

# Agenda

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## *Town of Fairview*



### **Agenda**

Town Council Meeting  
**February 13, 2024 @ 6:30 pm**

*Meeting will be in the Fairview Town Hall Meeting Room*

- 1. Call the meeting to order: --- Mayor Wilfong**
- 2. Invocation**
- 3. Pledge of Allegiance**
- 4. Agenda Changes/Approval of Agenda**
- 5. Approval of Consent Agenda:**
  - 5.A. Financial and Tax Reports--- *Report Accepted as Information (including Pending Bills documentation provided at meeting)*
  - 5.B. Land Use Report---*Report Accepted as Information*
  - 5.C. Fund Balance Worksheet 2023-2024 --- *Report Accepted as Information*
  - 5.D. Fairview Park Event January Draft Minutes (*Minutes Accepted as Information*)
  - 5.E. Fairview Park Facility January Draft Minutes (*No January Meeting*)
  - 5.F. Planning Board January Draft Minutes (*No January Meeting*)
  - 5.G. Approve Council Minutes for January 9, 2024
  - 5.H. Approve Council Retreat Minutes for January 27, 2024

# Agenda

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- 5.I. Approve/Renew order granting Temporary Permit # TP 14-037 for six months (new permit will expire July 2024) in the name of Gregory Morgan- 6508 Morgan's Cove Road, Monroe, NC 28110. The permit would allow Morgan to add a manufactured home to his property (Parcel #08192012) for the purpose of caring for a relative—under Section 179 of the Fairview Land use Ordinance.

**6. Public Comments**

**7. Presentations: None**

**8. Items of Business:**

- 8.A. Approve Remote Participation Policy for Meetings of Town of Fairview ---  
*Mayor Wilfong*
- 8.B. Discuss/Approve Hiring new part-time Park/Town Maintenance Technician ---  
*Mayor Wilfong*
- 8.C. Approve J.B. Watson Audit Contract --- *Darrell Baucom*
- 8.D. Approve Duke Energy Lighting Service Agreement for Town Hall --- *Ed Humphries*

**9. Council Comments:**

**10. Adjournment**

AS A COURTESY, PLEASE TURN CELL PHONES OFF WHILE MEETING IS IN PROGRESS  
**\*\* Public Comments are limited to 3 minutes**

# Consent Agenda

A consent agenda is an effective means of managing the length of a meeting. It is normally made up of routine items that are not controversial in nature and upon which no further discussion is anticipated. Action on the consent agenda usually occurs early in the meeting with all items listed being approved by one motion and vote.

If any member of the governing body feels the need to discuss one or more of the items more fully, the item may be removed from the consent agenda and placed on the regular agenda.

**Town of Fairview**  
**Balance Sheet**  
 As of January 31, 2024

	Jan 31, 24	Jan 31, 23
<b>ASSETS</b>		
<b>Current Assets</b>		
Checking/Savings		
First National Bank	789,222.80	843,052.89
<b>Total Checking/Savings</b>	<b>789,222.80</b>	<b>843,052.89</b>
<b>Other Current Assets</b>		
Franchise Tax Receivable	29,411.05	29,458.38
Investments		
Investments NCCMT	1,133.46	1,082.81
<b>Total Investments</b>	<b>1,133.46</b>	<b>1,082.81</b>
Prepaid assets	0.00	3,302.00
Sales Tax Receivable	8,959.45	8,289.82
Sales tax refund	2,006.73	0.00
Sales tax refund - Park grant	1,316.03	0.00
Taxes receivable	952.99	1,375.23
Taxes receivable - ad valorem	-71.13	-663.35
Taxes receivable - motor veh	1,217.10	1,156.98
<b>Total Other Current Assets</b>	<b>44,925.68</b>	<b>44,001.87</b>
<b>Total Current Assets</b>	<b>834,148.48</b>	<b>887,054.76</b>
<b>Fixed Assets</b>		
Accumulated Depreciation	-616,754.58	-509,525.10
Building and Improvements	1,413,376.32	1,332,303.56
Computer Equipment	10,073.66	10,073.66
Construction in Progress	33,455.27	8,123.05
Furniture and Equipment	1,698.00	1,698.00
Land	734,289.94	734,289.94
Land improvements	17,545.00	17,545.00
Leasehold improvements	0.00	27,486.25
Park equipment	171,130.76	152,883.99
Rental House	137,436.59	137,436.59
<b>Total Fixed Assets</b>	<b>1,902,250.96</b>	<b>1,912,314.94</b>
<b>TOTAL ASSETS</b>	<b>2,736,399.44</b>	<b>2,799,369.70</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable		
Accounts Payable	10,055.80	9,785.58
<b>Total Accounts Payable</b>	<b>10,055.80</b>	<b>9,785.58</b>
<b>Other Current Liabilities</b>		
Accrued payroll	4,599.02	4,592.83
Deferred revenue - ad valorem	999.37	1,375.23
Payroll Liabilities	56.24	57.20
Prepaid taxes	19.28	41.29
Security deposit - rental house	1,450.00	1,450.00
<b>Total Other Current Liabilities</b>	<b>7,123.91</b>	<b>7,516.55</b>
<b>Total Current Liabilities</b>	<b>17,179.71</b>	<b>17,302.13</b>
<b>Long Term Liabilities</b>		
Cumulative rent reserve	6,520.00	0.00
Note payable on park land	440,000.00	440,000.00
<b>Total Long Term Liabilities</b>	<b>446,520.00</b>	<b>440,000.00</b>
<b>Total Liabilities</b>	<b>463,699.71</b>	<b>457,302.13</b>

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Town of Fairview  
**Balance Sheet**  
As of January 31, 2024

	Jan 31, 24	Jan 31, 23
Equity		
Allocated equity rent reserve	-6,520.00	0.00
Amount to be provided for LTD	-440,000.00	-440,000.00
Equity		
Fixed assets	1,902,250.96	1,912,314.94
Total Fund Balance	1,207,568.00	1,207,568.00
<b>Total Equity</b>	<b>3,109,818.96</b>	<b>3,119,882.94</b>
Retained Earnings	-331,635.09	-462,174.70
Net Income	-58,964.14	124,359.33
<b>Total Equity</b>	<b>2,272,699.73</b>	<b>2,342,067.57</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,736,399.44</b>	<b>2,799,369.70</b>

Town of Fairview  
 Operating Actual vs Budget  
 Year ended 06/30/24

Ordinary Income/Expense	<u>Operating</u>	Budget	Actual Fav to Budget
<b>Income</b>			
Ad Valorem taxes	88,030.99	113,000.00	-24,969.01
Alcoholic beverage		14,000.00	-14,000.00
Donation	200.00		200.00
Festival income - vendors, etc	1,862.00		1,862.00
Fund balance appropriated		-4,930.00	4,930.00
Interest on delinquent taxes	226.26		226.26
Investment income	2,092.70		2,092.70
Motor vehicle taxes	7,874.17	12,500.00	-4,625.83
Rent reserve for park capital items	12,206.50	20,000.00	-7,793.50
Sales and use tax	32,789.66	58,000.00	-25,210.34
Transfer from ARP fund	21,812.19	23,000.00	-1,187.81
Utility Franchise taxes	64,318.07	127,000.00	-62,681.93
Uncategorized income	0.00		0.00
Zoning fees	10,800.00	17,000.00	-6,200.00
<b>Total Income</b>	<u>242,212.54</u>	379,570.00	-137,357.46
<b>Expense</b>			
Advertising and Promotion	186.57	1,000.00	813.43
Audit fees	10,000.00	9,600.00	-400.00
Bank Service Charges	37.00	500.00	463.00
Capital outlay - Park		0.00	0.00
Capital outlay - Office renovation	4,265.60	1,700.00	-2,565.60
Capital Outlay - Town Hall		11,000.00	11,000.00
Debt repayment	57,160.00	57,160.00	0.00
Dues and Subscriptions	5,824.00	6,200.00	376.00
Elections expense	3,795.41	3,700.00	-95.41
Festival expense	10,823.85	20,000.00	9,176.15
Grants	3,000.00	2,500.00	-500.00
Insurance Expense	7,172.54	7,200.00	27.46
Internet and website	6,066.19	11,000.00	4,933.81
Legal fees	4,711.60	10,000.00	5,288.40
Miscellaneous Expense	195.63	1,000.00	804.37
Office expense	18,235.79	26,250.00	8,014.21
Office utilities	2,072.49	6,500.00	4,427.51
Park Maintenance	14,230.38	40,000.00	25,769.62
Park Utilities	2,352.93	5,200.00	2,847.07
Payroll Expenses	76,630.33	56,600.00	-20,030.33
Payroll Taxes	135.92	9,350.00	9,214.08
Planning and zoning		54,305.00	54,305.00
Professional Fees	700.00	3,000.00	2,300.00

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Town of Fairview  
 Operating Actual vs Budget  
 Year ended 06/30/24

	<u>Operating</u>	<u>Budget</u>	<u>to Budget</u>
Rental house repairs, etc	500.00	2,000.00	1,500.00
Salaries - Park		11,905.00	11,905.00
Solid Waste Manage cost share		8,000.00	8,000.00
Tax collection fees	1,349.12	2,200.00	850.88
Telephone Expense	409.56	1,200.00	790.44
Training expense		500.00	500.00
Travel expense	42.90	0.00	-42.90
Zoning administration	1,075.85	10,000.00	8,924.15
<b>Total Expense</b>	<u>230,973.66</u>	<u>379,570.00</u>	148,596.34
<b>Net Ordinary Income</b>	11,238.88	0.00	11,238.88
<b>Net Income</b>	<u><u>11,238.88</u></u>		

## Town of Fairview Transactions by Account As of January 31, 2024

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
<b>First National Bank</b>								
Check	01/01/2024	104321	Harry T. Haigler	Installment debt payment on land				850,599.85
Check	01/01/2024	104322	Sandra Haigler	Installment payment on land debt			28,580.00	822,019.85
Bill Pmt -Check	01/05/2024	104341	CompuNetwork			28,580.00		793,439.85
Bill Pmt -Check	01/05/2024	104342	Cox Law Firm, PLLC	Various legal fees		361.58		793,078.27
Bill Pmt -Check	01/05/2024	104343	JB Watson & Co, PLLC	Audit fee for 22-23		1,418.00		791,660.27
Bill Pmt -Check	01/05/2024	104344	Patricia Kindley_	gift card for Christmas lights		10,000.00		781,660.27
Bill Pmt -Check	01/05/2024	104345	Perry Laney Septic Tank	Pump out septic tank		30.00		781,630.27
Bill Pmt -Check	01/05/2024	104346	Union County Board of ...	November 2023 election costs		300.00		781,330.27
Bill Pmt -Check	01/05/2024	104347	Union County Public Wo ...			3,795.41		777,534.86
Bill Pmt -Check	01/05/2024	104348	WM Corporate Services	Garbage		326.83		777,208.03
Bill Pmt -Check	01/05/2024	104349	Teresa Clontz	Cleaning		246.61		776,961.42
Deposit	01/08/2024			Deposit		200.00		776,761.42
Deposit	01/08/2024			Deposit		975.84		777,737.26
Check	01/08/2024	Debit	citizens	refund of rent		100.00		777,637.26
Paycheck	01/09/2024	104352	Darrell H. Baucom				100.00	777,737.26
Paycheck	01/09/2024	104353	Edward D. Humphries				1,259.28	776,477.98
Paycheck	01/09/2024	104358	Spencer L. Thomas				2,723.12	773,754.86
Paycheck	01/09/2024	104359	Tania Hernandez Virgili				819.47	772,935.39
Paycheck	01/09/2024	104360	Teresa Gregorius				692.62	772,242.77
Paycheck	01/09/2024	104354	Gary H. Wilfong				1,366.97	770,875.80
Paycheck	01/09/2024	104355	John A. Biggers, Jr.				184.70	770,691.10
Paycheck	01/09/2024	104356	Kerry K. Price				138.52	770,552.58
Paycheck	01/09/2024	104357	Patricia H. Kindley				138.52	770,414.06
Liability Check	01/09/2024	To Print	IRS	55-0769092			138.52	770,275.54
Liability Check	01/09/2024	To Print	NC Dept of Revenue	600391020			2,749.90	767,525.64
Bill Pmt -Check	01/09/2024	104361	Taylor's Landscaping Se...	landscaping			285.00	767,240.64
Check	01/09/2024	104362	Lancaster News, Pagela...	Public hearing			2,107.50	765,133.14
Check	01/09/2024	104363	N Focus	Zoning admin			186.57	764,946.57
Check	01/09/2024	104364	FNB Commercial Credit ...	Payment on credit card			205.15	764,741.42
Deposit	01/10/2024			Deposit			3,458.46	761,272.96
Bill Pmt -Check	01/11/2024	104365	Union County Register o...	Record deed		4,621.91		765,894.87
Deposit	01/11/2024			Deposit			26.00	765,868.87
Deposit	01/12/2024			Deposit		100.00		765,968.87
Deposit	01/12/2024			Deposit		1,305.00		767,273.87
Check	01/15/2024	Draft	Great American Financi...	Copier		900.00		768,173.87
Check	01/15/2024	Draft	Spectrum	TV, internet, etc.		20,085.37		767,995.76
Deposit	01/22/2024			Deposit			249.98	788,081.13
Check	01/23/2024	Draft	Great American Financi...	Copier		200.00		787,881.15
Deposit	01/25/2024			Deposit			178.11	788,031.15
Deposit	01/25/2024			Deposit			100.00	787,853.04
Deposit	01/30/2024			Deposit			600.00	787,953.04
Deposit	01/30/2024			Deposit			847.87	788,553.04
Check	01/31/2024	Draft	Great American Financi...	Copier				789,400.91
							178.11	789,222.80
Total First National Bank						29,835.99	91,213.04	789,222.80
<b>TOTAL</b>						<b>29,835.99</b>	<b>91,213.04</b>	<b>789,222.80</b>





## Town of Fairview Transaction Detail By Account

July 2023 through June 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>Office expense</b>							
Bill	07/11/2023	07112023	Teresa Clontz	Cleaning			
Bill	07/12/2023	07122023	Perry Laney Septic Tank	Pump septic tank	200.00		200.00
Bill	07/17/2023	0157865-4...	WM Corporate Services	Garbage for August	300.00		500.00
Check	07/31/2023	Draft	Great American Financial ...	Copier	243.09		743.09
Bill	08/03/2023	08032023	Teresa Clontz	Cleaning Town Hall	168.51		911.60
Bill	08/07/2023	1609	Taylor's Landscaping Serv...	Lawn maintenace	200.00		1,111.60
Check	08/08/2023	104187	Perry Laney Septic Tank	Pumping septic tank for 07/2...	210.00		1,321.60
Check	08/08/2023	104188	Ed Humphries_	Reimburse Ed for refund cre...	300.00		1,621.60
Check	08/08/2023	104189	FNB Commercial Credit C...	Park and office activity on CC	52.79		1,674.39
Bill	08/09/2023	08092023	Perry Laney Septic Tank	Septic pump out	229.45		1,903.84
Bill	08/16/2023	23126	Brown Creek Graphics LLC	Sign for Town Hall	300.00		2,203.84
Bill	08/16/2023	0160303-4...	WM Corporate Services	Sept service	1,605.00		3,808.84
Bill	08/17/2023	08172023	John Biggers_	Water line reimbursement	243.09		4,051.93
Bill	08/22/2023	08222023	Ed Humphries_	Postage reimbursement	41.81		4,093.74
Bill	08/22/2023	08222023	Patricia Kindley_	Office supplies from Walmart	198.00		4,291.74
Bill	08/24/2023	08242023	Perry Laney Septic Tank	Septic pump out	50.00		4,341.74
Check	08/31/2023	Draft	Great American Financial ...		300.00		4,641.74
Bill	08/31/2023	08312023	Gary Wilfong_	Reimbursement	171.28		4,813.02
Bill	09/05/2023	1610	Taylor's Landscaping Serv...	Monthly lawncare	17.30		4,830.32
Bill	09/12/2023	09122023	Teresa Clontz	Cleaning office	680.00		5,510.32
Check	09/12/2023	104221	FNB Commercial Credit C...	Credit card bill	200.00		5,710.32
Check	09/12/2023	104222	Perry Laney Septic Tank	Septic pumping	229.33		5,939.65
Bill	09/18/2023	0162757-4...	WM Corporate Services	Garbage service	300.00		6,239.65
Bill	09/22/2023	09222023	Perry Laney Septic Tank	Septic pump	246.61		6,486.26
Bill	09/26/2023	1617	Taylor's Landscaping Serv...	September invoice	300.00		6,786.26
Check	10/02/2023	Draft	Great American Financial ...	Draft for copier	730.00		7,516.26
Bill	10/10/2023	0102023	Teresa Clontz	Cleaning	212.84		7,729.10
Check	10/10/2023	104251	Perry Laney Septic Tank		200.00		7,929.10
Check	10/10/2023	104253	FNB Commercial Credit C...	payment on credit card	300.00		8,229.10
Bill	10/16/2023	0165229-4...	WM Corporate Services	Waste service	124.77		8,353.87
Bill	10/17/2023	3238435	Killingsworth Environmental	Pest control	246.61		8,600.48
Bill	10/18/2023	10182023	Perry Laney Septic Tank	Septic pumping	150.94		8,751.42
Bill	10/24/2023	10242023	Ed Humphries_	Postage and travel	300.00		9,051.42
Check	10/31/2023	Draft	Great American Financial ...	Copier lease	4.35		9,055.77
Bill	11/02/2023	3090892	Killingsworth Environmental	Pest control	171.43		9,227.20
Bill	11/02/2023	1626	Taylor's Landscaping Serv...	October bill	150.94		9,378.14
Bill	11/03/2023	11032023	Perry Laney Septic Tank	Pump septic tank	680.00		10,058.14
Bill	11/14/2023	11142023	Teresa Clontz	Cleaning office	300.00		10,358.14
Check	11/14/2023	104272	FNB Commercial Credit C...	Payment on credit card bill	200.00		10,558.14
Bill	11/16/2023	0167711-4...	WM Corporate Services	Garbage service	661.92		11,220.06
Bill	11/20/2023	11202023	Perry Laney Septic Tank	Pump septic tank	246.61		11,466.67
Check	11/30/2023	Draft	Great American Financial ...	Copier	300.00		11,766.67
Bill	12/05/2023	12052023	Gary Wilfong_	expense reimbursement	168.51		11,935.18
Bill	12/05/2023	1633	Taylor's Landscaping Serv...	Landscaping	113.35		12,048.53
Bill	12/07/2023	12072023	Perry Laney Septic Tank	Pump septic tank	70.00		12,118.53
Bill	12/10/2023	10122023	Patricia Kindley_	gift card for Christmas lights	300.00		12,418.53
Bill	12/12/2023	12122023	Teresa Clontz	Cleaning town hall	30.00		12,448.53
Check	12/12/2023	104319	FNB Commercial Credit C...	credit card payment	200.00		12,648.53
Bill	12/12/2023	5160713	Killingsworth Environmental	Pest control	190.19		12,838.72
Bill	12/13/2023	539870	Ray Barnes	Locksmith	150.94		12,989.66
Bill	12/18/2023	017007847...	WM Corporate Services	Garbage	325.00		13,314.66
Bill	12/26/2023	12262023	Perry Laney Septic Tank	Pump out septic tank	246.61		13,561.27
Bill	01/08/2024	1636	Taylor's Landscaping Serv...	landscaping	300.00		13,861.27
Bill	01/09/2024	01092024	Teresa Clontz	Cleaning	610.00		14,471.27
Check	01/09/2024	104364	FNB Commercial Credit C...	Payment on credit card	200.00		14,671.27
Check	01/15/2024	Draft	Great American Financial ...	Copier	974.39		15,645.66
Bill	01/16/2024	0172527-4...	WM Corporate Services	Waste Disposal	178.11		15,823.77
Bill	01/17/2024	01172024	Perry Laney Septic Tank	Septic pump	246.61		16,070.38
Check	01/25/2024	Draft	Great American Financial ...	Copier	300.00		16,370.38
Bill	01/30/2024	01312024	Darrell H. Baucom_	Reimburse software costs	178.11		16,548.49
Bill	01/31/2024	01312024	Perry Laney Septic Tank	Septic pump	1,209.19		17,757.68
Check	01/31/2024	Draft	Great American Financial ...	Copier	300.00		18,057.68
					178.11		18,235.79
Total Office expense					18,235.79	0.00	18,235.79
<b>TOTAL</b>					<b>18,235.79</b>	<b>0.00</b>	<b>18,235.79</b>

8:27 AM

02/03/24

Accrual Basis

Town of Fairview  
**Transaction Detail By Account**  
 July 2023 through June 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>Park Maintenance</b>							
Bill	07/11/2023	07112023	Jerry Clontz	Reimburse park supplies	137.05		137.05
Bill	08/07/2023	1609	Taylor's Landscaping	Lawn maintenace	2,102.50		2,239.55
Bill	08/07/2023	1609	Taylor's Landscaping	Lawn maintenace	0.00		2,239.55
Check	08/08/2023	104189	FNB Commercial Cre	Park and office activity on CC	889.21		3,128.76
Bill	09/05/2023	1610	Taylor's Landscaping	Monthly lawncare	1,337.50		4,466.26
Bill	09/05/2023	1610	Taylor's Landscaping	Monthly lawncare	450.00		4,916.26
Check	09/12/2023	104221	FNB Commercial Cre	Credit card bill	53.61		4,969.87
Check	09/12/2023	104224	Jerry C. Clontz	supplies	352.97		5,322.84
Bill	09/26/2023	1617	Taylor's Landscaping	September invoice	1,337.50		6,660.34
Bill	09/26/2023	1617	Taylor's Landscaping	September invoice	360.00		7,020.34
Check	10/10/2023	104253	FNB Commercial Cre	payment on credit card	447.28		7,020.34
Check	10/11/2023	104256	Jerry Clontz	Reimburse supplies	731.29		7,467.62
Bill	11/02/2023	1626	Taylor's Landscaping	October bill	1,337.50		8,198.91
Bill	11/02/2023	1626	Taylor's Landscaping	October bill	360.00		9,536.41
Check	11/14/2023	104272	FNB Commercial Cre	Payment on credit card bill	53.61		9,896.41
Bill	12/05/2023	12052023	Gary Wilfong	expense reimbursement	76.08		9,950.02
Bill	12/05/2023	1633	Taylor's Landscaping	Landscaping	1,497.50		10,026.10
Bill	12/05/2023	1633	Taylor's Landscaping	Landscaping	540.00		11,523.60
Check	12/12/2023	104319	FNB Commercial Cre	credit card payment	138.20		12,063.60
Bill	01/08/2024	1636	Taylor's Landscaping	landscaping	1,337.50		13,201.80
Bill	01/08/2024	1636	Taylor's Landscaping	landscaping	160.00		13,539.30
Check	01/09/2024	104364	FNB Commercial Cre	Payment on credit card	531.08		14,230.38
Total Park Maintenance					14,230.38	0.00	14,230.38
<b>TOTAL</b>					<b>14,230.38</b>	<b>0.00</b>	<b>14,230.38</b>

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## Town of Fairview Transaction Detail By Account July 2023 through June 2024

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
<b>Festival expense</b>								
Check	09/12/2023	104221		FNB Commercial Cre..	Credit card bill	151.95		151.95
Bill	09/16/2023	09162023		John Biggers_	Festival expense	84.45		236.40
Bill	10/03/2023	10032023		Jeff Campagna	Festival checks	172.00		408.40
Bill	10/03/2023	10032023		Rick Greene	Festival expense	600.00		1,008.40
Bill	10/03/2023	10032023		Union County Tractor..	Festival expense	500.00		1,508.40
Bill	10/03/2023	10032023		Todd Donaldson	Festival expense	140.00		1,648.40
Bill	10/04/2023	10042023		Pam Mower	Festival reimbursement	159.54		1,807.94
Bill	10/10/2023	10102023		Gary Wilfong_	Correction of amount owed to Gary	148.89		1,956.83
Check	10/10/2023	104255		Jimmy Huntley	DJ for festival	500.00		2,456.83
Check	10/31/2023	104258		Brian Minor	Fall Festival work	700.00		3,156.83
Bill	11/02/2023	11022023		Traci Price Ferguson	Supplies for Festival	95.32		3,252.15
Check	11/14/2023	104272		FNB Commercial Cre..	Payment on credit card bill	1,072.45		4,324.60
Check	11/14/2023	104290		Spencer L Thomas	Reimbursement of festival expens..	195.63		4,520.23
Check	12/12/2023					0.00		4,520.23
Check	12/12/2023	104319		FNB Commercial Cre..	credit card payment	596.97		5,117.20
Check	12/12/2023	104320		Allison Plyler	Festival reimbursement	277.53		5,394.73
Bill	12/21/2023	12212023		Holden Plyler	Festival - driving tractor	100.00		5,494.73
Bill	12/21/2023	12212023		Jeff Campagna	Festival Santa	250.00		5,744.73
Bill	12/21/2023	12212023		Grier Donaldson	Festival driver	80.00		5,824.73
Bill	12/21/2023	12212023		Todd Donaldson	Festival driver	80.00		5,904.73
Bill	12/21/2023	12212023		Carlton Brock	Festival set up, clean up, driver	540.00		6,444.73
Bill	12/21/2023	12212023		Donald Thomas	Festival setup, clean up, driver	590.00		7,034.73
Bill	12/21/2023	12212023		Brian Minor	Festival parking crew	500.00		7,534.73
Bill	12/21/2023	12212023		James Richard Perist	Festival set up	60.00		7,594.73
Bill	12/21/2023	12212023		Ryan Wagoner Principi	Festival setup	60.00		7,654.73
Check	01/09/2024	104364		FNB Commercial Cre..	Payment on credit card	1,919.12		9,573.85
Bill	02/01/2024	819674		Briolive	Too Much Sylvia for June concert	1,250.00		10,823.85
Total Festival expense						10,823.85	0.00	10,823.85
<b>TOTAL</b>						<b>10,823.85</b>	<b>0.00</b>	<b>10,823.85</b>

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# FUND BALANCE WORKSHEET 2023/2024

Beginning Spendable Fund Balance      **\$597,000**  
 (as of 6/30/2023)

POLICY - Reserve in Spendable Fund Balance      **\$200,000**

Spendable Fund Balance      **\$397,000**  
 (as of 6/30/2023)

AMENDMENT #	DATE	FOR	CREDIT TO ACCT.	AMOUNT
New Spendable Fund Balance				

AMENDMENT #	DATE	FOR	CREDIT TO ACCT.	AMOUNT
New Spendable Fund Balance				

AMENDMENT #	DATE	FOR	CREDIT TO ACCT.	AMOUNT
New Spendable Fund Balance				

AMENDMENT #	DATE	FOR	CREDIT TO ACCT.	AMOUNT
New Spendable Fund Balance				

AMENDMENT #	DATE	FOR	CREDIT TO ACCT.	AMOUNT
New Spendable Fund Balance				

AMENDMENT #	DATE	FOR	CREDIT TO ACCT.	AMOUNT
New Spendable Fund Balance				

AMENDMENT #	DATE	FOR	CREDIT TO ACCT.	AMOUNT
New Spendable Fund Balance				

AMENDMENT #	DATE	FOR	CREDIT TO ACCT.	AMOUNT
New Spendable Fund Balance				

AMENDMENT #	DATE	FOR	CREDIT TO ACCT.	AMOUNT
New Spendable Fund Balance				



**Town of Fairview  
Fairview Park Event Committee Meeting  
January 4, 2024**

The following Fairview Park Event Committee members were present: Lisa Thomas, Gayle Brock, Theresa Donaldson, Morgan Ellison, Mike Medlin, Traci Price-Ferguson, Pat Simpson and Cox. Absent: Scott Cuthbertson, Pam Mower

Others present: Teresa Gregorius, Town Clerk

**Public Comments**

None

**Items of Business**

A. Recap Winter Festival

Chairman Thomas reported that due to weather conditions and the Piedmont High School Band cancelling their performance at the last minute, she was disappointed with the festival. She asked committee members to bring ideas to the next meeting about improving/changing the event.

B. 2024 Event Calendar

Chairman Thomas presented the following tentative dates for events:

- Easter – March 23<sup>rd</sup>
- Music in the Park – June 7<sup>th</sup>
- Stem Day for Kids – June
- Stem Day for Kids – July
- Kids Fishing Day in remembrance of Jerry Clontz – August 17<sup>th</sup>
- Fall Festival – October 5<sup>th</sup>
- Winter Festival – December 14<sup>th</sup>

Chairman Thomas asked for everyone's input as to what should be added/eliminated/altered. The committee discussed:

- Eliminate the Easter event
- Union County Movie Nights and will be sending out information shortly, will revisit once information is received
- Review/alter games and activities for Fall & Winter festivals (Committee members will bring back their feedback to the February meeting)

C. Minutes

Theresa Donaldson made a motion to approve the October 19, 2023 minutes. Mike Medlin seconded the motion. Committee members Thomas, Brock, Donaldson, Ellison, Medlin, Price-Ferguson, Simpson and Cox voted yes (8-0).

Chairman Thomas adjourned the meeting.

Respectfully submitted,

---

Teresa Gregorius  
Town Clerk

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Lisa Thomas  
Chairman

Approved this 1<sup>st</sup> day of February 2024

# *Town of Fairview*



**Town of Fairview  
Regular Town Council Meeting  
January 9, 2024 @ 6:30 pm**

*Meeting will be in the Fairview Town Hall Meeting Room*

**1. Call the meeting to order: ---Mayor Wilfong**

The following Council members were present: Mayor Gary Wilfong, Patricia Kindley, Kerry Price. David Link, upon being sworn in. Absent: John Biggers

Others present: Darrell Baucom, Financial Officer; Ed Humphries, Land Use Administrator; Teresa Gregorius, Town Clerk and Spencer Cox, Administrative Assistant

**2. Invocation**

**3. Pledge of Allegiance**

**4. Agenda Changes/Approval of Agenda**

Patricia Kindley made a motion to approve the agenda as submitted. Kerry Price seconded the motion. Council members Kindley and Price voted yes (2-0).

**5. Approval of Consent Agenda:**

5.A. Financial and Tax Reports--- *Report Accepted as Information*

5.B. Land Use Report---*Report Accepted as Information*

5.C. Fund Balance Worksheet 2023-2024 --- *Report Accepted as Information*

5.D. Fairview Park Event December Draft Minutes (*No December Meeting*)

5.E. Fairview Park Facility December Draft Minutes (*No December Meeting*)

5.F. Planning Board December Draft Minutes (*No December Meeting*)

5.G. Approve Council Minutes for December 12, 2023

5.H. Set Date for Council Retreat for Saturday, January 27<sup>th</sup>, 8:30 – 12:30



5.I. Approve Resolution for Signatures (Darrell Baucom, Patricia Kindley, Gary Wilfong) for Bank Account at First National Bank

Patricia Kindley made a motion to approve the consent agenda. Kerry Price seconded the motion. Council members Kindley and Price voted yes (2-0).

6. **Public Comments:** None

7. **Presentations:** None

8. **Items of Business:**

**8.A. Appoint Council Member to Replace Jerry Clontz; Term to Expire 2025**

Mayor Wilfong asked for nominations to name a replacement for Jerry Clontz. Patricia Kindley nominated David Link. The Council discussed.

Patricia Kindley made a motion to approve David Link to fill the Council vacancy with his term to expire 2025. Kerry Price seconded the motion. Council members Kindley and Price voted yes (2-0).

Teresa Gregorius, Town Clerk administered the oath of office to Mr. Link and he took his seat at the dais.

**8.B. Presentation of 2022-2023 Town Audit**

Deneal Bennett, J.B. Watson & Co., PLLC, presented the 2022-2023 town audit to the Council. She highlighted and explained various sections and reported that it was a good audit. The Council discussed, accepted the audit and thanked her for her work.

**8.C. Discuss Estimate for Trash Removal on Nature Trail at Park**

Mayor Wilfong reported that there were numerous piles of trash along the new nature trail that appears to have been there for years that should be removed. Across Town Dumpster Rentals LLC provided an estimate for cleanup of \$5,825. The Council discussed.

Kerry Price made a motion to approve the \$5,825 estimate from Across Town Dumpster Rentals LLC for trash cleanup with the understanding that if the cost exceeds that amount, the company will come back to the Council for additional funds as needed. Patricia Kindley seconded the motion. Council members Kindley, Link and Price voted yes (3-0).

9. **Council Comments:**

Patricia Kindley stated that she was glad to have David Link on Council.

David Link introduced himself to everyone in attendance.

Darrell Baucom reported that the town had received a \$250,000 grant from the state and the Council will need to complete a scope of work and submit it to the state soon.

Ed Humphries reminded everyone that the Council Retreat will be January 27<sup>th</sup> from 8:30 AM to 12:00.

Mayor Wilfong welcomed Mr. Link and thanked everyone for attending.

### 10. Adjournment

Patricia Kindley made a motion to adjourn. Kerry Price seconded the motion. Council members Kindley, Link and Price voted yes (3-0).

\_\_\_\_\_  
Teresa Gregorius  
Town Clerk

\_\_\_\_\_  
Gary Wilfong  
Mayor

Approved this \_\_\_\_\_ day of \_\_\_\_\_ 2024

# Agenda

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## *Town of Fairview*



Council Retreat  
**January 27, 2024**

The following Council members were present: Mayor Gary Wilfong, John Biggers, Patricia Kindley, David Link and Kerry Price

Others present: Ed Humphries, Land Use Administrator; Teresa Gregorius, Town Clerk and Spencer Cox, Administrative Assistant

Mayor Wilfong welcomed everyone

### **REVIEW OF 2023:**

- State Funds for Town Hall Building --- Complete
- Hire Code Enforcer --- Complete
- New Road Sign at Town Hall --- Complete
- State Funds for Park --- In Process
- Future of New Building for Fire Dept (sewer agreement) --- In Process
- Park Nature Trail --- In Process
- Park Improvements --- In Process
- Sign on Town Hall Building --- In Process
- Town Hall Parking Lot Additions --- In Process

### **DISCUSSION OF 2024 ITEMS**

#### **Park:**

- \$250,000 new park grant (plus \$100,000 left over from previous park grant) – Ed Humphries/Teresa Gregorius will work on the Scope of Work that the state requires
- Purchase an ATV – Mayor Wilfong will follow up on quote received
- Park pond fountain – Ed Humphries will work on getting estimates on electric service. Kerry Price will give us contact information for a company that does pond maintenance work
- Nature trail improvements (trash on trail) – town has a contract and work will start weather permitting
- Amphitheater – Ed Humphries will contact Rodd Price regarding grading and site plan information

# Agenda

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- Signage for Nature Trail – (in memory of Jerry) – John Biggers (John to check with Jerry’s family regarding name)
- Story Walk – Patricia Kindley/David Link will map out area for walk
- Park Maintenance – Ed Humphries/Teresa Gregorius will produce park maintenance duty list
- Festivals – Spencer Cox reported that the Fairview Park Event Committee so far this year have the following events scheduled:
  - ❖ June 7<sup>th</sup> – Music in the Park
  - ❖ June – STEM day class for kids
  - ❖ July -- STEM day class for kids
  - ❖ August – Dedication for nature trail and fishing Day in memory of Jerry Clontz
  - ❖ October 5<sup>th</sup> – Fall Festival
  - ❖ December 14<sup>th</sup> – Winter Festival

## **Town Hall:**

- Sign On Building – Ed Humphries/Teresa Gregorius suggested that the blue large Town Hall sign above the entrance to town hall be taken down due to its poor condition. Ed Humphries will add to 24/25 budget
- Parking Lot Additions (handicap @ front) – Ed Humphries/Bill Riffle will mark lines on back parking lot
- LED lights for Community Room – approximately \$1,500. Ed Humphries will add to 24/25 budget
- Lighting for back parking lot and side of building – Ed Humphries/Teresa Gregorius will schedule installation

## **Miscellaneous**

- Communication – Ed Humphries/Teresa Gregorius will work to keep the Council updated on all events/projects/situations
- Council Meeting Night Change – will leave meeting on 2<sup>nd</sup> Tuesday night for now
- Fire Department – this year – septic for our building -- Ed Humphries will follow up with Fire Chief
- Review town insurance with NCLM – Ed Humphries/Darrell Baucom
- Budget talks in May 2024

# Approve Remote Participation Policy

**Remote Participation Policy for Meetings of  
Town of Fairview**

1. Remote participation may only be used in limited circumstances. A member of the Town Council desiring to participate in a meeting remotely should give as much notice as possible to members of council and the Town Clerk, but in no event shall notice be given less than 24 hours prior to the meeting. A reason must be given for being physically unable to attend the meeting and the reasons are limited to:
  - a. Out of Town – at least one hour away
  - b. *Personal illness or disability*
  - c. *Emergency situations*
2. Remote participation may only be allowed during open meetings when a quorum of the Board is physically present at the meeting and the Council member participating remotely is not necessary to establish a quorum.
3. Remote participation shall not be allowed for the following situations:
  - a. Quasi-judicial hearings;
  - b. Closed Sessions
  - c. Any other official meeting in which the subject matter to be discussed is subject to privilege or is considered confidential, such as attorney/client communications or personnel matters.
4. Once the meeting is opened, the Mayor or Mayor Pro Tem if the Mayor is absent, shall announce that a Council Member is participating remotely. The Council Member will then identify him/herself and inform Council of his/her location. If the Mayor is participating remotely, then the Mayor Pro Tem shall preside over the meeting.
5. The Council Member participating remotely shall not make motions and shall not cast the deciding vote on any matters.
6. The Council Member participating remotely must ensure that he/she can be fully heard by the other members of Council and other individuals in attendance at the meeting and the Clerk. If the technology is not working or if the audio is not audible, the Council may vote to disallow participation.

**Discuss/Approve  
Hiring Part-Time  
Park/Town  
Maintenance  
Technician**

# PARKS/TOWN HALL MAINTENANCE TECHNICIAN

## GENERAL STATEMENT OF DUTIES

Performs routine unskilled and semi-skilled work in the maintenance, landscape and care of Town grounds, rights-of-way, parks facilities and related Town property. This position requires work outside of a normal workday schedule to include nights, weekends, and holidays. Employee must be conscious of safety methods to avoid injury to others and self. Employee is subject to hazards in grounds maintenance work including working in both inside and outside environments, in extreme hot and cold weather, and exposure to various hazards such as noise, moving mechanical parts, chemicals, dusts, atmospheric conditions, and oils. Work is performed under supervision of Mayor.

## ESSENTIAL DUTIES AND TASKS

- Works as a member of a grounds maintenance crew responsible for maintaining assigned Town grounds by mulching, weeding and other landscape and grounds maintenance activities as needed.
- Operates a variety of hand tools and power equipment including, but not limited to, riding and push mowers, hedge trimmers, loppers, weed eaters, blowers, chain saws, pole saws, shovels, rakes, and other light equipment for landscaping and tree maintenance activities.
- Performs leaf removal and leaf blowing on Town grounds.
- Shovels and removes snow and ice; spreads sand over icy sidewalks and walkways.
- Picks up trash in common areas, parking lots and nature trail; cleans culverts and other drainage structures; blows and sweeps sidewalks.
- Operates small, motorized equipment safely and efficiently.
- Performs equipment inspection to ensure proper operation; ensures cleanliness and proper storage of tools and equipment after use.
- Inspects playground equipment to ensure items are hazard free and operating safely.
- Attends Town events and preparatory meetings to provide logistical support for set-up, tear down, and event related maintenance or custodial needs.
- Performs all aspects of tree and shrub maintenance including hedge and tree trimming; pruning; removing fallen limbs and trash; and raking leaves.
- Plants shrubbery, flowers, and grass; waters, weeds, fertilizes, and mulches plants.
- Assists in the repair and maintenance of basic plumbing fixtures, minor electrical and heating, ventilation and air conditioning work.
- Performs general maintenance duties including painting objects, buildings etc.
- Backup custodian as necessary -- Perform general custodial duties; sweeps and mops facilities; cleans restrooms; picks up and removes trash and litter.
- Performs other duties as assigned.



### KNOWLEDGE, SKILLS AND ABILITIES

- General knowledge of the tools, equipment, and materials used in grounds maintenance.
- Working knowledge of the hazards of the work and related safety precautions.
- Skill in operation of assigned equipment.
- Ability to understand and carry out oral and written instructions.
- Ability to use hand tools.
- Specific knowledge of the hazards of the work
- Ability to maintain effective working relationships with other employees and the general public.

### PHYSICAL REQUIREMENTS

- Must be able to physically perform the basic life operational functions of climbing, balancing, stooping, kneeling, crouching, crawling, reaching, standing, walking, pushing, pulling, lifting, fingering, grasping, feeling, talking, hearing, and performing repetitive motions.
- Must be able to perform heavy work exerting up to 100 pounds of force occasionally; and/or up to 50 pounds of force frequently; and/or up to 20 pounds of force constantly to move objects.
- Must possess the visual acuity to operate mechanical equipment such as mowers and chain saws in a safe manner and to inspect work quality.

### DESIRABLE EDUCATION AND EXPERIENCE

- Graduation from high school and experience in grounds maintenance work; or an equivalent combination of education and experience.

### SPECIAL REQUIREMENT

- NC driver's license.
- Weekend work may be required

### 2024 Town Events

- ❖ *June – Music in the Park*
- ❖ *June – STEM (Science/Technology/Engineering/Math) class for kids*
- ❖ *July – STEM class for kids*
- ❖ *August – Dedication for nature trail and fishing Day in memory of Jerry Clontz*
- ❖ *October – Fall Festival*
- ❖ *December – Winter Festival*

Approve  
J.B. Watson  
Audit Contract

# J. B. WATSON & CO., P.L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

120 SOUTH RUTHERFORD STREET

P. O. BOX 341

WADESBORO, N.C. 28170

JAMES F. HANNA, CPA  
DENEAL H. BENNETT, CPA  
J. DAVID BURNS, CPA

TELEPHONE (704) 694-5174  
FACSIMILE (704) 694-6970

February 13, 2024

To the Honorable Mayor and  
Members of the Town Council  
Town of Fairview  
7516 Concord Highway  
Monroe, North Carolina 28110

We are pleased to confirm our understanding of the services we are to provide Town of Fairview for the year ended June 30, 2024.

## **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the aggregate discretely presented component units (if any), each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Town of Fairview as of and for the year ended June 30, 2024. 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 Fairview'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 Fairview'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 obtain 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: Management's Discussion and Analysis

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

- 1) Individual Fund Statements and Schedules
- 2) Budgetary Schedules
- 3) Other Schedules
- 4) Schedule of Expenditures of Federal and State Awards

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

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Town of Fairview and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

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

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the

audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that 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. 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 and may include direct confirmation of receivables, revenues, and certain assets and liabilities by correspondence with selected individuals, funding sources, customers, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning: management override of controls, improper revenue recognition, and lack of segregation of duties. These assessed risks are based on risks identified in the prior-period audit and the assumption they are still relevant.

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 the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures – Compliance**

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

### **Other Services**

We will also prepare the financial statements, related notes, and the schedule of expenditures of federal and State awards of Town of Fairview in conformity with GAAP based on information provided by you. This will include proposed audit adjustments to convert the financial statements from modified accrual to accrual basis. We will also assist in calculating depreciation for the year based on information provided by you. We will also prepare the Annual Financial Information Report (AFIR) using the financial statements and other 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 and other services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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

### **Responsibilities of Management for the Financial Statements**

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

information in conformity with GAAP; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

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

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

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

With regard to including the auditors' report in an exempt offering document, you agree that the aforementioned auditors' report, or reference to J.B. Watson & Co., P.L.L.C., will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with 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. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with

GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

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

For an audit subject to *Government Auditing Standards*, you further agree to acquire the services of an independent certified public accountant (if considered necessary) to read and review the financial statements prepared by our firm based on information provided by you.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

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

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

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and assisting in preparing confirmation requests. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete



the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide copies of our reports to Town of Fairview and to the Local Government Commission of the North Carolina Department of State Treasurer; 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 J.B. Watson & Co., P.L.L.C. 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 a cognizant agency or its designee, a federal or State 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 J.B. Watson & Co., P.L.L.C. 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 cognizant agency, oversight agency for audit, or pass-through entity. If we are aware that a federal or State awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in August or early-September 2024 and to issue our report no later than October 31, 2024 (or December 1, 2024, if additional time is warranted). Deneal H. Bennett, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

To ensure that J.B. Watson & Co., P.L.L.C.'s independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fee for these services will be \$9,200 plus \$145 per hour for any nonattest services (including year-end bookkeeping), as applicable. This estimate 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. Any increase in fee will require an amendment to the audit contract (LGC-205).

## Reporting

We will issue a written report upon completion of our audit of Town of Fairview's financial statements. Our report will be addressed to the governing board of Town of Fairview. 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 auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

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

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

Very truly yours,



J.B. Watson & Co., P.L.L.C.

Approve  
Duke Energy  
Lighting Service  
Agreement



### NC01 LIGHTING SERVICE AGREEMENT

Customer Information:  
TOWN OF FAIRVIEW  
EHUMPHRIES@FAIRVIEWNC.GOV

Project Information:  
7516 CONCORD HWY  
MONROE North Carolina 28110-9029

Account Number:  
9100 3303 0953

Work Order Number:  
52526895

Duke Energy Representative Contact Info:  
Stjepan Augustinovic

This Lighting Service Agreement is hereby entered into this 6th day of February., 2024, between Duke Energy (hereinafter called the "Company") and TOWN OF FAIRVIEW (hereinafter referred to as the "Customer") for lighting service at the above location(s). The Customer agrees to receive and pay for lighting service from the Company in accordance with the rates, terms and provisions of the Company's Rate Schedule PL and Service Regulations, or its successor, as the same is on file with the North Carolina Public Service Commission (NORTH CAROLINA UTILITIES COMMISSION) and as may be amended and subsequently filed with the NORTH CAROLINA UTILITIES COMMISSION.

To the extent there is any conflict between this Agreement and the Lighting Service Rate Schedule, the Lighting Service Rate Schedule shall control. In the event of termination by the Customer during the initial term of this agreement under this rate schedule or upon early termination of service under this schedule, the customer agrees to pay remaining terms of this agreement as delegated by the NORTH CAROLINA UTILITIES COMMISSION.

The date of *initiation* of service shall be defined as the date the first light(s) is energized. It is further agreed that Duke Energy reserves the right to discontinue service and remove any Duke Energy-owned facilities from the Customers premise if the Customer violates any of the terms of the Service Regulations, Rate Schedule or this Agreement.

Customer Signature \_\_\_\_\_

Date Signed \_\_\_\_\_

Duke Energy Representative \_\_\_\_\_

Date Signed \_\_\_\_\_



Summary of Estimated Charges				
Minimum Service Term	Initial Monthly Cost	Total One Time Charges	Total Cost for Initial term	Ongoing Monthly Charge post Term
3 Years (36) Months	62.63	0.00	2254.68	62.63

Monthly Base Charges							
Service Required	Quantity	Product Description Fixtures and Poles	Equipment Rental**	Maintenance	Energy	Unit Total	Sub-Total
R	001	REM ONLY---Light Fixture Flood High Pressure Sodium 400	0.00	0.00	0.00	0.00	0.00
R	001	REM ONLY---Light Fixture Flood High Pressure Sodium 400	0.00	0.00	0.00	0.00	0.00
I	001	Light Fixture Flood LED 130W Gray Trunion Mount 3000K P	0.00	0.00	0.00	27.85	27.85
I	001	Light Fixture Flood LED 130W Gray Trunion Mount 3000K P	0.00	0.00	0.00	34.78	34.78
<b>Rental, Maintenance, F&amp;E Totals:</b>			\$0	\$0	\$0		
<b>Estimated Change to Base Monthly Charge Total</b>							<b>\$62.63</b>

THIS IS NOT A BILL. PLEASE DO NOT SEND A PAYMENT IN RESPONSE TO THIS COMMUNICATION.

### Electric Service Installation Provisions

WO# \_\_\_\_\_

(Internal Use Only)

I, \_\_\_\_\_, have requested that Duke Energy install above ground or underground electric service conductors at my home/business located at: \_\_\_\_\_. In making this request, I agree to the following checked provisions:

1.  While Duke Energy is responsible for locating publicly owned underground utility lines (telephone, CATV, gas) I am responsible for identifying for Duke Energy or its agent the correct location of all privately-owned underground objects that might be damaged by or cause damage to Duke Energy's equipment or its contractor's equipment in the process of installation. Underground objects include, but are not limited to: **septic tanks, drain lines, drain fields, designated repair areas, water lines, irrigation lines and electrical lines not owned by Duke Energy or other publicly owned utilities.**
2.  Once I have physically marked the privately-owned underground objects, within + or - 24 inches, using paint, flags, or stakes, Duke Energy or its contractor will assume responsibility for avoiding damage to said objects.
3.  I assume full responsibility for any damage to privately-owned underground objects caused by my failure to notify or incorrectly notify Duke Energy of the location of the underground objects.
4.  Duke Energy or its contractor will assume responsibility for performing said installation in a professional manner by avoiding damage to obvious above ground objects such as curbs, gutters, shrubbery, sidewalks, and buildings.
5.  I understand the specific route of the proposed above ground or underground conductors and location of poles and/or apparatus as described by the Duke Energy representative.
6.  In the course of installing underground lines and equipment in areas with landscape trees, there is the probability of some root damage and I will not hold Duke Energy or its contractor responsible for damage to or the health of any trees.
7.  Equipment tracks and ground disturbance will result from the use of equipment necessary for the installation of above ground or underground facilities.
8.  Duke Energy or its contractor **will not** be responsible for providing non-standard erosion control measures, reseeding lawns or replacing gravel in the area(s) disturbed due to the installation of poles, apparatus (such as transformers or pedestals) or underground facilities.
9.  I understand that I am responsible for complying with any state or federal requirements related to stormwater discharge including any site stabilization measures.
10.  I may be required to pay a contribution in aid of construction if rock or other adverse conditions are encountered. Refer to the Line Extension Plan (copy available upon request). Costs associated with lighting installations may vary from those listed below or could potentially be less if your project involves joint installation with other utilities. These conditions include, but are not limited to, the following examples:

**Examples of Charges**

	<b>Unit Cost</b>
Trench Rock, Non-blast	\$ 44.65 per cubic foot
Place clean sand/clay backfill in a standard trench	\$ 3.25 per linear foot
Provide clean sand/clay backfill from on-site or offsite	\$ Actual Cost plus 15%
Provide conduit in trench	\$ 5.52 per linear foot
Punching under roads/driveways/sidewalk	\$ 25.02 per linear foot
Mechanical tamping to avoid settling of trench	\$ 2.91 per linear foot
Rock hole pole	\$ 372.01 per pole
Rock hole anchor	\$ 371.47 per anchor
Crew delay due to customer or site conditions	\$ 94.56 per hour (\$125 min)
Engineering costs	\$ 65.00 per hour
Other: _____	\$ _____

11.  To meet National Electric Safety Codes, work site grading, and landscaping must be \_\_\_ at final grade or \_\_\_ within 6 inches of final grade (Duke Representative to initial appropriate item) before installation of underground facilities. Refer to the Line Extension Plan (copy available upon request).
12.  **I understand that I may be responsible for any additional costs incurred by Duke due to Duke's inability to perform work on schedule as a result of my failure to have the site ready or remain ready until all work has been completed (\$125 minimum charge).**
13.  I have requested that Duke Energy install underground facilities on the property listed above. In making this request, I agree to be the single point of contact for Duke Energy and agree that I may be financially responsible to Duke Energy for any damage to Duke Energy's equipment that is caused by a contractor retained by me who is uninsured or otherwise does not have the financial ability to pay for said damages.
14.  I have provided Duke Energy with the correct load information to size the electrical facilities required by this request for service. I understand that there may be charges if the actual load requires Duke Energy to alter electrical facilities installed for this request for service.
15.  I assume full responsibility to determine if any lighting ordinances or restrictions that would prohibit the installation of the service requested.
16.  I agree to allow Duke Energy or its contractor to drive vehicles/equipment on my concrete drive or walkway and I will not hold Duke Energy or its contractor responsible for damage to my concrete drive or walkway.
17.  Duke Energy or its contractor will not be responsible for providing remediation or environmental control measures for preexisting environmental hazards or contaminants discovered during the installation of poles, apparatus (such as transformers or pedestals) or underground facilities.
18.  These provisions have been explained to me and I have received a copy of this document.

Owner/Customer Signature \_\_\_\_\_

Date \_\_\_\_\_

Duke Energy Representative \_\_\_\_\_ Phone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

Date \_\_\_\_\_

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## **CUSTOMER RESPONSIBILITY CHECKLIST ADDENDUM**

### **Options for Managing Rock Encountered**

As a customer/developer requesting Duke Energy (Duke) to install underground electrical facilities, I understand that the Duke Energy Line Extension Plan on file with the Public Utility Commission (copy available upon request) provides:

- that Duke shall have unimpeded access to install underground electrical facilities and
- that the requester shall pay for actual additional costs to the Duke caused by any above or below ground obstacles, including rock, terrain, presence of other utility lines, etc., that may be encountered

As the customer/developer of \_\_\_\_\_ I have reviewed the options below and have indicated the option that I prefer for my project by initialing in the space provided and signing the bottom of this form.

**Option #1:**

Duke's contractor will remove any rock encountered while installing underground electrical facilities and Duke will bill me at established rates as shown on the Customer Responsibility Checklist for rock removal and/or providing/placing clean backfill material as needed.

**Option #2:**

If any rock is encountered by Duke's contractor while installing underground electrical facilities, I will expect to be contacted at that time and be given the option of whether to have the rock removed by myself or to allow Duke's contractor to continue work and bill me at the established rates as shown on the Customer Responsibility Checklist. I understand and I agree to pay for any crew standby or job pull-off time involved while I'm being contacted for a decision and/or having the rock removed

**Option #3:**

Based on prior knowledge of rock conditions in my area/development, I agree to excavate any rock along the proposed electrical cable route prior to Duke's contractor commencing work on the project.

- I understand that Duke will provide me with a cable route layout for my use in determining where I will need to pre-prepare the cable route. In order for Duke to provide this layout, I understand that I must provide all required site plans and information for Duke's facilities design to the Duke representative at a minimum of 4 weeks prior.
- Where rock is excavated, I am responsible for backfilling the ditch with clean, backfill and compacting the ditch line to a degree that Duke's contractor may trench back through the route for normal cable installation without the trench walls collapsing.
- I understand that if my backfill does not meet Duke's requirements for proper cushioning of the cable, I may be charged for providing/placing clean backfill at established rates as shown on the Customer Responsibility Checklist.
- I understand that if my lack of compaction causes Duke's contractor to spend extra time in trenching, I may be charged for the extra costs incurred above what normal trenching would have cost.
- I understand that in choosing this option, I am taking full responsibility for an unimpeded cable route for Duke. Should rock be encountered by Duke's contractor, they will remove the necessary rock and bill me at the established rates as shown on the Customer Responsibility Checklist for rock removal and/or providing/placing clean backfill material as needed

X \_\_\_\_\_ Date

Customer/Developer

\_\_\_\_\_  
Duke Energy Representative                      Phone Number                      Date

PLEASE INITIAL BESIDE THE OPTION YOU SELECT ABOVE, SIGN AND DATE

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