



RIVER BEND TOWN COUNCIL AGENDA
Regular Meeting
January 16, 2020
River Bend Town Hall
7:00 p.m.

Pledge: Councilman McClard

1. CALL TO ORDER (Mayor Kirkland Presiding)
2. RECOGNITION OF NEW RESIDENTS
3. ADDITIONS/DELETIONS TO AGENDA
4. ADDRESSES TO THE COUNCIL
5. PUBLIC HEARINGS
6. CONSENT AGENDA

All items listed under this section are considered routine by the Council and will be enacted by one motion in the form listed below. There will be no separate discussion of these items. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately.

- A. Approve:
Minutes of the December 5, 2019 Work Session
Minutes of the December 12, 2019 Regular Meeting

7. TOWN MANAGER'S REPORT – Delane Jackson

Activity Reports

- A. **Monthly Police Report** by Chief Joll
- B. **Monthly Water Resources Report** by Director of Public Works Mills
- C. **Monthly Work Order Report** by Director of Public Works Mills
- D. **Monthly Zoning Report** by Assistant Zoning Administrator McCollum

ADMINISTRATIVE REPORTS:

8. Public Works and Water Resources – Mayor John Kirkland
 - A. PWAB Report
9. Finance – Councilman Irving Van Slyke, Jr.
 - A. Financial Report - Finance Administrator
 - B. Vote – Approve FY 19-20 Audit Contract

10. Planning Board – Councilman Buddy Sheffield
 - A. Planning Board Report

11. Public Safety – Councilman Don Fogle
 - A. CERT
 - B. Community Watch

12. Environment and Waterways – Councilman Brian Leonard
 - A. EWAB Report

13. Parks & Recreation/CAC – Councilman Harry “Bud” McClard
 - A. Parks and Rec Report
 - B. CAC Report
 - C. Organic Garden
 - D. Red Caboose Library
 - E. **Vote** – Adopt Dog Park Rules

14. MAYOR'S REPORT – Mayor Kirkland

15. PUBLIC COMMENT

The public comment period is set aside for members of the public to offer comments to the Council. It is the time for the Council to listen to the public. It is not a Question & Answer session between the public and the Council or Staff. All comments will be directed to the Council. Each speaker may speak for up to 3 minutes. A member of staff will serve as timekeeper. A sign-up sheet is posted by the meeting room door and will be collected prior to the start of the Public Comment Period. Speakers will be called on by the Mayor in the order that they signed up. In order to provide for the maintenance of order and decorum, the Council has adopted a policy for this section of the meeting. A copy of the policy is posted by the door for your review. Please follow the policy. If you have a specific question for staff, you are encouraged to contact the Town Manager or the appropriate Department Head at another time.

16. ADJOURNMENT

**River Bend Town Council
Work Session Minutes
December 5, 2019
River Bend Town Hall
7:00 P.M.**

Present Council Members:	Mayor John Kirkland
	Bill Camp
	Don Fogle
	Bud McClard
	Buddy Sheffield
Absent Council Members:	Bud Van Slyke
Town Manager:	Delane Jackson
Town Clerk:	Ann Katsuyoshi
Police Sergeant:	Brian Rogers
Town Attorney:	Dave Baxter

VOTE – CDBG GRANT AGREEMENT

Town Manager Delane Jackson told the Council that our application for the Community Development Block Grant – Neighborhood Revitalization has been discussed previously. This grant will replace or repair homes along Pollocksville. These grants are time sensitive and the Manager asked that the Council act on them at this meeting.

Councilman Van Slyke **moved to approve the Community Development Block Grant-Neighborhood Revitalization Grant Agreement, identified as Grant Number 18-C-3065 as presented and authorize the Mayor to sign on behalf on the Town.** The motion carried unanimously.

VOTE – CDBG ADMINISTRATIVE SERVICES CONTRACT

This item is related to the previous one. While waiting for the grant award, the Town Manager solicited bids for administrative services. This is a required part of the grant process. Mr. Jackson and Mayor Kirkland served as the review committee. Their recommendation is that the contract be awarded to The Adams Company. Mr. Jackson reminded the Council that the grant covers 100% of the cost of administrative services.

Councilman McClard **moved to award the Community Development Block Grant Administrative Services contract to the Adams Company, Inc. as presented.** The motion carried unanimously.

VOTE – CHANNEL RUN PROJECT CONTRACT

The Manager reminded the Council that this project was rebid because there was only one bidder the first time. There was still only one bidder on the second request, Avolis Engineering. Therefore, he recommends that the award be made to Avolis.

Councilman Van Slyke **moved to approve the Channel Run Area Project contract for engineering services to Avolis Engineering, P.A. as presented and authorize the Mayor to sign on behalf of the Town.** The motion carried unanimously.

MAYOR – COUNCIL RESPONSIBILITY CHART

Manager Jackson presented the Council with the proposed Mayor – Council Responsibility. It shows Councilman Leonard taking on all of Councilman Camp's liaison responsibilities. It was the consensus of the Council that this would be the new chart. The Council will vote to approve it at the Regular Meeting next week.

COUNCIL ANNUAL MEETING SCHEDULE/TIME

Mr. Jackson showed the Council the proposed Council Annual Meeting Schedule that the new Council will also be required to adopt next week. He noted Councilman Fogle's suggestion that Work Sessions begin at 5:00 p.m. instead of 7:00 p.m. The Council discussed this briefly. It was the consensus of the Council that Work Sessions will begin at 5:00 p.m. the second Tuesday of the month.

EMPLOYEE HOLIDAY SCHEDULE

The Council also review the proposed Employee Holiday Schedule.

EWAB APPOINTMENTS

The Town has received three Requests for Appointment to the EWAB. The Council will be asked to act on those at the Regular Meeting.

APPOINTMENT OF OFFICERS AT REGULAR MEETING

The Town Manager provided the Council with an example of the appointments the new Council will be required to make next week. He said that the Clerk assigns those motions randomly.

ADJOURNMENT

There being no further business, Councilman Sheffield **moved to adjourn.** The motion carried unanimously. The meeting adjourned at 8:45 p.m.

Ann Katsuyoshi
Town Clerk

**River Bend Town Council
Regular Meeting Minutes
December 12, 2019
River Bend Town Hall
7:00 P.M.**

Present Council Members:	Mayor John Kirkland Bill Camp Don Fogle Bud McClard Buddy Sheffield Irving Van Slyke
Town Manager:	Delane Jackson
Town Clerk:	Ann Katsuyoshi
Town Attorney:	Dave Baxter
Police Sergeant:	Brian Rogers
Finance Administrator:	Margaret Theis

CALL TO ORDER

The meeting was called to order by Mayor Kirkland at 7:00 p.m. on Thursday, December 12, 2019 in the Town Hall Meeting Room with a quorum present.

CONSENT AGENDA

The Mayor presented the Council with the Consent Agenda. Councilman Sheffield **moved to approve the Consent Agenda as presented.** The motion carried unanimously. Within this motion the following items were approved:

- A. Approve:
- Minutes of the November 14 2019 Work Session*
 - Minutes of the November 21, 2019 Regular Meeting*
 - Minutes of the June 13, 2019 Closed Session*
 - Minutes of the June 20, 2019 Closed Session*
 - Minutes of the August 8, 2019 Closed Session*

ADMINISTRATIVE REPORTS

PARKS & RECREATION/CAC – COUNCILMAN BUD MCCLARD

Parks and Recreation - Parks and Recreation met December 6, 2019, with the major topics being preparations for the Christmas tree lighting on Friday, December 8, and the Fairfield Harbor Chorus at River Bend Baptist Church on Sunday December 15 at 3:00 p.m. Further discussions were aimed at ideas for activities for the remainder of 2020.

Organic Garden - The garden is in wind-down phase for the winter but some winter plants are still growing.

Library - The Red Caboose Library participated in the Christmas Tree lighting ceremony with its reading corner for children. The Library is also selling a discount coupon book as a fund raiser

for \$20 each and feedback from several buyers is that the coupons more than pay for the book within a short time.

Community Appearance Commission - CAC is working with the Town Manager on some items for the new landscaping contract, lighting improvements for the Town sign at the entrance off Highway 17, and cleaning some of the plantings along Plantation. Also, the group is working on ideas for the oval in the Town Hall parking lot. The next meeting is January 15 at 1:30 p.m..

PUBLIC WORKS – MAYOR JOHN KIRKLAND

Mayor Kirkland reported that the Public Works Advisory Board met on December 2. The Board was briefed by Town Manager Jackson about the work associated with restoration of hurricane damage. One item questioned was the exception for trailers during the recovery. The Town had authorized an exception for one year allowing the placing of trailers for utilization during the refitting of homes and structures. The few trailers that remain are now reviewed and limited, additional time is authorized on a case-by-case basis. Board members had questions on some specifics of recovery and the Manager responded to those questions.

The next meeting will be on Tuesday, February 4 in Town Hall conference room. This is an open meeting and citizens are welcome to attend.

FINANCE – COUNCILMAN IRVING VAN SLYKE, JR.

Financial Report – Finance Administrator Theis told the Council that the total of the General Fund Cash Balances as of November 30, 2019 was \$4,785,411. Ad valorem tax collections were at \$68,132.

Vote – Approve Budget Amendment 19-B-06 – Councilman Van Slyke moved to approve Budget Amendment 19-B-06 as presented. The motion carried unanimously.

ENVIRONMENT AND WATERWAYS – COUNCILMAN BILL CAMP

Vote – EWAB Appointments – Councilman Camp moved to appoint Mary Holihan to the Environment and Waterways Advisory Board for a term beginning December 12, 2019 and expiring on June 30, 2020. The motion carried unanimously.

He also moved to appoint Patty Leonard to the Environment and Waterways Advisory Board for a term beginning December 12, 2019 and expiring on June 30, 2020. The motion carried unanimously

He further moved to appoint Paige Ackiss to the Environment and Waterways Advisory Board for a term beginning December 12, 2019 and expiring on June 30, 2021. The motion carried unanimously.

MAYOR'S REPORT

The Town of River Bend will long remember that much hard work this year was dedicated to the recovery from the 2018 hurricane Florence. A balanced evaluation of the total recovery process reveals that this work was very well handled by the Town staff. All of the staff members made

their individual contributions to the recovery. The Town is fortunate that staff member Allison McCollum is a certified FEMA Floodplain Administrator and she has dealt very effectively with the details of recovery for the many individual property owners. The dedication of Town Manager Delane Jackson has been evident every day during this recovery effort. He has coordinated the involvement of the staff in meeting needs of the recovery effort in an efficient and well scheduled fashion. Every element of the staff can be proud of their professional effort during recovery while at the same time continuing to meet the day by day maintenance and administrative demands of daily Town operations.

Given the scope of Florence's impact on River Bend we can all be pleased with the recovery made to date. I recognize that some still have recovery work to accomplish. I am also confident that the remarks made earlier will be true as these remaining homes and structures are addressed. Our collective prayer needs to be that River Bend will not have a hurricane of Florence's intensity and duration in the future.

Thank you Elizabeth Brinson for again sponsoring the Thanksgiving Day dinner at the River Bend Baptist Church. This is the twentieth year of the Brinson sponsored Thanksgiving dinner. Thank you Elizabeth and your volunteers for this commitment and the joy that you have brought to so many over those years.

The year has seen the repeat of the normal events that make River Bend a special place. Those events include:

- The July Fourth Parade and Town picnic
- The National Night Out with the Police Department
- The Trunk or Treat Halloween event for children
- The lighting of the Town Commons Christmas Tree

Thus an observer, new to the Town in 2019, would hardly notice the devastation that hurricane Florence dealt to our community. We owe a great expression of gratitude to the many volunteer organizations and individuals from distant places in the nation for this recovery effort. Likewise, a special thanks to the neighbors helping each other. All of this exceptional effort was a demonstration of the Nation at its best. May we continue in that spirit.

ADJOURNMENT SINE DIE

There being no further business, Councilman Sheffield **moved to adjourn sine die**. The meeting adjourned at 7:30 p.m.

Ann H. Katsuyoshi
Town Clerk

**River Bend Town Council
Regular Meeting Minutes
December 12, 2019
River Bend Town Hall
7:35 P.M.**

Present Council Members:	Mayor John Kirkland Don Fogle Brian Leonard Bud McClard Buddy Sheffield Irving Van Slyke
Town Manager:	Delane Jackson
Town Clerk:	Ann Katsuyoshi
Town Attorney:	Dave Baxter
Police Sergeant:	Brian Rogers
Finance Administrator:	Margaret Theis

CALL TO ORDER

The meeting was called to order by Mayor Kirkland at 7:35 p.m. on Thursday, December 12, 2019 in the Town Hall Meeting Room with a quorum present.

ADMINISTRATION OF OATHS OF OFFICE TO COUNCIL MEMBERS

At 7:35 p.m. Mayor Kirkland told the audience that the Town Clerk would administer the oaths. The Clerk proceeded to swear in Mayor Kirkland and Council members Don Fogle, Buddy Sheffield, Brian Leonard and Bud McClard.

APPOINTMENT OF OFFICERS

Mayor Pro Tem

Councilman Fogle **moved to appoint Councilman Irving Van Slyke to be the Mayor Pro Tem.** The motion carried unanimously.

Finance Officer

Councilman McClard **moved to appoint Councilman Irving Van Slyke to be the Finance Officer.** The motion carried unanimously.

Deputy Finance Officer

Councilman Leonard **moved to appoint Councilman Harry McClard to be the Deputy Finance Officer.** The motion carried unanimously.

Designation of Signatories on Town of River Bend Accounts.

Councilman Sheffield **moved that the following Council members and employee of the Town of River Bend be authorized to sign and endorse checks, drafts, certificates of deposit, or other instruments held by the Town of River Bend, effective December 12, 2019:**

John R. Kirkland, Mayor
Irving Van Slyke, Finance Officer
Harry McClard, Deputy Finance Officer
Ann H. Katsuyoshi, Town Clerk

The motion carried unanimously.

Adoption of 2020 Town Meeting Schedule

Councilman Fogle **moved to adopt the 2020 River Bend Town Council Meeting Schedule as presented.** The motion carried unanimously.

Adoption of 2020 Employee Holiday Schedule

Councilman Van Slyke **moved to adopt the 2020 River Bend Employee Holiday Schedule as presented.** The motion carried unanimously.

Appointments to the ABC, MPO and CRSWMA Boards

Councilman McClard **moved to appoint Councilman Leonard to be the River Bend representative on the ABC Board and to appoint Councilman Fogle to be the River Bend representative to the Coastal Environment Partnership Board.**

He also **moved to appoint Mayor John Kirkland to represent River Bend on the New Bern Metropolitan Planning Organization and Councilman Leonard as the alternate to the New Bern Metropolitan Planning Organization.**

The motions passed unanimously.

Adoption of Mayor/Council Responsibilities Chart

Councilman Leonard **moved to adopt the Mayor-Council Responsibilities Chart as presented.** The motion carried unanimously.

River Bend Town Council Regular Meeting
December, 2019
Page 6 of 6 pages

ADJOURNMENT/RECESS

There being no further business, Sheffield **moved to adjourn**. The meeting adjourned at 7:50 p.m.

Ann H. Katsuyoshi
Town Clerk



RIVER BEND POLICE DEPARTMENT



MONTHLY ACTIVITY REPORT

2019

Activities	
ALARMS/911 UNKOWN/DISTURBANCE/SHOTS FIRED	127
ANIMAL COMPLAINTS	52
ARRESTS	33
ASSAULTS / All OTHER VIOLENT CRIME	31
ASSIST CITIZENS / LOCK OUT / QUALITY OF LIFE ISSUES	186
ASSIST EMS/FD/FIRST RESPONDERS/MED ASSIST	258
ASSIST MOTORISTS / BIKE PATROLS/ALL OTHER	400
ASSIST OTHER AGENCIES	23
B & E BUSINESS/RESIDENCE/VEHICLE	16
CRIM.SUMM./SUBPOENAS/WARRANTS/CIVIL COMPLAINT	31
DOMESTICS	13
FIRES/ALARM	16
IDENTITY THEFT/FRAUD	15
INVOLUNTARY COMMITMENTS	12
JUVENILE COMPLAINTS	5
LARCENIES	28
LITTERING	3
LOUD MUSIC/NOISE COMPLAINTS	5
DEATH/MISSING PERSON/RUNAWAY/SUICIDE(A)	21
PROPERTY DAMAGE/VANDALISM	7
RESIDENTIAL/BUSINESS CHECKS/COMMUNITY WATCH	16,847
ROADWAY DEBRIS/OBSTRUCTIONS	0
ROBBERIES	0
SOLICITING VIOLATIONS	1
SUSPICIOUS PERSONS/VEHICLES /FIELD INTERVIEW	236
TOWN ORDINANCE CITATIONS	1
TOWN ORDINANCE VIOLATIONS	89
TRAFFIC ACCIDENTS	40
TRAFFIC STOPS	946
TRAFFIC COMPLAINTS-Radar	127
DWI	4
CHECKPOINTS	16
DRUG VIOLATIONS	17
WELFARE CHECKS	39
CASE ASSIST/PW/VEHICLE MAINTENANCE/MEETING	77
CASE FOLLOW UPS/SPECIAL OPERATION/TRAINING	119
TRESPASSING	7
OVERDOSE	3
Total	19851

Traffic Violations

- 297 State Citations
- 391 Total State Charges
- 181 State Warnings
- 3 Town Citations
- 12 Town Warnings

% of Calls = The percentage the call represents out of all total calls
 % Change = The percentage change between the last two months

Community Watch Checks

- 100 Pirates - 1,331
- 100 Plantation - 1,507
- 200 Lakemere - 1,283
- 200 Rockledge - 1,440

Phone Calls Answered (638-1108)

1,464 Incoming Calls Answered

Started to record number of phones calls to the PD Office phone in July



RIVER BEND POLICE DEPARTMENT



MONTHLY ACTIVITY REPORT

2019

Activities	October	November	December	% of Calls	% Change
ALARMS/911 UNKOWN/DISTURBANCE/SHOTS FIRED	6	18	12	0.56%	-33.00%
ANIMAL COMPLAINTS	8	9	7	0.32%	-22.00%
ARRESTS	6	5	3	0.14%	-40.00%
ASSAULTS / All OTHER VIOLENT CRIME	1	2	1	0.05%	-50.00%
ASSIST CITIZENS / LOCK OUT / QUALITY OF LIFE ISSUES	11	4	6	0.28%	50.00%
ASSIST EMS/FD/FIRST RESPONDERS/MED ASSIST	30	40	29	1.34%	-28.00%
ASSIST MOTORISTS / BIKE PATROLS/ALL OTHER	92	109	86	3.98%	-21.00%
ASSIST OTHER AGENCIES	2	3	1	0.05%	-67.00%
B & E BUSINESS/RESIDENCE/VEHICLE	3	3	2	0.09%	-33.00%
CRIM.SUMM./SUBPOENAS/WARRANTS/CIVIL COMPLAINT	2	3	2	0.09%	-33.00%
DOMESTICS	1	3	4	0.19%	33.00%
FIRES/ALARM	0	2	0	0.00%	-200.00%
IDENTITY THEFT/FRAUD	2	1	3	0.14%	200.00%
INVOLUNTARY COMMITMENTS	3	3	0	0.00%	-300.00%
JUVENILE COMPLAINTS	1	1	0	0.00%	-100.00%
LARCENIES	1	2	5	0.23%	150.00%
LITTERING	0	0	2	0.09%	200.00%
LOUD MUSIC/NOISE COMPLAINTS	0	0	0	0.00%	0.00%
DEATH/MISSING PERSON/RUNAWAY/SUICIDE(A)	3	0	3	0.14%	300.00%
PROPERTY DAMAGE/VANDALISM	1	2	1	0.05%	-50.00%
RESIDENTIAL/BUSINESS CHECKS/COMMUNITY WATCH	1,477	1,568	1,811	83.88%	15.00%
ROADWAY DEBRIS/OBSTRUCTIONS	0	0	0	0.00%	0.00%
ROBBERIES	1	0	0	0.00%	0.00%
SOLICITING VIOLATIONS	0	1	0	0.00%	-100.00%
SUSPICIOUS PERSONS/VEHICLES /FIELD INTERVIEW	27	30	18	0.83%	-40.00%
TOWN ORDINANCE CITATIONS	0	1	0	0.00%	-100.00%
TOWN ORDINANCE VIOLATIONS	1	2	1	0.05%	-50.00%
TRAFFIC ACCIDENTS	3	3	3	0.14%	0.00%
TRAFFIC STOPS	67	104	116	5.37%	12.00%
TRAFFIC COMPLAINTS-Radar	12	8	9	0.42%	13.00%
DWI	1	1	1	0.05%	0.00%
CHECKPOINTS	9	6	1	0.05%	-83.00%
DRUG VIOLATIONS	6	4	2	0.09%	-50.00%
WELFARE CHECKS	8	3	7	0.32%	133.00%
CASE ASSIST/PW/VEHICLE MAINTENANCE/MEETING	3	4	9	0.42%	125.00%
CASE FOLLOW UPS/SPECIAL OPERATION/TRAINING	36	15	14	0.65%	-7.00%
TRESPASSING	0	1	0	0.00%	-100.00%
OVERDOSE	0	1	0	0.00%	-100.00%
Total	1824	1962	2159	100.00%	10.00%

Traffic Violations

34 State Citations
 50 Total State Charges
 30 State Warnings
 1 Town Citations
 0 Town Warnings

Community Watch Checks

100 Pirates - 119
 100 Plantation - 131
 200 Lakemere - 119
 200 Rockledge - 128

Phone Calls Answered (638-1108)

191 Incoming Calls Answered

% of Calls = The percentage the call represents out of all total calls
 % Change = The percentage change between the last two months



TOWN OF RIVER BEND

45 Shoreline Drive
River Bend, NC 28562

T 252.638.3870
F 252.638.2580

www.riverbendnc.org

December 2019 Monthly Report Brandon Mills, Director of Public Works

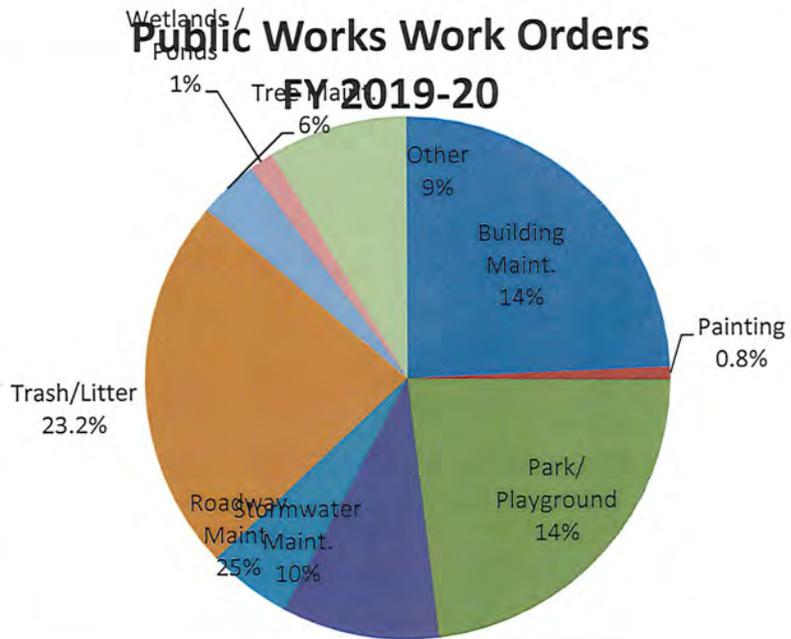
December is always one of our favorite times of year. I hope that everyone enjoyed the Christmas holidays. The CAC did a great job putting up Christmas lights around Town. Public Works put up the lighted Christmas tree and the Christmas balls at the front entrance. We also put up the Christmas banners around Town for the holiday season. As always, I think all the lights showed the Town's Christmas spirit. Public Works also trimmed limbs overhanging the roadway down Plantation Drive. There are more roads around Town on our list to do as time allows. One stormwater drainage pipe was repaired by our staff in the Mulberry area. A sinkhole had formed near a pipe joint, so we dug it up and repaired it.

Water Resources replaced a faulty coolant heater on the generator located at the Well #1 treatment facility. The purpose of the heater is to keep the engine warm to help with cold weather startups. During cold weather, without a heater, a diesel engine is very hard to start. The area light on top of the large wastewater treatment plant went bad. We replaced the fixture with a new one. We use this light to make the plant more visible, and to help us see when we have to work on the plant at night. We had one water service line leak in the Quarterdeck area of Town. Water Resource staff quickly repaired this leak.

If you have any questions concerning the Water Resources/Public Works Department, please call us at 638-3540, Monday-Friday, 8am-4pm. After hour's water and sewer, emergencies can be reported by dialing the Town Hall at 638-3870. You will be instructed to dial "9" and follow the directions to contact the on call duty operator. You will then be asked to enter your phone number at the sound of the tone. After entering your phone number, the automated system will inform you that your page has been sent. Please, be patient and our utility systems operator will return your call. If you do not receive a call back within ten minutes, please notify the Police Department at 638-1108, and they will get in contact with the on-call utility systems operator.

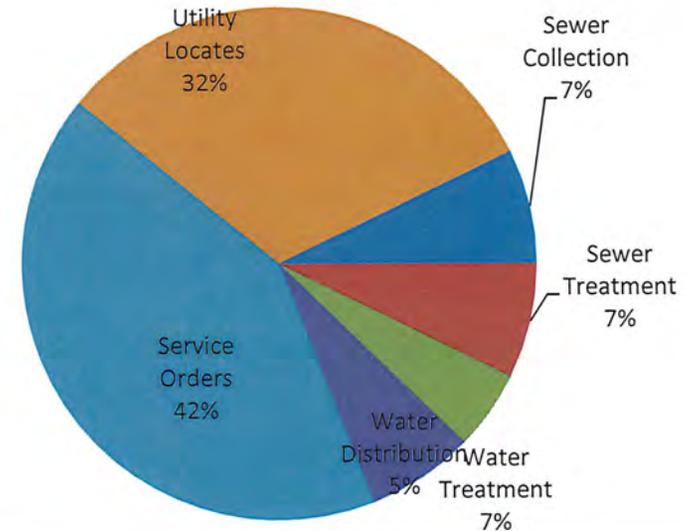
Public Works Work Orders

FY 2019-20

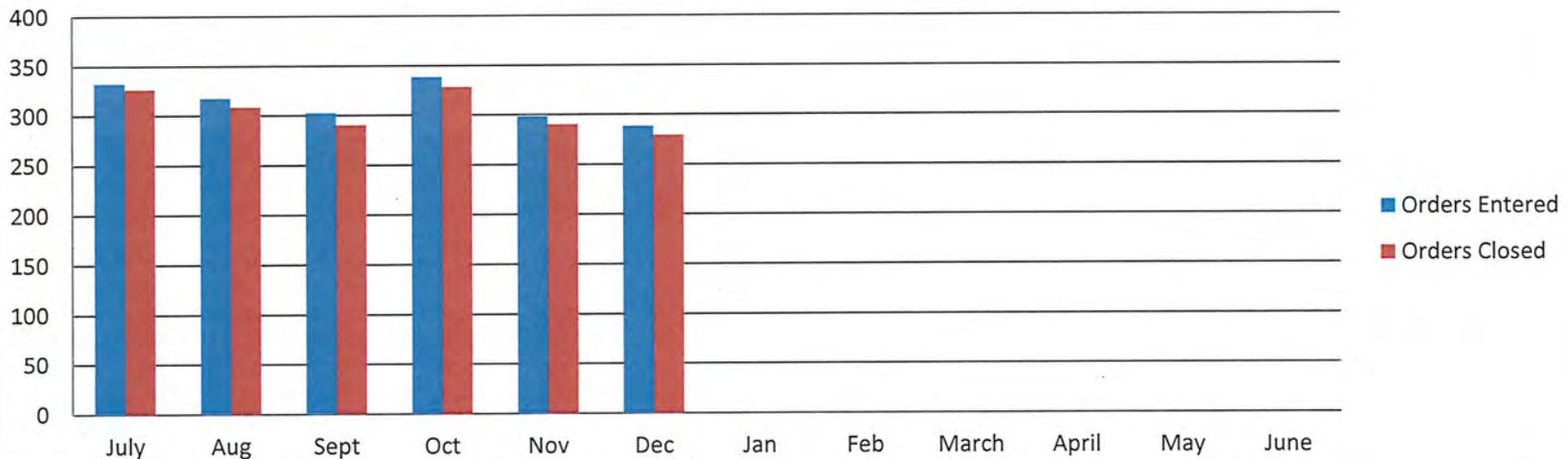


Water Resources Work Orders

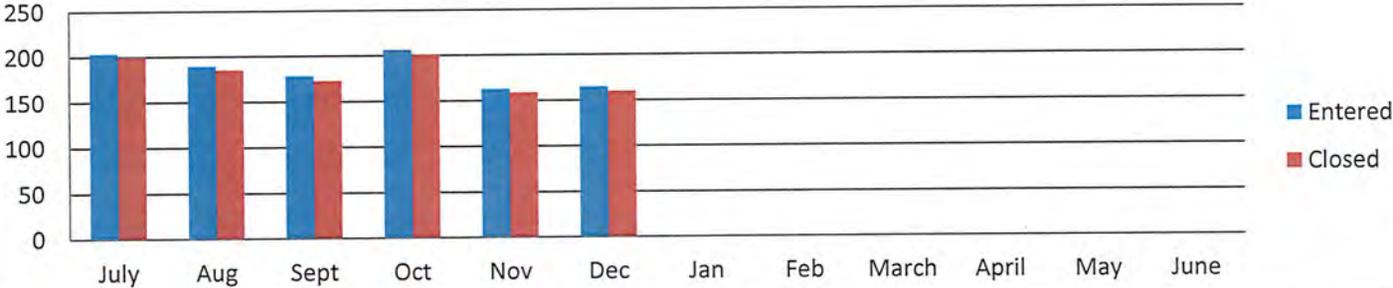
FY 2019-20



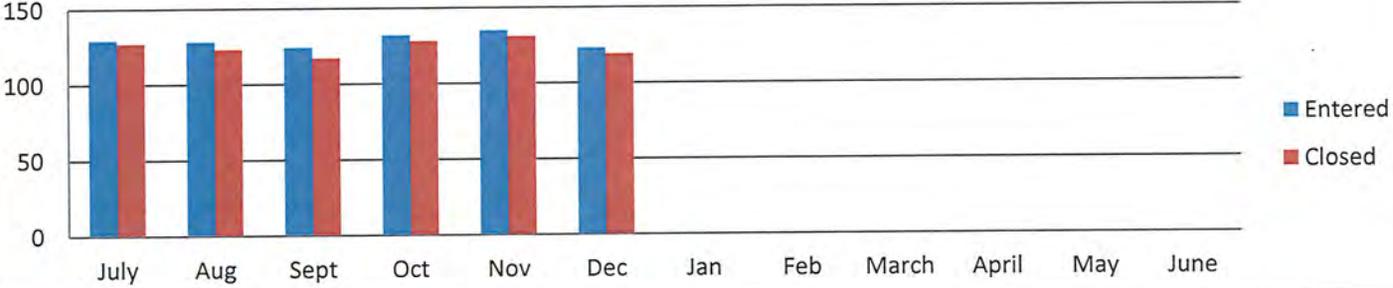
Total Work Orders - FY 2019-20



Water Resources - Work Orders



Public Works - Work Orders



5

Public Works Advisory Board (PWAB) Report

The PWAB did not meet in January. The next meeting will be on 4 February at 3:00 p. m.

Town of River Bend



Monthly Financial Report

Printed 1/14/2020

This monthly report is provided as an oversight/management tool for the Town Council of the Town of River Bend. For ease of reporting, and in order to be consistent with the categories used in the annual budget process, this report summarizes the revenue and expenses in each of the three operational areas of the Town. Anyone interested in more detail, or further explanation of the contents of this report, is encouraged to contact Finance Officer Irving J. "Bud" Van Slyke, Jr. or Finance Administrator Margaret Theis.

Notes

The cash balances shown on page one are the amount of cash in each specific accounting fund. These funds are deposited in separate investment accounts. Pooled cash accounts used for operating funds but accounted for, in our internal systems, as individual accounts. Interest attributable to each account is allocated based upon the total rate of return of the account(s).

The FY Budget columns represents the original and current budget. As the fiscal year goes on and unforeseen expenses or revenues occur, we need to adjust the budget. The Council does this by formal amendment during a Council meeting. *Asterisked lines represent those budget items that have been amended since adoption.

The acronym CIF used in this report is our Capital Improvement Fund(s) for water and wastewater. These funds are, by resolution of the Town Council, reserved for expenses related to expansion of these systems, or retirement of debt. The Water CIF receives revenue in the form of annual Hydrant Fee payments.

Because this is an annual budget, it is important to note that many lines shown in this report will vary, some significantly, from month to month, and in different times of the year. In many instances, capital payments for current fiscal year projects are made early in the fiscal year and the majority of our ad valorem tax receipts occur in the middle of the fiscal year. This is another reason to maintain an adequate fund balance.

**Town of River Bend
Financial Dashboard**



Visit our web site <http://www.riverbendnc.org/finance.html> to view the Financial Dashboard. These dashboards are designed to give the user a quick overview of the status of revenues and expenditures in each of the Town's three major funds as reported in the Monthly Financial Report.

Town of River Bend
Financial Report
Fiscal Year 2019 - 2020



Fund Cash Balances

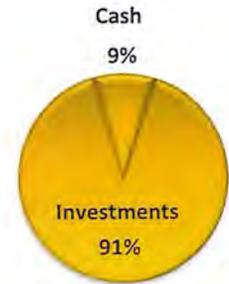
Cash Balances	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
BUS Capital Projects Fund	-	-	1,290,716	1,292,674	1,293,793	1,130,872						
General Fund*	2,281,710	2,301,346	1,109,478	1,103,687	1,112,147	1,418,172						
Powell Bill	0	0	42,446	42,473	42,500	84,973						
NCORR Recovery Grant	259,695	260,145	260,570	238,845	239,148	226,296						
General Capital Reserve	427,051	427,805	162,561	162,821	163,055	163,290						
Law Enforcement Separation Allowance*	23,849	21,965	20,127	18,165	16,257	15,367						
Water Fund*	735,569	752,969	753,700	776,454	759,084	784,094						
Water Capital Reserve Fund (CIF)	241,820	242,245	242,642	243,016	243,335	243,654						
Sewer Fund*	875,171	871,408	879,987	918,486	904,903	943,491						
Sewer Capital Reserve Fund (CIF)	11,121	11,140	11,158	111,175	11,190	11,204						
Total Cash and Investments	4,855,986	4,889,024	4,773,385	4,907,797	4,785,411	5,021,411						
BB&T Cash Accounts	228,170	253,082	244,972	372,142	243,798	473,842						

*These operating funds have equity in the BB&T pooled accounts.

In order to obtain more favorable interest rates, the Town deposits funds in the North Carolina Capital Management Trust. We move funds between our cash accounts and these investment accounts to accommodate cash flow for our payables and as revenues are received in order to maintain an adequate amount of cash for operational needs while attempting to minimize bank fees and maximize interest revenue. Based upon historical cash flow and current encumbrances, our staff anticipates the level of cash needed to meet our obligations without having to make an inordinate number of transfers between accounts.

On the table above, the term cash includes those funds we hold in accounts in our designated banking institution (currently BB&T). We have two accounts with BB&T, a Money Market account that pays a competitive rate of interest, and an operating (checking) account from and to which we make all regular payments and deposits.

The table below shows the balances of each fund account we have in NCCMT at the end of the month. The chart to the right shows how our funds are apportioned between operating cash and investments.



Investments in NCCMT	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
BUS Capital Projects Fund	-	-	1,290,716	1,292,674	1,294,315	1,130,872						
General Fund	2,133,534	2,137,274	1,009,583	1,033,278	1,039,672	1,219,309						
Powell Bill	0	0	0	0	-	0						
NCORR Recovery Grant	259,695	260,145	260,570	238,845	239,148	226,296						
Capital Reserve (General Fund)	427,051	427,805	162,561	162,821	163,055	163,290						
Law Enforcement Separation Allowance	26,747	26,795	18,134	18,163	13,188	13,208						
Water Fund	700,923	702,163	703,408	704,766	705,707	706,648						
Water Capital Reserve Fund (CIF)	241,820	242,245	242,642	243,016	243,335	243,654						
Sewer Fund	826,924	828,374	829,641	830,917	832,004	833,090						
Sewer Capital Reserve Fund (CIF)	11,121	11,140	11,158	11,175	11,190	11,204						
Total Investments	4,627,816	4,635,941	4,528,413	4,535,655	4,541,613	4,547,569						

Town of River Bend
Financial Report
Fiscal Year 2019 - 2020



General Fund

Revenue	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
	Original	Current													Total	% Budget
Ad Valorem Taxes	638,087	638,087	0	603	381	58,424	68,132	327,341							454,882	71.3%
Ad Valorem Taxes - Vehicle	83,200	83,200	0	6,919	6,814	160	13,111	0							27,004	32.5%
Animal Licenses	2,400	2,400	21	140	70	111	50	46							437	18.2%
Local Gov't Sales Tax	346,159	346,159	32,475	27,317	28,402	20,787	26,078	26,411							161,469	46.6%
Hold Harmless Distribution	97,136	97,136	8,117	7,078	7,259	8,033	7,027	6,469							43,984	45.3%
Solid Waste Disposal Tax	3,000	3,000	0	559	0	0	574	0							1,133	37.8%
Powell Bill Fund Appropriation	0	0	0	0	0	0	0	0							0	0
Powell Bill Allocation	86,000	86,000	0	0	42,446	0	0	42,446							84,892	98.7%
Piped Natural Gas Tax	0	0	0	0	0	0	0	0							0	0
Beer & Wine Tax	13,500	13,500	0	0	0	0	0	0							0	0.0%
Video Programming Tax	56,500	56,500	0	0	13,228	0	0	14,384							27,613	48.9%
Utilities Franchise Tax	119,000	119,000	0	0	23,920	0	0	29,917							53,838	45.2%
Telecommunications Tax	14,440	14,440	0	0	2,909	0	0	3,138							6,047	41.9%
Court Cost Fees	500	500	23	50	23	45	50	36							225	45.0%
Zoning Permits	5,000	5,000	803	573	852	112	360	398							3,098	62.0%
Federal Gov't Grants- BPV	0	0	0	0	0	0	0	0							0	0
Federal Disaster Assistance*	0	629,206	0	615,266	13,941	0	0	69,857							699,064	111.1%
State Disaster Assistance*	0	209,736	0	35,120	4,647	0	169,969	23,286							233,021	111.1%
County Grant Emergency Svcs	0	0	0	0	0	0	0	0							0	0
Recovery Grant NCORR-FLDG-004	89,022	89,022	89,022	0	0	0	0	0							89,022	100.0%
Miscellaneous	8,000	8,000	1,174	1,158	630	642	1,411	319							5,333	66.7%
Insurance Settlements	0	0	0	500	0	216	0	0							716	#DIV/0!
Interest - Recovery Grant NCORR-FL	4,678	4,678	489	450	424	365	303	298							2,329	49.8%
Interest - Powell Bill	50	50	0	0	0	27	26	27							80.66	161.3%
Interest - Investments*	35,000	18,100	4,116	3,826	2,826	1,615	1,402	1,605							15,390	85.0%
Contributions	1,200	1,200	769	4	3	29	2	2							810	67.5%
Wildwood Storage Rents	18,120	18,120	1,470	1,425	1,463	1,541	1,551	1,541							8,991	49.6%
Rents & Concessions	18,000	18,000	1,500	1,525	1,500	1,500	1,500	1,500							9,025	50.1%
Sale of Fixed Assets	0	0	0	0	0	0	0	0							0	0
Sales Tax Refund Revenue	0	0	0	0	0	0	0	0							0	0
Trans. from Capital Reserve	5,800	5,800	5,800	0	0	0	0	0							5,800	100.0%
Trans. from L.E.S.A. Fund	0	0	0	0	0	0	0	0							0	0
Appropriated Fund Balance*	96,111	547,742	0	0	0	0	0	0							0	0.0%
Total	1,740,903	3,014,576	145,778	702,513	151,738	93,606	291,546	549,021	0	0	0	0	0	0	1,934,203	64.2%

*Astericked lines represent those budget items that have been amended since Original Budget adoption.

#DIV/0! indicates revenue was received, but not budgeted for this line item.

Town of River Bend
Financial Report
Fiscal Year 2019 - 2020



General Fund

Expenditures	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
	Original	Current													Total	% Exp
	Governing Body	31,500	31,500	1,873	-9	4,120	3,346	1,640	5,073							16,043
Administration	254,706	254,706	41,290	16,151	20,290	14,243	15,271	37,374							144,618	56.8%
Finance	117,617	117,617	21,775	7,086	6,993	11,720	7,935	10,269							65,779	55.9%
Tax Listing	10,883	10,883	0	270	266	744	988	2,191							4,459	41.0%
Legal Services	24,000	24,000	766	1,347	489	662	855	257							4,375	18.2%
Elections	6,500	6,500	0	0	0	0	0	0							0	0.0%
Public Buildings*	80,000	113,423	6,805	5,785	15,449	11,196	6,530	2,692							48,458	42.7%
Police	532,095	532,095	64,758	51,735	41,505	36,583	39,052	56,175							289,809	54.5%
Emergency Management*	4,181	56,749	21,851	0	12,614	1,634	114	1,300							37,513	66.1%
Animal Control	13,991	13,991	1,496	1,222	612	506	1,072	1,386							6,294	45.0%
Street Maintenance*	182,152	163,152	3,742	4,754	1,531	5,995	2,458	3,453							21,933	13.4%
Public Works	164,913	164,913	18,220	12,709	10,925	10,991	11,356	14,866							79,066	47.9%
Leaf & Limb, Solid Waste	43,200	43,200	3,005	674	495	4,768	2,403	574							11,919	27.6%
Stormwater Management*	45,791	178,373	2,245	1,833	919	799	1,461	2,071							9,327	5.2%
Waterways & Wetlands	4,500	4,500	0	0	0	0	0	56							56	1.2%
Planning & Zoning*	48,005	57,005	6,950	12,906	2,911	3,155	2,929	5,008							33,859	59.4%
Recovery Grant NCOORR-FLDG-004	93,700	93,700	3,820	9,324	7,930	6,947	7,141	9,828							44,989	48.0%
Recreation & Special Events	7,700	7,700	538	59	0	20	127	148							892	11.6%
Parks*	45,660	91,360	3,282	2,819	2,340	1,787	3,687	3,065							16,980	18.6%
Transfers*	13,500	1,037,700	13,500	0	1,024,200	0	0	0							1,037,700	100.0%
Contingency*	16,309	11,509	0	0	0	0	0	0							0	0.0%
Total	1,740,903	3,014,576	215,917	128,665	1,153,589	115,093	105,020	155,784	0	0	0	0	0	0	1,874,067	62.2%

Capital / Debt (included above)	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
	Original	Current													Total	% Exp
	Capital Outlay*	140,500	121,500	0	0	0	0	0	0							-
Debt Service - Principle		0	0	0	0	0	0	0							-	0.0%
Debt Service - Interest		0	0	0	0	0	0	0							-	0.0%

*Astericked lines represent those budget departments that have been amended since Original Budget adoption.



Water Fund

Revenue	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	Total	% Col
	Original	Current															
Base Charge	181,750	181,750	30,147	257	30,241	311	30,173	286							91,415	50.3%	
Consumption	205,901	205,901	35,167	149	38,524	418	35,758	117							110,132	53.5%	
Other, incl. transfers	126,873	126,873	1,495	5,216	1,155	4,773	941	4,555							18,135	14.3%	
Hydrant Fee	21,960	21,960	21,960	0	-288	0	0	0							21,672	98.7%	
Capital Investment Fee	0	0	0	0	0	0	0	0							0	0.0%	
Total	536,484	536,484	88,769	5,622	69,631	5,502	66,872	4,958	0	0	0	0	0	0	241,354	45.0%	

Expenses	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	Total	% Exp
	Original	Current															
Admin & Finance	424,432	424,432	39,911	23,157	20,178	24,129	31,371	28,219							166,965	39.3%	
Supply & Treatment	63,142	63,142	3,555	5,077	3,698	2,830	1,602	3,192							19,954	31.6%	
Distribution	45,410	45,410	28,855	674	47	92	160	58							29,885	65.8%	
Transfers / Contingency	3,500	3,500	0	0	0	0	0	0							0	0.0%	
Total	536,484	536,484	72,320	28,908	23,922	27,052	33,133	31,469	0	0	0	0	0	0	216,805	40.4%	

Capital (included above)	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	Total	% Exp
	Original	Current															
Capital Outlay	0	0	0	0	0	0	0	0							0	-	

Cash Balances

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Water Fund	735,569	752,969	753,700	776,454	759,084	784,094						
Water Capital Reserve Fund (CIF)	241,820	242,245	242,642	243,016	243,335	243,654						

Water Produced

	Limit	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date
		Total Gallons	8,725,000	7,541,000	6,811,000	6,650,000	6,428,000	6,821,000						
Average daily gallons	925,000*	281,452	243,258	227,033	214,516	214,267	220,032							233,426

* This is the permitted daily limit.

Town of River Bend
Financial Report
Fiscal Year 2019 - 2020



Sewer Fund

Revenue	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
	Original	Current													Total	% Col
Base Charge	291,868	291,868	48,341	493	48,349	698	48,004	507							146,392	50.2%
Consumption	293,602	293,602	46,617	-67	51,665	766	49,160	30							148,171	50.5%
Other, incl. transfers*	87,625	93,389	1,564	2,978	1,357	2,879	1,087	2,393							12,257	13.1%
Capital Investment Fee	0	0	0	0	0	0	0	0							0	0.0%
Total	673,095	678,859	96,521	3,404	101,372	4,343	98,250	2,931	0	0	0	0	0	0	306,820	45.2%

Expenses	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
	Original	Current													Total	% Exp
Admin & Finance	418,575	418,575	41,470	23,809	21,050	24,405	30,621	31,274							172,629	41.2%
Collection	75,845	75,845	6,539	25,122	1,443	6,638	1,373	1,513							42,627	56.2%
Treatment*	115,675	121,439	12,173	5,172	4,135	4,272	5,106	3,803							34,661	28.5%
Transfers / Contingency	63,000	63,000	0	0	0	0	0	0							0	0.0%
Total	673,095	678,859	60,182	54,104	26,628	35,314	37,101	36,590	0	0	0	0	0	0	249,918	36.8%

Capital (included above)	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
	Original	Current													Total	% Exp
Capital Outlay	26,000	29,500	0	24,262	0	0	0	0							24,262	82.2%

Cash Balances

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Sewer Fund	875,171	871,408	879,987	918,486	904,903	943,491						
Sewer Capital Reserve Fund (CIF)	11,121	11,140	11,158	11,175	11,190	11,204						

Wastewater Treated	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date
	Limit												
Total Gallons		2,540,000	3,118,000	3,621,000	3,370,000	3,835,000	3,760,000						20,244,000
Average daily gallons		330,000*	81,935	100,581	120,700	108,710	127,833	121,290					110,175

* This is the permitted daily limit.

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TOWN OF RIVER BEND

PM&P

January 7, 2020

**PETWAY
MILLS &
PEARSON, PA**

CERTIFIED PUBLIC ACCOUNTANTS

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Association of
Certified Public
Accountants

American Institute
of Certified Public
Accountants

To Members of the Town Council
Town of River Bend, North Carolina

We are pleased to confirm our understanding of the services we are to provide the Town of River Bend for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, the business-type activities, and each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Town of River Bend as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of River Bend'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 the Town of River Bend's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Pension Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of River Bend's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements]:

- 1) Budgetary Comparison Schedules
- 2) Combining individual fund financial statements
- 3) Property Tax Schedules
- 4) Schedule of Expenditures of Federal and State Awards

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

- 5) Statistical schedules
- 6) Transmittal letter and related documents

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Town of River Bend and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Town of River Bend's financial statements. Our report will be addressed to the governing board of the Town of River Bend. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Town of River Bend 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.

Other Services

We will also assist in preparing the financial statements and related notes of Town of River Bend in conformity with U.S. generally accepted accounting principles 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 judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes. 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*. 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, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable 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 in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

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

interpretations underlying the measurement or presentation of the supplementary information.

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

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.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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

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

contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately June 1, 2020 and to issue our reports no later than October 31, 2020. Phyllis M. Pearson, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be \$14,200. Our invoices for these fees will be rendered at the end of the engagement. In accordance with our firm policies, work may be suspended if your account becomes 90 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.

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

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

Petway Mills & Pearson, PA

Petway Mills & Pearson, PA

RESPONSE:

This letter correctly sets forth the understanding of the Town of River Bend.

By: _____

Title: _____

Date: _____

engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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 the Town of River Bend'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*.

Engagement Administration, Fees, and Other

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

We will provide copies of our reports to the Town of River Bend; 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 Petway Mills & Pearson, PA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Office of the State Auditor or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Petway Mills & Pearson, PA 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 seven years after the report release date or for any additional period requested by the Office of the State Auditor. If we are aware that a federal awarding agency or auditee is



Bernard Robinson & Company, L.L.P.

Report on the Firm's System of Quality Control

February 26, 2018

To the Partners of Petway Mills & Pearson, PA
and the Peer Review Committee of the North Carolina
Association of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Petway Mills & Pearson, PA (the firm) in effect for the year ended September 30, 2017. 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 compliance audits under the Single Audit Act and audits of employee benefit plans.

As a 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.

1501 Highwoods Blvd., Ste. 300 (27410)
P.O. Box 19608 | Greensboro, NC 27419
P: 336-294-4494 • F: 336-294-4495

brccpa.com

Petway Mills & Pearson, PA
February 26, 2018
Page 2

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Petway Mills & Pearson, PA in effect for the year ended September 30, 2017, 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*. Petway Mills & Pearson, PA has received a peer review rating of *pass*.

Bernard Robinson & Company, L.L.P.

BERNARD ROBINSON & COMPANY, L.L.P.

January 10, 2020

Town of River Bend
45 Shoreline Dr
River Bend, NC 28652

Ms. Theis,

Petway Mills & Pearson, PA is pleased to submit our proposal to provide auditing services to the Town of River Bend for the years ended June 30, 2020, 2021 and 2022.

FYE	Per Program <u>Single Audit</u>	Audit
2020	\$2,500	\$14,200
2021	\$2,500	\$14,400
2022	\$2,500	\$14,600

Sincerely,

Petway Mills & Pearson, PA

Petway, Mills & Pearson, PA

The of and	Governing Board Members of the Town Council
	Primary Government Unit Town of River Bend
	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 Petway Mills & Pearson, PA
	Auditor Address 806 N. Arendell Ave Zebulon, NC 27597

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Audit Report Due Date
	06/30/20	10/31/20

Must be within four months of FYE

hereby agree as follows:

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

2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

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

County and Multi-County Health Departments: The Office of State Auditor will require Auditors of these Governmental Units to perform agreed upon procedures (AUPs) on eligibility determination on certain programs. Both Auditor and Governmental Unit agree that Auditor shall complete and report on these AUPs on

eligibility determination as required by OSA and in accordance with the instructions and timeline provided by OSA.

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*, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC staff within four months of fiscal year end. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. 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. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.

9. 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, 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 12).
10. 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.
11. 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.
12. 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.
13. The Auditor shall submit the report of audit in PDF format to LGC Staff when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC along with an Audit Report Reissued Form (available on the Department of State Treasurer website). These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC staff.
- If the OSA designates certain programs to be audited as major programs, as discussed in Item 2, a turnaround document and a representation letter addressed to the OSA shall be submitted to LGC Staff.
14. 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.

15. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools). 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.

16. 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 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 26 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

17. Special provisions should be limited. Please list any special provisions in an attachment.

18. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the parent government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

19. The contract shall be executed, pre-audited (pre-audit requirement does not apply to charter schools), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

20. 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.

21. 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.

22. 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.

23. 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.

24. 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.

25. 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.

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

27. 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/slg/Pages/Audit-Forms-and-Resources.aspx>.

28. 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.

FEEES FOR AUDIT SERVICES

For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Governmental Auditing Standards* (as applicable). Bookkeeping and other non-attest services necessary to perform the audit shall be included under this contract. However, bookkeeping assistance shall be limited to the extent that the Auditor is not auditing his or her own work or making management decisions. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience necessary to oversee the services and accept responsibility for the results of the services. 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. The Auditor shall maintain written documentation of his or her compliance with these standards in the audit work papers.

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, 9, and 12 for details on other allowable and excluded fees.

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees below. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee. Should the 75% cap provided below conflict with the cap calculated by LGC staff based on the prior year audit fee on file with the LGC, the LGC calculation prevails.

20 NCAC 03 .0505: All invoices for services rendered in an audit engagement as defined in 20 NCAC 3 .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law.

PRIMARY GOVERNMENT FEES

Primary Government Unit	Town of River Bend
Audit	\$ 13,200
Writing Financial Statements	\$ 1,000
All Other Non-Attest Services	\$ 0
75% Cap for Interim Invoice Approval	\$ 10,650.00

DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit	\$ N/A
Writing Financial Statements	\$ N/A
All Other Non-Attest Services	\$ N/A
75% Cap for Interim Invoice Approval	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm Petway Mills & Pearson, PA	
Authorized Firm Representative (typed or printed) Phyllis M. Pearson, CPA	Signature <i>Phyllis M. Pearson, CPA</i>
Date 01/07/20	Email Address ppearson@pmpcpa.com

GOVERNMENTAL UNIT

Governmental Unit Town of River Bend	
Date Primary Government Unit Governing Board Approved Audit Contract (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
Mayor/Chairperson (typed or printed)	Signature
Date	Email Address

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

(Pre-audit certificate not required for charter schools)

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

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
Date of Pre-Audit Certificate	Email Address

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

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE
(Pre-audit certificate not required for charter schools)

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

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

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

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

PRINT

Planning Board- January 2020

The regular meeting of the River Bend Planning Board was held January 2nd at 7:00 pm in Town Hall. A quorum was present. There were no visitors. Chairman Lippert called the meeting to order. The usual reports were given. Building permits continue to show higher than normal activity due to rebuilding from Hurricane Florence. One very large building permit was issued to the town by the town for the construction of the new Police and Community building and remodeling of Town Hall.

The board spent the bulk of the meeting discussing zoning ordinances and how they might need to be changed or clarified with respect to future development in the Northwest quadrant. No changes were proposed at this meeting. Chairman Lippert gave the board homework for the study of areas to be considered at the next meeting.

The board voted to hold future meetings at 6:00pm instead of 7:00pm. Therefore, the next meeting will be February 6th at 6:00pm. All interested citizens are invited to attend.

EWAB meeting 1/6/2020

The meeting was called to order by Acting Chairman Jim Stevens at 7 PM.

New members Mary Holihan, Patty Leonard and Paige Ackiss were welcomed to the board by Chairman Stevens.

The board voted to select Jim Stevens as Chairman, Mary Holihan as Vice Chair and Patty Leonard as scribe.

Old business:

Discussions about no wake signs for entrances to River Bend from the Trent River and boat landing.

Mary is following up with the manager.

Discussion about stormwater drainage and ongoing engineering survey being conducted.

Discussed adding information flyers in the water bills and articles submitted to the Sun Journal.

Updated on going attempts to get dredging done.

New business:

EWAB budget, board will review past 5 years and submit it's proposed budget once the boards has a chance to view the past years data.

Discussion about better maps of waterways and implementing the canal maintenance plan in the towns Comprehensive Plan, Paige is researching options.

New FEMA maps were discussed.

There is one vacancy on EWAB.

The next meeting is on Monday 3 February 2020 at 7 PM, the public is welcome.

January Report Bud McClard

Organic Garden

The usual winter lull is setting in but some vegetables have been planted. The bee hive is vacant since the healthy bee colony left Riverbend for greener pastures.

Parks and Recreation

The Christmas tree lighting and Fairfield Harbor Chorus were a great success. The group reviewed each and made recommendations for the next year to smooth any rough corners.

Leap into Spring Bunco will be the next event, scheduled for January 23. This is another event that requires RSVP to reserve a seat. Other events were brought up and they are in the planning process. A new "Coming Events" posting has been created on the Parks and Recreation web page and it will include proposed events so that residents can plan in advance.

Library

The Red Caboose Library continues to function as a self-funding group. They are currently selling a coupon book for \$20 that can pay for itself in 1 or 2 coupon usages.

CAC

Will meet Wednesday before the Thursday January 16 meeting.

Town of River Bend

Dog Park Rules

1. Hours: The Dog Park is open from Sunrise to Sunset.
2. Users enter at their own risk.
3. Handlers are responsible for any injuries or damages caused by dogs they bring into the park.
4. Dogs must have a valid license and/or rabies tag.
5. Dogs must be leashed when entering and exiting the Dog Park.
6. Maximum of three dogs per handler.
7. Small dog area is reserved for dogs up to 25 pounds. (Small dogs are also allowed in large dog area, but large dogs are not allowed in small dog area).
8. For the safety of your dog(s) and other park visitors, choke, prong (pinch) and spike collars are strictly prohibited. If you use these types of collars, remove them before entering the dog park.
9. No children under the age of 16 are permitted unless accompanied by an adult. Children have a tendency to scream and run when excited, which can trigger a dog's prey drive or natural instinct to chase. For this reason and for the safety of your children, we do not recommend bringing small children and infants into the dog park.
10. Aggressive dogs are not permitted on the premises. Dogs must be removed at the first sign of aggression. If your dog does not interact well with other dogs or humans, you should not bring it to the Dog Park.
11. Female dogs in heat are prohibited from entering the park.
12. Sick dogs, or dogs with parasites (worms, ticks, fleas, etc.) are not allowed in the park.
13. Dog owners must be in the area of the park and within view of their dogs at all times.
14. All off-leash dogs must be under voice control of their owners. If you cannot control your dog off leash, keep your pet leashed at all times.
15. Dog owners must keep their leash in hand at all times.
16. Please do not bring dog food or human food into the park and please, no smoking in the park.
17. Owners must clean up dog feces. Seal waste in the provided plastic bags before disposing in designated receptacle.
18. Fill any holes your dog digs.
19. Proof of a current rabies vaccination and license is required upon request of a police or animal control officer. Tags may serve as proof.
20. As determined by the town manager or a police officer, any user's failure to abide by the park rules may result in the loss of privileges to use the Dog Park for the owner and/or the dog. Failure to abide by the park rules may also result in the owners being ticketed.

Adopted: January 14, 2020

MAYOR'S REPORT FOR JANUARY 2020

The years pass quickly. The Christmas and New Year's Holidays are past and we have settled into the annual cycle of life both for our homes and for government at the Town level. At home all of us are reminded that the time for filing the annual income tax return is fast approaching. That always brings great joy.

The Town Council has been briefed by Manager Delane Jackson at the January Council Work Session about the schedule for development of the 2020-2021 Town budget. The department heads and advisory boards that have budget needs have been notified to make proposals and submissions to the Manager. The schedule for meetings of Council and Staff to develop the proposed budget have been scheduled and a "flyer" giving those dates and items scheduled for discussion will be sent to all residents that receive utility bills from the Town as an enclosure to the mailed billing. That schedule is also available in the lobby at Town Hall and will be posted on the Town's web page.

The first meeting is scheduled for 24 March. All meetings are scheduled to begin at 4:00 p.m. and will end by 7:00 p.m. The budget items to be discussed at each meeting is also listed on the flyer. There will need to be adjustments made when review of some line items may take either more time than anticipated or perhaps less time.

During meetings residents attending can comment on line item discussions after the Council Members have finished their discussion. All need to respect that the Comment period is not a time of debate.

The Town budget process has worked well in past years and has been recognized by the Government Finance Officers Association for Distinguished Presentation during the last 9 budget cycles. This work is

the most important document that the Council develops on an annual basis in that it provides the direction to the Manager for projects and work that will be accomplished during the entire fiscal year.

This budget development makes evident that the Town is fortunate to have a talented and dedicated Manager and Department heads who look at needs and project needed repair and replacement leading to timely acquisition for critical infrastructure and supplies. Thanks to the members of Town Council and the hours that they spend working with Staff and selecting the elements that will make up the 2020-2021 Town budget.