

**MINUTES
OF THE
WHITE LAKE
TOWN BOARD OF COMMISSIONERS
REGULAR MEETING**

May 14, 2024

The White Lake Town Board of Commissioners met in regular session at 7:00 p.m. on Tuesday, May 14, 2024 at 1879 White Lake Dr., White Lake, North Carolina. Those present were Mayor H. Goldston Womble, Jr., Mayor Pro-Tem Tim Blount, Commissioners Terri Hawley, Dean Hilton, Jake Womble, Mike Suggs, and Paul Evans. Town Administrator Sean Martin was also present. Patricia Kennedy-Taylor served as Clerk to the Board.

Invocation

Mayor H. Goldston Womble, Jr. declared a quorum, called the meeting to order and gave the invocation. After the invocation, Mayor Womble asked those in attendance to keep Tim Clifton in our thoughts and prayers due to a health-related incident.

Pledge of Allegiance

Commissioner Paul Evans led the reciting of the Pledge of Allegiance.

Agenda Adoption

There being no agenda supplemental Mayor Womble asked the Board to consider adopting the May 14, 2024 agenda as presented. Commissioner Paul Evans moved, seconded by Commissioner Dean Hilton TO ADOPT THE MAY 14, 2014 AGENDA AS PRESENTED (Unanimous in favor).

Approval of Minutes

Mayor Womble called for any corrections and/or additions to the minutes of the April 09, 2019 Regular Meeting. There being no corrections or additions, Commissioner Paul Evans moved, seconded by Commissioner Dean Hilton TO APPROVE THE MINUTES OF THE APRIL 09, 2024 REGULAR MEETING AND CLOSED SESSION AS PRESENTED (Unanimous in favor).

April Utility Releases (\$1,196.57)

April utility releases were presented for the Board's consideration. There being no discussion, Commissioner Paul Evans moved, seconded by Commissioner Dean Hilton TO APPROVE THE APRIL UTILITY RELEASES (\$1,196.57) AS PRESENTED (Unanimous in favor). Said Releases are listed as Exhibit "A". Supporting materials are hereby incorporated by mention and are made a part of these minutes.

April Tax Releases (\$233.31)

April tax releases were provided for the Board's consideration. There being no discussion, Commissioner Paul Evans moved, seconded by Commissioner Dean Hilton TO APPROVE THE APRIL TAX RELEASES (\$233.31) AS PRESENTED (Unanimous in favor). Said Releases are listed as Exhibit "B". Supporting materials are hereby incorporated by mention and are made a part of these minutes.

April Tax Refunds (\$339.23)

April tax refunds were provided for the Board's consideration. There being no discussion, Commissioner Paul Evans moved, seconded by Commissioner Dean Hilton TO APPROVE THE APRIL TAX REFUNDS (\$339.23) AS PRESENTED (Unanimous in favor). Said Refunds are listed as Exhibit "C". Supporting materials are hereby incorporated by mention and are made a part of these minutes.

Solitude Lake Management Presentation

Mr. Trent Nelson, Business Development Consultant was recognized and presented the Board with information on Solitude Lake Management. In his presentation, Mr. Nelson outlined the services offered by Solitude Lake Management and how said services could be beneficial to the Town of White Lake. Mr.

Nelson's colleague, Alex Adkins, Regional Sales Manager for the South Region, spoke to the Board about a potential partnership with the Town and the long-term benefits of a potential agreement. During the presentation, Mr. Adkins referenced a preliminary proposal that would be a study of current conditions aimed at finding a method of treatment. Mr. Adkins also referenced a potential proposal that would be much more costly, but would include numerous treatment methods as part of the original agreement. Mr. Adkins did suggest that the Board may want to consider the preliminary study before moving forward with any type of treatment agreement. After discussion, THERE WAS NO ACTION TAKEN.

White Lake "Lake" Water Management Project Update

Town Administrator Sean Martin provided a detailed recap of Dr. Diane Lauritsen's monthly report to the Board as information. Said Report is listed as Exhibit "D". Supporting materials are hereby incorporated by mention and are made a part of these minutes.

Water AIA Project Update

Sean Martin, Town Administrator presented the project update as information. Said Report is listed as Exhibit "E". Supporting materials are hereby incorporated by mention and are made a part of these minutes.

Contract to Audit Accounts for FY 2023-24 (\$31,500)

Bryon Scott with Thompson, Price, Scott and Adams provided correspondence accurately summarizing the significant terms of conducting the audit and the Contract to Audit Accounts for FY 2023-24 for the Board's consideration. There being no discussion, Commissioner Dean Hilton moved, seconded by Commissioner Paul Evans TO APPROVE THE CONTRACT TO AUDIT ACCOUNTS (\$31,500) FOR FY 2023-24 (Unanimous in favor). Said Contract is listed as Exhibit "E". Supporting materials are hereby incorporated by mention and are made a part of these minutes.

Response to Auditor's Findings, Recommendations, and Fiscal Matters for Fiscal Year ending June 30, 2002

Town Administrator Sean Martin gave a brief update to the Board outlining the response prepared to the auditor's findings, recommendations, and fiscal matters for fiscal year ending June 30, 2022. Mr. Martin explained that Staff's response had to be approved and signed by the Board, and then submitted to the Local Government Commission (LGC). After no discussion, Commissioner Dean Hilton moved, seconded by Commissioner Mike Suggs TO ACCEPT THE RESPONSE TO THE AUDITOR'S FINDINGS, RECOMMENDATIONS, AND FISCAL MATTERS FOR FISCAL YEAR ENDING JUNE 30, 2022 (Unanimous in favor). Said response is listed as Exhibit "F". Supporting materials are hereby incorporated by mention and are made a part of these minutes.

Response to Auditor's Findings, Recommendations, and Fiscal Matters for Fiscal Year ending June 30, 2003

Town Administrator Sean Martin gave a brief update to the Board outlining the response prepared to the auditor's findings, recommendations, and fiscal matters for fiscal year ending June 30, 2023. Mr. Martin explained that Staff's response had to be approved and signed by the Board, and then submitted to the Local Government Commission (LGC). After no discussion, Commissioner Jake Womble moved, seconded by Commissioner Dean Hilton TO ACCEPT THE RESPONSE TO THE AUDITOR'S FINDINGS, RECOMMENDATIONS, AND FISCAL MATTERS FOR FISCAL YEAR ENDING JUNE 30, 2023 (Unanimous in favor). Said response is listed as Exhibit "G". Supporting materials are hereby incorporated by mention and are made a part of these minutes.

Public Works Expenditure Request

Town Administrator Sean Martin presented a proposal to the Board for the purchase of two pieces of equipment for Public Works, totaling \$69,549.83. The first expenditure request is a SD150M Dri-Prime Pump for \$43,424.83 to be used at the Wastewater Treatment Facility. The second expenditure request is for a Public Works storage building in the sum of \$26,125.00. Mr. Martin indicated that both expenditures are proposed utilizing current department budget excess revenues over expenditures. After no discussion, Commissioner Jake Womble moved, seconded by Commissioner Dean Hilton TO APPROVE

THE PUBLIC WORKS EXPENDITURE REQUEST FOR THE TOTAL OF \$69,549.83 (Unanimous in favor).

Interlocal Agreement Between County of Bladen and the Town of White Lake (\$50,000)

Town Administrator Sean Martin presented an interlocal agreement between Bladen County and the Town of White Lake in the sum of \$50,000 to be used for the public purpose of assisting the Town with implementing a water clarity and water quality project identified in the Lake Management Plan. The effective date of the agreement is April 15, 2024. After no discussion, Commissioner Jake Womble moved, seconded by Commissioner Dean Hilton TO APPROVE THE INTERLOCAL AGREEMENT BETWEEN BLADEN COUNTY AND THE TOWN OF WHITE LAKE FOR \$50,000 (Unanimous in favor). Said response is listed as Exhibit "H". Supporting materials are hereby incorporated by mention and are made a part of these minutes.

FY 2023-24 Budget Ordinance Amendment #2024-10 (Police Department) (\$6,072.00)

The finance office submitted Budget Ordinance Amendment #2024-10 (\$6,072.00) for the Board's consideration. Amendment to the Police Department's FY 23-24 Operating Budget was to budget an unanticipated increase in revenues from an insurance payout on a totaled police vehicle from Interlocal Risk Financing and to increase the expense due to the cost incurred during the removal of the Police Department equipment located in the totaled vehicle. There being no discussion, Commissioner Mike Suggs moved, seconded by Commissioner Dean Hilton TO ADOPT FY 2023-24 BUDGET ORDINANCE AMENDMENT #2024-10 (POLICE DEPARTMENT) (\$6,072.00) AS PRESENTED (Unanimous in favor). Said Budget Ordinance Amendment is listed as Exhibit "I". Supporting materials are hereby incorporated by mention and are made a part of these minutes.

FY 2023-24 Budget Ordinance Amendment #2024-11 (Administration Department) (\$31,750.00)

The finance office submitted Budget Ordinance Amendment #2024-11 (\$31,750.00) for the Board's consideration. Amendment to the Administration Department's FY 23-24 Operating Budget was to budget the prior year expense for the completion of the FY21/22 Audit per the 21/22 Amended Audit Contract from TPSA (\$24,000.00). This amendment also includes an increase for current year expenditures from previously budgeted amount (\$15,500.00) to (\$23,250.00) per the 22/23 contract from Tompson, Price, Scott, and Adams. There being no discussion, Commissioner Mike Suggs moved, seconded by Commissioner Dean Hilton TO ADOPT FY 2023-24 BUDGET ORDINANCE AMENDMENT #2024-11 (ADMINISTRATION DEPARTMENT) (\$31,750.00) AS PRESENTED (Unanimous in favor). Said Budget Ordinance Amendment is listed as Exhibit "J". Supporting materials are hereby incorporated by mention and are made a part of these minutes.

FY 2023-24 Budget Ordinance Amendment #2024-12 (Fire Department) (\$3,227.00)

The finance office submitted Budget Ordinance Amendment #2024-12 (\$3,227.00) for the Board's consideration. Amendment to the Fire Department's FY 23-24 Operating Budget was to budget a transfer from fund balance (\$3,227.00) and to increase expenses due to an unbudgeted expense of the White Lake Fire Department Volunteer Firefighter's Workers Compensation Policy. There being no discussion, Commissioner Mike Suggs moved, seconded by Commissioner Dean Hilton TO ADOPT FY 2023-24 BUDGET ORDINANCE AMENDMENT #2024-12 (FIRE DEPARTMENT) (\$3,227.00) AS PRESENTED (Unanimous in favor). Said Budget Ordinance Amendment is listed as Exhibit "I". Supporting materials are hereby incorporated by mention and are made a part of these minutes.

FY 2023-24 Budget Ordinance Amendment #2024-13 (Powell Bill Fund) (\$46,250.00)

The finance office submitted Budget Ordinance Amendment #2024-13 (\$46,250.00) for the Board's consideration. Amendment to the Powell Bill Fund's FY 23-24 Operating Budget was to budget revenues for the transfer from Powell Bill Fund Capital Reserves and to increase budgeted expenses for the asphalt paving of W. Williams Street and Alexander Drive, and patching repair work on 16 roads. There being no discussion, Commissioner Jake Womble moved, seconded by Commissioner Mike Suggs TO ADOPT FY 2023-24 BUDGET ORDINANCE AMENDMENT #2024-13 (POWELL BILL FUND) (\$46,250.00) AS PRESENTED (Unanimous in favor). Said Budget Ordinance Amendment is listed as Exhibit "J". Supporting materials are hereby incorporated by mention and are made a part of these minutes.

FY 2023-24 Budget Ordinance Amendment #2024-14 (Zoning Department) (\$82,500.00)

The finance office submitted Budget Ordinance Amendment #2024-14 (\$82,500.00) for the Board's consideration. Amendment to the Zoning Department's FY 23-24 Operating Budget was to budget the increase in revenues due to the receipt of a reimbursement grant from the Golden LEAF Foundation and to increase expenditures incurred during the preparation of the Stormwater Plan. There being no discussion, Commissioner Jake Womble moved, seconded by Mayor Pro-Tem Tim Blount TO ADOPT FY 2023-24 BUDGET ORDINANCE AMENDMENT #2024-14 (ZONING DEPARTMENT) (\$82,500.00) AS PRESENTED (Unanimous in favor). Said Budget Ordinance Amendment is listed as Exhibit "K". Supporting materials are hereby incorporated by mention and are made a part of these minutes.

FY 2023-24 Budget Ordinance Amendment #2024-15 (Streets Department) (\$20,593.00)

The finance office submitted Budget Ordinance Amendment #2024-15 (\$20,593.00) for the Board's consideration. Amendment to the Streets Department's FY 23-24 Operating Budget was to budget the increase in revenues due to the receipt of a reimbursement grant from the U.S. Department of Agriculture (USDA) and to increase expenses for the expenditures incurred during the preparation of the Streetscape Plan. There being no discussion, Commissioner Jake Womble moved, seconded by Commissioner Dean Hilton TO ADOPT FY 2023-24 BUDGET ORDINANCE AMENDMENT #2024-15 (STREETS DEPARTMENT) (\$20,593.00) AS PRESENTED (Unanimous in favor). Said Budget Ordinance Amendment is listed as Exhibit "L". Supporting materials are hereby incorporated by mention and are made a part of these minutes.

FY 2023-24 Budget Ordinance Amendment #2024-16 (Administration, Police, Fire, and Streets Department) (\$245,078.00)

The finance office submitted Budget Ordinance Amendment #2024-16 (\$245,078.00) for the Board's consideration. Amendment to the Administration, Police, Fire, and Streets Department's FY 23-24 Operating Budget was to budget for a transfer of unrestricted revenues from Fund 95 (ARPA) to the General Fund. This amendment also included the allocation of the use of the unrestricted funds. These allocations include: the purchase of a generator, ½ the cost of a first responder vehicle, one set of turnout gear, ATV, street sweeper, two lawn mowers, a trailer, and other miscellaneous department upgrades. There being no discussion, Commissioner Jake Womble moved, seconded by Commissioner Paul Evans TO ADOPT FY 2023-24 BUDGET ORDINANCE AMENDMENT #2024-16 (ADMINISTRATION, POLICE, FIRE, AND STREETS DEPARTMENT) (\$245,078.00) AS PRESENTED (Unanimous in favor). Said Budget Ordinance Amendment is listed as Exhibit "M". Supporting materials are hereby incorporated by mention and are made a part of these minutes.

Amend the Town of White Lake Grant Project Ordinance for American Rescue Plan Act of 2021: Coronavirus State and Local Fiscal Recovery Funds Capital Project Ordinance #2022-03 (\$245,078.00)

The finance office submitted the amendment to Capital Project Ordinance #2022-03 (\$245,078.00) for the Board's consideration. Amendment to the Capital Project Ordinance adopted on April 12, 2022 was to establish the project description, expenditure category, and the cost objective of the project per State and Federal guidelines. There being no discussion, Commissioner Jake Womble moved, seconded by Commissioner Mike Suggs TO ADOPT CAPITAL PROJECT ORDINANCE AMENDMENT #2022-03 (AMERICAN RESCUE PLAN ACT OF 2021) (\$245,078.00) AS PRESENTED (Unanimous in favor). Said Budget Ordinance Amendment is listed as Exhibit "N". Supporting materials are hereby incorporated by mention and are made a part of these minutes.

Commissioners Concerns/Remarks

There were no other concerns/remarks presented from the Board.

Departmental Briefings/Reports

Department Heads provided brief updates and monthly reports of current activities in their department.

April Fuel Reports

April fuel reports were provided as information.

Department Spending Cut-Off

The Finance Department provided notice to the Board that all non-essential spending will be cut-off at 5:00PM on May 24, 2024. Any non-essential expenditures after this date must be pre-approved by the Town Administrator and the Mayor.

Budget Recommendations

The Finance Department requested that all Board recommendations for the proposed FY 24-25 Budget be submitted in writing no later than 5:00 PM on Friday May 24th, 2024.

2024 White Lake Water Festival

An update on the 2024 White Lake Water Festival schedule of events was provided to the Board. The festival will take place on Friday, May 17th, 2024 and Saturday, May 18th, 2024.

Memorial Holiday Schedule

The Memorial Day holiday schedule was provided as information.

Thank You Note from The Foothills Conservancy

The Foothills Conservancy sent a "Thank You" note to the Town for supporting The Great State Trails Coalition.

Open Forum

No one appeared to speak at the Open Forum.

Closed Session: §143-318-11.(a) (6)

At approximately 8:09 PM, Mayor Womble asked for a motion to go into Closed Session. There being no further discussion, Commissioner Mike Suggs moved, seconded by Commissioner Dean Hilton TO GO INTO CLOSED SESSION AS PRESENTED (Unanimous in favor).

At approximately 8:15 PM, Mayor Womble asked for a motion to go out of Closed Session and back into the open meeting. There being no further discussion, Commissioner Mike Suggs moved, seconded by Commissioner Paul Evans TO GO OUT OF CLOSED SESSION AS PRESENTED (Unanimous in favor). NO ACTION TAKEN.

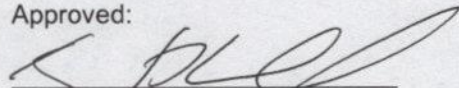
Meeting Adjourned

There being no other business to come before the White Lake Town Board of Commissioners, Commissioner Dean Hilton moved, seconded by Commissioner Mike Suggs THAT THE MAY 14, 2024 MEETING BE ADJOURNED (Unanimous in favor).

Respectfully submitted by:

Patricia Kennedy-Taylor – Town Clerk

Approved:



H. Goldston Womble, Jr., Mayor

MAYOR:

H. Goldston Womble, Jr

COMMISSIONERS:

Timothy G. Blount

John H. Womble, Jr

Paul A. Evans

Dean C. Hilton

Michael J. Suggs

Terri Hawley



TOWN ADMINISTRATOR:

Sean Martin

TOWN CLERK:

Pat Kennedy-Taylor

1879 White Lake Dr. PMB 7250

White Lake, NC. 28337-6280

Phone # (910) 862-4800

Fax # (910) 862-8686

www.whitelakenc.org

July 30, 2024

To Whom it May Concern:

Patricia Kennedy Taylor has been out of the office on an extended leave of absence related to medical conditions since May 2024. As a result, she has not signed the corresponding minutes for the May 2024 Board of Commissioner meeting. The minutes will be signed when she returns to the office.

Respectfully,

A handwritten signature in black ink, appearing to read "S.D. Martin".

Sean D. Martin
Town Administrator

**TOWN OF WHITE LAKE
BOARD OF COMMISSIONERS
AGENDA COMMUNIQUE
May 14, 2024
7:00 P.M.**

To: H. Goldston Womble, Jr., Mayor
Town Board of Commissioners
Sean Martin, Town Administrator

From: Pat Kennedy-Taylor, Town Clerk

Re: May 14, 2024 Agenda Items

-
- **OPENING & CALL TO ORDER:** 7:00 P.M.
 - **INVOCATION:** Mayor H. Goldston Womble, Jr.
 - **PLEDGE OF ALLEGIANCE**

Tim Clifton update

AGENDA ITEMS:

1. Approve Consent Agenda Items

- A. Agenda Adoption
- B. Approval of Minutes
- C. April Utility Release(s)
- D. April Tax Release(s)

2. PRESENTATION

3. ADMINISTRATIVE MATTERS

- A. Project Update(s)
 - 1. White Lake "Lake" Water Management Project Update
 - 2. White Lake Water AIA Project Update
- B. Engagement letter and Contract to Audit Accounts FY Ending 2023-24 - Thompson, Price, Scott, Adams & Co., PA
- C. Response to Auditor's Findings, Recommendations, and Fiscal Matters for Fiscal Year ended June 30, 2022.
- D. Response to Auditor's Findings, Recommendations, and Fiscal Matters for Fiscal Year ended June 30, 2023.
- E. Public Works Expenditure Request

F. Interlocal Agreement Between County of Bladen and the Town of White Lake

4. BUDGET ORDINANCE(S)

- A. FY 23/24 Budget Ordinance Amendment #2024-10 (Police Department)
- B. FY 23/24 Budget Ordinance Amendment #2024-11 (Administration Department)
- C. FY 23/24 Budget Ordinance Amendment #2024-12 (Fire Department)
- D. FY 23/24 Budget Ordinance Amendment #2024-13 (Powell Fund)
- E. FY 23/24 Budget Ordinance Amendment #2024-14 (Zoning Department)
- F. FY 23/24 Budget Ordinance Amendment #2024-15 (Streets Department)
- G. FY 23/24 Budget Ordinance Amendment #2024-16 (Administration, Police, Fire, and Streets Departments) *ARVA*
- H. Amend the Town of White Lake Grant Project Ordinance for American Rescue Plan Act of 2021: Coronavirus State and Local Fiscal Recovery Funds Capital Project Ordinance #2022-03

5. OTHER BUSINESS/PREVIOUS AGENDA ITEMS

A. Departmental Briefings/Reports

The following departmental reports are provided as information.

- B. The Finance Department will cut off non-essential Department spending at 5:00 pm on May 17, 2024.
- C. The Finance Officer request that all Board recommendations for the proposed 2024-2025 budget be submitted in writing no later than 5:00 pm on Friday, May 24, 2024.
- D. 2024 White Lake Water Festival
- E. May 27th, 2024 Memorial Day Holiday Schedule
- F. Thank you from the Foothills Conservancy

OPEN FORUM: Three (3) minutes per citizen. Should state name and address.

CLOSED SESSION: NCGS 143-318.11(a)(6)

MEETING ADJOURNED

**TOWN OF WHITE LAKE
BOARD OF COMMISSIONERS
AGENDA COMMUNIQUE**

May 14, 2024

7:00 P.M.

To: H. Goldston Womble, Jr., Mayor
Town Board of Commissioners
Sean Martin, Town Administrator

From: Pat Kennedy-Taylor, Town Clerk

Re: May 14, 2024 Agenda Items

- **OPENING & CALL TO ORDER:** 7:00 P.M.
- **INVOCATION:** Mayor H. Goldston Womble, Jr.
- **PLEDGE OF ALLEGIANCE**

AGENDA ITEMS:

✓ **1. Approve Consent Agenda Items**

The Board is requested to approve the Agenda Consent items as presented.
(Agenda Items 1A through 1D).

ACTION: Approve the agenda consent items 1A through 1D
as presented (to include the Supplemental Agenda
if one is provided).

A. Agenda Adoption

The Board shall consider the proposed agenda (including the Supplemental Agenda if one is provided) as presented. Board members may by majority vote add, subtract, or revise the order of items in the agenda. Once approved, the Board should follow the agenda as decided upon.

B. Approval of Minutes

1. March 12, 2024 Closed Session Minutes.
2. April 9, 2024 Regular Meeting.
3. April 9, 2024 Closed Session Minutes.
4. April 30, 2024 Adjourned Board of Commissioners Meeting.

C. April Utility Release(s) (1,196.57)

April utility releases **(\$1,196.57)** are submitted for the Board's consideration. All leak release requests have been approved by the Public Works Director. **(Agenda Item #1C).**

D. April Tax Release(s) (\$339.23)

Reductions, refunds, and releases of tax claims are matters to be decided by the Town's governing body. By NC Statute, tax releases are not to be left to the

discretion of the Tax Collector. Once a tax bill has been computed, it can only be released by specific authorization of the governing body [NC General Statute 105-80, 105-381(b), and 105-373(a) (3)]. April tax releases (**\$339.23**) are presented for the Board's consideration. All releases have been approved by the Bladen County Tax Administrator's office. (**Agenda Item #1D**).

2. PRESENTATION

Presentation from Solitude Lake Management.

3. ADMINISTRATIVE MATTERS

A. Project Update(s)

1. White Lake "Lake" Water Management Project Update

Dr. Diane Lauritsen, Ph.D., LIMNOSCIENCES has provided her monthly update of activities for the month of May. Town Administrator Sean Martin will present the project update. (**Agenda Item #3A.1**).

2. White Lake Water AIA Project Update

Deepthi Kaylanam, PE with WithersRavenel has provided an update for April and May. Town Administrator Sean Martin will present the project update (**Agenda Item #3A.2**).

B. Engagement letter and Contract to Audit Accounts FY Ending 2023-24 - Thompson, Price, Scott, Adams & Co., PA

Bryon Scott with Thompson, Price, Scott, Adams & Co., PA. submitted a contract to Audit Accounts for FY 2023-24. Audit report due date October 31, 2024. (**Agenda Item #3B**)

ACTION: Approve the contract as presented.

C. Response to Auditor's Findings, Recommendations, and Fiscal Matters for Fiscal Year ended June 30, 2022. (Agenda Item #3C).

ACTION: Accept the response as presented.

D. Response to Auditor's Findings, Recommendations, and Fiscal Matters for Fiscal Year ended June 30, 2023. (Agenda Item #3D).

ACTION: Accept the response as presented.

E. Public Works Expenditure Request

Public Works is requesting Board approval for two (2) disbursements totaling \$69,549.83. The first expenditure is for a SD150M Dri-Prime Pump for \$43,424.83 to be used at the Wastewater Treatment Facility. The second expenditure is for Public Works equipment storage building in the sum of \$26,125.00. These expenditures are proposed utilizing current department budget excess revenues over expenditures.

ACTION: Approve the request as presented.

F. Interlocal Agreement Between County of Bladen and the Town of White Lake (\$50,000.00)

The Interlocal Agreement on April 15, 2024 between the County of Bladen and the

Town of White Lake is to assist with the Lake Management Plan. The (\$50,000) will be used for the public purpose of assisting the Town with implementing a water clarity and water quality project identified in the Lake Management Plan. The effective date of this Interlocal Agreement shall be April 15, 2024. (Agenda Item #3F).

ACTION: Accept the agreement as presented.

4. BUDGET ORDINANCE(S)

A. FY 23/24 Budget Ordinance Amendment #2024-10 (Police Department) (\$6,072.00)

Vehicle reimbursement

The Finance Office is submitting FY Budget Ordinance Amendment #2024-10 for the FY ending June 30, 2024. This amendment is necessary to budget the increase in revenues from insurance payout on totaled police vehicle from Interlocal Risk Financing and increase in expense due to the cost incurred during the removal of the Police Department vehicle upfit. The insurance valued the totaled vehicle at (\$5,876.00) less a (\$500.00) deductible and reimbursed the Town (\$696.00) for removal of the police upfit. (Agenda Item 4A).

ACTION: Approve Fiscal Year Budget Ordinance Amendment #2024-10 as presented.

B. FY 23/24 Budget Ordinance Amendment #2024-11 (Administration Department) (\$31,750.00)

Audit increase

The Finance Office is submitting FY Budget Ordinance Amendment #2024-11 for the FY ending June 30, 2024. This amendment is necessary to budget the prior year expense for the completion of the FY 21/22 Audit per 21/22 Amended Audit Contract from TSPA (\$24,000.00). This amendment also includes an increase for Current year expenditures from previously budget amount (\$15,500.00) to (\$23,250.00) per 22/23 Contract from TSPA. Both increases are the result of the unbudgeted expenses associated with additional examination required for grant proceeds and related expenditures. (Agenda Item #4B)

ACTION: Approve Fiscal Year Budget Ordinance Amendment #2024-11 as presented.

C. FY 23/24 Budget Ordinance Amendment #2024-12 (Fire Department) (\$3,227.00)

Worker comp increase

The Finance Office is submitting FY Budget Ordinance Amendment #2024-12 for the FY ending June 30, 2024. This amendment is necessary to budget for an increase by a transfer from fund balance (\$3,227.00) and to increase expenses due from the unbudgeted expense of the White Lake Fire Department Volunteer Firefighter's workers compensation policy. (Agenda Item #4C)

ACTION: Approve Fiscal Year Budget Ordinance Amendment #2024-12 as presented.

D. FY 23/24 Budget Ordinance Amendment #2024-13 (Powell Fund) (\$46,250.00)

road project

The Finance Office is submitting FY Budget Ordinance Amendment #2024-13 for the FY ending June 30, 2024. This amendment is necessary to increase budgeted revenues for the transfer from Powell Fund capital reserves and to increase budgeted

expenses for the asphalt paving of W. Williams Street and Alexander Drive and patching on 16 roads. (Agenda Item #4D).

ACTION: Approve Fiscal Year Budget Ordinance Amendment #2024-13 as presented.

E. FY 23/24 Budget Ordinance Amendment #2024-14 (Zoning Department) (\$82,500.00)

grnt

The Finance Office is submitting FY Budget Ordinance Amendment #2024-14 for the FY ending June 30, 2024. This amendment is necessary to budget the increase in revenues due to the receipt of a reimbursement grant from the Golden Leaf Foundation and to increase expenses for the expenditures incurred during the preparation of the Stormwater Master Plan. (Agenda Item #4E).

ACTION: Approve Fiscal Year Budget Ordinance Amendment #2024-14 as presented.

F. FY 23/24 Budget Ordinance Amendment #2024-15 (Streets Department) (\$20,593.00)

grnt

The Finance Office is submitting FY Budget Ordinance Amendment #2024-15 for the FY ending June 30, 2024. This amendment is necessary to budget for the increase in revenues due to the receipt of a reimbursement grant from the US Department of Agriculture (USDA) and to increase expenses for the expenditures incurred during the preparation of the Streetscape Master Plan. (Agenda Item #4F).

ACTION: Approve Fiscal Year Budget Ordinance Amendment #2024-15 as presented.

G. FY 23/24 Budget Ordinance Amendment #2024-16 (Administration, Police, Fire, and Streets Departments) (\$245,078.00)

*ARPA
"revenue replacement"*

The Finance Office is submitting FY Budget Ordinance Amendment #2024-16 for the FY ending June 30, 2024. This amendment is necessary to budget for a transfer of unrestricted revenues from Fund 95 (ARPA) to the General Fund. This amendment also included the allocation of the use of the unrestricted funds. These allocations include: the purchase of a generator, 1/2 first responder vehicle, one set of turnout gear, ATV, street sweeper, two lawn mowers, a trailer, and other miscellaneous department upgrades. (Agenda Item #4G).

ACTION: Approve Fiscal Year Budget Ordinance Amendment #2024-16 as presented.

H. Amend the Town of White Lake Grant Project Ordinance for American Rescue Plan Act of 2021: Coronavirus State and Local Fiscal Recovery Funds Capital Project Ordinance #2022-03 (\$245,078.00)

The original ordinance was adopted on April 12, 2022 establishing a budget for a project to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Act of 2021 (ARP/CSLFRF). The proposed amendment establishes the project description, expenditure category, and cost objective of the project per State and Federal guidelines. (Agenda Item #4H).

ACTION: Approve the Amended CPO #2022-03 as presented.

5. OTHER BUSINESS/PREVIOUS AGENDA ITEMS

A. Departmental Briefings/Reports

The following departmental reports are provided as information.

- Town Administrator's Report (**Agenda Item #5A.1**)
- Finance Report (**Agenda Item #5A.2**)
- Tax Collector's Report (**Agenda Item #5A.3**)
- Post Office Report (**Agenda Item #5A.4**)
- Police Department Report (**Agenda Item #5A.5**)
- Police Department Fuel Report (**Agenda Item #5A.6**)
- Fire Department Fuel Report (**Agenda Item #5A.7**)
- Public Works Department Fuel Report (**Agenda Item #5A.8**)

B. The Finance Department will cut off non-essential Department spending at 5:00 pm on May 17, 2024. Any non-essential expenditures after this date must be Pre-approved by the Town Administrator and Mayor.

C. The Finance Officer request that all Board recommendations for the proposed 2024-2025 budget be submitted in writing no later than 5:00 pm on Friday, May 24, 2024.

D. 2024 White Lake Water Festival

The 2024 White Lake Water Festival is scheduled for Friday, May 17, 2024 through Saturday, May 18, 2024. The parade will be held Saturday morning beginning at 10:00 a.m. If any Town Board members are riding in the parade, please be at the Scotchman by 9:30 a.m. a police officer will escort those who need a ride to the designated space in the parade lineup.

E. May 27th, 2024 Memorial Day Holiday Schedule

The Municipal Complex will be closed on Monday, May 27, 2024 in observance of Memorial Day. The public works on-call person will be available in case of water/sewer emergencies. (**Agenda Item #5E**)

F. Thank you from the Foothills Conservancy

The Foothills Conservancy sent a Thank you to the Town of White for supporting The Great Trails State Coalition – 2024 Dues/Sponsorship with a donation of \$250.00. (**Agenda Item #5F**).

OPEN FORUM: Three (3) minutes per citizen. Should state name and address.

CLOSED SESSION: NCGS 143-318.11(a)(6)

MEETING ADJOURNED

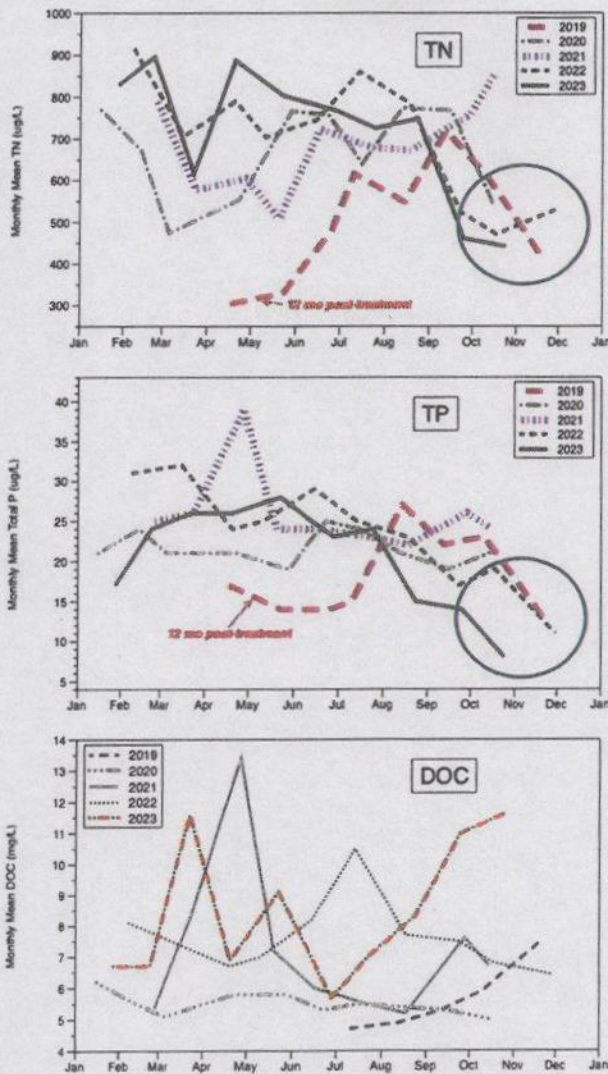


Report to White Lake Town Board
May 2024

Diane Lauritsen, Ph.D.
LIMNOSCIENCES

The objectives of the May 2018 alum treatment were to reduce high phosphorus levels and the filamentous cyanobacteria bloom, which would in turn improve lake clarity and reduce pH levels. The treatment worked to reduce both phosphorus and nitrogen levels, as well as eliminate the filamentous cyanobacteria, which reduced the very high pH seen during the bloom.

Lake monitoring over the period since the treatment indicates a natural variability in phosphorus levels, with the lowest levels generally found in late fall (circled area of middle graph below). Nitrogen levels are more variable, with a drop generally seen in early spring and late fall (circled area of top graph).



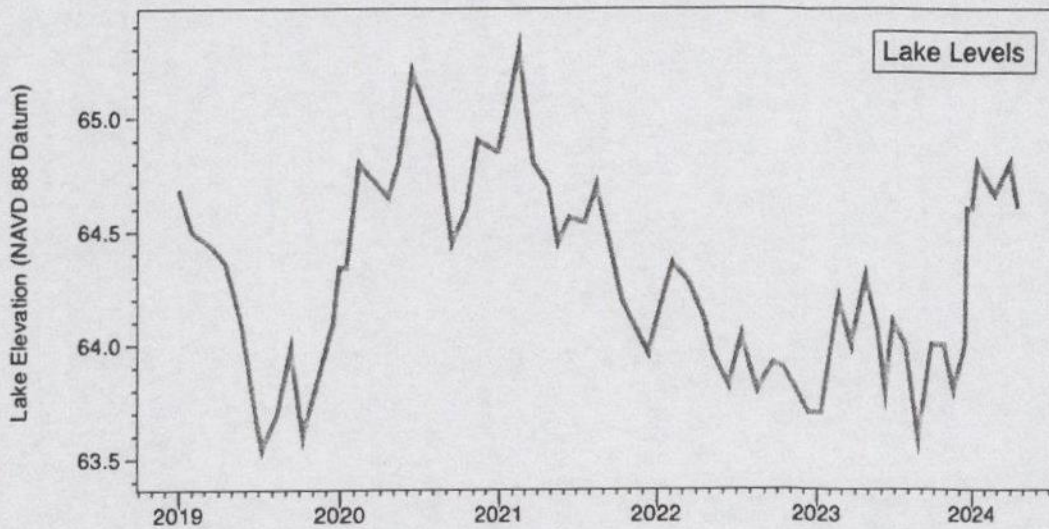
Phosphorus reduction was a target of the alum treatment- May 2019 levels were 75% lower than pre-treatment levels

Phosphorus levels have been equal to what has been seen in the past fifty years (so no additional treatment is warranted), while nitrogen levels are higher, because of the nitrogen (ammonia) emissions in the region.

There was little rain in April, and the lake level dropped 3.6 inches, although it is still higher than it was in all of 2022 and 2023. The Thursday Bass Tournament is going strong.

Monthly Rainfall (inches) for White Lake 2012-2023

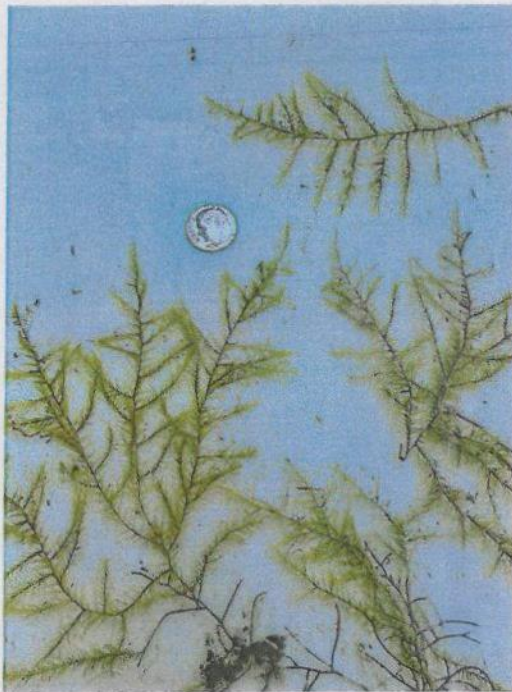
Month	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2013	2012	Monthly Average for Region
January	2.75	4.3	5.75	8.25	4.5	2.75	4.20	7.0	3.0	2.5	1.75	2.75	3.81
February	2.5	3.6	1.0	9.2	6.7	2.25	2.00	1.5	10.7	5.5	2.5	4.0	3.44
March	5.0	2.5	2.45	2.7	3.7	3.25	3.95	3.7	1.55	4.15	1.0	7.0	3.91
April	1.75	8.5	3.75	1.75	5.1	7.25	6.75	6.75	6.75	4.55	1.75	2.25	3.12
May		1.5	2.2	3.0	12.25	1.20	7.70	2.7	4.5	4.20	2.25	9.25	3.67
June		6.3	6.2	7.9	7.15	5.25	10.00	4.5	3.65	8.70	17.0	2.0	4.70
July		3.8	10.5	7.5	8.85	6.00	4.75	6.75	3.75	3.0	11.25	8.6	5.75
August		7.5	5.5	6.5	7.55	5.35	6.25	5.6	4.12	9.4	8.25	9.75	5.95
September		3.05	6.5	3.2	5.95	5.00	29.45	5.2	15.0	4.7	1.0	5.0	5.29
October		1.75	0.6	0.6	3.35	3.60	2.25	2.95	14.25	9.75	1.75	2.25	3.38
November		3.25	1.55	0.4	7.5	4.90	4.25	1.0	0.50	7.25	0	2.25	3.16
December		8.5	1.2	3.4	4.25	6.00	7.5	5.45	5.1	6.5	5.75	4.25	3.14
Total		54.55	47.2	54.4	74.85	52.80	89.05	53.1	72.67	70.20	54.25	50.35	49.32
% of Lake Volume		71.4	61.8	71	97	69	116	69	95	91	70	77	64



AGENDA ITEM # 3A.1

White Lake Thursday Night Bass Tournament—2024

<u>Date</u>	<u>#Boats</u>	<u>#Fishers</u>	<u>Big Fish</u>	<u>Comments</u>
3/21	20	38	5.3	3 fish > 5#
3/28	12	18	4.7	Poor weather conditions
4/4	20	36	4.55	Cold
4/11			3.55	Windy
4/18	36	61	4.3	
4/25	23	38	4.0	
5/2	29	49	4.4	



Fontinalis moss, found washed up at Nathan's Cove in April, has at times been very abundant in White Lake, washing ashore in large windrows. All the aquatic vegetation in the lake has shallow roots, so can be easily dislodged, float to the lake surface, and collect in nearshore areas.

AGENDA ITEM # 3A₃1



May 09, 2024

Mr. Sean Martin
Town of White Lake
1879 White Lake Drive
White Lake, NC 28337

RE: Town of White Lake Water AIA Project Update

Dear Mr. Martin:

Please see below project progress update with a breakdown of work completed during the invoicing period and work anticipated for next month:

- A. Work completed during the month of April 2024:
 - a. Incorporated Town provided comments from System Mapbooks 1.
 - b. Created and submitted System Mapbooks 2 for Town review.
 - c. Coordinated with subcontractor to continue hydraulic model creation.
 - d. Collected and reviewed hydrant pressure recorders data.
 - e. Attended monthly progress meeting.
 - f. Grant Administration: Submitted reimbursement forms to the State for approval.

- B. Work anticipated during the month of May 2024:
 - a. Collect SCADA data.
 - b. Incorporate Mapbook 2 comments provided by the Town.
 - c. Prepare final GIS deliverable.
 - d. Start developing hydraulic model.
 - e. Attend monthly progress meetings.
 - f. Grant Administration: Continue submission of monthly reimbursement requests to the State.

Please let me know if you have any questions or require any additional information.

Sincerely,

Deepthi Kalyanam, PE
Senior Project Manager
skalyanam@withersravenel.com
Ph. 919.469.3340 | Direct. 919.579.6811



Thompson, Price, Scott, Adams & Co., P.A.
Post Office Box 1690
Elizabethtown, North Carolina 28337
Telephone (910) 862-8129
Fax (910) 862-8120

R. Bryon Scott, CPA
Gregory S. Adams, CPA
Alan W. Thompson, CPA

May 1, 2024

To Mayor and Town Council

Town of White Lake, NC

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

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Town of White Lake as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of White Lake's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of White Lake's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

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

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

- 1) Budgetary Comparison Statements
- 2) Combining Statements
- 3) Individual Fund Statements
- 4) Supporting Schedules

AGENDA ITEM # 3B

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

AGENDA ITEM #

3B

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

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

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

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

Audit Procedures—Internal Control

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

Audit Procedures—Compliance

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

Other Services

We will also assist in preparing the financial statements and related notes of Town of White Lake in conformity with accounting principles generally accepted in the United States of America based on information provided by you. In addition, we will assist in preparing cash to accrual adjustments using information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with

AGENDA ITEM #

3B

applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes, and cash to accrual adjustments, and that you have reviewed and approved the financial statements and related notes, and cash to accrual adjustments prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them. If management is not able, then an outside consultant will be retained to assist the Town.

Responsibilities of Management for the Financial Statements

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

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

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

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

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

Engagement Administration, Fees, and Other

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

We will provide copies of our reports to the Town; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Thompson, Price, Scott, Adams & Co., PA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to any Federal or State Agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Thompson, Price, Scott, Adams & Co., PA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by any Federal or State Agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

R. Bryon Scott is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately June 1, 2024 and to issue our reports no later than October 31, 2024.

AGENDA ITEM # 3B

Our fee for these services is stated in the LGC approved contract. Any additional work out of the normal scope of the audit will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

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

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

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

AGENDA ITEM # 3B

Very truly yours,

Thompson, Price, Scott, Adams & Co., PA

Thompson, Price, Scott, Adams & Co., PA

RESPONSE:

This letter correctly sets forth the understanding of Town of White Lake.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

AGENDA ITEM # 3B

The	Governing Board Town Council
	Primary Government Unit Town of White Lake
of	
and	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 Thompson, Price, Scott, Adams & Co., PA
	Auditor Address PO Box 1690 Elizabethtown, NC 28337

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/24	Date Audit Will Be Submitted to LGC 10/31/24
-----	--------------------------------	---

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 on or 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. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.
15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.
20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

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

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

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

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

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

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

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

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

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

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

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

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

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

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *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:
Mary Jo Lennon, CPA	Finance Director/Town of White La	mlennon@whitelakenc.org

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

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See 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 Unit	Town of White Lake
Audit Fee (financial and compliance if applicable)	\$ 17,500.00
Fee per Major Program (if not included above)	\$ 3,000.00
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$ 5,000.00
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 31,500
Discretely Presented Component Unit	N/A
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Thompson, Price, Scott, Adams & Co., PA	
Authorized Firm Representative (typed or printed)* Bryon Scott	Signature*
Date*	Email Address* bscott@tpsacpas.com

GOVERNMENTAL UNIT

Governmental Unit* Town of White Lake	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* H. Goldston Womble, Jr.	Signature*
Date	Email Address*

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	\$ 31,500
Primary Governmental Unit Finance Officer* (typed or printed) Mary Jo Lennon	Signature*
Date of Pre-Audit Certificate*	Email Address* mlennon@whitelakenc.org

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – 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.

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

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

PRINT

MAYOR:
 H. Goldston Womble, Jr
COMMISSIONERS:
 Timothy G. Blount
 John H. Womble, Jr
 Paul A. Evans
 Dean C. Hilton
 Michael J. Suggs
 Terri Hawley



TOWN ADMINISTRATOR:
 Sean Martin
TOWN CLERK:
 Pat Kennedy-Taylor
 1879 White Lake Dr. PMB 7250
 White Lake, NC. 28337-6280
 Phone # (910) 862-4800
 Fax # (910) 862-8686
 www.whitelakenc.org

Memorandum (FPIC-2022)

TO: Secretary of the Local Government Commission
FROM: Mary Jo Lennon, Finance Director, Town of White Lake
SUBJECT: Response to Auditor's Findings, Recommendations, and Fiscal Matters for Fiscal year ended June 30, 2022
DATE: May 14, 2024

Dear Secretary,

The Town of White Lake completed its fiscal year ended June 30, 2022, annual financial audit on February 29, 2024. The audit was presented and approved on March 12, 2024. The Town's fiscal year 2022 audit was completed outside the required window acceptable by the LGC. This delay was the result of many challenges that the Town faced including staff turnover within the finance department and a change in overall leadership of the Town.

The Town has taken great strides to improve its internal operations and financial standing. During the independent audit, our auditor, Thompsom, Price, Scott, & Adams & Co. PA discovered the findings listed below. The Town has been proactive in addressing these findings and does not predict them being repeated findings in future years.

MATERIAL WEAKNESS		
Audit Finding	Risk Assumed/Deficiency	Corrective Action
2022-001 Segregation of Duties	Key duties and functions are not segregated among Town personnel. This is especially a concern in cash management, accounts receivable, purchasing, and payroll functions in all departments.	To reconcile bank accounts in a timely manner to be able to provide current and accurate data to the receiver of interim reports.

The Town of White Lake was unable to support internal controls to provide assurance of separation of duties. A limited number of staff was solely responsible for managing the finances during the 2022 fiscal year. This consequently increased the risk of mishandling of Town assets.

AGENDA ITEM # 3C

The Town has hired a Certified Public Accountant (CPA) as the Finance Director. The Town has also restructured individuals' responsibilities within the Finance Department and facilitated cross-training as appropriate.

The Town has revamped its accounts receivable and accounts payable procedures. For example, utilities and taxes balance each of their drawers independently, they are balanced again by the staff accountant. The staff accountant prepares the deposit, seals it in an envelope, and gives the daily deposit to the Finance Director for transport to the banking institution.

When disbursements are processed, they are received by our Finance Department, distributed to appropriate department head for account coding and approval, then sent to the Town Clerk for data entry.

After input, the invoices are returned to our Staff Accountant to process checks. Our checks require dual signatures by our Finance Director (appointed FO), and the Mayor. After checks are signed, the Town Administrator mails disbursements. All invoices are approved by the appropriate Department Head as well as the Mayor prior to disbursement.

MATERIAL WEAKNESS		
Audit Finding	Risk Assumed/Deficiency	Corrective Action
2022-002 Failure to perform reconciliations of significant accounts	The failure in timeliness of performing reconciliations of significant accounts decreases the accurateness and dependability of information that is obtained from interim reports.	To reconcile bank accounts in a timely manner to be able to provide current and accurate data to the receiver of interim reports.

The Town of White Lake was unable to reconcile subsidiary ledgers to the general ledger due to turnover with staff and inadequate training for unfamiliar staff.

To prevent the recurrence of this deficiency, the Town has hired adequate staff in the Finance Department including a Certified Public Accountant (CPA) to fill the position of Finance Director and serving as our appointed Finance Officer. The Town has invested in additional resources such as training in software and continuing education to better equip our Finance Department.

MATERIAL NONCOMPLIANCE/SIGNIFICANT DEFICIENCY		
Audit Finding	Risk Assumed/Deficiency	Corrective Action
2022-003 Timely filing of Financial Audit to the LGC	As stewards of the public's resources, the governing body is responsible for ensuring that the audited financial statements are available to the public in a timely manner. External groups such as the North Carolina General Assembly, federal and State agencies that provide funding, and other public associations need current financial information about your local government as well. Adequate financial information was not provided to the governing board in a timely manner to make current and future financial decisions.	Submitted within four (4) months of the fiscal year end.

The Town of White Lake was unable to provide the 2022 Financial Audit for submission to the LGC in a timely manner due to unreconciled accounts and turnover in the Finance Department.

To prevent recurrence of this noncompliance, the Town has hired suitable staff in the Finance Department including a Certified Public Accountant (CPA) to fill the position of Finance Director. Additionally, the Finance Department has been actively segregating duties to distribute workload and participating in cross-training exercises among additional personnel.

MATERIAL NONCOMPLIANCE/SIGNIFICANT DEFICIENCY		
State Award Findings	Risk Assumed/Deficiency	Corrective Action
2022-004 Cash Management	There should be an expeditious expenditure of funds. Funds derived from bond proceeds must be disbursed within three days of receipt.	Expend within three days of receipt of funds.

The Town of White Lake was unable to disburse bond proceeds within the required window of three days of reimbursement required by the Division of Infrastructure.

The Town's check writing policy cuts checks only twice a month. This pattern concurrently led to checks being disbursed after the three-day window. The Town has now adopted a weekly check run, in addition to, cutting checks as needed for situations such as reimbursement items for State and Federal awards.

The Town's governing body and staff accepted the independent auditors' findings and have put the auditor's recommendations into effect.

If you need any additional information or clarification of the findings included in the Town of White Lake's 2022 fiscal year audit, please do not hesitate to contact me directly.

Respectfully submitted,

Mary Jo Lennon, CPA
Finance Director (FO)
Town of White Lake, North Carolina

Sean D. Martin
Town Administrator
Town of White Lake, North Carolina

H. Goldston Womble, Jr
Mayor
Town of White Lake, North Carolina

Commissioner(s)

Timothy G. Blount, Mayor Pro-Temp

John H. Womble, Jr.

Paul A. Evans

Dean C. Hilton

Micheal J. Suggs

Terri Hawley

AGENDA ITEM #

3C

MAYOR:
 H. Goldston Womble, Jr
COMMISSIONERS:
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 John H. Womble, Jr
 Paul A. Evans
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 Terri Hawley



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Memorandum (FPIC-2023)

TO: Secretary of the Local Government Commission
FROM: Mary Jo Lennon, Finance Director, Town of White Lake
SUBJECT: Response to Auditor's Findings, Recommendations, and Fiscal Matters for Fiscal year ended June 30, 2023
DATE: May 14, 2024

Dear Secretary,

The Town of White Lake completed its fiscal year ended June 30, 2023, annual financial audit on March 1, 2024. The audit was presented and approved on April 9, 2024. The Town's fiscal year 2023 audit was completed outside the required window acceptable by the LGC. This delay was the result of many challenges that the Town faced including an incomplete 2022 annual financial audit, staff turnover within the finance department and a change in overall leadership of the Town.

The Town has taken great strides to improve its internal operations and financial standing. During the independent audit, our auditor, Thompspon, Price, Scott, & Adams & Co. PA discovered the findings listed below. Since the Town's annual audits 2022 and 2023 were both completed within a limited time frame, there are some repeated findings between the two years. The Town has been proactive in addressing these findings and does not predict them being repeated findings in future years.

MATERIAL WEAKNESS		
Audit Finding	Risk Assumed/Deficiency	Corrective Action
2023-003 Segregation of Duties	Key duties and functions are not segregated among Town personnel. This is especially a concern in cash management, accounts receivable, purchasing, and payroll functions in all departments.	To reconcile bank accounts in a timely manner to be able to provide current and accurate data to the receiver of interim reports.

The Town of White Lake was unable to support internal controls to provide assurance of separation of duties. A limited number of staff was solely responsible for managing the finances during the 2023 fiscal year. This consequently increased the risk of mishandling of Town assets.

AGENDA ITEM #

3D

In August 2024, the Town hired a Certified Public Accountant (CPA) as the Finance Director. The Town has also restructured individuals' responsibilities within the Finance Department and facilitated cross-training as appropriate.

The Town has revamped its accounts receivable and accounts payable procedures. For example, utilities and taxes balance each of their drawers independently, they are balanced again by the staff accountant. The staff accountant prepares the deposit, seals it in an envelope, and gives the daily deposit to the Finance Director for transport to the banking institution.

When disbursements are processed, they are received by our Finance Department, distributed to appropriate departments for account coding and approval, then sent to the Town Clerk for data entry.

After input the invoices are returned to our Staff Accountant to process checks. Our checks require dual signatures by our Finance Director (appointed FO), and the Mayor. After checks are signed, the Town Administrator mails disbursements. All invoices are approved by the appropriate Department Head as well as the Mayor prior to disbursement. If there is an absence among staff, the Town adjusts accordingly to maintain this separation of duties as much as possible.

MATERIAL WEAKNESS		
Audit Finding	Risk Assumed/Deficiency	Corrective Action
2023-002 Failure to perform reconciliations of significant accounts	The failure in timeliness of performing reconciliations of significant accounts decreases the accurateness and dependability of information that is obtained from interim reports.	To reconcile bank accounts in a timely manner to be able to provide current and accurate data to the receiver of interim reports.

The Town of White Lake was unable to reconcile subsidiary ledgers to the general ledger due to turnover with staff and inadequate training for unfamiliar staff.

To prevent the recurrence of this deficiency, the Town has hired adequate staff in the Finance Department including a Certified Public Accountant (CPA) to fill the position of Finance Director and serving as our appointed Finance Officer effective April 9, 2024. The Town has invested in additional resources such as training in software and continuing education to better equip our Finance Department.

MATERIAL NONCOMPLIANCE/SIGNIFICANT DEFICIENCY		
Audit Finding	Risk Assumed/Deficiency	Corrective Action
2023-001 Timely filing of Financial Audit to the LGC	As stewards of the public's resources, the governing body is responsible for ensuring that the audited financial statements are available to the public in a timely manner. External groups such as the North Carolina General Assembly, federal and State agencies that provide funding, and other public associations need current financial information about your local government as well. Adequate financial information was not provided to the governing board in a timely manner to make current and future financial decisions.	Submitted within four (4) months of the fiscal year end.

The Town of White Lake was unable to provide the 2023 Financial Audit for submission to the LGC in a timely manner due to unreconciled accounts and turnover in the Finance Department and a late 2022 financial audit.

To prevent recurrence of this noncompliance, the Town has hired suitable staff in the Finance Department including a Certified Public Accountant (CPA) to fill the position of Finance Director. Additionally, the Finance Department has been actively segregating duties to distribute workload and participating in cross-training exercises among additional personnel. To date, the Town is current on all annual financial reports to the LGC.

MATERIAL NONCOMPLIANCE/SIGNIFICANT DEFICIENCY		
State Award Findings	Risk Assumed/Deficiency	Corrective Action
2023-005 Cash Management	There should be an expeditious expenditure of funds. Funds derived from bond proceeds must be disbursed within three days of receipt.	Expend within three days of receipt of funds.

The Town of White Lake was unable to disburse bond proceeds within the required window of three days of reimbursement required by the Division of Infrastructure.

The Town's check writing policy cuts checks only twice a month. This pattern concurrently led to checks being disbursed after the three-day window. The Town has now adopted a weekly check run, in addition to, cutting checks as needed for situations such as reimbursement items for state and federal awards.

MATERIAL NONCOMPLIANCE/SIGNIFICANT DEFICIENCY		
Audit Finding	Risk Assumed/Deficiency	Corrective Action
2023-004 Finance Officer Bond	The Finance Officer bond may not be less than \$50,000 or an equal amount to ten percent of the Town's annual budgeted funds up to one million dollars. The Finance Officer was not adequately bonded; thus, the Town was in violation of statute G.S. 159-29.	Bond amount was increased from \$50,000 to \$500,000 effective immediately.

The Town failed to increase the Finance Officer Bond effective January 1, 2023; thus, the Town was in violation of statute G.S. 159-29. When this was brought to the Town's attention, we took immediate action in changing the Finance Officer from the Town Administrator to the new Finance Director, and increased the amount bonded from \$50,000 to \$500,000 (annual 2023-2024 budget \$4,510,443). By increasing the bond, the Town became in compliance with statute G.S. 159-29 effective April 9, 2024. The Town will continue to monitor annually and will adjust the bond amount as needed to ensure future compliance.

The Town's governing body and staff accepted the independent auditors' findings and have put the auditor's recommendations into effect.

If you need any additional information or clarification of the findings included in the Town of White Lake's 2023 fiscal year audit, please do not hesitate to contact me directly.

Respectfully submitted,

Commissioner(s)

Mary Jo Lennon, CPA
Finance Director (FO)
Town of White Lake, North Carolina

Timothy G. Blount, Mayor Pro-Temp

John H. Womble, Jr.

Sean D. Martin
Town Administrator
Town of White Lake, North Carolina

Paul A. Evans

Dean C. Hilton

H. Goldston Womble, Jr
Mayor
Town of White Lake, North Carolina

Micheal J. Suggs

Terri Hawley

**Interlocal Agreement Between
County of Bladen and the Town of White Lake**

This agreement, made and entered into this the 15th day of **April, 2024**, by and between the **County of Bladen**, a political subdivision of the State of North Carolina established and operating pursuant to the laws of the State of North Carolina, Party of the First Part and hereinafter referred to as the COUNTY and the **Town of White Lake**, a municipal corporation organized and existing pursuant to the laws of the State of North Carolina, Party of the Second Part and hereinafter referred to as the TOWN and,

WITNESSETH:

WHEREAS, the COUNTY and the TOWN, pursuant to the authority granted by the North Carolina General Statutes 160A-461, hereby covenant and agree as follows:

1. That the COUNTY hereby contracts with the TOWN to assist a Lake Management Plan.
2. **\$50,000** will be used for the public purpose of assisting the TOWN with implementing a water clarity and water quality project identified in a Lake Management Plan. This Agreement may only be modified in writing and executed by both parties.
3. That the effective date of this Interlocal Agreement shall be **April 15th, 2024**.

IN WITNESS WHEREOF, the County of Bladen has caused this agreement to be signed in its name by the Chair of the Board of Commissioners and attested by the Clerk of its Board and its Official Seal to be hereunto affixed, and, the Town of Elizabethtown has caused this Agreement to be signed in its name by its Mayor, attested by its Clerk, and its Official Seal to be hereunto affixed, the day and year first above written.

COUNTY OF BLADEN

TOWN OF WHITE LAKE

By Charles [Signature]
Chair, Board of Commissioners

By _____
Mayor

ATTEST: Marc C. [Signature]
Clerk

ATTEST: _____
Clerk



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

Lisa C. Coleman 4-15-24
Lisa C. Coleman, Finance Officer Date
County of Bladen

AGENDA ITEM # 3F

Town of White Lake

Budget Ordinance Amendment

№ 2024-10

May 14, 2024

Be it ordained by the Governing Board of the Town of White Lake, North Carolina, that the following amendments be made to the annual budget ordinance for the fiscal year ending June 30, 2024.

Section 1. To amend the expenses for the General Fund as follows:

<u>Code</u>	<u>Description</u>	<u>Increase</u>	<u>Decrease</u>
10 - 510	Police Department	\$ 6,072	\$ -
		\$ 6,072	\$ -

To amend the revenues for the General Fund as follows:

<u>Code</u>	<u>Description</u>	<u>Increase</u>	<u>Decrease</u>
10 - 373 - 0000	Reimb: Ins Claims	\$ 6,072	\$ -
		\$ 6,072	\$ -

Section 2. This amendment is necessary to budget the increase in revenues from insurance payout on totaled police vehicle from Interlocal Risk Financing and increase in expense due to the cost incurred during the removal of the Police Department vehicle upfit. The insurance valued the totaled vehicle at \$5,876 less a \$500 deductible, and reimbursed the Town \$696 for the removal of the police upfit.

Section 3. Copies of this budget amendment shall be furnished to the Town Clerk, the Governing Board, the Budget Officer, and the Finance Officer for their direction.

Adopted this 14th day of May, 2024 by an affirmative vote of _____ and a nay vote of _____.

H. Goldston Womble, Jr., Mayor

ATTEST:

Patricia Kennedy-Taylor, Town Clerk

AGENDA ITEM #

4A

Town of White Lake

Budget Ordinance Amendment

№ 2024-11

March 12, 2024

Be it ordained by the Governing Board of the Town of White Lake, North Carolina, that the following amendments be made to the annual budget ordinance for the fiscal year ending June 30, 2024.

Section 1. To amend the expenses for the General Fund as follows:

<u>Code</u>	<u>Description</u>	<u>Increase</u>	<u>Decrease</u>
10 - 420	Administration Department	\$ 31,750	\$ -
		\$ 31,750	\$ -

To amend the revenues for the General Fund as follows:

<u>Code</u>	<u>Description</u>	<u>Increase</u>	<u>Decrease</u>
10 - 299 - 0000	GF Fund Balance	\$ 31,750	\$ -
		\$ 31,750	\$ -

Section 2. This amendment is necessary to budget the prior year expense for the completion of the FY 21/22 Audit per 21/22 Amended Audit Contract from TSPA (\$24,000). This amendment also includes an increase for current year audit expenditures from previously budget amount \$15,500 to \$23,250 per 22/23 Audit Contract from TSPA. Both increases are the result of the unbudgeted expenses associated with additional examination required for grant proceeds and related expenditures.

Section 3. Copies of this budget amendment shall be furnished to the Town Clerk, the Governing Board, the Budget Officer, and the Finance Officer for their direction.

Adopted this 14th day of May, 2024 by an affirmative vote of _____ and a nay vote of _____.

H. Goldston Womble, Jr., Mayor

ATTEST:

Patricia Kennedy-Taylor, Town Clerk

AGENDA ITEM #

4B

Town of White Lake
Budget Ordinance Amendment
№ 2024-12

May 14, 2024

Be it ordained by the Governing Board of the Town of White Lake, North Carolina, that the following amendments be made to the annual budget ordinance for the fiscal year ending June 30, 2024.

Section 1. To amend the expenses for the General Fund as follows:

<u>Code</u>	<u>Description</u>	<u>Increase</u>	<u>Decrease</u>
10 - 530	Fire Department	\$ 3,227	\$ -
		\$ 3,227	\$ -

To amend the revenues for the General Fund as follows:

<u>Code</u>	<u>Description</u>	<u>Increase</u>	<u>Decrease</u>
10 - 299 - 0000	GF Fund Balance	\$ 3,227	\$ -
		\$ 3,227	\$ -

Section 2. This amendment is necessary to budget for an increase in revenues by a transfer from fund balance (3,227) and to increase expenses due from the unbudgeted expense of the White Lake Fire Department Volunteer Firefighters workers compensation policy.

Section 3. Copies of this budget amendment shall be furnished to the Town Clerk, the Governing Board, the Budget Officer, and the Finance Officer for their direction.

Adopted this 14th day of May, 2024 by an affirmative vote of _____ and a nay vote of _____.

H. Goldston Womble, Jr., Mayor

ATTEST:

Patricia Kennedy-Taylor, Town Clerk

AGENDA ITEM # 4C

Town of White Lake
Budget Ordinance Amendment
No 2024-13
May 14 2024

Be it ordained by the Governing Board of the Town of White Lake, North Carolina, that the following amendments be made to the annual budget ordinance for the fiscal year ending June 30, 2024.

Section 1. To amend the expenses for the General Fund as follows:

<u>Code</u>	<u>Description</u>	<u>Increase</u>	<u>Decrease</u>
10 - 570	Powell Fund	\$ 46,250.00	\$ -
		\$ 46,250.00	\$ -

To amend the revenues for the General Fund as follows:

<u>Code</u>	<u>Description</u>	<u>Increase</u>	<u>Decrease</u>
10 - 299 - 5701	Cap Res: Powell Fund	\$ 46,250.00	\$ -
		\$ 46,250.00	\$ -

Section 2. This amendment is necessary to increase budgeted revenues for the transfer from Powell Fund capital reserves and to increase budgeted expenses for the asphalt paving of W. Williams Street and Alexander Drive and patching on 16 roads.

Section 3. Copies of this budget amendment shall be furnished to the Town Clerk, the Governing Board, the Budget Officer, and the Finance Officer for their direction.

Adopted this 14th day of May 2024 by an affirmative vote of ____ and a nay vote of ____.

H. Goldston Womble, Jr., Mayor

ATTEST:

Patricia Kennedy-Taylor, Town Clerk

AGENDA ITEM # 4D

Town of White Lake
Budget Ordinance Amendment
No 2024-14

May 14, 2024

Be it ordained by the Governing Board of the Town of White Lake, North Carolina, that the following amendments be made to the annual budget ordinance for the fiscal year ending June 30, 2024.

Section 1. To amend the expenses for the General Fund as follows:

<u>Code</u>	<u>Description</u>	<u>Increase</u>	<u>Decrease</u>
10 - 490	Zoning Department	\$ 82,500	\$ -
		\$ 82,500	\$ -

To amend the revenues for the General Fund as follows:

<u>Code</u>	<u>Description</u>	<u>Increase</u>	<u>Decrease</u>
10 - 384 - 1000	Grant: General Fund	\$ 82,500	\$ -
		\$ 82,500	\$ -

Section 2. This amendment is necessary to budget for the increase in revenues due to the receipt of a reimbursement grant from the Golden Leaf Foundation and to increase expenses for the expenditures incurred during the preparation of the Stormwater Master Plan.

Section 3. Copies of this budget amendment shall be furnished to the Town Clerk, the Governing Board, the Budget Officer, and the Finance Officer for their direction.

Adopted this 14th day of May, 2024 by an affirmative vote of _____ and a nay vote of _____.

H. Goldston Womble, Jr., Mayor

ATTEST:

Patricia Kennedy-Taylor, Town Clerk

AGENDA ITEM #

4E

Town of White Lake
Budget Ordinance Amendment
№ 2024-15

May 14, 2024

Be it ordained by the Governing Board of the Town of White Lake, North Carolina, that the following amendments be made to the annual budget ordinance for the fiscal year ending June 30, 2024.

Section 1. To amend the expenses for the General Fund as follows:

<u>Code</u>	<u>Description</u>	<u>Increase</u>	<u>Decrease</u>
10 - 560	Streets Department	\$ 20,593	\$ -
		\$ 20,593	\$ -

To amend the revenues for the General Fund as follows:

<u>Code</u>	<u>Description</u>	<u>Increase</u>	<u>Decrease</u>
10 - 384 - 1000	Grant: General Fund	\$ 20,593	\$ -
		\$ 20,593	\$ -

Section 2. This amendment is necessary to budget for the increase in revenues due to the receipt of a reimbursement grant from the US Department of Agriculture (USDA) and to increase expenses for the expenditures incurred during the preparation of the Streetscape Master Plan.

Section 3. Copies of this budget amendment shall be furnished to the Town Clerk, the Governing Board, the Budget Officer, and the Finance Officer for their direction.

Adopted this 14th day of May, 2024 by an affirmative vote of _____ and a nay vote of _____.

H. Goldston Womble, Jr., Mayor

ATTEST:

Patricia Kennedy-Taylor, Town Clerk

AGENDA ITEM # 4F

Town of White Lake
 Budget Ordinance Amendment
 № 2024-16

May 14, 2024

Be it ordained by the Governing Board of the Town of White Lake, North Carolina, that the following amendments be made to the annual budget ordinance for the fiscal year ending June 30, 2024.

Section 1. To amend the expenses for the General Fund as follows:

<u>Code</u>	<u>Description</u>	<u>Increase</u>	<u>Decrease</u>
10 - 420	Administration Department	\$ 99,687	\$ -
10 - 510	Police Department	\$ 8,446	
10 - 530	Fire Department	\$ 43,871	
10 - 560	Streets Department	\$ 93,074	
		<u>\$ 245,078</u>	<u>\$ -</u>

To amend the revenues for the General Fund as follows:

<u>Code</u>	<u>Description</u>	<u>Increase</u>	<u>Decrease</u>
10 - 400 - 0095	TRANSFER FROM FUND 95	\$ 245,078	\$ -
		<u>\$ 245,078</u>	<u>\$ -</u>

Section 2. This amendment is necessary to budget for a transfer of unrestricted revenues from Fund 95 (ARPA) to the General Fund. This amendment also includes the allocation of the use of the unrestricted funds. These allocations include: the purchase of a generator, 1/2 first responder vehicle, one set of turnout gear, ATV, street sweeper, two lawn mowers, a trailer, and other miscellaneous department upgrades.

Section 3. Copies of this budget amendment shall be furnished to the Town Clerk, the Governing Board, the Budget Officer, and the Finance Officer for their direction.

Adopted this 14th day of May, 2024 by an affirmative vote of _____ and a nay vote of _____.

 H. Goldston Womble, Jr., Mayor

ATTEST:

 Patricia Kennedy-Taylor, Town Clerk

AGENDA ITEM #

4G

Town of White Lake

Amended Grant Project Ordinance for the Town of White Lake American Rescue Plan Act of 2021: Coronavirus State and Local Fiscal Recovery Funds

Capital Project Ordinance Number: CPO #2022-03

BE IT ORDAINED by the Town Council of the Town of White Lake, North Carolina that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project ordinance adopted April 12, 2022 is hereby amended as follows:

Section 1: The ordinance adopted on April 12, 2022 established a budget for a project to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF). The Town of White Lake has received the first tranche in the amount of \$122,539.16 of CSLFRF funds. The total allocation is \$245,078.33, with the remainder to be distributed to the Town within 12 months. These funds may be used for the following categories of expenditures, to the extent authorized by state law.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risk because of their service in critical infrastructure sectors and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Section 2: The Town has elected to take the standard allowance, as authorized by 31 CFR Part 35.6(d)(1) and expend all its ARP/CSLFRF funds for the provision of government services.

Section 3: The following amounts are amended for appropriation for the project and authorized for expenditure:

Internal Project Code	Project Description	Expenditure Category	Cost Object	Appropriation of ARP/CSLFRF Funds
01	Provision of Local Government services: administration	Revenue Loss	Salary and Benefits	\$245,078.33

Total \$245,078.33

Section 4: The following revenues are anticipated to be available to complete the project:

ARP/CSLFRF	Funds	\$245,078.33
	Total	\$245,078.33

Section 5: The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements, including payroll documentation and effort certifications, in accordance with 2 CFR 200.430 § 2 CFR 200.431 and the Town's Uniform Guidance Allowable Costs and Cost Principles Policy.

Section 6: The Finance Officer is hereby directed to report the financial status of the project to the governing board on a quarterly basis.

Section 7: Copies of this grant project ordinance shall be furnished to the Budget Officer, the Finance Officer, and the Clerk to the Town Council.

Section 8: This grant project ordinance expires on December 31, 2026, or when all the ARP/CSLFRF funds have been obligated and expended by the Town, whichever occurs sooner.

Adopted this 14th day of May, 2024.

H. Goldston Womble, Jr., Mayor of White Lake

ATTEST:

Patricia Kennedy-Taylor,
Clerk for the Town of White Lake

AGENDA ITEM #

4H



Memorandum

To: Mayor Womble / Board of Commissioners

From: Sean Martin

Re: Administrator's Report

Date: May 14, 2024

1. **Lake Update**

Diane Lauritsen, Ph.D., has provided her monthly report to the Board. In this month's update she provides additional information on the alum treatment. Included in the update is lake monitoring data indicating a natural variability in phosphorus levels, with the lowest levels generally found in late fall. Additionally, she points out that Nitrogen levels are more variable, with a drop generally seen in early spring and late fall. Dr. Lauritsen also provides an update on the rainfall observed in relation to the current lake level, an update on the bass fishing tournaments, and an update on aquatic moss found in the lake.

2. **SOLitude Lake Management Presentation**

A representative from SOLitude Lake Management will be at the meeting to give a presentation to the Board on the company's lake management strategy.

3. **FY 22 and FY 23 Audit Response**

Staff has completed the required response to the auditor's findings, recommendations, and fiscal matters for fiscal years ending on June 30, 2022 and June 30, 2023. Once approved and signed by the Board, staff will submit the responses to close out both reports.

4. **Interlocal Agreement with Bladen County**

You will find in your agenda packet the agreement with Bladen County to finalize the \$50,000 agreement assisting with the lake management plan. This agreement finalizes the request made by the Town for assistance.

5. **Budget Amendments**

Staff is requesting that the Board approve several budget amendments. These budget amendments are necessary to account for expenses and revenues in the FY24 budget, and assist staff in preparation for the fiscal year closeout process.

6. **Memorial Day Holiday**

The Municipal Complex will be closed on Monday, May 27th in observance of the Memorial Day Holiday.

AGENDA ITEM # 5A.1

TOWN OF WHITE LAKE

FINANCE REPORT

AS OF

April 30, 2024

FISCAL YEAR 2023-2024 REVENUES

Revenue Source	Fiscal Year Budget	Actual YTD as of 04/30/2024	83.33% % of The Year Completed		
			% of Budget Exhausted	Prior Year Actual to Date Dollar Change from Prior Fiscal Year	
GENERAL FUND					
Ad Valorem & BID Taxes	799,949.00	812,504.62	101.57%	800,498.84	12,005.78
Motor Vehicle Taxes	44,510.00	41,921.56	94.18%	42,909.62	(988.06)
Interest Income	93,767.00	81,472.87	86.89%	54,400.85	27,072.02
Postal Sales	26,975.00	26,078.51	96.68%	20,177.64	5,900.87
Utility Franchise Tax	120,210.00	93,207.98	77.54%	91,225.02	1,982.96
ABC Revenue	3,395.00	-	0.00%	-	-
Powell Bill	25,823.00	28,159.49	109.05%	25,823.55	2,335.94
Local Option Sales & Use Tax	395,018.00	309,569.19	78.37%	321,680.25	(12,111.06)
Fire District	32,474.00	26,808.24	82.55%	26,808.40	(0.16)
Zoning Revenues	15,500.00	11,575.00	74.68%	12,900.00	(1,325.00)
Solid Waste Fees	398,222.00	320,367.19	80.45%	297,948.45	22,418.74
Lake Water Management Fees	66,000.00	55,957.00	84.78%	55,549.50	407.50
Miscellaneous Fire Department Revenues & Grants	54,650.00	51,534.38	94.30%	4,030.00	47,504.38
General Fund Grants	-	64,534.00	0.00%	51,250.00	13,284.00
WF Administration Cost	306,818.00	306,818.00	100.00%	280,306.00	26,512.00
General Fund Appropriation	84,252.00	23,150.00	27.48%	-	23,150.00
Miscellaneous Revenues	20,357.00	24,350.16	119.62%	10,031.56	14,318.60
Transfers In	-	245,078.33	0.00%	-	245,078.33
TOTAL GENERAL FUND	2,487,920.00	2,278,008.19	91.56%	2,095,539.68	427,546.84
WATER/WASTEWATER FUND					
Water Fees	741,315.00	545,867.99	73.64%	557,412.18	(11,544.19)
Waste Water Fees	1,093,222.00	903,317.19	82.63%	813,238.45	90,078.74
Interest Income	119,127.00	162,621.47	136.51%	97,747.65	64,873.82
Miscellaneous Revenues	128,500.00	165,442.06	128.75%	201,197.66	(35,755.60)
Proceeds from Notes Payables	-	-	-	60,571.50	(60,571.50)
Grant Revenue	-	-	-	48,375.00	(48,375.00)
Utility Fund Balance Appropriation	-	-	-	-	-
TOTAL WATER/WASTEWATER FUND	2,082,164.00	1,777,248.71	85.36%	1,778,542.44	(1,293.73)

FISCAL YEAR 2023-2024 EXPENDITURES

Revenue Source	Fiscal Year Budget	Actual YTD as of 04/30/2024	83.33% % of The Year Completed		
			% of Budget Exhausted	Prior Year Actual to Date Dollar Change from Prior Fiscal Year	
GENERAL FUND					
Administration	665,041.00	632,621.47	95.13%	485,667.59	146,953.88
Aquatic Control	66,000.00	49,015.49	74.27%	111,125.07	(62,109.58)
Fire Department	369,308.00	371,665.86	100.64%	276,377.44	95,288.42
Mosquito Control	6,465.00	3,541.85	54.78%	3,137.51	404.34
Police Department	842,619.00	573,660.34	68.08%	543,283.49	30,376.85
Post Office	24,363.00	17,135.19	70.33%	22,195.37	(5,060.18)
Powell Fund	25,823.00	62,114.31	240.54%	87,316.00	(25,201.69)
Public Officials	49,032.00	42,033.86	85.73%	32,837.10	9,196.76
Sanitation Department	312,477.00	205,668.83	65.82%	157,294.70	48,374.13
Street Department	56,090.00	181,532.16	323.64%	47,060.57	134,471.59
Zoning	6,061.00	85,323.30	1407.74%	7,518.43	77,804.87
Contingency	5,000.00	-	0.00%	-	-
TOTAL GENERAL FUND	2,428,279.00	2,224,312.66	91.60%	1,773,813.27	450,499.39
WATER/WASTEWATER FUND					
Wastewater Department	1,159,799.00	960,519.61	82.82%	1,013,336.03	(52,816.42)
Water Department	922,365.00	774,343.74	83.95%	911,771.90	(137,428.16)
TOTAL WATER/WASTEWATER FUND	2,082,164.00	1,734,863.35	83.32%	1,925,107.93	(190,244.58)

REVENUE OVER/(UNDER) EXPENDITURES

GENERAL FUND	-	298,773.86	Over (Under) Funded	321,726.41	Over (Under) Funded
WATER/WASTEWATER FUND	-	42,385.36	Over (Under) Funded	(146,565.49)	Over (Under) Funded
TOTAL COMBINED FUNDS	\$ -	\$ 341,159.22		\$ 175,160.92	

CASH BALANCES

FIRST BANK BALANCE (Balanced as of 04/31/2024)	264,384.17
NCCMT Includes Capital Res (Balanced as of 03/31/2024)	6,490,709.09
CASH (Balanced as of 04/31/2024)	3,094.96
TOTAL CASH	\$6,758,188

CAPITAL RESERVES

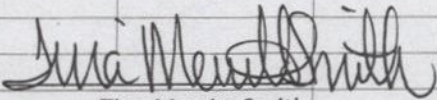
GENERAL FUND (Balanced as of 03/31/2024)	2,195,304
POWELL FUND (Balanced as of 03/31/2024)	155,053
WATER/WASTEWATER FUND (Balanced as of 03/31/2024)	4,140,352
TOTAL CAPITAL RESERVES	\$6,490,709

financial information for fiscal year ended 06/30/2024 contain pending budget amendments.
financial information provided for the fiscal year ended 06/30/2024 remain unaudited as of report date.

AGENDA ITEM # 5A.2

TAX COLLECTION RATE REPORT

4/30/2024

Tax Year	Charges For Year	Collections For Year	Collection Percentage	Balance Owed
2023	\$ 825,127.21	\$ 802,261.99	97.23%	\$ 22,865.22
2022	\$ -	\$ -		\$ 12,803.57
2021	\$ -	\$ -		\$ 8,295.23
2020	\$ -	\$ -		\$ 4,755.68
2019	\$ -	\$ -		\$ 4,785.44
2018	\$ -	\$ -		\$ 3,546.95
2017	\$ -	\$ -		\$ 3,031.28
2016	\$ -	\$ -		\$ 2,862.22
2015	\$ -	\$ -		\$ 2,292.61
2014	\$ -	\$ -		\$ 3,375.55
Totals		\$ -		\$ 68,613.75
Vehicle Tax Collected by Bladen Co/VTS in April 2024-----				\$4,312.36
Debt Setoff Payments for April 2024-----				
			TAXES	\$ 541.43
			WATER	\$ 786.00
			TOTAL	\$ 1,327.43
PSN Payments for April 2024-----				
			TAXES	\$ 599.28
			WATER	\$ 40,389.40
			MISC	\$ -
			TOTAL	\$ 40,988.68
Tax Collector's Statement for April 2024			 Tina Merritt-Smith Tax Collector	

Patricia Kennedy-Taylor

From: Mike Salmon <msalmon@whitelakenc.org>
Sent: Friday, May 3, 2024 10:10 AM
To: 'Patricia Kennedy-Taylor'
Cc: bsmith@whitelakenc.org
Subject: April Police Report
Attachments: Fleet-17.pdf

Good morning,

I have attached the April 2024 monthly fuel report for the police department. Due to a Ransomware attack against Bladen County's network, I cannot connect to the police departments Records Management System. Therefore, I am currently unable to provide a complete monthly report for the police department. When the system becomes accessible, I will provide you with a report.

Thanks,

Mike

Mike Salmon | Lieutenant
ph: (910) 862-4057
fax: (910) 862-4017

White Lake Police Department
1879 White Lake Drive PMB 7250
White Lake, N.C. 28337
www.whitelakenc.org



Email correspondence to and from this address may be subject to the North Carolina Public Records Law and may be disclosed to third parties by an authorized official.

FLEET MANAGEMENT REPORT

WHITE LAKE POLICE DEPT
 1879 WHITE LAKE DR. PMB 7250
 WHITE LAKE, NC 28337-6280

Account # 4802

FLEET MANAGEMENT REPORT FOR : 4/1/2024 - 4/30/2024 11:59:00 PM

SUMMARY OF TRANSACTIONS THIS REPORTING PERIOD FOR ALL VEHICLES IN YOUR FLEET

PRODUCT NAME	QUANTITY	BASE PRICE	FEDERAL TAX	STATE TAX	OTHER	TOTAL
Regular Unleaded	594.522	\$1,921.19	\$0.00	\$0.00	\$0.00	\$1,921.19
TOTAL	594.522	\$1,921.19	\$0.00	\$0.00	\$0.00	\$1,921.19

Transaction Detail for Customer: 4802 - White Lake Police Dept

DATE	TIME	LOCATION	DRIVER	ODOMETER	MPG	PRODUCT	QTY	NET PRICE	TAXES	TOTAL AMOUNT
87131 - 2009 Dodge Charger 9398										
04/08	16:07	Minuteman #32-	Owen Peavy	97122	0.0	Regular Unleaded	11.344	3.17900	0.00000	\$ 36.06
04/22	05:55	Minuteman #32-	Owen Peavy	97411	18.2	Regular Unleaded	15.904	3.23900	0.00000	\$ 51.51
04/26	13:00	Minuteman #32-	Owen Peavy	97522	7.3	Regular Unleaded	15.272	3.21900	0.00000	\$ 49.16
Miles:				400.0	8.5		42.520			\$ 136.73
122324 - 2014 Ford Police Utility 2963										
04/03	16:24	Minuteman #32-	Winfort Nichols	173772	0.0	Regular Unleaded	12.487	3.17900	0.00000	\$ 39.70
04/08	19:37	Minuteman #32-	Winfort Nichols	173969	13.5	Regular Unleaded	14.636	3.25900	0.00000	\$ 47.70
04/16	21:25	Minuteman #32-	Winfort Nichols	174162	14.7	Regular Unleaded	13.102	3.25900	0.00000	\$ 42.70
04/19	04:39	Minuteman #32-	Winfort Nichols	174343	12.4	Regular Unleaded	14.544	3.25900	0.00000	\$ 47.40
04/23	07:53	Minuteman #32-	Winfort Nichols	174541	13.8	Regular Unleaded	14.356	3.23900	0.00000	\$ 46.50
04/26	16:36	Minuteman #32-	Winfort Nichols	174705	12.3	Regular Unleaded	13.357	3.21900	0.00000	\$ 43.00
04/28	15:26	Minuteman #32-	Winfort Nichols	174884	11.1	Regular Unleaded	16.154	3.21900	0.00000	\$ 52.00
Miles:				1112.0	11.1		98.636			\$ 319.00

AGENDA ITEM # 5A.6

FLEET MANAGEMENT REPORT

WHITE LAKE POLICE DEPT
 1879 WHITE LAKE DR. PMB 7250
 WHITE LAKE, NC 28337-6280

Account # 4802

FLEET MANAGEMENT REPORT FOR : 4/1/2024 - 4/30/2024 11:59:00 PM

SUMMARY OF TRANSACTIONS THIS REPORTING PERIOD FOR ALL VEHICLES IN YOUR FLEET

PRODUCT NAME	QUANTITY	BASE PRICE	FEDERAL TAX	STATE TAX	OTHER	TOTAL
Regular Unleaded	594.522	\$1,921.19	\$0.00	\$0.00	\$0.00	\$1,921.19
TOTAL	594.522	\$1,921.19	\$0.00	\$0.00	\$0.00	\$1,921.19

Transaction Detail for Customer: 4802 - White Lake Police Dept

DATE	TIME	LOCATION	DRIVER	ODOMETER	MPG	PRODUCT	QTY	NET PRICE	TAXES	TOTAL AMOUNT
153088 - 2015 Ford Police Utility - 8266										
04/01	18:02	Minuteman #32-	William Scott	119881	0.0	Regular Unleaded	13.141	3.19900	0.00000	\$ 42.04
04/02	19:03	Minuteman #32-	William Scott	120027	10.7	Regular Unleaded	13.678	3.17900	0.00000	\$ 43.48
04/05	18:24	Minuteman #32-	William Scott	120225	13.5	Regular Unleaded	14.660	3.17900	0.00000	\$ 46.60
04/06	19:17	Minuteman #32-	William Scott	120341	10.1	Regular Unleaded	11.508	3.17900	0.00000	\$ 36.58
04/07	17:46	Minuteman #32-	William Scott	120507	12.8	Regular Unleaded	12.936	3.17900	0.00000	\$ 41.12
04/10	19:19	Minuteman #32-	William Scott	120650	9.7	Regular Unleaded	14.723	3.25900	0.00000	\$ 47.98
04/11	18:22	Minuteman #32-	William Scott	120806	12.5	Regular Unleaded	12.456	3.25900	0.00000	\$ 40.59
04/13	01:00	Minuteman #32-	William Scott	120960	10.3	Regular Unleaded	14.933	3.26900	0.00000	\$ 48.82
04/15	17:58	Minuteman #32-	William Scott	121105	10.4	Regular Unleaded	13.984	3.25900	0.00000	\$ 45.57
04/16	17:00	Minuteman #32-	William Scott	121269	12.3	Regular Unleaded	13.344	3.25900	0.00000	\$ 43.49
04/18	22:04	Minuteman #32-	William Scott	121457	11.6	Regular Unleaded	16.233	3.25900	0.00000	\$ 52.90
04/20	06:18	Minuteman #49	William Scott	121648	14.3	Regular Unleaded	13.328	3.27900	0.00000	\$ 43.70
04/21	05:47	Minuteman #32-	William Scott	121819	12.8	Regular Unleaded	13.411	3.23900	0.00000	\$ 43.44
04/22	04:37	Minuteman #32-	William Scott	122020	17.1	Regular Unleaded	11.779	3.23900	0.00000	\$ 38.15
04/25	01:49	Minuteman #32-	William Scott	122184	13.4	Regular Unleaded	12.237	3.21900	0.00000	\$ 39.39
04/25	22:19	Minuteman #32-	William Scott	122349	12.8	Regular Unleaded	12.869	3.21900	0.00000	\$ 41.43
04/27	03:08	Minuteman #32-	William Scott	122529	13.9	Regular Unleaded	12.965	3.21900	0.00000	\$ 41.73
04/29	17:52	Minuteman #32-	William Scott	122660	10.1	Regular Unleaded	13.013	3.21900	0.00000	\$ 41.89
04/30	17:37	Minuteman #32-	William Scott	122845	13.0	Regular Unleaded	14.284	3.21900	0.00000	\$ 45.98
Miles:				2964.0	11.6		255.482			\$ 824.88
243036 - 2016 Ford Police Utility- 5309										
04/03	17:55	Minuteman #32-	Joseph Graham	112482	0.0	Regular Unleaded	12.471	3.17900	0.00000	\$ 39.65
04/05	05:19	Minuteman #32-	Joseph Graham	112579	11.7	Regular Unleaded	8.318	3.17900	0.00000	\$ 26.44
04/09	21:06	Minuteman #17	Joseph Graham	112776	14.9	Regular Unleaded	13.185	3.25900	0.00000	\$ 42.97
04/14	10:02	Minuteman #32-	Joseph Graham	113026	16.9	Regular Unleaded	14.785	3.26900	0.00000	\$ 48.33
04/17	15:03	Minuteman #32-	Joseph Graham	113201	14.6	Regular Unleaded	11.967	3.25900	0.00000	\$ 39.00
04/23	21:41	Minuteman #32-	Joseph Graham	113363	13.8	Regular Unleaded	11.739	3.21900	0.00000	\$ 37.79
04/27	22:05	Minuteman #32-	Joseph Graham	113538	15.1	Regular Unleaded	11.586	3.21900	0.00000	\$ 37.30
Miles:				1056.0	12.4		84.051			\$ 271.48
284140 - 2017 Dodge Charger 0218										
04/16	10:55	Minuteman #32-	Bruce Smith	32562	0.0	Regular Unleaded	15.341	3.25900	0.00000	\$ 50.00
Miles:				0.0	0.0		15.341			\$ 50.00

FLEET MANAGEMENT REPORT

WHITE LAKE POLICE DEPT
 1879 WHITE LAKE DR. PMB 7250
 WHITE LAKE, NC 28337-6280

Account # 4802

FLEET MANAGEMENT REPORT FOR : 4/1/2024 - 4/30/2024 11:59:00 PM

SUMMARY OF TRANSACTIONS THIS REPORTING PERIOD FOR ALL VEHICLES IN YOUR FLEET

PRODUCT NAME	QUANTITY	BASE PRICE	FEDERAL TAX	STATE TAX	OTHER	TOTAL
Regular Unleaded	594.522	\$1,921.19	\$0.00	\$0.00	\$0.00	\$1,921.19
TOTAL	594.522	\$1,921.19	\$0.00	\$0.00	\$0.00	\$1,921.19

Transaction Detail for Customer: 4802 - White Lake Police Dept

DATE	TIME	LOCATION	DRIVER	ODOMETER	MPG	PRODUCT	QTY	NET PRICE	TAXES	TOTAL AMOUNT
436588 - 2020 Jeep Grand Cherokee 7725										
04/01	08:06	Minuteman #32-	Mike Salmon	42880	0.0	Regular Unleaded	22.069	3.19900	0.00000	\$ 70.60
04/10	05:34	Minuteman #32-	Mike Salmon	43281	18.6	Regular Unleaded	21.603	3.25900	0.00000	\$ 70.40
04/22	20:25	Minuteman #32-	Mike Salmon	43672	17.7	Regular Unleaded	22.041	3.23900	0.00000	\$ 71.39
Miles:				792.0	12.1		65.713			\$ 212.39
483567 - 2022 Ford Explore 8685										
04/09	11:41	Minuteman #32-	Bert Harris	25797	0.0	Regular Unleaded	11.787	3.25900	0.00000	\$ 38.41
04/14	03:32	Minuteman #32-	Jamie Smith	25896	9.7	Regular Unleaded	10.181	3.26900	0.00000	\$ 33.28
04/21	10:47	Minuteman #32-	Bert Harris	26006	10.2	Regular Unleaded	10.811	3.23900	0.00000	\$ 35.02
Miles:				209.0	6.6		32.779			\$ 106.71

FLEET MANAGEMENT REPORT

WHITE LAKE FIRE DEPT.
 1879 WHITE LAKE DR. PMB 7250
 WHITE LAKE, NC 28337-6280

Account # 4803

FLEET MANAGEMENT REPORT FOR : 4/1/2024 - 4/30/2024 11:59:00 PM

SUMMARY OF TRANSACTIONS THIS REPORTING PERIOD FOR ALL VEHICLES IN YOUR FLEET

PRODUCT NAME	QUANTITY	BASE PRICE	FEDERAL TAX	STATE TAX	OTHER	TOTAL
Diesel - Hwy	106.284	\$413.63	\$0.00	\$0.00	\$0.00	\$413.63
Regular Unleaded	53.284	\$172.47	\$0.00	\$0.00	\$0.00	\$172.47
TOTAL	159.568	\$586.10	\$0.00	\$0.00	\$0.00	\$586.10

Transaction Detail for Customer: 4803 - White Lake Fire Dept.

DATE	TIME	LOCATION	DRIVER	ODOMETER	MPG	PRODUCT	QTY	NET PRICE	TAXES	TOTAL AMOUNT
5800 - 1998 AMG #5800										
04/18	22:13	Minuteman #32-	Dale Brennan	19229	0.0	Diesel - Hwy	29.246	3.89900	0.00000	\$ 114.03
04/18	22:19	Minuteman #32-	Dale Brennan	19229	0.0	Regular Unleaded	2.790	3.25900	0.00000	\$ 9.09
			Miles:	0.0	0.0		32.036			\$ 123.12
584 - 1997 Freightliner #584										
04/02	15:33	Minuteman #32-	Dale Brennan	26917	0.0	Diesel - Hwy	30.085	3.88900	0.00000	\$ 117.00
			Miles:	0.0	0.0		30.085			\$ 117.00
588 - 1993 International #588										
04/26	10:19	Minuteman #32-	Dale Brennan	41476	0.0	Diesel - Hwy	27.922	3.88900	0.00000	\$ 108.59
04/26	10:22	Minuteman #32-	Dale Brennan	41476	0.0	Regular Unleaded	3.548	3.21900	0.00000	\$ 11.42
			Miles:	0.0	0.0		31.470			\$ 120.01
232646 - 2016 E-One Pumper #583										
04/02	08:07	Minuteman #32-	Dale Brennan	3556	0.0	Diesel - Hwy	19.031	3.88900	0.00000	\$ 74.01
			Miles:	0.0	0.0		19.031			\$ 74.01
21379 - 2011 Dodge Ram										
04/15	09:56	Minuteman #32-	Joe Ramsey	134581	0.0	Regular Unleaded	16.824	3.26900	0.00000	\$ 55.00
04/26	10:20	Minuteman #32-	Dale Brennan	138885		Regular Unleaded	15.521	3.21900	0.00000	\$ 49.96
			Miles:	4304.0	0.0		32.345			\$ 104.96
74375 - Ford F 350										
4/30	10:03	Minuteman #32-	Dale Brennan	878	0.0	Regular Unleaded	14.601	3.21900	0.00000	\$ 47.00
			Miles:	0.0	0.0		14.601			\$ 47.00

FLEET MANAGEMENT REPORT

WHITE LAKE PUBLIC WORKS DEPT
 1879 WHITE LAKE DR. PMB 7250
 WHITE LAKE, NC 28337-6280

Account # 4801

FLEET MANAGEMENT REPORT FOR : 4/1/2024 - 4/30/2024 11:59:00 PM

SUMMARY OF TRANSACTIONS THIS REPORTING PERIOD FOR ALL VEHICLES IN YOUR FLEET

PRODUCT NAME	QUANTITY	BASE PRICE	FEDERAL TAX	STATE TAX	OTHER	TOTAL
Diesel - Hwy	126.086	\$490.40	\$0.00	\$0.00	\$0.00	\$490.40
Regular Unleaded	259.740	\$836.96	\$0.00	\$0.00	\$0.00	\$836.96
TOTAL	385.826	\$1,327.36	\$0.00	\$0.00	\$0.00	\$1,327.36

Transaction Detail for Customer: 4801 - White Lake Public Works Dept

DATE	TIME	LOCATION	DRIVER	ODOMETER	MPG	PRODUCT	QTY	NET PRICE	TAXES	TOTAL AMOUNT
90257 - 1999 Ford F450 #14										
04/29	10:12	Minuteman #32-	Tom Rigsbee	26201	0.0	Diesel - Hwy	20.793	3.87900	0.00000	\$ 80.66
			Miles:	0.0	0.0		20.793			\$ 80.66
14 - 2017 Dodge Ram 2500										
04/03	06:10	Minuteman #32-	Lee Cain	58990	0.0	Regular Unleaded	21.170	3.17900	0.00000	\$ 67.30
04/10	06:27	Minuteman #32-	Lee Cain	59190	12.4	Regular Unleaded	16.082	3.25900	0.00000	\$ 52.41
04/17	06:07	Minuteman #32-	Lee Cain	59431	11.2	Regular Unleaded	21.571	3.25900	0.00000	\$ 70.30
04/24	11:43	Minuteman #32-	Lee Cain	59672	9.6	Regular Unleaded	25.226	3.21900	0.00000	\$ 81.20
			Miles:	682.0	8.3		84.049			\$ 271.21
15 - 2018 Dodge Dump Truck										
04/09	08:48	Minuteman #32-	Jason Thomas	60698	0.0	Diesel - Hwy	23.426	3.88900	0.00000	\$ 91.10
04/16	11:16	Minuteman #32-	Robert Atkinson	60879	4.4	Diesel - Hwy	40.795	3.89900	0.00000	\$ 159.06
			Miles:	181.0	2.2		64.221			\$ 250.16
16 - #16 2022 Ford Truck										
04/08	12:54	Minuteman #32-	Kevin Taylor	23445	0.0	Regular Unleaded	20.446	3.17900	0.00000	\$ 65.00
04/17	07:00	Minuteman #32-	Kevin Taylor	23488	2.1	Regular Unleaded	20.558	3.25900	0.00000	\$ 67.00
04/26	07:00	Minuteman #32-	Kevin Taylor	23968	22.1	Regular Unleaded	21.747	3.21900	0.00000	\$ 70.00
			Miles:	523.0	8.1		62.751			\$ 202.00
17 - #17 2022 Ford Truck										
4/10	09:19	Minuteman #32-	Tom Rigsbee	5022	0.0	Regular Unleaded	15.343	3.25900	0.00000	\$ 50.00
4/25	09:46	Minuteman #32-	Tom Rigsbee	5174	13.9	Regular Unleaded	10.951	3.21900	0.00000	\$ 35.25
			Miles:	152.0	7.0		26.294			\$ 85.25
8 - #18 2022 Ford Truck										
4/03	07:45	Minuteman #32-	Will Bratt	11981	0.0	Regular Unleaded	21.713	3.17900	0.00000	\$ 69.03
4/19	07:43	Minuteman #32-	Will Bratt	12314	15.3	Regular Unleaded	21.788	3.25900	0.00000	\$ 71.01
			Miles:	333.0	7.7		43.501			\$ 140.04
9 - #19 2022 Ford F-150										
1/01	10:39	Minuteman #32-	Jason Thomas	7931	0.0	Regular Unleaded	21.274	3.19900	0.00000	\$ 68.06
1/24	06:00	Minuteman #32-	Robert Atkinson	6288	0.0	Regular Unleaded	21.871	3.21900	0.00000	\$ 70.40
			Miles:	0.0	0.0		43.145			\$ 138.46

AGENDA ITEM # 5A.8

FLEET MANAGEMENT REPORT

WHITE LAKE PUBLIC WORKS DEPT
 1879 WHITE LAKE DR. PMB 7250
 WHITE LAKE, NC 28337-6280

Account # 4801

FLEET MANAGEMENT REPORT FOR : 4/1/2024 - 4/30/2024 11:59:00 PM

SUMMARY OF TRANSACTIONS THIS REPORTING PERIOD FOR ALL VEHICLES IN YOUR FLEET

PRODUCT NAME	QUANTITY	BASE PRICE	FEDERAL TAX	STATE TAX	OTHER	TOTAL
Diesel - Hwy	126.086	\$490.40	\$0.00	\$0.00	\$0.00	\$490.40
Regular Unleaded	259.740	\$836.96	\$0.00	\$0.00	\$0.00	\$836.96
TOTAL	385.826	\$1,327.36	\$0.00	\$0.00	\$0.00	\$1,327.36

Transaction Detail for Customer: 4801 - White Lake Public Works Dept

DATE	TIME	LOCATION	DRIVER	ODOMETER	MPG	PRODUCT	QTY	NET PRICE	TAXES	TOTAL AMOUNT
20 - 2023 Kabota Side by Side										
04/02	07:52	Minuteman #32-	Barry Glisson	1540	0.0	Diesel - Hwy	6.162	3.88900	0.00000	\$ 23.96
04/12	07:42	Minuteman #32-	Barry Glisson	1625	12.8	Diesel - Hwy	6.648	3.89900	0.00000	\$ 25.92
04/25	07:31	Minuteman #32-	Barry Glisson	1717	12.7	Diesel - Hwy	7.272	3.88900	0.00000	\$ 28.28
			Miles:	177.0	8.5		20.082			\$ 78.16
21 - 2007 Street Sweeper										
04/30	13:22	Minuteman #32-	Tom Rigsbee		0.0	Diesel - Hwy	20.990	3.87900	0.00000	\$ 81.42
			Miles:	0.0	0.0		20.990			\$ 81.42

TOWN OF WHITE LAKE

PUBLIC NOTICE

IN OBSERVANCE OF MEMORIAL DAY, THE MUNICIPAL COMPLEX WILL BE CLOSED MONDAY, MAY 27, 2024.

PAYMENTS MAY BE DEPOSITED IN THE NIGHT DEPOSIT BOX LOCATED BESIDE THE DRIVE-THRU WINDOW.

PLEASE REMEMBER THOSE SERVING IN THE EMERGENCY SERVICES, THE ARMED FORCES AND THEIR FAMILIES AS WE GIVE THANKS FOR OUR MANY BLESSINGS.

In case of a Water/Sewer emergency, please dial 910-862-8141 (Central Communications), give your name, phone number and location of problem and the Water/Sewer on-call person will respond.

H. GOLDSTON WOMBLE, JR.
MAYOR



AGENDA ITEM # 5E



**FOOTHILLS
CONSERVANCY**
OF NORTH CAROLINA

April 22, 2024

Town of White Lake
1879 White Lake Drive
PMB 7250
White Lake, NC 28337

Dear Town of White Lake:

Thank you for supporting the **Great Trails State Coalition — 2024 Dues/Sponsorship** with your donation of **\$250.00**. Please reach out to Palmer McIntyre (pmcintyre@pedmontland.org) with any questions.

Thank you for everything you do,

Great Trails State Coalition

Foothills Conservancy of NC - Fiscal Sponsor

Sincerely,

Andrew Kota
Executive Director
Foothills Conservancy of N.C.



**GREAT
TRAILS
STATE
COALITION**

For tax purposes, this letter certifies that you have not received any goods or services in exchange for your gift.

PRESERVING & PROTECTING IMPORTANT NATURAL AREAS & OPEN SPACES OF THE BLUE RIDGE MOUNTAINS & FOOTHILLS
PO Box 3023, Morganton, North Carolina 28680 | info@foothillsconservancy.org | www.foothillsconservancy.org | 828.437.9930

AGENDA ITEM # 5F