

## MINUTES FOR BOARD OF ALDERMEN MEETING

April 11, 2023

6:00 PM

The following elected officials were present: Mayor Coleman, Alderwoman Morrow, Alderman Milton, and Alderman Withers. Alderman Martin and Alderman Cearley were absent.

The following staff members were present: Maria Stroupe, Town Manager; Brian Finnegan, Development Services Director; Sarah Ballard, Town Clerk; Jonathan Newton, Finance Director; Robbie Walls, Police Chief; Bill Trudnak, Public Works Director; Tom Hunn, Town Attorney; Willie Smith, Electric Director; Nick Daniello, Parks and Rec Director; Earl Withers, Fire Chief; Landon Wright, Planner; and Paul Gibson, Electric Supervisor.

Mayor Coleman called the meeting to order at 6:00pm.

Mayor Coleman opened with the Invocation and the Pledge of Allegiance to the Flag.

### **Approval of Agenda:**

Alderman Withers made a motion to approve the agenda with 2 additions, seconded by Alderman Milton and carried unanimously.

### **Approval of Minutes:**

Alderman Milton motioned to approve the minutes from the March 14<sup>th</sup> Board meeting and the March 28<sup>th</sup> Work Session, seconded by Alderman Withers and it was carried unanimously.

### **Recognition of Citizens:**

The Mayor opened the floor to the Recognition of Citizens.

A group from the Gaston County Boys and Girls Club was in attendance to thank the Board for their support.

Mike Fields of 1333 Philadelphia Church Road thanked the Town Staff for their hard work and congratulated The Boys and Girls Club of Gaston County for all their success.

Curtis Wilson of 438 S. Gaston Street prayed over the Board of Alderman meeting.

### **Consent Agenda:**

*Item 5A Budget Amendment -Boys and Girls Club Donation*

At the March 14<sup>th</sup> Board Meeting, Mayor Coleman presented a request from the Dallas Boys & Girls Club for a funding donation. The club operates out of Venture Church and provides care for children attending Carr and Costner Elementary Schools, which serve students within the Town limits of Dallas. The Board unanimously approved a funding donation of \$5,000 to the Dallas Boys & Girls Club. The Town of Dallas previously provided funding donations of \$5,000 to the Club in 2018 and 2019. Based on NCGS §160A-456(a)(2), a municipality is able to expend funds for community development programs *concerned with child care needs of persons of low and moderate income*. Attached is a budget amendment appropriating funds for that donation, as the donation was not previously budgeted (Exhibit 5A-1).

*Item 5B Budget Amendment- Water/Sewer Customer Billed Charges*

As per the Town's Utility Extension Policy, developers are responsible for all costs to attach to the Town's utilities. The Davis Hills development will become a customer of our water/sewer utility and therefore, will be responsible for the infrastructure and attaching to our system. Any infrastructure must be constructed to Town of Dallas specifications before being accepted and connected to our system. Davis Hills has been invoiced for meters and attachment fees for Phases I & II. Attached is a budget amendment to receive these funds that was not previously budgeted (Exhibit 5B-1).

*Item 5C Audit Contract Approval for FY2022-23 Fiscal Year*

The Town put out an RFQ this year for auditing services for the next three years. While it is good practice to put out an RFQ every few years, in light of the American Rescue Plan funds and other changes to GASB (Governmental Accounting and Standards Board) regulations, it is more imperative than ever to contract with firms trained in governmental auditing. Lowdermilk Church & Co. have conducted the past eight years' audits. Through the RFQ process, Martin Starnes & Associates was identified as the firm with the desired training and experience to meet Dallas' audit needs. Attached is the contract and letter of engagement. The NC Local Government Commission division of the State Treasurer's Office requires that the Town approve this contract first before submitting to their office for final approval (Exhibit 5C, 1-20).

Alderwoman Morrow made a motion to approve all three items on the consent agenda, seconded by Alderman Milton and carried unanimously.

**Public Hearings:**

No public hearing at this time.

**Old Business:**

There was no old business at this time.

## **New Business:**

### *Item 8A Resolution to Apply for a Stormwater Assessment and Planning Grant*

This funding program is funded with State ARPA revenues through the Local Assistance for Stormwater Infrastructure Improvements (LASII) Fund. For the Spring 2023 funding round, only Stormwater Planning Grants will be considered. The grants will be for a maximum of \$400,000 and can be used for planning studies to address stormwater challenges identified by the applicant. In light of the numerous known and potentially unknown stormwater issues in Dallas, Staff would like to apply for this grant to perform an Asset Inventory and Assessment, map our stormwater system, develop a stormwater capital improvement plan identifying projects for at least five years, and determine the viability of our current stormwater rate structure. In order to make the application, a resolution approved by the Board of Aldermen is required. Attached is the resolution approving the Town's application for a NCDWI Stormwater Funding Program Grant (Exhibit 8A, 1-2).

The Town Manager presented this item to the Board.

Alderwoman Morrow made a motion to approve the resolution, seconded by Alderman Withers and carried unanimously.

### *Item 8B Resolution for Procurement Through Sourcewell*

Sourcewell is a procurement entity that local governments can use to purchase needed items. They hold hundreds of competitively solicited cooperative contracts ready for local governments to use in compliance with NCGS §160A-461. This speeds up the purchasing process for local governments. In order to use Sourcewell, a resolution must be passed the Board of Aldermen to allow Dallas to participate in an Interlocal Cooperative Agreement. Attached is the Resolution for review (Exhibit 8B-1).

The Town Manager presented this item to the Board.

Alderman Withers made a motion to approve the resolution, seconded by Alderman Milton and carried unanimously.

### *Item 8C Special Event Request-Sons of Confederate Veterans Memorial Service*

Jim Lowery and Tim Leonhardt of the Col. William A. Stowe Camp 2142 of the Sons of Confederate Veterans have submitted a request to conduct a memorial service on the Courthouse grounds on Saturday, May 13, 2023. The service would begin at 2:00 pm and last approximately one hour. They are requesting to hold the service on the front lawn in front of the memorials. They have requested to use electric connections next to the monuments for a small microphone and amplifier. No street closures or trash receptacles are being requested (Exhibit 8C, 1-6).

The Town Manager presented this item to the Board.

Alderman Withers made a motion to approve the event, seconded by Alderwoman Morrow and carried unanimously.

*Item 8D Bid Award for Transformer Purchase*

Requests for Proposals were sent out for the purchase of transformers for upcoming development projects and bids were opened on March 29<sup>th</sup>. Sunbelt Solomon Services was the lowest, responsible, responsive bidder. Attached is the bid tab sheet and recommendation letters to award the bid. Due to the lead time for receipt of the transformers, the developers will be invoiced for the transformer costs and the offsetting revenue received in the next fiscal year. There will be no budgetary impact to the current fiscal year. Appropriations will be made in the FY2024 budget for this purchase (Exhibit 8D, 1-3).

The Town Manager presented this item to the Board.

Alderwoman Morrow made a motion to approve the bid award, seconded by Alderman Martin and carried unanimously.

*Item 8E Offer to Purchase 2% of Parcel #227919 Town-Owned Property*

Mr. Jim Bailey, owner of Sammy's Neighborhood Pub located at 130 W. Trade St., has expressed interest in purchasing a small, undeveloped portion of Town-owned property directly behind the restaurant. The segment is 2.13% of Gaston County Parcel #227919, physical addresses are 132 W. Trade St. and 210 N. Holland St. Current land value for the whole 0.92 acre parcel is \$111,530, based on the current tax valuation. The segment being requested is 56.91 feet long by 15 feet wide, which calculates out to 853.65 square feet or 0.0196 acres. At these dimensions, the segment is 2.13% of the total parcel. If this percentage is applied to the land value of the entire parcel, a fair market value of the segment would be \$2,375. Mr. Bailey has submitted an offer of \$2,000, plus payment of advertising costs and legal fees. The Board has the option of accepting this offer, countering this offer, or rejecting this offer. Once an offer is accepted, the Town will begin the upset bid process for sale of the segment per G.S. §160A-269 (Exhibit 8E, 1-4).

The Town Manager presented this item to the Board.

After discussion amongst the Board members, the decision was made to deny the offer. Staff will reach out to Mr. Baily for further discussion.

Alderman Milton made a motion to deny the offer, seconded by Alderman Withers and carried unanimously.

*Item 8F Special Events Request- Dallas Minister's Association*

A Special Events Application has been received from the Dallas Minister's Association to hold a National Day of Prayer event on Thursday, May 4, 2022 from 12:00 pm to 1:00 pm at the Court Square. The event would be open to the public and would include speakers. The purpose of the event is to participate in the national event of prayer for our nation and its leaders.

They are requesting 1 trash receptacle and use of power for amplified sound. There are no road closures requested. Attendance is estimated to be approximately 75. The application is attached for review (Exhibit 8F, 1-7).

The Town Manager presented this item to the Board.

After discussion, the Board decided to waive the fees associated with the event request.

Alderwoman Morrow made a motion to approve the event and waive the fees, seconded by Alderman Milton and carried unanimously.

*Item 8G Jagers Park*

The Board discussed complaints concerning foul ball's going across to Spargo Street into resident's yards during games. The Board requested that Staff look into pricing for a foul ball net and pricing for replacing goals at the basketball court.

*Item 8H Spargo Street*

The Board discussed the issue of homeless encampments that have developed near Spargo Street. The Board asked Staff to look into what can be done to dissolve this encampment under town policies.

**Manager's Report:**

The Town Manager reminded the Board of up-coming events for the Town.

**Closed Session:**

To consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged. NCGS §143-318-11(3)

Alderman Milton made a motion to go into the closed session, seconded by Alderwoman Morrow and carried unanimously (6:53).

No action was taken.

Alderman Withers made a motion to go out of the closed session, seconded by Alderwoman Morrow and carried unanimously (7:35).

Alderman Withers made a motion to adjourn, seconded by Alderman Milton and carried unanimously (7:36).

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Rick Coleman, Mayor

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Sarah Hamrick Ballard, Town Clerk



**Town of Dallas**  
**Budget Amendment**

Date: April 11, 2023

Action: General Fund Amendment

Purpose: To Appropriate Funds for Donation to Dallas Boys and Girls Club

Number: GF-004

Fund	Dept	Line Item	Item Description	Original Amount	Amended Amount	Difference
10	5700	4722	Town Sponsored Events	\$40,050	\$45,050	\$5,000
10	3999	0000	Fund Balance Appropriated	\$456,340	\$461,340	\$5,000

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Approval Signature  
(Town Manager)



**Town of Dallas  
Budget Amendment**

Date: April 11, 2023

Action: Water/Sewer Fund Amendment

Purpose: To Accept and Appropriate Customer Billed Charges - Davis Hills

Number: WS-007

Fund	Dept	Line Item	Item Description	Original Amount	Amended Amount	Difference
20	3520	0000	Customer Billed Charges	\$35,500	\$76,245	\$40,745
20	8100	3302	Supplies: Meters/Meter Boxes	\$103,750	\$117,655	\$13,905
20	3999	0000	Fund Balance Appropriated	\$493,502	\$466,662	(\$26,840)

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Approval Signature  
(Town Manager)

LGC-205

CONTRACT TO AUDIT ACCOUNTS

The of and	Governing Board Board of Aldermen
	Primary Government Unit Town of Dallas, NC
	Discretely Presented Component Unit (DPCU) (if applicable) N/A

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

and	Auditor Name Martin Starnes & Associates, CPAs, P.A.
	Auditor Address 730 13th Avenue Drive SE, Hickory, NC 28602

*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:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). 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.
2. 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.

**CONTRACT TO AUDIT ACCOUNTS**

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.

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**CONTRACT TO AUDIT ACCOUNTS**

REV. 11/2022

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.

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## CONTRACT TO AUDIT ACCOUNTS

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).

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**CONTRACT TO AUDIT ACCOUNTS**

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.

LGC-205

## CONTRACT TO AUDIT ACCOUNTS

## FEES FOR AUDIT SERVICES

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

Financial statements were prepared by:  Auditor  Governmental Unit  Third Party

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

Name:	Title and Unit / Company:	Email Address:
Jonathan Newton	Finance Director, Town of Dallas	jnewton@dallasnc.net

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 Dallas, NC
Audit Fee	\$ 39,600
<b>Additional Fees Not Included In Audit Fee:</b>	
Fee per Major Program	\$ 3,750 (up to 2 major programs); \$3,750 per major program in excess of 2
Writing Financial Statements	\$ 5,400
All Other Non-Attest Services	\$

## DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit Fee	\$
<b>Additional Fees Not Included In Audit Fee:</b>	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

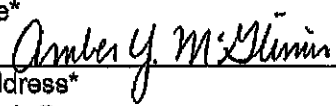


LGC-206

## CONTRACT TO AUDIT ACCOUNTS

## SIGNATURE PAGE

## AUDIT FIRM

Audit Firm* Martin Starnes & Associates, CPAs, P.A.	
Authorized Firm Representative (typed or printed)* Amber Y. McGhinnis	Signature* 
Date* 03/29/23	Email Address* amcghinnis@msa.cpa

## GOVERNMENTAL UNIT

Governmental Unit* Town of Dallas, NC	
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)* Richard Coleman, Mayor	Signature*
Date	Email Address rcoleman@dallasnc.net

Chair of Audit Committee (typed or printed, or "NA") Maria Stroupe	Signature
Date	Email Address mstroupe@dallasnc.net

## 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) Jonathan Newton, Finance Director	Signature*
Date of Pre-Audit Certificate*	Email Address* jnewton@dallasn.cnet

**CONTRACT TO AUDIT ACCOUNTS**

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

**DISCRETELY PRESENTED COMPONENT UNIT**

DPCU*	
N/A	
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
N/A	
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*
N/A	
Date of Pre-Audit Certificate*	Email Address*

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





**Koonce, Wooten & Haywood, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

### Report on the Firm's System of Quality Control

To the Shareholders of Martin Starnes & Associates, CPAs, P.A. and the Peer Review Committee, Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. (the firm) in effect for the year ended December 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. in effect for the year ended December 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Martin Starnes & Associates, CPAs, P.A. has received a peer review rating of *pass*.

*Koonce, Wooten & Haywood, LLP*

Koonce, Wooten & Haywood, LLP

May 4, 2021

**Raleigh**  
4090 Barrett Drive  
Post Office Box 17806  
Raleigh, North Carolina 27619

919 782 9208  
919 782 8837 FAX

**Durham**  
3800 Westgate Drive  
Suite 203  
Durham, North Carolina 27707

919 354 2684  
919 489 8183 FAX

**Pittsboro**  
579 West Street  
Post Office Box 1399  
Pittsboro, North Carolina 27312

919 542 6000  
919 542 5764 FAX

**Smithfield**  
212 East Church Street  
Post Office Box 2948  
Smithfield, North Carolina 27577

919 934 1124  
919 934 1217 FAX

MARTIN ♦ STARNE  
—  
& ASSOCIATES, CPAs, P.A.

*"A Professional Association of Certified Public Accountants and Management Consultants"*

March 29, 2023

Jonathan Newton, Finance Director  
Town of Dallas  
210 N. Holland Street  
Dallas, NC 28034

The following represents our understanding of the services we will provide the Town of Dallas.

You have requested that we audit the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Dallas, NC, as of June 30, 2023, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Town of Dallas' basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal and state award programs for the period ended June 30, 2023. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal and state award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America require that certain supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Law Enforcement Officers' Special Separation Allowance schedules
- Other Post-Employment Benefits' schedules
- Local Governmental Employees' Retirement System's schedules

Supplementary information other than RSI will accompany the Town of Dallas' basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Combining and individual fund financial statements
- Budgetary schedules
- Other schedules
- Schedule of Expenditures of Federal and State Awards

#### **Schedule of Expenditures of Federal and State Awards**

We will subject the Schedule of Expenditures of Federal and State Awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the Schedule of Expenditures of Federal and State Awards is presented fairly in all material respects in relation to the financial statements as a whole.

#### **Data Collection Form (if applicable)**

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, Schedule of Expenditures of Federal and State Awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the Federal Audit Clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the Federal Audit Clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

#### **Audit of the Financial Statements**

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. As part of an audit of financial statements in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Dallas' ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the Town of Dallas' basic financial statements. Our report will be addressed to the governing body of the Town of Dallas. 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 an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements 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 to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

#### **Audit of Major Program Compliance**

Our audit of the Town of Dallas' major federal and state award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended, the Uniform Guidance, and the State Single Audit Implementation Act, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and the State Single Audit Implementation Act and other procedures we consider necessary to enable us to express such an opinion on major federal and state award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance and the State Single Audit Implementation Act require that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal and state award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. 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, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal or state programs as a whole.

As part of a compliance audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal and state programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Implementation Act.

Also, as required by the Uniform Guidance and the State Single Audit Implementation Act, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal and state award programs. Our tests will be less in scope

than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal and state award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

### **Management's Responsibilities**

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal and state awards received and expended during the period and the federal and State programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federal and state funded activities;
5. For preparing the Schedule of Expenditures of Federal and State Awards (including notes and noncash assistance received) in accordance with the Uniform Guidance and State Single Audit Implementation Act;
6. For designing, implementing, and maintaining effective internal control over federal and state awards that provides reasonable assurance that the entity is managing federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state awards;
7. For identifying and ensuring that the entity complies with federal and state laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal and state award programs, and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations and the terms and conditions of federal and state award programs;
8. For disclosing accurately, currently and completely the financial results of each federal and state award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;



15. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal and state award programs, such as records, documentation, and other matters;
  - b. Additional information that we may request from management for the purpose of the audit;
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
  - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report (if applicable); and
  - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report (if applicable).
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year or period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant roles in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the Schedule of Expenditures of Federal and State Awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the Schedule of Expenditures of Federal and State Awards in accordance with the Uniform Guidance and the State Single Audit Implementation Act, (b) to provide us with the appropriate written representations regarding the Schedule of Expenditures of Federal and State Awards, (c) to include our report on the Schedule of Expenditures of Federal and State Awards in any document that contains the Schedule of Expenditures of Federal and State Awards and that indicates that we have reported on such schedule, and (d) to present the Schedule of Expenditures of Federal and State Awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited basic financial statements readily available to the intended users of the Schedule of Expenditures of Federal and State Awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

### **Nonattest Services**

We will perform the following nonattest services:

- Draft of financial statements and footnotes
- GASB 34 conversion entries
- Preparation of auditor portions of Data Collection Form (if applicable)
- Preparation of AFIR
- Preparation of LGC's data input worksheet
- Capital asset & depreciation listing maintenance

We will not assume management responsibilities on behalf of the Town of Dallas. However, we will provide advice and recommendations to assist management of the Town of Dallas in performing its responsibilities.

The Town of Dallas' management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

### **Other Matters**

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

During the course of the engagement, a portal will be in place for information to be shared, but not stored. Our policy is to terminate access to this portal after one year. The Town is responsible for data backup for business continuity and disaster recovery, and our workpaper documentation is not to be used for these purposes.

### **Provisions of Engagement Administration and Fees**

Paula Hodges is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising Martin Starnes & Associates, CPAs, P.A.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. To

ensure that our independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fees for these services are as follows:

Audit Fee	\$ 39,600
Financial Statement Drafting	5,400
Single Audit Fees (up to 2 programs)	<u>3,750</u>
	<u>\$ 48,750</u>
<b>Additional Fees:</b>	
Charge per major program in excess of 2	<u>\$ 3,750</u>

Our invoices for these fees will be rendered in four installments as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. 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.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the Town of Dallas' personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

We want our clients to receive the maximum value for our professional services and to perceive that our fees are reasonable and fair. In working to provide you with such value, we find there are certain circumstances that can cause us to perform work in excess of that contemplated in our fee estimate.

Following are some of the more common reasons for potential supplemental billings:

*Changing Laws and Regulations*

There are many governmental and rule-making boards that regularly add or change their requirements. Although we attempt to plan our work to anticipate the requirements that will affect our engagement, there are times when this is not possible. We will discuss these situations with you at the earliest possible time in order to make the necessary adjustments and amendments in our engagement.

*Incorrect Accounting Methods or Errors in Client Records*

We base our fee estimates on the expectation that client accounting records are in order so that our work can be completed using our standard testing and accounting procedures. However, should we find numerous errors, incomplete records, or the application of incorrect accounting methods, we will have to perform additional work to make the corrections and reflect those changes in the financial statements.

*Failure to Prepare for the Engagement*

In an effort to minimize your fees, we assign you the responsibility for the preparation of schedules and documents needed for the engagement. We also discuss matters such as availability of your key personnel, deadlines, and work space. If your personnel are unable, for whatever reasons, to provide these items as

previously agreed upon, it might substantially increase the work we must do to complete the engagement within the scheduled time.

*Starting and Stopping Our Work*

If we must withdraw our staff because of the condition of the client's records, or the failure to provide agreed upon items within the established timeline for the engagement, we will not be able to perform our work in a timely, efficient manner, as established by our engagement plan. This will result in additional fees, as we must reschedule our personnel and incur additional start-up costs.

Our fees are 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. Our fees for such services range from \$85-\$390 per hour.

*Government Auditing Standards* require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to management and those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Martin Starnes & Associates, CPAs, P.A. and constitutes confidential information. However, we may be requested to make certain audit documentation available to the Local Government Commission, Office of the State Auditor, federal or state agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under

the supervision of Martin Starnes & Associates, CPAs, P.A.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm to the Contract to Audit Accounts for your consideration and files.

Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements and compliance over major federal and state award programs, including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

*Martin Starnes & Associates, CPAs, P.A.*

Martin Starnes & Associates, CPAs, P.A.  
Hickory, North Carolina

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the Town of Dallas by:

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Resolution to Apply for State Grant Assistance for a NCDWI Stormwater Funding Program Grant

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**WHEREAS**, the Town of Dallas has need for and intends to construct, plan for, or conduct a study in a project described as "Dallas Stormwater Assessment and Planning"; and

**WHEREAS**, the Town of Dallas intends to request State loan and/or grant assistance for the project;

**NOW THEREFORE BE IT RESOLVED, BY THE BOARD OF ALDERMEN OF THE TOWN OF DALLAS**

That the Town of Dallas, the **Applicant**, will arrange financing for all remaining costs of the project, if approved for a State loan and/or grant award.

That the **Applicant** will provide for efficient operation and maintenance of the project on completion of construction thereof.

That the **Applicant** will adopt and place into effect on or before completion of the project a schedule of fees and charges and other available funds which will provide adequate funds for proper operation, maintenance, and administration of the system and the repayment of all principal and interest on the debt.

That the governing body of the **Applicant** agrees to include in the loan agreement a provision authorizing the State Treasurer, upon failure of the Town of Dallas to make a scheduled repayment of the loan, to withhold from the Town of Dallas any State funds that would otherwise be distributed to the local government unit in an amount sufficient to pay all sums then due and payable to the State as a repayment of the loan.

If applying for a regional project, that the **Applicant** will partner and work with other units of local government or utilities in conducting the project, including (NOT APPLICABLE).

That Maria Stroupe, Town Manager, the **Authorized Official**, and successors so titled, is hereby authorized to execute and file an application on behalf of the **Applicant** with the State of North Carolina for a loan and/or grant to aid in the study of or construction of the project described above.

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

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

Adopted this the 11<sup>th</sup> of April, 2023 at Dallas, North Carolina.

Attested By:

\_\_\_\_\_  
Rick Coleman, Mayor

\_\_\_\_\_  
Sarah Ballard, Town Clerk

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Resolution to Apply for State Grant Assistance for a NCDWI Stormwater Funding Program Grant

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CERTIFICATION

The undersigned duly qualified and acting Town Clerk of the Town of Dallas does hereby certify: That the above/attached resolution is a true and correct copy of the resolution authorizing the filing of an application with the State of North Carolina, as regularly adopted at a legally convened meeting of the Board of Aldermen duly held on the 11<sup>th</sup> day of April, 2023; and further, that such resolution has been fully recorded in the journal of proceedings and records in my office. IN WITNESS WHEREOF, I have hereunto set my hand this 11<sup>th</sup> day of April, 2023.

---

Sarah Ballard, Town Clerk

(SEAL)

---



Resolution Authorizing an Interlocal Agreement for Purchasing through Sourcewell

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**WHEREAS**, Sourcewell obtains bids and offers cities and counties the ability to purchase off of those contracts; and

**WHEREAS**, the Town of Dallas wants to participate in this Interlocal Cooperative Agreement under NCGS §160A-461; and

**WHEREAS**, this Resolution will authorize the Mayor of Dallas to execute the Interlocal Cooperative Agreement with Sourcewell on behalf of the Town of Dallas to purchase various items; and

**NOW THEREFORE BE IT RESOLVED**, by the Board of Aldermen for the Town of Dallas, North Carolina, assembled in Regular Session, this 11<sup>th</sup> day of April 2023 that the Mayor of Dallas is hereby authorized to execute a joint purchasing agreement with Sourcewell on behalf of the Town of Dallas.

**THIS RESOLUTION IS PASSED AND ADOPTED**, this the 11<sup>th</sup> of April 2023 at Dallas, North Carolina.

(Municipal Seal)

\_\_\_\_\_  
Rick Coleman, Mayor

Attested by:

\_\_\_\_\_  
Sarah Ballard, Town Clerk

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Special Events/ Activities Application

Town of Dallas
210 North Holland Street
Dallas, NC 28034-1625
(704) 922-3176
Fax: (704) 922-4701

The purpose of this application is to provide information about your event or activity in order for the Town of Dallas to best assist you. Refer to the Special Events Policy and Town of Dallas Fee Schedule for all Special Events requirements. Applicants are responsible for providing complete and accurate information on the application. The applicant is responsible for notifying the Town of Dallas of any changes. A COMPLETE application must be submitted by no later than the first Tuesday of the month for consideration at the next Board of Aldermen meeting. Events must be approved at least 14 days in advance of the event. INCOMPLETE APPLICATIONS WILL BE RETURNED.

APPLICATION INFORMATION

Form with fields for Name of Event, Facility Requested, Applicant Name, Organization, Mailing Address, City/State/Zip, Daytime Phone, Cell, E-Mail, Description of the Event, Social media page, Date requested, Event times, Road closure, Set up, Inspection, Attendance, Event type, and Vendors.

Applicant's Signature: [Handwritten Signature] Date: 4-21-2023

A pre-event meeting may be required and will be scheduled to include appropriate staff. The event applicant must

attend the meeting.

**TENTS / CANOPIES / MEMBRANE STRUCTURES**

Will tents/canopies/membrane structures be used? (Circle one) Yes / **No** (if no, proceed to next section)

# of Canopies  (fabric structure that is open without sidewalls on 75% or more of perimeter)

# of Tents  (fabric structure that is enclosed with sidewalls on more than 25% of perimeter)

# of Membrane structures  (air supported or air inflated structure)

Other type of structure (provide description)

\*Notes\*

**VOICE / MUSIC AMPLIFICATION**

Will amplified sound be used during the event? (Circle one) **Yes** / No (if no, proceed to next section)

If yes, state the number of stages, number of bands and type of music:

Number of stages:  Number of Bands:

Type(s) of music: **small speaker used only for speaking**

Indicate times of amplified sound. Start Time: **2:00 pm** Finish Time: **3:00 pm**

Will sound checks be conducted prior to the event?  Yes  No

If yes, please indicate times: Start Time:  Finish Time:

\* Must comply with Town of Dallas general entertainment and noise ordinance.

**HAZARDOUS MATERIALS (helium, propane, butane, gasoline, etc.)**

Will hazardous materials in tanks/cylinders be used? (Circle one) Yes / **No** (if no, proceed to next section)

If yes, all tanks must be secured in a manner to prevent accidentally being knocked over. All helium tanks not being used shall have their caps in place.

Will there be any portable heaters?  Yes  No

Will there be any deep fat fryers?  Yes  No

Will there be any fireworks, lasers, torches, candles or pyrotechnics?  Yes  No

Will generators or electrical power be used?  Yes  No

If yes, electrical load data and location of connection must be provided on a separate sheet.  
In the case of extraordinary use or hookups, extra fees may apply.

**RIDES / ATTRACTIONS**

Will mechanical rides or similar attractions be used? (Circle one) Yes / **No** (if no, proceed to next section)

If yes, company name?

Company address:

List details, if any:

**\*\*Applicants contracting with amusement ride companies are required to provide the Town of Dallas with a certificate of insurance, naming applicant and the Town of Dallas as additional insured on general liability.**

**ALL rides must be inspected and approved by The Department of Labor.**

**VENDORS**

A vendor is responsible for... (faded text)

A vendor is anyone who is serving, selling, sampling, or displaying food, beverages

Will the event include any vendors? (Circle one) Yes  No  (if no, proceed to next section)

2

If the event will have food vendors, please check the following that apply:

Served  Sold  Catered  Prepared Outdoors

Does the event include food concession and/or cooking areas?  Yes  No

If yes, please list each food vendor and specify cooking method (Gas, Electric, Charcoal, etc.)  
(Use additional sheet if necessary)

Vendor Name	Address	Phone Number	Cooking Method	Food Item

Food and beverages shall not be sold at an event unless approved and licensed, if necessary by the Gaston County Health Department  
Event organizers are responsible for arranging health inspections for their event.

List all other vendors who will be present during the event (serving, selling, sampling, or displaying).

VENDOR NAME	ADDRESS	PHONE NUMBER (S)

**EVENT SCHEDULE**

Provide a detailed schedule of the event including dates and times for entertainment, activities, hours of event, start time, finish time, etc. If the event requires an extended time frame for set-up, include details with a timeline listing the times and locations where streets or public property will be impacted and when dismantling will be complete  
(Use additional sheet of paper if necessary)

DATE	TIME	ACTION	ADDITIONAL NOTES
06/13/23	1:00 pm	podium, speaker set-up - quick schedule review	
" "	2:00 pm	memorial service	
" "	3:00 pm	service ends, pack up	

**SITE PLAN**

Provide a detailed Site-Plan sketch of the event. Include maps, outline or diagram of the entire event venue including the names of all streets and the surrounding area. The plan should include the following information:

- Location of the event/activity on the property with approximate distances from roads, fire hydrants, existing buildings, etc.
- Location of temporary structures that will be used during the event. Must indicate size of temporary structures, distances between temporary structures and existing buildings.

- Identify how each temporary structure will be used. Example: type of vendor, f
- Identify location of all cooking devices and open flames; generators and fuel storage.
- Location of all fencing, barricades, or other restrictions that will impair access to and from the event or property.
- Identify all designated parking areas.

**SERVICES**

The Town of Dallas does not provide amenities such as portable toilets, sound systems, tables, chairs, tents, canopies or other equipment. The applicant is responsible for arranging and providing services such as clean up, traffic control, etc.

**TRASH CONTAINERS**

In order to determine what types of containers best suit the needs of the event, please answer the following questions:

Will the event be serving/selling/distributing beverages?  Yes  No

If yes, in what containers will they come packaged in?

aluminum cans  glass bottles/jars  plastic bottles/jugs/jars

How many trash cans are you requesting for trash?

Delivery Location?

Date and Time for trash cans to be picked up?

**\*\*Applicants are responsible for cleaning and restoring the site after the event.  
Clean-up fees may be incurred due to applicant's failure to clean and/or restore the site following the event.**

**PUBLIC PROPERTY CLEAN-UP**

Contracted personnel or volunteers may be used if indicated below. What is the clean-up plan for the event?

*Event hosts will clean any areas, if needed.*

**SAFETY AND SECURITY (CHECK ALL TYPES OF SECURITY USED)**

Stage Security  Event Area Security  Road Closure Security

Other

Overnight Security From  To

Dates & Times security will be on site:

Security provided by: *city officer* Number of Security Personnel:

*(same as last year)*

**ROUTE AND TRAFFIC PLAN N/A**

PARADE (Includes floats, vehicles, and persons)  BICYCLES

MARCH OR WALK (persons only)  FOOT RACE

VEHICLES ONLY (Includes motorcycles)

OTHER (Description: )

Number of Persons:  % Children:

Number of Vehicles:  Vehicle Types:

Number of Animals:  Kinds:

**DESCRIBE BELOW THE EVENT ROUTE. IF THERE IS MORE THAN ONE SEGMENT TO AN EVENT, INCLUDE START AND FINISH TIMES FOR EACH SEGMENT. (Ex: A "RUN" may include a 5k, a 10k, and a Fun Run).**


**ROAD CLOSURES**

If your event involves road closures, a parade, a foot or bike race, any type of procession, or more than one location, attach a Route and Traffic Plan and include the required information listed below and any additional information you believe applies to your event. When planning an event in the City of Dallas, the Dallas Police Dept. is available to assist you.

- NC and US roadways will also require approval from the NCDOT.
- The proposed route to be traveled including the requested starting and termination point. Please also clarify the directions of movement of your event.
- Routing plans for traffic. Illustrate a plan to include roads that you are requesting to be closed to vehicular or other traffic for your event. Include planned arrangements to resolve conflicts with people trying to reach businesses, their own residences, places of worship and public facilities including public transportation.
- Whether the event will occupy all or a portion of the street(s) requested for use.
- Proposed locations for barricades, signs and police/volunteers.
- The provision of twenty foot (20') minimum emergency access lanes throughout the event site.
- White temporary water base paint can be used to mark the route on the street pavement (May be purchased at common hardware stores such as Lowes Home, Home Depot, etc.).

**Please Note:** All road closure requests will be strictly reviewed by the Town of Dallas. Approval, denial, or modification of all road closure requests are at the sole discretion of the Town of Dallas. The Town has final discretion over your Route and Traffic Plan including, but not limited to the route, placement and number of all barricades, signs, and police/volunteer locations.

**DO NOT ASSUME, ADVERTISE, OR PROMOTE YOUR EVENT UNTIL YOU HAVE A SIGNED PERMIT FROM THE TOWN OF DALLAS. CONFLICTS DO ARISE AND CHANGES TO THE REQUEST MAY BE NECESSARY.**

Applicant's Signature:  Date: 04-21-2023

\*Once approved, a Special Event Fee will be assessed based on the current Town of Dallas Fee Schedule. The event fee is due and payable NO LATER THAN five (5) business days prior to the event. Events will be cancelled if fees are not paid when due.

**DALLAS POLICE DEPT. -REQUEST FOR APPROVAL OF OFF-DUTY EMPLOYMENT-**

Date of Request		Officer Making Request (if not directly by outside employer)		Type of Request <input type="checkbox"/> Single Event <input type="checkbox"/> On-going	
Officer's Assigned Division		Officer's Immediate Supervisor		Hours Involved (per week or total)	
<b>Employer Information: (To be completed by the Employer)</b>					
Employer Name Sons of Confederate Veterans		Employer Authorized Contact Tim Lebnhardt		Authorized Contact Phone Number 704-466-6772	
Address of Employer (Mailing Address) 115 George Byrdell Rd. - Crouse, NC, 28033				Employer Phone (if different from contact)	
Location of Employment Site Historic Dallas Courthouse				Within the City Limits of Dallas <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Project Start Date 05/13/23	Project Ending Date 05/13/23	Hours & Frequency of Employment 2 Hours <input checked="" type="checkbox"/> Single Event Only <input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly			
Project Start Time 1:00 pm	Project Ending Time 3:00 pm	Describe the Frequency (i.e. All day for one event, every Weekend, Wednesdays & Fridays, etc.) 2 hr. Single event			
Describe Type of Work To Be Performed Off duty officer requested for small memorial service for safety of attendees during event.					
<b>Notice and Acknowledgement to Perspective Employer:</b>					
As an employer of off-duty sworn personnel, I understand:					
<ul style="list-style-type: none"> <li>Off-duty officers are forbidden from enforcing any rules or regulations established solely by the employer, but are allowed to enforce State Statutes or City Ordinances.</li> <li>Off-duty officers are not allowed to work within any business establishment that an ABC permit allows for the sale of alcoholic beverages.</li> <li>Police personnel working off-duty at a firm or establishment that requires the officer to engage in traffic control on public streets shall fairly serve the interest of all motorists, not just those going into or out of a private establishment.</li> <li>The Town of Dallas does not provide Workers Compensation Insurance on off-duty employment assignments.</li> <li>The Town of Dallas, or the employer, may revoke this agreement at any time.</li> <li>There is a two (2) hour minimum for an off-duty request.</li> <li>The Off-Duty Pay Rate is subject to change upon periodic review. *Revised 5/2022*</li> </ul>					
Pay Rate: \$40 per hour		X		Authorized Official of Employing Agency	
				Date	
<b>FOR OFFICIAL OFFICE USE</b>					
<b>Acknowledgement of Review</b>					
Sergeant	Date	Captain	Date		
<b>Approval of Off-Duty Employment Agreement</b>					
<input type="checkbox"/> The Off-Duty Employment Agreement is <b>Approved</b> , and each of the following is complete: <ul style="list-style-type: none"> <li><input type="checkbox"/> The work description is compatible with the Operating Procedures of the Police Department</li> <li><input type="checkbox"/> The Request of Approval of Off-Duty Employment has been signed by the employer</li> <li><input type="checkbox"/> Sufficient resources are available to provide for this assignment</li> </ul>					
<input type="checkbox"/> The Off-Duty Employment Agreement is <b>Denied</b> for the following reason(s):  					
Chief of Police					Date

MEMORANDUM

Date: 4/4/2023

To: Maria Stroupe, Town Manager

Thru: Willie Smith, Electrical Director

From: Jonathan Newton, Finance Director

Subject: Motion to award contract to Sunbelt Solomon Solutions for (1) 25 kVa single pad mount, (12) 75 kVa single pad mount and (2) 100 kVa pad mount remanufactured transformers. The bid opening was held on March 29, 2023.

Attached is the recommendation letter and tabulation sheet from Progressive Engineering Consultants, Inc.

Recommendation: Town staff recommends the Board of Alderman to approve the contract to the lowest bidder, Sunbelt Solomon Solutions, for a total of \$126,645.00.

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Willie Smith, Electrical Director

---

Jonathan Newton, Finance Director

# Progressive Engineering Consu

EXHIBIT 8D-2

P.O. Box 690638, Charlotte, NC 28227-7011

Telephone : (704) 545-7327

Fax : (704) 545-2315

[progress@pecinc.net](mailto:progress@pecinc.net)

March 30, 2023

Town of Dallas  
700 Ferguson Street  
Dallas, NC 28034-1625  
Attn: Willie Smith

Subject: Award Recommendation  
Remanufactured Single-Phase Padmounted Transformers


Gentlemen:

Sealed proposals were received, publicly opened and read on March 29, 2023, for the purchase of one (1)-25 kVA, twelve (12)-75 kVA and two (2)-100 kVA Remanufactured Single-Phase Padmounted Distribution Transformers. Sunbelt Solomon Services submitted the lowest cost proposal in the amount of \$126,645.00 exclusive of state and local taxes. This proposal meets the specifications and therefore it is our recommendation that the Town accept this proposal as submitted.

Please notify us of your decision in order that we may prepare the necessary contract documents for execution. If you have any questions or comments, please feel free to call.

Best regards,

**PROGRESSIVE ENGINEERING CONSULTANTS, INC.**



Robert F. Thomas, Jr.

Attachment



**Town of Dallas  
Dallas, North Carolina**

**Remanufactured Single-Phase Padmounted Distribution Transformers**

**Bid Date: Wednesday, March 29, 2023 @ 2:00 p.m.**

Bidder	Sunbelt Solomon	Nexgen	JST Power		
Bid Bond	Ck# 077613	Ck# 020593	No Bid Bond		
Section 1	Qty	Price Each	Total	Price Each	Total
25 kVA Single-Phase Padmounted Distribution Transformers	1	\$ 6,353.00	\$ 6,353.00	\$ 9,281.00	\$ 9,281.00
75 kVA Single-Phase Padmounted Distribution Transformers	12	\$ 8,216.00	\$ 98,592.00	\$ 8,803.20	\$ 105,638.40
100 kVA Single-Phase Padmounted Distribution Transformers	2	\$ 10,850.00	\$ 21,700.00	\$ 10,711.20	\$ 21,422.40
<b>Bid Total</b>			<b>\$126,645.00</b>	<b>\$133,584.00</b>	<b>\$173,083.00</b>
<b>Manufacturer</b>	Sunbelt Solomon Services	T&R Electric	JST Power		
<b>Delivery</b>	48-50 Weeks	54 Weeks	28-30 Weeks		
<b>Terms</b>	Net 30	See Proposal	Net 30		
<b>Exceptions</b>	See Proposal	See Proposal	See Proposal		

Town of Dallas North Carolina

Attn: Maria Stroupe, Town Manager

Subject: Offer to Purchase town real estate

Maria,

This is my offer to purchase the strip of land that was discussed in your last Board of Alderman meeting.

I offer \$2,000

I will pay the cost of advertising required of the town

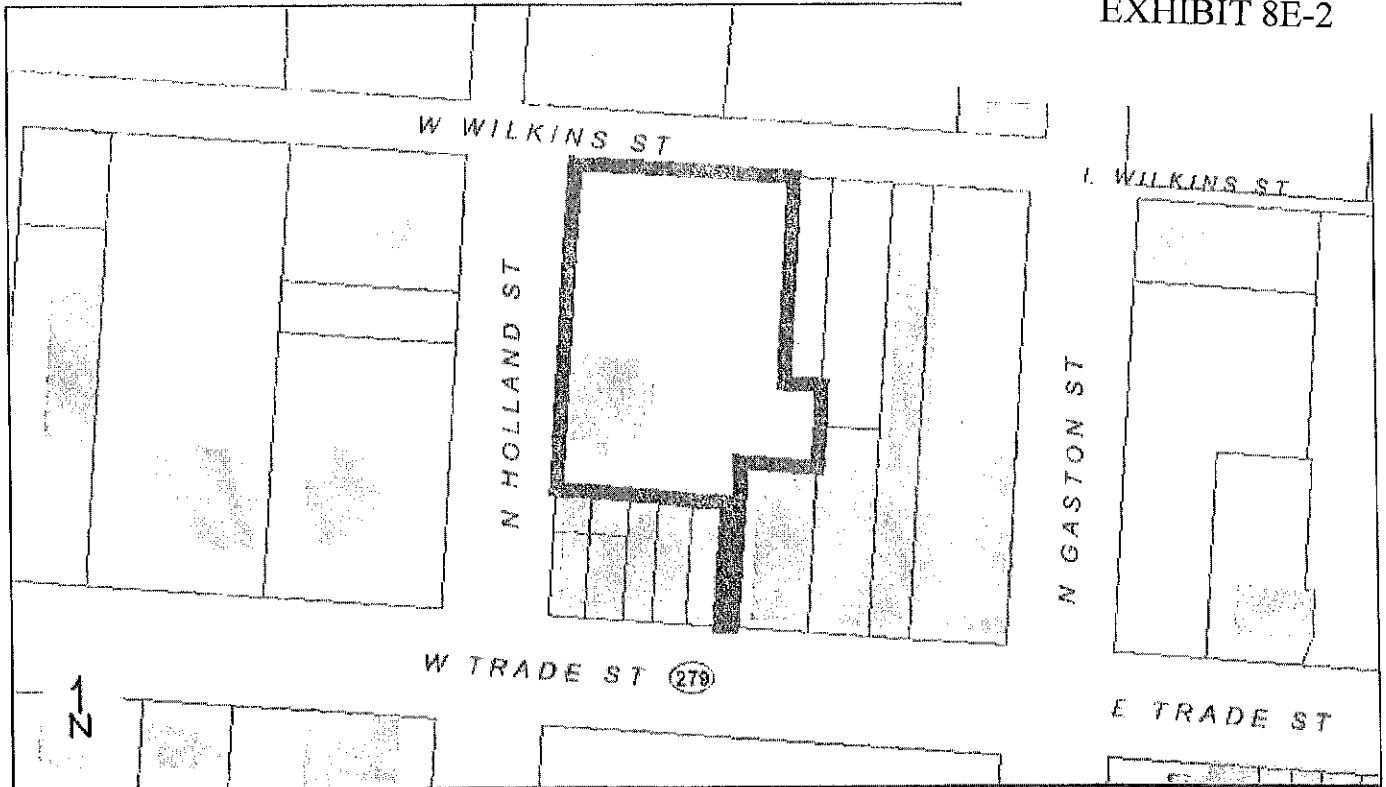
I will pay the legal fees associated with the purchase

I believe, from memory, that these are the only three items that were required to submit an offer to purchase.

If there are other things I have forgotten please let me know

Jim Bailey

Cell 704-502-0414



**Primary Property Address**

132 W TRADE ST DALLAS, NC 28034

**Tax Information**

PARCEL #: 227919  
 PIN #: 3557077511  
 CURRENT OWNERS: DALLAS TOWN OF  
 MAILING ADDRESS: 210 N HOLLAND ST,  
 DALLAS, NC 28034-1625  
 NBHD #: DA001  
 NBHD NAME: CBD DALLAS  
 TOWNSHIP: DALLAS TOWNSHIP  
 LEGAL DESC: TOWN OF DALLAS TRACT 2  
 PLAT BOOK 088 PAGE 071

**Tax Information**

DEED BOOK: 4765 PAGE: 2067  
 DEED RECORDING DATE: 1/23/2015  
 SALES AMOUNT: \$0  
 PLAT BOOK: 087 PAGE: 117  
 STRUCTURE TYPE: OFFICE GENERAL  
 YEAR BUILT: 1957  
 SQUARE FOOTAGE: 3446  
 VACANT: IMPROVED  
 BASEMENT: NO  
 BED: BATH: HALF-BATH:  
 MULTI-STRUCTURES: NO  
 ACREAGE: 0.92  
 TAX DISTRICT: TOWN OF DALLAS  
 VOLUNTARY AG DISTRICT: NO  
 PROPERTY USE: EXEMPT

**Tax Values**

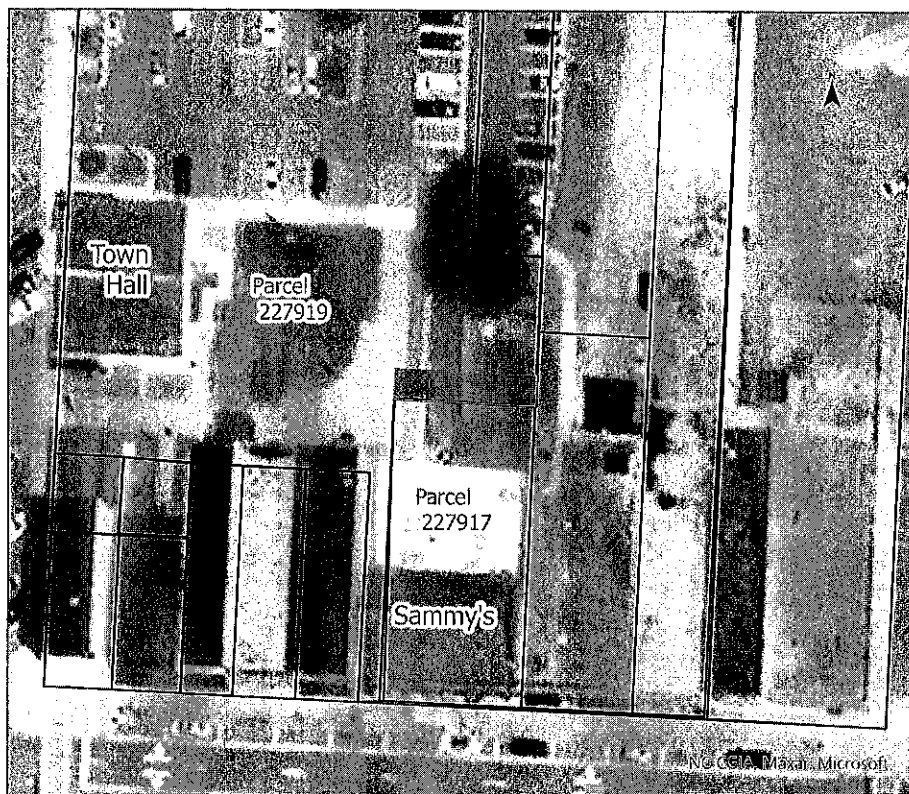
MARKET LAND VALUE: \$111,530  
 MARKET IMPR. VALUE: \$235,800  
 MARKET VALUE: \$347,330  
 FARM DISCOUNT: NO  
 EXEMPTION: YES  
 TAXABLE VALUE: PENDING

**Parcel Information**

CITY LIMITS: DALLAS  
 ETJ: NOT IN ETJ  
 POLICE DISTRICT: DALLAS  
 FIRE DISTRICT: DALLAS  
 FLOOD:  
 LOCAL WATERSHED: LONG CREEK  
 CENSUS TRACT: 309.01

Disclaimer: The information provided is not to be considered as a legal document or description. The map & parcel data is believed to be accurate, but Gaston County does not guarantee its accuracy. Values shown are as of January 1, 2023. - Document created for printing on 3/20/2023

## PROPOSED SAMMY'S EXTENSION



Request: purchase a small piece of land from existing 132 W Trade St., parcel 227919, and recombine to existing 130 W Trade St property, parcel 227917, and extend the property boundary north 15 feet. The owner intends to build a ground level patio to extend the outdoor seating area.

Total Area: 56.91 feet long by 15 feet wide.  
Approximately 853.65 sq ft (0.0196 acres)

**§ 160A-269. Negotiated offer, advertisement, and upset bids.**

A city may receive, solicit, or negotiate an offer to purchase property and advertise it for upset bids. When an offer is made and the council proposes to accept it, the council shall require the offeror to deposit five percent (5%) of his bid with the city clerk, and shall publish a notice of the offer. The notice shall contain a general description of the property, the amount and terms of the offer, and a notice that within 10 days any person may raise the bid by not less than ten percent (10%) of the first one thousand dollars (\$1,000) and five percent (5%) of the remainder. When a bid is raised, the bidder shall deposit with the city clerk five percent (5%) of the increased bid, and the clerk shall readvertise the offer at the increased bid. This procedure shall be repeated until no further qualifying upset bids are received, at which time the council may accept the offer and sell the property to the highest bidder. The council may at any time reject any and all offers. (1971, c. 698, s. 1; 1979, 2nd Sess., c. 1247, s. 25.)



## Special Events/ Activities Application

210 North Holland Street  
 Dallas, NC 28034-1625  
 (704) 922-3176  
 Fax: (704) 922-4701

The purpose of this application is to provide information about your event or activity in order for the Town of Dallas you. Refer to the Special Events Policy and Town of Dallas Fee Schedule for all Special Events requirements. A responsible for providing complete and accurate information on the application. The applicant is responsible for Town of Dallas of any changes. **A COMPLETE application must be submitted by no later than the first Tuesday for consideration at the next Board of Aldermen meeting. Events must be approved at least 14 days in advance.**  
**INCOMPLETE APPLICATIONS WILL BE RETURNED.**

### APPLICATION INFORMATION

Name of Event:	<input style="width: 95%;" type="text" value="National Day of Prayer"/>		
Facility Requested:	<input style="width: 95%;" type="text" value="Court House Square"/>		
Applicant Name:	<input style="width: 95%;" type="text" value="Cameron Bryson"/>		
Organization:	<input style="width: 95%;" type="text" value="Dallas Ministers Association"/>		
Mailing Address:	<input style="width: 95%;" type="text" value="PO Box 905"/>		
City / State / Zip:	<input style="width: 95%;" type="text" value="Dallas NC 28034"/>		
Daytime Phone:	<input style="width: 25%;" type="text" value="704-460-7175"/>	Cell:	<input style="width: 25%;" type="text" value="704-460-7175"/>
		E-Mail:	<input style="width: 50%;" type="text" value="CAM@restoringhope.nc.org"/>
Description of the Event:	<input style="width: 95%;" type="text" value="Participate in National Event of Prayer for Nation and its Leaders."/>		
Does the event have a Facebook, Twitter, or other social networking page:	<input style="width: 95%;" type="text" value="Yes"/>		
If yes, please list URL(s):	<input style="width: 95%;" type="text" value="national day of prayer .org"/>		
Date (s) Requested for Event:	<input style="width: 95%;" type="text" value="May 4, 2023"/>		
Event Start Time:	<input style="width: 25%;" type="text" value="12pm"/>	Event End Time:	<input style="width: 25%;" type="text" value="1pm"/>
Road Closure Time Begins (if applicable):	<input style="width: 25%;" type="text" value="NA"/>	Road Closure Time Ends:	<input style="width: 25%;" type="text" value="N/A"/>
Set Up Begins:	<input style="width: 25%;" type="text" value="11:00am"/>	Set Up Ends:	<input style="width: 25%;" type="text" value="1:30pm"/>
Preferred Date & Time of Inspection (if required):	<input style="width: 95%;" type="text"/>		
Estimated Attendance:	<input style="width: 95%;" type="text" value="50-75"/>		
The Event is:	<input type="checkbox"/> Private (by invitation only)	or	<input checked="" type="checkbox"/> Open to General Public
Describe the procedures to be used for selecting vendors and exhibitors for this event:			
<input style="width: 95%;" type="text" value="N/A"/>			

Applicant's Signature: \_\_\_\_\_

Date: \_\_\_\_\_

4/5/23

A pre-event meeting may be required and will be scheduled to include appropriate staff. The event applicant must attend the meeting.

**TENTS / CANOPIES / MEMBRANE STRUCTURE**

Will tents/canopies/membrane structures be used? (Circle one) Yes / **No** (if no, proceed to next sec

# of Canopies \_\_\_\_\_ (fabric structure that is open without sidewalls on 75% or more of perimeter)

# of Tents \_\_\_\_\_ (fabric structure that is enclosed with sidewalls on more than 25% of perim

# of Membrane structures \_\_\_\_\_ (air supported or air inflated structure)

Other type of structure (provide description) \_\_\_\_\_

\*Notes\*

**VOICE / MUSIC AMPLIFICATION**

Will amplified sound be used during the event? (Circle one) **Yes** No (if no, proceed to next sec

If yes, state the number of stages, number of bands and type of music:

Number of stages: \_\_\_\_\_ Number of Bands: \_\_\_\_\_

Type(s) of music: \_\_\_\_\_

Indicate times of amplified sound. Start Time: **12pm** Finish Time: **1:00pm**

Will sound checks be conducted prior to the event?  Yes  No

If yes, please indicate times: Start Time: **11:30am** Finish Time: **1:15pm**

\* Must comply with Town of Dallas general entertainment and noise ordinance.

**HAZARDOUS MATERIALS (helium, propane, butane, gasoline, etc.)**

Will hazardous materials in tanks/cylinders be used? (Circle one) Yes / **No** (if no, proceed to next sec

If yes, all tanks must be secured in a manner to prevent accidentally being knocked over. All helium tank not being used shall have their caps in place.

Will there be any portable heaters?  Yes  No

Will there be any deep fat fryers?  Yes  No

Will there be any fireworks, lasers, torches, candles or pyrotechnics?  Yes  No **no**

Will generators be used?  Yes  No

Electric Connections requested?  Yes  No \*If yes, provide load/load

In the case of extraordinary use or hookups, extra fees may apply.

**RIDES / ATTRACTIONS**

Will mechanical rides or similar attractions be used? (Circle one) Yes / **No** (if no, proceed to next sec

If yes, company name? \_\_\_\_\_

Company address: \_\_\_\_\_

List details, if any: \_\_\_\_\_

\*\*Applicants contracting with amusement ride companies are required to provide the Town of Dallas certificate of insurance, naming applicant and the Town of Dallas as additional insured on general li

**ALL rides must be inspected and approved by The Department of Labor.**

**VENDORS**

A vendor is anyone who is serving, selling, sampling, or displaying food, beverages, merchandise or

Will the event include any vendors? (Circle one) Yes / **No** (if no, proceed to next section)

If the event will have food vendors, please check the following that apply:

<input type="checkbox"/>	Served	<input type="checkbox"/>	Sold	<input type="checkbox"/>	Catered	<input type="checkbox"/>	Prepared (
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Does the event include food concession and/or cooking areas?  Yes

If yes, please list each food vendor and specify cooking method (Gas, Electric, Charcoal, etc.)  
 (Use additional sheet if necessary)

Vendor Name	Address	Phone Number	Cooking Method	Food
<i>N/A</i>				

Food and beverages shall not be sold at an event unless approved and licensed, if necessary by the Gaston County Health Department.  
 Event organizers are responsible for arranging health inspections for their event.

List all other vendors who will be present during the event (serving, selling, sampling, or displaying).

VENDOR NAME	ADDRESS	PHONE NUMBER
<i>N/A</i>		

**EVENT SCHEDULE**

Provide a detailed schedule of the event including dates and times for entertainment, activities, hours of event, start time, finish time, etc. If the event requires an extended time frame for set-up, include details with a timeline listing the times and locations where streets or public property will be impacted and when dismantling will be complete.  
 (Use additional sheet of paper if necessary)

DATE	TIME	ACTION	ADDITIONAL NO
5/4/23	12:00pm	National Day of Paper Program	- Prizes - Keynote Speakers

**SITE PLAN**

Provide a detailed Site-Plan sketch of the event. Include maps, outline or diagram of the entire event venue including the names of all streets and the surrounding area. The plan should include the following information:

- Location of the event/activity on the property with approximate distances from roads, fire hydrants, existing buildings, etc.
- Location of temporary structures that will be used during the event. Must indicate size of temporary structures, distances between temporary structures and existing buildings.
- Identify how each temporary structure will be used. Example: type of vendor, food preparation, etc.
- Identify location of all cooking devices and open flames; generators and fuel storage.
- Location of all fencing, barricades, or other restrictions that will impair access to and from the event



property.  
Identify all designated parking areas.

**SERVICES**

The Town of Dallas does not provide amenities such as portable toilets, sound systems, tables, chairs, tents, can or other equipment. The applicant is responsible for arranging and providing services such as clean up, traffic con

**TRASH CONTAINERS**

In order to determine what types of containers best suit the needs of the event, please answer the following ques

Will the event be serving/selling/distributing beverages?  Yes  **NO**

If yes, in what containers will they come packaged in?

aluminum cans  glass bottles/jars  plastic bottles/jugs/jars

How many trash cans are you requesting for trash?

Delivery Location? **Court House Gazebo Area**

Date and Time for trash cans to be picked up? **5/4/23 1:15pm**

**\*\*Applicants are responsible for cleaning and restoring the site after the event.**

**Clean-up fees may be incurred due to applicant's failure to clean and/or restore the site following the**

**PUBLIC PROPERTY CLEAN-UP**

Contracted personnel or volunteers may be used if indicated below. What is the clean-up plan for the event?

**Volunteers will walk property to assist in cleanup**

**SAFETY AND SECURITY (CHECK ALL TYPES OF SECURITY USED)**

Stage Security  Event Area Security  Road Closure Security

Other

Overnight Security From  To

Dates & Times security will be on site:

Security provided by:  Number of Security Personnel:

**ROUTE AND TRAFFIC PLAN**

<input type="checkbox"/>	<b>PARADE</b> (Includes floats, vehicles, and persons)	<input type="checkbox"/>	<b>BICYCLES</b>
<input type="checkbox"/>	<b>MARCH OR WALK</b> (persons only)	<input type="checkbox"/>	<b>FOOT RAC</b>
<input type="checkbox"/>	<b>VEHICLES ONLY</b> (Includes motorcycles)		
<input type="checkbox"/>	<b>OTHER</b> (Description: <input type="text"/> )		

Number of Persons:  % Children:

Number of Vehicles:  Vehicle Types:

Number of Animals:  Kinds:

**DESCRIBE BELOW THE EVENT ROUTE. IF THERE IS MORE THAN ONE SEGMENT TO AN EVENT, INCLL START AND FINISH TIMES FOR EACH SEGMENT. (Ex: A "RUN" may include a 5k, a 10k, and a Fun Run).**

### ROAD CLOSURES

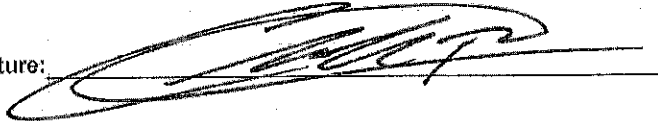
If your event involves road closures, a parade, a foot or bike race, any type of procession, or more than one location, attach a Route and Traffic Plan. Include the required information (listed below) and any additional information you believe applies to your event. When planning a moving route, the Dallas Police Dept. is available to assist you.

- NC and US roadways will also require approval from the NCDOT.
- The proposed route to be traveled including the requested starting and termination point. Please also clarify the directions of movement of your event.
- Routing plans for traffic. Illustrate a plan to include roads that you are requesting to be closed to vehicle traffic for your event. Include planned arrangements to resolve conflicts with people trying to reach businesses, their own residences, places of worship and public facilities including public transportation.
- Whether the event will occupy all or a portion of the street(s) requested for use.
- Proposed locations for barricades, signs and police/volunteers.
- The provision of twenty foot (20') minimum emergency access lanes throughout the event site.
- White temporary water base paint can be used to mark the route on the street pavement (May be purchased at common hardware stores such as Lowes Home, Home Depot, etc.).

*Please Note: All road closure requests will be strictly reviewed by the Town of Dallas. Approval, denial, or modification of road closure requests are at the sole discretion of the Town of Dallas. The Town has final discretion over your Route Plan including, but not limited to the route, placement and number of all barricades, signs, and police/volunteer locations.*

**DO NOT ASSUME, ADVERTISE, OR PROMOTE YOUR EVENT UNTIL YOU HAVE A SIGNED PERMIT FROM THE TOWN OF DALLAS. CONFLICTS DO ARISE AND CHANGES TO THE REQUEST MAY BE NECESSARY.**

Applicant's Signature:



Date:

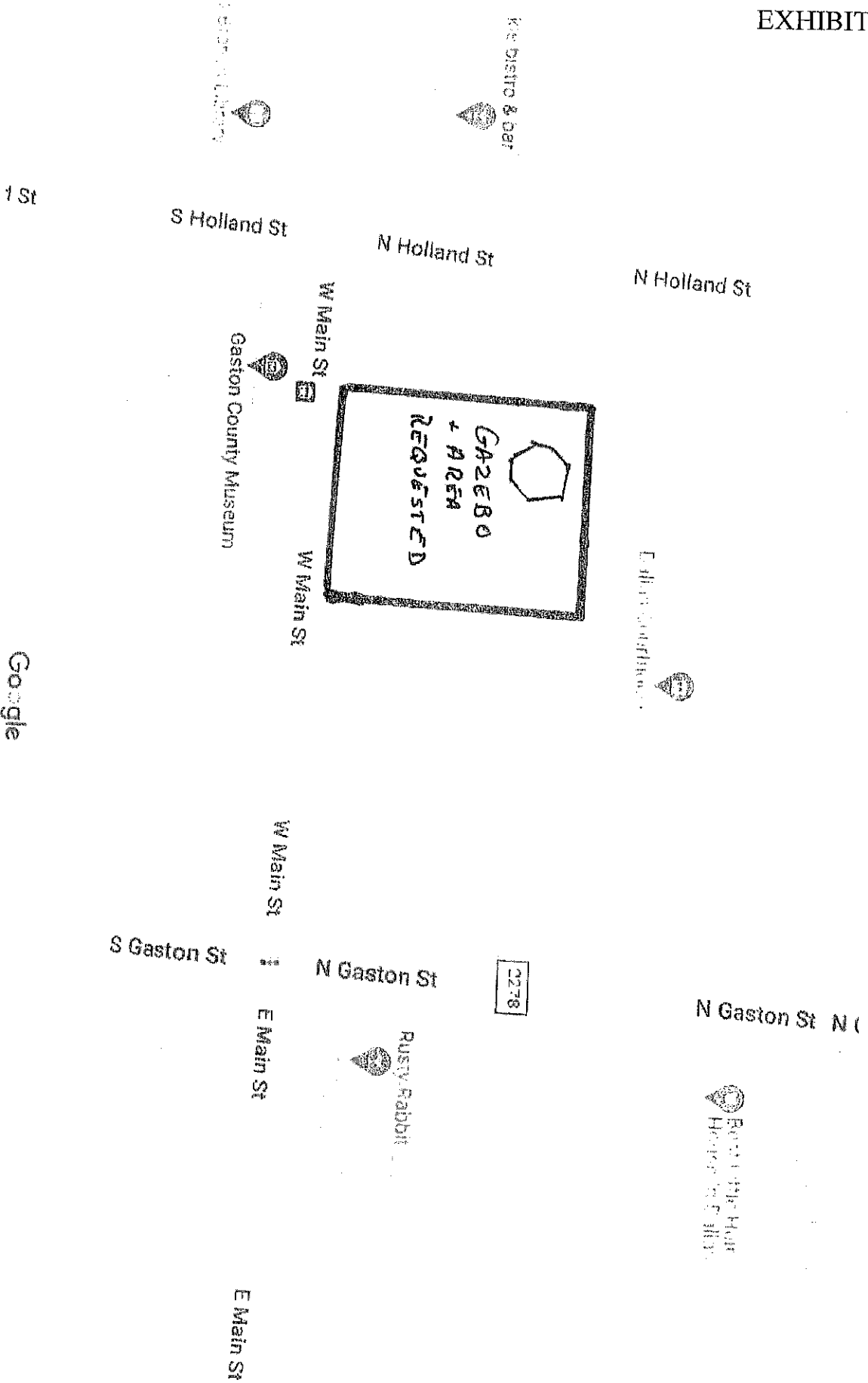
4/5/23

\*Once approved, a Special Event Fee will be assessed based on the current Town of Dallas Fee Schedule. The event fee is due and payable NO LATER THAN five (5) business days prior to the event. Events are cancelled if fees are not paid when due.

Google Maps

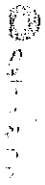
Event to take place at Gazebro on southside of Courthouse along W Main St.

Google Maps



te://www.google.com/maps/@35.2456434,-81.475011,10z

Google

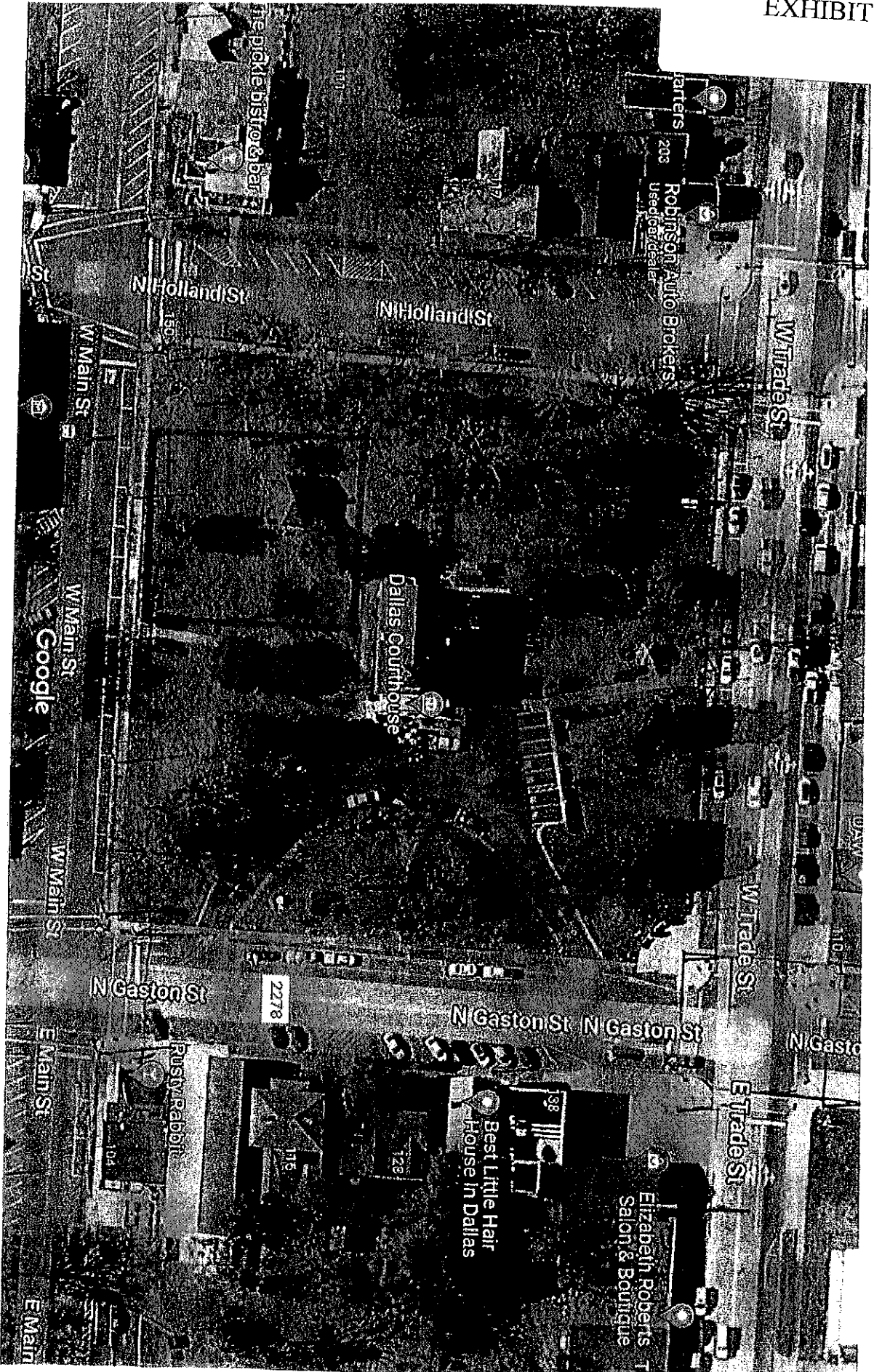


Map data ©2022

50 ft

Google Maps

Event to take place at Gazebo on southside of Courthouse along W Main St.



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