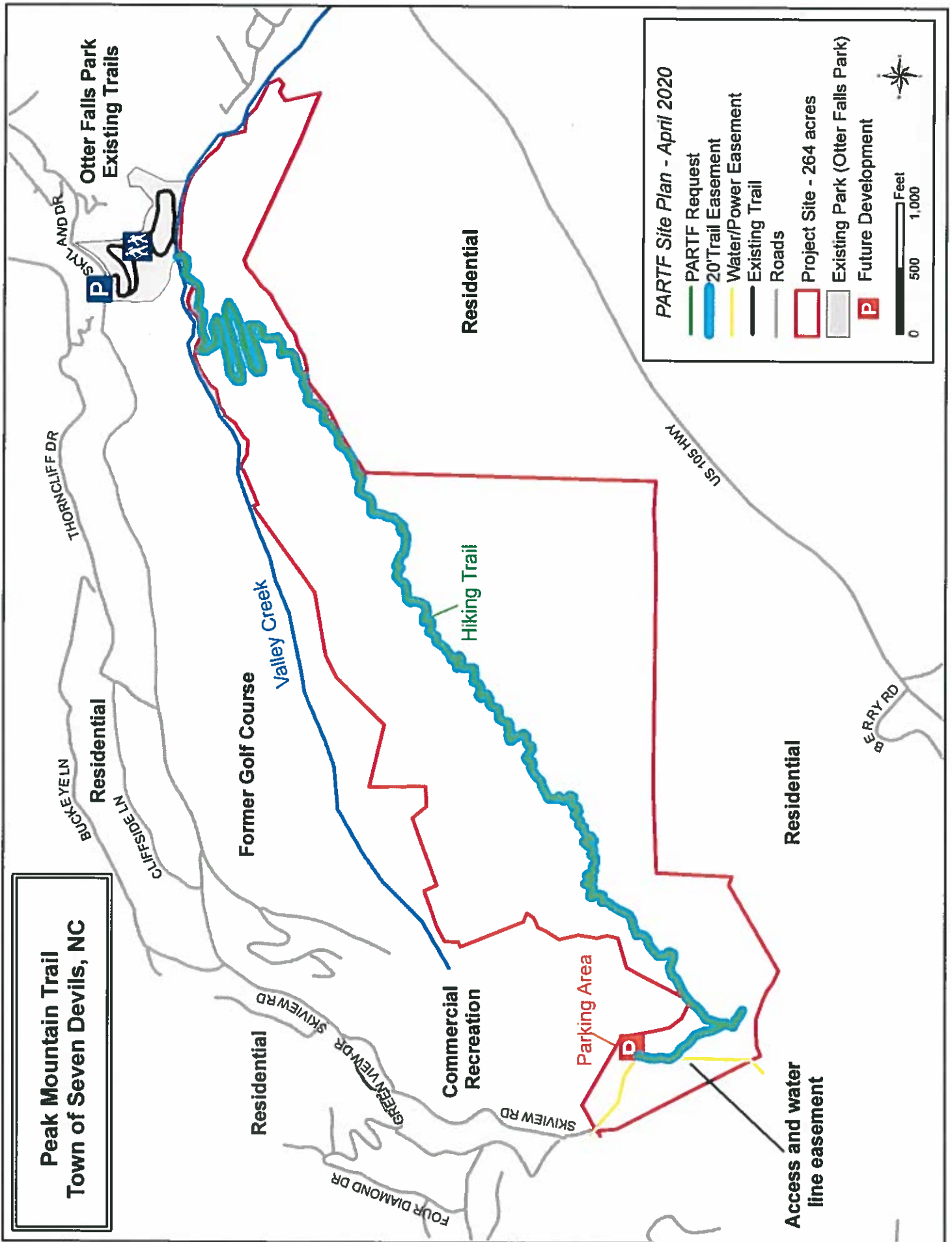


**TOWN OF SEVEN DEVILS  
PUBLIC HEARING – 5:00pm  
TOWN COUNCIL MEETING – 5:30pm  
March 10, 2020  
AGENDA**

- 1) INVOCATION/PLEDGE OF ALLEGIANCE
- 2) CALL PUBLIC HEARING TO ORDER – 5:00PM
- 3) OPEN PUBLIC HEARING – PARTF Grant
  - A. Presentation (Larry, Debbie, Eric)
  - B. Public Comments
- 4) CLOSE PUBLIC HEARING
- 5) RECESS
  
- 6) CALL TO ORDER FROM RECESS – 5:30PM
- 7) ADOPT AGENDA
- 8) CONSENT AGENDA
  - A. MOTION FOR CONSIDERATION
    - (i) Adopt minutes of Town Council Meeting – February 11, 2020
- 9) CITIZENS COMMENTS
- 10) ADMINISTRATIVE UPDATE
  
- 11) OLD BUSINESS – NONE
  
- 12) NEW BUSINESS
  - A. RESOLUTION #2020-02 PARTF Grant – *Motion needed*
  - B. APPROVE AUDIT CONTRACT – *Motion needed*
  - C. RECOMMENDATIONS FROM PLANNING BOARD FOR NUISANCE ORDINANCE
    - (i) Damage to Town Roads and ROWs – *Motion needed*
    - (ii) Firearms - *Motion needed*
    - (iii) Holiday Construction - *Motion needed*
  - D. BOARD/COMMITTEE APPLICATION - Joan Streightiff – *Motion needed*
- 13) COMMITTEE REPORTS
  - A. Board of Adjustment – No meeting
  - B. Planning Board – February minutes
  - C. Public Works – No meeting
  - D. Public Safety Committee – Letter from Chairman
  - E. Parks & Recreation Committee – February meeting
  - F. TDA – No meeting
  - G. ABC Board – January meeting
  - H. Tree Committee – February meeting
  - I. Public Safety Department
    - (i) Police Report
    - (ii) Fire Report
  - J. Financial Report
- 14) COUNCIL COMMENTS
- 15) ADJOURN

# Peak Mountain Trail Town of Seven Devils, NC



**TOWN OF SEVEN DEVILS  
TOWN COUNCIL MEETING**

February 11, 2020

5:30pm

The Seven Devils Town Council met in regular session on Tuesday, February 11, 2020 at Town Hall. Present were Mayor Larry Fontaine, Mayor Pro Tem Brad Lambert, Members Wayne Bonomo, Kay Ehlinger and Jeffrey Williams. Also present were Town Manager Debbie Powers, Town Attorney Rob Angle, and Jewel McKinney, Parks & Recreation Program Tech; the minutes were recorded by Town Clerk Hillary Gropp.

**INVOCATION**

Mayor Fontaine gave the Invocation for tonight's meeting.

**CALL TO ORDER**

Mayor Fontaine called the meeting to order at 5:34pm.

**PLEDGE OF ALLEGIANCE**

Council members and citizens recited the Pledge of Allegiance.

**ADOPT AGENDA**

Member Ehlinger made a motion to approve the agenda; Mayor Pro Tem Lambert seconded the motion. All agreed unanimously.

**CONSENT AGENDA**

**ADOPT MINUTES OF PUBLIC HEARING & TOWN COUNCIL MEETING on January 14, 2020**

Member Bonomo made a motion to approve and adopt the minutes; Member Ehlinger seconded the motion. The members agreed unanimously.

**CITIZENS COMMENTS – None**

**ADMINISTRATIVE UPDATE**

Manager Powers provided the following update:

- Town Hall will be closed – Monday, February 17<sup>th</sup> – President's Day
- Public Hearing – PARTF Grant Application – Tuesday, March 10<sup>th</sup> @ 5:00pm
- Primary Elections – Tuesday, March 3<sup>rd</sup>
- Police Chief Harris attended Mayland CC to discuss BLET program; He also attended Chief School

- Jewel- Parks & Recreation Tech met with Jessica-HCCOG to create maps for Comprehensive Parks & Rec Plan 2020-2030; She attended RTP Grant conference call; She attended PARTF Grant webinar; She attended LWCF webinar; She met with trail builder for Peak Mountain Trail; And she met with advertisers
- Emma – Temp- has been working on special project with State Records Retention Schedule for NC Dept. of Natural & Cultural Resources; Records have not been sent since 2012
- Fire Chief Powell attended the Fire Chief mid-winter conference in Concord; He also attended a Human Trafficking Awareness class in Boone; He hosted the local Fire Chief luncheon
- Public Works Director Aldridge & Town Clerk Gropp attended the DEQ water workshop
- Town Manager Powers met with NCLM Risk Manager to review Property & Liability policy & Workman's Comp policy; She met with vendors about copier lease renewal; She attended NCGS 160D workshop in Asheville; She met with Town Engineer to discuss New Town Hall property for future possibilities; She attended the quarterly Manager's luncheon
- New Town Zoning map & New Connect 7D map now displayed
- Three (3) thank you notes received from happy citizens

Updates for: Tree Permits, Projects, Fence Permits, Violations letters, Stop Work Orders, Complaints & Real Estate Closings.

### **OLD BUSINESS - NONE**

### **NEW BUSINESS**

#### **A. Tax Liens for 2019**

An updated list of delinquent taxpayers was provided to Town Council by Finance Officer Sappington; No action taken. ~CLOSED~

#### **B. Proposed Budget Calendar FY 2020-2021**

A list of dates, including workshops & Public Hearing for FY20-FY21; Town Council reviewed and agreed dates are acceptable. No action taken. ~CLOSED~

#### **C. Comprehensive Parks & Rec Plan 2020-2030**

The Town of Seven Devils Comprehensive Parks & Recreation Plan 2020-2030 has been written by Parks & Recreation Tech, Jewel McKinney and then reviewed by the Parks & Recreation Committee with recommendation to the Town Council to adopt with Resolution #2020-01.

**(i) Resolution #2020-01**



**RESOLUTION #2020-01**

**TO ADOPT THE 2020-2030 COMPREHENSIVE  
PARKS & RECREATION PLAN**

**WHEREAS**, the Town Council recognizes the need to update the Parks and Recreation Master Plan which is to be renamed the 2020-2030 Comprehensive Parks & Recreation Plan. This Plan will provide goals, needs, assessments, standards, recommendations, and strategies for implementation over a 10-year period, in an effort to provide for, and continually improve park and recreational facilities, provide trail opportunities, preserve open spaces, and rehabilitate existing Town park(s); and

**WHEREAS**, the primary objective of the 2020-2030 Comprehensive Parks & Recreation Plan is to serve as a guide for the Town to make informed decisions relating to the development of recreation facilities & assets, seeking out new opportunities and meeting the needs of citizens throughout the next decade; and

**WHEREAS**, in order to address recreational needs in the future, Seven Devils has sought citizen input through committee meetings, public meetings, surveys and Town staff, and that input has been incorporated into the 2020-2030 Comprehensive Parks & Recreation Plan; and

**WHEREAS**, The Town of Seven Devils is enabled to acquire land, build facilities, and provide recreational outlets for the general public through the State of North Carolina's Recreation Enabling Law N.C. G.S. 160A, Article 18; and

**WHEREAS**, the Town of Seven Devils 2020-2030 Comprehensive Parks & Recreation Plan is reasonable and in compliance with the Town's Comprehensive Land Use Plan; and

**NOW, THEREFORE, BE IT RESOLVED:** The Town of Seven Devils Town Council firmly resolves to accept and support the 2020-2030 Comprehensive Parks & Recreation Plan.

**ADOPTED**, this 11<sup>th</sup> day of February, 2020.

  
Larry Fontaine, Mayor



  
[Name], Town Clerk

Member Ehlinger made a motion to approve Resolution #2020-01; Member Williams seconded the motion. The members agreed unanimously. ~CLOSED~

**D. Representative Ray Russell**

NC Representative Ray Russell (D) was invited as a guest speaker for tonight's Town Council meeting.

Rep. Russell gave a background of his education and professional career. Afterwards, he answered questions about topics including Municipal Elections for the Town. Rep. Russell

stated there are local bills that might allow for a single voting location for Avery & Watauga County citizens during Municipal Elections only; all other elections are mandated by the State Board of Elections.

Rep. Russell spoke of the impasse of approval of the NC State Budget, with unknown end to the impasse and working budget.

Other topics he spoke about include NCDOT project timelines & funding, Redistricting & Partisan gerrymandering maps, upcoming Primary elections, and his regular newsletter. No action taken. ~CLOSED~

### **COMMITTEE REPORTS**

**Board of Adjustment** – No meeting

**Planning Board** – No meeting

**Public Works** – No meeting

**Public Safety Committee** – No meeting

**Parks & Recreation Committee** – January minutes

**TDA** – January minutes

**ABC Board** – December minutes

**Tree Committee** – No meeting

**Public Safety Department**

**Police Report**

**Fire Report**

**Financial Report**

### **COUNCIL COMMENTS**

Mayor Pro Tem Lambert attended the ASU Chancellor's Breakfast and provided an update about ongoing upgrades & construction to the campus/athletic facilities.

Mayor Pro Tem Lambert also announced the passing of Bruce Nelson who has helped in past years with PBS&D & SafetyFest. Bruce is the brother of Dick Nelson – PBS&D.

### **ADJOURN**

Member Bonomo made a motion to adjourn; Member Ehlinger seconded the motion. The members agreed unanimously. The meeting adjourned at 7:00pm.

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Larry Fontaine, Mayor

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Hillary Gropp, Town Clerk

**TOWN COUNCIL MEETING**  
**Administrative Update**  
**March 10, 2020**

**February 2020 items:**

1. RTP (75/25) grant award for Peak Mountain Trail - \$100,000.
  2. Larry and Debbie attended Banner Elk Kiwanis on Feb. 4 to present Peak Mountain Trail for PARTF grant
  3. Debbie met with Prudential NC 401(K) rep on Feb.12
  4. Planning Board met on Feb.18<sup>th</sup> – Organizational meeting and reviewed additions/amendments to Nuisance Ordinance.
  5. Feb. 20 – Watauga County served with Summons to Appear in court for Town of Boone vs. Watauga County regarding Sales Tax Allocation
  6. Phil Trew on Feb. 21<sup>st</sup> - coordinated potential meeting of Interlocal Governments – need 2 Council volunteers to meet April 2<sup>nd</sup> at HC COG at 6:00pm.
  7. Debbie attended NCLM Risk Management administrative online training webinar on Feb. 25 for future webinar trainings for employees.
  8. Chief Johnathan Harris receives Advanced Law Enforcement Certificate on Feb. 21 from State of NC.
  9. Town Hall Closed – April 10, 2020 – Good Friday holiday
  10. Echo Spring Newsletter – Available and on Town's website
  11. Town Council Retreat – GFCC – March 25<sup>th</sup> 10am-2pm - Lunch
- 
- Tree Permits – 4
  - Projects – 0
  - Fence Permits – 0
  - Complaints – 7
  - Violation letters – 1
  - STOP WORK ORDERS - 0
  - Real Estate Closings – 2



**North Carolina Department of Natural and Cultural Resources  
Office of the Secretary**

Governor Roy Cooper

Secretary Susi H. Hamilton

February 20, 2020

Deborah Powers  
Town of Seven Devils  
1356 Seven Devils Road  
Seven Devils, NC 28604

Dear Ms. Powers:

I am pleased to announce that your 2020 Recreational Trails Program application for the Peak Mountain Trail project has been approved for funding. You have been awarded a grant in the amount of \$100,000.

Mr. Scott Crocker, the Recreational Trails Program Coordinator, will contact you with his congratulations as well as information about how to begin the project. Please do not begin work on your project until you have received guidance from the North Carolina Trails Program. If you have any questions, please contact Scott at 919-707-9326 or [scott.crocker@ncparks.gov](mailto:scott.crocker@ncparks.gov).

The Department of Natural & Cultural Resources is pleased to have Town of Seven Devils partnering with the Division of Parks and Recreation and the North Carolina Trails Committee to promote the development and management of sustainable trails and greenways across North Carolina.

Sincerely,

A handwritten signature in cursive script that reads "Susi H. Hamilton".

Susi H. Hamilton

Cc: Dwayne Patterson, Director  
Scott Crocker, State Trails Program Manager

MAILING ADDRESS:  
4801 Mail Service Center  
Raleigh, NC 27699-4600

Telephone: (919) 807-7250  
Fax: (919) 733-1584

LOCATION:  
109 East Jones Street  
Raleigh, NC 27601



# State of North Carolina

Department of Justice



## North Carolina Criminal Justice Education and Training Standards Commission

*To all to whom these presents may come*

### Greeting

*Be it known that in recognition of the attainment of training and educational objectives commensurate with the role of a professional criminal justice officer, and of personal devotion and service to the people of North Carolina, the Attorney General and the Chairman and Members of the North Carolina Criminal Justice Education and Training Standards Commission, through the authority vested in them by the laws of the State, do hereby award to*

**Johnathan C. Harris**

*this*

### Advanced Law Enforcement Certificate

*with all the rights and privileges thereunto belonging.*

*In Testimony Whereof we fix our hand this 21<sup>st</sup> day of February, 2020, in Wake County in the State of North Carolina in the United States of America.*

\_\_\_\_\_  
Attorney General

\_\_\_\_\_  
Commission Chairman

\_\_\_\_\_  
Director, Criminal Justice Standards Division

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Member

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Member



<u>Date</u>	<u>Last Name</u>	<u>First Name</u>	<u>St #</u>	<u>Street Name</u>	<u>Complaint Topic</u>	<u>Complaint Specifics</u>	<u>Resolution</u>
1-Feb	Fleri	James	965	Devils Lake	renters	renters next door at Corwin home noisy after midnight	call Police; do not email several days later
6-Feb	Purfoy	John	Top of 7		garbage from renters	"Villas took away their dumpster; what are my renters to do with their garbage now?"	Convenience Center or Landfill open 7 days or have housekeeper or prop mgr remove
10-Feb	Clark	Margaret	511	Hawkspeak	high water bill	called 911 because her water bill was high (\$44.00) wanted Town to respond on weekend	do not call 911 for non-emergency; responded to her on Monday AM
11-Feb	Berry	George	400	Devils Lake	roads water runoff	Devils Lake is sloped wrong way - needs to be re-graded "You need a stormwater plan"	needs to direct water away from house Ordinance in place.
22-Feb	Meurs	Greg	353	Wildcat Rocks	possible fire	neighbors smelling smoke	illegal fire pit; issued violation letter (30 day)
26-Feb	various			renters	roads	"Can I get to my cabin?"	depends on many variables
27-Feb	various			renters	roads	"I want guarantees that I won't get stuck"	no guarantees



AGENDA ITEM 12) A.

**RESOLUTION  
#2020-02**

**PART F**

**IN SUPPORT OF TRAIL DEVELOPMENT AND PARKS AND RECREATIONAL IMPROVEMENTS WITHIN  
THE TOWN LIMITS OF THE TOWN OF SEVEN DEVILS**

**WHEREAS,** The Town of Seven Devils recognizes the desire of residents and visitors alike to enjoy parks and recreational services and green spaces; and

**WHEREAS,** The Town of Seven Devils endeavors to create and preserve natural resources for the enjoyment of citizens for future generations; and

**WHEREAS,** in order to address recreational needs in the future, the Town of Seven Devils has allocated financial resources to expand trails, parks, and recreational green spaces; and

**WHEREAS,** The Town of Seven Devils has adopted the Comprehensive Parks and Recreation Plan 2020-2030, dated February 11, 2020 to serve as a guide for the Town to make informed decisions relating to the development of recreation facilities & assets, seeking out new opportunities and meeting the needs of citizens throughout the next decade;

**NOW, THEREFORE, BE IT RESOLVED:** The Town of Seven Devils Town Council firmly resolves to accept and support the administration of the North Carolina Parks and Recreation Trust Fund Grant for \$95,000 for Peak Mountain Trail, with a \$95,000 match in funding, and completion within three (3) years.

**ADOPTED,** this 10<sup>th</sup> day of March 2020.

**ATTEST:**

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Larry Fontaine, Mayor

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Hillary Gropp, Town Clerk

The of and	Governing Board <b>TOWN COUNCIL MEMBERS</b>
	Primary Government Unit (or charter holder) <b>TOWN OF SEVEN DEVILS</b>
	Discretely Presented Component Unit (DPCU) (if applicable) <b>N/A</b>

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

and	Auditor Name <b>S. GILLESPIE, PA</b>
	Auditor Address <b>215 OAK AVENUE SPRUCE PINE, NC 28777</b>

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending <b>06/30/20</b>	Audit Report Due Date <b>10/31/20</b>
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*Must be within four months of FYE*

hereby agree as follows:

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

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

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

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC staff within four months of fiscal year end. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to



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

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

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

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

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

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

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

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

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools or hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 28 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the parent government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.
20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to charter schools or hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.
23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.
24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.
25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

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

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

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

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

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

30. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>.

31. 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.

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



## FEES FOR AUDIT SERVICES

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

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

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

Name:

Title and Unit / Company:

Email Address:

HELGA SAPPINGTON

FINANCE OFFICER/TOWN OF

townfinance@sevendevils.net

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

3. Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees below. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year billings. Should the 75% cap provided below conflict with the cap calculated by LGC staff based on the prior year billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC 3 .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

## PRIMARY GOVERNMENT FEES

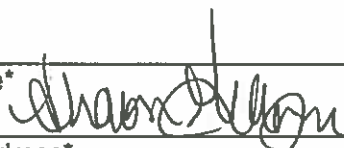
Primary Government Unit	TOWN OF SEVEN DEVILS
Audit Fee	\$ 8,850.00
<b>Additional Fees Not Included in Audit Fee:</b>	
Fee per Major Program	\$
Writing Financial Statements	\$ 2,950.00
All Other Non-Attest Services	\$
<b>75% Cap for Interim Invoice Approval</b> (not applicable to hospital contracts)	\$ 8,850.00

## DPCU FEES (if applicable)




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

## SIGNATURE PAGE

## AUDIT FIRM

Audit Firm* S. GILLESPIE, PA	
Authorized Firm Representative (typed or printed)* SHARON GILLESPIE, CPA	Signature* 
Date* 02/10/20	Email Address* sharon_gillespie@bellsouth.net

## GOVERNMENTAL UNIT


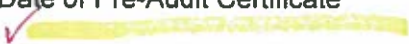
Governmental Unit* TOWN OF SEVEN DEVILS	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S. 159-34(a) or G.S. 115C-447(a)) 	
Mayor/Chairperson (typed or printed)* LARRY FONTAINE, MAYOR	Signature* 
Date 	Email Address

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

## GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Primary Governmental Unit Finance Officer* (typed or printed) HELGA SAPPINGTON	Signature* 
Date of Pre-Audit Certificate* 	Email Address* townfinance@sevendevils.net



# *S. Gillespie, P.A.*

## *Certified Public Accountant*

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February 10, 2020

To the Town Council Members  
Town of Seven Devils  
1356 Seven Devils Road  
Seven Devils, NC 28604

We are pleased to confirm our understanding of the services we are to provide the Town of Seven Devils for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Town of Seven Devils as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Seven Devils' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town of Seven Devils' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis.
- Local Government Employees' Retirement System's Schedules of the Proportionate Share of the Net Pension Asset and Contributions

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

- Combining and individual fund financial statements
- Budgetary schedules

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Town of Seven Devils and other procedures we consider necessary to enable us to express such opinions. We will issue a

written report upon completion of our audit of the Town of Seven Devils' financial statements. Our report will be addressed to the Town Council Members of the Town of Seven Devils. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

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

#### **Audit Procedures—General**

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

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance

matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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

### **Audit Procedures—Compliance**

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

### **Other Services**

We will also assist in preparing the financial statements and related notes of the Town of Seven Devils in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

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

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

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

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of

the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

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

#### **Engagement Administration, Fees, and Other**

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.

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.

We will provide copies of our reports to the Town of Seven Devils; 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 S. Gillespie, PA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of North Carolina or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of S. Gillespie, PA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of North Carolina. 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.

We expect to begin our audit on approximately July 19, 2020 and to issue our reports no later than October 31, 2020. Sharon Gillespie is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed **eleven thousand eight hundred (\$11,800.00) dollars**. 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. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the Town of Seven Devils 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 this letter and return it to us.

Very truly yours,

*S. Gillespie, PA*

S. Gillespie, PA

RESPONSE:

This letter correctly sets forth the understanding of the Town of Seven Devils.

Management signature: ✓

Title: ✓

Date: ✓

Governance signature: ✓

Title: ✓

Date: ✓

## **Article 12. DAMAGE TO TOWN ROADS OR RIGHT OF WAYS**

### **Section 1. Purpose**

The purpose of this ordinance is to avoid damages and repairs of roadways in the Town of Seven Devils and provide safety to the citizens, the citizen's property and the preservation of Town maintained roadways.

### **Section 2. Conditions**

All persons shall notify Town Hall prior to entering any Town roads with excessive vehicles and/or overweight equipment and shall request a police escort to their destination. Signage is posted at the intersection of NC Hwy 105 and Seven Devils Road, indicating this requirement.

### **Section 3. Violation**

Any person(s) doing damage to Town roads, Town Right-of-ways, or ditches while in the process of delivering, constructing, hauling, or any other activities or services shall be issued a violation in an amount of no less than \$ 500.00. The Town will make the necessary repairs, or hire the work to be done, and all costs or related bills will be forwarded to the responsible party for collection.

### **Section 4. Enforcement – see Article 13.**

Violations may be issued by the Zoning Administrator, the Police Chief and/or the Police on Duty. Any complaint regarding damage to Town roads or Right-of-ways delivered to Town Hall will be investigated by the appropriate Town personnel, and a written determination made of damages. Violators will be held responsible and will be charged for full restitution to remedy the damages.



## **Section 5. Restitution**

**Violators will have ten (10) calendar days to pay the fine, and twenty (20) days to make full restitution of damages, payable to the Town of Seven Devils, and delivered to Town Hall at 157 Seven Devils Road, Seven Devils, NC 28604. Failure to comply with any of the above shall constitute a misdemeanor, punishable as provided in the NC General Statute 14.4. Appeals may be made to the Board of Adjustment.**

## ARTICLE 5 – UNREASONABLE AND DISTURBING NOISES

### 5.1 Prohibited Noises

Current:

4) *Firearms* except by permit from the Department of Public Safety

*Proposed Change* - Replace with:

4) Discharging a *firearm* (defined as any weapon, including a starter gun, having a primer and hammer) on any property inside Town limits, with the exception to defend himself/herself or a third person from what he/she reasonably believes to be a threat, for the use, or imminent use of deadly physical force, or by permit from the Department of Public Safety.

## **ARTICLE 5 – UNREASONABLE AND DISTURBING NOISES**

### **5.1 Prohibited Noises**

- 8) Any and all construction noises on a Federally recognized Holiday.

# TOWN OF SEVEN DEVILS APPLICATION FOR APPOINTMENT FOR: BOARD OR COMMITTEE

**PLEASE NOTE:** In accordance with North Carolina law, this application is a public record and will be disclosed upon request without notice. If there is any information you do not want released to the public, please do not include it.

FULL NAME: Joan Streightiff

LOCAL ADDRESS: 1267 Seven Devils Rd. Unit 1D

EMAIL ADDRESS: jstr8iff@gmail.com TELEPHONE: 904-517-9898

FULL-TIME RESIDENT of the Town of Seven Devils can ☒ YES ☐ NO  
If part-time, approximately how many months in a year do you live in Seven Devils? \_\_\_\_\_

HOW LONG HAVE YOU BEEN A RESIDENT OF SEVEN DEVILS? Nov. 2019

NAME OF BOARD OR COMMITTEE FOR WHICH APPOINTMENT IS SOUGHT:

- ☐ Board of Adjustment ☐ Public Works Committee ☐ TDA-Tourism Development Authority  
☒ Planning Board ☐ Recreation Commission ☐ ABC Board

WHY DO YOU WANT TO SERVE ON THIS BOARD/COMMITTEE?

I want to get involved in the community and  
volunteer in any way I am needed.

ARE YOU FAMILIAR WITH THE TOWN'S COMPREHENSIVE LAND USE PLAN AND THE VISION STATEMENT OF THE TOWN CONTAINED THEREIN? (It can be accessed at [www.sevendevils.net](http://www.sevendevils.net))

Yes. I have read both

RATE YOUR SUPPORT FOR THE VISION STATEMENT AND COMPREHENSIVE LAND USE PLAN (with "1" signifying no support and "10" signifying great support): 10

WHAT SKILLS, EDUCATION, TRAINING, EXPERIENCE OR AREA(S) OF EXPERTISE WOULD YOU BRING TO THIS APPOINTMENT?

I spent 30+ years in Credit related jobs. I bring  
strong managerial, project implementation experience  
and negotiation skills.

HAVE YOU TAKEN THE OPPORTUNITY TO ATTEND ANY PREVIOUS BOARD MEETINGS PRIOR TO THE NOTICE OF THIS VACANCY? ☒ YES ☐ NO

DESCRIBE EXTENT AND MEETINGS ATTENDED: I have attended the last  
2 town council meetings

IF APPOINTED, DO YOU ANTICIPATE ANY CONFLICT OF INTEREST? ☐ YES ☒ NO

IF YES, PLEASE EXPLAIN: \_\_\_\_\_


PLEASE LIST ANY CURRENT OR PREVIOUS SERVICE TO THE COMMUNITY, CIVIC ORGANIZATIONS, ACTIVITIES AND ANY SPECIAL TALENTS:

BOARDS/CIVIC ORGANIZATIONS/TALENTS:	DATE FROM:	DATE TO:
<u>Coordinator -</u> <u>Volunteer Manager of</u> <u>The Caring Canine</u> <u>Program - Mayo Clinic</u>	<u>2012-2019</u>	<u>                    </u>
	<u>                    </u>	<u>                    </u>
	<u>                    </u>	<u>                    </u>

ADDITIONAL COMMENTS WHY YOU SHOULD BE APPOINTED TO THIS BOARD/COMMITTEE:

Although I have little background in planning  
at the town level, I have a strong desire to  
serve and will dedicate the time to research  
and study to become a strong, contributing member  
**I certify this information is correct. I understand that this is an application to be considered for**  
**appointment to a Town Board or Committee and that final appointment is made by the Town Council of**  
**Seven Devils. I also understand that any service, if appointed, would be without compensation. This**  
**application will remain on file for a period of 12 months form the date of application.**

Gender: Female

Signature:  Date: 2/12/20

Please fill out the form completely and return it to the Town Clerk at Town Hall.

If you have any questions, call 828-963-5343



**Town of Seven Devils  
Planning Board Minutes  
Regular & Organizational Meeting  
February 18, 2020 – 5:30pm**

The Seven Devils Planning Board met on Tuesday, February 18, 2020 at 5:30pm at Town Hall. Members present were Jack Byrnes, George Ehlinger, Walt Hogan, Jim Jones, Frank Sell, John Wells IV. Absent Members -Bert Valery & Butch McLean-Alternate; quorum was met. Also, in attendance was Town Manager-Zoning Administrator Debbie Powers, Police Chief Johnathan Harris & Town Clerk Hillary Gropp recorded the minutes.

**Call to Order**

Debbie Powers called the meeting to order at 5:30pm.

Planning Board members and citizens recited the Pledge of Allegiance.

**Oath of Office**

Town Clerk Gropp administered the Oath of Office to New/Reappointed members - George Ehlinger, Frank Sell & John Wells IV.

**Election of Chair & Vice Chair**

Town Manager Powers opened the floor for nominations of Chair of the Planning Board. Member Ehlinger nominated Jack Byrnes as Chair; Member Jones seconded the nomination. There were no other nominations.

Member Ehlinger made the motion to elect Jack Byrnes as Chair; Member Jones seconded the motion. All members agreed.

The meeting procedures were handed to Chair Byrnes from Town Manager Powers. Chair Byrnes asked for nominations for Vice Chair. Chairperson Byrnes nominated George Ehlinger as Vice Chair; Member Hogan seconded the nomination. There were no other nominations.

Chairperson Byrnes made the motion to elect George Ehlinger as Vice Chair; Member Hogan seconded the motion. All members agreed.

**Adopt Agenda**

Member Hogan made a motion to adopt the agenda; Vice Chair Ehlinger seconded the motion. All members agreed.

**Approve Minutes June 18, 2019**

Vice Chair Ehlinger made a motion to approve the minutes of June 18, 2019; Member Hogan seconded the motion. All members agreed.

**Administrative Comments**

Town Manager-Zoning Administrator Powers welcomed the Planning Board members. She explained the role of the Planning Board is advisory and to make recommendations to the Town Council. Tonight's

meeting will cover Old Business and New Business. Any changes to the Nuisance Ordinance become effective immediately. Any changes to the UDO will require a future Public Hearing and approval by the Town Council.

### **New Business**

**A. Application for Planning Board** – Joan Streightiff submitted an application to serve on the Planning Board in the future, should a vacancy occur.

**Member Sell made the motion to accept the application and send to the Town Council for approval; Member Jones seconded the motion. All members agreed. ~CLOSED~**

**B. Howe Property – 205 Devils Lake Drive** – Request to divide property

*The property owner/surveyor were to be present tonight to explain the request and answer questions from the Planning Board. As of this time of the meeting, neither had shown up.*

*The Planning Board held the item for the end of the meeting, allowing the presenter to arrive.*

**\*\*CLERK'S NOTE\*\*** *The property owner/surveyor never arrived.*

**C. Rezoning Application Form – UDO, Figure 4.1** – Changes/Additions (*below in italics*) were made to the current Rezoning Application Form to include the following:

- *Two (2) copies of any additional information the applicant intends to submit to Board(s)*
- *Two (2) copies of recent survey of property which has been recorded at Register of Deeds*
- *Two (2) copies of proposed site plan prepared and certified by Engineer*

The additional language is to place additional responsibility to the Applicant submitting a Rezoning Application Form; all other steps of the Rezoning process remain the same.

**Member Hogan made the motion to approve the additions for the Rezoning Application Form and send to the Town Council, a Public Hearing will occur- date TBD; Member Sell seconded the motion. All members agreed. ~CLOSED~**

### **D. Nuisance Ordinance – Changes/Additions**

**Article 5 – UNREASONABLE AND DISTURBING NOISES**

#### **(i) 5.1 Prohibited Noises – Discharge of Firearms**

Police Chief Johnathan Harris was in attendance to explain the reason for the update & answer questions. After consultation and to be in compliance with NC State Law, Police Chief Harris assisted Zoning Administrator Powers with the language needed, adding the definition of *firearm*. The Planning Board members discussed the proposed changes, and asked questions of Police Chief Johnathan Harris. All questions were answered.

**Member Hogan made the motion to approve the proposed change (*below in italics*) to Nuisance Ordinance-Prohibited Noises-Discharge of Firearms**

The Nuisance Ordinance has been rewritten to the following:

*4) Discharging a firearm (defined as any weapon, including a starter gun, having a primer and hammer) on any property inside Town limits, with the exception to defend himself/herself or a third person from what*

*he/she reasonably believes to be a threat, for the use, or imminent use of deadly physical force, or by permit from the Department of Public Safety.*

**Member Wells seconded the motion; Additionally, Members Jones, Sell & Chair Byrnes agreed with the motion. Vice Chair Ehlinger opposed the motion on the table.**

**The motion passed with 5 Ayes and 1 Nay ~CLOSED~**

#### **Article 5 – UNREASONABLE AND DISTURBING NOISES**

##### **(ii) 5.1 Prohibited Noises – Construction Noise**

Due to lack of language in the existing Nuisance Ordinance discussion occurred about the necessity of prohibiting construction noise on a Federal holiday. Some members understood the need, however other members thought it too restrictive for citizens who spend time in the Town on a holiday.

**Member Wells made the motion to approve the addition (*below in italics*) to the Nuisance Ordinance-Prohibited Noises-Construction Noise**

***8) Any and all construction noises on a Federally recognized Holiday.***

**Member Hogan seconded the motion; Additionally, Members Ehlinger, Sell & Chair Byrnes agreed with the motion. Member Jones abstained from the vote, which counts as affirmative. The motion passed. ~CLOSED~**

#### **ARTICLE 13 – NEW ARTICLE**

##### **(iii) Article 13 – Recreational Vehicles Prohibited**

Due to lack of language in the existing Nuisance Ordinance discussion occurred about the necessity of prohibiting Recreational Vehicles. Discussion occurred among the members without a decision or agreement, the Planning Board tabled this item for future review & Zoning Administrator Powers will further research and write language.

**Member Jones made the motion to table this item until a future Planning Board meeting; Member Hogan seconded the motion. The members agreed. ~OPEN~**

#### **Old Business**

##### **A. Article 12 – NEW ARTICLE**

##### **(i) Article 12 – Damage to Town Roads & ROW**

The Town's current ordinance only specifies damage to roads as a result of new construction and lacks language for all other types of vehicle traffic.

**Member Hogan made the motion to approve the addition (*below in italics*) to the Nuisance Ordinance-Article 12 – Damage to Town Roads or Right of Ways**

***Article 12. DAMAGE TO TOWN ROADS OR RIGHT OF WAYS***

##### ***Section 1. Purpose***

***The purpose of this ordinance is to avoid damages and repairs of roadways in the Town of Seven Devils and provide safety to the citizens, the citizen's property and the preservation of Town maintained roadways.***

##### ***Section 2. Conditions***



*All persons shall notify Town Hall prior to entering any Town roads with excessive vehicles and/or overweight equipment and shall request a police escort to their destination. Signage is posted at the intersection of NC Hwy 105 and Seven Devils Road, indicating this requirement.*

### **Section 3. Violation**

*Any person(s) doing damage to Town roads, Town Right-of-ways, or ditches while in the process of delivering, constructing, hauling, or any other activities or services shall be issued a violation in an amount of no less than \$ 500.00. The Town will make the necessary repairs, or hire the work to be done, and all costs or related bills will be forwarded to the responsible party for collection.*

### **Section 4. Enforcement – see Article 13.**

*Violations may be issued by the Zoning Administrator, the Police Chief and/or the Police on Duty. Any complaint regarding damage to Town roads or Right-of-ways delivered to Town Hall will be investigated by the appropriate Town personnel, and a written determination made of damages. Violators will be held responsible and will be charged for full restitution to remedy the damages.*

### **Section 5. Restitution**

*Violators will have ten (10) calendar days to pay the fine, and twenty (20) days to make full restitution of damages, payable to the Town of Seven Devils, and delivered to Town Hall at 157 Seven Devils Road, Seven Devils, NC 28604. Failure to comply with any of the above shall constitute a misdemeanor, punishable as provided in the NC General Statute 14.4. Appeals may be made to the Board of Adjustment.*

**Member Wells seconded the motion. The members agreed. ~CLOSED~**

### **Future Business**

Town Manager- Zoning Administrator Powers explained the two (2) items (*below in italics*) will be reviewed and discussed at a future Planning Board meeting. The NC State legislation is still pending on STR regulations. The 160D transition is brand new and not effective until January 1, 2021. Any additions/changes to the UDO will require a future Public Hearing.

#### **9) UDO Additions/Changes**

**A. STR (Short Term Rentals) in UDO – Addition**

**B. NC GS 160A transition to 160D in UDO – Change**

### **Citizens Comments**

Kay Ehlinger – 400 Wildcat Rocks Road – offered her “thanks” to the Planning Board for their work on the agenda items.

### **Member Comments**

Member Sell thanked Town Manager/Zoning Administrator Powers and Town Clerk Gropp for the preparation of tonight’s meeting. It is helpful to him as a Planning Board member.

Member Hogan agreed with Member Sell. Additionally, he welcomed and thanked the audience for attending the meeting.

Member Jones agreed with the member's comments.

**Adjourn**

Member Jones made the motion to adjourn; Member Sell seconded the motion. The members agreed unanimously. The meeting adjourned at 6:35pm.

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Jack Byrnes, Chair

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Hillary Gropp, Town Clerk

DRAFT



# Town of Seven Devils Public Safety Committee

196 Thorncliff Drive Seven Devils, NC 28604  
828-963-4382 828-963-6928 e-mail: [kdre49@skybest.com](mailto:kdre49@skybest.com)

Founder: Ed Rodgers

From: George Ehlinger  
Chairman, Public Safety Committee  
To: Larry Fontaine  
Mayor, Town of Seven Devils

Subject: SafetyFest

Larry,

It is with deep regret that I inform you that the Public Safety Committee will not be able to organize and run SafetyFest, since we found out that the Town's insurance will no longer be able to provide coverage for the event and also because SafetyFest involves many man hours - all from volunteers. SafetyFest has become a victim of its own success. Attendance of SafetyFest has grown so much from the beginning and unfortunately the "core group" of volunteers has been steadily getting smaller due to health, deaths, and relocations. Supporting increased attendance with decreased volunteers has become more and more difficult.

SafetyFest was created to bring the Town together to achieve what my mother used to say was "breaking bread together" and to help supply a very needy Volunteer Fire Department with new and modern equipment. I believe that as a fundraiser SafetyFest has accomplished this over the last 16 years.

I am proud to have been a member from the inception of Public Safety Committee and the SafetyFest. During these 16 years it is with great pride that we have provided the best Bar-B-Q meal at the best price, Craft Booths, Silent Auction, and Raffle and during this time over \$150,000 for safety items for the Town. It has been a win-win event for all.

It is a hard decision but after difficult discussions with what is left of our Public Safety Committee members we have decided that we can no longer organize or run SafetyFest for the above mentioned reasons.

The Public Safety Committee will, as always, be here to help and suggest any safety issues that come up in the future.

Sincerely,

George Ehlinger  
Chairman, Public Safety Committee

**Town of Seven Devils  
Parks and Recreation Committee  
Minutes—Regular Session  
February 10, 2020**

The Town of Seven Devils Recreation Commission met at 9:00 a.m. in Town Hall on February 10, 2020. Members present were Bob Bridges (by telephone), Ed Beck, Faye Brock, Anne Fontaine, Kay Lambert, Lee Metzger (by telephone), and Martha Stearns. Wayne Bonomo, Brad Lambert, Jewel McKinney, and Debbie Powers were also present.

Ann Fontaine called the meeting to order and asked for a motion to approve the agenda and the minutes of the January 13, 2020, meeting. Martha Stearns made a motion to approve them. Kay Lambert seconded the motion, and it passed.

Jewel McKinney presented the Old Town Hall Repurposing Survey Results. One hundred twenty-five responses were collected. The results will be referred to the Committee to Repurpose Town Hall. Ed Beck thanked Jewel for all the work she did on the survey.

We reviewed and discussed the Comprehensive Parks & Rec Plan 2020-2030. The plan will be submitted with grant applications and will give us ten extra points on a 100-point scale. Kay Lambert made a motion to approve the plan and send it on to Town Council for their approval. Faye Brock seconded the motion, and it passed.

Jewel McKinney reported that The Jeff Little Trio will perform the music concert on July 24, 2020. She is working with Woody and the String Pullers and the Mountain Home Blue Grass Boys to set dates for the June and August concerts. If dates can't be confirmed with these two groups, she has other groups in mind. The concerts will likely be at Old Town Hall. After concert dates are set, other summer activities can be scheduled.

Bob Bridges reported that he has planned the locations of all the hikes and will schedule dates after the concert dates are decided. The hikes will occur on Friday mornings.

Anne Fontaine and Debbie Powers said that summer activities should be scheduled by April 1 so rack cards can be published by mid-April. They will be sent with the May 1 water bill.

One adult bear cutout and one bear cub cutout were stolen from Brownlow Park on Sunday, February 9. Debbie Powers has filed a police report.

Lee Metzger has set pickleball game and clinic dates as follows:

Pickleball games:

June 4, 11, 18, 25

July 2, 9, 16, 23, 30  
August 6, 13, 20, 27  
September 3, 10

Pickleball clinics:

June 16  
July 14  
August 11

Our next meeting will be on Thursday, March 12, 2020.

Kay Lambert made a motion to adjourn. Faye Brock seconded the motion, and the meeting was adjourned.

Submitted by

Martha Stearns, Secretary

## High Country ABC Board Meeting Minutes

January 16, 2020

The High Country ABC Board held its monthly meeting on Thursday, January 16 at 4:15 pm. Board chair Sarah Manning, board member Winston Ammann, alternate board member Robin Dunn, alternate board member Leigh Sasse, alternate board member David Miller and general manager Sara Brewer were present. Alternate board member Robin Dunn represented Banner Elk due to Donna Dicks being out of town. Also in attendance were Orrie Smith, ABC Officer, and Mike Clark with Highlands Union Bank/First Community Bank.

Before the meeting, general manager Sara Brewer read the following conflict of interest statement; "In accordance with 18B-201, it is the duty of every board member to avoid both conflicts of interests and appearances of conflicts. Does any board member have any conflicts of interests or appearances of conflicts with any matters coming to the board today?" Hearing none, the meeting continued.

Upon motion duly made by Robin Dunn, seconded by Winston Ammann, it was voted to approve today's agenda. Upon motion duly made by Winston Ammann, seconded by Robin Dunn, it was voted to approve last month's minutes.

Mike Clark, Highlands Union/First Community Bank, spoke to the board about the purchase of Highlands Union Bank by First Community Bank on January 1, 2020. The changes are primarily

in name only, and Mr. Clark assured the board that there would be no changes to any of the ABC Board's accounts or banking. The ABC Board's first order of checks, with the new bank name, will be free.

#### New Business:

- Orrie Smith, ABC Officer, discussed with the board an idea to educate teens on alcohol dangers and abuse through a summer program at Wildcat Lake in Banner Elk. This program would be a part of the Edgar Tufts Memorial Foundation which funds summer activities at Wildcat Lake. This would be a voluntary class held once a week, at the Lake, with hot dogs, chips and drinks provided during the class. Officer Smith asked if the ABC Board would assist with funding expenses. Officer Smith will teach the class but will not receive extra compensation from the ABC board for this.
- Officer Smith will be holding a RASP (Responsible Alcohol Servers Program) on February 24 at 9:30 am at the Banner Elk Police Department.

#### Old Business:

- Sales for December were up \$26,529 over same month last year. Total sales were \$383,016. Both mixed beverage and retail sales increased.
- The board discussed the financial report for the first six months. There were some concerns with gross profit

being lower than last year (same time frame), interest income difference, and payment for penalty fees. General manager Sara Brewer told the board that she would get explanations from Bill Combs office and reply back to them by email.

There were no citizens in attendance.

The next scheduled meeting will be Thursday, February 20, at 4:15 pm.

Upon motion duly made by Robin Dunn, seconded by Winston Ammann, it was voted to adjourn the meeting.

Sarah Manning, Board Chair

Donna Dicks, Board Member

Winston Ammann, Board Member

date approved



**Town of Seven Devils  
Tree Board Meeting  
February 10, 2020 – 9:25 am**

The Town of Seven Devils Tree Board met on Monday, February 10, 2020 at Town Hall. Members present were: Kay Lambert, Martha Stearns, Anne Fontaine, Faye Brock, Ed Beck, and Bob Bridges and Lee Metzger (via telephone). Wayne Bonomo, Brad Lambert, Debbie Powers, Town Manager, and Jewel McKinney, Parks & Rec Program Tech were also present.

**Call to Order**

Town Manager Debbie Powers called the meeting to order at 9:25 am; she opened the floor for nominations for Chair. Anne made a motion to elect Kay Lambert; seconded by Faye; all members voted affirmative; the motion passed. The meeting was passed to Kay.

**Adopt Agenda**

Kay asked for a motion to adopt the agenda. Anne made a motion to adopt the agenda. Faye seconded the motion. The motion passed unanimously.

**Approve Minutes**

Kay asked for a motion to approve the minutes of the February 14, 2019 meeting. Anne made a motion to approve. Faye seconded the motion. All approved.

**Old Business**

- **Tree City USA Designation** – Debbie explained that the Official signage is posted on the Town limit sign on Seven Devils Road; plaque and decorative award are in the Conference Room at NTH. The committee discussed additional signage to be added to DOT signs or New Town Hall. Debbie to explore options with Kevin, Public Works Director.

**New Business**

- **Arbor Day 2020** – April 24<sup>th</sup> at OTH. Committee will defer to Duckworth Nursery for location and type of tree. Seedlings (50) to be ordered and Kay and Martha to assist in plantings. Invitations to be included with April 1 water billing; include representatives; ask Amy Renfranz or Andy Sicard to speak; Debbie to get raffle prizes; food to be ordered from Publix; same format for program as last year. Supplies to be ordered or pulled from inventory.

**Adjourn**

At 10:40 am, Anne made a motion to adjourn. Ed seconded the motion and it was agreed upon unanimously.

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Kay Lambert, Chair

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Debbie Powers, Recording Secretary

# Activity Log Event Summary (Cumulative Totals)

SEVEN DEVILS PUBLIC SAFETY

(02/01/2020 - 02/29/2020)

Alarm Activation	3	Animal Complaint	1
Assist Fire Department	1	Assist Motorist	34
Assist Other Department	6	Breaking and Entering	2
Business Check	671	Complaint	1
Disturbance	1	Extra Patrol	10
Fire Department	1	Item(s) found	1
Larceny	1	Medical	3
Motor Vehicle Accident	3	Noise Complaint	4
Open Door	1	Patrol	152
Residence Check	1	Suspicious Person	1
Suspicious Vehicle	1	Vehicle Stop	1
Warning Citation	1		

Total Number Of Events: 901

## SEVEN DEVILS FIRE DEPARTMENT

1356 Seven Devils Road, Seven Devils, N.C. 28604

( 828 ) 963-5343 ( 828 ) 963-6760

Fax ( 828 ) 963-1129

Fire Chief Bobby Powell

February 2020

Fire Call: 0  
Medical Call: 4  
Training sessions: 4  
Total Man-hours: 127 Hrs.

We have applied for a 2020 NC State Fire Marshall's office grant. This grant is a 50/50 matching grant. We applied for firefighting gear, building generator, and other firefighting equipment. We should find out in May if we receive this grant.

This month I attended the Mid -Winter Fire Chief Association conference in Concord NC. This year I attended several update classes with top state level instructors. It was great training, and fellowship with other departments from North Carolina.

0 Fire Call: 0.

4 Medical calls: 2 Falls, 1 Heart Attack, 1 Head Injury

Thank You,

*Bobby Powell*

**MONTHLY FINANCE REPORT**  
February 2020 - 66.66%

	Budget	Actual			%
	Total	Previous	Feb	YTD	100%
<b>Section 1. General Fund</b>					
Anticipated Revenues by Category					
Ad Valorem Taxes	806,000	787,070	16,144	803,214	99.65%
State Share Revenue	120,510	56,085	3,653	59,738	49.57%
ABC Distribution	100,000	72,000	30,500	102,500	102.50%
Powell Bill Allocation	30,000	28,756	0	28,756	95.85%
Permits and Fees	4,000	443	29	472	11.80%
Sales Tax	175,000	108,992	15,818	124,810	71.32%
Misc Revs, Govt Grants, Sale of Assets	203,930	157,880	2,236	160,116	78.52%
Capital Reserve Fund/FB	351,272	0	0	0	0.00%
Occupancy Tax	150,000	130,765	22,571	153,336	102.22%
<b>Total</b>	<b>1,940,712</b>	<b>1,341,991</b>	<b>90,951</b>	<b>1,432,942</b>	<b>73.84%</b>
Authorized Expenditures by Department					
Governing Board	100,050	10,282	1,372	11,654	11.65%
Administrative	485,856	299,862	16,934	316,796	65.20%
Public Safety	550,043	302,427	37,809	340,236	61.86%
Fire Protection	140,491	132,610	2,680	135,290	96.30%
Planning	1,500	549	0	549	36.60%
Public Works	482,772	310,271	24,954	335,225	69.44%
Powell Bill	30,000	30,000	0	30,000	100.00%
Tourism Development Authority	150,000	130,765	22,571	153,336	102.22%
<b>Total</b>	<b>1,940,712</b>	<b>1,216,766</b>	<b>106,320</b>	<b>1,323,086</b>	<b>68.18%</b>

**MONTHLY FINANCE REPORT**  
**February 2020 - 66.66%**

	Budget	Actual			%
	Total	Previous	Feb	YTD	100%
<b>Section 2. Enterprise Fund</b>					
Anticipated Revenues by Category					
Water Operating Revenues	244,500	147,990	21,782	169,772	69.44%
Water Taps and Connections	2,000	0	0	0	0.00%
Non Operating Revenues	1,296	799	0	799	61.65%
Capital Reserve for Capital Outlay	64,867	0	0		0.00%
<b>Total</b>	<b>312,663</b>	<b>148,789</b>	<b>21,782</b>	<b>170,571</b>	<b>54.55%</b>
Authorized Expenditures by Department					
Water-Operating	117,914	65,374	7,703	73,077	61.97%
Non Operating	142,249	47,732	2,622	50,354	35.40%
Capital Outlay	52,500				0.00%
<b>Total</b>	<b>312,663</b>	<b>113,106</b>	<b>10,325</b>	<b>123,431</b>	<b>39.48%</b>