

MEETING OF THE BOARD OF COMMISSIONERS
REGULAR MONTHLY MEETING
BETHEL TOWN HALL
April 1, 2025

Present: Mayor Carl Wilson, Mayor Pro-Temp Barbara Bynum, Commissioner Ferrell Blount, Commissioner Thomas Lilley, Commissioner Tina Staton, and Commissioner Fred Whitehurst

Members of the Board Absent: None

Staff Present: Interim Town Manager, D. Scott Elliott, Attorney, Keen Lassiter, Clerk, Linda Sheppard, and Deputy Clerk, Jalissa Griggs

Call to Order

Mayor Wilson called the meeting to order at 6:00 P.M. and Mayor Pro-Temp Bynum gave the invocation.

Commissioner Lilley then led the pledge of allegiance.

Commissioner Lilley made a motion to approve the proposed agenda, the motion carried unanimously.

Mayor Pro-Temp Bynum made a motion to approve the minutes from the regular monthly meeting on March 4, 2025, the motion carried unanimously.

(No public comments were made)

Presentations

Bianca Shoneman, VP of Community Development for NC East Alliance, made a presentation regarding their services which include community development, workforce development, industrial development, lifestyle branding and marketing, and education (See Attachment A). Commissioner Whitehurst commented on the STEM education and Mrs. Shoneman explained that NC East Alliance works with industrial recruiters and local economic teams to train K-12 students to meet the needs of employers. Mayor Pro-Temp Bynum asked about the logistics. Mrs. Shoneman's organization is paid through Pitt County and then this service is offered to the Town of Bethel. Interim Town Manager asked if the Town of Bethel would have to work through Pitt County to acquire NC East Alliance's assistance. It is approved through Pitt County and then managed through the Town of Bethel.

Wes Gray, Public Health Director gave an update regarding the Pitt Stop Project (See Attachment B). The renovation of the Town's former Police Department is nearing completion. The building features include an activity room, clinic lobby, 2 tele psych rooms, 3 exam rooms, lab, office space, dental suite, and sterilization room. Interim Town Manager asked for an

anticipated date for services to begin. Mr. Gray responded that hopefully Summer 2025, at least the top 5 clinical partners can start. Mayor Pro Temp Bynum asked about the types of services offered. Health Department services, WIC services, Social Services, Physicians East, ECU Health, Pitt County Schools, telepsychiatry, and dentistry (to be offered on Friday's for adults and children) are services intended to operate out of Pitt Stop. Commissioner Lilley asked if a "Knox Box" (fire key box) will be installed. Mr. Gray said yes there will be one.

Old Business

Smith Street Park Project had three separate items needing approval from the Board:

ITEM ONE: Bid to purchase and install equipment. WillyGoat Toys & Playground submitted a bid of \$168,332.82 (equipment: \$85,494.82, installation: \$67,500, shipping and taxes: \$15,338.00). Interim Town Manager made the correction to purchase and not install as there are additional bids pending for installation. Mrs. Dew added that if the Town decides on purchasing from WillyGoat, the Town would be receiving more equipment than originally planned for the same cost as well as a \$10,000 discount and a \$15,000 installation discount (both already included in the price quoted).

Mayor Pro-Temp Bynum made a motion to approve the bid for equipment purchase by WillyGoat Toys & Playgrounds in the amount of \$85,494.82 plus shipping and taxes in the amount of \$15,338.00, motion carried unanimously.

ITEM TWO: Town Fund Balance Appropriation of \$200,000 towards project. Once approved, this appropriation of \$200,000 combined with the RTG (Rural Transformation Grant) of \$200,000 plus the set aside of \$50,000 in the SCIF (State Capital Infrastructure Fund) will total \$450,000. This total of \$450,000 will then be used to leverage a State PART-F (Parks and Recreation Trust Fund) grant at the same amount. If funded, the total project budget would be \$900,000. PART-F grants require a dollar-for-dollar match.

Commissioner Staton made the motion to approve the appropriation of \$200,000 of Town fund balance toward the Smith Street Project, the motion carried unanimously.

ITEM THREE: Smith Street Park PART-F Resolution. As part of the PART-F grant application process, a resolution as adopted by the governing body is required (Attachment C).

Commissioner Lilley made the motion to approve the PART-F Resolution for the Smith Street Park grant application, the motion carried unanimously.

A Public Input Meeting for the Smith Street Park Project will be held April 15, 2025, at 6:00pm.

New Business

Rich Zeck, Director of the PC-COA (Pitt County-Council on Aging), asked the Town of Bethel to adopt the attached proclamation recognizing its 50th anniversary (Attachment D).

Mayor Pro Temp Bynum made a motion to adopt the proclamation recognizing PC-COA 50th anniversary, motion carried unanimously.

Interim Town Manager introduced the audit contract terms from Gregory T. Redman, CPA to conduct the Town of Bethel's audit for the current year ending June 30, 2025. The audit cost has increased from \$15,000 to \$16,500 and has been included in the budget for next year.

Commissioner Blount made a motion to approve the proposed audit terms for the FY 24-25 by Gregory T. Redman, CPA, motion carried unanimously (Attachment E).

A draft budget for the new fiscal year of 2025-2026 has been developed. The budget is being tweaked as new and updated information becomes available (i.e. insurance renewals, LGERS rates, etc.) The plan is to make a Preliminary Budget Presentation at the next board meeting on May 6, 2025. In addition to the operating budget for the new year, a presentation and discussion regarding the Town's fund balance will be made. After hearing what is being proposed, the board can opt to decide whether or not it wants to schedule a more detailed budget workshop.

Interim Town Manager presented the following budget amendments that need board approval:

- Budget Amendments: 12 (duplicate), 13, 14 (See Attachment F)

This has been discussed and prepared by the Town's outside financial consultant, Beverly Stroud, CPA.

Commissioner Lilley made a motion to approve the budget amendments; the motion carried unanimously.

Departmental Reports

The Interim Town Manager gave the financial report for the month of February 2025 (See Attachment G).

Commissioner Lilley made a motion to approve the financial report for the month of February 2025, motion carried unanimously.

The Interim Town Manager made the public safety report for the month of February 2025 from the Sheriff's Office (Attachment H).

It was announced that there will be a Public Information Meeting for the proposed Industrial Mega site on April 3, 2025, April 8, 2025, and April 17, 2025. Mayor Wilson commented that

the previous meeting yielded insight that this is a 5-10 year project on a 3000-acre lot off Allpine Taylor Rd (See Attachment I).

Bethel Community Day Event (Sponsored by Pitt County Cultural Arts and Recreation) was rescheduled to May 3, 2025 at Bethel School.

Smith Street Park PART-F Public Input Meeting is scheduled for April 15, 2025.

The next monthly meeting will be held May 6, 2025.

Fire Department

Fire Chief Lilley reported 1 car fire, 1 storm mode, 1 brush fire, 4 house fires, 3 assist EMS, 2 outside county fires, 3 illegal burn, and 45 hours of training.

On April 1, 2025, the potato farm was cited with an illegal burn.

The state and county burning ban will be released on April 2, 2025 at 8:00am however, the Town of Bethel's burning ban is still in effect.

Trucks were serviced on April 1, 2025 with oil changes.

Public Works

Interim Town Manager reported that the paving issue on Nelson St near its intersection with Main St has been redone and NCDOT's final payment has been submitted.

An informal proposal was submitted by Dominion Energy to replace the decorative street lights with LED. A total of 197 are currently not LED and 36 have already transitioned. When a light goes out, Dominion Energy automatically transitions them to LED. The lights are \$150 each and there would be a 6 and ¼ return on investment. Commissioner Blount asked what the total cost would be. The total cost would be \$29,550.00. Replacements would only apply to Dominion Energy lights.

Commissioner Blount made a motion to appropriate \$30,000 from fund balance to convert the street lights to LED, motion carried unanimously.

Commissioner Lilley and Alex Lilley connected the Town with River City Electric to analyze the inoperative decorative pole street lights. Investigation yielded a finding of cut wires.

A budget of \$152,000 was figured for a new leaf vac, Farnall tractor, and arm mower. The tractor and arm mower have been purchased leaving about \$80,000 in balance. Public Works is in need of a new pickup truck. Preferably a Ford F-250 from state contract or Sourcewell, which gives a deep discount to government agencies. No motion required, informational only.

The Town of Farmville with their Vac-con vacuum truck, has contributed to the Town of Bethel's stormwater project to clear select inlets so that Rivers and Associates can measure its depth.

Pitt County is using ARPA dollars for 4 new housing units to replace dilapidated houses in Bethel.

Town Attorney

There were no upset bids for the two parcels for Mr. Foster. There is a 60-day window for closing. Mr. Lassiter will review the deed, make sure it's a non-warranty deed, and inspect the settlement statement. Then, he will ensure the Mayor signs and make sure the proceeds come to the Town.

Commissioner Lilley made a motion to recess the Town Board meeting at 7:04pm for the Planning Board meeting, the motion carried unanimously.

Commissioner Blount made a motion to reconvene the regular Town Board meeting at 7:16 pm, the motion carried unanimously.

Public Hearing- Rezoning Matter (RA-20 to HB)

Interim Town Manager Scott Elliott reported that the Town's Planning Board has reviewed and approved a rezoning matter within the Town's ETJ. This occurred at its meeting on May 6, 2025. The Bethel Town Planning Board approval a request to rezone a portion of tax parcel 009330 from RA-20 to HB (See Attachment J with Rezoning Application and supporting documents). The applicant is Phillip Goodwin with Republic Media.

It was noted that the proposed area to be rezoned from RA-20 to HB is designated on the Town's Projected Land Use, Bethel Land Use Plan as "Highway Business" (See Attachment K).

The Public Hearing to receive input was opened by Mayor Carl Wilson. The property owner, John Gurganus spoke in favor. The applicant Philip Goodwin spoke in favor. Trisha Werkaw, a Bethel Citizen, spoke against. Town Commissioner Ferrell Blount spoke in favor. The Public Hearing was closed by Mayor Carl Wilson.

Commissioner Blount made a motion to approve rezoning a portion of parcel number 9330 from RA-20 to Highway Business, which is reasonable and consistent with the Town's Land Use Plan, the motion carried unanimously.

Commissioner Lilley recommended selling the Town of Bethel's car. Interim Town Manager commented that it currently does not crank.

Mayor Wilson mentioned the proposed playground equipment for Smith Street Park will be handicap accessible.

Mayor Pro-Temp Bynum made a motion to adjourn the meeting at 7:25pm, the motion carried unanimously.

Mayor, Carl Wilson

ATTEST:

Linda Sheppard, Town Clerk

Date

4/1/25

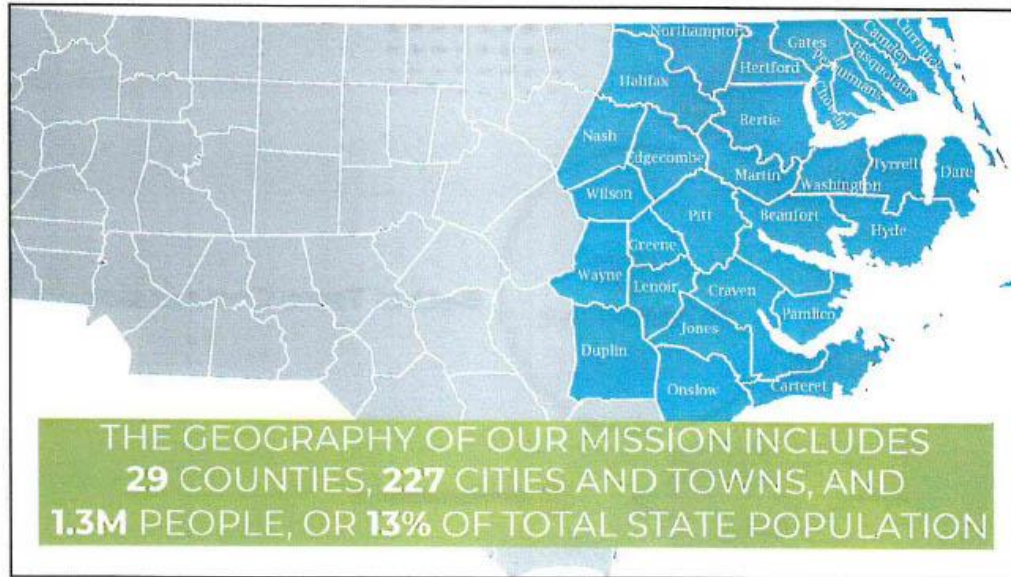


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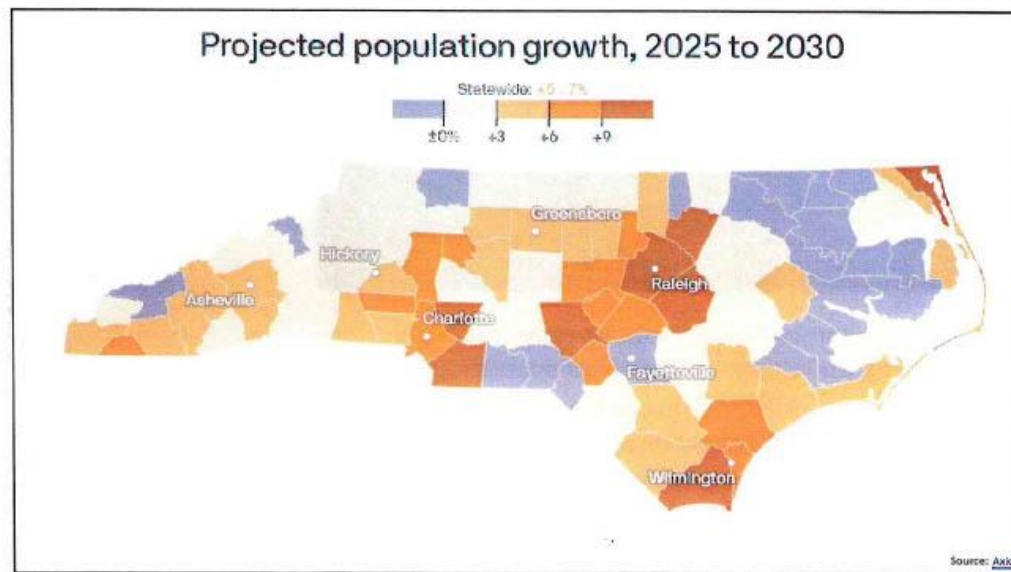


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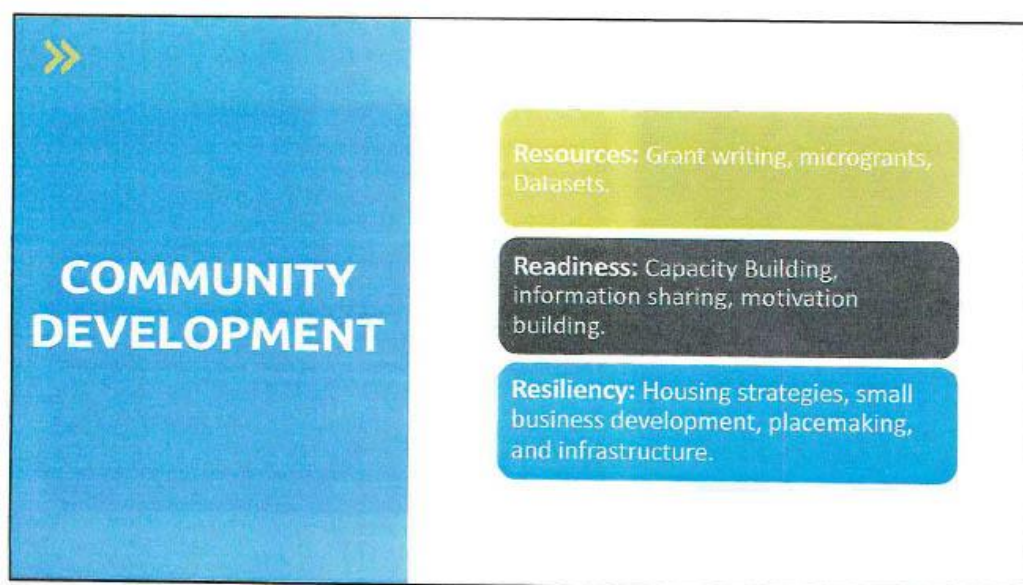


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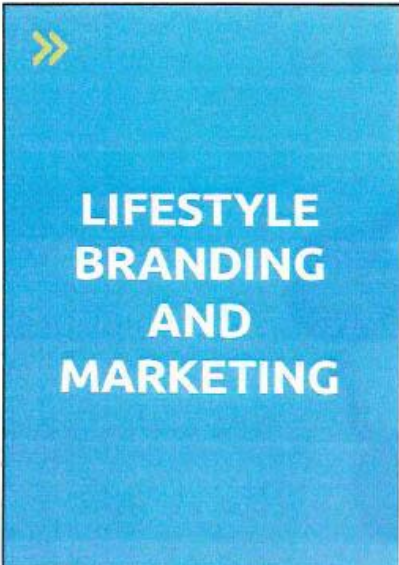


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4/1/25



**LIFESTYLE
BRANDING
AND
MARKETING**

Lifestyle Marketing Campaigns:
Positioning Eastern North Carolina as a great place to live, work, and play, with a focus on quality of life, cost of living, career opportunities, and incredible natural beauty.

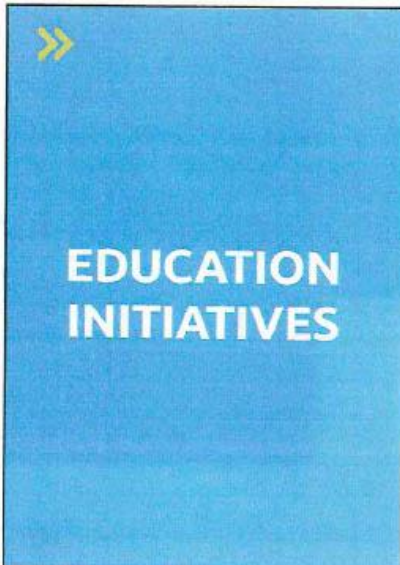
Key Industry Spotlights:
Highlighting innovative industries like aerospace, advanced manufacturing, agriculture, and the Blue Economy.

Volunteer and Brand Ambassador Programs:
Building region-wide volunteer teams, programs, and opportunities for those who love it here and want to spread the word.

Talent Attraction Initiatives:
Promoting the region as a source of opportunity for young professionals, remote workers, and skilled talent to build their careers.

Community Storytelling:
Sharing stories of local success, innovation, and opportunity to celebrate the people and businesses that make the region special.

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**EDUCATION
INITIATIVES**

STEM Schools of Distinction:
Helping schools organize around STEM education with a clear, actionable framework for success.

Industry-Supported Design/Training Labs:
Creating hands-on, industry-specific training environments in schools to prepare students for real-world careers.

Career Centers:
Partnering with community colleges to provide region-wide access to career planning and job opportunities.

Micro-Credentialing
Developing industry-specific certifications in collaboration with businesses to give students a competitive edge.

Industry Cluster Focus Weeks:
Engaging students and educators through immersive career exploration events, such as the NC Blue Economy Week.

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4/1/25



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» Bianca Shoneman
VP Community Development
 NC East Alliance
 252-402-6888 (Mobile)
 Shoneman@NCEast.org

THANK YOU!



»

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ATTACHMENT B



 **PittCounty**
Public Health

PITT STOP UPDATE

Wes Gray
Town of Bethel
4/1/2025

PROGRESS SO FAR

Funding Timeline:

- Oct. 2023 – Pitt BOCC approves \$300,000 for renovations
- Summer 2024 – Lease signed
- Sept. 2024 – RFP released for project upfit
- Nov. 2024 – Contract awarded to Unshakable Builders for \$250,000 
- Dec. 2024 – Construction started
 - Demo
 - Drywall
 - Lobby and front desk remodel
 - Cabinetry
 - Countertops and sink
 - Flooring



PROGRESS SO FAR

Next steps

- WIFI connectivity infrastructure, equipment, and running wire where needed. Working on quote with CPU Managed IT Solutions.
- Vendor quote for visual audio needs for education room. Working on quote from NC Sound.
- Henry Schein ^{P.D.S.} has provided quotes for dental suite and sterilization room. Going before Pitt Co. BOCC on Monday, April 7 for approval of a budget amendment for a one-time expenditure from public health fund balance.
- Development of partner calendaring system and website.
- Removal of evidence room / access room to fix smoke alarm.



PROGRESS SO FAR

Funding for construction:

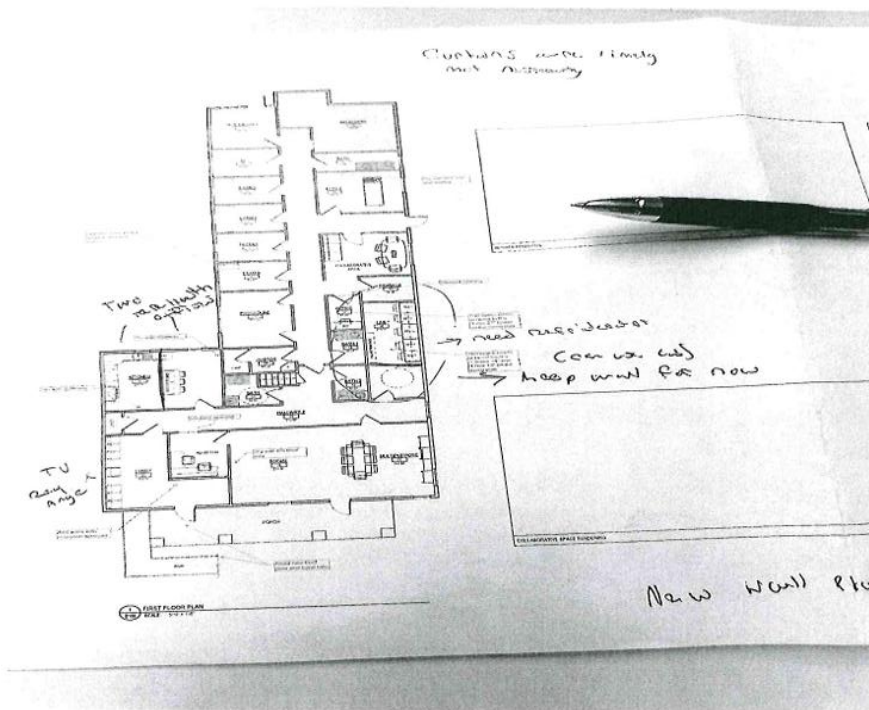
\$300,000 – Pitt County

\$398,000 – NC DIT (Digital Champions Grant)

\$30,000 – Strategic Initiatives Fund (NC Alliance of Public Health Agencies)

Pending:

\$250,000 – Office of Rural Health – Telehealth (Phase 3)

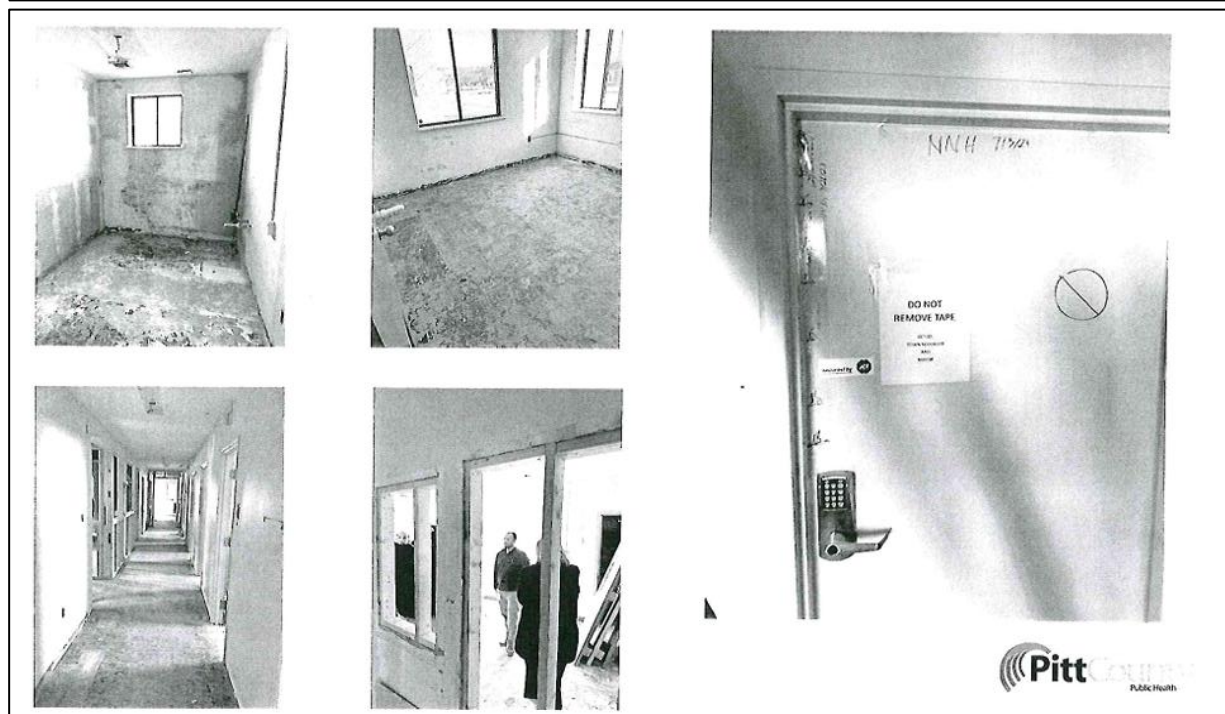
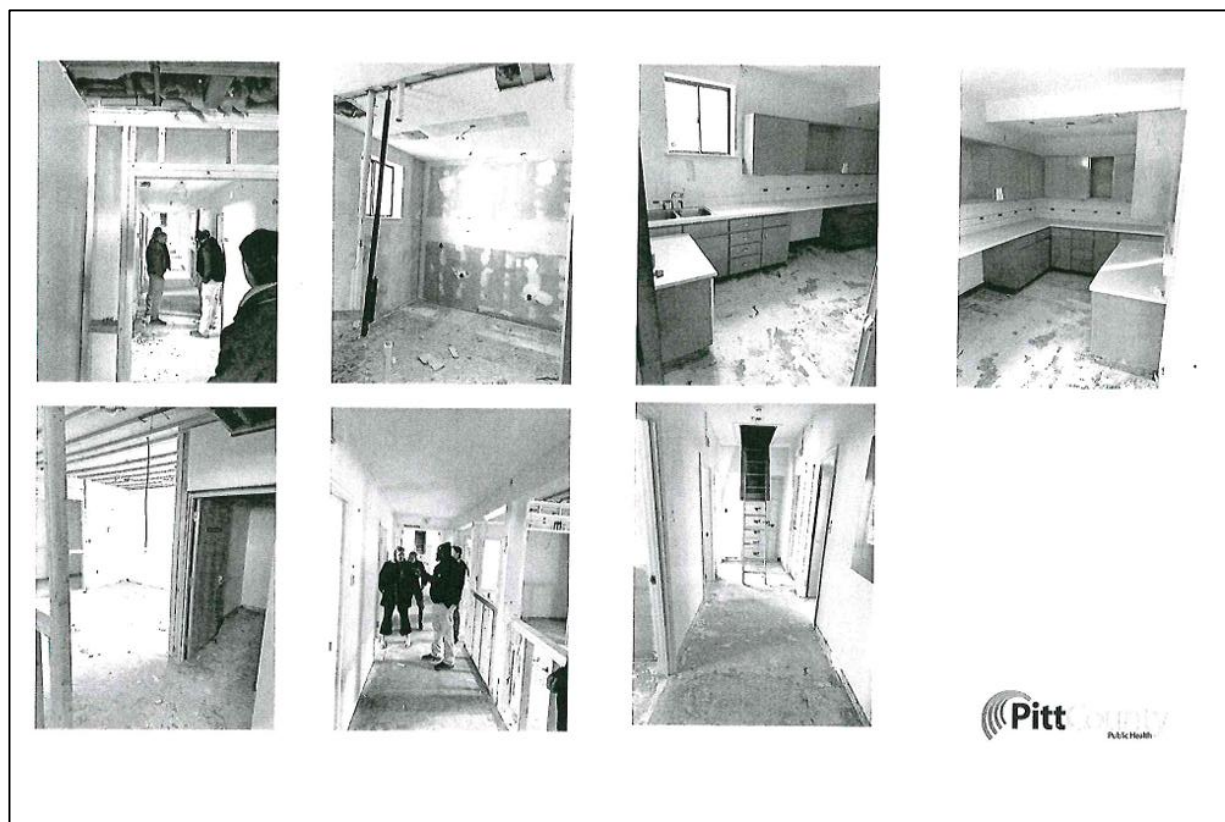


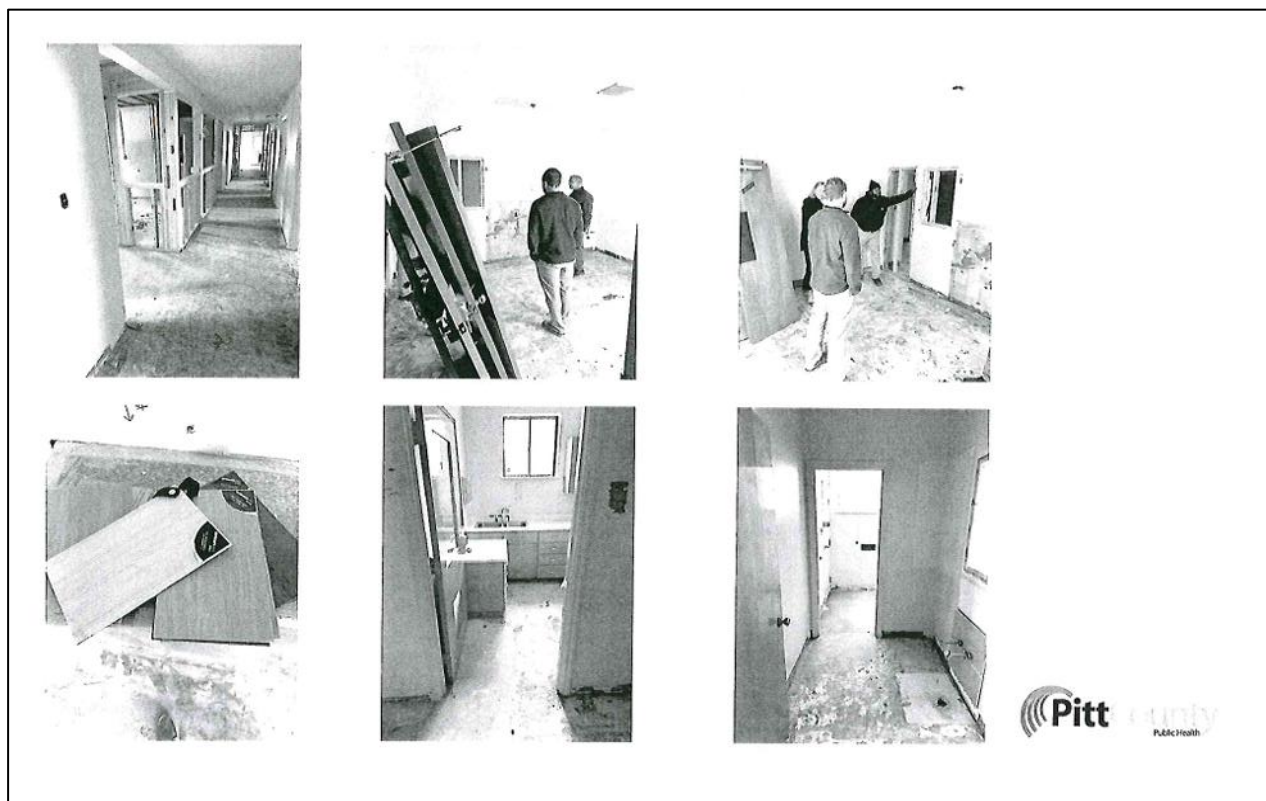
PITT STOP

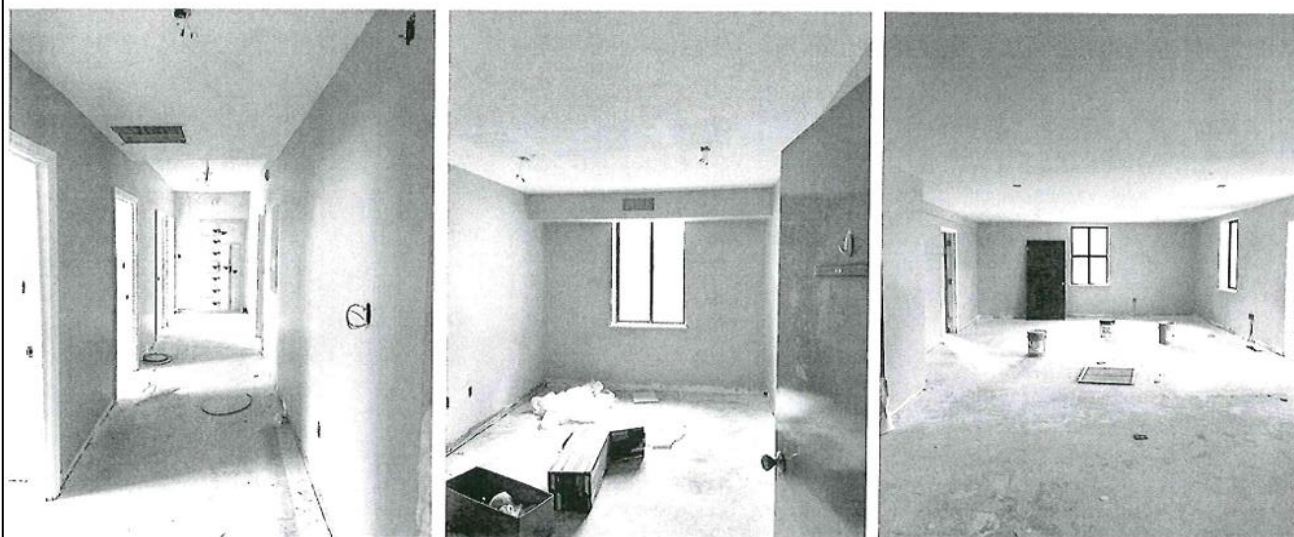
Features:

- Activity room
- Clinic lobby
- Telepsychiatry rooms (2)
- Exam rooms (3)
- Lab
- Huddle rooms and office space
- Dental suite and sterilization room

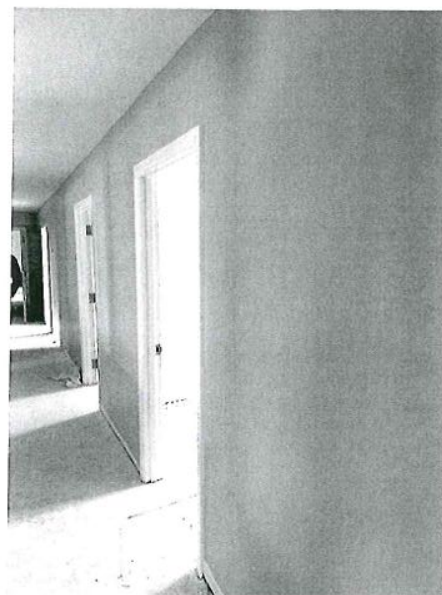








PittCounty
Public Health



PittCounty
Public Health

ATTACHMENT C

Resolution 25-04

Town of Bethel Resolution
Application for North Carolina Department of Commerce
NC PARTF Grant 2025
“Smith Street Park”

WHEREAS, the Town of Bethel Board of Commissioners had indicated its desire to assist in development efforts within the Town of Bethel; and,

WHEREAS, the Board fully supports the proposed project of Smith Street Park which will result in the development of Smith Street Park located at 0 Barnhill Street, Parcel Number 26272; and,

WHEREAS, the Board wishes to pursue a formal application for the North Carolina Parks and Recreation Trust Fund (PARTF) Grant in the amount of \$450,000 from the North Carolina Division of Parks & Recreation; and,

WHEREAS, the Board hereby certifies the information contained in the attached application is true and correct and the required one dollar of matching funds for every one dollar of grant funds will be available within three years of submitting the application.

NOW, THEREFORE, BE IT RESOLVED, by the Town of Bethel Board of Commissioners:

That the Town of Bethel is authorized to submit a formal application for the North Carolina PARTF Grant provided by the North Carolina Division of Parks & Recreation in order to provide assistance to benefit Smith Street Park;

That this Resolution shall take effect immediately upon its adoption.

Adopted this the 1ST day of April, 2025 in Bethel, North Carolina.

TOWN OF BETHEL

Mayor Carl Wilson

ATTEST:

Linda Sheppard, Town Clerk

***Proclamation Celebrating the 50th Anniversary of
Pitt County Council on Aging***

May 2025

WHEREAS, Pitt County Council on Aging has been dedicated to enhancing the quality of life for older adults since its establishment in 1975; and

WHEREAS, the Mission of the Pitt County Council on Aging is to help the County's seniors live a more active and healthy life, remaining independent as long as possible, and

WHEREAS, for 50 years, Pitt County Council on Aging has provided vital services, resources, and advocacy to support the independence, dignity, and well-being of the senior population in our community; and

WHEREAS, through programs such as six Senior Wellness Centers, Meals on Wheels, Medicare Counseling, Programming and Activities, Healthy Aging and Injury Prevention, and Aging Services, Pitt County Council on Aging has played a critical role in meeting the diverse needs of older adults across the County; and

WHEREAS, the dedication of the Council's staff, volunteers, community partners, and supporters has made a lasting and meaningful impact on the lives of countless individuals and families; and

WHEREAS, the work of the Council on Aging exemplifies the values of integrity, compassion, respect, and community service, and continues to address the growing needs of an aging population;

NOW, THEREFORE, Town of Bethel, do hereby recognize and congratulate Pitt County Council on Aging on the occasion of its 50th Anniversary, and encourage all residents to honor their commitment to serving older adults and promoting a thriving, inclusive community for people of all ages.

Adopted this 1st day, April 2025.

TOWN OF BETHEL

Mayor

Attest:

Town Clerk



Member
North Carolina Association of
Certified Public Accountants

Member
American Institute of
Certified Public Accountants

March 11, 2025

Town of Bethel, North Carolina
Post Office Box 337
Bethel, NC 27812

I am pleased to confirm my understanding of the services I am to provide the Town of Bethel, North Carolina for the year ended June 30, 2025.

Audit Scope and Objectives

I will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the Town of Bethel, North Carolina as of and for the period ended June 30, 2025. 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 the Town of Bethel, North Carolina's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who consider 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 my engagement, I will apply certain limited procedures to the Town of Bethel, North Carolina'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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

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

I have also been engaged to report on supplementary information other than RSI that accompanies own of Bethel, North Carolina's financial statements. I will subject the following supplementary information to the auditing procedures applied in my 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 I will provide an opinion on it in relation to the financial statements as a whole:

1. Combining and Individual Non-major Fund Financial Statements and Schedules
2. Schedule of Ad Valorem Taxes Receivable
3. Analysis of Current Tax Levy – Town-wide Levy

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

I will conduct my 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 the Town of Bethel, North Carolina and other procedures I consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, I exercise professional judgment and maintain professional skepticism throughout the audit.

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

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I 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, I will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditors.

I 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.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions.

I will also request written representations from your attorneys as part of the engagement.

I have identified the following significant risk(s) of material misstatement as part of my audit planning: Management Override of Controls, Improper Revenue Recognition, and Expenditures of ARPA Funding.

I may, from time to time and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I 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 I am 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, I will remain responsible for the work provided by any such third-party service providers. My audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

I will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for my opinion. Tests of controls may be performed to test the effectiveness of certain controls that I 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. My 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 my 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, I will express no such opinion. However, during the audit, I 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, I will perform tests of the Town of Bethel, North Carolina's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of my audit will not be to provide an opinion on overall compliance, and I will not express such an opinion in my report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

My 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 I may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence. At the conclusion of my audit, I 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, or contracts or grant agreements that I report.

You are responsible for the preparation of the supplementary information, which I have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include my report on the supplementary information in any document that contains, and indicates that I have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my 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 those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on my 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

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

I will provide copies of my reports to the Town Council, 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 my reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Gregory T. Redman, CPA, 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 [Name of Regulator] or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gregory T. Redman, CPA personnel. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

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

Gregory T. Redman, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. I expect to begin my audit on approximately August 1, 2025, and to issue my reports no later than October 31, 2025.

My fee for these services will be at my standard hourly rates, as per item 4 under the Fees For Audit Services section of the attached Contract to Audit Accounts. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my 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, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

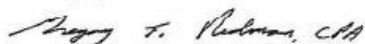
Reporting

I will issue a written report upon completion of my audit of the Town of Bethel, North Carolina's financial statements. My report will be addressed to the Town Council of the Town of Bethel, North Carolina. Circumstances may arise in which my report may differ from its expected form and content based on the results of my audit. Depending on the nature of these circumstances, it may be necessary for us to modify my opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to my auditor's report, or if necessary, withdraw from this engagement. If my opinion is other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or are unable to form or have not formed opinions, I may decline to express opinions or issue reports, or I may withdraw from this engagement.

I 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 that the report is not suitable for any other purpose. If during my audit I become aware that the Town of Bethel, North Carolina is subject to an audit requirement that is not encompassed in the terms of this engagement, I will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

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

Very truly yours,



Gregory T. Redman, CPA

RESPONSE:

This letter correctly sets forth the understanding of the Town of Bethel, North Carolina.

By: _____

Title: _____

Date: _____

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CONTRACT TO AUDIT ACCOUNTS

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The	Governing Board
	Board of Directors
of	Primary Government Unit
	Town of Bethel, North Carolina
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
	Gregory T. Redman, CPA
	Auditor Address
	410 Dowd Street, Tarboro, NC 27886

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
	06/30/25	10/31/25

Must be within six 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. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$750,000 for a federal single audit and \$500,000 for a State Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

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. 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 six 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.

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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). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

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

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

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

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

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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.

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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 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:

Beverly Stroud

Beverly Stroud CPA PLLC

beverly@beverlystroudcpa.com

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 Bethel, North Carolina
Audit Fee (financial and compliance if applicable)	\$ 16,500.00
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	\$ 16,500
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	\$

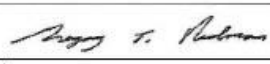
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SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Gregory T. Redman, CPA	
Authorized Firm Representative (typed or printed)*	Signature*
Gregory T. Redman	
Date*	Email Address*
03/11/25	greg@redman-cpa.com

GOVERNMENTAL UNIT

Governmental Unit*	
Town of Bethel, North Carolina	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)*	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:	\$ 16,500
Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Date of Pre-Audit Certificate*	Email Address*

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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

ATTACHMENT F

TOWN OF BETHEL

Duplicate

LINE ITEM TRANSFER/BUDGET AMENDMENT

4/1/25

Transfer # 12

Department: STREETS

LINE ITEM TRANSFER					
FROM			TO		
Account Name	Acct #	Amount	Account Name	Acct #	Amount
Total		\$ -	Total		\$ -

BUDGET AMENDMENT					
REVENUES			EXPENDITURES		
Account Name	Acct #	Amount	Account Name	Acct #	Amount
			Contingency 10-420-9999 \$ (10,000.00) Contracted Services 10-560-4500 \$ 10,000.00		
Total		\$ -	Total		\$ -

Explanation: To move funds from contingency to cover DOT invoice for 4-way stop

Requested by:

Approved by:

TOWN OF BETHEL

LINE ITEM TRANSFER/BUDGET AMENDMENT

4/1/25

Transfer # 13

Department: POLICE

LINE ITEM TRANSFER					
<u>FROM</u>			<u>TO</u>		
<u>Account Name</u>	<u>Acct #</u>	<u>Amount</u>	<u>Account Name</u>	<u>Acct #</u>	<u>Amount</u>
Total		\$ -	Total		\$ -

BUDGET AMENDMENT					
<u>REVENUES</u>			<u>EXPENDITURES</u>		
<u>Account Name</u>	<u>Acct #</u>	<u>Amount</u>	<u>Account Name</u>	<u>Acct #</u>	<u>Amount</u>
			Contingency 10-420-9999 \$ (675.00) Supplies 10-510-3400 \$ 675.00		
Total		\$ -	Total		\$ -

Explanation: To move funds from contingency to cover reimbursement for gun

Requested by:Approved by:

TOWN OF BETHEL

LINE ITEM TRANSFER/BUDGET AMENDMENT

4/1/25

Transfer # _____ 14 _____

Department: ADMINISTRATION/SMITH STREET PARK

LINE ITEM TRANSFER					
FROM			TO		
Account Name	Acct #	Amount	Account Name	Acct #	Amount
Total		\$ -	Total		\$ -

BUDGET AMENDMENT					
REVENUES			EXPENDITURES		
Account Name	Acct #	Amount	Account Name	Acct #	Amount
Fund Balance Appropriated	10-399-0000	\$ 200,000.00	Transfer to Smith Street Park	10-980-0065	\$ 200,000.00
Transfer from General Fund	65-390-0010	\$ 200,000.00	Construction	65-818-0000	\$ 200,000.00
Total		\$ 400,000.00	Total		\$ 400,000.00

Explanation: To appropriate fund balance and transfer to Smith Street Park Project

Requested by:

Approved by:

ATTACHMENT G

Budget vs Actual (Summary)

Town of Bethel
3/11/2025 4:11:36 PM

Page 1 Of 1

Period Ending 2/28/2025

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
	2,431,032	0.00	169,910.62	396,949.05	1,278,779.98	(1,152,252.02)	53%
Revenues Totals:	2,431,032	0.00	169,910.62	396,949.05	1,278,779.98	(1,152,252.02)	53%
Expenses							
GOVERNING BODY	35,575	0.00	2,855.65	4,920.71	17,190.91	18,384.09	48%
ADMINISTRATION-GF	484,492	1,716.16	39,664.69	75,663.82	310,441.52	172,334.32	64%
TAX COLLECTION PITT COUNTY	6,000	0.00	1,083.45	2,868.75	7,543.41	(1,543.41)	126%
POLICE DEPARTMENT	228,500	70.00	23,081.52	47,141.58	131,379.18	97,050.82	58%
FIRE DEPARTMENT	148,611	3,680.79	5,723.38	23,857.28	101,581.01	43,349.20	71%
STREET DEPARTMENT	1,105,212	595.71	15,025.33	37,065.16	731,733.36	372,882.93	66%
SANITATION DEPARTMENT	84,500	0.00	7,076.30	14,152.60	49,478.96	35,021.04	59%
RECREATION DEPARTMENT	51,775	0.00	160.00	816.94	14,370.79	37,404.21	28%
LIBRARY	29,508	0.00	274.32	1,315.25	23,839.59	5,668.41	81%
CEMETERY DEPARTMENT	22,000	0.00	1,350.00	4,150.00	12,100.00	9,900.00	55%
SENIOR CENTER	13,000	45.00	1,646.03	5,006.30	10,631.69	2,323.31	82%
STORMWATER	181,000	151,200.00	10,800.00	18,900.00	28,800.00	1,000.00	99%
CONTINGENCY	29,027	0.00	0.00	0.00	0.00	29,027.00	
DEBT SERVICE	11,832	0.00	986.00	1,972.00	7,888.00	3,944.00	67%
Expenses Totals:	2,431,032	157,307.66	109,726.67	237,830.39	1,446,978.42	826,745.92	66%
10 GENERAL FUND Revenues Over/(Under) Expenses:			60,183.95	159,118.66	(168,198.44)		

Budget vs Actual

Town of Bethel
3/11/2025 4:13:51 PM

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Period Ending 2/28/2025

63 ARP GRANT FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
63-354-0000 ARP GRANT FUNDING	513,421	0.00	31,923.92	63,847.84	385,606.41	(127,814.59)	75%
Revenues Totals:	513,421	0.00	31,923.92	63,847.84	385,606.41	(127,814.59)	75%
Expenses							
63-980-0010 TRANSFER TO GENERAL FUND	513,421	0.00	31,923.92	63,847.84	385,726.41	127,694.59	75%
INTERFUND TRANSFERS Totals:	513,421	0.00	31,923.92	63,847.84	385,726.41	127,694.59	75%
Expenses Totals:	513,421	0.00	31,923.92	63,847.84	385,726.41	127,694.59	75%
63 ARP GRANT FUND Revenues Over/(Under) Expenses:			0.00	0.00	(120.00)		

Budget vs Actual

Town of Bethel
3/11/2025 4:13:10 PM

Page 1 Of 1

Period Ending 2/28/2025

64 SCIF GRANT FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
64-329-0000 INTEREST INCOME	0	0.00	777.87	1,840.49	5,277.74	5,277.74	
64-354-0000 SCIF GRANT FUNDING	500,000	0.00	(9,600.00)	(12,847.85)	174,404.86	(325,595.14)	35%
Revenues Totals:	500,000	0.00	(8,822.13)	(11,207.36)	179,682.60	(320,317.40)	36%
Expenses							
64-420-1500 TOWN HALL RENOVATIONS	150,000	0.00	0.00	0.00	175,236.26	(25,236.26)	117%
ADMINISTRATION-GF Totals:	150,000	0.00	0.00	0.00	175,236.26	(25,236.26)	117%
64-510-1500 POLICE BUILDING REPAIRS	70,000	0.00	0.00	0.00	0.00	70,000.00	
POLICE DEPARTMENT Totals:	70,000	0.00	0.00	0.00	0.00	70,000.00	
64-560-7200 STREET PAVING & REPAIRS	150,000	0.00	0.00	0.00	105,807.26	44,192.74	71%
STREET DEPARTMENT Totals:	150,000	0.00	0.00	0.00	105,807.26	44,192.74	71%
64-620-1500 SENIOR CENTER REPAIRS	50,000	0.00	0.00	0.00	0.00	50,000.00	
RECREATION DEPARTMENT Totals:	50,000	0.00	0.00	0.00	0.00	50,000.00	
64-630-1500 LIBRARY BUILDING REPAIRS	75,000	28,300.00	0.00	34,500.00	56,400.00	(9,700.00)	113%
LIBRARY Totals:	75,000	28,300.00	0.00	34,500.00	56,400.00	(9,700.00)	113%
64-818-3000 GRANT ADMINISTRATION	5,000	0.00	0.00	60.00	480.00	4,520.00	10%
CONTINGENCY Totals:	5,000	0.00	0.00	60.00	480.00	4,520.00	10%
Expenses Totals:	500,000	28,300.00	0.00	34,560.00	337,923.52	133,776.48	73%
64 SCIF GRANT FUND Revenues Over/(Under) Expenses:			(8,822.13)	(45,767.36)	(158,240.92)		

Budget vs Actual

Town of Bethel
3/11/2025 4:12:43 PM

Page 1 Of 1

Period Ending 2/28/2025

65 SMITH STREET PARK FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
65-354-0000 RURAL DEVELOPMENT REVENUE	200,000	0.00	0.00	0.00	0.00	(200,000.00)	
Revenues Totals:	200,000	0.00	0.00	0.00	0.00	(200,000.00)	
Expenses							
65-818-0000 CONSTRUCTION	180,000	0.00	0.00	0.00	0.00	180,000.00	
65-818-3000 GRANT ADMINISTRATION	20,000	0.00	450.00	510.00	3,015.00	16,985.00	15%
CONTINGENCY Totals:	200,000	0.00	450.00	510.00	3,015.00	196,985.00	2%
Expenses Totals:	200,000	0.00	450.00	510.00	3,015.00	196,985.00	2%
65 SMITH STREET PARK FUND Revenues Over/(Under) Expenses:			(450.00)	(510.00)	(3,015.00)		

Town of Bethel
Monthly Crime Statistic February 2025
 March 12, 2025

Total Calls For Service N= 92 (CAD Data)

Total Incident Reports N= 26

Index Crimes

Violent Crime	December 2024	January 2025	February 2025
Murder	0	0	0
Sexual Assault	0	0	0
Robbery	0	0	0
Assault	2	2	0
Property Crime			
Burglary	1	0	0
Larceny	3	1	3
Auto Theft	0	1	0
Arson	0	0	0

Total Part II Crimes reported N= 23

(Numbers Based on the number of incident reports)

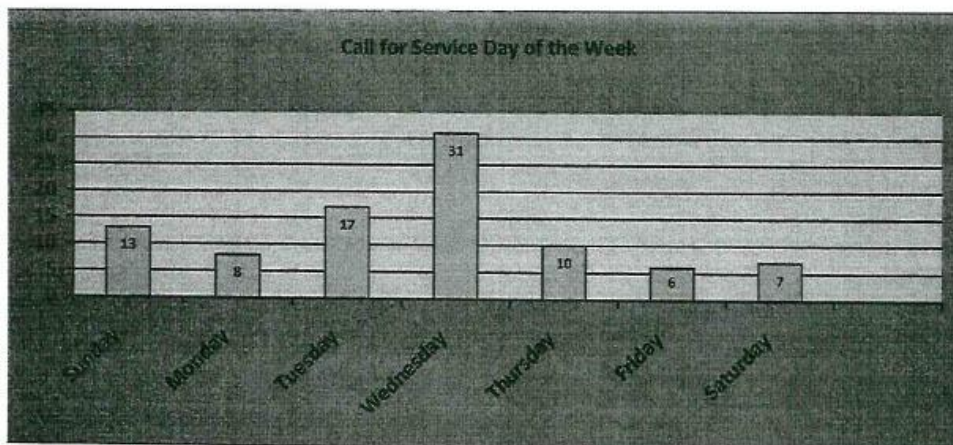
The most common Calls For Service prefomed with in the city of Bethel.

Traffic Accident Report	1
Traffic Stops	5
Business Checks	185 (These are done in addition to calls for service.)
Sex Offender Check	3
Welfare Check	1
Alarm	12
Warrant Service	0
Ride By	22

Created by Laurie Stewart, Agency Crime Analyst 902-2657

Calls for Service Day of the Week

N= 92 (CAD Data)



Created by Laurie Stewart, Agency Crime Analyst 902-2657

Proposed Industrial Megasite Public Information Meetings

Officials from Pitt County and the City of Greenville will soon hold public information sessions to share details about a proposed Megasite Industrial Park in the northern portion of Pitt County.

A megasite is a parcel of 1,000 acres or more that is viable for industrial development. Pitt County's site is one of seven in the state that have been identified as potential megasites in North Carolina. A megasite could benefit the community by attracting major companies and investments, creating jobs, and stimulating economic growth.

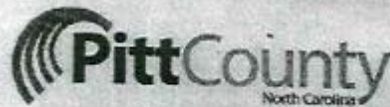


Megasite Meeting Dates and Locations

- **Monday, March 31 — 6:00 PM**
Pitt County Agricultural Center
403 Government Circle
Greenville, NC
- **Thursday, April 3 — 6:00 PM**
Ayden Middle School
192 West 3rd Street, Ayden, NC
- **Tuesday, April 8 — 6:00 PM**
Wellcome Middle School
3101 North Memorial Drive
Greenville, NC
- **Thursday, April 17 — 6:00 PM**
Virtual (ZOOM)



Scan the QR
code or visit
GreenvilleNC.gov
for more info



Find yourself in good company®

ATTACHMENT J

REZONING APPLICATION FOR TOWN OF BETHELInstructions:

Please complete the application below, include all the required attachments and the application fee of \$200.00 and return to the Bethel Town Hall, 7439 Main St, Bethel, NC 27812. Incomplete applications will not be processed and will be returned to the applicant.

APPLICANT INFORMATION

Applicant Name: Phillip Goodwin
 Applicant Address: 31602 Hamrick Ct. Winterville, NC 28910
 Phone Number: 252-917-1484 Email: republic.media@outlook.com

PROPERTY INFORMATION

Property Address: 6726 NC-30 Bethel, NC 27812
 PIN#: 009330 Lot/Block#: N/A
 Size of Property (in square feet or acres): 3 acres
 Current Zoning: Residential Requested Zoning: Commercial or industrial
 Current use of property: Residential ☐ Vacant ☒ Commercial ☐ Other: ☐

Phillip Goodwin

Applicant signature

Justin Williams

Property Owner Signature (if different than applicant)

1/15/25

Date of Applicant's Signature

1/15/25

Date of Owner's Signature

An application fee of \$200.00, either in money order or check made payable to the Town of Bethel should accompany this application.

REQUIRED ATTACHMENTS FOR REZONING APPLICATION

Please provide the following attachments to the zoning map amendment form:

- ✓ 1. A statement as to whether or not the proposed zoning amendment is consistent with Bethel.
- ✓ 2. A statement as to how the zoning amendment will promote the public health, safety or general welfare of the Town of Bethel.
- ✓ 3. Proof of ownership (For example: a copy of the deed or tax statement)

If a property is owned by more than one individual or if multiple properties under different ownership are applying under one request, attach a statement and signatures indicating that all owners have given consent to request the zoning change.

- ✓ 4. An area map of property to scale which includes:
 - All property line and accurate property line dimensions;
 - Adjacent streets and names;
 - Location of all easements;
 - Location of all structures;
 - Zoning classifications of all abutting properties.
- ✓ 5. At least one paper copy of the drawings or plans should also be submitted.
6. A TYPED list of all property owners (with addresses) within 100 feet of the boundary lines of the properties requested to be rezoned.

For office use only
Received by: _____



Date: _____

1-15-25

Attachments for rezoning application

1. The proposed rezoning amendment IS consistent with Bethel (there are other existing billboards within the city limits)
2. The proposed zoning amendment will promote the public health, safety & General welfare of the town of Bethel by providing another medium for the promotion of business & around Bethel.
3. Attached
4. Attached
5. attached
6. To the west - Roberson farms LLC 6923 NC 11 Business Bethel NC - PO Box 1527 Robersonville NC 27871
To the East - Group three holding LLC 6822 NC 30 - 595 Summer st. Stamford, CT 06901 (NOTE these are the 2 closest property owners adjacent to the property under request to be rezoned)
The rest of the property surrounding this parcel is owned by Mr. Gurganus)



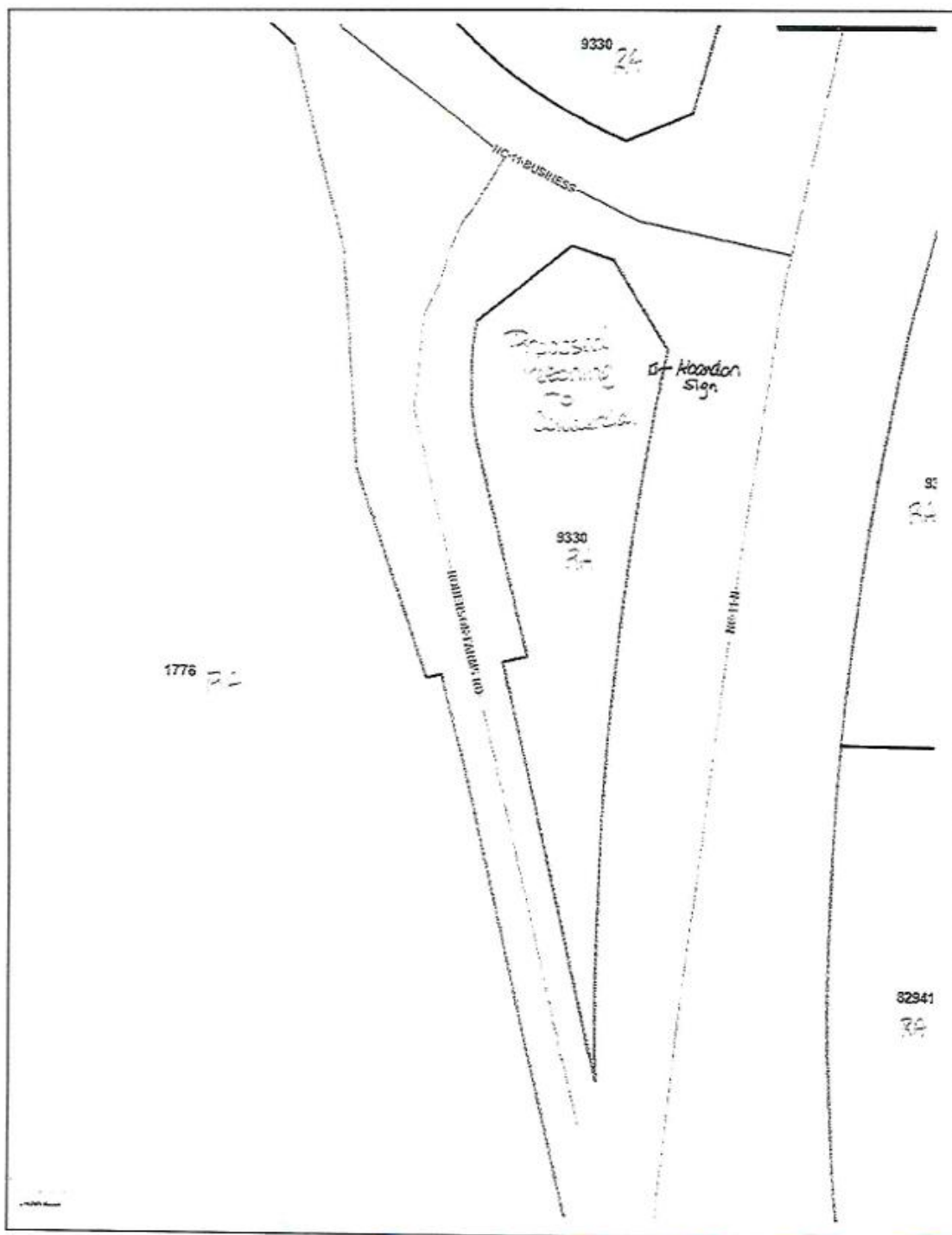
Property Tax Bill Detail

GURGANUS, JOHN L III WHITE, PATSY G TRUSTEE WHITE REVOCABLE LIVING TRUST WHITE, RAYMOND G TRUSTEE WHITE REVOCABLE LIVING TRUST GURGANUS, CARRIE L		Property TaxReal Property	
Description:	GURGANUS FARM	Bill Status:	DEFERRED
Location:	6726 NC 30, BETHEL NC 27812	Bill Flag:	
Mailing Address:	831 TETTERTON RD STOKES NC 27884	Bill #:	0000265241-2024-2024-0070-00 (LAND DEFERRED)
Parcel #:	9330	Old Bill #:	
Lender:		Old Account #:	
		Due Date:	9/1/2024
		Interest Begins:	1/7/2025

	Value	Rate	Tax Districts	Description	Amount
Real	\$482,133				
Deferred	\$301,535				
Use	\$180,598	.5663	PITT	Tax	\$0.00
Personal	\$0		BETHEL		
Exempt & Exclusion	\$0		RURAL		
Total Assessed Value	\$180,598	.0675	FIRE	Tax	\$0.00
			SERVICE		
			DISTRICT		
		.0595	EMS	Tax	\$0.00
				Interest:	\$0.00
				Total Billed:	\$0.00

Transaction History				
Date	Type	Paid By	Trans #	Amount
Deferred Taxes Exist - Subject to Rollback With Interest				
				Current Due: \$0.00





COPY

Republic Media, LLC
Billboard Ground Lease Agreement
 2602 Hamrick Court, Winterville, NC 28590 Ph 252 -917-1484

This lease agreement made and entered into this 9th day of January, 2025 by and between:

Republic Media, LLC hereinafter referred to as Lessee and

John L. Gurganus III

herein after referred to as Lessor, whose address is
5726 NC 30

Location Description:

Hwy. 13/11 Bethel NC

Tax Map Number: 009330

1: Lessor advises that the property currently zoned as:

2: Lessor hereby leases to lessee and lessee does hereby take as tenant upon all terms, conditions and provisions hereinafter set forth the following described real property for the purpose of erecting and maintaining a billboard structure.

Recorded in: _____ Deed Book: _____ Page: _____

3: It is understood that lessee is not leasing the whole parcel of land above mentioned, but only the space necessary to erect and maintain an illuminated billboard structure.

4: This Lease is for a term of 10 years w/ 10 year option _____ years commencing on _____ and shall continue in full force and effect and be automatically extended for a like term, and thereafter automatically for successive like terms, after the initial extended term Lessor and Lessee shall each have the right to terminate this lease by giving written notice of termination to the other as provided for herein at least ninety (90) days in advance of the next automatic lease term extension.

5: Rent shall commence on the later of completion of the structure or commencement of the term and shall be the amount of: \$1,500.00 x 1 units (back to back structures)

6: Lessor hereby warrants that they are the owner or authorized agent of the subject property and has full right and authority to enter into this lease.

7: Upon the expiration of the lease lessee shall be afforded the first opportunity of negotiating a new lease for said billboard location. Lessor agrees that they will not lease to anyone else on less favorable terms than those offered to lessee.

8: Lessee shall have the right of ingress and egress to said property and to said billboard as hereby leased, for the purpose of erecting and maintaining said billboard. Lessee shall also have the right and access to have the local electric utility company connect electricity to said sign.

9: Lessee may terminate this agreement at any time if the use of subject premises becomes unprofitable for billboard advertising at the sole discretion of Lessee or is prohibited by state or local agencies. In the event that any governmental unit having the powers of eminent domain should exercise its power with respect to the demised premises or any part hereof and such exercise results in the need for removal of the intended billboard structure, this lease at the date of possession is taken by any governmental unit shall automatically terminate. Lessor shall have no interest in and to any proceeds payable for condemnation and/or removal of any such billboard structure.

10: Lessor shall not in any way do anything which would block or impair the vision of said billboard faces or block the accessibility of the billboard in regards to the erection, installation or maintenance of same. Lessor shall not in any way do anything that would change the eligibility of said property in regards to local and state permits.

11: It is expressly agreed, understood and intended by the parties herein that the billboard structure and attachments placed on said property by Lessee are not fixtures, but constitute personal property and shall remain the property of Lessee and may be removed by Lessee should the lease terminate for any reason.

12: Lessee shall have the right to transfer its interest in or sublease in whole or part the billboard and/or the demised premises.

13: The terms, covenants and provisions of this lease shall extend to and be binding upon the heirs, executors, administrators, personal representatives, successors, and assigns of the executing parties.

14: Special Considerations:



In Witness Whereof, the parties hereto have executed this lease agreement the day and year above written.

Lessor Signature: John A. Burger

Lessee: Philip A. [Signature]

Republic Media, LLC

Witness January 9th, 2025

25-04-4467

Title: operating partner

Phone: 252 531-8483

Date: 1/9/25

Lessor Signature: _____



Date: _____, 20____

SS #: _____

Phone: _____

I, Alexis Carowhan White, a Notary Public for said County and State do hereby certify that Paul W. Carowhan III, personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

Witness my hand and seal, this 9 day of January, 2025.

State of: North Carolina
County of: Beaufort

Alexis Carowhan White
Notary Public

January 14, 2028.
My Commission Expires



I, Alexis Carowhan White, a Notary Public for said County and State do hereby certify that Paul W. Carowhan, personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

Witness my hand and seal, this 9 day of January, 2025.

State of: North Carolina
County of: Beaufort

Alexis Carowhan White
Notary Public

January 14, 2028.
My Commission Expires



I, _____, a Notary Public for said County and State do hereby certify that _____, personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

Witness my hand and seal, this _____ day of _____, 20____.

State of: _____
County of: _____

Notary Public

_____, 20____.
My Commission Expires

