76
Sewer	675,173	23,907.90	159,122.34	19,862.72	496,187.94	26.51
Taps & System	333,189	1,537.28	91,255.44	3,003.38	238,949.92	28.28
TOTAL EXPENDITURES	3,482,140	490,820.09	1,345,838.08	45,399.66	2,106,547.68	39.50
REVENUE OVER/(UNDER) EXPENDITURES	0	116,724.11	582,050.75	(45,399.66)	(552,296.51)	0.00

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TOWN OF BEECH MOUNTAIN
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2022

PAGE: 1

35 -Sanitation
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
Interest Income	150	736.11	3,043.68	0.00	(2,893.68)	2,029.12
Miscellaneous Income	27,500	885.00	18,364.00	0.00	9,136.00	66.78
State Revenue	350	0.00	245.27	0.00	104.73	70.08
Fees	766,800	55,571.75	341,905.78	0.00	424,894.22	44.59
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	67,002	0.00	0.00	0.00	67,002.00	0.00
TOTAL REVENUES	861,802	57,192.86	363,558.73	0.00	498,243.27	42.19
<u>EXPENDITURE SUMMARY</u>						
Sanitation	861,802	66,962.65	419,318.22	0.00	442,483.78	48.66
TOTAL EXPENDITURES	861,802	66,962.65	419,318.22	0.00	442,483.78	48.66
REVENUE OVER/(UNDER) EXPENDITURES	0	(9,769.79)	(55,759.49)	0.00	55,759.49	0.00

**Town of Beech Mountain
Monthly Financial Report
Fiscal Year 2023**

<u>General Fund</u>	Budget	Through the reported month												50.00%	% of Budget	
		July	August	September	October	November	December	January	February	March	April	May	June	YTD		
Total Revenue	10,809,862	73,599	87,155	481,255	1,461,072	2,609,914	2,288,544								7,001,539	64.77%
Total Expenditures	10,809,862	943,941	625,519	943,439	642,849	671,003	648,123								4,474,874	41.40%
Total General Fund fund balance as of July 1st	6,871,533	6,871,533	6,001,190	5,462,827	5,000,643	5,818,866	7,757,777								6,871,533	
Revenues Less Expenditures		(870,343)	(538,364)	(462,183)	818,223	1,938,911	1,640,421	-	-	-	-	-	-	-	2,526,665	
Estimated change to Fund Balance		6,001,190	5,462,827	5,000,643	5,818,866	7,757,777	9,398,198	-	-	-	-	-	-	-	9,398,198	
<u>Water/Sewer Enterprise Fund</u>																
Total Revenue	3,482,140	278,052	268,370	407,449	106,489	259,984	607,544								1,927,888	55.37%
Total Expenses	3,482,140	205,524	176,089	137,775	199,876	135,754	490,820								1,345,838	38.65%
Unrestricted Cash Reserves as July 1st	1,722,649	1,722,649	1,795,177	1,887,459	2,157,133	2,063,745	2,187,975								1,722,649	
Revenues Less Expenses		72,528	92,282	269,674	(93,387)	124,230	116,724	-	-	-	-	-	-	-	582,051	
Estimated Change in Cash Reserves		1,795,177	1,887,459	2,157,133	2,063,745	2,187,975	2,304,699	-	-	-	-	-	-	-	2,304,699	
<u>Sanitation Enterprise Fund</u>																
Total Revenue	861,802	67,490	60,042	60,921	58,029	59,884	57,193								363,558	42.19%
Total Expenses	861,802	117,679	61,191	49,253	66,517	57,715	66,963								419,318	48.66%
Unrestricted Cash Reserves as July 1st	654,366	654,366	604,176	603,027	614,695	606,207	608,376								654,366	
Revenues Less Expenses		(50,190)	(1,149)	11,668	(8,488)	2,169	(9,770)	-	-	-	-	-	-	-	(55,759)	
Estimated Change in Cash Reserves		604,176	603,027	614,695	606,207	608,376	598,606	-	-	-	-	-	-	-	598,606	
<u>Book Value - Cash & Investments All FUNDS</u>																
	Fund	July	August	September	October	November	December	January	February	March	April	May	June			
Branch Banking and Trust (Pooled) #1	Pooled	1,029,821	663,218	(78,738)	2,028,096	1,863,769	3,321,753									
North Carolina Capital Management Trust #2	General Fund	5,712,146	5,897,480	6,165,837	4,947,981	7,163,295	7,498,942									
Mountain Community - Certificates of Deposit #4	General Fund	103,500	103,500	103,500	103,500	103,500	103,500									
North Carolina Capital Management Trust #6	Utility Fund	1,210,789	1,212,986	1,215,403	1,218,437	1,221,968	1,226,029									
North Carolina Capital Management Trust #8	Sanitation Fund	219,254	219,770	220,208	20,757	221,525	222,261									
North Carolina Capital Management Trust #9	E911 Fund	73,200	73,333	73,479	73,662	73,876	74,121									
Total Cash & Investments		8,348,710	8,170,286	7,699,688	8,392,433	10,647,933	12,446,606	-	-	-	-	-	-	-		
<u>Transfers for the month</u>																
No transfers in December 2022																



COUNCIL ACTION ITEM

TO: Town Council
FROM: Steve Smith
DATE: February 14, 2023
SUBJECT: Amending of the FY 2023 Budget Ordinance

FOR THE PURPOSE OF:

To amend the FY 2023 Budget Ordinance

ATTACHED FOR YOUR CONSIDERATION:

FY 2023 Budget Ordinance Amendment #2023-03

GENERAL IMPLICATIONS:

Forty five thousand dollars additional grant monies obtained by the BMFD. Amendment provides budget authority to purchase grant approved equipment. Fifteen thousand dollars transferred from Public Works to Vehicle Maintenance Department to improve the Vehicle Diagnostic Software which will improve system capability and provide cost savings over time. Six thousand to adjust for debt service budgeted in Administration but is actually Recreation Department responsibility. Revenue to cover these changes result from Grant funds awarded and investment interest.

SIGNATURES:

Town Manager

Town Clerk

**TOWN OF BEECH MOUNTAIN, NORTH CAROLINA
 FY2023 BUDGET ORDINANCE
 AMENDMENT # 2023-03**

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

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

A. EXPENDITURES

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

a. General Fund:

1. Fire Department Grant Expenditures	\$ 45,000
2. Vehicle Shop Maintenance	15,000
3. Public Works	(15,000)
4. Recreation Department Debt Service	<u>6,076</u>

TOTAL ADJUSTMENT TO EXPENDITURES \$ 51,076

B. REVENUES

2. To provide for the adjustments to revenues:

b. General Fund:

1. Fire Department Grant	\$ 45,000
2. Interest on Investments	<u>6,076</u>

TOTAL ADJUSTMENT TO REVENUE \$ 51,076

C. FY 2022-2023 General Fund Original Budget	\$ 10,683,201
FY 2022-2023 Amendment #1	126,661
FY 2022-2023 Amendment #2	51,076
FY 2022-2023 General Fund Current	\$ <u>10,860,938</u>

D. EXPENDITURES

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

a. Source Water Development Capital Project - Fund 85

1. Source Water Development	-
-----------------------------	---

TOTAL ADJUSTMENT TO EXPENDITURES \$ -

E. REVENUES

2. To provide for the adjustments to revenues:

b. Capital Fee (Fund-85)	\$ (215,027)
a. Transfer from Water Utility	215,027

TOTAL ADJUSTMENT TO REVENUE \$ -

F. FY 2022-2023 SWD Capital Fund Original Budget	\$ 384,576
FY 2022-2023 Amendment #2	-
FY 2022-2023 Amended Budget	\$ 384,576

APPROVED THIS THE 14 Day of February 2023

Tamara Mercer, Clerk

Barry Kaufman, Mayor



COUNCIL ACTION ITEM

TO: Town Council
FROM: Tamara Mercer
DATE: February 14, 2023
SUBJECT: Board meeting calendar schedule TDA change request

FOR THE PURPOSE OF:

Town Council Budget Retreat schedule change from April 19 to April 18, 2023 at 10:00. Tourism Development Authority board members request a meeting date and time change for their regular schedule to the 3rd Tuesday of the month at 9:00 a.m. Please see attached revised Council and Boards Meeting Calendar and 2023 Annual Budget Calendar changes for consideration.

SIGNATURES:

Town Manager

Town Clerk



**2023 Annual Budget
Calendar for
Fiscal Year:2023-2024**

Date	Time	Meeting Information and Budget Schedule
December 13, 2022	4:00 p.m.	Town Council Regular Meeting - Adoption of Budget & Meeting Calendar
December 19, 2022		FY:2023-2024 Budget Calendar & Meeting Calendar placed on town website
January 25, 2023 Wed.	8:30 a.m.	Town Council Planning & Budget Retreat
February 7, 2023		Distribute budget information to Department Heads
TBD		Town Council schedules an added Budget Retreat
February 14, 2023	4:00 p.m.	Town Council Regular Meeting
March 1-10, 2023		Town Manager and Finance Officer meet individually with Department Heads to discuss budget and receive all budget requests (<i>1st meeting</i>)
March 27, 2023		Finalize departmental budget requests with Department Heads (<i>2nd meeting</i>)
Spring 2023		Manager & Tax Administrator submits projected ad valorem tax calculation for fiscal year's budget
April 18, 2023 Tues.	10:00 a.m.	Town Council Meeting – Budget Workshop I - Public Presentation of the Budget
May 1, 2, 3, 4, 2023		Town Manager and Finance Officer meet individually with Department Heads (<i>meetings as needed</i>)



**2023 Annual Budget
Calendar for
Fiscal Year:2023-2024**

Date	Time	Meeting Information and Budget Schedule
May 4, 2023		Proposed FY:2023-2024 Annual Budget placed on town website and made available to the public
May 9, 2023	4:00 p.m.	Town Council Regular Meeting – 1st Reading & Public Hearing on Budget
May 17, 2023 Wed.	2:00 p.m.	Town Council Meeting – Budget Workshop II
June 13, 2023	4:00 p.m.	Town Council Meeting – 2nd Reading on Budget; Town Council Adopts FY: 2023-2024 Budget pursuant §159-8. Annual balanced budget ordinance

*Public Notice:§ 143-318.10 All official meetings of public bodies open to the public.

Town Council meetings are archived and posted via the Archive section in the Town’s website in the Civic Engagement Portal and available to the public at access point [Town of Beech Mountain - Home \(civicweb.net\)](https://townofbeechmountain.civicweb.net).
<https://townofbeechmountain.civicweb.net/Portal> www.townofbeechmountain.com



Town of Beech Mountain
2023 Town Council Regular Meetings and Retreat/Work Sessions & Town Boards' Meeting Schedule
January - June

Board	Day of Month*	Time	January	February	March	April	May	June
*Town Council- Regular Meeting	2nd Tuesday	4:00:00 PM - Public Meeting Closed Session follows if scheduled	1/10/23	2/14/23	3/14/23	4/11/23	5/9/23	6/13/23
*Town Council	Retreat/ Worksession	please note date and times may vary	1/25/23 @ 8:30am			4/18/2023 @ 10:00	5/17/2023 @2:00	
Planning Board	Last Tuesday	9:00 AM	1/31	2/28	3/28	4/25	5/30	6/27
Rec Committee @ Buckeye Rec Center	1st Thursday	8:30 AM	1/5	2/2	3/2	4/6	5/4	6/1
TDA	3rd Tuesday	9:00 AM	*1/19/2023	2/21	3/21	TBD	5/16	6/20
Board of Adjustment	1st Tuesday	4:00 PM	1/3	2/7	3/7	4/4	5/2	6/6
Tree Committee	1st Monday	10:00 AM	1/2	2/6	3/6	4/3	5/1	6/5
Chamber of Commerce	2nd Monday	4:00 PM	1/9	2/13	3/13	4/10	5/8	6/12
Historical Society	3rd Tuesday	1:00 PM					5/16	6/20

July - December

Board	Day of Month*	Time	July	August	September	October	November	December
Town Council-regular	2nd Tuesday	4:00:00 PM - Public Meeting Closed Session follows if scheduled	7/11/23	8/8/23	9/12/23	10/10/23	11/14/23	12/12/23
*Town Council Town Hall meeting		*At Buckeye Rec Center		TBD				
Planning Board	Last Tuesday	9:00 AM	7/25	8/29	9/26	10/31	11/28	*12/19/2023
Rec Committee @ Buckeye Rec	1st Thursday	8:30 AM	7/6	8/3	9/7	10/5	11/2	12/7
TDA	3rd Tuesday	9:00 AM	7/18	8/15	9/19	10/17	11/21	*12/12/2023
Board of Adjustment	1st Tuesday	4:00 PM	*7/18/2023	8/1	9/5	10/3	11/7	12/5



Tree Committee	1st Monday	10:00 AM	7/3	8/7	9/11	10/2	11/7	12/4
Chamber of Commerce	2nd Monday	4:00 PM	7/10	8/14	9/11	10/9	11/13	12/11
Historical Society	3rd Tuesday	1:00 PM	7/18	8/15	9/19	10/17		
* Dates highlighted in yellow indicate a change in the regular meeting date due to a scheduling conflict or due to Holidays								

*State of Emergency pursuant to Governor's Orders §166A-19.24 for any remote meetings

Public Notice: All reasonable steps are provided for Public Access if a remote meeting is scheduled. Town Council meetings are live and accessible from the website via the YouTube Channel, & if remote a Zoom link is provided for the public to attend by viewing, and a Toll-free phone number is provided for the public to attend by listening to the live meeting. Town Council meetings are archived and posted via the Archive section in the Town's website in the Civic Engagement Portal and available at access point:								
https://townofbeechmountain.civicweb.net/Portal/								
www.townofbeechmountain.com								



COUNCIL ACTION ITEM

TO: Mayor & Council
FROM: Rebecca Ward
DATE: February 14, 2023
SUBJECT: Tax Release & Refunds

FOR THE PURPOSE OF:
To approve releases and refunds

SIGNATURES:

Town Manager

Town Clerk

TOWN OF BEECH MOUNTAIN TAX OFFICE

RELEASE REQUEST

PROPERTY OWNER	LAST	FIRST	MIDDLE
	Huntington National Bank		
ADDRESS	1405 Xenium Lane North Plymouth, MN 55441		
LOCATION	personal property	COUNTY	Watauga

I HEREBY REQUEST RELEASE OF TAX UNDER G.S. 105-381 FOR THE FOLLOWING YEAR:

YEAR	ASSESSMENT		TAX AMOUNT			RECEIPT NUMBER
	TOWN	DISTRICT	TOWN	DISTRICT	TOTAL	
2022	102530				697.20	

ACCOUNT NUMBER	4174
PARCEL NUMBER	
AMOUNT OF RELEASE	\$697.20
DATE OF COUNCIL MEETING	02-14-2023

SPECIFIC REASON FOR RELEASE
release value of 102,530 per watauga cty

[Signature]

Tax Administrator

Approved By

Date

REFUND REQUEST

I HEREBY REQUEST REFUND OF TAX UNDER G.S. 105-380 FOR THE FOLLOWING YEARS:

YEAR	TAX	INTEREST PENALTIES COSTS	TOTAL PAID	DATE PAID	TOTAL REFUND
2022	1408.35		2105.55		697.20
MAKE CHECK TOTAL					697.20

SPECIFIC REASON FOR REFUND
refund the release amount since the taxes have been paid

[Signature]

Tax Administrator

Approved By

Date



COUNCIL ACTION ITEM

TO: Mayor and Town Council
FROM: Tamara Mercer
DATE: February 14, 2023
SUBJECT: Parks and Recreation Committee resigned term

FOR THE PURPOSE OF:

To accept the term resignation of Gloria Alge, Parks and Recreation Committee and appoint a member to fill the vacancy to December 2024. Please see application submissions for the Rec. Committee.

SIGNATURES:

Town Manager

Town Clerk



Beech Mountain Council/Board Members 2023

Board Name	Name	Title	Term Expires	Email	P	Phone	Street Address	City, State, Zip
Town Council	Barry Kaufman	Mayor	Dec-23	bkaufman@townofbeechmountain.com	home	828-387-2274	117 Thistle Lane	Beech Mtn, NC 28604
Town Council	Weidner Abernethy	Council Member	Dec-25	wabernethy@townofbeechmountain.com	cell	828-387-2099	120 Slopeside Rd	Beech Mtn, NC 28604
Town Council	James Accardi	Vice Mayor	Dec-23	jaccardi@townofbeechmountain.com	home	828-260-3256	402 Beech Mountain Parkway	Beech Mtn, NC 28604
Town Council	Kelly Melang	Council Member	Dec-23	kmelang@townofbeechmountain.com	cell	336-926-3994	1032 Charter Hills Rd	Beech Mtn, NC 28604
Town Council	Vacant	Council Member	Dec-25		phone			Beech Mtn, NC 28604

Board Name	Name	Title	Term Expires	Email	P	Phone	Street Address	City, State, Zip
Planning Board	Dean Roberts	Board Member	Dec-23	deanroberts325@gmail.com	phone	704-516-3781	203 Lake Road	Beech Mtn, NC 28604
Planning Board	Gabe Joseph	Chair	Dec-24	gabe.gpi@gmail.com	phone	843-345-3282	239 Sawmill Branch Rd	Beech Mtn, NC 28604
Planning Board	George Paddeck	Board Member	Dec-23	ghpadd@yahoo.com	home	916-660-3805	711 Charter Hills Rd	Beech Mtn, NC 28604
Planning Board	Lesley Sinkler Johnson	Vice Chair	Dec-26	lesleysinkler@gmail.com	phone	843-534-3377	155 Pond Creek Rd	Beech Mtn, NC 28604
Planning Board	Greg Welsh	Board Member	Dec-24	rgregorywelsh@gmail.com	phone	828-387-9093	101 Bear Paw Path	Beech Mtn, NC 28604

Board Name	Name	Title	Term Expires	Email	P	Phone	Street Address	City, State, Zip
Board of Adjustment	Judy Elliott	Board Member	Dec-26	idenunzio03@gmail.com	home	954-579-3315	111 Courtside Lane B9	Beech Mtn, NC 28604
Board of Adjustment	Fred France	Board Member	Dec-24	ffrance@ceoexpress.com	home	828-504-8009	108 Lower Grouse Ridge Rd	Beech Mtn, NC 28604
Board of Adjustment	Ron Nichols	Chair	Dec-23	ronaldj1435@hotmail.com	home	828-387-9394	111 Locust Ridge Rd	Beech Mtn, NC 28604
Board of Adjustment	Jennifer Lavrack	Board Member	Dec-24	jennifer@lavrackteam.com	work	919-427-8574	101 Wedling Weg Way # A4	Beech Mtn, NC 28604
Board of Adjustment	Therese Barry	Vice Chair	Dec-24	tbwritewing@hotmail.com	home	828-387-4358	100 Squirrel Lane	Beech Mtn, NC 28604
BOA - 1st Alternate	vacant	1st Alternate	Dec-24		cell			Beech Mtn, NC 28604
BOA - 2nd Alternate	Sarah Welsh	2nd Alternate	Dec-23	swelsh1258@gmail.com	home	828-387-9093	101 Bear Paw Path	Beech Mtn, NC 28604
BOA - 3rd Alternate	vacant	3rd Alternate	Dec-26		home			Beech Mtn, NC 28604



Beech Mountain Council/Board Members 2023

Board Name	Name	Title	Term Expires	Email	P	Phone	Street Address	City, State, Zip
Tourism Development Authority	Sandy Carr	Board Member	Dec-23	slcarrcomm@outlook.com	cell	828-387-9423	505 Pine Ridge Rd	Beech Mtn, NC 28604
Tourism Development Authority	Ben Swadley	Chair	Dec-26	swadley2011@outlook.com	cell	919-819-4066	207 N Pinnacle Ridge Rd	Beech Mtn, NC 28604
Tourism Development Authority	Jana Greer	Vice Chair	Dec-26	janagreer6@gmail.com	cell	828-773-8598	504 Oz Road	Beech Mtn, NC 28604
Tourism Development Authority	Mandy Taylor	Board Member	Dec-23	egird12@yahoo.com	cell	828-504-0204	175 John Jones Rd	Elk Park, NC 28622
Tourism Development Authority	Kendall Cox	Board Member	Dec-26	kendallcox1218@gmail.com	cell	843-345-8985	6415 Rhododendron Run	Newland, NC 28657

Board Name	Name	Title	Term Expires	Email	P	Phone	Street Address	City, State, Zip
Tree Board	Tony Hunter	Board Member	Dec-26	trees@htsinc.biz	office	828-733-3320	1731 Beech Mountain Rd	Elk Park, NC 28622
Tree Board	Greg Jackson	Board Member	Dec-23	gregwjackson@yahoo.com	cell	713-540-4398	319 Pinnacle Ridge Rd	Beech Mtn, NC 28604
Tree Board	Vacant	Board Member	Dec-26					Beech Mtn, NC 28604
Tree Board	Jane Miller	Board Member	Dec-23	janemiller242@gmail.com	cell	864-621-5405	242 Greenbriar Rd	Beech Mtn, NC 28604
Tree Board	Lear Powell	Board Member	Dec-26	learpowell@yahoo.com	cell	828-898-7457	1550 Beech Mountain Road	Elk Park, NC 28622

Board Name	Name	Title	Term Expires	Email	P	Phone	Street Address	City, State, Zip
Recreation Committee	Fred Pfohl	Chairperson	Dec-24	fred@fredsgeneral.com	office	828-387-4838	501 Beech Mountain Pkwy	Beech Mtn, NC 28604
Recreation Committee	Barbara Piquet	Board Member	Dec-24	bpiquet@yahoo.com	phone	828-387-2484	121 Hollow Tree Lane	Beech Mtn, NC 28604
Recreation Committee	vacant	Board Member	Dec-24		phone			Beech Mtn, NC 28604
Recreation Committee	Sheri Roberts	Board Member	Dec-26	sroberts25@gmail.com	phone	704-607-6826	203 Lake Road	Beech Mtn, NC 28604
Recreation Committee	Rory Ellington	Board Member	Dec-26	rellington@outlook.com	office	828-387-0377	P.O. Box 565	Beech Mtn, NC 28604
Recreation Committee	Michael Harmon	Board Member	Dec-26	msharmon62@me.com	phone	843-986-8706	120 Red Oak Rd	Beech Mtn, NC 28604
Recreation Committee	Carol Beckmann	Board Member	Dec-24	cbeme@gmail.com	home	828-260-5296	114 Teaberry Trail	Beech Mtn, NC 28604

Town of Beech Mountain Board Application Form

If you are at least 18 years old and willing to volunteer your time and expertise to your community, complete this fillable pdf application. Questions can be answered by Tamara Mercer, Town Clerk, at 828.387.4236. Once completed, sign the form and submit to the Town using one of the following methods.

Mail: Town of Beech Mountain
Attention: Tamara Mercer
403 Beech Mountain Parkway
Beech Mountain, NC 28604

Email: clerk@townofbeechmountain.com

Fax: 828.387.4862
Attention: Tamara Mercer

Complete the form below:

Name:	Loretta "Willie" Wagner		
Home Address:	206 North Pinnacle Ridge Road		
City:	Beech Mountain	Zip:	28604
Telephone:	8283872329	Alternate Number:	7049064825
Email:	lw1820@outlook.com		
Are you a resident of the Town of Beech Mountain? <i>(respond yes or no, some boards have residency requirements)</i>			Yes

The following is a list of Town boards to serve on that are through Council appointment:

- | | |
|---|---|
| <input type="checkbox"/> Board of Adjustment
<input checked="" type="checkbox"/> Parks and Recreation
<input type="checkbox"/> Tree Board | <input type="checkbox"/> Planning Board
<input type="checkbox"/> Tourism Development Authority
<input type="checkbox"/> Other |
|---|---|

List in order of preference the Boards on which you would be willing to serve:

1.	Park and Recreation
2.	
3.	

List any work, volunteer, and/or other experience you would like to have considered in the review of your application (attach an additional sheet if necessary).

I have served on the Park and Recreation board for 5 years. Since I hike, cycle, ski and walk/run I feel I have a vested interest in making Beech Mountain a great 4 seasons recreational town. I have enjoyed volunteering for various events on the mountain and being an advocate for the town. My previous work as a Project Manager has given me a toolset that I can apply to projects that Park and Recreation are working on.

Signature: Willie Wagner	Date: 11/26/2022
---------------------------------	-------------------------

Town of Beech Mountain Board Application Form

If you are at least 18 years old and willing to volunteer your time and expertise to your community, complete this fillable pdf application. Questions can be answered by Tamara Mercer, Town Clerk, at 828.387.4236. Once completed, sign the form and submit to the Town using one of the following methods.

Mail: Town of Beech Mountain
Attention: Tamara Mercer
403 Beech Mountain Parkway
Beech Mountain, NC 28604

Email: clerk@townofbeechmountain.com

Fax: 828.387.4862
Attention: Tamara Mercer

Complete the form below:

Name:	HERMAN Killian		
Home Address:	223 Charter Hills Rd		
City:	Beech Mountain	Zip:	28604
Telephone:	423-557-3165	Alternate Number:	
Email:	hkillian071@gmail.com		
Are you a resident of the Town of Beech Mountain? (respond yes or no, some boards have residency requirements)			YES

The following is a list of Town boards to serve on that are through Council appointment:

- | | |
|--|--|
| <input type="checkbox"/> Board of Adjustment
<input checked="" type="checkbox"/> Parks and Recreation
<input checked="" type="checkbox"/> Tree Board | <input checked="" type="checkbox"/> Planning Board
<input type="checkbox"/> Tourism Development Authority
<input type="checkbox"/> Other |
|--|--|

List in order of preference the Boards on which you would be willing to serve:

1.	
2.	
3.	

List any work, volunteer, and/or other experience you would like to have considered in the review of your application (attach an additional sheet if necessary).

40 YEARS - Petroleum Industry - Mgt./Sales
 10 YEARS - Residential Real Estate
 BROKER

Signature: <i>Herman Killian</i>	Date: 11/18/22
----------------------------------	----------------

Town of Beech Mountain Board Application Form

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Attention: Tamara Mercer
403 Beech Mountain Parkway
Beech Mountain, NC 28604

Email: clerk@townofbeechmountain.com

Fax: 828.387.4862
Attention: Tamara Mercer

Complete the form below:

Name: <u>Kathy Bubash</u>	
Home Address: <u>415 Saint Andrews Rd</u>	
City: <u>Beech Mountain</u>	Zip: <u>28604</u>
Telephone: <u>480-266-9225</u>	Alternate Number: <u>480-266-9219</u>
Email: <u>jkubash@yahoo.com</u>	
Are you a resident of the Town of Beech Mountain? (respond yes or no, some boards have residency requirements)	
<u>yes</u>	

The following is a list of Town boards to serve on that are through Council appointment:

- | | |
|--|---|
| <input type="checkbox"/> Board of Adjustment
<input checked="" type="checkbox"/> Parks and Recreation
<input checked="" type="checkbox"/> Tree Board | <input type="checkbox"/> Planning Board
<input type="checkbox"/> Tourism Development Authority
<input type="checkbox"/> Other |
|--|---|

List in order of preference the Boards on which you would be willing to serve:

1.	<u>Parks & Recreation</u>
2.	<u>Tree board</u>
3.	

List any work, volunteer, and/or other experience you would like to have considered in the review of your application (attach an additional sheet if necessary).

Bachelors Degree in Outdoor Recreation & Physical Education
Love all kinds of outdoor activities

Signature: <u>Kathy Bubash</u>	Date: <u>12/20/22</u>
--------------------------------	-----------------------

Town of Beech Mountain Board Application Form

If you are at least 18 years old and willing to volunteer your time and expertise to your community, complete this fillable pdf application. Questions can be answered by Tamara Mercer, Town Clerk, at 828.387.4236. Once completed, sign the form and submit to the Town using one of the following methods.

Mail: Town of Beech Mountain
Attention: Tamara Mercer
403 Beech Mountain Parkway
Beech Mountain, NC 28604

Email: clerk@townofbeechmountain.com
Fax: 828.387.4862
Attention: Tamara Mercer

Complete the form below:

Name:	Andrew Sauseda		
Home Address:	1005 Beech Mtn Pkwy		
City:	Beech Mtn	Zip:	28604
Telephone:	828-832-6153	Alternate Number:	828-387-7586
Email:	sauseda88@gmail.com		
Are you a resident of the Town of Beech Mountain? (respond yes or no, some boards have residency requirements)			
			yes

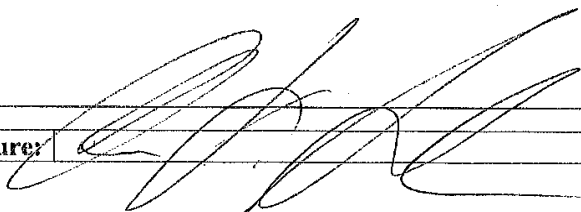
The following is a list of Town boards to serve on that are through Council appointment:

- | | |
|---|--|
| <input type="checkbox"/> Board of Adjustment
<input checked="" type="checkbox"/> Parks and Recreation
<input type="checkbox"/> Tree Board | <input checked="" type="checkbox"/> Planning Board
<input type="checkbox"/> Tourism Development Authority
<input type="checkbox"/> Other |
|---|--|

List in order of preference the Boards on which you would be willing to serve:

1.	Park & Rec
2.	Community Planning Board
3.	

List any work, volunteer, and/or other experience you would like to have considered in the review of your application (attach an additional sheet if necessary).

Signature: 	Date: 12/2/22
--	---------------



COUNCIL ACTION ITEM

TO: Town Council
FROM: Bob Pudney
DATE: February 14, 2023
SUBJECT: Approve Bid for Town Hall / Visitor Center Project

FOR THE PURPOSE OF:

Consideration to accept and approve the publicly advertised bid dated November 14, 2022, and enter into a contract for the construction and renovation of the Town Hall / Visitor Center project to the submitted lowest bidder, VPC Construction, Inc. of Banner Elk, NC. The bid received in the amount of \$1,888,231.00 This is a negotiated amount down from the original bid of \$2,107,165.00. The need for this project can be summarized by the following: The current structures are past full capacity, employees are working in spaces designed for other uses, there is currently authorized positions that cannot be filled due to a lack of workspace. Building Department employees are doubled up in spaces designed for single use, one employee works out of the Kitchen/Breakroom and others are working from closet space. The Police Department spaces do not currently meet the minimum standards for security and safety, as well as criminal evidence storage violations. The public areas of Town Hall are used to hold criminal suspects during active investigations.

The Visitor Center lacks available space for employee workstations and workstations are exposed to the public with no ability to conduct business securely. The facility does not meet the minimum ADA compliance with assessable bathrooms, entranceways or security. Both buildings are in need of major maintenance and repair. Town Hall roof leaks and must be replaced. HVAC equipment is in need of replacement (most are over 18 years old). Notwithstanding the immediate need to maintain and upgrade the existing structures and building systems, there is a need to provide a higher level of service to the Town residents and visitors, while creating an efficiency of space and provide an attractive physical facility that functions in today's environment. Residents and visitors cannot conduct business in even a semiprivate format. This project has been designed from the bottom, the Town engaged the professional services of a licensed North Carolina Architect, Structural, Mechanical, Electrical, and Plumbing engineers as well as Civil surveyors to ensure the project met the stringent requirements of the NC Building

Codes as well as the requirements of the Town. The need is here and now, considerable time and expense has been committed to bring the project to this point.

FINANCIAL IMPLICATIONS:

The TDA has approved a \$600,000.00 grant for this project, it is important to note that the TDA grant is specifically dedicated to the Visitor Center portion of the project. Staff is providing two options to fund the project:

STAFF RECOMMENDATION:

Staff strongly recommends approval.

SIGNATURES:

Town Manager

Town Clerk

Council Members

Barry Kaufman, Mayor
Jimmie Accardi, Vice Mayor
Weidner Abernethy
Kelly Melang



Eastern America's Highest Town

Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

Town of Beech Mountain
Visitor Center Expansion/Townhall
Funding Summary

Contract Price		1,888,231
Less:		
TDA Contribution to date	150,000	
TDA Contribution FY 2023	275,000	
Remaining TDA commitment	175,000	
Town Budget FY 2023	250,000	
Contribution to date		<u>850,000</u>
Amount Remaining to Fund		1,038,231

Option #1

Finance all the \$1,038,231 at the best rate and term possible which Town Council will approve at some near future date

Option #2

Buy down amount to be financed with \$500,000 fund balance making the financed amount \$538,231.

Rates to be determined by competitive bids with lending institutions. Terms will be evaluated based on current and project financial model analysis through First Tyron the town's financial advisors.

Council Members

Barry Kaufman, Mayor
Jimmie Accardi, Vice Mayor
Weidner Abernethy
Kelly Melang



Eastern America's Highest Town

Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

Council Members

Barry Kaufman, Mayor
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Town Manager

Bob Pudney

Town Attorney

Stacy C. Eggers IV

Town of Beech Mountain
Visitor Center Expansion/Townhall
Funding Summary

Contract Price		1,888,231
Less:		
TDA Contribution to date	150,000	
TDA Contribution FY 2023	275,000	
Remaining TDA commitment	175,000	
Town Budget FY 2023	250,000	
Contribution to date		<u>850,000</u>
Amount Remaining to Fund		1,038,231

Option #1

Finance all the \$1,038,231 at the best rate and term possible which Town Council will approve at some near future date

Option #2

Buy down amount to be financed with \$500,000 fund balance making the financed amount \$538,231.

Rates to be determined by competitive bids with lending institutions. Terms will be evaluated based on current and projected financial model analysis through First Tyron the town's financial advisors.



REPORT

TO: Town Council
FROM: Bob Pudney
DATE: February 14, 2023
SUBJECT: Fire Department Monthly Report

SIGNATURES:

Town Manager

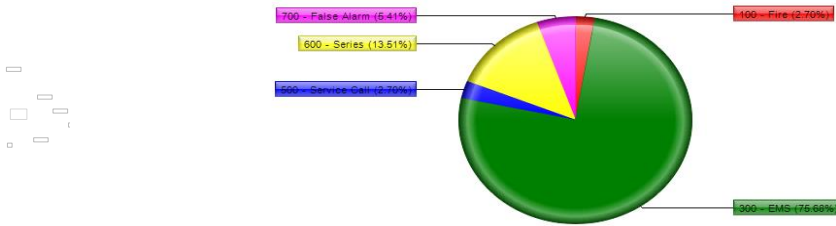
Town Clerk

**BEECH MOUNTAIN FIRE DEPARTMENT
Monthly Report
January 31, 2023**

EVENT	THIS PERIOD	SAME PERIOD LAST YEAR	FISCAL YTD
FIRE CALLS	9	16	75
MEDICAL CALLS	28	14	120
FIRE SAFETY INSPECTIONS	0	0	14
PUBLIC EDUCATION	0	0	0
FIRE HYDRANT INSPECTIONS	0	0	4
TRAINING HOURS	218	165	2031
MEETINGS	6	6	36
EMS RESPONSE TIME AVG.	8.53	N/A	10.23

COMMENTS:

Membership Recruitment Program.
ISO Inspection Completed.
ISO Rating Lowered "4".





REPORT

TO: Mayor and Town Council
FROM: Tim Barnett
DATE: February 14, 2023
SUBJECT: Police Department Monthly Report

SIGNATURES:

Town Manager

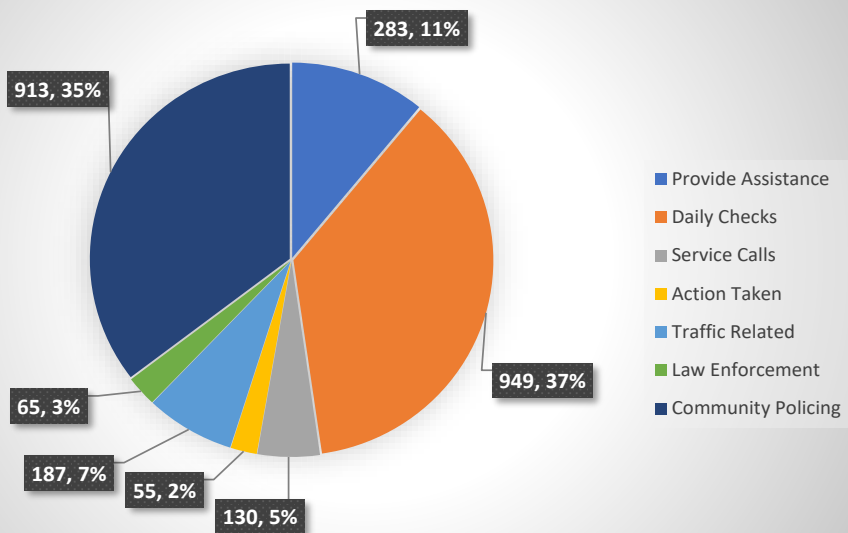
Town Clerk



Activity Log Yearly Summary Totals
 Beech Mountain Police Department
 January 1, 2022 through January 31, 2022

<i>Call Type</i>	<i>2021</i>	<i>2022</i>	<i>Call Type</i>	<i>2021</i>	<i>2022</i>
Provide Assistance			Traffic Related		
Assist Fire Department	12	2	Driving While Impaired	0	1
Assist Investigation	1	0	Improper Parking	47	39
Assist Other Agency	6	7	Stationary/Directed Patrol	5	88
Assist Town Dept/Business	0	2	Traffic Control	14	11
Assist Homeowner	4	12	Vehicle Accidents	35	14
Assist Motorist	138	131	Vehicle Stops	25	34
Assist Other Officer	29	42			
Escort	99	79	Law Enforcement Calls		
Assist Medical Calls	8	8	911 Hang Ups	2	6
			Alarms	6	5
Daily Checks			Breaking & Entering	3	2
Business Checks	1,193	913	Domestic Complaints	2	2
Care Track Test	0	0	Fight	1	3
Security Checks	56	3	Fire Works Violations	2	0
Residence Checks	3	30	Fraud	0	1
Welfare Check	1	3	Hit & Run	1	3
			Intoxicated/Drunk & Disruptive	2	2
Service Calls			Investigation	3	6
Animal Control Domestic/Wildlife	1	5	Larceny	5	4
Calls for Service	59	109	Mental Subject	0	0
Deliver Letter/Message	15	6	Missing Person	2	0
Found Property	4	4	Noise Disturbance/Loud Music	5	1
Golf Cart / UTV Inspections	0	0	Open Door/Open Window	4	5
ATV/Golf Cart Complaints	2	0	Prowler	0	0
Recreation/Town Deposit	7	6	Shots Fired/Sound of Shots Fired	2	0
COVID/mask	2	0	Subject with Gun/Weapon	0	1
			Suspicious Vehicle	4	16
Action Taken			Trespassing	10	5
Court	0	0	Vandalism	2	0
Felony Arrest	0	1	Continuing Investigation	6	3
Misdemeanor Arrest	5	0			
State Citations	15	6	Community Policing		
Town Ordinance Violations	23	25	Community Policing Contacts	330	913
Verbal Warning	15	22	Community Events	1	0
Warning Citations	3	1			
Warrant Service	9	0			
2021 Event Totals: 2,310			2022 Event Totals: 2,633		

2022 Monthly Condensed Calls





REPORT

TO: Town Council and Town Manager
FROM: Sean Royall
DATE: February 13, 2023
SUBJECT: January 2023 Recreation Report

FOR THE PURPOSE OF:

For review by town manager and council

ATTACHED FOR YOUR CONSIDERATION:

January 2023 Recreation Report

SIGNATURES:

Town Manager

Town Clerk



January 2023 Recreation Report

Facility Report

Finance Report

Total Monthly Revenue	\$13,953.00
Parking Lot Monthly Revenue	\$12,059.38
Total Recreation Revenue	\$26,012.38

Detailed Revenue Totals

Program Registrations \$9,550.00

Memberships \$3,070.00

Facility Reservations \$310.00

POS \$1,023.00

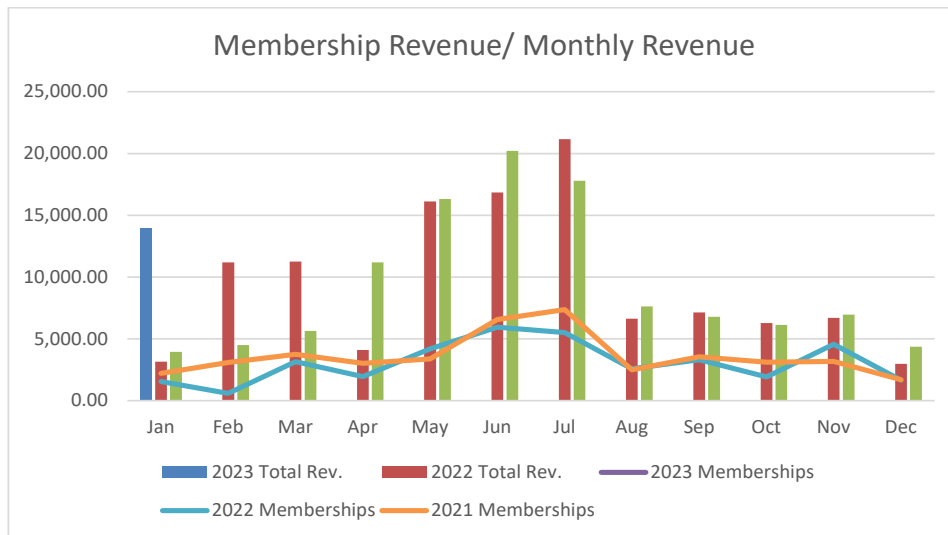
Check-In Report

Member Visits	523
Non-Member Visits	113

Membership Report

Total Memberships \$3,070.00

Family Annual \$1,700.00	Individual Annual \$1,100.00	Week Passes \$270.00
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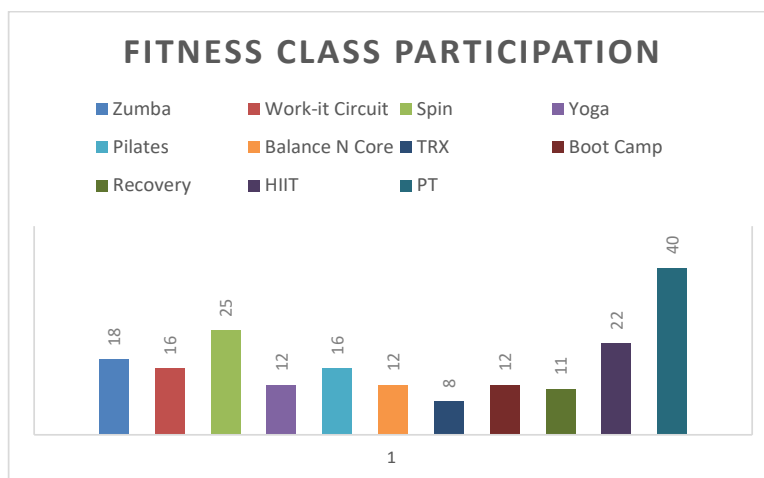


Fitness Report

Participants:

Number of classes offered in the month/ Participants.

Zumba	7	18
Work-it Circuit	7	16
Spin	9	25
Yoga	4	12
Pilates	5	16
Balance N Core	5	12
TRX	4	8
Boot Camp	4	12
Recovery	4	11
HIIT	4	22
Personal Training		40



Director's Notes:

- Mailed 900 postcards in the Banner Elk/Elk Park/Eagles Nest mailing district for memberships.
- Mailed 125 postcards to all new build owners for memberships and information.
- Allowed camping and sold several reservations.
- Going to recommend allowing Van/Rooftop tent camping to utilize a growing method of camping.
- Summer camp registration is open. (\$8670 in fees listed in program registration)

Respectfully Submitted,

Sean Royall
 Parks and Recreation Director
 Town of Beech Mountain



REPORT

TO: Mayor and Town Council
FROM: Armando Garcia
DATE: February 14, 2023
SUBJECT: TDA Report February 2023

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
February 2023**

In January campaigns maintained its focus on awareness of a variety of winter activities and encourage mid-week travel. Promotions highlighted *National Plan For Vacation Day* with various participating lodging partners offering discounts for mid-week stays between February and May. The TDA welcomed a new board whose members are excited and eager to work diligently to ensure Beech Mountain continues to thrive.

Examples of media coverage received in January:

A-Z Animals.com—Discover the snowiest place in North Carolina

<https://a-z-animals.com/blog/discover-the-snowiest-place-in-north-carolina/>

Condé Nast—North Carolina ski resorts: The ultimate guide to a perfect ski weekend trip

<https://www.cntraveler.com/story/best-north-carolina-ski-resorts>

Greenville News—Beech Mountain has plenty to offer for beginners, families and kids

<https://www.greenvilleonline.com/story/upstateparent/2023/01/16/on-location-beech-mountain-has-plenty-to-offer-for-families-and-kids/69812121007/>

Ski Southeast—When snowmaking survives the warmth

<https://www.skisoutheast.com/when-snowmaking-survives-the-warmth/>

Winston-Salem Journal—10 winter day trips...

https://journalnow.com/news/local/10-winter-day-trips-spice-up-the-winter-months-with-one-or-more-of-these/article_0ed09c58-92aa-11ed-a16c-c3b3a380e7f4.html

WJHL Daytime Live— Beech Mountain to kick off our Spread The Love campaign

<https://www.wjhl.com/daytime-tri-cities/daytime-live-from-beech-mountain-to-kick-off-our-spread-the-love-give-a-way/>

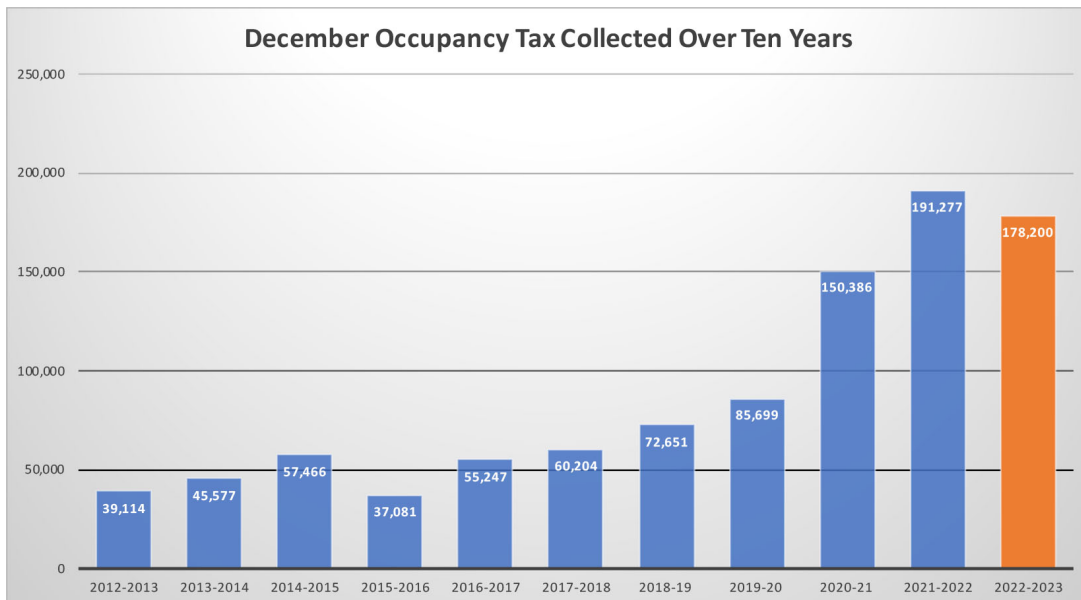
Results:

There were 1,191 visitors in the Visitor Center during the month of January 2023, which was lower than the 1,436 visitors received in January 2022. Occupancy tax of \$178,199 was collected in the month of January (for December overnight stays). This was 6.8% less than the \$191,277 collected in January of 2022. Twenty-eight hundred and seven room nights were reported to the tax office for November overnight stays. Ski season and MLK weekend brought visitors who stayed one or more nights.

Revenues for Lodging on
Beech Mountain totaled

\$2,985,641

for December 2022





REPORT

TO: Town Council
FROM: Daniel Davis
DATE: February 14, 2023
SUBJECT: DOI Monthly Report

FOR THE PURPOSE OF:

Monthly Reports for Public Works, Sanitation and Water Treatment.

SIGNATURES:

Town Manager

Town Clerk

Town of Beech Mountain
Water Treatment Monthly Operation Report

January 2023 flow totals:

Raw Totals:	16.99 MG
	.548 MGD AVG
	.373 MGD MIN
	.892 MGD MAX

Finished Totals:	16.448 MG
	.531 MGD AVG
	.334 MGD MIN
	.888 MGD MAX

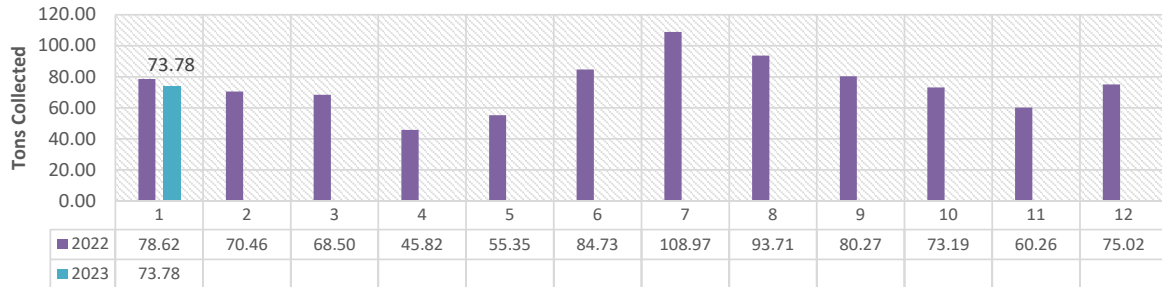
All Bacteria samples taken were absent of Coliform Bacteria.

All daily tests are in compliance.

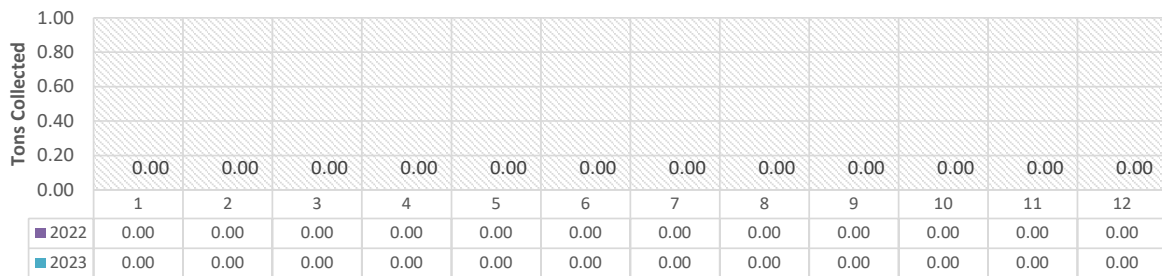
Sanitation Department
Monthly Report

2022	SOLID WASTE	CONSTRUCTION MATERIAL	RECYCLING						--ROAD MAINTENANCE--					
			RECYCLED METAL	PAPER	PLASTIC	GLASS	ALUMINUM	CARDBOARD	ROADS GRADED	STABILIZING STONE	POT HOLES REPAIRED	WASH OUTS	DITCHES PULLED	ROADWAYS MOWED
JAN	78.62	Res. Const. Day	1.50	0.41	0.39	0.00	0.00	0.00						
FEB	70.46	Res. Const. Day	12.07	0.63	0.43	0.00	0.00	9.37			20	5	4	
MAR	68.50	Res. Const. Day	2.58	0.84	0.65	0.00	0.00	0.00	4	5	20	8	2	
APR	45.82	Res. Const. Day	1.39	0.89	0.35	2.18	0.28	0.00	20	2	20	4	4	
MAY	55.35	Res. Const. Day	4.99	0.62	0.86	1.49	0.24	0.00	12	0	25	8	4	
JUN	84.73	Res. Const. Day	1.67	1.43	2.07	2.50	0.67	5.51	16	5	50	6	20	5
JUL	108.97	Res. Const. Day	3.09	1.03	0.93	3.23	0.58	0.00	9	0	4	12	3	2
AUG	93.71	Res. Const. Day	3.90	1.34	0.74	3.30	0.33	4.17	16	2	12	6	8	12
SEPT	80.27	Res. Const. Day	6.24	0.82	0.55	1.91	0.30	4.16	14	2	1	3	0	30
OCT	73.19	Res. Const. Day	2.36	0.87	0.47	1.43	0.15	0.00	17	0	1	1	0	0
NOV	60.26	Res. Const. Day	1.47	1.03	0.04	2.81	1.88	4.52	4	6	25	16	11	0
DEC	75.02	Res. Const. Day	0.45	0.44	0.19	1.05	0.09	0.00	6	0	0	0	0	0
YTD TOTALS	894.90	0.00	41.71	10.35	7.67	19.90	4.52	27.73	118.00	22	178	69	56	49
2023	SOLID WASTE	CONSTRUCTION MATERIAL	RECYCLING						--ROAD MAINTENANCE--					
			RECYCLED METAL	PAPER	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	0.52	0.33	1.16	0.13	0.00						
FEB		Res. Const. Day												
MAR		Res. Const. Day												
APR		Res. Const. Day												
MAY		Res. Const. Day												
JUN		Res. Const. Day												
JUL		Res. Const. Day												
AUG		Res. Const. Day												
SEPT		Res. Const. Day												
OCT		Res. Const. Day												
NOV		Res. Const. Day												
DEC		Res. Const. Day												
YTD TOTALS	73.78	0.00	1.36	0.52	0.33	1.16	0.13	0.00	0.00	0	0	0	0	0

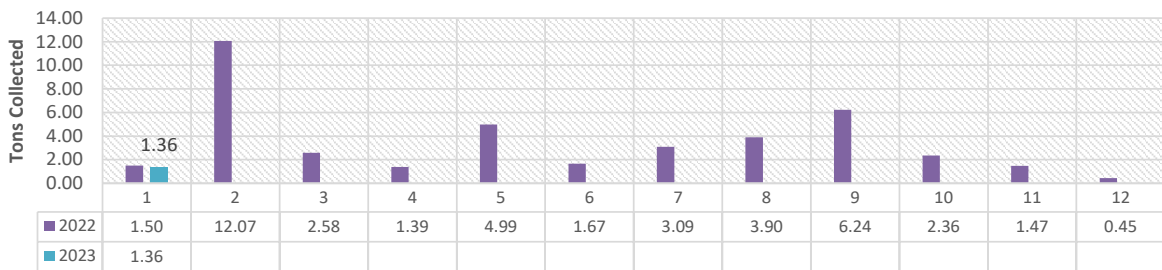
Solid Waste



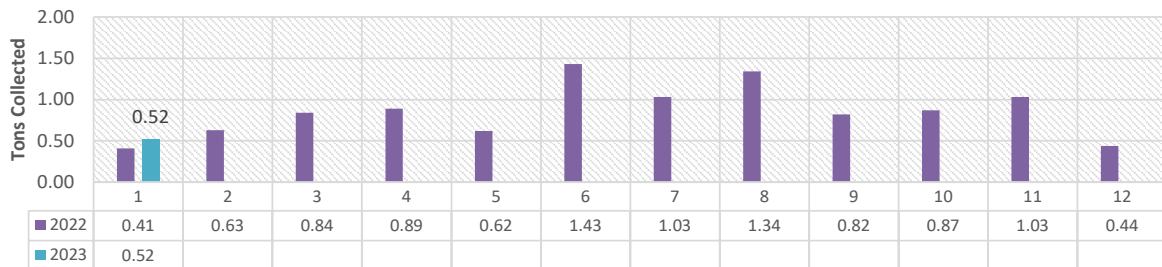
Construction Material



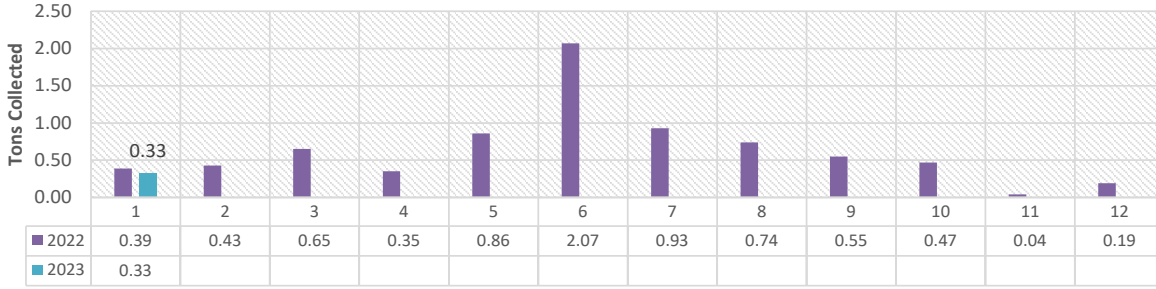
Recycled Metal



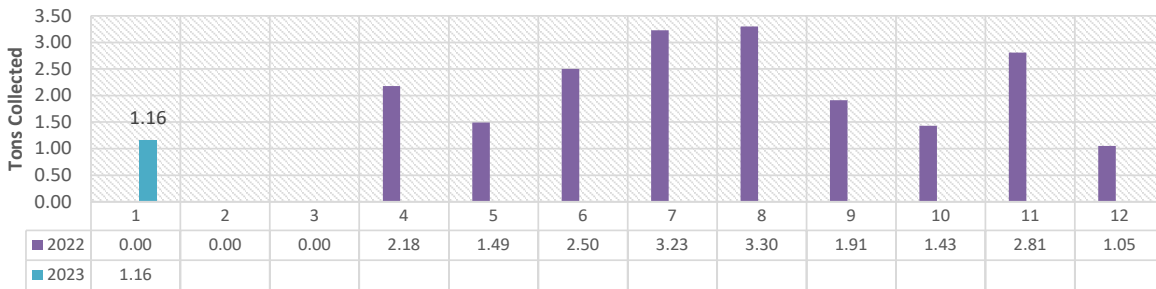
Recycled Paper



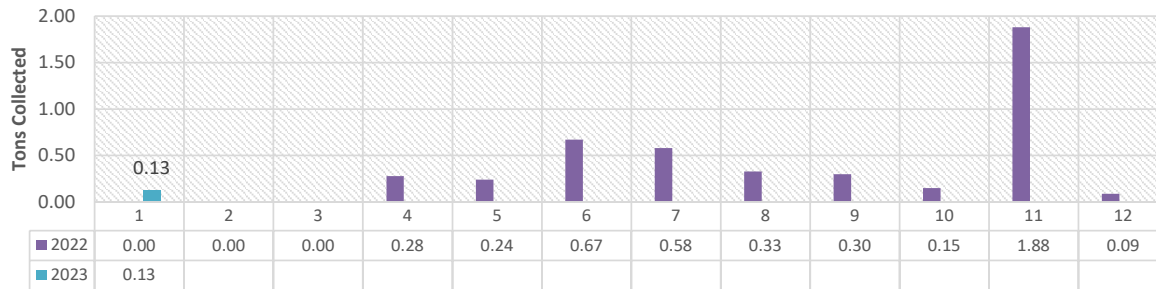
Recycled Plastic



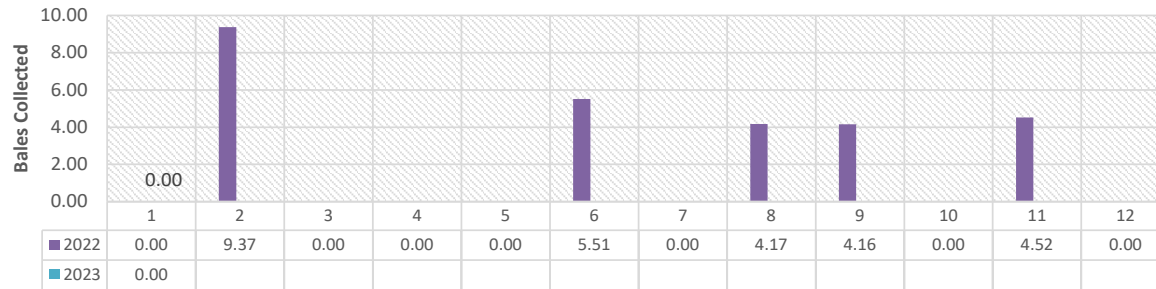
Recycled Glass



Recycled Aluminum



Recycled Cardboard



Summary

Date Printed: 02/06/2023

Page 1 of 5

Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
2998	New Work Order	Non-PM	3 - Medium		Other-Taps and Systems	Town Services	107 BROWNS TONE LN		Matthew Clawson	02/06/2023			0.00	0.00
2997	New Work Order	Non-PM	4 - Low		Other-Taps and Systems	Town Services	109 GRASSY GAP LOOP		Matthew Clawson	02/06/2023			0.00	0.00
2994	In Progress	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	02/03/2023	02/04/2023		0.00	0.00
2993	New Work Order	Non-PM	4 - Low		Ditch Maintenance	Road Maintenance/Right of Way	LAKELEDGE RD		Matthew Clawson	02/02/2023			0.00	0.00
2992	In Progress	Non-PM	4 - Low		Customer Complaint	Town Services	128 SKILOFT RD		Matthew Clawson	02/02/2023		02/02/2023	0.00	0.00
2991	New Work Order	Non-PM	4 - Low		Building Maintenance	Water Treatment/Distribution System	Generator MTU 50 kW	Buckeye Water Treatment Plant	David Street	02/02/2023			0.00	0.00
2990	New Work Order	Non-PM	4 - Low		Building Maintenance	Wastewater Treatment/Collection System	Generator Kohler 33 kW	Wintercrest Lift Station	David Street	02/02/2023			0.00	0.00
2989	New Work Order	Non-PM	4 - Low		Generator	Facilities/Buildings/Grounds	Generator Kohler 18 kW	Town Hall	David Street	02/02/2023			0.00	0.00
2986	New Work Order	Non-PM	4 - Low		Building Maintenance	Water Treatment/Distribution System		Millpond Pump House	David Street	02/02/2023			0.00	0.00
2982	In Progress	PM				Facilities/Buildings/Grounds	Diesel Tank	Public Works Shop	Whitney Spagnolo	02/01/2023	02/02/2023		0.00	0.00
2981	In Progress	PM	3 - Medium	Reactive Maintenance	Leaf-Grass	Sanitation	Special Pickup	Beech Mountain Collection Route	Chrissy Bonestell	02/01/2023			0.00	0.00
2980	In Progress	PM	3 - Medium	Reactive Maintenance	Bear Mess	Sanitation	Special Pickup	Beech Mountain Collection Route	Chrissy Bonestell	02/01/2023	03/04/2023		0.00	0.00
2977	New Work Order	PM				Water Treatment/Distribution System		Buckeye Water Treatment Plant	Daniel Davis	02/01/2023	02/02/2023		0.00	0.00
2974	New Work Order	Non-PM	4 - Low		Installation	Facilities/Buildings/Grounds		Bathroom	David Street	01/31/2023			0.00	0.00
2973	In Progress	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	01/31/2023	02/01/2023		0.00	0.00
2972	New Work Order	Non-PM	4 - Low		Special Projects	Facilities/Buildings/Grounds	Christmas Lights	Town Hall	Matthew Clawson	01/30/2023			0.00	0.00

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Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
2969	New Work Order	Non-PM	4 - Low		Other	Road Maintenance/ Right of Way	BEECH MOUNTAIN PKWY		Matthew Clawson	01/27/2023			0.00	0.00
2967	In Progress	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	01/27/2023	01/28/2023		0.00	0.00
2964	New Work Order	Non-PM	4 - Low		Other-Taps and Systems	Town Services	100 HORNBEAM RD		Matthew Clawson	01/25/2023			0.00	0.00
2962	In Progress	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	01/24/2023	01/25/2023		0.00	0.00
2956	New Work Order	Non-PM	4 - Low		Customer Complaint	Town Services	101 MARIAH CIR		Matthew Clawson	01/20/2023			0.00	0.00
2954	In Progress	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	01/20/2023	01/21/2023		0.00	0.00
2948	Void	Non-PM	4 - Low		Gravity Sewer Jetting	Wastewater Treatment/ Collection System	T0686	Wastewater Service Area	Leroy Wright	01/18/2023			0.00	0.00
2946	New Work Order	Non-PM	2 - High			Town Services	208 BIRCHWOOD LN		Matthew Clawson	01/17/2023			0.00	0.00
2945	In Progress	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	01/17/2023	01/18/2023		0.00	0.00
2938	In Progress	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	01/13/2023	01/14/2023		0.00	0.00
2937	New Work Order	Non-PM	3 - Medium			Town Services	112 VILLAGE RD		Water Plant	01/12/2023			0.00	0.00
2935	New Work Order	Non-PM	3 - Medium		Customer Complaint	Town Services	118 POND CREEK RD		Matthew Clawson	01/12/2023			0.00	0.00
2930	In Progress	Non-PM	3 - Medium		Water Leak	Town Services	142 WILD DAISY LN		Matthew Clawson	01/10/2023			0.00	0.00
2929	In Progress	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	01/10/2023	01/11/2023		0.00	0.00
2926	New Work Order	Non-PM	3 - Medium		Sink Hole	Road Maintenance/ Right of Way	HAWTHORNE RD		Matthew Clawson	01/09/2023			0.00	0.00
2923	New Work Order	Non-PM	4 - Low		Right of Way Maintenance	Road Maintenance/ Right of Way	PONDVIEW CT		Matthew Clawson	01/06/2023			0.00	0.00

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Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
2922	New Work Order	Non-PM	4 - Low		Water Line Locate (811)	Town Services	108 BARK PARK WAY PW BLD		Matthew Clawson	01/06/2023			0.00	0.00
2921	New Work Order	Non-PM	4 - Low		Customer Complaint	Town Services	22 SLOPES RD		Joe Townsend	01/06/2023			0.00	0.00
2920	New Work Order	Non-PM	3 - Medium		Other-Taps and Systems	Town Services	115 S HICKORY LN		Matthew Clawson	01/06/2023			0.00	0.00
2919	In Progress	PM	3 - Medium		Custodial	Facilities/Buildings/Grounds		PW Utilities Office	Daniel Davis	01/06/2023	01/07/2023		0.00	0.00
2918	New Work Order	Non-PM	4 - Low		Grading	Road Maintenance/Right of Way	SHAGBA RK RD		Matthew Clawson	01/05/2023			0.00	0.00
2916	New Work Order	Non-PM	2 - High			Town Services	114 SPRUCE HOLLOW RD		Whitney Spagnolo	01/04/2023			0.00	0.00
2911	In Progress	Non-PM	2 - High		Water Leak	Town Services	485 ST ANDREW S RD		Matthew Clawson	01/03/2023			0.00	0.00
2910	New Work Order	Non-PM	4 - Low			Town Services	238 LAKELEDGE RD		Leroy Wright	01/03/2023			0.00	0.00
2909	In Progress	Non-PM	2 - High			Town Services	104 SKIVIEW LANE		Leroy Wright	01/03/2023			0.00	0.00
2907	In Progress	Non-PM	4 - Low		Other-Taps and Systems	Town Services	207 TAMARA CK RD		Water Plant	01/03/2023			0.00	0.00
2898	In Progress	PM	3 - Medium		Special Projects	Facilities/Buildings/Grounds	Diesel Tank	Public Works Shop	Whitney Spagnolo	01/01/2023	01/02/2023		0.00	0.00
2891	New Work Order	Non-PM	4 - Low		Grading	Road Maintenance/Right of Way	SAWMILL BRANCH		Whitney Spagnolo	12/29/2022			0.00	0.00
2890	New Work Order	Non-PM	4 - Low		Water Meter Install	Town Services	121 LOWER SNOWBI RD TR		Whitney Spagnolo	12/29/2022			0.00	0.00
2889	New Work Order	Non-PM	3 - Medium		Water Meter Read	Town Services	111 COURTSIDE LN B10		Whitney Spagnolo	12/29/2022			0.00	0.00
2887	New Work Order	Non-PM	4 - Low		Customer Complaint	Town Services	108 CHRISTIE WAY		Water Plant	12/29/2022			0.00	0.00
2865	In Progress	Non-PM	4 - Low		Other-Taps and Systems	Town Services	121 LOWER SNOWBI RD TR		Water Plant	12/22/2022		12/28/2022	0.00	0.00

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Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
2849	New Work Order	Non-PM	4 - Low		Water Meter Read	Town Services	103 MAPLE LN		Water Plant	12/15/2022			0.00	0.00
2848	In Progress	Non-PM	4 - Low		General Maintenance	Facilities/Buildings/Grounds		Visitor Center	David Street	12/15/2022			0.00	0.00
2837	Void	Non-PM	4 - Low		Customer Complaint	Road Maintenance/Right of Way	Public Works Asset	Public Works Office	Chrissy Bonestell	12/13/2022			0.00	0.00
2830	New Work Order	Non-PM	2 - High		Other	Road Maintenance/Right of Way	PINE RIDGE RD		Matthew Clawson	12/12/2022			0.00	0.00
2820	New Work Order	Non-PM	3 - Medium		Water Meter Read	Town Services	222 BIRCHWOOD LN		Whitney Spagnolo	12/08/2022			0.00	0.00
2814	New Work Order	Non-PM	3 - Medium			Town Services	114 SUGAR MAPLE LN		Water Plant	12/06/2022			0.00	0.00
2797	New Work Order	Non-PM	4 - Low		Other-Taps and Systems	Town Services	240 GREENBRIAR RD		Matthew Clawson	11/30/2022			0.00	0.00
2658	In Progress	Non-PM	4 - Low		General Maintenance	Facilities/Buildings/Grounds		Buckeye Rereation Center	David Street	10/11/2022			0.00	0.00
2506	New Work Order	Non-PM	4 - Low		Other	Road Maintenance/Right of Way			Matthew Clawson	08/17/2022			0.00	0.00
2441	New Work Order	Non-PM	4 - Low		Sign Reinstall-Replacement	Road Maintenance/Right of Way	RED FOX LN		Matthew Clawson	07/28/2022			0.00	0.00
2342	New Request	Non-PM	3 - Medium		Other-Taps and Systems	Town Services	901 PINE RIDGE RD		Matthew Clawson	07/06/2022		09/30/2022	0.00	0.00
2177	New Work Order	Non-PM	3 - Medium		Detect Water Leak	Water Treatment/Distribution System	C-12		Daniel Davis	05/25/2022			0.00	0.00
2176	New Work Order	Non-PM	3 - Medium		Detect Water Leak	Water Treatment/Distribution System	C-29		Whitney Spagnolo	05/25/2022			0.00	0.00
2169	New Work Order	Non-PM	3 - Medium		Detect Water Leak	Water Treatment/Distribution System	C-43		Daniel Davis	05/23/2022			0.00	0.00
2168	New Work Order	Non-PM	3 - Medium		Detect Water Leak	Water Treatment/Distribution System	B-123		Daniel Davis	05/23/2022			0.00	0.00

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Work Order #	WO Status	Origin	Priority	Work Type	Work Category	Site	Source Asset	Source Location	Assigned To	Originated	Expected	Completed	Cost \$	Hour(s)
2141	New Work Order	Non-PM	3 - Medium		Detect Water Leak	Water Treatment/Distribution System	B-95		Daniel Davis	05/17/2022			0.00	0.00
2140	New Work Order	Non-PM	3 - Medium		Detect Water Leak	Water Treatment/Distribution System	B-163		Daniel Davis	05/17/2022			0.00	0.00
1456	New Work Order	Non-PM	4 - Low		Sign Reinstall- Replacement	Road Maintenance/ Right of Way	Public Works Asset	Public Works Office	Daniel Davis	07/29/2021			0.00	0.00
146	Void	Non-PM	3 - Medium		General Maintenance	Facilities/Buildings/Grounds		PUD PWD Office	Matthew Clawson	04/07/2020			0.00	0.00
128	Void	Non-PM	4 - Low		Grounds	Facilities/Buildings/Grounds		Buckeye Rereation Center	Lauren Lampley	03/31/2020			0.00	0.00
Records Selected: 68												Total Cost \$	Total Hrs	
												0.00	0.00	

Report Parameters

Filter: Not Contains([WO Status], 'Completed') And Not Contains([SourceSiteName], 'Parks & Rec') And Not Contains([SourceSiteName], 'Fleet')

Search:

Advanced Filters:

Tags:



REPORT

TO: Town Council
FROM: Preston Yates
DATE: February 14, 2023
SUBJECT: Planning and Inspections Report 2023-01

FOR THE PURPOSE OF:

Report of monthly activities for the Planning and Inspection Department.

SIGNATURES:

Town Manager

Town Clerk

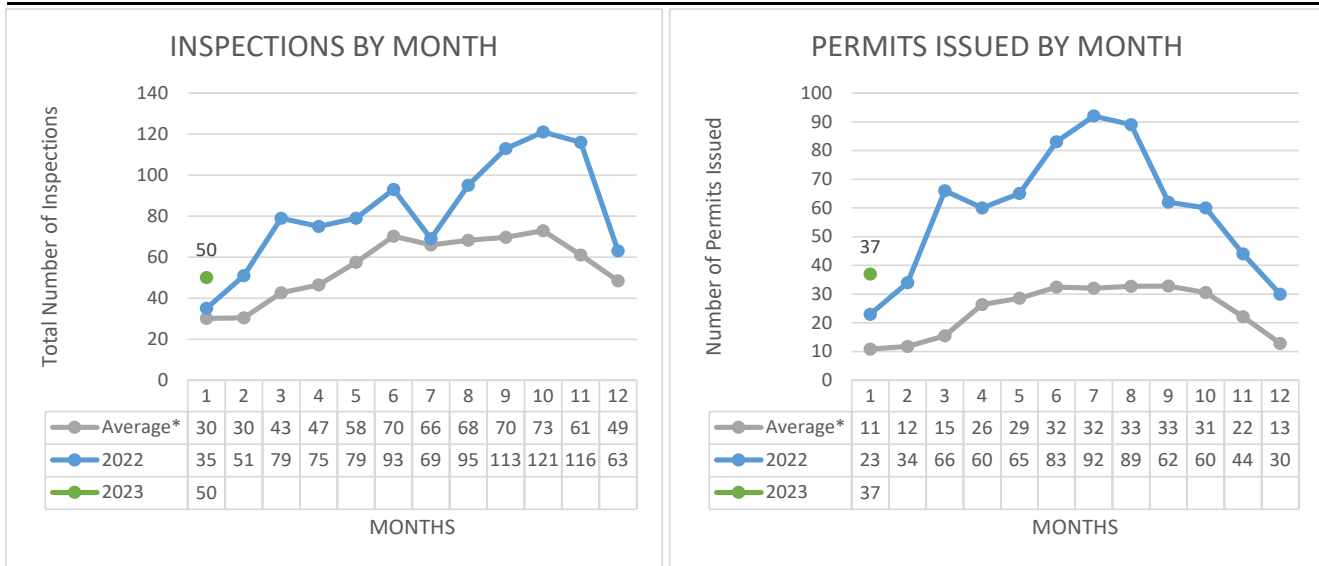
TOWN OF BEECH MOUNTAIN
Monthly Report
Department of Building Inspections
January-2023

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	17	23	14	257	269	17
Electrical	9	13	6	124	84	9
Plumbing	9	11	5	84	33	9
Htg/Air & Misc.	15	16	10	162	105	15

2. Permits Issued

No. Issued	37	30	23	414	286	37
Value	\$ 1,444,982	\$ 701,404	\$ 285,918	\$ 12,041,651	\$ 9,717,909	\$ 1,444,982
Permit Fees	\$ 54,396.50	\$ 27,821.90	\$ 12,632.20	\$ 391,624.33	\$ 212,101.35	\$ 54,396.50



*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		\$ 39,381.00	\$ 950,000	21	21
	New Multi-Family				0	0
	New Commercial				0	0
35	Other	Various	\$ 15,015.50	\$ 494,982		
37			\$ 54,396.50	\$ 1,444,982		

TOWN OF BEECH MOUNTAIN
PLANNING AND ZONING MONTHLY REPORT
 January-2023

Summary and Highlights

Building:

Building permit issuance remains well above 10-year average
 21 New Homes permitted since July 1, 2022 (the same as January of FY 21/22)

Zoning:

Zoning amendments awaiting codification

Trees:

Tree permits continue at average numbers

GIS/Mapping:

New ortho-rectified aerials for 2022 integrated into GIS Database

Planning Board:

Planning Board elected Gabe Joseph as Chairperson
 Planning Board elected Lesley Sinkler-Johnson as Vice-Chairperson

Board of Adjustment:

Board of Adjustment meeting cancelled for February - no items for consideration
 Board of Adjustment re-elected Ron Nichols as Chair and Therese Barry as Vice-Chair

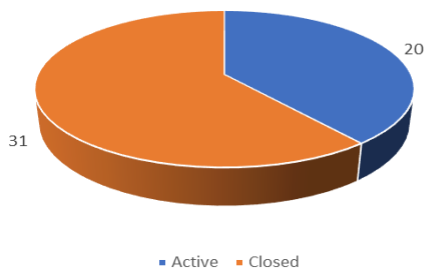
Other:

Submitted building construction counts to the Census Bureau
 Submitted boundary and annexation survey to the Census Bureau

CODE ENFORCEMENT

Monthly and Quarterly Case Counts

Quarterly Code Cases
 Nov 2022 - Jan 2023



CODE ENFORCEMENT CASE COUNTS



Code Enforcement:

Averaging 20-25 active case load for current quarter
 iWorQ code enforcement system fully implemented and operating smoothly