



**Town Council
Regular Meeting Minutes
June 20, 2023 – 9:30 a.m.**

Mayor O’Cain called the Regular Council Meeting to order at 9:29 a.m. on June 20, 2023, in person at Town Hall, 441 White Pine Drive, Laurel Park NC 28739 and electronically through Zoom platform.

The following attended in person at Town Hall, 441 White Pine Drive, Laurel Park NC 28739:

- Mayor Carey O’Cain
- Mayor Pro Tempore A. Paul Hansen
- Commissioner George W. Banta
- Commissioner Deb Bridges
- Commissioner Kristin Dunn
- Town Manager Alex Carmichael
- Town Clerk Tamara Amin
- Assistant to the Town Manager Jordan Jones
- Police Chief Bobbie Trotter
- Public Works Director Brandon Johnson
- Crew Leader Matthew Pearce
- Town Engineer Will Buie

The following were absent:

- Park Technician Bryan Hensley
- Fire Chief Tim Garren

Mayor O’Cain opened the Regular Meeting and led the Pledge of Allegiance.

PUBLIC COMMENT

Mayor O’Cain asked if there was any public comment; there were two.

John Cibulakis asked Council to reconsider voting on the budget and revisit the emails that they all received.

Donald McIntyre reiterated what Mr. Cibulakis said and asked that there be cuts made. Mr. McIntyre said the road situation is not an emergency and would like the Council to look at that again. The roads are not that bad to spend \$1.6 million on and should consider only spending \$600K instead.

APPROVAL OF THE AGENDA

Town Manager Carmichael asked to add the Audit Contract and to the consent agenda, as well as adding the Fee Schedule with Item 7A and including the Interlocal Agreement and Resolution 2023-6 with item 7H.

Commissioner Banta moved to approve the amended agenda. Mayor O’Cain asked for discussion; there was none. The vote was unanimous in favor of the motion.

APPROVAL OF THE CONSENT AGENDA

- a. May Monthly Report - The aforesaid report is attached to and made part of these minutes as Appendix 1.

Mayor Pro Tem Hansen moved to approve the consent agenda as presented. Mayor O’Cain asked for discussion; there was none. The vote was unanimous in favor of the motion.

OLD BUSINESS

WEBSITE DISCUSSION/UPDATE

Council interviewed Summit Marketing and Activate Business Solutions.

Mr. Chris Burns from Summit Marketing and Mr. Aaron Means from Activate Business Solutions both presented their proposals for the website upgrade.

Council will discuss this further and decide in July’s meeting.

Mr. Chris Burns joined the meeting at 9:30 a.m. and left at 10:05 a.m.

Mr. Aaron Means joined the meeting at 10:10 a.m. and left at 10:45 a.m.

JULY NEWSLETTER

Council discussed whether or not to continue with a paper newsletter due to the rising costs.

Commissioner Dunn proposed having hard copies at the office and going digital. Commissioner Dunn asked Staff to add an excerpt at the end of the Blackboard message notifying residents that there are hard copies at the office.

Commissioner Dunn moved to go digital for the July Newsletter. Mayor O’Cain asked for discussion; there was none. The vote was unanimous in favor of the motion.

NEW BUSINESS

BUDGET APPROVAL

Town Manager Carmichael said the budget was prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act and represents the Town Manager’s recommended budget, as prepared with your direction and guidance from individual

conversations, the Council retreat, and the four budget workshops. The budget is balanced and identifies all revenue and expenditure estimates for the fiscal year.

Council reviewed and discussed the proposed FY 2024 Budget. There would be no changes in the Fee Schedule.

Mayor Pro Tem Hansen moved to approve the Fiscal Year 2023-224 Budget Ordinance and Fee Schedule as presented. Mayor O’Cain asked for discussion; there was none. The vote was unanimous in favor of the motion.

- b. Budget Ordinance 2024-1 - The aforesaid Ordinance is attached to and made part of these minutes as Appendix 2.

AWARD PAVING BID

Town Engineer Will Buie said bids were accepted for the Town of Laurel Park 2022/2023 Paving Project on Thursday, June 1, 2023. The bid opening was properly advertised in the Hendersonville Times News. Four bids were received ranging from a low bid of \$883,560.75 to a high bid of \$1,707,589.75.

The low bid was submitted by Tarheel Paving of Hendersonville. During the tabulation of the bids, we discovered that Tarheel Paving had a math error in the totaling of their bid quantities. The error did not change who was the apparent low bidder for the project. The bid, bid tabulation and the instruction to bidders were all reviewed by the Town Attorney who agreed the actual bid amount submitted by Tarheel Paving was the corrected total for the project. Based on that review, the lowest bidder was Tarheel Paving with a bid amount of \$883,560.75.

Mr. Buie said he understands the Town has interest in also awarding the add/alternate work with the base bid. This would add a total of \$277,178.20 to the base bid amount for a total award of \$1,160,738.95. Note that this award would be contingent upon approval of the proposed FY 23/24 budget and that contract documents would be executed after July 1, 2023.

Council reviewed and discussed the low bidder information.

Commissioner Dunn asked Staff to add all maps as Appendix.

- c. Paving Maps - The aforesaid maps are attached to and made part of these minutes as Appendix 3.

Commissioner Banta moved to award the bid to Tarheel Paving, award the add/alternate work with the base bid, and authorize Town Manager to sign and execute contract documents. Mayor O’Cain asked for discussion; there was none. The vote was unanimous in favor of the motion.

Mr. Will Buie left the meeting at 11:06 a.m.

NCDOT/HWY 64 PROPERTY

Town Manager Carmichael said the Town owns property at 1512 Brevard Road (Hwy. 64.) The North Carolina Department of Transportation (NCDOT) has an expansion project along the 64 corridor in Laurel Park. Telics is acquiring property on behalf of the NCDOT.

Council discussed and reviewed Telics proposal.

Mayor Pro Tem Hansen moved to approve Telics easement and right-of-way agreement for \$76,350.00 from DOT and to authorize the Town Manager to sign and execute related documents. Mayor O’Cain asked for discussion; there was none. The vote was unanimous in favor of the motion.

FISHING BAN

Town Manager Carmichael said the Town Council asked staff to add the fishing ban discussion to the Agenda. Staff is waiting for direction from Council about the proposed ban on fishing that was submitted from Mr. Ian Campbell Horton on April 24, 2023.

Council discussed the fishing ban and said fishing is allowed only with a 12 year old and it is Catch and Release. Council asked Public Works and Police to monitor the situation closely.

Mayor Pro Tem Hansen moved to continue fishing at Rhododendron Lake Nature Park. Mayor O’Cain asked for discussion; there was none. The vote was unanimous in favor of the motion.

STATE OF THE TOWN DINNER

Town Manager Carmichael said the State of the Town Dinner is usually held annually. It is traditionally held at the Hendersonville Country Club; however, the Club has stated that they are no longer hosting outside events.

Commissioner Dunn said if the Town cannot have it at the Country Club then don’t have it at all since last year’s picnic only had a handful of signups.

Council decided not to have a State of the Town Dinner.

HCC FIREWORKS

Town Manager Carmichael said Mr. Dustin Gosnell has requested Council approval of an 18–20-minute fireworks show at the Hendersonville Country Club on July 2nd. The proposed show would take place between 9:15 and 9:45 PM.

Council reviewed and discussed the proposal from Mr. Dustin Gosnell at Gosnell’s Pyrotechnics. Commissioner Banta moved to approve the request for a fireworks display by Goswell’s Pyrotechnics at the Hendersonville Country Club on July 2nd. Mayor O’Cain asked for discussion; there was none. The vote was unanimous in favor of the motion.

Crew Leader Matt Pearce joined the meeting at 11:17 am.

EMERGENCY PAID SICK LEAVE POLICY

Town Manager Carmichael said the Town currently provides eligible employees with emergency paid sick leave under certain conditions. All employees who are fully vaccinated for COVID-19 or those that have a medical or religious exemption are eligible for emergency paid sick leave. Full-time employees are eligible for up to 80 hours of pay at their regular pay rate.

The Emergency Paid Sick Leave Policy is set to expire June 30th unless the Council chooses to renew it. The policy has been a benefit to staff experiencing COVID-19. In fact, one employee is out on it currently.

Council reviewed and discussed the renewal of the Emergency Paid Sick Leave Policy. Commissioner Dunn said the CDC standards have changed. Commissioner Bridges proposed to cut the policy from 80 hours to 40 hours.

Commissioner Bridges moved to renew the Emergency Paid Sick Leave Policy for FY2024 but change it to 40 hours until June 2024. Mayor O’Cain asked for discussion; there was none. The vote was unanimous in favor of the motion.

ECUSTA TRAIL INTERLOCAL AGREEMENT FOR STORMWATER AND FLOODPLAIN ADMINISTRATION

Town Manager Carmichael said the first stage of the Ecusta Trail runs through three different jurisdictions, Henderson County, The City of Hendersonville, and the Town of Laurel Park. Each jurisdiction issues permits in accordance with their Stormwater and Floodplain Administration ordinances.

Henderson County has proposed an interlocal agreement that would cede permitting and inspection requirements to the County so there is one jurisdiction responsible. This proposal would save the Town of Laurel Park the cost of contracting an engineer to review the permit application.

Council reviewed and discussed the Interlocal Agreement.

Commissioner Banta moved to approve the Interlocal Agreement as presented. Mayor O’Cain asked for discussion; there was none. The vote was unanimous in favor of the motion.

Mayor Pro Tem Hansen moved to approve Resolution 2023-6 as presented. Mayor O’Cain asked for discussion; there was none. The vote was unanimous in favor of the motion.

- d. Resolution 2023-6 - The aforesaid resolution is attached to and made part of these minutes as Appendix 4.

ECUSTA TRAIL MAINTENANCE M.O.U. DISCUSSION

Town Manger Carmichael said at the June 16th Work Session meeting, the Council added a discussion of the Memorandum of Understanding (M.O.U.) for the Ecusta Trail maintenance to the agenda.

Council reviewed the draft M.O.U. as proposed by the County. Commissioner Banta and Mayor Pro Tem Hansen will meet with Representative McGrady on Friday to discuss further about the Town's opposition. Commissioner Banta said this was a document written by the County for the County. It is a never-ending fee that is determined by the County every year. Laurel Park will be paying a premium for a linear park and would be responsible if any legal actions occur.

AUDIT CONTRACT

Council reviewed the contract for Burleson and Early.

Commissioner Dunn moved to approve the Audit Contract as presented. Mayor O'Cain asked for discussion; there was none. The vote was unanimous in favor of the motion.

TOWN MANAGER'S REPORT

Town Manager Carmichael said a new Finance Officer, Kirk Medlin, has been hired and will start July 11.

The work in Laurel Green is continuing and moving as planned.

Town Manager Carmichael will set up a meeting about the sewer line between the Town, Lakemoor I and the City of Hendersonville.

DEPARTMENT HEAD REPORTS

PUBLIC WORKS

Public Works Director Brandon Johnson said the department continues to work on culvert replacements and mowing. A new Employee will be starting on Monday. Mr. Johnson said Mr. Hensley is getting improvements to Laurel Green worked on. Commissioner Hansen thanked Mr. Hensley for the work he has done in Canal Park.

Mayor O'Cain said there is a sign by the telephone pole and asked Staff to contact the owners to remove or we should remove it.

Council asked about the old Pearce House. Staff said they have applied for a demolition permit and the work should start soon.

FIRE

Fire Chief Tim Garren was not present.

Mayor O’Cain asked Mr. Carmichael to get bids for demolishing the structures at the property on Highway 64.

Mayor Pro Tem Hansen moved to excuse Commissioner Dunn from the meeting at 11:39 a.m. Mayor O’Cain asked for discussion; there was none. The vote was unanimous in favor of the motion.

Mayor Pro Tem Hansen asked about the status of annexing the old Coates Property and asked staff to look into volunteer annexation.

Mayor Pro Tem Hansen was concerned about word press plugins and asked Staff to put award of the website on the next Work Session.

POLICE

Chief Trotter said there have been 14, 827 events including suicide attempts and hostage situations. The Department was made aware of Ingles buying the Coates Property. Mayor O’Cain asked Mayor Pro Tem Hansen to check on the information and invite them to the next meeting to talk to Council.

ADMINISTRATION

Town Clerk Amin said there was nothing to report.

MAYOR AND COMMISSIONER COMMENTS

Commissioner Bridges – Commissioner Bridges asked to add closed session at the end of the meeting.

Mayor O’Cain- Mayor O’Cain said the owner of the Sunrise Retirement Community contacted him about an extension to their permit.

Commissioner Banta – Commissioner Banta asked Staff to contact the City of Hendersonville about the M.O.U. for the Ecusta Trail.

CLOSED SESSION

Commissioner Bridges moved that the Council enter Closed Session at 11:57 a.m. pursuant to [N.C.G.S. 143-318.11(a) (6)] to consider the qualifications, competence, performance, condition of appointment of a public officer or employee or prospective public officer or employee. Mayor O’Cain asked for discussion; there was none. The vote was unanimous in favor of the motion.

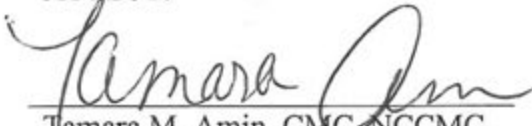
Commissioner Bridges moved to reconvene the Council Regular Meeting at 12:11 p.m. Mayor O’Cain asked for discussion; there was none. The vote was unanimous in favor of the motion.

- Mayor J. Carey O’Cain
- Mayor Pro-Tempore A. Paul Hansen
- Commissioner Deb Bridges
- Commissioner George W. Banta
- Town Manager Alex Carmichael
- Town Clerk Tamara Amin


ADJOURNMENT

There being no further business, Mayor Pro Tem Hansen moved to adjourn at 12:11 p.m. Mayor O’Cain asked for discussion; there was none. The motion carried unanimously.

ATTEST:



Tamara M. Amin, CMC, NCCMC
Town Clerk/ Deputy Tax Collector



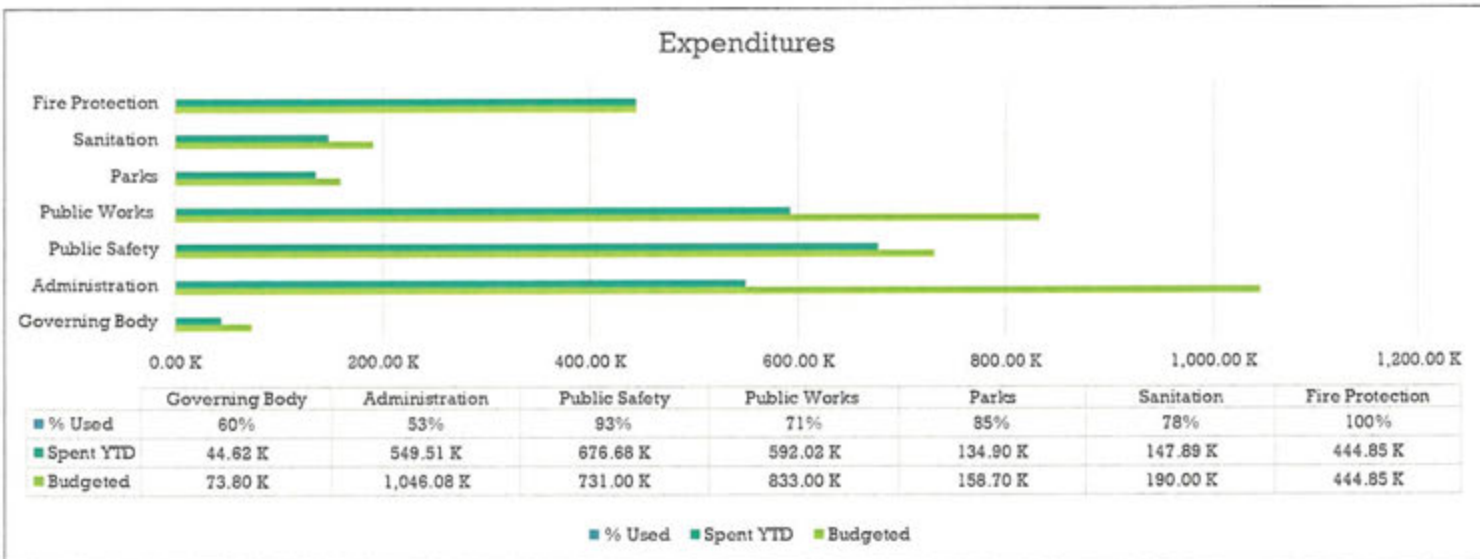
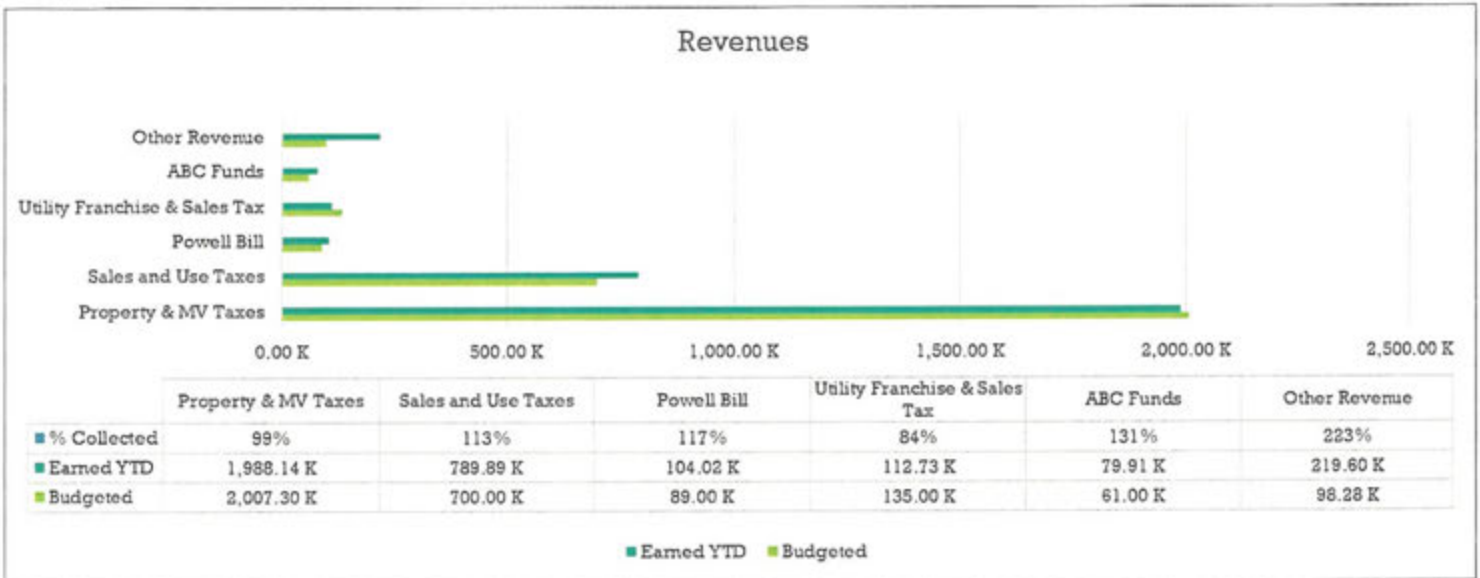
J. Carey O’Cain, Mayor

7/20/2023

Date



Appendix - 1 May Monthly Report



Tax Collector's Report (May 31, 2023)-

For prior year taxes, a total of \$30336.83 remains outstanding. The Town received \$3,219.94 from Henderson County for property taxes collected for August and a total of \$1,853,715.66 since the 2022 bills were mailed. The 2022 tax levy is \$1,867,476.40. The Town currently has a collection rate of 99.591%.



Planning & Zoning

Status of Single Family Residential Dwellings (SFRD)

PERMIT #	ADDRESS/LOT #/ZONE	OWNER/BUILDER	STATUS
2021-13	3149 LP Hwy	Sigfrid Della Valle	NC
2021-19	212 Beechwood	Jennifer Yost	UC
2021-40	276 Roberts Dr.	Chris Miller	NC
2022-23	74 Indian Woods Trl	Jon Skillman	UC
2022-31	10 Fawn Turn Ln	Sigfrid Della Valle	UC
2022-38	209 Ficker Cir.	Sarah Adams	HCBP
2022-44	945 Somersby Pkwy.	Matt Padula	HCBP
2023-4	200 Rowland Dr.	Loyd Alexander	LPZCP
2023-5	PIN# 9548467175/Clays Cv.	Josh Youngblood	LPZCP

Status Legend

LPZCP = Laurel Park Zoning Compliance Permit

HCBP = Henderson County Building Permit

UC = Under Construction

NC = Nearly Complete

Monthly Permits Other Than SFRD

Deck	0
Sign	0
Fence	0
Additions or Remodel	0
Accessory Use or Structure	1
Total for May	1

Appendix - 2

FISCAL YEAR 2023-2024 BUDGET ORDINANCE 2024-1

WHEREAS, the Town of Laurel Park is required to adopt an annual balanced budget as set forth by the Local Governmental Budget and Fiscal Control Act of North Carolina (NCGS §159-8);

NOW BE IT ORDAINED by the Laurel Park Town Council that the Fiscal Year 2023 -2024 Budget be as follows:

GENERAL FUND

Estimated Revenues

Property and Motor Vehicle Taxes	\$	2,571,870
Sales and Use Taxes	\$	825,000
Powell Bill	\$	100,000
NC Utilities Franchise Tax	\$	140,000
ABC Funds	\$	80,000
Other Revenue	\$	212,051
Grant Proceeds	\$	25,000
Fund Balance Appropriation	\$	200,000
Total Estimated Revenues	\$	\$4,153,921

Appropriations

Governing Body	\$	62,450
Administration	\$	671,592
Public Works	\$	915,292
Public Safety	\$	913,383
Sanitation	\$	206,700
Fire Protection	\$	574,945
Parks	\$	189,200
Transfers	\$	620,359
Total Appropriations	\$	4,153,921

STORMWATER FUND

Estimated Revenues	
Fund Balance	\$ 76,915
Appropriated	
Stormwater Fee	\$ 73,000
Total Estimated Revenues	\$ 149,915
Appropriations	
Stormwater Development	\$ 20,000
Other Expenses	\$ 129,915
Stormwater Capital Outlay	\$ 0
Total Appropriations	\$ 149,915

ROADS AND POWELL BILL CAPITAL PROJECT FUND

Estimated Revenues	
Transfer from General Fund	\$ 590,360
Fund Balance Appropriation	\$ 1,082,360
Total Estimated Revenues	\$ 1,672,720
Appropriations	
Professional Services	\$ 25,000
Contracted Services	\$ 1,455,448
Other Expenditures	\$ 192,272
Total Appropriations	\$ 1,672,720

ARP CAPITAL PROJECT FUND

Estimated Revenues	
CSLRF Funds	\$ 0
Fund Balance Appropriated	\$ 742,565
TOTAL Estimated Revenues	\$ 742,565
Appropriations	
Professional Services	\$ 0
Contracted Services	\$ 742,565
Total Appropriations	\$ 742,565

LAUREL GREEN CREEK CAPITAL PROJECT FUND

Estimated Revenues	
Grant Proceeds	\$ 0
Fund Balance Appropriated	\$ 309,022
TOTAL Estimated Revenues	\$ 309,022
Appropriations	
Professional Services	\$ 17,300
Contracted Services	\$ 291,722
Total Appropriations	\$ 309,022

LAUREL GREEN CREEK CAPITAL RESERVE FUND

Estimated Revenues

Transfer from General Fund	\$	0
Grants	\$	187,963
Fund Balance Appropriated	\$	28,294
Total Estimated Revenues	\$	216,257

Appropriations

Professional Services	\$	0
Contracted Services	\$	201,257
Other Expenditures	\$	15,000
Total Appropriations	\$	216,257

TOWN HALL CAPITAL PROJECT FUND

Estimated Revenues

Transfer from General Fund	\$	0
Fund Balance Appropriated	\$	309,900
TOTAL Estimated Revenues	\$	309,900

Appropriations

Professional Services	\$	209,900
Contracted Services	\$	100,000
TOTAL Appropriations	\$	309,900

HIGHWAY 64 CAPITAL PROJECT FUND

Estimated Revenues

Transfer from General Fund	\$	30,000
Fund Balance Appropriated		109,735
TOTAL Estimated Revenues	\$	139,735

Appropriations

Professional Services	\$	25,000
Contracted Services		114,735
TOTAL Appropriations	\$	139,735

AD VALOREM TAX RATE: \$0.395 per \$100.00 valuation of taxable property.

The Budget Officer is authorized to reallocate departmental appropriations among the various expenditures within each department. The Budget Officer is authorized to make interdepartmental transfers of minor budget amendments not to exceed 10% (ten percent) of the appropriated funds for the department's allocation that is being used. Notification of all such transfers or amendments shall be made to the Town Council at the next regular meeting of that body following the transfers. Inter-fund transfers of moneys shall be accomplished only by authorization from the Town Council. The utilization of any contingency appropriation, in any amount, shall be accomplished only by authorization from the Town Council. Approval of a contingency appropriation, which transfers funds from the contingency appropriation to the appropriate object

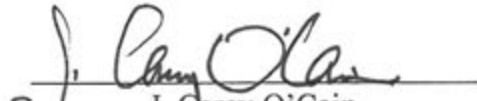
of expenditure, shall be deemed a budget amendment.

Adopted this 20th day of June 2023.

ATTEST:

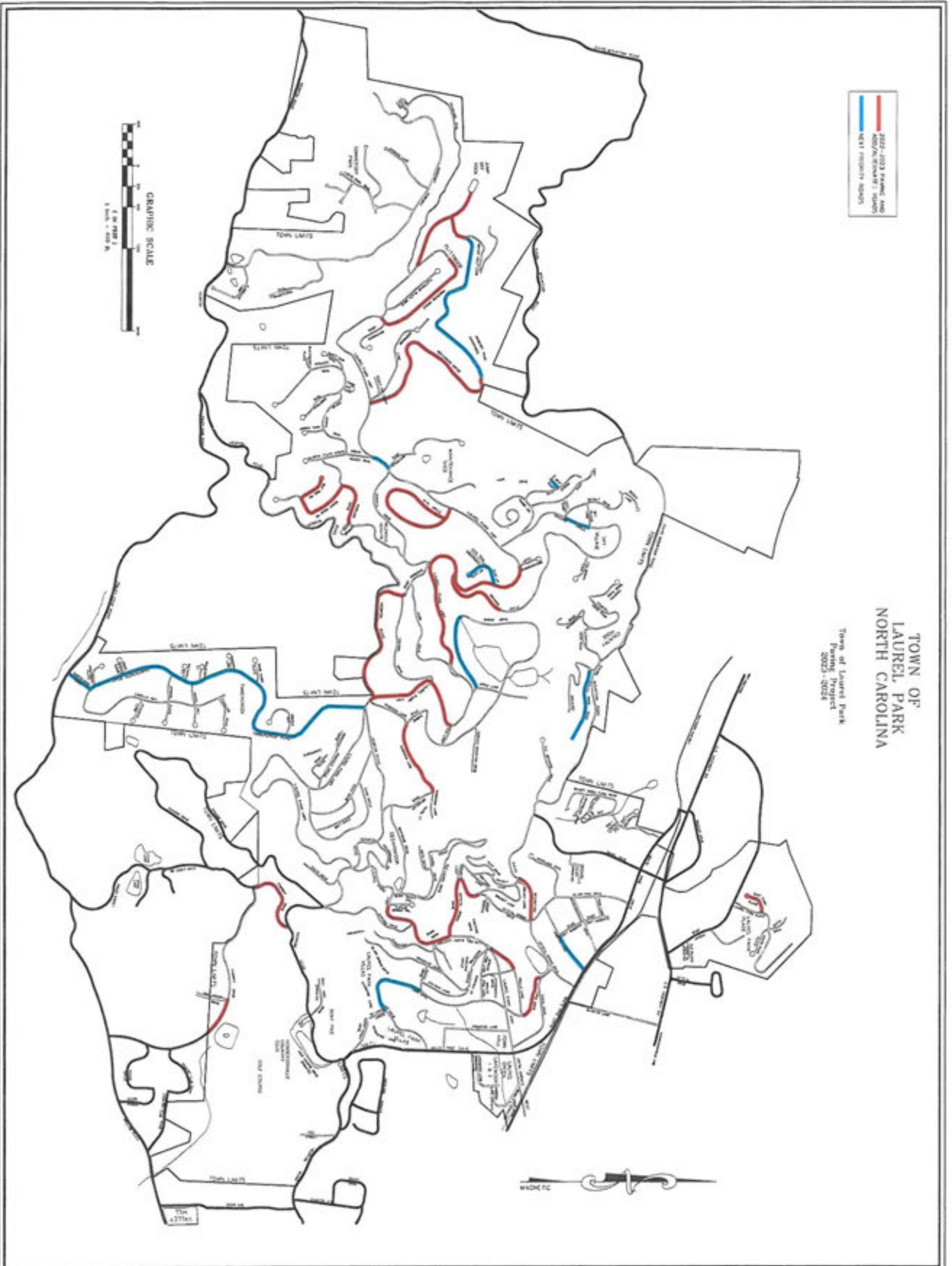


Tamara Amin, CMC, NCCMC
Town Clerk



J. Carey O'Cain
Mayor

Appendix - 3



<p>WGLA ENGINEERING, P.L.L.C. 1000 S. HARRISVILLE, NC 28739 (813) 687-1177 WGLA.COM NC LICENSE #15182</p>	<p>2023-2024 PAVING PRIORITIES</p> <p>LAUREL PARK HENDERSON COUNTY NORTH CAROLINA</p>
	<p>811 Any City or Town Call before you dig</p>
<p>PROJECT NUMBER: 23-10 DATE: 03/2024 DRAWN BY: CDM CHECKED BY: NEM</p>	<p>PAVEMENT REPAIRS AND RESURFACING</p> <p>C-100</p> <p>SCALE: 1"=100'</p>

Resolution #2023-6

**RESOLUTION TO APPROVE INTERLOCAL AGREEMENT
FOR ECUSTA TRAIL GOVERNANCE**

WHEREAS, Henderson County is the Tenant of the property, owned by the Ecusta Rails2Trail, LLC, a North Carolina nonprofit corporation (“*ER2T*”), obtained by *ER2T* by way of that special warranty deed recorded in Book of Record 2764 at Page 590 of the Henderson County Registry, for the development of a greenway along the former railroad corridor, running from Transylvania County to a point in Henderson County (the “*R2T Property*”); and

WHEREAS, the lease (the “*Lease*”) between Henderson County and *ER2T* dated November 1, 2021, for the *R2T Property* provides that the County will construct and maintain a greenway within the portions of the *R2T Property* lying in Henderson County (the “*R2T Greenway*”); and

WHEREAS, Henderson County has requested that the *R2T Property* be governed by the County’s flood damage prevention (Subpart A of Article VIII of Chapter 42 of the Henderson County Code), stormwater regulation, and water supply watershed protection (both Subpart B of Article VIII of Chapter 42) (the three together, the “Regulations”) and the City of Hendersonville and the Town of Laurel Park have agreed; and

WHEREAS, Henderson County, Laurel Park and the City of Hendersonville wish to enter into an interlocal agreement as allowed by N.C.G.S. Chapter 160A, Article 20, and N.C.G.S. Chapter 160D-202(f) and (i) to carry out these terms as agreed.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Hendersonville, North Carolina that:

1. The Interlocal Agreement between Henderson County, the Town of Laurel Park, and the City of Hendersonville providing for the governance of the *R2T Property* by the Regulations is approved as presented.
2. The Mayor is authorized to sign the Interlocal Agreement.
3. Town of Laurel Park staff are authorized to take such actions as may be necessary to implement the terms of the Interlocal Agreement.

Adopted by the Town Council of the Town of Laurel Park, North Carolina on this 20th day of June, 2023.

By: J. Carey O'Carroll
J. CAREY O'CARROLL, Mayor

6/20/23
Date

Attest: Tamara
Town Clerk

Approved as to form: Sharon B. Alexander Sharon B. Alexander, Town Attorney

VENDOR REGISTRATION FORM
NORTH CAROLINA DEPARTMENT OF TRANSPORTATION

Pursuant to Internal Revenue Service (IRS) Regulations, vendors must furnish their Taxpayer Identification Number (TIN) to the State. If this number is not provided, you may be subject to a 20% withholding on each payment. To avoid this 20% withholding and to insure that accurate tax information is reported to the Internal Revenue Service and the State, please use this form to provide the requested information exactly as it appears on file with the IRS.

NAME ON FORM SHOULD BE THE LEGAL ENTITY OR INDIVIDUAL NAME DOING BUSINESS WITH NCDOT:
INDIVIDUAL AND SOLE PROPRIETOR - ENTER NAME AS SHOWN ON SOCIAL SECURITY CARD
CORPORATION OR PARTNERSHIP - ENTER YOUR LEGAL BUSINESS NAME

NAME: Town of Laurel Park
(NAME OF COMPANY OR INDIVIDUAL REGISTERED TO THE PROVIDED TAX ID)

PHYSICAL ADDRESS: STREET/PO BOX: 441 White Pine Drive

CITY, STATE, ZIP: Hendersonville, NC 28739

DBA / TRADE NAME (IF APPLICABLE): _____

BUSINESS DESIGNATION: INDIVIDUAL (use Social Security No.) SOLE PROPRIETOR (use SS No. or Fed ID No.)
 CORPORATION (use Federal ID No.) PARTNERSHIP (use Federal ID No.)
 ESTATE/TRUST (use Federal ID no.) STATE OR LOCAL GOVT. (use Federal ID No.)
 OTHER / SPECIFY _____

SOCIAL SECURITY NO. _____ (Social Security #)

OR

FED.EMPLOYER IDENTIFICATION NO. 56-6043436 (Employer Identification #)

COMPLETE THIS SECTION WITH CHECK MAILING ADDRESS AS IT APPEARS ON INVOICES:

REMIT TO ADDRESS: STREET / PO BOX: 441 White Pine Drive
CITY, STATE, ZIP: Hendersonville, NC 28739

Participation in this section is voluntary. You are not required to complete this section to become a registered vendor. The information below will in no way affect the vendor registration process and its sole purpose is to collect statistical data on those vendors doing business with NCDOT. If you choose to participate, circle the answer that best fits your firm's group definition.

What is your firm's ethnicity? (Prefer Not To Answer, African American, Native American, Caucasian American, Asian American, Hispanic American, Asian-Indian American, Other: _____)

What is your firm's gender? (Prefer Not to Answer, Male, Female) Disabled-Owned Business? (Prefer Not to Answer, Yes, No)

IRS Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the IRS that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

The IRS does not require your consent to any provision of this document other than the certifications required to avoid backup withholding. For complete certification instructions please see IRS FORM W-9 at <http://www.irs.gov/pub/irs-pdf/fw9.pdf>.

Alex Carmichael

NAME (Print or Type)

Alex Carmichael

SIGNATURE (Typed, fonted and scripted Signatures are not acceptable. DocuSigned signatures are accepted)

Town Manager

TITLE (Print or Type)

6/21/23

DATE

828-693-4840

PHONE NUMBER

Townmanager@laurelpark.ncg

EMAIL

To avoid payment delays, completed forms should be returned promptly to:

NC Department of Transportation
Fiscal /Commercial Accounts
1514 Mail Service Center
Raleigh, North Carolina 27699-1514
ap@ncdot.gov FAX (919) 733-9247

TIP/PARCEL NO.: U-5783 040 COUNTY: Henderson

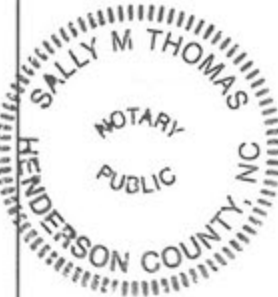
IN WITNESS WHEREOF, the parties hereto have set their hands and adopted seals, or if corporate, have caused this instrument to be signed in its corporate name by its duly authorized officers and its seal to be hereunto affixed by authority of its Board of Directors, the day and year first above written.

Town of Laurel Park, one of the municipalities of the State of North Carolina

BY: Alex Carmichael
Alex Carmichael (Manager)

BY: Tamara Amin
(Clerk)

ACCEPTED FOR THE DEPARTMENT OF TRANSPORTATION BY: _____

	North Carolina, <u>Henderson</u> County
	<u>Sally M Thomas</u> , a Notary Public for <u>Henderson</u> County, North Carolina, certify that <u>Tamara Amin</u> CLERK of the TOWN of <u>Laurel Park</u> personally came before me this day and being duly sworn, says that he/she knows the common seal of the TOWN OF <u>Laurel Park</u> and is acquainted with <u>Alex Carmichael</u> MANAGER of <u>Laurel Park</u> and that he/she is the CLERK of the said Town of <u>Laurel Park</u> and saw the said MANAGER OF <u>Laurel Park</u> sign the foregoing, and the seal of said Town of <u>Laurel Park</u> was affixed to said instrument by the said <u>Tamara Amin</u> , CLERK of the Town of <u>Laurel Park</u> all by order of the Town Board of Commissioners of said Town of <u>Laurel Park</u> and he/she signed his name in attestation of said instrument, and that the said instrument is the act and deed of the said Town of <u>Laurel Park</u> .
	Witness my hand and official seal this the <u>21st</u> day of <u>June</u> , 20 <u>23</u> .
	<u>Sally M Thomas</u> Notary Public
	My commission expires: <u>6-17-2026</u>

Revenue Stamps \$ 153.00

DEED FOR HIGHWAY RIGHT OF WAY

THIS INSTRUMENT DRAWN BY Jacob B. Day CHECKED BY Jason Bloch

The hereinafter described property Does Does not include the primary residence of the Grantor

RETURN TO: TELICS Right of Way Services
2540 Mill Street
Winterville, NC 28590

NORTH CAROLINA
COUNTY OF Henderson
TAX PARCEL 9568096424

TIP/PARCEL NUMBER: U-5783 040
WBS ELEMENT: 44354.2.1
ROUTE: US 64 (Brevard Road) from
SR 1173 (White Pine Drive)
to SR 1180 (Blythe Street)

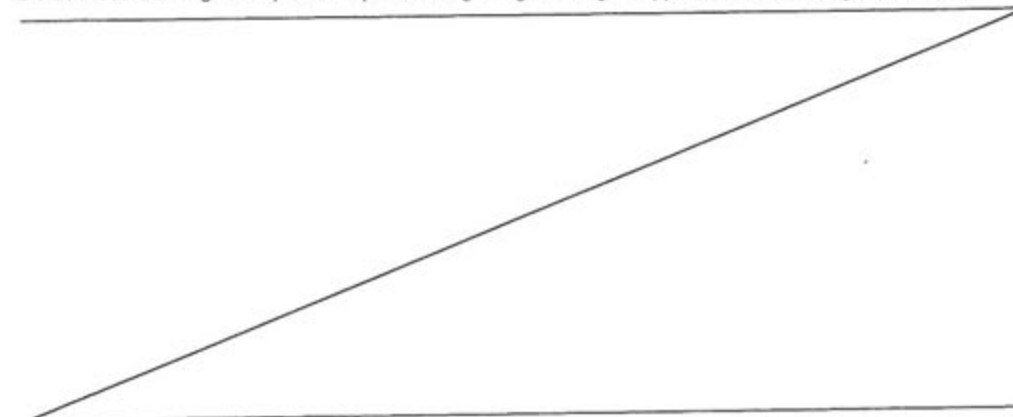
THIS FEE SIMPLE DEED, made and entered into this the 21 day of June 20 23
by and between Town of Laurel Park, one of the municipalities of the State of North Carolina
441 White Pine Drive
Hendersonville, NC 28739

hereinafter referred to as GRANTORS, and the Department of Transportation, an agency of the State of North Carolina, 1546 Mail Service Center, Raleigh, NC 27611, hereinafter referred to as the Department;

WITNESSETH

That the GRANTORS, for themselves, their heirs, successors, and assigns, for and in consideration of the sum of \$ 76,350.00 agreed to be paid by the DEPARTMENT to the GRANTORS, do hereby give, grant and convey unto the DEPARTMENT, its successors and assigns, in FEE SIMPLE that certain property located in Hendersonville Township, Henderson County, North Carolina, which is particularly described as follows:

Point of beginning being S 65°48'55.0" E, 318.033 feet from -L- Sta 48+00 thence to a point on a bearing of N 13°29'38.8" E 19.839 feet thence to a point on a bearing of N 73°2'55.3" W 353.696 feet thence to a point on a bearing of S 12°49'57.5" W 10.923 feet thence to a point on a bearing of S 12°49'57.5" W 8.881 feet thence to a point on a bearing of S 73°2'26.4" E 169.595 feet thence to a point on a bearing of S 73°2'26.4" E 158.367 feet thence to a point on a bearing of S 73°2'26.4" E 20.000 feet thence to a point on a bearing of S 73°2'26.4" E 5.507 feet returning to the point and place of beginning. Having an approximate area being 0.161 acres.



IN ADDITION, and for the aforesated consideration, the GRANTORS further hereby convey to the DEPARTMENT, its successors and assigns the following described areas and interests:

Permanent Drainage/Utility Easement described as follows:

Point of beginning being S 65°11'14.5" E, 292.746 feet from -L- Sta 48+00 thence to a point on a bearing of S 16°57'33.6" W 35.000 feet thence to a point on a bearing of S 73°2'26.4" E 20.000 feet thence to a point on a bearing of N 16°57'33.6" E 35.000 feet thence to a point on a bearing of N 73°2'26.4" W 20.000 feet returning to the point and place of beginning. Having an approximate area being 0.016 acres.

Said Permanent Drainage/Utility easement in perpetuity is for the installation and maintenance of drainage facilities and/or utilities, and for all purposes for which the DEPARTMENT is authorized by law to subject same. The Department and its agents or assigns shall have the right to construct and maintain in a proper manner in, upon and through said premises a drainage facility and/or utility line or lines with all necessary pipes, poles and appurtenances, together with the right at all times to enter said premises for the purpose of inspecting said drainage facility and/or utility lines and making all necessary repairs and alterations thereon; together with the right to cut away and keep clear of said drainage facility and/or utility lines, all trees and other obstructions that may in any way endanger or interfere with the proper maintenance and operation of the same with the right at all times of ingress, egress and regress. It is understood and agreed that the Department shall have the right to construct and maintain the cut and/or fill slopes in the above-described permanent drainage/utility easement area(s). It is further understood and agreed that Permanent Drainage/Utility Easement shall be used by the Department for additional working area during the above described project. The underlying fee owner shall have the right to continue to use the Permanent drainage/Utility Easement area(s) in any manner and for any purpose, including but not limited to the use of said area for access, ingress, egress, and parking, that does not, in the determination of the Department, obstruct or materially impair the actual use of the easement area(s) by the Department of Transportation, its agents, assigns, and contractors.

Permanent Utility Easement described as follows:

Area One:

Point of beginning being S 59°51'57.0" E, 326.172 feet from -L- Sta 48+00 thence to a point on a bearing of N 13°29'38.8" E 34.405 feet thence to a point on a bearing of N 73°2'26.4" W 5.507 feet thence to a point on a bearing of S 16°57'33.6" W 35.000 feet thence to a point on a bearing of S 77°59'46.2" E 7.615 feet returning to the point and place of beginning. Having an approximate area being 0.005 acres.

Area Two:

Point of beginning being S 60°27'44.6" W, 55.147 feet from -L- Sta 48+00 thence to a point on a bearing of S 12°49'57.5" W 51.940 feet thence to a point on a bearing of N 77°34'25.9" E 27.909 feet thence to a point on a bearing of N 77°34'25.9" E 10.679 feet thence to a point on a bearing of S 74°42'48.0" E 183.140 feet thence to a point on a bearing of S 27°54'37.7" W 14.277 feet thence to a point on a bearing of S 62°5'22.3" E 20.000 feet thence to a point on a bearing of N 27°54'37.7" E 17.571 feet thence to a point on a bearing of S 68°30'48.4" E 87.551 feet thence to a point on a bearing of N 16°57'33.6" E 35.000 feet thence to a point on a bearing of N 73°2'26.4" W 158.367 feet thence to a point on a bearing of N 73°2'26.4" W 169.595 feet returning to the point and place of beginning. Having an approximate area being 0.245 acres.

Said Permanent Utility easement in perpetuity is for the installation and maintenance of utilities, and for all purposes for which the DEPARTMENT is authorized by law to subject same. The Department and its agents or assigns shall have the right to construct and maintain in a proper manner in, upon and through said premises a utility line or lines with all necessary pipes, poles and appurtenances, together with the right at all times to enter said premises for the purpose of inspecting said utility lines and making all necessary repairs and alterations thereon; together with the right to cut away and keep clear of said utility lines, all trees and other obstructions that may in any way endanger or interfere with the proper maintenance and operation of the same with the right at all times of ingress, egress and regress. It is understood and agreed that the Department shall have the right to construct and maintain the cut and/or fill slopes in the above-described Permanent Utility Easement area(s). It is further understood and agreed that Permanent Utility Easement shall be used by the Department for additional working area during the above described project. The underlying fee owner shall have the right to continue to use the Permanent Utility Easement area(s) in any manner and for any purpose, including but not limited to the use of said area for access, ingress, egress, and parking, that does not, in the determination of the Department, obstruct or materially impair the actual use of the easement area(s) by the Department of Transportation, its agents, assigns, and contractors.

SPECIAL PROVISIONS. This deed is subject to the following provisions only:

It is understood and agreed that the total consideration set forth above shall be made payable to Bidwell & Walters, P.A., and after satisfaction of all taxes, liens, encumbrances on this parcel, the remaining balance shall be disbursed in accordance with the Grantors' directions, and the Grantors shall have no claim against the Department as a result thereof.

COUNTY: Henderson WBS ELEMENT: 44354.2.1 TIP/PARCEL NO.: U-5783 040

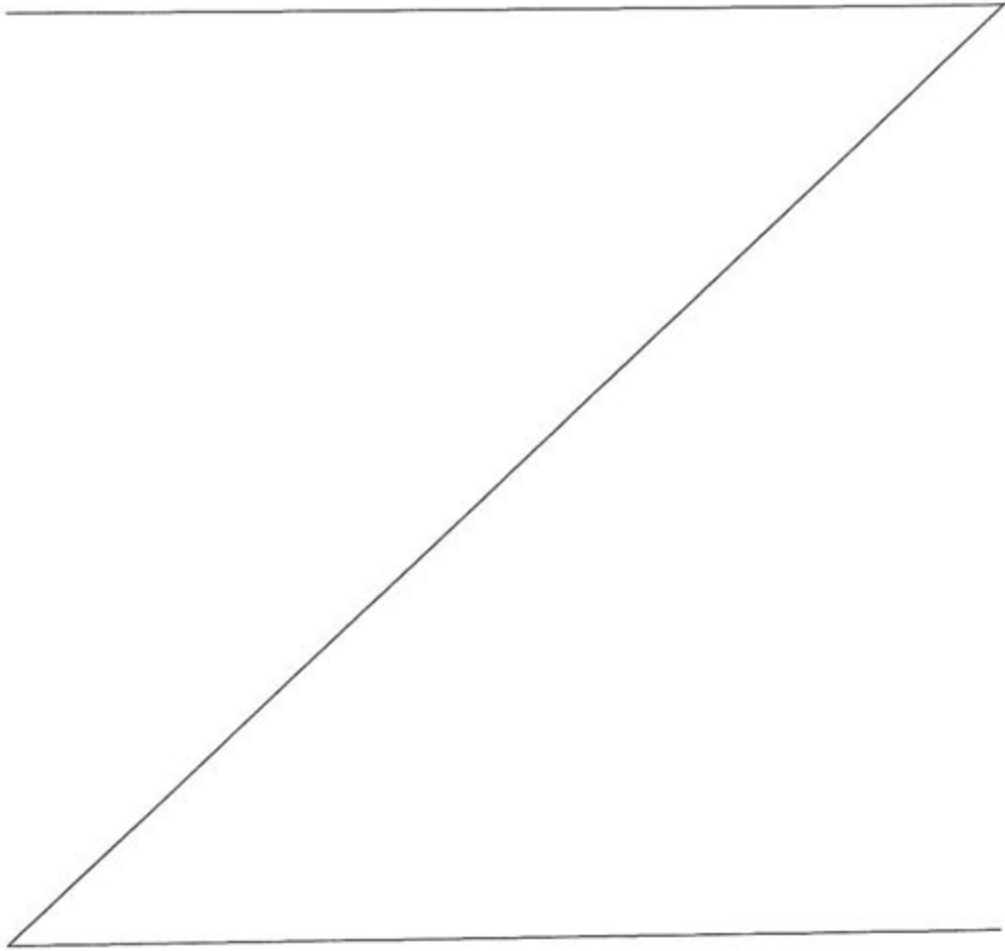
The property hereinabove described was acquired by the GRANTORS by instrument(s) recorded in the Henderson County Registry in Deed Book 3897 Page 61 .

The final right of way plans showing the above described right of way are to be certified and recorded in the Office of the Register of Deeds for said County pursuant to N.C.G.S. 136-19.4, reference to which plans is hereby made for purposes of further description and for greater certainty.

The Grantors acknowledge that the project plans for Project # 44354.2.1 have been made available to them. The Grantors further acknowledge that the consideration stated herein is full and just compensation pursuant to Article 9, Chapter 136 of the North Carolina General Statutes for the acquisition of the said interests and areas by the Department of Transportation and for any and all damages to the value of their remaining property; for any and all claims for interest and costs; for any and all damages caused by the acquisition for the construction of Department of Transportation Project # 44354.2.1 , Henderson County, and for the past and future use of said areas by the Department of Transportation, its successors and assigns for all purposes for which the said Department is authorized by law to subject the same.

TO HAVE AND TO HOLD the aforesaid premises and all privileges and appurtenances thereunto belonging to the DEPARTMENT, its successors and assigns in FEE SIMPLE, or by easement as indicated, for the past, present and future use thereof and for all purposes which the said Department is authorized by law to subject the same.

And the GRANTORS covenant with the DEPARTMENT, that the GRANTORS are seized of the premises in fee simple, have the right to convey the same in fee simple, or by easement as indicated, that the title thereto is marketable and free and clear of all encumbrances, and that the GRANTORS will warrant and defend the title against the lawful claims of all persons whomsoever except for the exceptions hereinafter stated. Title to the property hereinabove described is hereby conveyed subject to the following exceptions: Restrictive covenants and easements of record, government regulations, and the lien of property taxes for the current year.



COUNTY: Henderson WBS ELEMENT: 44354.2.1 TIP/PARCEL NO.: U-5783 040

IN WITNESS WHEREOF, the GRANTORS have hereunto set their hands and seals (or if corporate, has caused the instrument to be signed in its corporate name by its duly authorized officers and its seal to be hereunto affixed by authority of its Board of Directors) the day and year first above written.


This instrument does not transfer the herein described interests unless and until this document is accepted by an authorized agent of the Department of Transportation.

Town of Laurel Park, one of the municipalities of the State of North Carolina

BY: Alex Carmichael (Manager)

BY: Tamara Amin (Clerk)

ACCEPTED FOR THE DEPARTMENT OF TRANSPORTATION BY: _____

	North Carolina, <u>Henderson County</u>
	I, <u>Sally M Thomas</u> , a Notary Public for <u>Henderson</u> County, North Carolina, certify that
	<u>Alex Carmichael</u> CLERK of the TOWN of <u>Laurel Park</u> personally came before me this day and being duly sworn, says that he/she knows the common seal of the TOWN OF <u>Laurel Park</u> and is acquainted with <u>Alex Carmichael</u> MANAGER of <u>Laurel Park</u> and that he/she is the CLERK of the said Town of <u>Laurel Park</u> and saw the said MANAGER OF <u>Laurel Park</u> sign the foregoing, and the seal of said Town of <u>Laurel Park</u> was affixed to said instrument by the said <u>Tamara Amin</u> , CLERK of the Town of <u>Laurel Park</u> all by order of the Town Board of Commissioners of said Town of <u>Laurel Park</u> and he/she signed his name in attestation of said instrument,
	and that the said instrument is the act and deed of the said Town of <u>Laurel Park</u> .
	Witness my hand and official seal this the <u>21st</u> day of <u>June</u> , 20 <u>23</u> .
<u>Sally M Thomas</u> Notary Public My commission expires: <u>6/17/2026</u>	

TOWN OF LAUREL PARK

PUBLIC COMMENT SIGN-UP SHEET

MEETING DATE:

6/20/2023

NOTE: ALL INFORMATION PROVIDED ON THIS FORM IS A PUBLIC RECORD

WE APPRECIATE OUR CITIZENS AND GUESTS EXPRESSING THEIR VIEWS ON THE FUTURE OF LAUREL PARK.

WE OFFER THE FOLLOWING GUIDELINES FOR SPEAKING DURING PUBLIC COMMENT.

- COMMENTS WILL BE **LIMITED TO 3 MINUTES** IN AN EFFORT TO BE FAIR AND OFFER EVERYONE AN OPPORTUNITY TO SPEAK.
- ATTENDEES ARE REQUESTED TO DESIGNATE A SPOKESMAN FOR GROUPS SUPPORTING OR OPPOSING THE SAME POSITION. IF THE NUMBER OF PERSONS WISHING TO ATTEND THE COMMENT PERIOD EXCEEDS THE CAPACITY OF THE HALL, GROUPS ARE ASKED TO SELECT DELEGATES FROM GROUPS SUPPORTING OR OPPOSING THE SAME POSITION.
- PLEASE BE RESPECTFUL AND COURTEOUS IN YOUR REMARKS.
- PLEASE REFRAIN FROM PERSONAL ATTACKS AND FROM USING PROFANITY.
- **PLEASE STATE YOUR NAME AND ADDRESS PRIOR TO SPEAKING.**

PLEASE PRINT THE INFORMATION BELOW

- | | <u>NAME</u> | <u>ADDRESS</u> | <u>SUBJECT</u> |
|-----|--------------|------------------|----------------|
| 1. | John Cibulka | 148 Timber Creek | Vote |
| 2. | Don McIntyre | 181 Timber Creek | Budget |
| 3. | | | |
| 4. | | | |
| 5. | | | |
| 6. | | | |
| 7. | | | |
| 8. | | | |
| 9. | | | |
| 10. | | | |

The	Governing Board Town Council
of	Primary Government Unit Town of Laurel Park
and	Discretely Presented Component Unit (DPCU) (if applicable)

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

and	Auditor Name Burleson & Earley, P.A.
	Auditor Address 902 Sand Hill Rd., Asheville, NC 28806

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/23	Date Audit Will Be Submitted to LGC 10/31/23
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Must be within four months of FYE

hereby agree as follows:

- 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). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.
- At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F (Uniform Guidance)* or the State Single Audit Implementation Act. 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 in accordance with 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).

Effective for audits of fiscal years beginning after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as 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.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal 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. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.
15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, 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 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.
20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

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

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

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

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

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

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

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

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

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

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

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

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

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

FEEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to 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 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:

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

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

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

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

PRIMARY GOVERNMENT FEES


Primary Government Unit	Town of Laurel Park
Audit Fee	\$ 20,000.00
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

DPCU FEES (if applicable)

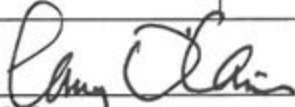
Discretely Presented Component Unit	
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Burleson & Earley, P.A.	
Authorized Firm Representative (typed or printed)* Bronwyn S. Burleson CPA	Signature* 
Date*	Email Address* bburleson@burlesonearley.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Laurel Park	
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)* J. Carey O'Cain	Signature* 
Date	Email Address mayor@laurelpark.org

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) Ed McGowan	Signature* 
Date of Pre-Audit Certificate* 6/21/23	Email Address* finance@laurelpark.org

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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

PRINT

BURLESON & EARLEY, P.A.

CERTIFIED PUBLIC ACCOUNTANT

May 11, 2023

To Alex Carmichael, Town Manager,
the Honorable Mayor and Members of the Governing Council
Town of Laurel Park
441 White Pine Drive
Laurel Park, NC 28739-0910

We are pleased to confirm our understanding of the services we are to provide Town of Laurel Park for the year ended June 30, 2023.

Audit Scope and Objectives

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, and the disclosures, which collectively comprise the basic financial statements of Town of Laurel Park as of and for the year ended June 30, 2023. 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 Laurel Park'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 Laurel Park's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of the Town's Proportionate Share of Net Pension Liability (Asset) – Local Government Employees' Retirement System
- 3) Schedule of the Town's Contributions – Local Government Employee's Retirement System
- 4) Schedule of Changes in Total Pension Liability - Law Enforcement Officers' Special Separation Allowance
- 5) Schedule of Total Pension Liability as a Percentage of Covered Payroll - Law Enforcement Officers' Special Separation Allowance

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Laurel Park'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 auditor's report on the financial statements:

- 1) Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund
- 2) Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Highway 64 Sidewalk and Greenspace Capital Reserve Fund
- 3) Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Laurel Green Stream Restoration Capital Reserve Fund
- 4) Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Coronavirus State and Local Fiscal Grant Fund
- 5) Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – From Inception - Roads and Powell Bill Capital Project Fund
- 6) Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – From Inception – Laurel Green Stream Restoration Capital Project Fund

- 7) Schedule of Revenues and Expenditures – Budget and Actual (Non-GAAP) – Stormwater Fund
- 8) Schedule of Ad Valorem Taxes Receivable
- 9) Analysis of Current Tax Levy

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 auditor's 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 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.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records of Town of Laurel Park and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, 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 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. 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 group management and those charged with governance of the group, as appropriate, related to identified, reported, or suspected fraud involving group or component management, employees with significant roles in group-wide controls, or others if fraud has or may have resulted in a material misstatement of the group financial statements, and 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.

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.

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 direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will communicate directly with the Town of Laurel Park ABC Board's auditors regarding our intent to rely on their audit and to make reference to their audit in our report. Our communications with them will comply with professional standards as required in a group audit. We will also

request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

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

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

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including group-wide internal controls relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. 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 group management and those charged with governance of the group internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk(s) of material misstatement as part of our previous audit that we believe are still relevant:

- Management override of controls
- Improper revenue recognition due to fraud
- Risk of improper classifications

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 Laurel Park'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.

Other Services

We will also assist in preparing the financial statements and related notes of Town of Laurel Park in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will also maintain the Town's depreciation schedule in our software and assist you in the preparation of the Annual Financial Information Report (AFIR). We will perform the services in accordance with applicable professional 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.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide; 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 group, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance of the group.

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; (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence; and (4) assist in facilitating our access to the component unit auditors and the management and those charge with governance of the Town of Laurel Park ABC Board. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements and related matters.

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 and regulations.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (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 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.

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.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations and schedules 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 preparing confirmations. 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 not undertake any accounting services (including but not limited to reconciliation of accounts and preparation of requested schedules) without obtaining approval through a written change order or additional engagement letter for such additional work.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

The audit documentation for this engagement is the property of Burleson & Earley, P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Local Government Commission or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the 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 Burleson & Earley, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

As an attest client, Burleson & Earley, P.A. cannot retain your documents on your behalf. This is in accordance with the ET 1.295.143 of the *AICPA Code of Professional Conduct*. Town of Laurel Park is responsible for maintaining its own data and records.

Citrix ShareFile will be used solely to transmit certain data and as a method of exchanging information and is not intended to store Town of Laurel Park's information. At the end of the engagement, Burleson & Earley, P.A. may provide Town of Laurel Park with a copy (in an agreed-upon format) of deliverables and data related to the engagement from the Citrix ShareFile. Town of Laurel Park is responsible for downloading any deliverables and other records from the Citrix ShareFile that it wishes to retain for its own records at the completion of the engagement. Upon completion of the engagement, data and other content will either be removed from Citrix ShareFile or become unavailable to Burleson & Earley, P.A. after 120 days of the upload date of the file(s).

Bronwyn S. Burleson CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in July 2023 and to issue our reports no later than October 31, 2023.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fee for services will be at our standard hourly rates except that we agree that our gross fee will not exceed \$20,000 for the audit and \$300 for the production of the AFIR. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Town of Laurel Park's financial statements. We will make reference to Carland and Anderson's audit of Town of Laurel Park ABC Board in our report on your financial statements.

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

We appreciate the opportunity to be of service to Town of Laurel Park 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,

Burleson & Earley, P.C.
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of Town of Laurel Park.

Management signature: *Aly Sanford*
Title: Town Manager
Date: 6/21/23

Governance signature: *J. Ben Clavin*
Title: Mayor
Date: 6/20/23

SUBJECT: Emergency Paid Sick Leave Policy

PURPOSE: To protect the workplace in the event of an infectious disease outbreak.

STATEMENT OF POLICY: The Town of Laurel Park is taking proactive steps to protect the workplace in the event of an infectious disease outbreak. It is the Town's goal during any such time period to strive to operate effectively and ensure that all essential services are continuously provided and that employees are safe within the workplace.

The Town of Laurel Park is committed to providing authoritative information about the nature and spread of infectious diseases, including symptoms and signs to watch for, as well as required steps to be taken in the event of an illness or outbreak.

In response to the end of federal legislation the Town of Laurel Park will provide eligible employees with emergency paid sick leave under certain conditions.

The Town of Laurel Park provides eligible employees with emergency paid sick leave under certain conditions.

Eligibility

All employees who are FULLY vaccinated for COVID-19 or those that have a medical or religious exemption are eligible for emergency paid sick leave.

Reason for Leave

You may take emergency paid sick leave if you are unable to work (or telework) because:

1. You are subject to a federal, state, or local quarantine or isolation order related to COVID-19;
2. You have been advised by a health care provider to self-quarantine because of COVID-19;
3. You are experiencing symptoms of COVID-19 and are seeking a medical diagnosis;
4. You are caring for someone subject to a federal, state or local quarantine or isolation order related to COVID-19 or who has been advised by their healthcare professional to self-quarantine for COVID-19 related reasons;
5. You are caring for a child whose school or place of care is closed, or whose childcare provider is unavailable, due to COVID-19 precautions; or
6. You are experiencing substantially similar conditions as specified by the Secretary of Health and Human Services, in consultation with the Secretaries of Labor and Treasury.
7. You have tested positive for COVID-19

Duration/Compensation

Employees are entitled to:

- **Full-time employees:** 40 hours of pay at their regular pay rate.

Leave Rules

You may elect to use emergency paid sick leave before using any accrued paid leave. No leave provided by the Town before the adoption of this policy may be credited against your leave entitlement. In addition, emergency paid sick leave cannot be carried over after June 30, 2024.

Requesting Leave

If you need to take emergency paid sick leave due to illness of yourself or your immediate family member as stated above, the employee must provide proof of vaccination for themselves and proof of a positive covid test. For any reason listed above, the employee is to submit the Employee Request for Emergency Paid Sick Leave form to their department head. The department head shall send this form to the Town Manager immediately for review and processing. All other normal call-in procedures apply to all absences from work.

Retaliation

The Town of Laurel Park will not retaliate against employees who request or take leave in accordance with this policy.

Expiration

This policy expires on June 30, 2024.

EFFECTIVE: 07/1/2023--06/30/2024

LAST REVISED: 6/30/23

APPROVAL: 
MAYOR


TOWN MANAGER

This policy may be modified by the Town Manager as needed and ratified by the Town Council at their next available meeting.