



**RIVER BEND TOWN COUNCIL
PROPOSED AGENDA
February 19, 2026
River Bend Town Hall – 45 Shoreline Drive
5:00 p.m.**

Pledge: Leonard

1. Call to Order (Mayor Bledsoe Presiding)
2. Invocation / Pledge
3. Recognition of New Residents
4. Additions/Deletions to Agenda
5. Addresses to the Council - NONE

6. 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.

7. Public Hearings - NONE

8. 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 January 8, 2026 Work Council Meeting
Minutes of January 15, 2026 Regular Council Meeting
Minutes of January 20, 2026 Special Council Meeting*

9. Town Manager's Report – Delane Jackson

Activity Reports

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

Administrative Reports:

10. Environment & Waterways – Councilman Leonard
 - A. EWAB Report

11. Public Safety – Councilwoman Noonan
 - A. Community Watch
 - B. **VOTE** – Emergency Snow Removal Plan Amendment

12. Parks & Recreation – Councilman Weaver
 - A. Parks and Rec Report
 - B. Organic Garden Report
 - C. **VOTE** – Building Use Policy Amendment

13. Finance – Councilman Leonard
 - A. Financial Report - Finance Director
 - B. **VOTE** – Water Resources Policy Manual Amendment
 - C. **VOTE** – Fiscal Year 25-26 Audit Contract

14. CAC – Councilwoman Benton
 - A. CAC Report

15. Adjournment

**River Bend Town Council
Work Session Minutes
January 8, 2026
Town Hall
5:00 p.m.**

Present Council Members: Mayor Mark Bledsoe
Buddy Sheffield
Lisa Benton
Brian Leonard
Kathy Noonan
Jeff Weaver

Town Manager: Delane Jackson
Town Attorney: Trey Ferguson
Town Clerk: Kristie Nobles

Members of the Public Present: 5

CALL TO ORDER

Mayor Bledsoe called the meeting to order at 5:00 p.m. on Thursday, January 8, 2026, at the River Bend Town Hall with a quorum present.

VOTE – Approval of Agenda

Councilwoman Benton motioned to accept the agenda as presented. The motion carried unanimously.

Discussion – Eastern Carolina Council Municipal Appointment

The Manager stated that Mrs. Patty Leonard currently serves as the Town’s representative to the Eastern Carolina Council, and she has agreed to continue as the representative if the Council chooses to re-appoint her.

VOTE – Eastern Carolina Council Municipal Appointment

Councilman Weaver motioned to re-appoint Patty Leonard as the Town’s ECC Representative. The motion carried unanimously. (see attached)

Discussion – Surplus Property Resolution for Vehicle

The Manager stated that there is a 2016 Dodge Charger in the police fleet that is set to be sold in the upcoming budget. He stated that the car now has mechanical issues that will cost more to fix than the car is worth in his opinion. He recommended that the Council declare the car as surplus, which would allow the car to be auctioned in the normal process on GovDeals.

VOTE – Surplus Property Resolution

Councilman Leonard motioned to approve the Surplus Property Resolution as presented. The motion carried unanimously.

Discussion – Christmas Tree Expansion

Councilman Sheffield stated that he wants to add a four-foot panel to the town’s Christmas tree. He stated that a quote was included in the agenda package and the panels are cheaper during the off season. He stated that he would like to use the Council’s discretionary funds to purchase the panel.

VOTE – Christmas Tree Expansion

Councilman Sheffield motioned to use discretionary funds from the Governing Body department to purchase a panel for the Christmas Tree as discussed. The motion passed with Councilwoman Benton voting nay.

Discussion – Building Use Policy

Councilman Weaver stated that he has included some recommendations to update the current Building Use Policy and Fees. He reviewed his recommendation, which included defining “minors” and restructuring the rental fee model and increasing the deposit. The Town Manager stated that he does not have any issues with the changes and updates. He stated that the current deposit of \$100 does not offer much protection to the town. Councilman Leonard asked how often does the staff have to clean the building after a rental and the Town Clerk stated that it happens often. The Council agreed to review the recommendation and discuss this at a later meeting.

Discussion – Budget Kick-Off Announcement

The Town Manager stated that the official budget kickoff presentation will be at next week’s regular council meeting.

Discussion – Fiscal Year 2024-2025 Audit Presentation Announcement

The Finance Director stated that Sam Potts of Thompson, Price, Scott, Adams & Co., would give an audit presentation for fiscal year 2024-2025 at next week’s regular council meeting.

REVIEW – Agenda for the January 15, 2026, Council Meeting

The Council reviewed the agenda for the January 15, 2026, Council Meeting.

CLOSED SESSION

Councilwoman Noonan motioned to go into Closed Session under NCSG §143-318.11(a)(3). The Council entered Closed Session at 5:19 p.m.

OPEN SESSION

Councilwoman Noonan motioned to return to Open Session at 6:02 p.m. The motion carried unanimously.

VOTE – Prohibit Signs in Council Chambers

Councilman weaver motioned to prohibit signs from being displayed in the Council Chambers during Council Meetings. The motion carried unanimously.

At this time the Mayor stated that he is calling a Special Meeting on January 20, 2026, at 6:30 p.m. to have a question-and-answer session with residents concerning the town’s potable water system.

ADJOURNMENT/RECESS

There being no further business, *Councilman Weaver moved to adjourn. The motion carried unanimously.* The meeting was adjourned at 6:04 p.m.

Kristie J. Nobles, MMC, NCCMC
Town Clerk

Resolution Declaring Surplus Property and Authorizing Sale of General Fund Vehicle

WHEREAS, the Town of River Bend desires to dispose of certain surplus property of the Town;

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of River Bend that:

1. The following described property is hereby declared to be surplus to the needs of the Town:

**2016 Dodge Charger
VIN: 2C3CDXAT8GH188344**

2. The Town Manager is authorized and directed to receive, on behalf of the Town Council, bids for the purchase of the property described above and shall establish a time and date by which all bids must be received. He is also authorized to employ the action method he deems most advantageous to the Town.
3. The Town Clerk shall cause a notice of this sale to be posted on the town's webpage and on the town's bulletin board. The Town shall retain the right to reject any and all bids.

Adopted this 8th day of January, 2026



Mark Bledsoe
Mayor

Attest:



Kristie J. Nobles, Town Clerk, MMC

Kristie J. Nobles, Town Clerk, MMC

**River Bend Town Council
Regular Meeting Minutes
January 15, 2026
Town Hall
5:00 p.m.**

Present Council Members: Mayor Mark Bledsoe
Buddy Sheffield
Kathy Noonan
Lisa Benton
Jeff Weaver

Absent Council Member: Brian Leonard

Town Manager: Delane Jackson
Finance Director: Mandy Gilbert
Police Chief: Sean Joll
Town Clerk: Kristie Nobles
Town Attorney: David Baxter

Members of the Public Present: 3

CALL TO ORDER

Mayor Bledsoe called the meeting to order at 5:00 p.m. on Thursday, January 15, 2026, at the River Bend Town Hall with a quorum present, followed by invocation and the pledge of allegiance.

VOTE – Approval of Agenda

Councilman Sheffield motioned to accept the agenda as presented. The motion carried unanimously.

PUBLIC COMMENTS

No Public Comments

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 December 4, 2025 Work Council Meeting
Minutes of December 11, 2025 Regular Council Meeting*

SPECIAL PRESENTATION – Audit Presentation for Fiscal Year 2024-2025

Mr. Sam Potts, CPA with Thompson, Price, Scott, Adams & Co., P.A. gave an audit presentation and stated that the River Bend staff was pleasant and cooperative. He said that his firm has issued an unmodified opinion on River Bend's FY 2024-2025 audit, which is the best rating an auditor can give. The Council expressed gratitude to Mr. Potts and the staff at Thompson, Price, Scott, Adams & Co.

VOTE – ACCEPT AUDIT REPORT

Councilwoman Benton motioned to accept the Fiscal Year 2024-2025 Audit Report as presented. The motion carried unanimously.

FY26-27 Budget Kick-Off Presentation

Manager Jackson presented a PowerPoint presentation outlining the budget process for the FY26-27 budget. The Council reviewed their Priorities and Vision Statement and the proposed meeting schedule for the FY26-27 budget workshops. Councilman Sheffield stated that he felt that the Council Priorities needed to be updated regarding the priority labeled "Provide safe drinking water and quality treatment of wastewater through sound maintenance of the current systems" as he felt that they are doing everything they can to create a new system. The Town Manager stated that the Priorities are decided by the Council and Mayor and he would make any changes agreed to. The Mayor stated that a decision does not have to be made at this moment and the priorities could be discussed as a later time.

VOTE –BUDGET CALENDAR

Councilwoman Benton motioned to approve the Fiscal Year 2026-2027 Budget Schedule as presented. The motion carried unanimously.

TOWN MANAGER'S REPORT

The Manager gave the following updates:

- There is a Town Council Special Meeting scheduled for January 20, 2026, at 6:30 p.m. at Town Hall to conduct a question-and-answer session regarding the town's potable water system.
- He stated he has applied for two grants with North Carolina Emergency Management, and he is pursuing additional grants for funding for the Water Treatment Plant so it would lower the amount needed in loans.

ADMINISTRATIVE REPORTS**COMMUNITY APPEARANCE COMMISSION – Councilwoman Benton**

Councilwoman Benton stated that the Holley Trolley event was very successful with 135 residents participating. She also stated that CAC has 2 vacancies and one application on file.

PLANNING BOARD – Councilman Sheffield

Councilman Sheffield stated that he had announced at a previous meeting that there may be a special meeting on January 22 but at this time there will not be a special meeting. He stated that the Planning Board is scheduled to meet on February 5.

PARKS & RECREATION – Councilman Weaver

Councilman Weaver gave the following report:

He stated that the January meeting has been cancelled but there is a blood drive scheduled for January 24. He stated that events will be limited in 2026 due to the lack of members on the board.

RIVER BEND COMMUNITY ORGANIC GARDEN

Councilman Weaver gave the following report:

The total harvest weight for 2025 is 2,976 pounds, the third highest year in the garden's thirteen years. Interfaith Ministries received 18.2% of the harvest. Total work hours for 2025 were 1,431. The total number of work hours for the garden's thirteen years is 34,615. The next meeting is scheduled for Monday, February 3rd at 1:30 pm in the Municipal building. Guests are always welcome at the meetings and in the garden.

FINANCE – Councilwoman Benton

Financial Report – Finance Director, Mandy Gilbert, presented the financial statement for the month of December to the Council. She stated the total of the Town’s Cash and Investments as of December 31, 2025, were \$2,914,291 and Ad Valorem Tax Collections for FY25-26 were \$779,314 and Vehicle Ad Valorem Tax Collections were \$53,867.

MAYORS REPORT

Mayor Bledsoe gave the following message:

Good Evening, and Happy New Year. Thank you to our residents, community leaders, town staff, and partners for joining us as we begin 2026. A new year gives us a moment to reflect—and to recommit. While the past year brought real challenges, it also showed the strength of this community. Neighbors looked out for one another. Town employees served with dedication and pride. Because of you, our Town kept moving forward. We made meaningful progress—investing in public safety, improving infrastructure, supporting economic opportunities, and continuing the work of building a more inclusive and connected community. As we step into 2026, our focus is clear. This is a year of building—building opportunity, trust, and a future that works for everyone. We will continue investing in our neighborhoods, supporting local businesses, and improving the services residents rely on every day—always with people at the center of our decisions. A town is defined by its people, not its buildings or budgets. And I believe deeply in what we can achieve together when we work with purpose and unity. So, as we begin this new year, I ask each of you to stay engaged, stay hopeful, and stay committed to this town we love. The challenges ahead are real—but so is our capacity to meet them. Let’s make 2026 a year of momentum, progress, and shared success. Thank you, Happy New Year.

CLOSED SESSION

Councilwoman Noonan motioned to go into Closed Session under NCSG §143-318.11(a)(3). The Council entered Closed Session at 5:49 p.m.

OPEN SESSION

Councilwoman Noonan motioned to return to Open Session at 7:05 p.m. The motion carried unanimously.

ADJOURNMENT

There being no further business, Councilman Weaver moved to adjourn. The motion carried unanimously. The meeting adjourned at 7:05 p.m.

Kristie J. Nobles, MMC
Town Clerk

**River Bend Town Council
Special Meeting Minutes
January 20, 2026
Town Hall
6:30 p.m.**

Present Council Members: Mayor Mark Bledsoe
Lisa Benton
Kathy Noonan
Jeff Weaver

Absent Council Member: Buddy Sheffield
Brian Leonard

Town Manager: Delane Jackson
Public Works Director: Brandon Mills

Members of the Public Present: 15

CALL TO ORDER

Mayor Bledsoe called the meeting to order at 6:30 p.m. on Tuesday, January 20, 2026, at the River Bend Town Hall with a quorum present.

VOTE –Addition to the Agenda

Councilwoman Benton motioned to amend the agenda by adding item #3 – Water Funding Resolution. The motion carried unanimously.

VOTE – Approval of Agenda

Councilwoman Benton motioned to accept the agenda as amended. The motion carried unanimously.

Discussion – Water Funding Resolution

Councilwoman Benton called on the Town Manager. The Town Manager stated that the Town had previously been awarded a 16-million-dollar grant for the construction of a new water treatment plant and wells. He stated that the presented resolution is required by the State of North Carolina for the town to accept those funds.

VOTE – Water Funding Resolution

Councilwoman Noonan motioned to adopt the Water Funding Resolution as presented. The motion carried unanimously. (see attached)

Discussion – Question and Answer Session with Council

The Mayor made a statement about how the meeting would be conducted, then recognized Councilman Weaver.

Councilman Weaver said:

“We have scheduled this special meeting for one primary reason: to have an open, transparent, and two-way conversation with you about our water system, the concerns that have been raised, and the steps that are being taken now and moving forward. We recognize that our water treatment system is aging, and we understand that issues such as elevated manganese levels have caused frustration, concern, and, for many, anger. Those feelings are valid. This is an issue that directly affects your homes, your families, and your trust, and we do not expect everyone to come here feeling calm or satisfied. Tonight is intended to be a conversation, not a

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one-sided discussion. We are here to listen, to be accessible, and to provide clear and honest answers to the best of our ability. What we hope to accomplish is to share what we know, explain what has already been done, outline what is currently being done, discuss what options exist moving forward, and most importantly, to hear directly from you. Before we begin, I do want to set a few ground rules so this can be productive for everyone. Being upset or angry is understandable and acceptable. Disrespectful behavior is not. We ask that comments and questions remain focused and respectful, even when emotions run high. Strong opinions and tough questions are welcome, but personal attacks, interruptions, or disruptive behavior are not. For clarity, please be aware that the audio of tonight's meeting is being recorded. To ensure everyone can hear and so the recording accurately captures your question or comment, we ask that speakers come to the podium and use the microphone. If you are not comfortable doing so, you are welcome to ask your question from your seat, and I will repeat it into the microphone for the record. Please allow others to speak and understand that if we do not have an immediate answer to a question, we will be honest about that and follow up where appropriate. To get us started, I'm going to turn things over to Delane and Brandon. They will provide a brief overview of the work that has already been done, what is currently underway, and what steps are being considered moving forward. After that, we'll open it up for questions and discussion. Thank you again for being here and for engaging in this conversation."

Councilman Weaver called on the Town Manager. The Town Manager introduced Public Works Director Brandon Mills. The Town Manager gave an update on the progress of the new water treatment plant project.

At this time Councilman Weaver opened the floor for questions from the audience. There were 9 residents who spoke.

Eugene Roth addressed the Council stating that he felt that flushing was making a difference in the water quality in the past, but he does not feel it is as effective now. He stated that he is having to change his water filters more often. He asked if street flushing could start back. The Town Manager stated that the town is still doing street flushing and it has been done within the past month. Mr. Roth asked if there could be a schedule when streets are flushed and Brandon Mills stated that the entire system is flushed two times per year, with hot spots flushed more often as needed.

James Myers addressed the Council stating that he has addressed the Council several times in the past. He asked what is being done to address the brown water in his home right now? He stated he knows that there is a plan and a process but wants to know what is being done proactively right now. He also asked what was going to be done about the water he is paying for right now because he is paying for clean water. The Town Manager stated that he does not have the authority to adjust the water bills. He stated that a few months back there was a credit given to every water customer in town. He stated that he feels the town is being proactive with trying to help with the situation, they have increased flushing and had meetings with engineers to try to resolve the issue. Mr. Myers stated that he changed his water filter on January 1 and it needs to be changed again. He asked if it was his responsibility to call to report water issues or to ask for flushing at his home. The Town Manager stated that it is his responsibility, and if there are hot spots that need flushing more frequently it will be done. Mr. Myers stated that if they will come flush when he calls then he is good with that.

Betty Morris stated that she had a situation on Saturday and she emailed the Council and they responded immediately. She thanked the town for their response to the situation. Brandon Mills stated that there was a mechanical failure on an air relief valve. He stated that it has only happened twice in his career.

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James Crozier stated that he is happy that the town is being proactive, unlike how it was a year ago. He stated that there are some inaccuracies in some statements that were made tonight. He stated that all cud-de-sacs were not flushed like stated prior and the hydrant may have been flushed. He stated that before Thanksgiving there were two holes dug in his front yard to locate a water line, and the town has not been back since. He stated he is very frustrated. He commended the town for moving from reactive to proactive. He asked when the work at his home will be finished. Brandon Mills stated that they have done all they could do to find the water line except cutting up the asphalt and digging. The Town Manager stated that Mr. Crozier lives in Pier Pointe and that system was installed by the developer, not the town. Brandon stated that he would communicate with Mr. Crozier about the line work.

Glen Wood asked when the fire hydrant near his home was flushed and Brandon Mills stated it had been flushed in September. Mr. Wood stated that the water in his home is terrible, smells bad when he showers and smells like it has chemicals in it. Councilman Weaver stated that the water is tested regularly.

Jon Hall stated that he has a Kinetico system in his home and he used to have to change the filter quite a bit but since August he has noticed a change in his water. He stated that he does not have sediment in his water or gets rings around his toilets anymore. He expressed gratitude and stated that his water is better than it has ever been.

The Mayor addressed Glen Woods' comments regarding chemicals. He asked Brandon Mills if the town uses any chemicals that are not state or federally approved. Brandon Mills stated, "absolutely not" and that the state requires a chlorine residual and the town is within those limits. He also stated that he does not use anything that is not approved.

Bill Lessard stated that he has lived in River Bend for 36 years and has a whole home filtration system. He asked if all dead-end water lines could be flushed on a monthly basis, he thinks it may be a game changer. Brandon Mills stated that the town is participating in a pilot filtration study. He stated that he will continue to flush hot spots, but he hopes that in the future they can take the next steps to get approval on the pilot study to use it system-wide. Councilman Weaver stated that Brandon is trying to fix the source of the problem instead of attacking hot spots. Brandon Mills agreed.

Jeannine Cormier stated that she moved here from another county. Ms. Cormier stated that her water bill here in River Bend is three times what she paid at her previous home. The Town Manager stated that it is hard to compare different units when different systems have different costs and variables. Brandon Mills stated that the town also bills bi-monthly. Ms. Cormier asked when the Quarterdecks were last flushed and Brandon Mills stated that it was flushed in September. Ms. Cormier thanked the town for all the work they are doing and for being proactive.

The Town Manager referred to the GANTT Chart for the water treatment plant project, which was displayed in the room and stated that the town is at step 14 of 60. He stated that once step 14 is completed the other steps should move faster and the target date for completion is July 19, 2029. The Mayor stated that the town is looking for more grants to help fund the project so that less loans would be needed.

Tim Fitch stated that his water has been cloudy for a few days. Brandon Mills stated that it could be related to the mechanical failure over the weekend and that they will check it out.

Councilman Weaver then turned the meeting over to the Mayor. The Mayor thanked everyone for attending the meeting. Councilwoman Benton also thanked everyone and stated that if anyone has any water problems they should reach out to the town, not social media.

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ADJOURNMENT/RECESS

There being no further business, *Councilwoman Noonan moved to adjourn. The motion carried unanimously.* The meeting was adjourned at 8:33 p.m.

Kristie J. Nobles, MMC, NCCMC
Town Clerk

Town of River Bend

RESOLUTION BY GOVERNING BODY OF APPLICANT

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

WHEREAS, the North Carolina Department of Environmental Quality has offered a State Revolving Loan and/or, State Grant in the amount of \$16,704,145 for the construction of Water Treatment Improvements & Water Supply Wells and Drinking Water Improvements – Phase II, and

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

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF RIVER BEND.

That the Town of River Bend does hereby accept the State Revolving Loan and/or State Grant offer of \$16,704,145.

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

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

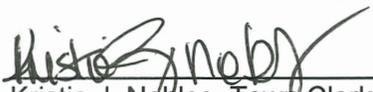
That the Town of River Bend has substantially complied or will substantially comply with all Federal, State and local laws, rules, regulations, and ordinances applicable to the project and to Federal and State grants and loans pertaining thereto.

Adopted this on the 20th day of January, 2026 at River Bend, North Carolina.




Mark Bledsoe, Mayor

ATTEST:


Kristie J. Nobles, Town Clerk, MMC



TOWN OF RIVER BEND

45 Shoreline Drive
River Bend, NC 28562

T 252.638.3870
F 252.638.2580

www.riverbendnc.org

PUBLIC NOTICE

Date: February 17, 2026

Since our last Public Notice, which was issued on October 7, 2025, we have made some advances in our treatment process. Since that notice, we have implemented a rotating treatment schedule for our 3 wells. The treatment process produced good results in all 3 wells. During the months of November-January, we achieved results that were below the target level for manganese. In fact, the average for that 3-month period was .03mg/l with a target of .05mg/l. However, that treatment process is very labor intensive. Our staff, with the aid of an engineer, has designed and constructed an automated process to achieve the same treatment level.

Based on those results, we petitioned the Public Water Supply Regional Office for permission to initiate a pilot study on 1 of our 3 wells using that automated process. They approved the study, and it began on January 13. After an initial 2 weeks of calibrating the system, that study has proven successful. Since January 27, the average level for manganese was .03mg/l with the same target level of .05 mg/l. Staff from the regional office visited our site to inspect the pilot study process. We are still in the fine-tuning, monitoring and data collection process for that study and hope to reduce the manganese levels even further. We will likely conduct the study for another 6-8 weeks. That should give us and the state ample data to assess its efficacy and reliability. Once we have fine-tuned the system and have consistently good results, we will seek a permit to implement that automated process system-wide. During the pilot study, no water from that treatment unit is being distributed to customers. We are using the other 2 treatment units to supply customers.

Over the past few months, we have increased our flushing frequency for dead-end streets, and we also do more non-scheduled flushing if/when any “hot spots” arise that need additional attention. On January 20, the Council held a Q&A to discuss water quality issues with the public. Around 15 citizens attended the meeting and it went well. We will continue to work on improving our water quality. We will also work to maintain good water quality through the rotating treatment process and hopefully through the new treatment process, if the pilot study process is approved by the state. These will be considered short-term solutions while we continue to pursue a long-term solution. The **PLAN** for a long-term solution is the construction of a new water treatment plant and 2 new wells that will draw raw water from a higher quality (aka deeper) aquifer. That project is estimated to cost \$21,000,000 and has a long way to go. Because it has many variables that are outside of the control of the town, such as environmental review, permitting and engineering review, and bidding, it is not yet guaranteed and thus remains a plan. Due to an abundance of recent state-wide grants, many towns are constructing new projects. That has created a huge backlog of projects that must be reviewed and approved by the state before construction begins. The target date for completion is July 19, 2029. If the plan is approved for construction, we will try to complete it sooner.

Unless there are substantive changes to our short-term or long-term plans, this will be the last public notice on this issue.



RIVER BEND POLICE DEPARTMENT



MONTHLY ACTIVITY REPORT

2026

	ACTIVITIES	2025	2025	2026	% of Total Calls	% Change Last 2 Mos.
		Nov	Dec	January		
1	ALARMS / 911 UNKNOWN / DISTURBANCE / SHOTS FIRED (0)	7	9	5	0.35%	-44.00%
2	ANIMAL COMPLAINTS	2	2	8	0.56%	300.00%
3	ARRESTS	1	5	0	0.00%	-100.00%
4	ASSAULTS / ALL OTHER VIOLENT CRIME	2	0	1	0.07%	0.00%
5	ASSIST CITIZENS / LOCK OUT / QUALITY OF LIFE ISSUES	21	29	22	1.55%	-24.00%
6	ASSIST EMS / FD / FIRST RESPONDERS / MED ASSIST	41	43	41	2.89%	-5.00%
7	ASSIST MOTORISTS / FOOT PATROLS / ALL OTHER	6	12	17	1.20%	42.00%
8	ASSIST OTHER AGENCIES	1	9	3	0.21%	-67.00%
9	B & E BUSINESS / RESIDENCE / VEHICLE	0	0	1	0.07%	0.00%
10	CRIM. SUMM. / SUBPOENAS / WARRANTS / CIVIL COMPLAINT	5	6	1	0.07%	-83.00%
11	DOMESTICS	1	3	0	0.00%	-100.00%
12	FIRES / ALARM	4	2	2	0.14%	0.00%
13	IDENTITY THEFT / FRAUD	1	3	2	0.14%	-33.00%
14	INVOLUNTARY COMMITMENTS	1	0	1	0.07%	0.00%
15	JUVENILE COMPLAINTS	2	0	2	0.14%	0.00%
16	LARCENIES	2	1	1	0.07%	0.00%
17	LITTERING	0	0	0	0.00%	0.00%
18	LOUD MUSIC / NOISE COMPLAINTS	3	4	2	0.14%	-50.00%
19	DEATH / MISSING PERSON / RUNAWAY / SUICIDE(A)	4	0	2	0.14%	0.00%
20	PROPERTY DAMAGE / VANDALISM	0	2	0	0.00%	-100.00%
21	RESIDENTIAL / BUSINESS CHECKS / COMMUNITY WATCH	1,118	1,167	1,243	87.60%	7.00%
22	ROADWAY DEBRIS / OBSTRUCTIONS	0	0	0	0.00%	0.00%
23	ROBBERIES	0	0	0	0.00%	0.00%
24	SOLICITING VIOLATIONS	1	0	1	0.07%	0.00%
25	SUSPICIOUS PERSONS / VEHICLES / FIELD INTERVIEW	8	19	10	0.70%	-47.00%
26	TOWN ORDINANCE CITATIONS	3	0	0	0.00%	0.00%
27	TOWN ORDINANCE VIOLATIONS	11	3	1	0.07%	-67.00%
28	TRAFFIC ACCIDENTS	2	2	3	0.21%	50.00%
29	TRAFFIC STOPS	45	34	16	1.13%	-53.00%
30	TRAFFIC COMPLAINTS-RADAR	4	6	3	0.21%	-50.00%
31	DWI	0	1	0	0.00%	-100.00%
32	CHECKPOINTS	0	2	0	0.00%	-100.00%
33	DRUG VIOLATIONS	1	2	1	0.07%	-50.00%
34	WELFARE CHECKS	9	12	6	0.42%	-50.00%
35	CASE ASSIST / PW / VEHICLE MAINTENANCE / MEETING	6	5	5	0.35%	0.00%
36	CASE FOLLOW UPS / SPECIAL OPERATION / TRAINING	12	7	15	1.06%	114.00%
37	TRESPASSING	2	0	3	0.21%	0.00%
38	OVERDOSE	0	1	1	0.07%	0.00%
39	TOTAL	1293	1391	1419	100.00%	2.00%

Traffic Violations

- 4 State Citations
- 4 Total State Charges
- State Warnings
- 2 Town Citations
- Town Warnings

Community Watch Checks

- 67 100 Pirates
- 75 100 Plantation
- 61 200 Lakemere
- 71 200 Rockledge
- 61 Piner Estates

Phone Calls Answered (638-1108)

193 Incoming Calls

The data being presented in this report is a representation of the original call as it was dispatched.

**TOWN OF RIVER BEND**45 Shoreline Drive
River Bend, NC 28562

T 252.638.3870

F 252.638.2580

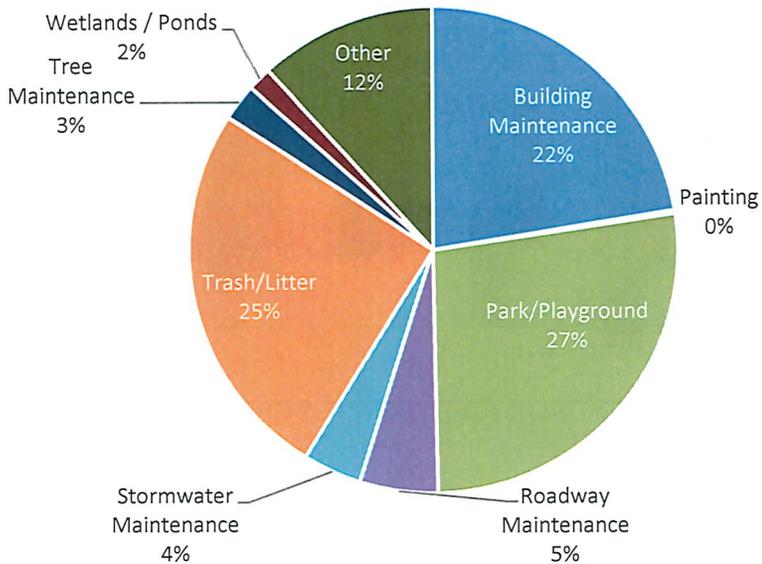
www.riverbendnc.org**January 2026 Monthly Report
Brandon Mills, Director of Public Works**

During the month, the PW department focused heavily on preventative maintenance and equipment reliability. We completed routine service and maintenance on many types of equipment to ensure all our equipment is in good order. This includes oil changes, fluid checks, inspections and general upkeep of all our equipment. Staying ahead on maintenance allows us to quickly and effectively respond to any of the town's needs without unexpected downtime. We also dedicated time to preparation and response efforts for the recent snowstorm. Crews ensured all equipment was ready prior to the event, and once conditions deteriorated, we implemented our snow mitigation plan. With one truck plow, two tractors, and a backhoe, the team successfully kept all designated streets clear and passable. After the main streets on our snow mitigation plan were cleared, we cleared all side streets. The town remained drivable, and emergency vehicles maintained access throughout the snow event. I would like to personally thank our crew for the hard work, long hours, and commitment to public safety. Their efforts were greatly appreciated and reflect well on our department.

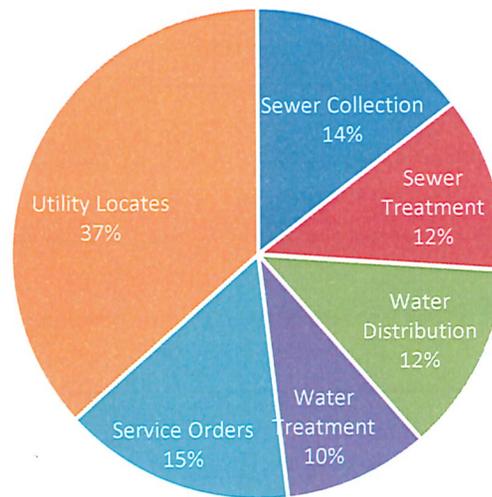
On the Water Resources side of things, plant operations have continued to run smoothly. Daily monitoring, testing and process control adjustments have kept the system performing efficiently and in compliance. Our operators have remained proactive in addressing minor issues before they develop into larger concerns. Progress continues in stage one of the wastewater treatment plant remediation project. State Utilities are doing a great job at the wastewater treatment plant staying on schedule and doing quality work. These improvements will enhance system reliability, efficiency, and long-term performance for the Town of River Bend and its citizens. Overall, the department remains focused on preventative maintenance, infrastructure reliability, and responsive service to the community. We will continue prioritizing safety, compliance, and operation efficiency.

If you have any questions concerning the Water Resources/Public Works Department, please call us at 252-638-3540, Monday-Friday, 8am-4pm. After-hours water and sewer emergencies can be reported by paging the town's on-call technician at 252-464-4328. You will then be asked to enter your "numeric message" (phone number). After entering your 10-digit phone number, the automated system will say "message sent, goodbye". Please be patient and our technician will return your call. If you do not receive a call back within 10 minutes, please call the Police Department at 252-638-1108 ext. 1, and they will get in contact with the on-call technician. If the police department does not answer, leave a message.

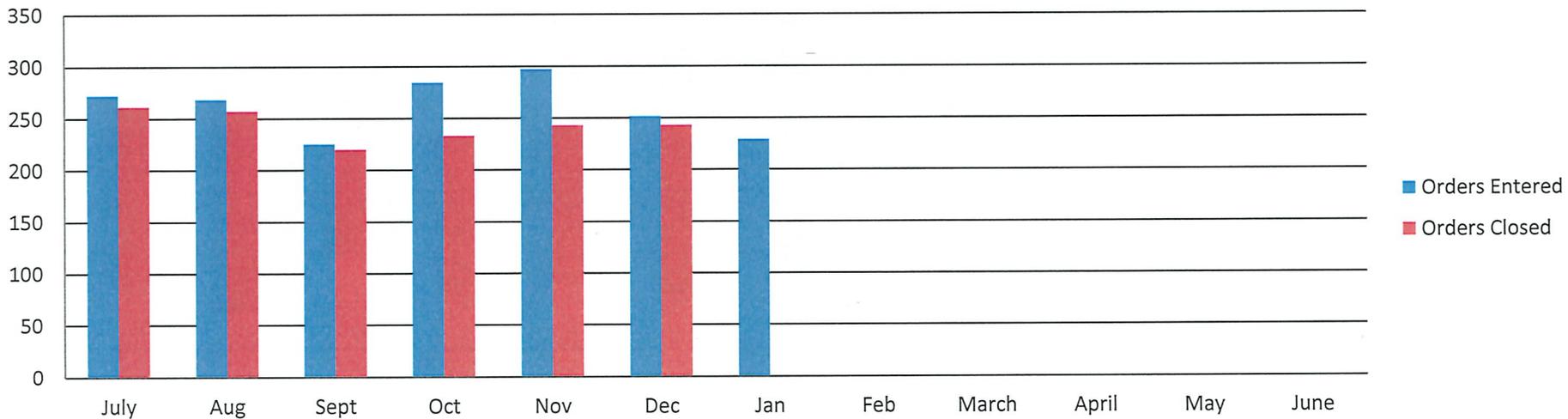
**Public Works Work Orders
FY 25-26**



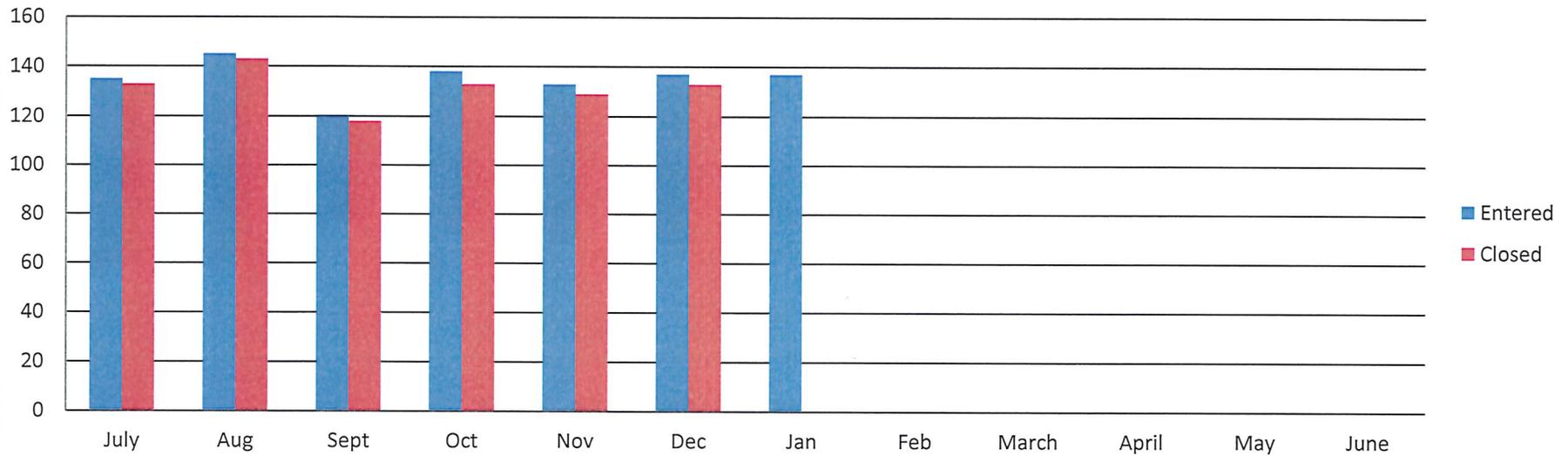
**Water Resources Work Orders
FY 25-26**



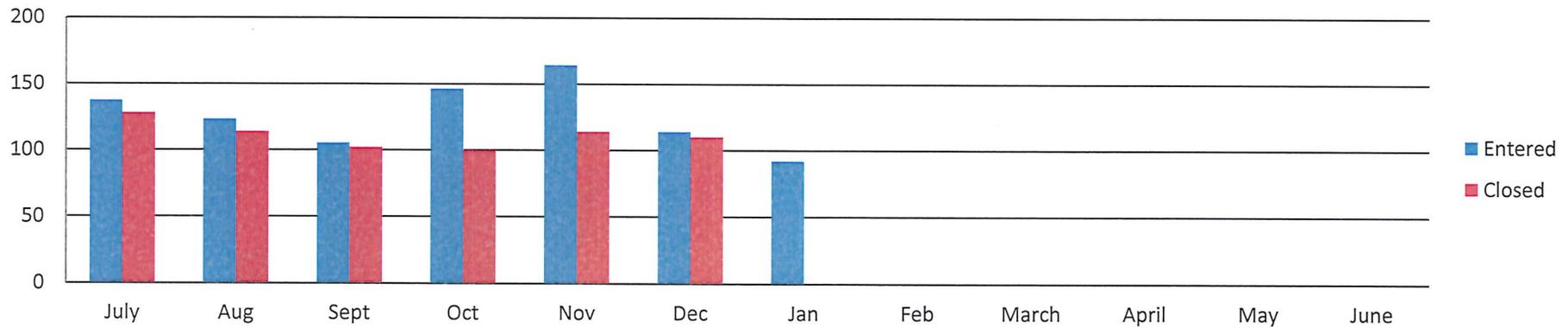
Total Work Orders - FY 2025-26



Public Works - Work Orders



Water Resources - Work Orders





MONTHLY ZONING REPORT

MONTH YEAR

Activity	Monthly	YTD Total
Permit Applications Received	6	43
Permits Issued	6	43
Fees Collected	316.00	2900.98
Violations Noted During Weekly Patrol	16	112
Complaints Received From Citizens	0	4
Notice Of Violations Initiated *see details below	12	55
Remedial Actions Taken By Town	0	1

Detail Summary		
Address	Violation	Date Cited
109 Boatswain	State of disrepair	7-Jan
327 Lochbridge	RV	7-Jan
508 Plantation	Boat	7-Jan
101 Outrigger	RV & Trailer	7-Jan
204 Outrigger	RV	7-Jan
220 Channel Run	RV	7-Jan
2A Mulberry	Trailer	14-Jan
502 Plantation	Trailer	14-Jan
705 Plantation	Trailer	14-Jan
107 Knotline	Boat	14-Jan
103 Bowline	Boat	14-Jan
311 Rockledge	Trailer	14-Jan

EWAB February 9th, 2026

Chairman Hall called the meeting to order at 7:00 PM.

There was a quorum of members present.

There were no visitors.

The minutes for the November 3rd, 2025, meeting were approved.

Old Business:

Update for Mulberry drainage project.

Arbor Day events with CaC and Scouts. March 21 from 9-12.

Tee shirts for EWAB members.

New Business: Question about possible sinkhole at 717 Plantation, Councilman Leonard will check with town manager if it's a town issue.

Chairman Hall provided Councilman Leonard with a letter concerning a member who hasn't attended meetings for many months recommending his removal.

There is now a vacancy on EWAB.

Question about vegetation in the storm drainage pond by the entrance to River Bend at the traffic light on US 17.

Councilman Leonard gave a council update and answered members questions.

Volunteer Hours: 8

The next meeting will be on March 2nd, 2026, at 7 PM location TBD due to primary elections being held in the normal meeting location.

The public is welcome to attend.

The meeting adjourned at 7:34 PM

**TOWN OF RIVER BEND
EMERGENCY SNOW REMOVAL PLAN**

CLEAN

BACKGROUND: Snow events in this area of North Carolina are not frequent and as a result, the town's snow removal equipment is limited. Significant investment in snow removal equipment by the town is not justified.

PLAN: The town's emergency snow removal plan will be implemented whenever a snowfall of more than three inches is forecast for this area by the National Weather Service office in Newport or at such time as necessary. The decision to implement shall be made after discussion involving the Town Manager, the Police Chief and the Public Works Director. The Mayor and Council will be notified when the plan has been implemented.

The plan has the following elements:

1) The Public Works Director will make appropriate equipment and personnel available to perform snow removal on designated town streets. No snow removal will be provided by the town on private streets and/or private property.

2) Streets to be plowed are the streets designated on the accompanying map. For the purpose of this plan, they are referred to as the "primary" streets. All other streets shall be considered "secondary" streets. By accomplishing snow removal on the primary streets, the risk of vehicular accidents will be significantly reduced and general access will be provided to the public and emergency vehicles to all areas of town.

3) The major intersections or bridges in Town will receive additional pre-treatment when snow and/or ice is forecast. The Police Chief will recommend such areas.

4) If the snow fall amount exceeds the three-inch criteria mentioned in the plan above, snow removal efforts may expand to secondary streets after primary streets have been cleared. Generally, any expansion of removal efforts will be done to accommodate the free movement of emergency vehicles.

5) If deemed necessary, private vendors may be contracted to assist in snow removal activities.

See accompanying map with primary streets designated.

Adopted 2-16-2000
Amended 2-18-2010
 2-19-2026



1	REVISION #1	JKA	2-19-2026
NO.	DESCRIPTION	BY	DATE
Revisions			

LEGEND

- Primary Street to be Cleared
- Corporate Limits
- Barbara Dr
Street Name

A
STREET CLEARING PLAN
C1 C1
SCALE T=600'

PLAN
NORTH

FEBRUARY 19, 2026

0 300 600 1200
GRAPHIC SCALE: 1" = 600'



PROJECT NO. 21021
SCALE(S) NOTED
DRAWN BY: JSP
CHECKED BY: JKA
DATE:

AVOLIS ENGINEERING, P.A.
P.O. BOX 15564
NEW BERN, NC 28551
PH: (252) 633-0068, FAX: (252) 633-6507

EMERGENCY SNOW REMOVAL PLAN
TOWN OF RIVER BEND
CRAVEN COUNTY, NORTH CAROLINA
STREET CLEARING PLAN

C1
24021

Grey= delete

DRAFT REVISION II

Yellow=Add

**TOWN OF RIVER BEND
EMERGENCY SNOW REMOVAL PLAN**

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3) The major intersections or bridges in Town will receive additional pre-treatment when snow and/or ice is forecast. The Police Chief will recommend such areas.

4) If the snow fall amount exceeds the three-inch criteria mentioned in the plan above, weather reports should be monitored carefully snow removal efforts may expand to secondary streets after primary streets have been cleared. Generally, any expansion of removal efforts will be done to accommodate the free movement of emergency vehicles.

5) If deemed necessary, private vendors may be contracted to assist in snow removal activities.

See accompanying map with primary streets designated.

Adopted 2-16-2000
Amended 2-18-2010
2-19-2026

River Bend Community Organic Garden (RBCOG)

Monthly Report for Council – 2/6/26

January Activity

Some years the weather is not conducive to having a winter garden. This year is one of them.

The swap-a-plant area is being cleared so the project can begin in the spring.

The third annual spring plant sale is scheduled for Saturday, April 25 with a rain date a week later.

The March 9 meeting will be a Special Meeting. The regular date was not available due to the set-up for the primary. The meeting will start at 1:30 pm. Guests are always welcome at the meetings and in the garden.

bjm-2/7/26

TOWN OF RIVER BEND BUILDING USE POLICY

CLEAN

As a service to the community, the town's meeting rooms may be made available on an equitable basis for the lawful activities of groups or individuals. Approval by the town to use its facilities does not constitute official endorsement of the event nor of the beliefs, viewpoints, policies or affiliation of its sponsors. The meeting rooms shall not be used for any purpose that is not a permitted use in the town's zoning regulations.

(I) WHO MAY USE THE MEETING ROOM/FACILITY. The town's meeting rooms may be reserved for activities by the following. These are examples and it is not an all-inclusive list.

- a. Individuals
- b. Groups officially affiliated with the Town of River Bend
- c. Other agencies that are affiliated with local, state or federal governments
- d. Legally established organizations, non-profits and civic groups such as Boy Scouts of America, Girl Scouts of the USA, Lions Club, Rotary Club, Shriners, etc.
- e. Private organizations such as homeowner's associations, political party organizations and other private groups

The person who signs the meeting room request form will be recognized as the sponsor of the event and shall be the person who is responsible for compliance with this policy.

(II) HOURS. The hours the Meeting Room may be used are:

Monday through Friday	8:30 a.m. to 10:00 p.m.
Saturday	8:30 a.m. to 10:00 p.m.
Sunday	11:00 a.m. to 7:00 p.m.

(III) RESERVATIONS. Requests for the use of the room must be submitted to the town during normal town office hours. A request for use of the building must be submitted on a completed Meeting Room Use Form (TRB Form #51). All applicable fees/rent shall be paid in advance of the use. Reservations are not official until confirmed by the town. Adult supervision and responsibility are required for events involving children/minors. For the purpose of this policy, "children" or "minors" shall be defined as any individual under the age of eighteen (18) years. The sponsor is required to notify the town immediately of any cancellations. Rental fees are non-refundable if a cancellation notice is not confirmed by the town within 72 hours prior to the date of the event. Official meetings of the town government and its boards and commissions or other government agencies have first priority and take precedence over all other activities, including previously reserved events. Any conflict in scheduling shall be resolved in the town's favor. Non-town affiliated groups/individuals are prohibited from reserving the room/facility on a long-term basis, which is defined as: more than once per week or any usage during more than twelve consecutive months. All recurring reservations must be renewed each calendar year on a first-come basis.

- a. The town reserves the right to assign/change room reservations, based on the number of attendees at the function, when rooms are being used simultaneously.
- b. Use of the kitchen will be granted by reservation only. No town supplies may be used without permission.
- c. Rental fees are assessed per room. If you reserve multiple rooms, you are charged per room.

- d. The Municipal Building is the primary location for all meetings. The large meeting room in Town Hall is available for usage but only in very limited circumstances.

(IV) RESPONSIBILITIES OF THE SPONSOR. Activities must begin and end in a timely manner to allow for setup, cleanup and restoration of the room within the time allotted. Without prior approval from the town, this means that you cannot access the room prior to the start-time of your reservation and you must exit the building by the end-time of your reservation. The sponsor is responsible for setting up the room for the use for which it is intended and for cleaning and restoring it to its original configuration upon completion of the meeting. The sponsor is responsible for disposal of any/all trash generated during the function. The sponsor assumes all responsibility for any damage caused to town’s facilities and equipment during their usage of the facility. Any damage must be reported immediately to the town. If the meeting begins or ends outside of normal town office hours, the sponsor is responsible for arranging opening and closing, including locking the building once all participants have vacated the building. This can be done by notifying the police officer on-duty by calling 252-638-1108.

(V) PROHIBITIONS.

- a. Smoking of any kind (tobacco or e-cigarettes)
- b. Open flames of any kind, except those specifically designed for and used to warm prepared food pans, such as those typically used by caterers
- c. Alcoholic beverages
- d. Cooking (does not include simply warming foods that are cooked elsewhere)
- e. Animals
- f. Any unlawful activity
- g. Painting**
- h. Attaching anything to any painted surface or door except by use of painters tape.

*** the painting prohibition does not apply to official town organizations and/or events*

Events that include the serving of food/drinks are allowed. However, any foods that require cooking shall be cooked elsewhere prior to being used in the town’s facilities. Activities that involve more than normal wear and tear on the meeting room facility, generate excessive noise or are disruptive to the conduct of town business may not be permitted.

(VI) RENTAL FEES.

Rooms in the facility may be rented in either partial-day (up to 4 hours) or full-day (more than 4 hours) increments only. It is not available for rent by-the-hour.

Day	Available Hours	Fee
Monday – Friday	8:30 a.m. – 10:00 p.m. (13.5 hours)	\$135
Saturday	8:30 a.m. – 10:00 p.m. (13.5 hours)	\$135
Sunday	11:00 a.m. – 7:00 p.m. (8 hours)	\$80
Partial-day (≤ 4 hours)	Any day	\$50

\$ 20.00* fee for kitchen use

**Uses that are eligible for room use exemption are exempt from kitchen use fee*

a. Meetings organized by the Town of River Bend, its advisory boards, town-sponsored organizations or town authorized meetings of other local, state or federal governments are exempt from rental fees and deposit. Local chapters, that serve the Craven County area, of legally established organizations, non-profits, and civic groups such as Boys Scouts of America, Girls Scouts of the USA, Lions Club, Rotary Club, Shriners, etc. may also be exempted from rental fees. Groups such as these may be considered for exemption from the rental fees by requesting a waiver from the Town Manager, using the form provided by the Town.

b. In addition to the exemption examples stated in VI (a), any meeting/function/activity that is fully open to the public, allows full public participation and does not require an attendee to be a member of the group, pay an admission fee, own property to be eligible to participate or vote or assesses any type of participation/membership dues or fees may be eligible for exemption from the rental fee, but not the deposit.

c. Any meetings/function/activity that is not eligible for exemption based on VI (a)(b) and restricts public attendance and/or participation based on membership, ownership, assessment of fees or in any other manner, or is a private function, is not exempt from the rental fees.

(VII) DEPOSIT.

Any event, activity or group not exempted in VI (a) requires the pre-payment of a \$250 deposit. The deposit may be fully returned to the sponsor following an inspection by the town, provided that the facility was not damaged during the event and all building use rules were followed. Any damages caused during the event, as solely determined by town, shall be assessed to the sponsor and deducted from the deposit. If the damages exceed the amount of the deposit, the sponsor shall be responsible for any additional payment necessary to repair the damages to the town's satisfaction. Failure to pay for any damages shall result in legal action against the sponsor and possible prohibition of future use of the facility by the sponsor/individual/group.

- ADOPTED: 12-21-94.
- AMENDED: 12-20-00
- 12-19-01
- 8-19-21
- 4-20-23
- 2-19-26

Town of River Bend



Monthly Financial Report

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 Mandy Gilbert.

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.

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.



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.



Fund Cash Balances

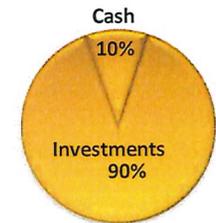
Cash Balances		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
1	General Fund*	1,221,105	1,132,475	1,014,174	999,297	1,003,329	1,470,689	1,489,427					
2	Powell Bill	-	-	53,973	53,973	53,973	-	0					
3	General Capital Reserve	132,025	132,499	172,993	173,588	174,146	174,700	175,236					
4	Stormwater AIA Project	-	-	-	-	-	(102,000)	-					
5	Law Enforcement Separation Allowance	54,227	54,421	54,608	54,796	54,972	55,147	55,316					
6	Water Fund*	475,047	481,484	468,755	494,395	478,738	495,978	483,608					
7	Water Capital Reserve Fund	17,835	17,899	17,961	18,022	18,080	18,138	18,194					
8	Water AIA Grant Project	-	-	-	-	-	-	-					
9	Water Treatment Plant Capital Project	(1,966)	(1,966)	(1,966)	(1,966)	(1,966)	(1,966)	(56,506)					
10	Water Treatment Improvement Project	(5,000)	-	-	-	-	-	-					
11	Sewer Fund*	750,598	742,479	731,266	771,984	760,493	778,490	763,106					
12	Sewer Capital Reserve Fund	26,757	26,853	26,945	27,038	27,125	27,211	27,295					
13	Sewer AIA Grant Project	250	250	250	250	250	250	250					
14	WWTP Capital Projects Fund	8,574	(2,346)	(2,346)	(2,346)	(2,346)	(2,346)	(4,383)					
Total Cash and Investments		2,679,452	2,584,049	2,536,611	2,589,032	2,566,794	2,914,291	2,951,542	0	0	0	0	0
Truist Cash Accounts		276,447	282,691	303,143	347,872	318,436	279,787	308,951	0	0	0	0	0

*These operating funds have equity in the Truist 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 Truist). We have two accounts with Truist, 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
1	General Fund	1,126,013	1,009,781	927,089	875,636	899,963	1,258,543	1,349,510					
2	Powell Bill	-	-	-	-	-	-	-					
3	Capital Reserve (General Fund)	132,025	132,499	172,993	173,588	174,146	174,700	175,236					
4	Law Enforcement Separation Allowance	54,227	54,422	54,608	54,796	54,972	55,147	55,316					
5	Water Fund	381,941	399,318	385,066	407,950	395,751	410,204	341,383					
6	Water Capital Reserve Fund	17,835	17,899	17,961	18,022	18,080	18,138	18,194					
7	Sewer Fund	664,206	660,586	648,806	684,129	678,321	690,561	675,656					
8	Sewer Capital Reserve Fund	26,757	26,853	26,945	27,038	27,125	27,211	27,295					
Total Investments		2,403,005	2,301,358	2,233,468	2,241,160	2,248,358	2,634,504	2,642,591	0	0	0	0	0



General Fund

Revenue	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date		PY % Budget
	Original	Current													Total	% Budget	
1 Ad Valorem Taxes	1,153,846	1,153,846	-	2,147	97,193	40,866	59,412	579,696	128,593						907,907	78.7%	77.8%
2 Ad Valorem Taxes - Vehicle	140,000	140,000	-	12,435	10,848	9,867	12,533	8,183	9,988						63,855	45.6%	58.3%
3 Vehicle Registration Fee	30,800	30,800	-	310	1,030	1,280	2,490	2,040	2,630						9,780	31.8%	0.0%
4 Animal Licenses	1,500	1,500	90	20	80	70	80	20	560						920	61.3%	59.3%
5 Local Gov't Sales Tax	486,499	486,499	45,824	45,166	46,943	44,434	39,905	46,529	42,647						311,448	64.0%	65.7%
6 Hold Harmless Distribution	125,643	125,643	11,712	11,632	12,470	12,033	12,921	11,102	12,225						84,096	66.9%	70.2%
7 Solid Waste Disposal Tax	2,200	2,200	-	527	-	-	578	-	-						1,105	50.2%	50.8%
8 Powell Bill Fund Appropriation	-	-	-	-	-	-	-	-	-						-	0.0%	0.0%
9 Powell Bill Allocation	109,000	109,000	-	-	53,973	-	-	53,973	-						107,945	99.0%	108.0%
10 Beer & Wine Tax	13,490	13,490	-	-	-	-	-	-	-						-	0.0%	0.0%
11 Video Programming Tax	45,303	45,303	-	-	10,371	-	-	10,551	-						20,922	46.2%	50.2%
12 Utilities Franchise Tax	135,931	135,931	-	-	27,993	-	-	35,131	-						63,123	46.4%	54.3%
13 Telecommunications Tax	6,530	6,530	-	-	1,696	-	-	1,917	-						3,612	55.3%	52.8%
14 Court Cost Fees	500	500	23	32	41	18	41	50	66						268	53.6%	57.9%
15 Zoning Permits	5,000	5,000	96	1,033	772	228	232	144	301						2,806	56.1%	47.0%
16 Federal Grants	-	-	12,317	-	-	-	-	-	-						12,317	#DIV/0!	26.5%
17 Federal Grants - BVP Program	-	-	-	-	-	-	-	-	-						-	0.0%	0.0%
18 State Grants	-	-	-	-	-	-	-	-	-						-	0.0%	0.0%
19 Federal Disaster Assistance	-	-	-	-	-	-	-	-	-						-	0.0%	0.0%
20 State Disaster Assistance	-	-	-	-	-	-	-	-	-						-	0.0%	0.0%
21 Miscellaneous	9,000	9,000	1,086	20	166	2,003	755	180	890						5,100	56.7%	27.9%
22 Insurance Settlements	-	-	-	-	-	-	-	-	-						-	0.0%	#DIV/0!
23 Interest - Powell Bill	5	5	-	-	0	0	0	0	-						1	23.0%	4.8%
24 Interest - Investments	45,859	45,859	4,233	3,768	3,308	3,048	2,827	3,081	3,967						24,233	52.8%	66.5%
25 Contributions	900	900	476	-	100	-	-	(100)	-						476	52.9%	74.3%
26 Wildwood Storage Rents	18,144	18,144	1,631	1,637	1,543	1,575	1,583	1,586	1,679						11,234	61.9%	62.7%
27 Rents & Concessions	18,000	18,000	1,880	1,640	1,760	1,900	1,900	1,920	2,120						13,120	72.9%	71.6%
28 Sale of Capital Assets	12,000	12,000	-	-	-	-	-	-	-						-	0.0%	0.0%
29 Sales Tax Refund Revenue*	-	11,365	-	-	-	-	-	-	-						-	0.0%	0.0%
30 Trans. from Capital Reserve*	130,500	130,500	170,500	-	(40,000)	-	-	-	-						130,500	100.0%	100.0%
31 Trans. from L.E.S.A. Fund	-	-	-	-	-	-	-	-	-						-	0.0%	0.0%
32 Appropriated Fund Balance*	201,350	205,880	-	-	-	-	-	-	-						-	0.0%	0.0%
Total	2,692,000	2,707,895	249,867	80,368	230,287	117,322	135,257	756,001	205,666	0	0	0	0	0	1,774,768	65.5%	62.8%

*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.



General Fund

Expenditures	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date		PY % Exp
	Original	Current													Total	% Exp	
	1 Governing Body*	79,200													81,200	7,544	
2 Administration*	348,000	348,725	52,209	20,375	37,388	23,092	20,348	46,124	20,761						220,296	63.2%	61.4%
3 Finance*	156,500	161,290	15,791	15,786	16,695	15,325	9,988	11,069	12,217						96,871	60.1%	58.3%
4 Tax Listing	19,500	19,500	-	309	1,236	663	916	4,716	2,932						10,772	55.2%	61.9%
5 Legal Services	44,000	44,000	890	3,869	2,446	523	407	1,125	3,108						12,367	28.1%	22.7%
6 Elections	-	-	-	-	-	-	-	-	-						-	0.0%	81.8%
7 Public Buildings*	74,500	75,125	3,611	6,074	4,587	4,894	3,361	5,108	4,942						32,578	43.4%	55.9%
8 Police*	836,200	839,700	76,787	59,867	126,529	57,891	57,625	61,473	57,270						497,442	59.2%	61.7%
9 Emergency Management*	5,100	5,370	975	16	16	16	16	16	616						1,671	31.1%	67.1%
10 Animal Control*	27,800	27,820	2,662	1,364	2,487	1,957	2,038	2,259	2,109						14,876	53.5%	51.4%
11 Street Maintenance*	317,000	317,675	6,739	3,410	5,969	5,141	5,443	132,646	35,854						195,202	61.4%	19.2%
12 Public Works*	289,000	290,325	20,750	17,454	70,851	20,976	20,126	19,659	19,753						189,569	65.3%	56.0%
13 Leaf & Limb, Solid Waste*	76,700	76,725	7,780	508	9,238	254	11,626	10,207	214						39,828	51.9%	63.5%
14 Stormwater Management*	88,000	88,300	7,343	2,046	3,582	2,936	3,057	3,389	3,187						25,540	28.9%	47.6%
15 Waterways & Wetlands*	2,900	3,025	124	564	481	14	-	-	-						1,183	39.1%	11.5%
16 Planning & Zoning*	62,000	62,415	6,079	5,251	7,180	4,031	3,967	10,232	4,184						40,924	65.6%	52.6%
17 Recreation & Special Events*	13,500	14,200	704	81	197	1,069	-	1,133	-						3,184	22.4%	22.7%
18 Parks*	75,600	76,000	5,599	3,957	5,730	4,073	4,853	6,426	4,291						34,929	46.0%	39.2%
19 Transfers	151,344	151,344	151,344	-	-	-	-	-	-						151,344	100.0%	100.0%
20 Contingency	25,156	25,156	-	-	-	-	-	-	-						-	0.0%	0.0%
Total	2,692,000	2,707,895	366,931	140,081	299,016	141,977	143,438	320,644	170,606	0	0	0	0	0	1,582,693	58.4%	54.3%

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
	1 Capital Outlay*	355,350													355,350	-
2 Debt Service - Principle	-	-	-	-	-	-	-	-	-						-	0.0%
3 Debt Service - Interest	-	-	-	-	-	-	-	-	-						-	0.0%

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

Water Fund

Town of River Bend
Financial Report
Fiscal Year 2025 - 2026



Revenue	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date		PY
	Original	Current															
	Total			Total	% Col	% Col											
Base Charge	283,169	283,169	46,760	180	39,481	295	46,738	210	47,064						180,727	63.8%	67.0%
Consumption	236,146	236,146	39,667	120	41,375	340	39,095	76	38,823						159,496	67.5%	71.3%
Other, incl. transfers*	59,600	63,900	26,442	5,626	1,459	4,679	2,552	3,918	1,274						45,951	71.9%	128.8%
Hydrant Fee	17,934	17,934	18,117	(166)	-	-	-	-	-						17,951	100.1%	97.3%
Appropriated Fund Bal.	111,651	111,651	-	-	-	-	-	-	-						-	0.0%	0.0%
Total	708,500	712,800	130,986	5,760	82,316	5,314	88,385	4,204	87,161	0	0	0	0	0	404,124	56.7%	56.8%

Expenses	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date		PY
	Original	Current															
	Total			Total	% Exp	% Exp											
Admin & Finance*	530,000	530,625	50,800	33,856	28,016	26,516	29,828	39,973	28,968						237,956	44.8%	45.8%
Supply & Treatment*	74,000	76,500	15,994	9,839	5,433	16,145	3,015	10,532	6,181						67,139	87.8%	61.5%
Distribution*	84,000	85,175	31,041	5,130	5,734	248	6,251	235	142						48,781	57.3%	60.0%
Transfers / Contingency	20,500	20,500	20,500	-	-	-	-	-	-						20,500	100.0%	100.0%
Total	708,500	712,800	118,335	48,825	39,183	42,909	39,093	50,740	35,291	0	0	0	0	0	374,376	52.5%	51.6%

Capital (included above)	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
	Original	Current														
	Total			Total	% Exp											
Capital Outlay	30,100	30,100	-	5,050	-	-	-	-	-						5,050	16.8%

Cash Balances

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Water Fund	475,047	481,484	468,755	494,395	478,738	495,978	483,608					0
Water Capital Reserve Fund	17,835	17,899	17,961	18,022	18,080	18,138	18,194					0

Water Produced

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date
Total Gallons	6,176,000	7,173,000	6,597,000	6,696,000	5,802,000	6,119,000	6,223,000						44,786,000
Average daily gallons	925,000*	199,226	231,387	219,900	216,000	193,400	197,387	200,742	0	0	0	0	208,292

* This is the permitted daily limit.



Sewer Fund **ITEM 13**

Revenue	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	PY	
	Original	Current															Total
Base Charge	298,921	298,921	49,197	377	49,430	445	49,030	176	49,641						198,296	66.3%	66.8%
Consumption	333,495	333,495	52,907	(10)	55,085	614	53,499	19	53,871						215,985	64.8%	68.5%
Other, incl. transfers*	57,478	61,528	27,427	5,116	2,221	4,029	2,192	3,563	2,095						46,642	75.8%	127.4%
Appropriated Fund Bal.	94,606	94,606	-	-	-	-	-	-	-						-	0.0%	0.0%
Total	784,500	788,550	129,531	5,483	106,736	5,087	104,721	3,757	105,607	0	0	0	0	0	460,923	58.5%	63.7%

Expenses	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	PY	
	Original	Current															Total
Admin & Finance*	533,000	533,650	55,818	37,648	27,793	27,532	29,635	47,547	30,072						256,045	48.0%	49.6%
Collection*	87,000	88,100	2,296	13,442	10,062	2,702	1,250	4,260	2,492						36,504	41.4%	37.4%
Treatment*	139,000	141,300	21,740	7,948	7,600	8,553	8,226	12,811	4,342						71,220	50.4%	46.6%
Transfers / Contingency	25,500	25,500	25,500	-	-	-	-	-	-						25,500	100.0%	83.3%
Total	784,500	788,550	105,354	59,038	45,455	38,786	39,111	64,618	36,907	0	0	0	0	0	389,269	49.4%	49.5%

Capital (included above)	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	PY
	Original	Current														
Capital Outlay	30,100	30,100	-	5,050	-	-	-	-	-						5,050	16.8%

Cash Balances

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Sewer Fund	750,598	742,479	731,266	771,984	760,493	778,490	763,106					0
Sewer Capital Reserve Fund	26,757	26,853	26,945	27,038	27,125	27,211	27,295					0

Wastewater Treated	Limit	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date
		Total Gallons	3,038,000	4,127,000	4,006,000	3,122,000	2,682,000	3,285,000	3,194,000					
Average daily gallons	330,000*	98,000	133,129	133,533	100,710	89,400	105,968	103,032	0	0	0	0	0	109,110

* This is the permitted daily limit.

Water Resources Department Policy Manual

Class 9 – Connected to a water meter greater than 5/8” (typical domestic service), with or without sewer connection, where the use served is vacant or otherwise out of use. In order to qualify for this Class, the property must be vacant or otherwise out of use, the customer must use less than 2,000 gallons per two month billing cycle, and must request, in writing to the Water Resources Department, to be changed to this Class. If more than 2,000 gallons are used in a subsequent two- month billing cycle, the customer shall automatically revert to the Class appropriate for the connection served.

Class 10 – Connected to a 5/8” (typical domestic service) water meter and to the sewage collection system, where the use served will be permanently vacant. This class is intended to accommodate owners that do not anticipate that their property will be occupied again during their ownership and therefore not serviced by an active user account. In the event that an owner requests to return to an active user account, the owner will be required to pay a reactivation fee. See Section 7, Item I (Vacant Residences) for more information.

B. Rate Setting

The Town Council reviews rates each year during the budget process. Using a professionally designed rate model, the Council examines current and future needs (including adequate reserves) of the systems in order to establish rates that are adequate to meet these needs. The rates are included in a Fee Schedule adopted annually with the Budget Ordinance and sets forth the charges to be used for customer billing purposes.

Yellow= new language

Section 5 - Billing for Service

A. Billing Cycle

1. Bi-monthly bills are mailed out no later than the 10th day of the billing month – January, March, May, July, September and November (odd-numbered months).
2. A bill is past due if not paid by 4:00 p.m. on the 30th day following the bill date. A 10% late payment fee will be assessed on all past due accounts, and a second notice including the late payment fee will be mailed the following day.
3. No third notice will be mailed. The Department may attempt a call using our automated notification system to a phone number provided by the customer alerting the customer as to the planned date of disconnection. Disconnections will only be made Monday through Thursday in order to give customers the opportunity to make payment and have service reconnected before a weekend.
4. Service is scheduled to be discontinued if payment is not received by 4:00 p.m. on the 45th day following the bill date. The nonpayment fee will be charged to any customer whose bill is unpaid at 4:00 p.m. on the 45th day following the bill date. The fee and past due balance must be paid in full before service is reconnected.
5. No service will be reconnected between the hours of 4:00 p.m. and 7:00 a.m.

Water Resources Department Policy Manual

6. A charge, as noted in the Section 7.D. of these policies, will be imposed against any customer who reconnects the customer's own meter.
7. Due to the unavailability of the proper coins to make exact payment or change, the customer or town may elect for an account to carry an outstanding balance of up to \$1 without incurring additional fees.

B. Meter Reading

Customer water meters are read bi-monthly and the water consumption is calculated accordingly. Should meter reading data be unavailable for any reason, an estimated consumption for the billing period based on prior billing data may be used. Any adjustments resulting from subsequent more accurate data will be made part of the next bill.

The Department utilizes state of the art water meter reading (radio read) technology that does not require a meter reader to read each individual meter. However, the technology is dependent upon the customer maintaining the area of the meter box serving the property in a manner that keeps it unobstructed by shrubs, grass, weeds, mulch, dirt, or other similar materials. Similarly, vehicles may not be parked over the water meter. If a "radio read" meter fails to transmit reading data, an operator will visit the location. If the failure to transmit is due to customer (or their agent) obstruction or due to damage caused by a customer (or agent), notice will be given to the customer, and a fee to recover repair costs shall be invoiced and applied to the customer's account.

C. Application of Payments and Payment Options

Partial payment of balances due on a customer's account shall be applied in the following order:

1. Charges and fees – such as, but not limited to, late payment penalties, nonpayment fees, and charges resulting from damage to Department equipment and/or property.
2. Sewer service charges (if applicable)
3. Water service charges

Payment Drop-Box: A drop-box is located in the center island of the Town Hall parking lot for check and money order payments. Cash payments are receipted in Town Hall during regular business hours, Monday – Friday, 8:00 a.m. to 4:00 p.m. Any payments placed in the drop-box after 4pm will be posted the next business day.

Direct Bank Draft: Customers can have their bill drafted directly from their bank account each billing cycle. A completed Enrollment Form along with a voided check is required to sign up for this service.

On-line or by Phone: The Town accepts payments by credit cards, debit cards, and electronic checks through *ACI Payments, Inc.*, a third party company. Payments may be made through Official Payments by using their secure web site or interactive voice response phone system. Their web-based service provides a record of payment, and the phone system a confirmation number. ACI Payments, Inc. will charge a separate convenience fee for credit card payments and E-Check payments. Please note, ACI Payments, Inc. will



Thompson, Price, Scott, Adams & Co., P.A.
 4024 Oleander Drive Suite 103
 Wilmington, North Carolina 28403
 Telephone (910) 791-4872
 Fax (910) 239-8294

January 1, 2026

Town of River Bend, NC

To Management and Those Charged with Governance

We are pleased to confirm our understanding of the services we are to provide for the Town of River Bend for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Town of River Bend as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of 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 (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 1) Net Pension Asset/Liability RSI
- 2) OPEB

We have also been engaged to report on supplementary information other than RSI that accompanies 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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a separate written report accompanying our auditor's report on the financial statements.

- 1) Schedule of expenditures of federal awards.
- 2) Budgetary Comparison Statements
- 3) Combining Statements
- 4) Individual Fund Statements

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

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

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

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

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

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

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

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

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Improper revenue recognition
- Management override of controls

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

Audit Procedures—Internal Control

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

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

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

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of 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 federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of River Bend's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on 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 River Bend in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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

Responsibilities of Management for the Financial Statements and Single Audit

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

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

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

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

You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review by August 1, 2026.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures 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 awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon 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 and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

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

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

We will provide copies of our reports to the Board; 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 Thompson, Price, Scott, Adams, & Co., P.A. 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 Oversight Agencies, 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 Thompson, Price, Scott, Adams, & Co., P.A. 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. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Gregory Adams, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately July 1, 2026.

Our fee for these services is stated in the LGC approved contract. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. If more than two additional funds are added to the current fiscal year Trial Balance over prior years Trial Balance, there will be an additional charge of \$500 per fund added onto the total price of the audit.

Reporting

We will issue a written report upon completion of our audit of Town of River Bend's financial statements. Our report will be addressed to management and those charged with governance of Town of River Bend. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

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

We appreciate the opportunity to be of service to 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 attached copy and return it to us.

ITEM 13

Very truly yours,

Thompson, Price, Scott, Adams, & Co., P.A.

RESPONSE:

This letter correctly sets forth the understanding of River Bend.

Management signature: _____

Title: Town Manager

Date: _____

Governance signature: _____

Title: Mayor

Date: _____

The	Governing Board
of	Primary Government Unit Town of River Bend
and	Discretely Presented Component Unit (DPCU) (if applicable) NA

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

and	Auditor Name Thompson, Price, Scott, Adams & Co., P.A.
	Auditor Address 4024 Oleander Dr., Suite 103, Wilmington, NC 28403

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/26	Date Audit Will Be Submitted to LGC 12/31/26
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Must be within six months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by "U.S. Auditing Standards – AICPA (Clarified)," referred to as 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). Budgetary comparison information shall be prepared in accordance with applicable GASB standards. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented as required supplementary information and shall not be included in the basic financial statements. Any other budgetary comparison information shall be presented only as supplementary information for funds required to be budgeted under NCGS Chapter 159, Article 3.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F (Uniform Guidance)* and the State Single Audit Implementation Act. Currently the threshold is \$1,000,000 for federal and state single audits, or such other threshold as applicable for the fiscal year under 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 staff of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form (form SF-FAC) to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

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 or subsequent revisions, as applicable) issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he or 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 to 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 the Auditor's receipt of an updated peer review report. If the audit firm receives a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.
- If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed, and the report of audit submitted to LGC Staff, within six months of fiscal year end. At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7). If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as they 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 the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters determined to be "significant deficiencies and material weaknesses" in accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of GAAS. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an Auditor issues an AU-C §260 report, "Auditor's Communication With Those Charged With Governance," commonly referred to as a "Governance Letter," LGC staff does not require the report to be submitted unless the Auditor cites significant findings or issues from the audit, as defined in AU-C §260 paragraphs 12 - 14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious for which the Auditor consulted outside the engagement team and, in the Auditor's judgment, are significant and relevant to those charged with governance, and other findings or issues that the Auditor believes are significant and relevant. If matters identified during the audit were required to be reported as described in AU-C §260 paragraphs 12 - 14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.

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

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal Single Audit Act and the State Single Audit Act. This does not include fees for any pre-issuance reviews that may be required by the North Carolina Association of Certified Public Accountants (NCACPA) Peer Review Committee or North Carolina State Board of CPA Examiners (see Paragraph 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 Secretary of the Local Government Commission to obtain a pre-issuance review or take corrective action as a result of peer review findings or quality control deficiencies, such corrective action shall be consistent with the authority and requirements of the North Carolina State Board of Certified Public Accountant Examiners, the AICPA Peer Review Program, and established Local Government Commission practice, including the use of report addenda or other remedial measures, as appropriate.

14. In accordance with G.S. 159-34, the Finance Officer of the Unit is responsible for filing the audited financial statements with the Secretary of the Local Government Commission.

The Auditor may upload the audit report and related documents through the LGC's electronic submission system; however, submission shall not be deemed complete until the Finance Officer has reviewed and certified the submission.

The Auditor, Finance Officer, other Unit staff member designated by the Finance Officer, or a third party approved by the Unit may enter all Data Input Report information except the information on the "transmittal doc info" tab. The "transmittal doc info" tab must be completed by the Auditor.

The Finance Officer shall review, approve, and certify the accuracy and completeness of the Data Input Report (DIR) in the LGC's LOGOS system prior to LGC review, regardless of whether the DIR is prepared by the Auditor or the Unit.

Finance Officer certification is required for any corrected or revised submissions.

Finance Officer certification of the DIR shall be completed in a timely manner following notification that the DIR is ready for review and within time frames prescribed by the LGC. Failure to complete certification in a timely manner may result in the audit being considered late due to unit action rather than auditor performance

The Auditor shall conduct the audit in accordance with generally accepted auditing standards and shall ensure that the financial statements are prepared in accordance with generally accepted accounting principles as of the fiscal year end. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented in required supplementary information, separate from the basic financial statements, and shall not be included in the audit opinion. The Auditor shall confirm that such information reconciles to the financial statements and is consistent with applicable accounting guidance and any LGC reporting requirements.

The Finance Officer shall certify in a timely manner that all data inputted in LOGOS used for preparation of the financial statements and required supplementary information is complete and accurate.

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

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

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

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Paragraph 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

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

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

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

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

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

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

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

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

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

27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 or 2024 Revision* (as applicable). Preparing financial statements in their entirety 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, the Auditor must document and include in the audit workpapers how the Auditor 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 Board 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 of the LGC. The Auditor's presentation to the Governing Board 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;
- 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 Board that the Governing Board shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under Rule 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary of the LGC through the LGC's LOGOS system, including completion of the Data Input Report (DIR). Submission is not complete and shall not be accepted by the LGC until the Finance Officer has reviewed and certified the DIR in accordance with Paragraph 14 of this contract.

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

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

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

33. **Applicable to audits with fiscal year ends of June 30, 2025, and later.** The Unit authorizes the LGC to grant access to the LGC's LOGOS system, including the Data Input Report (DIR), to employees of the contracted audit firm who are associated with and acting on behalf of the firm for purposes of performing audit and reporting services under this contract. Such access shall be limited to the scope necessary to perform contracted services and shall not relieve the Auditor or the Unit of their respective responsibilities under this contract.

34. Changes or edits to the text of this contract form are not permitted, except for the Secretary's authority to revise or update this contract form pursuant to LGC Rule 20 NCAC 03. 0502.

For contracts with an anticipated audit submission date exceeding six months after fiscal year end, please use this space to explain the reason for the late submission, as required by Paragraph 6 of this contract form:

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 *Government Auditing Standards, 2018 Revision*. Refer to Paragraph 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: The individual at the 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:
Mandy Gilbert	Finance Officer/River Bend	finance@riverbendnc.org

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

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

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

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the Unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in Rule 20 NCAC .0503 shall be submitted to the Secretary of the LGC for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

Primary Government Unit	Town of River Bend
Audit Fee (financial and compliance if applicable)	\$ 20,000
Fee per Major Program (if not included above)	\$ 3000.00 if applicable
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 29,000

Discretely Presented Component Unit	NA
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Thompson, Price, Scott, Adams & Co., P.A.	
Authorized Firm Representative (typed or printed)* Gregory S Adams, CPA	Signature*
Date*	Email Address* gadams@tpsacpas.com

GOVERNMENTAL UNIT

Governmental Unit* Town of River Bend	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* Mark Bledsoe, Mayor	Signature*
Date	Email Address* mbledsoe@riverbendnc.org

Chair of Audit Committee (typed or printed, or "NA") Brian Leonard	Signature
Date	Email Address bleonard@riverbendnc.org

GOVERNMENTAL UNIT – PREAUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	\$ 29,000
Primary Governmental Unit Finance Officer* (typed or printed) Mandy Gilbert, Finance Officer	Signature*
Date of Preaudit Certificate*	Email Address* finance@riverbendnc.org

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

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
NA	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

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

DPCU – PREAUDIT CERTIFICATE

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

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

Sum Obligated by this Transaction:	\$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Preaudit Certificate*	Email Address*

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

PRINT