



RIVER BEND TOWN COUNCIL AGENDA

Regular Meeting
April 15, 2021
River Bend Town Hall
7:00 p.m.

Pledge: Maurer

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 March 11, 2021 Work Session
Minutes of the March 19, 2021 Regular Council 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. Finance – Councilman Irving Van Slyke, Jr.
 - A. Financial Report - Finance Administrator
 - B. VOTE – Budget Amendment 20-B-06
9. Planning Board – Councilman Buddy Sheffield
 - A. Planning Board Report
10. Public Safety – Councilman Don Fogle
 - A. VOTE- Reopening Town Facilities

11. Parks & Recreation/CAC – Councilwoman Barbara Maurer
 - A. Parks and Rec Report
 1. VOTE – Parks and Recreation Appointment
 - B. CAC Report
 - C. Organic Garden Report
 - D. Library Report
12. Public Works and Water Resources – Mayor John Kirkland
 - A. PWAB Report
13. MAYOR'S REPORT – Mayor Kirkland
14. 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.

15. CLOSED SESSION § NCGS 143-318.11(a)(6) – Personnel
16. ADJOURNMENT

DUE TO COVID-19, SEATING IS LIMITED AND ON A FIRST-COME BASIS. WE ENCOURAGE EVERYONE TO PRACTICE THE 3-W'S.

**River Bend Town Council
Work Session Minutes
March 11, 2021
Town Hall
5:00 p.m.**

Present Council Members:

Mayor John Kirkland
Don Fogle
Brian Leonard
Bud Van Slyke
Barbara Maurer
Buddy Sheffield

Town Manager: Delane Jackson
Town Clerk: Kristie Nobles
Town Attorney: Dave Baxter
Finance Administrator: Margaret Theis

CALL TO ORDER

The meeting was called to order by Mayor Kirkland at 5:00 p.m. on Thursday, March 11, 2021 at the River Bend Town Hall with a quorum present.

Discussion– Municipal Election Costs

Ms. Meloni Wray from Craven County Board of Elections presented the cost estimate for the 2021 Municipal Election for the Town of River Bend. Ms. Wray stated that the cost estimate for the election this year would be around \$3,500 without absentee voting. She stated that if the Town elected to utilize absentee voting the cost would increase by \$5,800. She stated that in the past elections there were very few residents who participated in absentee voting. Ms. Wray stated that if the Town changed the election date to even years the cost would decrease to an estimate of \$1,000 per election, which includes absentee voting. Councilman Leonard asked what the process is if the Town wished to change the election year. Ms. Wray stated that the Town of Trent Woods is currently in the process of changing their election years and she felt it might be possible to be included in their legislative bill for the possible change. The Manager asked the Council if they would like the Town Attorney to contact Senator Sanderson about being added to the Trent Woods bill.

Vote – Authorize Town Attorney

Councilman Sheffield motioned to authorize the Town Attorney to take necessary steps to add River Bend to the Trent Woods bill to change River Bend's Municipal Election year. The motion carried unanimously.

Discussion – Audit Contract

The Manager stated that the Audit Committee met on March 3, 2021 to discuss two vacancies on the committee and the Audit Contract Proposal for 2021. The Manager stated that the Audit Committee recommends the current proposal for 2021 with Petway, Mills & Pearson, PA in the amount of \$14,500. Councilwoman Maurer asked the Manager if he was satisfied with the work of Petway, Mills & Pearson, PA. The Manager stated that the Town is currently pleased with the work of Petway, Mills & Pearson, PA but next year the Town will accept bids for the audit. The Manager stated that in the past the Deputy Finance Officer was appointed to the Audit Committee, since the resignation of Bud McClard that vacancy has not been filled. The Audit Committee suggested filling one of the vacancies with the Deputy Finance Officer. Councilman Leonard was appointed as the Deputy Finance Officer after the resignation of Bud McClard.

Discussion – Position Classification / Pay Plan

The Manager stated that a few years ago the Council approved a salary adjustment based on an annual state-wide peer group salary comparison conducted by NCLM. He stated that since that adjustment there has been an ongoing discussion regarding the need for a possible adjustment to the Town's Salary Grade and Step Plan. The Manager presented three different plan modifications for Council to review and discuss. The three proposals were as follows:

1. A 5-step modification that would eliminate the five lowest steps on the current plan and add five new steps at the high end of the current plan. The estimated cost of implementation, of this plan versus the current plan, without steps and COLA for the next fiscal year is \$992.
2. A modification that will keep the percentages the same between grades in the current plan but adjust the starting rate for entry-level positions and change the Police Department to depict the 2,184 hour work year that they work. The estimated cost of implementation is \$71,000.
3. A blended modification that updates the overall methodology of the pay plan to include: more uniform changes between pay grades, increase minimum entry-level pay for all three departments, show the Police Department as a 2,184 hour work year and keep the other departments at a 2,080 hour work year. The estimated cost of implementation is \$7,700.

The Manager stated that of the three different pay plans he would suggest option 3, which would be included in the 21-22 budget and not become effective until July 1, 2021. He pointed out that in option 3 a few positions held by newly hired or promoted employees would continue to be paid by the current plan and slowly transition to the new plan when their pay level advanced within the new plan. Otherwise, those employees would be receiving large pay increases. Councilman Leonard stated that he was in agreement with the proposed plan except for the change in the salary grades of department heads. There was a lengthy discussion about the details of the proposal. Councilman Fogle said that he thought the proposal made sense and he was in favor of it as presented.

Vote – Approve Position Classification / Pay Plan

Councilman Fogle motioned to approve the Position Classification / Pay Plan modification OPTION 3 as presented. The motion passed with four ayes (Sheffield, Maurer, Fogle, Van Slyke) and one nay (Leonard).

Discussion – Parks and Recreation Advisory Board Recommendation

Councilwoman Maurer stated that she attended the Parks and Recreation Advisory Board meeting on February 19, 2021. She stated that at this meeting the Red Caboose Library requested \$2,500 from the Town for a one time emergency contribution, with \$1,000 of that amount to cover rent. She stated that the Parks and Recreation Advisory Board does not support the request for \$2,500 but is willing designate \$1,000 to the Library from the current Parks and Recreation budget for their rent. The Manager stated that he would need Council action to transfer the funds from Parks and Recreation to the Library because that was not a part of the previous agreement. Councilman Sheffield stated that he approves the move of funds from Parks and Recreation to the Library. Councilman Fogle asked Councilwoman Maurer how many volunteers the Library currently has. She stated 40-50. Councilman Fogle stated that he felt that the Library was stable until it was added to the Parks and Recreation Department. He also stated that it appears that not all of the volunteers are supporting the Library. He stated that if every volunteer purchased a coupon book during the last fundraiser that there would not be any coupon books remaining. Councilman Fogle asked if the Library was limited on fundraising. The Manager stated that the Council had previously agreed that soliciting any funds by any Advisory Board / Town Group is prohibited. Councilman Leonard stated that this would be a one-time request and that he approves the transfer. He stated that the Library has suffered due to no fault of their own with the current Covid-19 Pandemic. He suggested that the Library consider a new location.

Councilwoman Maurer stated that the Library has been discussing that possibility. Councilman Fogle stated that he did not feel the Town should fund the Library because on October 2, 2019, when the Library requested official recognition as a Parks and Recreation activity, it said that no Town funding would be requested. Councilman Fogle then asked the two other Councilmen (Van Slyke and Sheffield), who were on the Council at the time the Library was approved as a Parks and Recreation activity, if they would personally join him to split the \$1,000 requested for the Library. Each declined. Councilman Sheffield said that a permanent solution needed to be found for the Library.

Vote – Approve Parks and Recreation Advisory Board Recommendation

Councilman Leonard motioned to approve the Parks and Recreation Recommendation of transferring \$1,000 from Parks and Recreation Budget to the Red Caboose Library. The motion passed with four ayes (Sheffield, Maurer, Leonard, Van Slyke) and one nay (Fogle).

REVIEW AGENDA FOR THE MARCH 18, 2021 COUNCIL MEETING

The Council reviewed the Agenda for the March 18, 2021, Council meeting.

CLOSED SESSION was postponed until regular meeting March 18, 2021

ADJOURNMENT/RECESS

There being no further business, Councilwoman Maurer **moved to adjourn**. The meeting adjourned at 7:00 p.m.

Kristie J. Nobles
Town Clerk

**River Bend Town Council
Regular Meeting Minutes
March 19, 2021
Town Hall
3:00 p.m.**

Present Council Members:

Mayor John Kirkland
Don Fogle
Brian Leonard
Buddy Sheffield
Bud Van Slyke
Barbara Maurer

Town Manager: Delane Jackson
Town Clerk: Kristie Nobles
Town Attorney: Dave Baxter
Finance Administrator: Margaret Theis

CALL TO ORDER

Mayor Kirkland called the meeting to order at 3:00 p.m. on Friday, March 19, 2021 at the River Bend Town Hall with a quorum present. The Mayor noted that this is the rescheduled date due to severe weather forecasted for the regularly scheduled meeting date on March 18, 2021.

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 February 11, 2021 Work Session
Minutes of the February 18, 2021 Regular Meeting*

TOWN MANAGER'S REPORT

The Manager updated the Council on several current projects throughout Town. He stated that he has met with the engineer regarding the water meter replacement project and the next step is to develop plans and specifications. He also stated that the Public Works building retaining wall project was not completed by the FEMA deadline and an extension has been filed. The Manager stated that the Channel Run Project has not been started yet but the FEMA deadline to be completed is not until September, 2022. The Manager stated that the CDBG project is going smoothly and the first pay request has been submitted. Councilman Leonard asked the Manager if the results were in from the utility billing study that was completed. The Manager said it was and that there are a few simple issues that will generate savings for the Town. He stated that one simple change would be to revise how the sewer pumps are turned on and off.

ADMINISTRATIVE REPORTS

PUBLIC WORKS – Mayor Kirkland

The Mayor stated that there was no report this month, although the PWAB is in need of members, and anyone interested should contact the Town Clerk for an application.

FINANCE – Councilman Van Syke

Financial Report – Finance Administrator Margaret Theis told the Council that the total of the General Fund Cash Balances as of February 28, 2021 was \$3,908,746 and Ad valorem tax collections for FY20-21 were at \$682,813 and Vehicle Ad valorem tax collections is \$59,013.

Vote – Petway Mills & Pearson, PA 2021 Audit Contract

Councilman Van Slyke motioned to approve 2021 Audit contract with Petway Mills and Pearson, PA in the amount of \$14,500 as presented. The motion carried unanimously. (see attached)

Vote – Appoint Deputy Finance Office to Audit Committee

Councilman Van Slyke motioned to appoint the Deputy Finance Officer (Councilman Leonard) to the Audit Committee. The motion carried unanimously.

Environment and Waterways – Councilman Leonard

Councilman Leonard stated that at the Council Work Session meeting held the previous week the Council discussed the possibility of moving the Municipal Election for the Town to even number years. He stated that moving the election year to even number years would save the Town thousands of dollars. He stated that the Council authorized the Town Attorney to pursue communication with Senator Sanderson to possibly add River Bend to the current Local Act to change the election year in River Bend. The Attorney stated he has not been able to communicate with Senator Sanderson but would continue to try. The Manager stated that the resolution as presented would change future River Bend Municipal Elections to even number years and extend the terms of current Council members by one year.

Vote – Approve Resolution Regarding Elections and Extension of Terms

Councilman Leonard motioned to approve the resolution regarding elections and extension of terms as presented. The motion carried unanimously. (see attached)

PARKS & RECREATION – Councilwoman Maurer

Councilwoman Maurer stated that Parks and Recreation Advisory Board had a special meeting on March 23, 2021 to discuss the Red Caboose Library request of funds.

Organic Garden

Councilwoman Maurer stated that the garden has been very slow due to the weather. She stated that volunteers have been working with the Green Team at New Bern High School.

Red Caboose Library

Councilwoman Maurer stated that the Library is hosting a Book Sale and Open House on March 27, 2021.

MAYOR'S REPORT – Mayor Kirkland

Mayor Kirkland stated he had received an invitation from Steve Tyson inviting the Council to join a group to meet with Lieutenant Governor Mark Robinson. He asked everyone interested to contact himself. The Mayor also stated that he had included Mr. Helmut Weisser's July 4, 2015 speech in the agenda package and thought it was a beautiful tribute to the Town of River Bend and its community members.

PUBLIC COMMENT

No public comments were made.

CLOSED SESSION

Councilman Sheffield **moved to go into a Closed Session under NCSG §143-318.11(a)(3) to consult with the attorney.** The motion carried unanimously. The Council entered Closed Session at 3:40 p.m.

OPEN SESSION

Councilman Sheffield moved to return to Open Session at 4:11 p.m. The motion carried unanimously.

ADJOURNMENT/RECESS

There being no further business, Councilman Sheffield moved to adjourn. The meeting adjourned at 4:11 p.m.

Kristie J. Nobles
Town Clerk

PM&P

**PETWAY
MILLS &
PEARSON, PA**

CERTIFIED PUBLIC ACCOUNTANTS

C. Briggs Petway, Jr.
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March 10, 2021

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

To Whom It May Concern:

We are pleased to confirm our understanding of the services we are to provide Town of River Bend for the year ended June 30, 2021. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, if applicable, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Town of River Bend as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of 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 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, if applicable.

We have also been engaged to report on supplementary information other than RSI that accompanies 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) Schedule of expenditures of federal and state awards.
- 2) Schedules of revenues and expenses, budget to actual

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. The objective also includes reporting 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 in accordance with *Government Auditing Standards*.

Memberships:

North Carolina
Association of
Certified Public
Accountants

American Institute
of Certified Public
Accountants

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

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

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Members of the Town Council of 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 or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

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 or noncompliance 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 or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our

attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal and state awards; federal and state award programs; 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*.

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

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

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

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Town of River Bend's major programs. The purpose of these procedures will be to express an opinion on Town of River Bend's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Town of River Bend in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional 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, schedule of expenditures of federal and state awards, and all accompanying information as well as all representations contained therein. Management is also responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received) in accordance with the requirements of OMB Uniform Guidance. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal and state awards, and related notes. We will also prepare the annual information return (IRS Form 990). 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, schedule of expenditures of federal and state awards, 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, schedule of expenditures of federal and state awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal and state awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for (1) designing, implementing, establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management 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 (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

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) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements 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. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on July 1, 2021.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditure of federal awards no later than the date the schedule of expenditure of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

Engagement Administration, Fees, and Other

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

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

We will provide copies of our reports to 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 North Carolina Department of Public Instruction 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 five years after the report release date or for any additional period requested by the North Carolina Department of Public Instruction. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately July 1, 2021 and to issue our reports no later than October 31, 2021. 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 at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will be \$14,500 for the audit and \$2,500 for each Federal or State Program Audit, if applicable. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the 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 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 Town of River Bend.

Management signature: _____

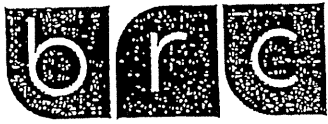
Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



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.



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.

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2020

The	Governing Board
	Members of Town Council
of	Primary Government Unit (or charter holder)
	Town of River Bend
and	Discretely Presented Component Unit (DPCU) (if applicable)

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
	06/30/21	10/31/21

Must be within four months of FYE

hereby agree as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools or hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 28 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

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

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

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

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

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

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

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

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

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

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern.

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2020

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

31. 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).

32. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

33. 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.

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

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2020

FEES FOR AUDIT SERVICES

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

Financial statements were prepared by: ☒ Auditor ☐ Governmental Unit ☐ Third Party

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

Name:

Title and Unit / Company:

Email Address:

Margaret Theis

Finance Administrator/River Ben

finance@riverbendnc.org

OR Not Applicable ☐ (Identification of SKE Individual not applicable for GAAS-only audit or audits with FYEs prior to June 30, 2020.)

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

3. 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 billings for the last annual audit of the unit submitted to the Secretary of the LGC. Should the 75% cap provided below conflict with the cap calculated by LGC Staff based on the billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

Primary Government Unit	Town of River Bend
Audit Fee	\$ 13,500
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ 2,500
Writing Financial Statements	\$ 1,000
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$ 10,875.00

DPCU FEES (if applicable)

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

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2020

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Petway Mills & Pearson, PA	
Authorized Firm Representative (typed or printed)*	Signature*
Phyllis M. Pearson, CPA	<i>Phyllis M Pearson, CPA</i>
Date*	Email Address*
03/10/21	ppearson@pmpcpa.com

GOVERNMENTAL UNIT

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

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

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

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2020

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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

PRINT

TOWN OF RIVER BEND

RESOLUTION REGARDING ELECTIONS AND EXTENSION OF TERMS

The Town of River Bend ("Town") does hereby adopt the following resolution:

RESOLUTION

WHEREAS, the Town Council wishes to move its municipal elections to even-numbered years; and,

WHEREAS, the Town's elections are currently held in odd-numbered years pursuant to the Town's Charter; and,

WHEREAS, action by the North Carolina General Assembly is required to amend the Town's Charter in order to change the Town's municipal elections to even-numbered years; and,

WHEREAS, the Town Council wishes to extend the term of each Town Council member by one (1) year to coincide with the changing of the Town's municipal elections to even-numbered years; and,

WHEREAS, action by the North Carolina General Assembly is required to amend the Town's Charter to extend the term of each Town Council member by one (1) year to coincide with the changing of the Town's municipal elections to even-numbered years.

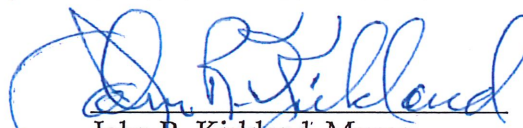
NOW, THEREFORE, BE IT RESOLVED that the Town requests the North Carolina General Assembly to amend the Town's Charter to:

1. Move the Town's municipal elections to even-numbered years; and
2. Extend the term of each of its Town Council members by one (1) year to coincide with the changing of the Town's municipal elections to even-numbered years.


This Resolution is adopted by unanimous approval this 19th day of March, 2021.

TOWN OF RIVER BEND

(Town Seal)


John R. Kirkland, Mayor

ATTEST:


Kristie Nobles, Town Clerk





RIVER BEND POLICE DEPARTMENT



MONTHLY ACTIVITY REPORT

2021

	2021	2021	2021		
Activities	January	February	March	% of Calls	% Change
ALARMS / 911 UNKNOWN / DISTURBANCE / SHOTS FIRED	11	5	6	0.46%	20.00%
ANIMAL COMPLAINTS	3	3	5	0.39%	67.00%
ARRESTS	0	0	2	0.15%	0.00%
ASSAULTS / ALL OTHER VIOLENT CRIME	1	1	1	0.08%	0.00%
ASSIST CITIZENS / LOCK OUT / QUALITY OF LIFE ISSUES	3	7	4	0.31%	-43.00%
ASSIST EMS / FD / FIRST RESPONDERS / MED ASSIST	38	20	21	1.62%	5.00%
ASSIST MOTORISTS / FOOT PATROLS / ALL OTHER	93	103	56	4.32%	-46.00%
ASSIST OTHER AGENCIES	4	0	2	0.15%	0.00%
B & E BUSINESS / RESIDENCE / VEHICLE	1	0	0	0.00%	0.00%
CRIM.SUMM./SUBPOENAS/WARRANTS/CIVIL COMPLAINT	2	0	5	0.39%	0.00%
DOMESTICS	3	3	1	0.08%	-67.00%
FIRES / ALARM	1	2	0	0.00%	-100.00%
IDENTITY THEFT / FRAUD	2	1	6	0.46%	500.00%
INVOLUNTARY COMMITMENTS	2	0	0	0.00%	0.00%
JUVENILE COMPLAINTS	2	0	0	0.00%	0.00%
LARCENIES	4	0	2	0.15%	0.00%
LITTERING	0	0	0	0.00%	0.00%
LOUD MUSIC / NOISE COMPLAINTS	1	0	1	0.08%	0.00%
DEATH / MISSING PERSON / RUNAWAY / SUICIDE(A)	2	1	1	0.08%	0.00%
PROPERTY DAMAGE / VANDALISM	2	0	0	0.00%	0.00%
RESIDENTIAL/BUSINESS CHECKS/COMMUNITY WATCH	1108	928	1,084	83.64%	17.00%
ROADWAY DEBRIS / OBSTRUCTIONS	0	0	0	0.00%	0.00%
ROBBERIES	0	0	0	0.00%	0.00%
SOLICITING VIOLATIONS	1	1	0	0.00%	-100.00%
SUSPICIOUS PERSONS / VEHICLES / FIELD INTERVIEW	6	10	12	0.93%	20.00%
TOWN ORDINANCE CITATIONS	0	0	0	0.00%	0.00%
TOWN ORDINANCE VIOLATIONS	2	1	4	0.31%	300.00%
TRAFFIC ACCIDENTS	4	2	2	0.15%	0.00%
TRAFFIC STOPS	10	25	34	2.62%	36.00%
TRAFFIC COMPLAINTS-Radar	3	6	11	0.85%	83.00%
DWI	0	0	0	0.00%	0.00%
CHECKPOINTS	0	1	3	0.23%	200.00%
DRUG VIOLATIONS	0	2	1	0.08%	-50.00%
WELFARE CHECKS	3	4	7	0.54%	75.00%
CASE ASSIST / PW / VEHICLE MAINTENANCE / MEETING	3	6	13	1.00%	117.00%
CASE FOLLOW UPS / SPECIAL OPERATION / TRAINING	4	9	12	0.93%	33.00%
TRESPASSING	0	1	0	0.00%	-100.00%
OVERDOSE	1	0	0	0.00%	0.00%
Total	1320	1142	1296	100.00%	13.00%

Traffic Violations

- 13 State Citations
- 14 Total State Charges
- 8 State Warnings
- Town Citations
- Town Warnings

Community Watch Checks

- 84 100 Pirates
- 100 100 Plantation
- 79 200 Lakemere
- 85 200 Rockledge

Phone Calls Answered (638-1108)

- 216 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

March 2021 Monthly Report Brandon Mills, Director of Public Works

In March, Public Works cleaned up our parks by pressure washing and adding mulching. We have some plans to make the playground area more attractive and functional. In addition, the walking path was sprayed to keep the path more defined. There are areas on the path that need more rock, and we have that on our schedule to do ASAP. The front entrance pond was sprayed with an aquatic herbicide to remove unwanted vegetation. We generally apply herbicide to the pond 3 times per year to control weed growth. Public Works also started installing blue hydrant markers around Town to mark the location of fire hydrants. This helps the fire department to locate hydrants quickly; especially during at night in the event there is a fire.

Water Resources has continued to do a great job at maintaining our water and sewer systems. We replaced a faulty 4-inch water valve on filter # 1 located at the Well #3 treatment facility. Additionally, the chlorine booster pump pressure gauges and plumbing system was replaced for Well #1 treatment filter located at our other treatment facility. Water Resources had to pull two pumps at one of our lift stations to remove debris/material that had clogged them up. When pumps become clogged, they pull high amps, and trip out the pump starters. This was quickly identified and repaired promptly by our staff. During the week of April 18th Water Resources will be flushing the water system beginning on the 18th, and completed on the 23rd.

If you have any questions concerning the Water Resources/Public Works Department, please call us at 638-3540, Monday-Friday, 8am-4pm. After hours 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.

Town of River Bend
FY 2020-2021
Work Order Report



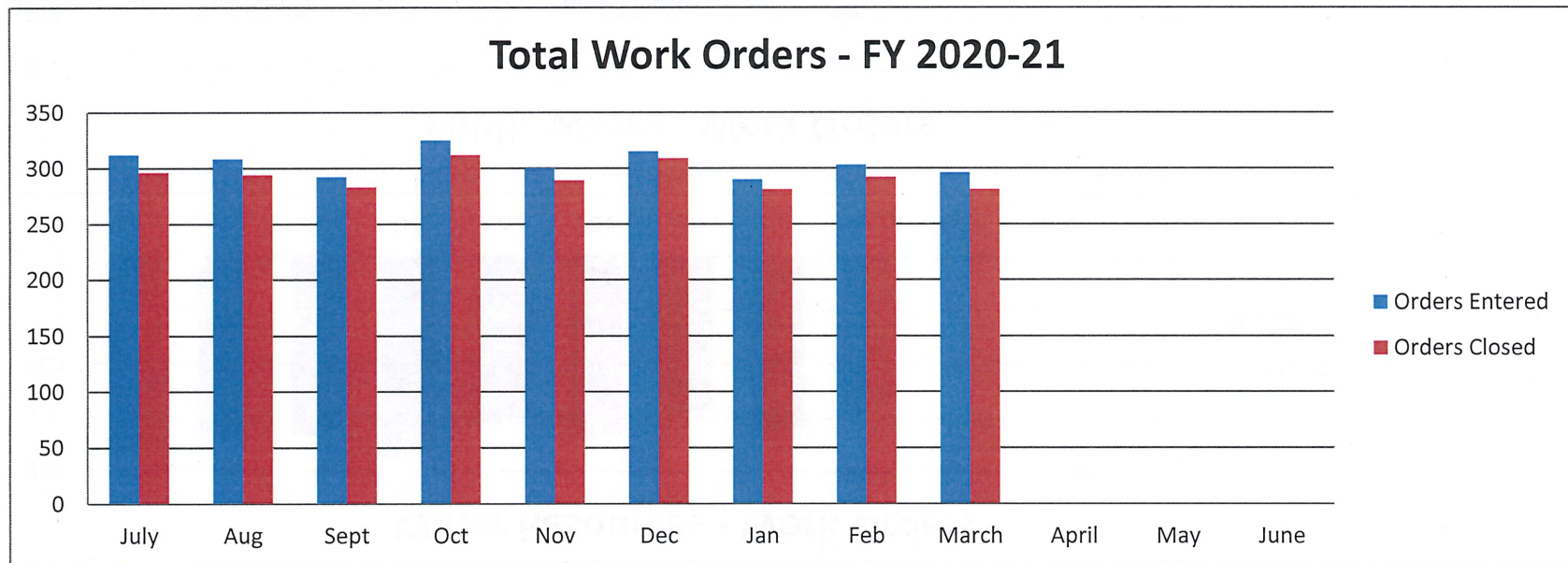
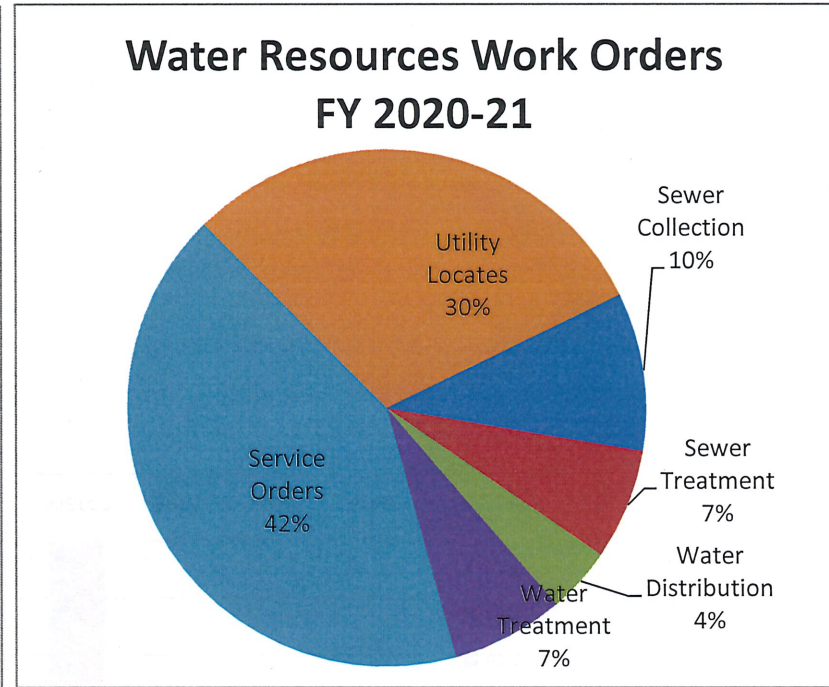
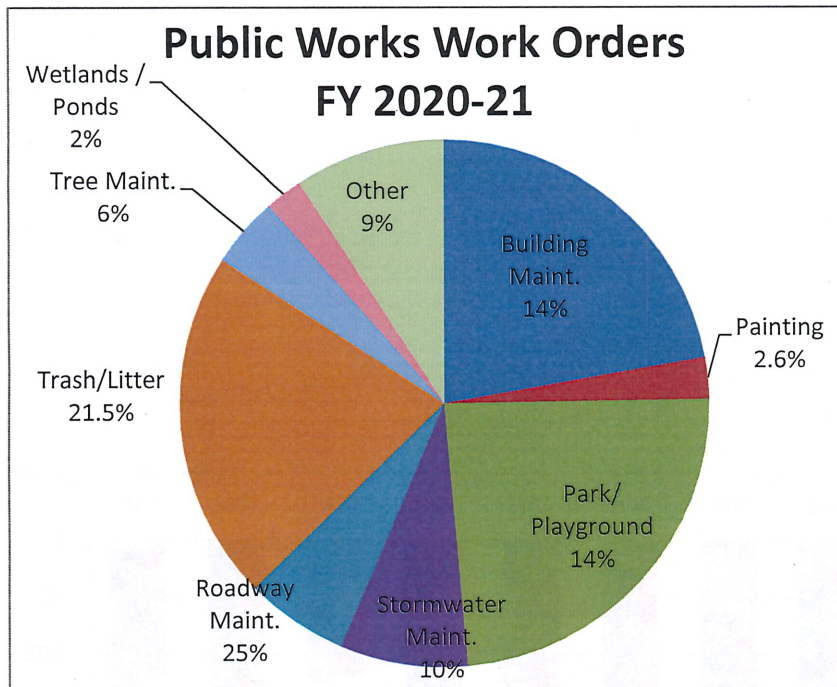
Public Works

Orders Entered	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD	Pending
Building Maintenance	30	29	30	30	28	32	31	33	35				278	1
Painting	3	2	0	2	5	4	6	4	6				32	0
Park/Playground	29	32	33	35	34	33	32	34	37				299	1
Roadway Maintenance	14	12	10	12	11	8	10	12	9				98	2
Stormwater Maintenance	8	10	6	8	9	7	9	10	12				79	2
Trash/Litter	30	30	29	30	31	30	30	28	31				269	0
Tree Maintenance	4	6	5	7	9	8	7	6	2				54	0
Wetlands / Ponds	4	5	3	2	3	4	3	2	3				29	2
Other	9	11	9	11	14	18	17	12	14				115	0
TOTAL	131	137	125	137	144	144	145	141	149	0	0	0	1253	8
Orders Closed	118	128	119	130	138	141	139	133	139				1185	

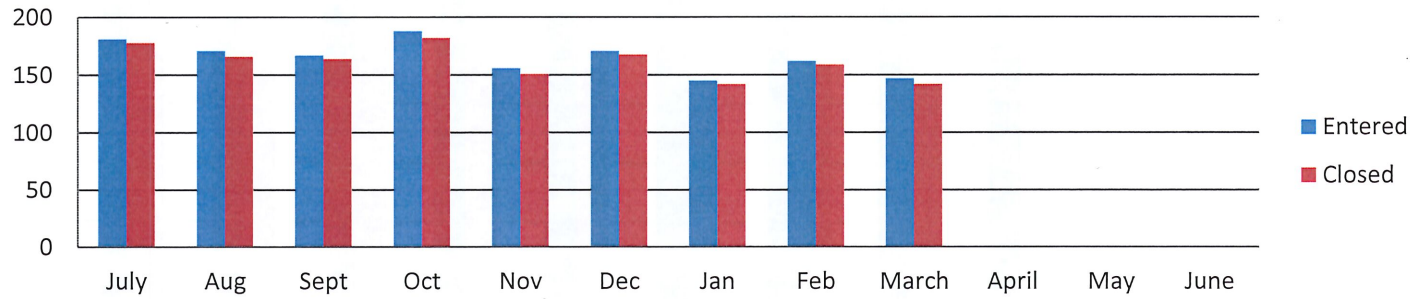
Water Resources

Orders Entered	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD	Pending
Sewer Collection	13	11	16	14	18	17	19	21	18				147	0
Sewer Treatment	14	12	10	12	9	10	12	11	13				103	0
Water Distribution	6	5	3	6	8	6	10	8	9				61	3
Water Treatment	10	11	9	12	14	13	13	12	11				105	2
Service Orders	70	72	84	94	60	75	46	66	56				623	0
Utility Locates	68	60	45	50	47	50	45	44	40				449	0
TOTAL	181	171	167	188	156	171	145	162	147	0	0	0	1488	5
Orders Closed	178	166	164	182	151	168	142	159	142				1452	

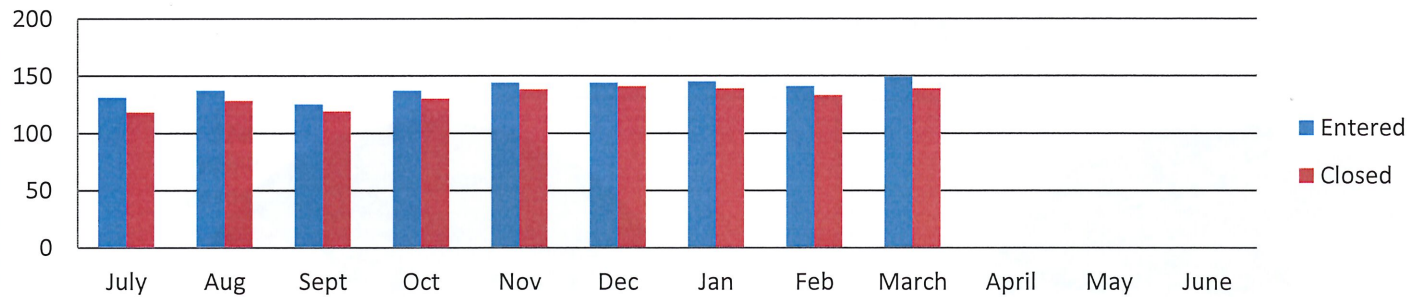
TOTAL	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD
Orders Entered	312	308	292	325	300	315	290	303	296	0	0	0	2741
Orders Closed	296	294	283	312	289	309	281	292	281	0	0	0	2637



Water Resources - Work Orders



Public Works - Work Orders



MONTHLY ZONING REPORT

MONTH	March	YEAR	2021
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Activity	Monthly	YTD Total
Permit Applications Received	21	80
Permits Issued	21	80
Fees Collected	1498.80	6060.80
Violations Noted During Weekly Patrol	12	75
Complaints Received From Citizens	1	12
Notice Of Violations Initiated	13	84
*see details below		
Remedial Actions Taken By Town		0

[illegible]

Town of River Bend



Monthly Financial Report

Printed 4/12/2021

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 2020 - 2021



Fund Cash Balances

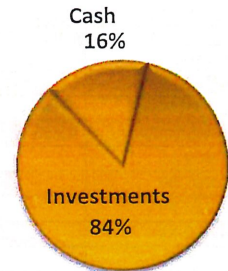
Cash Balances	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
BUS Capital Projects Fund	361,064	300,242	373,747	221,907	163,919	93,854	33,274	0	0			
General Fund*	1,142,330	1,040,227	1,065,570	1,177,596	958,224	1,290,516	1,382,419	1,428,741	1,408,192			
Powell Bill	0	0	39,979	479	0	0	0	0	0			
NCORR Recovery Grant	176,103	176,110	154,874	154,875	140,661	140,662	122,981	122,982	122,983			
CDBG OPR Development	-847	-1,207	-1,207	-1,207	-3,694	-4,706	-5,237	-5,949	-5,949			
General Capital Reserve	152,134	152,142	94,145	30,453	30,454	30,454	30,455	30,455	30,455			
Law Enforcement Separation Allowance*	17,249	16,643	16,037	15,430	14,824	13,914	13,307	12,701	12,094			
Water Fund*	789,864	823,510	827,655	862,269	856,581	876,260	878,165	907,003	917,725			
Water Capital Reserve Fund (CIF)	244,663	244,672	244,677	244,679	244,681	244,686	244,686	244,687	244,690			
Sewer Fund*	1,022,560	1,055,928	1,055,812	1,102,445	1,101,477	1,111,914	1,119,723	1,156,879	1,174,372			
Sewer Capital Reserve Fund (CIF)	11,246	11,247	11,247	11,247	11,247	11,247	11,247	11,247	11,248			
Total Cash and Investments	3,916,367	3,819,514	3,882,536	3,820,175	3,518,373	3,808,801	3,831,020	3,908,746	3,915,810			
BB&T Cash Accounts	251,202	214,117	276,789	365,853	229,025	519,425	541,616	652,541	625,393			

*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	360,135	300,148	373,653	221,656	221,658	163,659	33,274	-	-			
General Fund	995,282	995,325	956,083	1,019,786	869,009	830,016	978,092	978,099	1,014,882			
Powell Bill	-	-	-	-	-	-	-	-	-			
NCORR Recovery Grant	176,103	176,110	154,874	154,875	140,661	140,662	122,981	122,982	122,983			
Capital Reserve (General Fund)	152,134	152,142	94,145	30,453	30,454	30,454	30,455	30,455	30,455			
Law Enforcement Separation Allowance	13,390	13,391	13,391	13,392	13,392	13,392	13,392	13,392	9,892			
Water Fund	762,639	762,749	763,043	763,592	763,597	802,604	802,611	802,667	803,582			
Water Capital Reserve Fund (CIF)	244,663	244,672	244,677	244,679	244,681	244,683	244,686	244,687	244,690			
Sewer Fund	949,573	949,613	994,632	994,642	994,650	1,052,659	1,052,667	1,052,676	1,052,684			
Sewer Capital Reserve Fund (CIF)	11,246	11,247	11,247	11,247	11,247	11,247	11,247	11,247	11,248			
Total Investments	3,665,165	3,605,397	3,605,746	3,454,322	3,289,348	3,289,376	3,289,404	3,256,205	3,290,416			

Town of River Bend
Financial Report
Fiscal Year 2020 - 2021



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	713,246	713,246	30	1,027	10,653	81,528	38,438	353,796	119,485	77,857	12,194				695,006	97.4%
Ad Valorem Taxes - Vehicle	83,200	83,200	6,125	8,612	6,956	8,891	0	13,660	7,022	8,005	6,336				65,608	78.9%
Animal Licenses	2,400	2,400	60	110	10	20	50	50	510	420	695				1,925	80.2%
Local Gov't Sales Tax	295,751	295,751	24,717	27,360	30,164	28,535	22,049	28,378	24,600	28,196	34,569				248,568	84.0%
Hold Harmless Distribution	90,202	90,202	5,354	6,145	7,975	7,514	7,477	7,017	7,451	7,330	7,944				64,204	71.2%
Solid Waste Disposal Tax	2,500	2,500	0	542	0	0	538	0	0	570	0				1,650	66.0%
Powell Bill Fund Appropriation	0	0	0	0	0	0	0	0	0	0	0				-	0.0%
Powell Bill Allocation	84,500	84,500	0	0	39,979	0	0	39,979	0	0	0				79,957	94.6%
Beer & Wine Tax	13,500	13,500	0	0	0	0	0	0	0	0	0				-	0.0%
Video Programming Tax	53,680	53,680	0	0	13,116	0	0	13,999	0	0	12,989				40,105	74.7%
Utilities Franchise Tax	114,261	114,261	0	0	21,733	0	0	28,845	0	0	25,549				76,127	66.6%
Telecommunications Tax	10,330	10,330	0	0	1,586	0	0	4,001	0	0	2,305				7,893	76.4%
Court Cost Fees	500	500	9	32	18	59	18	23	5	27	18				207	41.4%
Zoning Permits	5,000	5,000	797	1,640	232	483	723	536	145	419	1,131				6,105	122.1%
State Grants*	0	72,303	0	0	49,650	0	0	11,497	8,913	0	1,018				71,078	98.3%
Federal Gov't Grants- BPV	0	0	0	0	0	0	0	0	0	0	0				-	0.0%
Federal Disaster Assistance*	0	14,624	0	0	0	0	0	0	0	14,624	0				14,624	100.0%
State Disaster Assistance*	0	4,875	0	0	0	0	0	0	0	4,875	0				4,875	100.0%
Recovery Grant NCORR-FLDG-004	99,568	99,568	99,568	0	0	0	0	0	0	0	0				99,568	100.0%
Miscellaneous*	8,000	13,500	790	503	571	570	1,626	85	6,134	285	1,045				11,608	86.0%
Insurance Settlements	-	-	0	-	0	0	0	0	0	0	0				-	0.0%
Interest - Recovery Grant NCORR-FL	1,212	1,212	11	6	3	1	1	1	1	1	1				27	2.2%
Interest - Powell Bill	50	50	0	0	0	0	0	0	0	0	0				0	0.2%
Interest - Investments	9,755	9,755	96	44	19	10	7	9	11	10	12				219	2.2%
Contributions	422	422	0	0	0	0	0	0	0	0	0				-	0.0%
Wildwood Storage Rents	18,120	18,120	1,689	1681	1,726	1,452	1,635	1,615	1,646	1,615	1,615				14,675	81.0%
Rents & Concessions	18,000	18,000	1,500	1500	1,500	1,500	1,500	1,500	1,500	1,500	1,500				13,500	75.0%
Sale of Capital Assets	0	0	0	0	0	0	0	0	0	0	0				-	0.0%
Sales Tax Refund Revenue	0	0	0	0	0	0	0	0	0	0	0				-	0.0%
Trans. from Capital Reserve*	42,970	164,663	42970	0	121,693	0	0	0	0	0	0				164,663	100.0%
Trans. from L.E.S.A. Fund	0	0	0	0	0	0	0	0	0	0	0				-	0.0%
Appropriated Fund Balance*	222,833	446,048	0	0	0	0	0	0	0	0	0				-	0.0%
Total	1,890,000	2,332,210	183,716	49,201	307,582	130,562	74,061	504,991	177,423	145,735	108,920	0	0	0	1,682,192	72.1%

*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 2020 - 2021



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	28,700	28,700	2,203	994	4,082	733	-824	4,086	-781	-769	8,079				17,803	62.0%
Administration	268,691	268,691	43,727	16,383	21,824	16,049	13,381	38,629	14,912	12,770	20,590				198,265	73.8%
Finance	120,181	120,181	19,023	7,544	9,283	8,255	7,898	11,127	9,152	7,222	9,448				88,951	74.0%
Tax Listing	10,880	10,880	0	322	368	1,064	384	3,142	2,367	1,047	122				8,815	81.0%
Legal Services	24,000	24,000	1,665	1,649	648	874	990	1,188	837	1,721	1,833				11,405	47.5%
Elections	0	0	0	0	0	0	0	0	0	0	0				0	0.0%
Public Buildings*	84,200	169,208	9,639	17,781	5,265	4,800	6,469	12,786	4,316	3,269	19,517				83,842	49.5%
Police*	573,245	596,048	110,187	36,326	38,885	36,016	43,410	55,126	37,010	39,100	37,660				433,720	72.8%
Emergency Management	4,000	4,000	832	1,961	167	526	15	23	15	865	15				4,418	110.5%
Animal Control	14,366	14,366	2,216	925	941	929	1,009	1,404	783	679	437				9,321	64.9%
Street Maintenance*	221,686	218,686	5,749	6,512	2,312	145,925	2,312	12,950	1,960	2,015	1,092				180,828	82.7%
Public Works*	167,240	160,240	18,436	12,759	12,695	14,830	11,707	13,186	11,478	12,599	10,047				117,738	73.5%
Leaf & Limb, Solid Waste*	43,500	62,999	655	17,692	4,118	886	4,562	989	245	6,571	891				36,608	58.1%
Stormwater Management*	34,971	221,371	3,668	1,891	22,873	1,475	1,518	2,146	1,204	1,040	755				36,569	16.5%
Waterways & Wetlands*	3,000	72,000	0	0	0	768	67,188	2,040	950	0	0				70,946	98.5%
Planning & Zoning	48,363	48,363	7,356	3,160	2,960	2,991	2,986	5,300	3,226	2,946	3,011				33,937	70.2%
Recovery Grant NCORR-FLDG-004	100,780	100,780	14,110	7,129	7,143	7,072	7,122	10,756	7,233	7,072	7,088				74,725	74.1%
Recreation & Special Events	7,500	3,500	23	0	0	0	131	0	0	0	0				154	4.4%
Parks	50,370	50,370	6,687	2,579	2,183	2,302	2,321	4,449	1,724	2,176	2,281				26,702	53.0%
Transfers	66,359	139,859	66,359	73,500	0	0	0	0	0	0	0				139,859	100.0%
Contingency	17,968	17,968	0	0	0	0	0	0	0	0	0				0	0.0%
Total	1,890,000	2,332,210	312,534	209,107	135,748	245,494	172,578	179,327	96,630	100,322	122,866	0	0	0	1,574,606	67.5%

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	200,292	451,692	37,590	0	25,229	139,477	65,000	7,340	0	0	0				274,635	60.8%
Debt Service - Principle		0	0	0	0	0	0	0	0	0	0				-	0.0%
Debt Service - Interest		0	0	0	0	0	0	0	0	0	0				-	0.0%

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

Town of River Bend
Financial Report
Fiscal Year 2020 - 2021



Water 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	234,862	234,862	39,043	349	39,179	541	38,736	399	38,979	295	39,111				196,630	83.7%
Consumption	213,326	213,326	40,429	76	42,636	216	33,744	153	32,777	88	37,053				187,173	87.7%
Other, incl. transfers	26,768	26,768	118	5,225	666	3,697	3,585	3,714	32	5,813	102				22,951	85.7%
Hydrant Fee	21,411	21,411	21,050	0	0	0	-119	0	0	0	0				20,930	97.8%
Appropriated Fund Bal.*	75,867	117,267	0	0	0	0	0	0	0	0	0				0	0.0%
Total	572,234	613,634	100,639	5,650	82,480	4,454	75,945	4,265	71,788	6,196	76,266				427,684	69.7%

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	447,734	447,734	58,499	21,780	21,173	19,854	31,974	30,359	19,947	17,992	21,083				242,660	54.2%
Supply & Treatment	75,000	75,000	3,793	1,058	5,607	1,825	1,054	2,959	3,931	2,018	1,318				23,564	31.4%
Distribution*	46,000	87,400	29,434	1,678	1,093	445	226	118	199	71	1,585				34,849	39.9%
Transfers / Contingency	3,500	3,500	0	0	0	0	0	0	0	0	0				0	0.0%
Total	572,234	613,634	91,726	24,517	27,873	22,123	33,254	33,436	24,077	20,081	23,986				301,073	49.1%

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	23,000	23,000	11,430	250	0	0	0	0	0	0	0				11,680	-

Cash Balances

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Water Fund	789,864	823,510	827,655	862,269	856,581	876,260	878,165	907,003	917,725			
Water Capital Reserve Fund (CIF)	244,663	244,672	244,677	244,679	244,681	244,686	244,686	244,687	244,690			

Water Produced	FY20-21		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
		Limit														
Total Gallons			8,171,000	7,586,000	7,321,000	7,156,000	6,961,000	7,325,000	7,153,000	6,544,000	6,829,000				65,046,000	
Average daily gallons		925,000*	263,581	244,710	244,033	230,839	232,033	236,290	230,742	233,714	220,290				237,359	

* This is the permitted daily limit.

Town of River Bend
Financial Report
Fiscal Year 2020 - 2021



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	292,304	292,304	48,632	298	49,241	746	48,108	515	48,483	301	48,732				245,056	83.8%
Consumption	303,101	303,101	53,704	127	57,680	418	44,453	218	46,970	91	53,287				256,948	84.8%
Other, incl. transfers	19,862	19,862	74	1,538	19	1,599	827	1,499	9	1,324	9				6,899	34.7%
Appropriated Fund Bal.*	66,617	94,217	0				0	0	0	0	0				0	0.0%
Total	681,884	709,484	102,410	1,963	106,940	2,763	93,388	2,232	95,462	1,716	102,029				508,903	71.7%

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	442,884	442,884	59,377	22,665	22,097	21,162	31,254	33,735	20,951	19,298	22,293				252,832	57.1%
Collection*	64,000	91,600	5,299	989	675	892	1,555	1,034	862	2,396	2,744				16,446	18.0%
Treatment	112,000	112,000	4,882	4,121	13,159	4,589	6,050	12,479	3,426	4,865	3,299				56,868	50.8%
Transfers / Contingency	63,000	63,000	0	0	0	0	0	0	0	0	0				0	0.0%
Total	681,884	709,484	69,558	27,775	35,931	26,643	38,859	47,247	25,239	26,560	28,335				326,146	46.0%

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	22,000	22,000	11,430	250	0	0	0	0	0	0	0				11,680	53.1%

Cash Balances

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Sewer Fund	1,022,560	1,055,928	1,055,812	1,102,445	1,101,477	1,111,914	1,119,723	1,156,879	1,174,372			
Sewer Capital Reserve Fund (CIF)	11,246	11,247	11,247	11,247	11,247	11,247	11,247	11,247	11,248			

Wastewater Treated		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
	Limit														
Total Gallons		3,402,000	2,700,000	2,919,000	2,783,000	3,341,000	3,409,000	4,196,000	4,237,000	4,299,000				31,286,000	
Average daily gallons		330,000*	109,742	87,097	97,300	89,774	111,367	109,968	135,355	151,321	138,677			114,511	

* This is the permitted daily limit.



**TOWN OF RIVER BEND
PROPOSED BUDGET ORDINANCE AMENDMENT 20-B-06
FISCAL YEAR 2020-2021**

BE IT ORDAINED by the Council of the Town of River Bend, North Carolina that the 2020-2021 Budget Ordinance as last amended on February 18, 2021, be amended as follows:

Summary

General Fund	2,332,210
General Capital Reserve Fund	164,663
Law Enforcement Separation Allowance Fund	7,888
Water Fund	613,634
Water Capital Reserve Fund	2,800
Sewer Fund	709,484
Sewer Capital Reserve Fund	129
	<hr/>
Total	3,830,808

Section 1. **General Fund**

Anticipated Revenues

AD VALOREM Taxes 2020-2021	713,246
AD VALOREM Tax-Motor Vehicle	83,200
Animal Licenses	2,400
Sales Tax 1% Article 39	136,448
Sales Tax 1/2% Article 40	81,430
Sales Tax 1/2% Article 42	68,324
Sales Tax Article 44 105-524	9,549
Sales Tax Hold Harmless Distribution	90,202
Solid Waste Disposal Tax	2,500
Powell Bill Allocation	84,500
Beer and Wine Tax	13,500
Video Programming Sales Tax	53,680
Utilities Franchise Tax	114,261
Telecommunications Sales Tax	10,330
Court Refunds	500
Zoning Permits	5,000
Federal Disaster Assistance	14,624
State Disaster Assistance	4,875
State Grant - Police	22,653
State Grant - CARES Act CRF funding	49,650
Recovery Grant NCORR-FDLG-004	99,568
Miscellaneous	13,500
Interest-NCORR-FDLG-004 Investments	1,212
Interest- Powell Bill Investments	50
Interest-Gen Investments	9,755
Contributions	421
Wildwood Storage Rents	18,120
Rents & Concessions	18,000
Transfer From Capital Reserve Fund	164,663
Appropriated Fund Balance	446,048
	<hr/>
Total	2,332,210

<u>Section 1.</u>	<u>General Fund (continued)</u>		<u>20-B-06</u> <u>PROPOSED</u> <u>CHANGES</u>
Authorized Expenditures			
	Governing Body	28,700	
	Administration	268,691	
	Finance	120,181	
	Tax Listing	10,880	
	Legal Services	24,000	
	Elections	0	
	Police	596,048	
	Public Buildings	169,208	
	Emergency Services	4,000	
	Animal Control	14,366	
	Street Maintenance	218,686	
	Public Works	160,240	
	Leaf & Limb and Solid Waste	62,999	
	Stormwater Management	221,371	
	Wetlands and Waterways	72,000	
	Planning & Zoning	48,363	
	Recovery Grant NCORR-FDLG-004	100,780	
	Recreation & Special Events (July 4th pre-audited contracts)	15,500	12,000
	Parks & Community Appearance	50,370	
	Contingency (July 4th pre-audited contracts)	5,968	-12,000
	Transfer To General Capital Reserve Fund	60,000	
	Transfer To L.E.S.A. Fund	6,359	
	Transfer To BUS Capital Projects Fund	73,500	
	Total	2,332,210	

Section 2. **General Capital Reserve Fund**

Anticipated Revenues		
	Contributions from General Fund	60,000
	Interest Revenue	1,248
	Appropriated Fund Balance	103,415
	Total	164,663

Authorized Expenditures	
	Transfer to General Fund
	164,663

Section 3. **Law Enforcement Separation Allowance Fund**

Anticipated Revenues:		
	Contributions from General Fund	6,359
	Interest Revenue	100
	Appropriated Fund Balance	1,429
	Total	7,888

Authorized Expenditures:	
	Separation Allowance
	7,888

Water FundWater Fund

Anticipated Revenues

Utility Usage Charges, Classes 1 & 2	188,595
Utility Usage Charges, Classes 3 & 4	8,534
Utility Usage Charges, Class 5	13,226
Utility Usage Charges, Class 8	2,971
Utility Customer Base Charges	234,862
Hydrant Availability Fee	21,411
Taps & Connections Fees	1,250
Nonpayment Fees	10,500
Late payment Fees	6,723
Interest Revenue	6,794
Sale of Capital Asset	1,501
Appropriated Fund Balance	117,267
Total	613,634

Authorized Expenditures

Administration & Finance [1]	450,840
Operations and Maintenance	162,400
Transfer To Fund Balance for Capital Outlay	3,500
Transfer To Water Capital Reserve Fund	0
Total	<u>616,740</u>

[1] Portion of department for bond debt service:

148,830

Section 5.

Water Capital Reserve Fund

Anticipated Revenues

Contributions From Water Operations Fund	0
Interest Revenue	2,800
Total	<u>2,800</u>

Authorized Expenditures

Future Expansion & Debt Service	2,800
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Anticipated Revenues:

Authorized Expenditures:

[2] Portion of department for bond debt service: 128,520

Anticipated Revenues:

Authorized Expenditures:

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Section 8. **Levy of Taxes**

There is hereby levied a tax at the rate of twenty-six cents (\$0.26) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2020, for the purpose of raising the revenue listed as "Ad Valorem Taxes 2020-2021" in the General Fund Section 1 of this ordinance. This rate is based on a valuation of \$275,400,000 for purposes of taxation of real and personal property with an estimated rate of collection of 99.61%. The estimated collection rate is based on the fiscal year 2018-2019 collection rate of 99.61% by Craven County who has been contracted to collect real and personal property taxes for the Town of River Bend. Also included is a valuation of \$32,000,000 for purposes of taxation of motor vehicles with a collection rate of 100% by the North Carolina Vehicle Tax System.

Section 9. **Fees and Charges**

There is hereby established, for Fiscal Year 2021, various fees and charges as contained in Attachment A of this document.

Section 10. **Special Authorization of the Budget Officer**

- A. The Budget Officer shall be authorized to reallocate any appropriations within departments.
- B. The Budget Officer shall be authorized to execute interfund and interdepartmental transfers in emergency situations. Notification of all such transfers shall be made to the Town Council at its next meeting following the transfer.
- C. The Budget Officer shall be authorized to execute interdepartmental transfers in the same fund, including contingency appropriations, not to exceed \$5,000. Notification of all such transfers shall be made to the Town Council at its next meeting following the transfer.

Section 11. **Classification and Pay Plan**

Cost of Living Adjustment (COLA) for all Town employees shall be 3.1% and shall begin the first payroll in the new fiscal year. The Town Manager is hereby authorized to grant merit increases to Town employees, when earned, per the approved Pay Plan.

Section 12. **Utilization of the Budget Ordinance**

This ordinance shall be the basis of the financial plan for the Town of River Bend municipal government during the 2020-2021 fiscal year. The Budget Officer shall administer the Annual Operating Budget and shall ensure the operating staff and officials are provided with guidance and sufficient details to implement their appropriate portion of the budget.

Section 13. **Copies of this Budget Ordinance**

Copies of this Budget Ordinance shall be furnished to the Clerk, Town Council, Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Proposed this 15th day of April, 2021.

John R. Kirkland, Mayor

Attest:

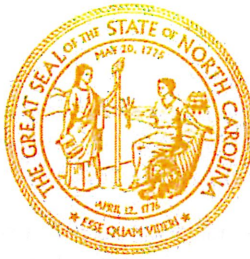
Kristie J. Nobles, Town Clerk

Planning Board Report – April 2021

The regular meeting of the Planning Board was held on April 1st at 6:00 pm at Municipal Building. A quorum was present. There were no visitors. Chairman Lippert called the meeting to order. The usual reports were given.

There was only one item on the agenda. The NC General Assembly has issued a list of requirements that municipalities either “may” or “must” include in their article 9 ordinances. River Bend already includes many of the items on the list. The board was given the homework assignment of reading over the requirements and making suggestions for those to be included in a draft being compiled by assistant Zoning Administrator McCollum at the next scheduled meeting on May 6th.

The meeting was adjourned at 6:20.



State of North Carolina

ROY COOPER
GOVERNOR

March 23, 2021

EXECUTIVE ORDER NO. 204

FURTHER EASING OF RESTRICTIONS ON BUSINESSES AND GATHERINGS

WHEREAS, on March 10, 2020, the undersigned issued Executive Order No. 116, 34 N.C. Reg. 1744-1749 (April 1, 2020), which declared a State of Emergency to coordinate the state's response and protective actions to address the Coronavirus Disease 2019 ("COVID-19") public health emergency and provide for the health, safety, and welfare of residents and visitors located in North Carolina; and

WHEREAS, on March 11, 2020, the World Health Organization declared COVID-19 a global pandemic; and

WHEREAS, on March 13, 2020, the President of the United States issued an emergency declaration for all states, tribes, territories, and the District of Columbia, retroactive to March 1, 2020, and the President declared that the COVID-19 pandemic in the United States constitutes a national emergency; and

WHEREAS, on March 25, 2020, the President approved a Major Disaster Declaration, FEMA-4487-DR, for the State of North Carolina; and

WHEREAS, in responding to the COVID-19 pandemic, and for the purpose of protecting the health, safety, and welfare of the people of North Carolina, the undersigned has issued Executive Order Nos. 116-122, 124-125, 129-131, 133-136, 138-144, 146-153, 155-157, 161-165, 169-173, 176-177, 180-181, 183-185, and 188-193, 195, 197-198, and 200; and

WHEREAS, the undersigned has taken a science and data-driven approach to implementing public health measures to curb the spread of the virus and to advance the state's economy in a safe and effective way, which is in the best interests of all North Carolinians; and

WHEREAS, the state has experienced improvement in its key COVID-19 metrics, prompting the undersigned to relax certain restrictions on businesses and gatherings, most recently in Executive Order No. 195; and

WHEREAS, over the course of the pandemic, North Carolina's public health experts have gained enhanced knowledge of the COVID-19 virus, including a better understanding of what settings and activities pose the greatest risk of transmitting the virus, and what mitigation strategies are most effective to curb spread; and

WHEREAS, over the course of the pandemic, the state has also expanded its access to personal protective equipment and other necessary materials to better protect the population from the spread of COVID-19, and has increased its ability to test for and to trace the virus; and

WHEREAS, the state has also mounted a robust vaccination effort, to distribute the state's allocated supply of vaccines authorized by the Food and Drug Administration ("FDA") to all people living in or spending significant time in North Carolina; and

WHEREAS, North Carolina is rapidly expanding its capacity to vaccinate individuals against COVID-19, and as of the date of this Executive Order, over thirty-one percent (31%) of the state's population over age eighteen (18) is fully vaccinated, and over eighteen percent (18%) of the state's population over age eighteen (18) is fully vaccinated; and

WHEREAS, in light of the above factors, the undersigned now desires to further relax occupancy limitations and other requirements on certain businesses and gatherings, as set forth herein; and

WHEREAS, however, because the state's key COVID-19 metrics remain at elevated levels, and because of the potential impact of the presence of new variants of the virus in North Carolina, which may be more transmissible and may result in increased disease severity, the lifting of restrictions necessarily must continue to be undertaken in a targeted and phased manner to best protect the health and safety of all North Carolinians, with particular caution given to loosening restrictions in high-risk settings; and

WHEREAS, by following this targeted and phased approach, the undersigned intends to reopen the state's economy as fully as possible, without sacrificing the state's progress in managing the pandemic; and

WHEREAS, it also remains critical that North Carolinians continue to exercise personal responsibility in protecting themselves and others from the spread of the COVID-19, including by wearing Face Coverings, maintaining social distancing, washing hands frequently, and operating and frequenting businesses in compliance with this and other Executive Orders; and

Improvements in Key COVID-19 Metrics

WHEREAS, over recent months in North Carolina, due to the measures taken to-date by the undersigned and due to the resilience and persistence of all North Carolinians, there have been sustained improvements in the state's key COVID-19 metrics; and

WHEREAS, specifically, as of the date of this Executive Order, the state is experiencing declines in the percent of emergency department visits that are due to COVID-like illness, the number of COVID-19 daily diagnoses, the percent of total COVID-19 tests that are positive and the number of COVID-19-associated hospitalizations, relative to the peak severity of these metrics in January 2021; and

WHEREAS, despite these improvements, COVID-19 remains a serious threat to North Carolina communities, as evidenced by the fact that between February 28, 2021 and March 13, 2021, every county in the state is rated to have at least a "significant" rate of COVID-19 community spread, according to the County Alert System developed by the North Carolina Department of Health and Human Services ("NCDHHS"), which evaluates a county's COVID-19 case counts, percent positives, and hospital occupancy; and

WHEREAS, although North Carolinians should find cause for optimism in the measured progress to-date, COVID-19 continues to inflict an unprecedented toll on human life in North Carolina; and

WHEREAS, more than eight hundred ninety-nine thousand (899,000) people in North Carolina have had COVID-19, and more than eleven thousand eight hundred (11,800) people in North Carolina have died from the disease; and

Lifting of Certain Restrictions under North Carolina's Phased, "Dimmer Switch" Approach

WHEREAS, by using a phased reopening approach, North Carolina is endeavoring to manage the risk of COVID-19 exposure from a public health perspective in order to ensure that the state's health care providers have the resources and availability to protect people's lives while

also allowing people to return to work and take part in activities that are integral parts of people's lives; and

WHEREAS, the undersigned directs the phased reopening measures set forth in this Executive Order in consultation with NCDHHS; and

WHEREAS, in light of the continued measured progress the state has achieved in its key COVID-19 metrics, it is reasonable to raise the indoor mass gathering limit to fifty (50) persons and the outdoor mass gathering limit to one hundred (100) persons, which will allow people to gather in larger numbers with friends and loved ones, while still adhering to Face Coverings and mitigation measures, as a strategy to limit the spread of COVID-19 transmission posed by large crowds; and

WHEREAS, in light of the continued measured progress the state has achieved in its key COVID-19 metrics, the current percentage occupancy limits on certain establishments can be incrementally raised to limits which will continue to reduce person-to-person contacts, and the upper limit on the number of individuals who can gather in certain indoor establishments required by previous Executive Orders can be removed; and

WHEREAS, social distancing of Guests will continue to be required in these settings; and

WHEREAS, in light of the continued measured progress the state has achieved in its key COVID-19 metrics, the cut-off time on the sale and service of alcoholic beverages for on-site consumption established by the previous Executive Orders can be lifted at this time; and

Certain Businesses Pose Greater Risks of COVID-19 Transmission and Loosening Restrictions Must be Undertaken in a Cautious Manner

WHEREAS, for the reasons set forth herein and in the undersigned's previous Executive Orders, restrictions have been imposed on businesses which are designed to limit the number and duration of contacts between people, particularly in settings in which people exert increased respiratory effort, that are indoors, that involve people being in close physical contact for an extended period of time (more than 15 minutes), that involve large numbers of people, that are in settings in which it is difficult to wear Face Coverings consistently, or are in settings in which people are otherwise less likely to adhere to social distancing and other measures for reducing COVID-19 spread; and

WHEREAS, certain types of businesses by their very nature present greater risks of spread of COVID-19 because of the nature of the activity, the way that people have traditionally acted and interacted with each other in the space, and the duration that patrons stay in the establishment; and

WHEREAS, the undersigned's previous Executive Orders have addressed the particular risks posed by Bars, and other establishments in which people mingle with one another and cannot consistently maintain social distancing or consistently wear Face Coverings, or gather in large crowds; and

WHEREAS, in these establishments, loosening restrictions must necessarily be undertaken in a cautious manner; and

Statutory Authority and Determinations

WHEREAS, Executive Order No. 116 invoked the Emergency Management Act, and authorizes the undersigned to exercise the powers and duties set forth therein to direct and aid in the response to, recovery from, and mitigation against emergencies; and

WHEREAS, pursuant to N.C. Gen. Stat. § 166A-19.10(b)(2), the undersigned may make, amend, or rescind necessary orders, rules, and regulations within the limits of the authority conferred upon the Governor in the Emergency Management Act; and

WHEREAS, N.C. Gen. Stat. § 166A-19.10(b)(3) authorizes and empowers the undersigned to delegate Gubernatorial vested authority under the Emergency Management Act and to provide for the sub-delegation of that authority; and

WHEREAS, pursuant to N.C. Gen. Stat. § 166A-19.12(3)(e), the Division of Emergency Management must coordinate with the State Health Director to revise the North Carolina Emergency Operations Plan as conditions change, including making revisions to set “the appropriate conditions for quarantine and isolation in order to prevent the further transmission of disease,” and following this coordination, the Emergency Management Director and the State Health Director have recommended that the Governor develop and order the plan and actions identified in this Executive Order; and

WHEREAS, pursuant to N.C. Gen. Stat. § 166A-19.23 in conjunction with N.C. Gen. Stat. §§ 75-37 and 75-38, the undersigned may issue a declaration that shall trigger the prohibitions against excessive pricing during states of disaster, states of emergency or abnormal market disruptions; and

WHEREAS, pursuant to N.C. Gen. Stat. § 166A-19.30(a)(1), the undersigned may utilize all available state resources as reasonably necessary to cope with an emergency, including the transfer and direction of personnel or functions of state agencies or units thereof for the purpose of performing or facilitating emergency services; and

WHEREAS, pursuant to N.C. Gen. Stat. § 166A-19.30(a)(2), the undersigned may take such action and give such directions to state and local law enforcement officers and agencies as may be reasonable and necessary for the purpose of securing compliance with the provisions of the Emergency Management Act and with the orders, rules, and regulations made thereunder; and

WHEREAS, pursuant to N.C. Gen. Stat. § 166A-19.30(c)(i), the undersigned has determined that local control of the emergency is insufficient to assure adequate protection for lives and property of North Carolinians because not all local authorities have enacted such appropriate ordinances or issued such appropriate declarations restricting the operation of businesses and limiting person-to-person contact, thus needed control cannot be imposed locally; and

WHEREAS, pursuant to N.C. Gen. Stat. § 166A-19.30(c)(ii), the undersigned has determined that local control of the emergency is insufficient to assure adequate protection for lives and property of North Carolinians because some but not all local authorities have taken implementing steps under such ordinances or declarations, if enacted or declared, in order to effectuate control over the emergency that has arisen; and

WHEREAS, pursuant to N.C. Gen. Stat. § 166A-19.30(c)(iii), the undersigned has determined that local control of the emergency is insufficient to assure adequate protection for lives and property of North Carolinians because the area in which the emergency exists spreads across local jurisdictional boundaries and the legal control measures of the jurisdictions are conflicting or uncoordinated to the extent that efforts to protect life and property are, or unquestionably will be, severely hampered; and

WHEREAS, pursuant to N.C. Gen. Stat. § 166A-19.30(c)(iv), the undersigned has determined that local control of the emergency is insufficient to assure adequate protection of lives and property of North Carolinians because the scale of the emergency is so great that it exceeds the capability of local authorities to cope with it; and

WHEREAS, N.C. Gen. Stat. § 166A-19.30(c) in conjunction with N.C. Gen. Stat. § 166A-19.31(b)(1) authorizes the undersigned to prohibit and restrict the movement of people in public places; and

WHEREAS, N.C. Gen. Stat. § 166A-19.30(c) in conjunction with N.C. Gen. Stat. § 166A-19.31(b)(1)(d) authorizes the undersigned to control the movement of persons within the emergency area; and

WHEREAS, N.C. Gen. Stat. § 166A-19.30(c) in conjunction with N.C. Gen. Stat. § 166A-19.31(b)(2) authorizes the undersigned to prohibit and restrict the operation of offices, business establishments, and other places to and from which people may travel or at which they may congregate; and

WHEREAS, N.C. Gen. Stat. § 166A-19.30(c) in conjunction with N.C. Gen. Stat. § 166A-19.31(b)(3) authorizes the undersigned to restrict the possession, transportation, sale, purchase, and consumption of alcoholic beverages; and

WHEREAS, N.C. Gen. Stat. § 166A-19.30(c) in conjunction with N.C. Gen. Stat. § 166A-19.31(b)(5) authorizes the undersigned to prohibit and restrict other activities or conditions, the control of which may be reasonably necessary to maintain order and protect lives or property during a state of emergency; and

WHEREAS, pursuant to N.C. Gen. Stat. § 166A-19.30(c)(1), when the undersigned imposes the prohibitions and restrictions enumerated in N.C. Gen. Stat. § 166A-19.31(b), the undersigned may amend or rescind the prohibitions and restrictions imposed by local authorities.

NOW, THEREFORE, by the authority vested in me as Governor by the Constitution and the laws of the State of North Carolina, and for the reasons and pursuant to the authority set forth above, **IT IS ORDERED**:

Section 1. Introduction.

For the reasons and pursuant to the authority set forth above, the undersigned orders as follows:

1.1. Definitions.

- a. **"Amusement Park"** has the definition at N.C. Gen. Stat. § 95-111.3, except that it does not include waterslides as defined by N.C. Gen. Stat. § 95-111.3(h).
- b. **"Amusement Transportation"** means tour buses, tour trains, or other scenic and sightseeing transportation that is principally offered and used for amusement, regardless of whether such transportation is located in an Amusement Park.
- c. **"Bars"** means establishments that are not eating establishments or restaurants as defined in N.C. Gen. Stat. §§ 18B-1000(2) and 18B-1000(6), that have a permit to sell alcoholic beverages for on-site consumption under N.C. Gen. Stat. § 18B-1001, and that are principally engaged in the business of selling alcoholic beverages for on-site consumption.
- d. **"Emergency Maximum Occupancy"** means the maximum occupancy for a facility (or room within a facility, as applicable) under this Executive Order.
- e. **"Face Covering"** means a covering of the nose and mouth that is secured to the head with ties, straps, or loops over the ears and fits snugly against the side of a person's face. A Face Covering can be made of a variety of synthetic and natural fabrics, including cotton, silk, or linen. Face Coverings are most effective when they fit snugly against a person's face and have two (2) or more layers. This can be achieved by wearing a cloth Face Covering with two or more layers or by wearing one disposable mask underneath a cloth mask. A cloth Face Covering may be factory-made, sewn by hand, or can be improvised from household items such as scarfs, bandanas, t-shirts, sweatshirts, or towels. These Face Coverings are not intended for use by healthcare providers in the care of patients.

Based on recommendations from the CDC, face shields do not meet the requirements for Face Coverings.

- f. **"Guest"** means any attendee, customer, guest, member, patron, spectator, or other person lawfully on the property of another that does not own the property or work at the property.

- g. “N95 Respirator” means a Face Covering approved by the National Institute for Occupational Safety and Health (“NIOSH”) or a respirator from another country allowed by the Occupational Safety & Health Administration, the Food & Drug Administration, or the CDC. N95 respirators are not recommended for general public use or use in public settings, as they should be reserved for healthcare providers and other medical first responders in a health care setting. However, if worn, N95 respirators would meet both the Face Covering and Surgical Mask requirements of this Executive Order.
- h. “Personal Care, Grooming, and Tattoo Businesses” means businesses that (i) do not provide health care services; and (ii) either (1) have workers directly touch Guests or (2) have a piece of equipment (other than a touchscreen) repeatedly come into contact directly with Guests’ skin. This includes, but is not limited to, barber shops, beauty salons (including but not limited to waxing and hair removal centers), hair salons, nail salons, manicure or pedicure providers, tattoo businesses, tanning salons, and massage therapists.
- i. “Playground” means a recreation area for children equipped with playground equipment, including but not limited to soft contained play equipment, swings, seesaws, slides, stationary spring-mounted animal features, jungle gyms, rider-propelled merry-go-rounds, and trampolines.
- j. “Recommendations to Promote Social Distancing and Reduce Transmission” are defined in Subsection 1.5 below.
- k. “Restaurants” means permitted food establishments, under N.C. Gen. Stat. § 130A-248, and other establishments that both prepare and serve food. This includes, but is not limited to, restaurants, cafeterias, food halls, dining halls, food courts, and food kiosks. This includes not only free-standing locations but also locations within other businesses or facilities, including, but not limited to airports, shopping centers, educational institutions, or private or members-only clubs where food and beverages are permitted to be consumed on premises.
- l. “Retail Business” means any business in which Guests enter a space to purchase goods or services, including but not limited to grocery stores, convenience stores, large format retail stores, pharmacies, banks, and ABC stores. This also includes, but is not limited to, (i) retail establishments operated by the state, its political subdivisions, or agencies thereof, and (ii) state agencies under the jurisdiction of the undersigned which have a public-facing component offering a service, such as the Division of Motor Vehicles, the North Carolina Department of Revenue, and shops in North Carolina Department of Natural and Cultural Resources facilities.
- m. “Surgical Mask” means American Society for Testing and Materials (“ASTM”) Level 1, 2, or 3 approved procedural and surgical masks.

1.2. Exemptions.

Worship, religious, and spiritual gatherings, funeral ceremonies, wedding ceremonies, and other activities constituting the exercise of First Amendment rights are exempt from all the requirements of this Executive Order, notwithstanding any other provision of this Executive Order.

The undersigned strongly urges that entities and individuals engaging in these exempted activities follow the Recommendations to Promote Social Distancing and Reduce Transmission, wear and require Face Coverings, and avoid exceeding Emergency Maximum Occupancy in the places where they meet.

1.3. Structure of This Executive Order.

To control the spread of COVID-19 and protect lives during the State of Emergency, this Section lists restrictions on the operations of business establishments and other places to or from which people may travel or at which they may congregate. Businesses or operations within the

scope of Sections 2 to 6 are prohibited from operating unless they follow all applicable restrictions stated in these sections.

In general, this Executive Order broadly requires Face Coverings in most settings, then lists a series of specific restrictions for certain kinds of businesses. Each affected type of business has a series of specific health and safety measures included in the attached appendices to this Executive Order.

Most of these businesses must also follow restrictions on emergency maximum occupancy. In this Executive Order, capacity restrictions fall into three general types:

- The limit is one hundred percent (100%) of fire capacity for museums, personal care businesses, retail businesses, and the outdoor spaces of restaurants, amusement parks, fitness and physical activity facilities, and pools.
- The limit is seventy-five percent (75%) of fire capacity for the indoor spaces of restaurants, amusement parks, fitness and physical activity facilities, and pools.
- The limit is fifty percent (50%) of fire capacity for the indoor areas of movie theaters and entertainment facilities, the indoor and outdoor areas of bars, meeting spaces, conference centers, reception venues, and other indoor and outdoor venues and arenas.

Establishments will also be required to ensure social distancing between Guests or groups of Guests. Details about these restrictions are found below in Sections 2 to 6 of this Executive Order. The specific provisions of Sections 2 to 6 take precedence over the general descriptions in the summary above.

1.4. Interpretation of Capacity Restrictions under this Executive Order.

- a. Workers and any other support staff do not count toward the capacity limits. For sporting and entertainment events, athletes, coaches, entertainers, and other support staff do not count toward the capacity limits.
- b. Any facility that meets the definition of "Restaurant" in this Executive Order is covered by Subsection 3.14 of this Executive Order.
- c. Nothing in this Executive Order prevents establishments from opening up or expanding outdoor seating areas, subject to applicable local and state regulations.

1.5. General Recommendations.

All North Carolinians are strongly encouraged to follow the recommendations for reducing the spread of COVID-19 issued by NCDHHS. These recommendations include the following Recommendations to Promote Social Distancing and Reduce Transmission:

- a. Maintain at least six (6) feet social distancing from other individuals, with the exception of family or household members.
- b. Wear a Face Covering over the nose and mouth when leaving home and wear it inside all public settings such as grocery stores, pharmacies, or other retail or public-serving businesses. A Face Covering should also be worn outdoors when you cannot maintain at least six (6) feet distancing from other people with the exception of family or household members.
- c. Carry hand sanitizer with you when leaving home, and use it frequently.
- d. Wash hands using soap and water for at least twenty (20) seconds as frequently as possible.
- e. Regularly clean high-touch surfaces such as steering wheels, wallets, and phones.
- f. Avoid large gatherings.
- g. Stay at home if sick.
- h. Fully vaccinated individuals should follow CDC guidance when gathering with other fully vaccinated individuals.

Section 2. Face Coverings.

For the avoidance of doubt, this Section generally requires North Carolinians to wear Face Coverings in public places, both indoors and outdoors. This Section also authorizes law enforcement to enforce Face Covering requirements against individuals who fail to wear a Face Covering outside the home without any applicable exception. Where a question might arise as to whether an individual who is able to wear a Face Covering in North Carolina is required to wear one in a certain context, this Executive Order seeks to promote the wearing of Face Coverings.

For the reasons and pursuant to the authority set forth above, the undersigned orders as follows:

2.1.Face Coverings Required In Public Places.

- a. The undersigned enacts the following restriction on the movement of people in public places and restriction on the operation of offices, business establishments, schools, and other places where people may travel or congregate.
- b. For any place outside the home, including but not limited to businesses, schools, and other establishments and spaces:
 1. Face Coverings must be worn indoors if anyone else is in that space who is not a member of the same household.
 2. Face Coverings must be worn outdoors if it is not possible to consistently be physically distant by more than six (6) feet from non-household members.
- c. These requirements shall apply to all people at least five (5) years old, unless an exception applies. These requirements are recommended for all people over the age of two (2) years old.

2.2.Restrictions for Specific Settings. Section 3 of this Executive Order states a series of specific Face Covering requirements for certain types of businesses and establishments. These requirements are in addition to, and not in lieu of, the general restrictions stated above.

2.3.Employer Good Faith Obligation to Provide Face Coverings. Employers who have workers who perform work outside of their home in North Carolina and have not already provided Face Coverings for their workers shall make good-faith efforts to provide a one-week supply of reusable Face Coverings or a new disposable Face Covering daily as soon as possible for workers to use at their place of employment. New Face Coverings should be provided during the work day if the worker's Face Covering becomes soiled, torn, or wet.

2.4.Exceptions. This Executive Order does not require Face Coverings for—and a Face Covering does not need to be worn by—a worker or Guest who:

- a. Should not wear a Face Covering due to any medical or behavioral condition or disability (including, but not limited to, any person who has trouble breathing, or is unconscious or incapacitated, or is otherwise unable to put on or remove the Face Covering without assistance);
- b. Is under five (5) years of age;
- c. Is actively eating or drinking;
- d. Is seeking to communicate with someone who is hearing-impaired in a way that requires the mouth to be visible;
- e. Is giving a speech for a broadcast or to an audience;
- f. Is working at home or is in a personal vehicle;
- g. Is temporarily removing his or her Face Covering to secure government or medical services or for identification purposes;
- h. Would be at risk from wearing a Face Covering at work, as determined by local, state, or federal regulations or workplace safety guidelines;
- i. Has found that his or her Face Covering is impeding visibility to operate equipment or a vehicle; or

- j. Is a child whose parent, guardian, or responsible person has been unable to place the Face Covering safely on the child's face.

Anyone who declines to wear a Face Covering for these reasons should not be required to produce documentation or any other proof of a condition.

Children under two (2) years of age should not wear a Face Covering.

2.5.Face Coverings and Exercise.

People must wear Face Coverings while exercising if they are either:

- Outdoors and within six (6) feet of someone who does not reside in the exercising person's household; or
- Indoors and not within their own home.

However, people need not wear a Face Covering while exercising if:

- One of the exceptions stated in Subsection 2.4 applies;
- They have symptoms while strenuously exercising such as trouble breathing, dizziness, or lightheadedness;
- They are wearing equipment like a mouthguard or helmet and are having trouble breathing;
- They are doing any activity in which the Face Covering could become entangled and a choking hazard or impair vision in high risk activities such as gymnastics, cheerleading, or tumbling; or
- They are doing activities that may cause the Face Covering to become wet, like swimming or other activities in a pool, lake, water attraction, or similar body of water.

2.6.Face Coverings for Professional or Collegiate Athletes Under a COVID-19 Health and Safety Protocol. As an exception to the other provisions of this Section, Face Coverings are encouraged, but not required for professional or collegiate athletes if (1) they are strenuously exercising or recovering from exercise and (2) those athletes are training for or participating in a sport that is under the oversight of a league, association, or other organizer that required teams and players to follow a protocol for reducing risk from COVID-19. These athletes must wear Face Coverings, including on sidelines and in practice, at any time that they are not strenuously exercising or recovering from recent exercise.

2.7.How Businesses May Accommodate Exceptions. If a Guest states that an exception applies, a business may choose to offer curbside service, provide home delivery, or use some other reasonable measure to deliver its goods or services.

2.8.Enforcement of Face Covering Requirements.

If a person does not wear a Face Covering in a situation where a Face Covering is required under this Executive Order, and if an exception to the Face Covering requirement does not apply:

- a. Law enforcement officers may cite the people who failed to wear Face Coverings as required by Executive Order; and/or
- b. Law enforcement officers may cite a business or organization that failed to enforce the requirement to wear Face Coverings.

Further, if a business or organization does not allow entry to a worker or Guest because that person refuses to wear a Face Covering, and if that worker or Guest enters the premises and refuses to leave the premises, law enforcement personnel may enforce the trespassing laws and any other laws that the worker or Guest may violate.

2.9.Schools. In all public school units, as defined by N.C. Gen. Stat. § 115C-5(7a), and all nonpublic schools covered by Article 39 of Chapter 115C of the General Statutes, all workers,

teachers, Guests, other adults and children five (5) years or older must wear Face Coverings both:

- When outdoors and within six (6) feet of another person, unless an exception applies;
- When indoors, at all times, unless an exception applies.

Section 3. Restrictions on Certain Businesses and Operations.

For the reasons and pursuant to the authority set forth above, the undersigned orders as follows:

3.1. Amusement Parks. Amusement Parks and Amusement Transportation may operate under the following restrictions:

- a. **Face Coverings.** All workers and Guests must wear Face Coverings when they are on premises or on transportation operated by the establishment.
- b. **Capacity Restrictions.**
 1. **Outdoor Spaces.** The facility must limit Guests to one hundred percent (100%) of the stated fire capacity for each outdoor space controlled by the facility. For rooms or spaces without a stated fire capacity, the limit on Guests is twenty-four (24) per one thousand (1000) square feet, rounded up.
 2. **Indoor Spaces.** The facility must limit Guests to seventy-five (75%) of the stated fire capacity for each building, room, or other indoor space controlled by the facility. This limit applies separately to each room within a building. For rooms or spaces without a stated fire capacity, the limit on Guests is eighteen (18) per one thousand (1000) square feet, rounded up.
 3. **On each Ride or on Amusement Transportation.** The operator must limit the number of Guests within each vehicle or car to either:
 - Have all the Guests within a vehicle or car be people who came into the ride loading area together as part of the same group of friends or family; or
 - Ensure six (6) feet of social distancing between each group of friends or family within the vehicle or car.
- c. **Additional Health and Safety Requirements.** The operator must follow the additional health and safety requirements specified in Appendix B.

3.2. Bars, Night Spots, and Arenas.

- a. This Subsection applies to the following:
 - Bars
 - Lounges (such as cigar bars and hookah lounges) in which tobacco or related products are consumed on premises
 - Auditoriums, amphitheaters, arenas, and other venues for live performances
 - Music halls, night clubs, or dance halls
 - Adult entertainment facilities
 - Spectator stands and viewing areas at a sporting facility, stadium, sporting complex, or speedway
- b. **Face Coverings.** Unless an exception applies:
 - Facilities covered by this Subsection must have all workers wear Face Coverings.
 - In addition, these establishments must have all Guests wear Face Coverings (including at a table or counter) when they are not actively drinking or eating.
- c. **Must Be Seated.** To limit the degree to which Guests at the facility may come into contact with one another and spread COVID-19, a facility covered by this Subsection

is closed unless it is or becomes a seated establishment for Guests. Guests must be in seats except to enter, leave, use amenities, visit the restroom, and obtain food or drink.

- d. Capacity Restrictions. While this Executive Order is in effect, all open facilities covered by this Subsection must limit Guests in indoor and outdoor seating areas to Emergency Maximum Occupancy. Under this Executive Order, the Emergency Maximum Occupancy for a facility is the lowest number produced by applying the following tests:
 - 1. Overall. The facility must limit Guests to fifty percent (50%) of the stated fire capacity for each indoor and outdoor space controlled by the facility. For rooms or spaces without a stated fire capacity, the limit on Guests is twelve (12) per one thousand (1000) square feet, rounded up.
 - 2. Social Distancing Required. The facility must limit the number of Guests in the space so that groups can stay six (6) feet apart.
- e. Meetings and Private Functions. Any meeting or function held in a private room in a facility covered by this Subsection is covered by the capacity and other restrictions stated below in Subsection 3.8 of this Executive Order ("Meeting Spaces, Conference Centers, and Reception Venues").
- f. Additional Health and Safety Requirements. Facilities covered by this Subsection must follow the additional health and safety requirements specified in Appendix C to this Executive Order.

3.3. Child Care Facilities.

- a. Face Coverings. Child care facilities must have workers, all other adults, and children five (5) years or older on-site wear Face Coverings, unless an exception applies.
- b. Child Care Facilities May Open and May Serve All Children. Child care facilities may open or reopen, and they may serve all children in North Carolina. All references to "covered children" in Executive Order Nos. 130 and 139 shall refer to all children.
- c. Additional Health and Safety Requirements. Child care facilities that are open or reopened consistent with the Executive Order must abide by the health and safety requirements in Appendix D of this Executive Order.
- d. Relationship to Other Executive Orders. Subdivisions 3.3(b) and (c)(1) above completely replace Subsections 2(C) and 2(D) of Executive Order No. 130. Subsections 2(A)-(B) and 2(E)-(H) of Executive Order No. 130 and Section 3 of Executive Order No. 139 shall continue in effect as specified in Executive Order Nos. 152, 177, and 193, and any subsequent executive orders.

3.4. Children's Day or Overnight Camps.

- a. Face Coverings. Children's day camps and overnight camps must have workers, all other adults, and children five (5) years or older on-site wear Face Coverings, unless an exception applies.
- b. Additional Requirements. To the extent, if any, that day camps and overnight camps continue to operate during the effective period of this Executive Order, the requirements of Executive Order No. 141 (as amended) which are applicable to Day Camps and Overnight Camps in that Order shall continue to apply to those camps.

3.5. Fitness and Physical Activity Facilities.

- a. This Subsection applies to "Fitness and Physical Activity Facilities," defined as any of the following:

- Exercise facilities (e.g., yoga studios, dance studios, ballrooms for dancing, martial arts facilities, gymnastics, indoor trampoline and rock climbing facilities)
 - Gyms
 - Fields of play, including but not limited to basketball courts, baseball fields, volleyball courts, racquetball courts, squash courts, hockey rinks, soccer fields, and tennis courts (with spectators, if any, limited as stated in Subsection 3.2 of this Executive Order)
 - Health clubs and fitness centers
 - Boxing clubs
 - Skating rinks
 - Bowling alleys
 - Golf courses and driving ranges
 - Golf ball hitting bays
 - Mini-golf courses
 - Go-cart tracks
 - The track for any speedway or raceway (with spectators, if any, limited as stated in Subsection 3.2 of this Executive Order)
 - Paintball, laser tag, and similar fields and arenas
 - Indoor Playgrounds
- b. Face Coverings. All workers and Guests must wear Face Coverings when they are inside the establishment, regardless of whether they are exercising. When outdoors, workers and Guests must wear Face Coverings when they are within six (6) feet of someone who does not reside in the same household. The exceptions in Sections 2.4 and 2.5 of this Executive Order apply.
- c. Capacity Restrictions.
1. Indoor Areas. Fitness and Physical Activity Facilities must limit Guests in indoor areas to the lowest number produced by applying the following two tests:
 - a. Overall. Limit the number of Guests in indoor areas to seventy-five percent (75%) of stated fire capacity (or, for spaces without a stated fire capacity, no more than eighteen (18) Guests for every one thousand (1000) square feet of the location's total square footage, including the parts of the location that are not accessible to Guests).
 - b. In Any Room. Limit the number of Guests in any given room of the facility so that everyone can stay six (6) feet apart.
 2. Outdoor Areas. Fitness and Physical Activity Facilities must limit Guests in outdoor areas to the lowest number produced by applying the following two tests:
 - a. Overall. Limit the number of Guests in outdoor areas to one hundred percent (100%) of stated fire capacity (or, for spaces without a stated fire capacity, no more than eighteen (18) Guests for every one thousand (1000) square feet).
 - b. Social Distancing Required. Limit the number of Guests in outdoor spaces so that everyone can stay six (6) feet apart.
 3. Games or Events with Spectators. The capacity restrictions for facilities in Subsection 3.2 above, not the capacity restrictions in Subsections 3.5(c)(1)-(2) above, apply to Fitness and Physical Activity Facilities whenever they host a game with spectators.

- d. Additional Health and Safety Requirements. Operators of Fitness and Physical Activity Facilities must follow the additional health and safety requirements in Appendix E to this Executive Order.

3.6. Government Operations. Unless an exception applies, state government agencies headed by members of the Governor's Cabinet and the Governor's Office must have their on-site workers wear Face Coverings when they are indoors. In addition, unless an exception applies, these agencies must require Face Coverings for any outdoor work within six (6) feet of another person. State government agencies headed by members of the Governor's Cabinet and the Governor's Office must also follow the requirements for Retail Businesses established in this Executive Order unless necessary to complete that Office's mission. All other state and local government agencies are strongly encouraged to adopt similar policies.

3.7. Health Care Settings.

- a. Surgical Masks in Long Term Care Facilities. All workers in Long Term Care ("LTC") Facilities, including skilled nursing facilities ("SNF"), adult care homes ("ACH"), family care homes ("FCH"), mental health group homes, and intermediate care facilities for individuals with intellectual disabilities ("ICF-IID"), must wear Face Coverings while in the facility, and those Face Coverings must be Surgical Masks, as long as Surgical Mask supplies are available.
- b. Other Health Care Settings. Health care facilities other than LTC facilities must follow the Face Covering requirements in the CDC Infection Control Guidance for Healthcare Professionals about Coronavirus (COVID-19).
- c. Other Requirements. Additional requirements in health care settings can be found in Executive Order Nos. 130 and 139 and in the Secretarial Orders issued under Executive Order Nos. 152, 165, 177, and 193.

3.8. Meeting Spaces, Conference Centers, and Reception Venues.

- a. This Subsection applies to "Meeting Spaces, Conference Centers, and Reception Venues," defined as private rooms or other private meeting spaces in a hotel, conference center, meeting hall, or reception venue.
- b. Face Coverings. All workers and Guests must wear Face Coverings when they are or may be within the facility. When outdoors, workers and Guests must wear Face Coverings when they are within six (6) feet of someone who does not reside in the same household.
- c. Must Be Seated. To limit the degree to which Guests at the facility may come into contact with one another and spread COVID-19, a facility covered by this Subsection is closed unless it is or becomes a seated establishment for Guests. Guests must be in seats except to enter, leave, use amenities, visit the restroom, and obtain food or drink.
- d. Capacity Restrictions. While this Executive Order is in effect, all open facilities covered by this Subsection must limit Guests in indoor and outdoor seating areas to Emergency Maximum Occupancy. Under this Executive Order, the Emergency Maximum Occupancy for a facility is the lowest number produced by applying the following tests:
 - 1. Overall. The facility must limit Guests to fifty percent (50%) of the stated fire capacity for each indoor and outdoor space controlled by the facility. For rooms or spaces without a stated fire capacity, the limit on Guests is twelve (12) per one thousand (1000) square feet, rounded up.
 - 2. Social Distancing Required. The facility must limit the number of Guests in the space so that groups can stay six (6) feet apart.

- e. Hotels and other Large Facilities. For hotels or other facilities where private meeting spaces are a portion of a larger facility that is not restricted by this Section of this Executive Order, the limits stated above are measured only for the portion of the facility composed of private meeting spaces.
- f. Additional Health and Safety Requirements. Facilities covered by this Subsection must follow the additional health and safety requirements in Appendix F of this Executive Order.

3.9. Movie Theaters and Entertainment Facilities.

- a. This Subsection applies to movie theaters and any entertainment facilities that are not covered by another provision of this Section of this Executive Order, such as Subsection 3.2 (entitled “Bars, Night Spots, and Arenas”) or Subsection 3.5 (entitled “Fitness and Physical Activity Facilities”). Facilities covered by this Subsection include, but are not limited to, the following types of businesses:
 - Movie theaters
 - Bingo parlors, including bingo sites operated by charitable organizations
 - Facilities where the purpose is to engage in games of cards, such as bridge
 - Gaming and business establishments which allow gaming activities (e.g., video games, arcade games, pinball machines or other computer, electronic or mechanical devices played for amusement)
- b. Face Coverings. All workers and Guests must wear Face Coverings when they are or may be within the facility. When outdoors, workers and Guests must wear Face Coverings when they are within six (6) feet of someone who does not reside in the same household.
- c. Must Be Seated. To limit the degree to which Guests at the facility may come into contact with one another and spread COVID-19, a facility covered by this Subsection is closed unless it is or becomes a seated establishment for Guests. Guests must be in seats except to play, enter, leave, use amenities, visit the restroom, and obtain food or drink.
- d. Capacity Restrictions. While this Executive Order is in effect, all open facilities covered by this Subsection must limit Guests in indoor and outdoor seating areas to Emergency Maximum Occupancy. Under this Executive Order, the Emergency Maximum Occupancy for a facility is the lowest number produced by applying the following tests:
 - 1. Outdoor Spaces. The facility must limit Guests to seventy five percent (75%) of the stated fire capacity for each outdoor space controlled by the facility. For rooms or spaces without a stated fire capacity, the limit on Guests is eighteen (18) per one thousand (1000) square feet, rounded up.
 - 2. Indoor Spaces. The facility must limit Guests to fifty percent (50%) of the stated fire capacity for each building, room, or other indoor space controlled by the facility. This limit applies separately to each room within a building. For rooms or spaces without a stated fire capacity, the limit on Guests is twelve (12) per one thousand (1000) square feet, rounded up.
 - 3. Social Distancing Required. The facility must limit the number of Guests in the space so that groups can stay six (6) feet apart.
- e. Additional Health and Safety Requirements. Facilities covered by this Subsection must follow the additional health and safety requirements in Appendix G of this Executive Order.

- f. Gaming. This Executive Order does not order the closure of gaming establishments. However, nothing in this Executive Order shall be construed to authorize any gaming activity prohibited by Chapter 14 of the North Carolina General Statutes.

3.10. **Museums and Aquariums**.

- a. Face Coverings. Unless an exception applies:
- Workers in museums and aquariums must wear Face Coverings when they are inside.
 - Workers in museums and aquariums must also wear Face Coverings if they are outside and within six (6) feet of another person.
 - In addition, Guests must wear Face Coverings.
- b. Capacity Restrictions. All operators of open museums or aquariums must limit Guests to Emergency Maximum Occupancy. Under this Executive Order, the Emergency Maximum Occupancy for a facility is the lowest number produced by applying the following tests:
1. Overall. Limit the number of Guests in the museum or aquarium to one hundred percent (100%) of stated fire capacity (or, for spaces without a stated fire capacity, no more than twenty-four (24) Guests for every one thousand (1000) square feet of the location's total square footage, including the parts of the location that are not accessible to Guests).
 2. Social Distancing Required. The facility must limit the number of Guests so that groups are able to social distance and remain six (6) feet away from groups other than those in their households.
- c. Additional Health and Safety Requirements. All operators of open museums or aquariums must follow the Core Signage, Sanitation and Screening Requirements in Appendix A to this Executive Order.

3.11. **Parks**.

- a. Face Coverings. Unless an exception applies, Face Coverings are required for all people in parks if they are either within six (6) feet of another person or are indoors.
- b. Capacity Limits. Parks must restrict each group of Guests to be no more than the Mass Gathering limit stated below in Subsection 5.1 of this Executive Order. Each group of people within an outdoor park, trail, or beach must be limited so that the group, counted on its own, does not exceed the Mass Gathering limit.
- c. Requirements for Park Operators. All operators of open public or private parks must follow the Core Signage, Sanitation and Screening Requirements in Appendix A of this Executive Order.

3.12. **Personal Care, Grooming, and Tattoo Businesses**.

- a. Face Coverings. Unless an exception applies:
- Personal Care, Grooming, and Tattoo Businesses must have workers wear Face Coverings at all times.
 - In addition, the business must have all Guests wear Face Coverings when they are inside the establishment, unless they are receiving a facial treatment, shave, or other services on a part of the head which the Face Covering covers or by which the Face Covering is secured.
- b. Requirements. While this Executive Order is in effect, all open Personal Care, Grooming, and Tattoo Businesses must do all of the following:
1. Limit Guests inside the store to Emergency Maximum Occupancy. Under this Executive Order, the Emergency Maximum Occupancy for a Personal Care,

Grooming, and Tattoo Business is the lowest number produced by applying the following two tests:

- a. Overall. Limit the number of Guests in the store to one hundred percent (100%) of stated fire capacity (or, for spaces without a stated fire capacity, no more than twenty-four (24) Guests for every one thousand (1000) square feet of the location's total square footage, including the parts of the location that are not accessible to Guests).
 - b. Social Distancing Required. Limit the number of Guests in the store so that Guests can stay six (6) feet apart.
2. Follow the additional health and safety measures in Appendix H of this Executive Order.

3.13. **Pools.**

- a. Requirements. While this Executive Order is in effect, all open indoor and outdoor pool facilities (whether standalone or part of other facilities) must do all of the following:
 1. Outdoor Pools. The facility must limit Guests in the pool to no more than one hundred percent (100%) of the maximum occupancy as determined by fire code (or, when fire code number is not known, twenty-four (24) Guests per one thousand (1000) square feet in deck areas, wading pools and splash pads, and in the water).
 2. Indoor Pools. The facility must limit Guests in the pool to no more than seventy-five (75%) of maximum occupancy as determined by fire code (or, when fire code number is not known, eighteen (18) Guests per one thousand (1000) square feet in deck areas, wading pools, splash pads, and in the water).
 3. Events with Spectators. The capacity restrictions for facilities in Subsection 3.2 above, not the capacity restrictions in Subsections 3.13(a)(1)-(2) above, apply to Pools whenever they host a meet or other event with spectators.
 4. Follow the Core Signage, Screening, and Sanitation Requirements as defined in this Executive Order.
- b. Establishments that are not Amusement Parks and offer waterslides over fifteen (15) feet in height must abide, for each waterslide, by the occupancy restrictions for pools stated in this Section.
- c. This Subsection applies only to shared pools in commercial settings or at residential complexes. It does not apply to family pools at people's homes.

3.14. **Restaurants.**

- a. Face Coverings. Unless an exception applies:
 - Restaurants must have all workers wear Face Coverings.
 - In addition, Restaurants must have all Guests wear Face Coverings (including at their table) when they are not actively drinking or eating.
- b. May Open for On-Premises Service. During the effective period of this Executive Order, Restaurants may allow on-premises consumption of food and beverages. Restaurants must meet the sanitation requirements of this Section even if they are open only for take-out or delivery service.
- c. Capacity Restrictions. While this Executive Order is in effect, all open Restaurants must limit Guests in indoor and outdoor seating areas to Emergency Maximum Occupancy. Under this Executive Order, the Emergency Maximum Occupancy for a restaurant is the lowest number produced by applying the following tests:

1. Indoor Areas. Limit the number of Guests in the indoor dining areas of the restaurant to seventy-five percent (75%) of stated fire capacity. For rooms or spaces without a stated fire capacity, the limit on Guests is eighteen (18) per one thousand (1000) square feet of the location's total square footage, including the parts of the location that are not accessible to Guests, rounded up.
 2. Outdoor Areas. Limit the number of Guests in the outdoor dining areas of the restaurant to one hundred percent (100%) of stated fire capacity. For rooms or spaces without a stated fire capacity, the limit on Guests is twenty-four (24) per one thousand (1000) square feet of the location's total square footage, including the parts of the location that are not accessible to Guests, rounded up.
 3. Social Distancing Required. Limit the number of Guests in the space so that groups can stay six (6) feet apart.
- d. Private Functions. Any meeting or function held in a private room in a Restaurant is covered by the capacity and other restrictions stated above in Subsection 3.8 of this Executive Order ("Meeting Spaces, Conference Centers, and Reception Venues").
 - e. Additional Health and Safety Restrictions. In addition, while this Executive Order is in effect, all open Restaurants must comply with the additional health and safety measures in Appendix I to this Executive Order.
 - f. Essential Business. A Restaurant that operates consistent with the terms of this Subsection of this Executive Order shall continue to be considered an "Essential Business" for the purpose of N.C. Sess. L. 2020-03, Sec. 4.14(a) to the extent that COVID-19-related claims are made against the restaurant.
 - g. Other. Breweries, wineries, and distilleries are subject to the same restrictions as Restaurants under this Executive Order.

3.15. Retail Businesses.

- a. Face Coverings. Unless an exception applies:
 - Retail Businesses must have all workers wear Face Coverings.
 - In addition, Retail Businesses must have all Guests wear Face Coverings when they are inside the establishment.
- b. Requirements for Retail Businesses. While this Executive Order is in effect, all open Retail Businesses must do all of the following.
 1. Limit Guests inside the store to Emergency Maximum Occupancy. Under this Executive Order, the Emergency Maximum Occupancy for a Retail Business is the lowest number produced by applying the following two tests:
 - a. Limit the number of Guests in the store to one hundred (100%) of stated fire capacity (or, for spaces without a stated fire capacity, no more than twenty-four (24) Guests for every one thousand (1000) square feet of the location's total square footage, including the parts of the location that are not accessible to Guests).
 - b. Limit the number of Guests in the store so that everyone can stay six (6) feet apart.
 2. Mark six (6) feet of spacing in lines at point of sale and in other high-traffic areas for Guests, such as at deli counters and near high-demand products.
 3. Follow the Core Signage, Screening, and Sanitation Requirements as defined in this Executive Order.

3.16. Transportation.

All workers and riders on public or private transportation regulated by the State of North Carolina, as well as all people in North Carolina airports, bus and train stations or stops, must wear Face Coverings at all times, unless an exception applies. This provision does not apply to people traveling alone with household members or friends in their personal vehicles, but does apply to ride-shares, cabs, vans, and shuttles, even if the vehicles are privately owned. Guests may be removed from or denied entry to public transportation if they refuse to wear a Face Covering.

3.17. Workplaces in Agriculture, Construction, and Manufacturing.

Social distancing is inherently difficult where multiple workers are together in manufacturing settings, at construction sites, and in migrant farm, other farm, and agricultural settings. Therefore, in businesses or operations within North American Industry Classification System ("NAICS") sectors 311 to 339 (manufacturing), 236 to 238 (construction), and 111, 112, 1151, and 1152 (agriculture), all workers not participating in a respiratory protection program must wear Face Coverings when they are either within six (6) feet of another person or indoors. Notwithstanding the above, workers may remove their Face Covering if an exception applies, if they become overheated, or if they eat and drink while working.

Section 4. Overnight Restrictions.

For the reasons and pursuant to the authority set forth above, the undersigned orders as follows:

The restrictions on late night service of alcoholic beverages in Executive Order No. 195 are rescinded as of the effective date of this Executive Order.

Section 5. Mass Gatherings.

For the reasons and pursuant to the authority set forth above, the undersigned orders as follows:

5.1. **Prohibition.** Mass Gatherings are prohibited. "**Mass Gathering**" means an event or convening which is in a category not otherwise covered by this Executive Order, is not excepted by the following provisions of this Executive Order, and brings together more than fifty (50) people indoors or more than one hundred (100) people outdoors at the same time in a single confined indoor or outdoor space. In publicly accessible indoor facilities, the Mass Gathering limit applies per room of the facility.

At a park, beach, or trail, or at outdoor events such as parades, running races or festivals, the outdoor Mass Gathering limit of one hundred (100) people applies to each group of people that may gather together.

5.2. **Exceptions from Prohibition on Mass Gatherings.** Notwithstanding the Mass Gathering limit above:

- a. The prohibition on Mass Gatherings does not apply to any of the restricted businesses and operations identified in Section 3 of this Executive Order, except as specifically stated above, because in those situations, transmission of COVID-19 will be controlled through the measures specifically tailored for each situation listed in those Sections. The prohibition on Mass Gatherings and the capacity limits in Section 3 generally do not apply to educational institutions or government operations. The capacity limits in Section 3.2 of this Executive Order, however, apply to educational institutions and government operations.
- b. The prohibition on Mass Gatherings does not include gatherings for health and safety, to look for and obtain goods and services, for work, or for receiving governmental services. A Mass Gathering does not include normal operations at airports, bus and train stations or stops, medical facilities, libraries, shopping malls, and shopping centers. However, in those settings, people must follow the Recommendations to

Promote Social Distancing and Reduce Transmission as much as possible, and they should circulate within the space so that there is minimal contact between people.

- 5.3. **Drive-Ins.** Events are not prohibited Mass Gatherings if the participants all stay within their vehicle, such as at a drive-in movie theater. Drive-in events are also not subject to the capacity limitations specified herein in Sections 3 and 6 of this Executive Order, provided that all participants stay in their vehicle, except to enter, leave, use amenities, visit the restroom, and obtain food or drink.

Section 6. Additional Restrictions for Larger Venues.

For the reasons and pursuant to the authority set forth above, the undersigned orders as follows:

Indoor facilities with seating capacity greater than five thousand (5,000) and outdoor facilities with seating capacity greater than ten thousand (10,000) must take the following additional measures.

- 6.1 **Limiting Crowding in Concourses.** The facility operator must have staff direct or monitor the flow of Guests through common spaces to maintain social distancing as Guests enter the arena, leave the arena, or visit concession stands. The operator must also establish a guest flow plan that limits people massing together throughout the facility and when they are entering or exiting the facility.

- 6.2 **Socially Distanced Seating Required.** The establishment must use assigned seats as follows:

- a. All events must be ticketed. No tickets shall be sold for “standing room only” or “general admission.”
- b. The facility operator must, through the use of assigned seating, ensure that each group of Guests attending the event is actually physically separated by six (6) feet from each Guest in each other group.
- c. This includes not only separating each Guest group horizontally within a row, but also separating Guest groups vertically between rows so that no person has someone from another group within six (6) feet in front or behind them.
- d. The facility operator must have staff periodically monitor crowds to ensure that Guests do not take seats other than their assigned seats.

In this Subsection, a “group” of spectators means a set of friends or family members who bought tickets together and came into the event venue together.

Section 7. Miscellaneous Provisions.

For the reasons and pursuant to the authority set forth above, the undersigned orders as follows:

- 7.1. **Statewide Standing Order for COVID-19 Testing.** In order to further protect the public health by providing greater access to COVID-19 testing, the undersigned orders the State Health Director, in addition to and in accordance with her powers set out in N.C. Gen. Stat. Chapter 130A, to issue any statewide standing order needed in her medical judgment that would allow individuals who meet NCDHHS criteria for testing to access and undergo testing for COVID-19, subject to the terms of the standing order. This standing order may continue for the duration of the State of Emergency.

- 7.2. **School and Health Officials to Continue Efforts.** NCDHHS, the North Carolina Department of Public Instruction, and the North Carolina State Board of Education are directed to continue to work together during this State of Emergency to maintain and implement measures to provide for the health, nutrition, safety, educational needs, and well-being of children being taught by remote learning.

- 7.3. **Effect on Local Emergency Management Orders.**

- a. **Most of the Restrictions in This Executive Order Are Minimum Requirements, And Local Governments Can Impose Greater Restrictions.** The undersigned recognizes that the impact of COVID-19 has been and will likely continue to be different in different

parts of North Carolina. Over the course of the COVID-19 emergency in North Carolina, COVID-19 outbreaks have occurred, at different times, in urban and rural areas; in coastal areas, the piedmont, and the mountains; and in a variety of employment and living settings. As such, the undersigned acknowledges that counties and cities may deem it necessary to adopt ordinances and issue state of emergency declarations which impose restrictions or prohibitions to the extent authorized under North Carolina law, such as on the activity of people and businesses, to a greater degree than in this Executive Order. To that end, nothing herein, except where specifically stated below in Subsections 7.3(b) and 7.3(c), is intended to limit or prohibit counties and cities in North Carolina from enacting ordinances and issuing state of emergency declarations which impose greater restrictions or prohibitions to the extent authorized under North Carolina law.

- b. Local Restrictions Cannot Restrict State or Federal Government Operations. Notwithstanding Subsection 7.3(a) above, no county or city ordinance or declaration shall have the effect of restricting or prohibiting governmental operations of the State or the United States.
- c. Local Restrictions Cannot Set Different Retail Requirements. Notwithstanding Subsection 7.3(a) above, in an effort to create uniformity across the state for Retail Businesses that may continue to operate, the undersigned amends all local prohibitions and restrictions imposed under any local state of emergency declarations to remove any language that sets a different maximum occupancy standard for Retail Businesses or otherwise directly conflicts with Section 6.2(a)(i) of Executive Order No. 163, which is incorporated into this Executive Order by Subsection 3.15 above. The undersigned also hereby prohibits during the pendency of this Executive Order the adoption of any prohibitions and restrictions under any local state of emergency declarations that set a different maximum occupancy standard for Retail Businesses or otherwise directly conflict with Section 6.2(a)(i) of Executive Order No. 163.
- d. Local Restrictions Cannot Prevent COVID-19 Testing. To ensure that COVID-19 testing is available to the maximum extent possible, and to create certainty and uniformity across the state for businesses and operations that are providing this valuable testing, the undersigned specifically prohibits all local prohibitions and restrictions that would prevent or restrict businesses or operations from providing COVID-19 testing or would prevent or restrict businesses or operations from advertising COVID-19 testing services that they are providing to the public. This preemption includes, but is not limited to, building permits, signage restrictions, and zoning requirements. However, the preemption provided by this Section is available only to COVID-19 testing sites that are operated in accordance with state and federal law and in cooperation with the NCDHHS or a local public health department.
- e. Local Restrictions Cannot Prevent COVID-19 Vaccine Administration. To ensure that COVID-19 vaccines are available to the maximum extent possible, and to create certainty and uniformity across the state for businesses and operations that are providing this valuable service, the undersigned specifically prohibits all local prohibitions and restrictions that would prevent or restrict businesses or operations from providing COVID-19 vaccines or would prevent or restrict businesses or operations from advertising COVID-19 vaccines that they are providing to the public. This preemption includes, but is not limited to, building permits, signage restrictions and zoning requirements. However, the preemption provided by this Section is available only to COVID-19 vaccination sites that are operated in accordance with state and federal law and in cooperation with the NCDHHS or a local public health department.

7.4. Previous Executive Orders. This Executive Order amends, restates, and replaces Executive Order Nos. 141, 153, 162, 163, 169, 170, 176, 180, 181, 188, 189, and 195 in full, except where Subsection 3.4(b) of this Executive Order incorporates certain requirements of Executive Order No. 141. Those incorporated provisions of Executive Order No. 141 are extended for

the duration of this Executive Order, including any extensions or amendments of this Executive Order.

Section 8. Extension of Price Gouging Period.

For the reasons and pursuant to the authority set forth above, the undersigned orders as follows:

Pursuant to N.C. Gen. Stat. § 166A-19.23, the undersigned extends the prohibition against excessive pricing, as provided in N.C. Gen. Stat. §§ 75-37 and 75-38, from the issuance of Executive Order No. 116 through 5:00 pm on April 30, 2021.

The undersigned further hereby encourages the North Carolina Attorney General to use all resources available to monitor reports of abusive trade practices towards consumers and make readily available opportunities to report to the public any price gouging and unfair or deceptive trade practices under Chapter 75 of the North Carolina General Statutes.

Section 9. No Private Right of Action.

This Executive Order is not intended to create, and does not create, any individual right, privilege, or benefit, whether substantive or procedural, enforceable at law or in equity by any party against the State of North Carolina, its agencies, departments, political subdivisions, or other entities, or any officers, employees, or agents thereof, or any emergency management worker (as defined in N.C. Gen. Stat. § 166A-19.60) or any other person.

Section 10. Savings Clause.

If any provision of this Executive Order or its application to any person or circumstances is held invalid by any court of competent jurisdiction, this invalidity does not affect any other provision or application of this Executive Order, which can be given effect without the invalid provision or application. To achieve this purpose, the provisions of this Executive Order are declared to be severable.

Section 11. Distribution.

I hereby order that this Executive Order be: (1) distributed to the news media and other organizations calculated to bring its contents to the attention of the general public; (2) promptly filed with the Secretary of the North Carolina Department of Public Safety, the Secretary of State, and the superior court clerks in the counties to which it applies, unless the circumstances of the State of Emergency would prevent or impede such filing; and (3) distributed to others as necessary to ensure proper implementation of this Executive Order.

Section 12. Enforcement.

- 12.1. Pursuant to N.C. Gen. Stat. § 166A-19.30(a)(2), the provisions of this Executive Order shall be enforced by state and local law enforcement officers.
- 12.2. A violation of this Executive Order may be subject to prosecution pursuant to N.C. Gen. Stat. § 166A-19.30(d), and is punishable as a Class 2 misdemeanor in accordance with N.C. Gen. Stat. § 14-288.20A. Local governments are specifically authorized and encouraged to adopt ordinances that provide law enforcement officials with flexibility to use civil, rather than criminal, penalties to enforce violations of this Executive Order.
- 12.3. Nothing in this Executive Order shall be construed to preempt or overrule a court order regarding an individual's conduct (e.g., a Domestic Violence Protection Order or similar orders limiting an individual's access to a particular place).

Section 13. Effective Date.

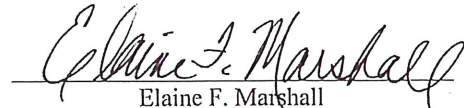
This Executive Order is effective March 26, 2021, at 5:00 pm. This Executive Order shall remain in effect through 5:00 pm on April 30, 2021 unless repealed, replaced, or rescinded by another applicable Executive Order. An Executive Order rescinding the Declaration of the State of Emergency will automatically rescind this Executive Order.

IN WITNESS WHEREOF, I have hereunto signed my name and affixed the Great Seal of the State of North Carolina at the Capitol in the City of Raleigh, this 23rd day of March in the year of our Lord two thousand and twenty-one.



Roy Cooper
Governor

ATTEST:



Elaine F. Marshall
Secretary of State





RECEIVED

APR 09 2021

TOWN OF RIVER BEND

TOWN OF RIVER BEND

45 Shoreline Drive
River Bend, NC 28562

T 252.638.3870

F 252.638.2580

www.riverbendnc.org

REQUEST FOR APPOINTMENT TO BOARDS OR COMMISSIONS

Parks & Recreation
BOARD/COMMISSION FOR WHICH YOU ARE APPLYING

Gloria Kelly gloriaPKelly@gmail.com
NAME E-MAIL ADDRESS

315 Rockledge Rd 252-288-5668
STREET ADDRESS PHONE #

If you listed a post office box, do you live in the Town of River Bend? ☐ Yes ☐ No

PLEASE LIST ANY EDUCATION, SPECIAL SKILLS, OR EXPERIENCE YOU HAVE THAT WOULD BE OF USE TO THE TOWN COUNCIL IN CONSIDERING YOUR APPLICATION (Please include any committees you have belonged to and offices held that would be helpful in considering your application):

- Treasurer of Red Caboose Library (2019-present)
- Communication chairperson - A.B. Garden Club (2020-present)
- member of Community watch
- Actively involved in various church ministries

IF YOU NOW SERVE OR HAVE SERVED ON ANY TOWN COMMITTEES, PLEASE LIST DATES:

This information will be used by the Town Council in making appointments to Boards and Commissions, and in the event you are appointed, it may be used as a news release to identify you to the community. This form will be retained by the Town for one year after its submission. If after one year, you have not been appointed and wish to be considered for future appointments, you must resubmit your application.

Gloria Kelly 3-7-2021
SIGNATURE DATE



RBCOG Garden Report – 4/1/21 For Parks & Rec, Council



MARCH 2021

Despite many days of oppositional weather, persistent garden volunteers began to make headway in a neglected-looking garden. Beds were rototilled, spring greens were planted, plants that feed monarch butterflies are growing in the greenhouse and the bees are thriving and making honey.

Ellen and her new beagle puppy Sunny work frequently in the bird and butterfly garden.

Several summer crops will be planted using wood pallets instead of garden beds. Nine pallets were prepared and await the arrival of plant starts.

The Green Team prepared four pallets and performed spring garden preparation tasks.

Garden volunteers showed up for the first scheduled work day but the session was cancelled due to decidedly unfavorable weather and a garden muddy from two days of heavy rain.

The next work day was more successful. Fourteen volunteers put their energy into cleanup and preparation for planting.

Garden work is never done. The next work day is scheduled for April 9.

MAYOR'S PUBLIC WORKS ADVISORY BOARD APRIL

There was no PWAB meeting this month. As we look forward to resuming regular Advisory Board meetings the PWAB needs to recruit three or four candidates for members. Any resident interested in serving the Town as a PWAB Board member please contact the Town Clerk for an application.

THE VISIT OF THE TRAVELING VERSION OF THE VIETNAM MEMORIAL

It is wonderful that the traveling version of the Vietnam War Memorial was able to visit New Bern. If you were honored to have visited the Memorial displayed at Lawson Creek Park I am certain that you were impressed and were in some way changed in how you look at the United States involvement in the Vietnam War. Having seen the traveling version I would recommend that if travel takes you to Washington D C please visit the Wall located on the National Mall. The site location there adds a very important dimension to the presentation of the Memorial.

This visit to our area comes at a time when the nation struggles with how we treat persons who have oriental ancestry. It is interesting that the memorial designer was Maya Lin a young lady and a student at Yale University when she submitted the design for consideration. Her's was one of 1,400+ submitted designs. Maya Lin was born in Ohio of Chinese parents who were both professors.

Ms. Lin is one of so many of our citizens that come from national backgrounds and cultures very different from the Anglo-Saxon background accepted as the norm in the nation. Yet, like Ms. Lin, all these individuals, which are seen as different, contribute to what our nation has become.

Anyone who has visited the Vietnam War Memorial will forever remember how much they were changed by that visit. Please research Ms. Maya Lin's background and find for yourself what a remarkable woman from a Chinese heritage she is and what she has contributed to our nation.