

TOWN OF DALLAS
MINUTES FOR BOARD OF ALDERMEN MEETING
MARCH 14, 2017
6:00 PM

The following elected officials were present: Mayor Coleman, Alderman Withers, Alderman Cearley, Alderwoman Thomas, Alderwoman Morrow, and Alderman Huggins.

The following staff members were present: Maria Stroupe, Town Manager; Da'Sha Leach, Town Clerk; Tom Hunn, Town Attorney; Allen Scott, Police Chief; Doug Huffman, Electric Director; Martine Vaca, Development Services Director; Crystal Certain, Finance Director, Steve Lambert, Fire Chief and Anne Martin, Recreation Director. Bill Trudnak, Public Works Director was absent.

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

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

Mayor Coleman asked if there were any additions or deletions to the amended agenda. Alderman Cearley made a motion to approve the amended agenda as presented, seconded by Alderman Withers, and carried unanimously.

Alderwoman Thomas made a motion to approve the minutes from February 14th Meeting, seconded by Alderman Withers, and carried unanimously.

Consent Agenda:

Item 5A was an Approval of FY 2016-17 Audit Contract. (Exhibit A)

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

Recognition of Citizens:

Mr. Toren Gordon, 2913 Heather Ridge Rd. and owner of Gordon Foundation, Addressed the Board regarding his foundation and the usage at Jagger's Park. The Foundation currently serves around 150 children in a variety of sports all year long. Mr. Gordon stated that the Jagger's Park is underutilized outside of his sporting events. They are currently practicing at Jagger's Park and would like to make it their home place for the Gordon Foundation. Mr. Gordon stated he was born and raised in Dallas as well as all of the co-founders of the Gordon Foundation. He stated that he came back to Dallas after graduating college because Dallas is home. He also stated he knew he could be a positive impact on the children of Dallas through the activities that is offered in his foundation, which is a non-profit 501C3 and all the proper insurances needed to utilize Town fields & facilities. He stated he contributes his personal money into helping children in his program.

Ms. Bambi Jenkins, no address given, Addressed the Board regarding her son playing sports for Dallas Recreation. She stated her son has played since he was 4 years old and recently broke his bone. She did file a claim on the Town insurance but it was denied. Ms. Jenkins also was challenged by her son being placed on a team with older children. She recommended that the Town considered scholarships for the children.

Mr. Curtis Wilson, 438 S. Gaston St., He commended the Mayor and the Board regarding the willingness for the Town to help another municipality due to their hardship. This is a great opportunity to help other people, if possible. He prayed for our town, the agenda, the Martin Family, and all concerns.

Special Events & Requests for In-Kind Services:

Item 7A was a special events request from Sons of Confederate Veterans Memorial Service. This event will take place on May 6th, 2017 from 2pm-3pm. The estimated attendance is between 50-100 at the event. In this service, a confederate honor guard will perform a 3-volly salute on soldiers from Gaston County. This honorary service has been held the last few years. (Exhibit B) Alderman Withers made a motion to approve, seconded by Alderwoman Morrow, and carried unanimously.

Public Hearings: None

Old Business: None

New Business:

Item 10A was a Budget Amendment for the Purchase of a Drive-Up Payment Drop Box. Due to citizen requests, the Board discussed to install a drive-up drop box that wasn't considered in the new renovations for a walk way and parking lot at Town Hall. The proposed location of installation will be left side of Town Hall at the edge of the closest landscape island. The purchase and installation cost of the drive-up payment drop box is \$2500.00. (Exhibit C) Alderwoman Thomas made a motion to approve the budget amendment, seconded by Alderwoman Withers. Yays were Alderwoman Thomas, Alderwoman Morrow, Alderman Cearley, and Alderman Withers. Nays were Alderman Huggins.

Item 10B was an Approval for Healthcare Renewal Effective April 1st. Healthcare proposals from the Town's current carrier, NC League of Municipalities, and the NC State plan was reviewed. The best plan was with the current provider at a 9% increase and the same plan structure is the same as the current year plan. The proposed plan will go for 15 months instead of the normal 12 months so the next plan will start on the fiscal year. Alderman Withers made a motion to approve health insurance recommendation, seconded by Alderwoman Thomas, and carried unanimously.

There were three proposals for the Dental, Life, and Vision Insurance coverage from Lake Norman, NCLM, and Penley & Associates. The recommended plan has the lowest cost for the Town and the employees at the same benefit batch as the current plan. (Exhibit D) Alderwoman Morrow made a motion to approve the dental & vision insurance with Lake Norman Benefits, seconded by Alderman Withers, and carried unanimously.

The current life insurance provides \$15,000 in coverage for the active employees. The proposals showed an option to move the coverage up to \$25,000 at a cost savings to the Town. Alderwoman Thomas made a motion to approve the Life insurance with One America, seconded by Alderman Withers, and carried unanimously.

Item 10C was a discussion of Town Event Utilizing "Coming Up Brass". Coming Up Brass has performed in Dallas a few times and they would like to come back. Alderman Cearley has been in contact with the group regarding possible dates available to perform in Dallas. They currently have pictures on their website for the Dallas event. Also, Alderwoman Thomas suggested bringing the Walker Band called "Images" to perform so it adds to the music variety events in Dallas. Alderman Cearley and Alderwoman Thomas will solidify dates and will bring it back to discuss at the next work session. Alderman Withers made a motion to table until the next work session, seconded by Alderwoman Thomas, and carried unanimously.

Item 10D was a discussion of Gym Use/ Policy Development. The Town doesn't have a policy to rent out the Dennis Franklin Gym. Any event held at the gym, in addition to Town sponsored events, is approved at the discretion of the Board of Aldermen. Due to many upgrades and maintenance, Town staff is requested guidance on drafting a policy. The policy and rental fees would include support for maintenance care as well as staffing the gym during rental use timeframes. There are some municipalities that rent out their gym facilities and other municipalities do not for various reasons. There was consensus from the entire Board of Alderman for Town Staff to work on a policy for the Dennis Franklin Gym. Staff plan would be to look at other policies, meet with the Recreation committee, and then present a proposed plan to the Board.

Item 10E was a Budget Amendment for Wal-Mart Fire Grant. The Dallas Volunteer Fire Department was awarded a \$2500 grant for safety materials. This grant will be used to purchase safety materials for distribution to the public. Since this was an unbudgeted revenue and expenditure, a budget amendment is needed to properly account for the grant and the purchase of the supplies. Alderman Withers made a motion to approve budget amendment, seconded by Alderwoman Morrow, and carried unanimously. (Exhibit E)

Manager's Report:

- COG conference on April 16th, packets have been disbursed.
- The Courthouse Foundation will cover the cost of the irrigation, sidewalk entrance, 12 benches ordered, 6 trash receptacles, and Christmas tree that they changed from 14ft to 18ft.
- Court Square Planters have been ordered.
- All Board Officials and employees are invited to Employee Family Day at Rankin Lake on April 8th at 3pm.
- Domino's Pizza Headquarters sent a letter in reference to Officer Brand and the Police Department's work to apprehend a robber of the local Domino's Pizza Restaurant. Apprehending the criminals did solve this crime but it also assisted many other counties with this same group of criminals. Officer Brand and Police Department was commended in high regards for a job well done.
- Dallas Baptist wanted to notify the Town of community block party on April 8th, and a tent revival from April 9th thru April 11th by 9pm on their property.
- Chapel Grove Films made contact with the Town regarding the nativity scene to use in a film.
- Manager and Doug will meet with Duke Energy regarding the settlement agreement for the Coal Ashe. The agreement will be presented to the Board for Approval.

Department Updates, and General Information:

Alderman Cearley wants everyone to be on the look-out for Mr. Jackson. He is an elderly man that has went missing. Please pray for him to be returned to his family.

Alderman Withers made a motion to adjourn, seconded by Alderman Huggins, and carried unanimously. **(7:14)**



Rick Coleman, Mayor



Da'Sha Leach, Town Clerk



CONTRACT TO AUDIT ACCOUNTS

Of Town of Dallas
Primary Governmental Unit
n/a

Discretely Presented Component Unit (DPCU) if applicable

On this 31st day of January, 2017,

Auditor: Lowdermilk Church & Co., LLP Auditor Mailing Address: 121 North Sterling Street

Morganton, North Carolina 28655

Hereinafter referred to as The Auditor

and Board of Aldermen (Governing Board(s) of Town of Dallas
 (Primary Government)

and n/a: hereinafter referred to as the Governmental Unit(s), agree as follows:
 (Discretely Presented Component Unit)

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit (s) for the period beginning July 1, 2016, and ending June 30, 2017. 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 will 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).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with generally accepted auditing standards. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a 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 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 CPA Board).

County and Multi-County Health Departments: The Office of State Auditor will designate certain programs that have eligibility requirements to be considered major programs in accordance with OMB Uniform Guidance for the State of North Carolina. The LGC will notify the auditor and the County and Multi-Health Department of these programs. A County or a Multi-County Health Department may be selected to audit any of these programs as major.

3. If an entity is determined to be a component of another government as defined by the group audit standards - the entity's auditor will 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 unqualified opinion being rendered. 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*, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in *Government*

Contract to Audit Accounts (cont.)

Town of Dallas

Primary Governmental Unit

n/a

Discretely Presented Component Units (DPCU) if applicable

Auditing Standards. The Auditor agrees to provide a copy of their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the LGC prior to the execution of the audit contract (See Item 22). **If the audit firm received a peer review rating other than pass**, the Auditor shall not contract with the Governmental Unit 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 Accounting Standards or if financial statements are not prepared in accordance with GAAP and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment.

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 the State and Local Government Finance Division (SLGFD) within four months of fiscal year end. Audit report is due on: October 31, 2017. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay must be submitted to the secretary of the LGC for approval.
7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's 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 will 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 findings, together with his recommendations for improvement. That written report must 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.
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. **Invoices for services rendered under these contracts shall not be paid by the Governmental Unit 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 must be submitted by email in PDF format to the Secretary of the LGC for approval. The invoices must be sent via upload through the current portal address: <http://nctreasurer.slgfd.leapfile.net> Subject line should read "Invoice - [Unit Name]. The PDF invoice marked 'approved' with approval date will be returned by email to the Auditor to present to the Governmental Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. In consideration of the satisfactory performance of the provisions of this contract, the Primary Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the LGC, the fee, which includes any cost 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. (Note: **Fees listed on signature pages.**)
10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall include documentation either in the notes to the audited financial statements or as a separate report submitted to the SLGFD along with the audit report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor should be aware that any other bond compliance statements or additional reports required in the authorizing bond documents need to be submitted to the SLGFD simultaneously with the Governmental Unit's audited financial statements unless otherwise specified in the bond documents.

Primary Governmental Unit

n/a

Discretely Presented Component Units (DPCU) if applicable

11. 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 and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the client 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 as soon as practical after the close of the accounting period.
 12. If the audit firm is required by the NC CPA Board or the Secretary of the LGC to have a pre-issuance review of their audit work, there must be a statement added to the engagement letter specifying the pre-issuance review including a statement that the Governmental Unit will not be billed for the pre-issuance review. The pre-issuance review must be performed **prior** to the completed audit being submitted to the LGC. The pre-issuance report must accompany the audit report upon submission to the LGC.
 13. The Auditor shall electronically submit the report of audit to the LGC as a text-based PDF file when (or prior to) submitting the 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 SLGFD by any interested parties. Any subsequent revisions to these reports must 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 other lawful purposes of the Governmental Unit without subsequent consent of the Auditor. If it is determined by the LGC that corrections need to be made to the Governmental Unit's financial statements, they should be provided within three days of notification unless another time frame is agreed to by the LGC.
- If the OSA designates certain programs to be audited as major programs, as discussed in item #2, a turnaround document and a representation letter addressed to the OSA shall be submitted to the LGC.
- The LGC's process for submitting contracts, audit reports and invoices is subject to change. Auditors should use the submission process in effect at the time of submission. The most current instructions will be found on our website: <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>
14. 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 varied or changed to include the increased time and/or compensation as may be agreed upon by the Governing Board and the Auditor
 15. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee. This amended contract needs to be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract, and then must be submitted through the audit contract portal to the Secretary of the LGC for approval. The portal address to upload your amended contract is <http://notreasurer.slgfd.leapfile.net>. No change shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.
 16. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit, should be attached to the contract, and by reference here becomes part of the contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control. 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 #25 of this contract. Engagement letters containing indemnification clauses will not be approved by the LGC.

Contract to Audit Accounts (cont.) Town of DallasPrimary Governmental Unitn/aDiscretely presented component units if applicable

17. Special provisions should be limited. Please list any special provisions in an attachment.
See Engagement Letter
18. 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 must be named along with the parent government on this audit contract. Signatures from the DPCU Board chairman and finance officer also must be included on this contract.
19. The contract must be executed, pre-audited, physically signed by all parties including Governmental Unit and Auditor signatures and submitted in PDF format to the Secretary of the LGC. The current portal address to upload your contractual documents is <http://nctreasurer.slgfd.leapfile.net> Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of November 2016. These instructions are subject to change. Please check the NC Treasurer's web site at <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx> for the most recent instructions.
20. The contract is not valid until it is approved by the LGC Secretary. 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.**
21. 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.
22. **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.
23. Contractor hereby certifies that Contractor, and all subcontractors, are not on the Iran Final Divestment List ("List") created by the North Carolina State Treasurer pursuant to N.C.G.S. 147-86.58. Contractor shall not utilize any subcontractor that is identified on the List.
25. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted: (See Item 16 for clarification).

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SIGNATURE PAGES FOLLOW

Contract to Audit Accounts (cont.) Town of Dallas
Primary Governmental Unit
n/a
Discretely Presented Component Units (DPCU) if applicable

Town of Dallas - FEES

Year-end bookkeeping assistance – [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards] 2,800

Audit 17,800

Preparation of the annual financial Statements 4,000

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$ 18,450

**** NA if there is to be no interim billing**

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

Audit Firm Signature:

Lowdermilk Church & Co., LLP

Name of Audit Firm

By Phillip E. Church

Authorized audit firm representative name: Type or print



Signature of authorized audit firm representative

Date 2-9-17

pechurch@bellsouth.net

Email Address of Audit Firm

Governmental Unit Signatures:

Town of Dallas

Name of Primary Government

By Richard C. Coleman, Mayor

Mayor / Chairperson: Type or print name and title

Signature of Mayor/Chairperson of governing board

Date _____

By n/a

Chair of Audit Committee - Type or print name

**

Signature of Audit Committee Chairperson

Date _____

**** If Governmental Unit has no audit committee, mark this section "N/A"**

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28

(a)

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. Additionally, the following date is the date this audit contract was approved by the governing body.

By Crystal Certain

Primary Governmental Unit Finance Officer:

Type or print name

Primary Government Finance Officer Signature

Date _____

(Pre-audit Certificate must be dated.)

ccertain@dallasnc.net

Email Address of Finance Officer

Date Primary Government Governing Body Approved Audit Contract - G.S. 159-34(a)

Contract to Audit Accounts (cont.) Town of Dallas
Primary Governmental Unit
n/a
Discretely Presented Component Units (DPCU) if applicable

**** This page to only be completed by Discretely Presented Component Units ****

n/a FEES
Year-end bookkeeping assistance – [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards]

Audit _____

Preparation of the annual financial Statements _____

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$ _____

**** NA if there is to be no interim billing**

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

DPCU Governmental Unit Signatures:

Name of Discretely Presented Component Unit

By _____
DPCU Board Chairperson: Type or print name and title

Signature of Chairperson of DPCU governing board

Date _____

By _____
Chair of Audit Committee - Type or print name

Signature of Audit Committee Chairperson

Date _____

**** If Governmental Unit has no audit committee, mark this section "N/A"**

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28

(a)
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. Additionally, the following date is the date this audit contract was approved by the governing body.

By _____
DPCU Finance Officer:
Type or print name

DPCU Finance Officer Signature

Date _____
(Pre-audit Certificate must be dated.)

Email Address of Finance Officer

Date DPCU Governing Body Approved Audit Contract - G.S. 159-34(a)

Contract to Audit Accounts (cont.)

Town of Dallas

Primary Governmental Unit

n/a

Discretely Presented Component Units (DPCU) if applicable

Steps to Completing the Audit Contract

1. Complete the Header Information – **NEW:** If a DPCU is subject to the audit requirements as 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 issued for the DPCU and is to be included in the Primary Government's audit, the DPCU must be named with the parent government on this Audit contract. The Board chairman of the DPCU also must sign the Audit contract.
2. Item No. 1 – Complete the period covered by the audit
3. Item No. 6 – Fill in the audit due date. For Governmental Unit (s), the contract due date can be no later than 4 months after the end of the fiscal year, even though amended contracts may not be required until a later date.
4. Item No. 8 – If the process for invoice approval instructions changed, the Auditor should make sure he and his administrative staff are familiar with the current process. Instructions for each process can be found at the following link. <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>
5. Item No. 9 – **NEW:** Please note that the fee section has been moved to the signature pages, Pages 5 & 6.
6. Item No. 16 – **NEW:** It is now expected that an engagement letter will be attached to the contract. Has the engagement letter been attached to the contract submitted to the SLGFD?
 - a. Do the terms and fees specified in the engagement letter agree with the Audit contract? *"In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control."*
 - b. Does the engagement letter contain an indemnification clause? **The audit contract will not be approved if there is an indemnification clause – refer to LGC Memo # 986.**
7. Complete the fee section for BOTH the Primary Government and the DPCU (if applicable) on the signature pages, please note:
 - The cap on interim payments is 75% of the current audit fee for services rendered if the contracted fee amount is a fixed amount. If any part of the fee is variable, interim payments are limited to 75% of the prior year's total audit fee. If the contract fee is partially variable, we will compare the authorized interim payment on the contract to 75% of last year's actual approved total audit fee amount according to our records. There is a report of audit fees paid by each governmental unit on our web site: <https://www.nctreasurer.com/slg/Pages/Non-Audit-Services-and-Audit-Fees.aspx> - Auditors and Audit Fees.
Please call or email Darrus Cofield at 919-814-4299 darrus.cofield@nctreasurer.com if you have any questions about the fees on this list.
 - For variable fees for services, are the hourly rates or other rates clearly stated in detail? If issued separately in an addendum, has the separate page been acknowledged in writing by the Governmental Unit?

Contract to Audit Accounts (cont.)

Town of Dallas

Primary Governmental Unit

n/a

Discretely Presented Component Units (DPCU) if applicable

- For fees for services that are a combination of fixed and variable fees, are the services to be provided for the fixed portion of the fee clearly stated? Are the hourly rates or other rates clearly stated for the variable portion of the fee? (Note: See previous bullet point regarding variable fees.)
 - If there is to be no interim billing, please indicate N/A instead of leaving the line blank.
8. Signature Area – There are now 2 Signature Pages: one for the Primary Government and one for the DPCU. Send the page(s) that are applicable to your Unit of Government. Make sure all signatures have been obtained, and properly dated. **The contract must be approved by Governing Boards pursuant to G.S. 159-34(a).** NEW - If this contract includes auditing a DPCU that is a Public Authority under the Local Government Budget and Fiscal Control Act it must be named in this Audit contract and the Board chairperson of the DPCU must also sign the Audit contract in the area indicated. If the DPCU has a separate Audit, a separate Audit contract is required for the DPCU.
 9. Please place the date the Unit's Governing Board and the DPCU's governing Board (if applicable) approved the audit contract in the space provided.
 - a. Please make sure that you provide email addresses for the audit firm and finance officer as these will be used to communicate official approval of the contract.
 - b. Has the pre-audit certificate for the Primary Government (and the DPCU if applicable) been signed and dated by the appropriate party?
 - c. Has the name and title of the Mayor or Chairperson of the Unit's Governing Board and the DPCU's Chairperson (if applicable) been typed or printed on the contract and has he/she signed in the correct area directly under the Auditor's signature?
 10. If the Auditor is performing an audit under the yellow book or single audit rules, has year-end bookkeeping assistance been limited to those areas permitted under the revised GAO Independence Standards? Although not required, we encourage Governmental Units and Auditors to disclose the nature of these services in the contract or an engagement letter. Fees for these services should be shown in the space indicated on the applicable signature page(s) of the contract.
 11. Has the most recently issued peer review report for the audit firm been included with the contract? This is required if the audit firm has received a new peer review report that has not yet been forwarded to us. The audit firm is only required to send the most current Peer Review report to us once – not multiple times.
 12. After all the signatures have been obtained and the contract is complete, please convert the contract and all other supporting documentation to be submitted for approval into a PDF file. Peer Review Reports should be submitted in a separate PDF file. These documents should be submitted using the most current submission process which can be obtained at the NC Treasurer's web site – <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>.
 13. NEW: If an audit is unable to be completed by the due date, an Amended Contract should be completed and signed by the unit and auditor, using the new "Amended LGC-205" form (Rev. 2015). The written explanation for the delay is now included on the contract itself to complete, and must be signed by the original parties to the contract.

Directory of Governmental Unit and Audit Firm Officials

Town of Dallas
Governmental Unit

Lowdermilk Church & Co., L.L.P.
Auditor for the 2016-2017 Fiscal Year

GOVERNMENTAL UNIT

AUDITOR

1. ELECTED OFFICIAL:
(Mayor for Municipalities and chairperson of governing board for all other units)

Richard C. Coleman
Name

Mayor
Title

2. MANAGER:
(Or person who serves in this capacity e.g. Administrator, Executive Director, etc.)

N/A
Name

Title

3. FINANCE OFFICER:

Crystal Certain
Name

Finance Director
Title

(704) 922-3176
Phone No.

(704) 922-4701
Fax No.

ccertain@dallasnc.net
E-Mail Address

1. CONTACT PERSON:
Partner or other person with legal authority to contract for the firm)

Phillip E. Church
Name

Partner
Title

(828) 433-1226
Phone No.

(828) 433-1230
Fax No.

pechurch@bellsouth.net
E-Mail Address

2. AUDITOR ANTICIPATES PREPARING THE FOLLOWING TYPE OF REPORT:

(Check the appropriate box)

General Purpose Financial Statements with combining, individual fund, and account group financial statements, and schedules required by the LGC

Comprehensive Annual Financial Report (CAFR) including schedules required by the LGC

Notes:

1. Please type all information on this questionnaire.
2. The audit firm representative, the elected official, and the finance officer reported on this questionnaire should agree with the persons reported on the Contract to Audit Accounts.
3. The information on this questionnaire will be used in official correspondence from the Local Government Commission, and the Commission must be notified of any changes in the persons holding these positions.

Lowdermilk Church & Co., L.L.P.
Certified Public Accountants

121 N. Sterling Street
Morganton, North Carolina 28655
Phone: (828) 433-1226
Fax: (828) 433-1230

To the Honorable Mayor and Members of the
Board of Aldermen
Town of Dallas
Dallas, North Carolina

January 31, 2017

We are pleased to confirm our understanding of the services we are to provide Town of Dallas for the year ended June 30, 2017. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Town of Dallas as of, and for, the year ended June 30, 2017. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Dallas' 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 Dallas' RSI in accordance with auditing standards generally accepted in the United States of America. 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 evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Information
- 3) Law Enforcement Officers' Special Separation Allowance and Other Postemployment Benefits Schedule of Funding Progress and Schedules of Employer Contributions
- 4) Local Government Employees' Retirement System Schedule of the Proportionate Share of Net Pension Liability (Asset) and Schedule of Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Dallas' 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 auditing standards generally accepted in the United States of America, 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) Combining and Individual Fund Financial Statements
- 2) Budgetary Schedules
- 3) Other Schedules

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to 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. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America 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 the accounting records of Town of Dallas and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Town of Dallas' financial statements. Our report will be addressed to the Mayor and the Board of Aldermen of Town of Dallas. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form, or have not formed opinions, we may decline to express opinions or issue reports, or 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 include a paragraph that states (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 paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Town of Dallas 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 auditing standards and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. 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 abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. 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 generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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 Dallas' 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 Dallas in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also prepare the following based on information provided by you: AFIR, Unit Data Input Worksheet and depreciation schedules. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedures or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including 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 U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Engagement Administration, Fees, and Other

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

We will provide copies of our reports to Town of Dallas; 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 Lowdermilk Church & Co., L.L.P. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request, and in a timely manner, to the Local Government Commission or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for 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 Lowdermilk Church & Co., L.L.P. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Local Government Commission. 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.

We expect to begin our audit on approximately September 18, 2017 and to issue our reports no later than October 31, 2017. Phillip E. Church is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. To ensure that Lowdermilk Church & Co., L.L.P.'s independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$24,600. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. We are required to inform you that we charge interest at a rate of 18% per annum on all invoices over 30 days old.

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

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, (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.

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 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, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. 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 OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with 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 Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

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

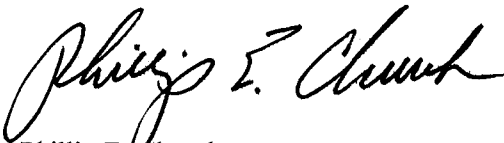
You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes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

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

We are providing you with a copy of our 2015 external peer review report which accompanies this letter.

We appreciate the opportunity to be of service to Town of Dallas 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.

Very truly yours,



Phillip E. Church
Partner

RESPONSE:

This letter correctly sets forth the understanding of Town of Dallas.

Management signature: _____
Title: _____
Date: _____

Governance signature: _____
Title: _____
Date: _____



Greensboro, NC | Raleigh, NC | Winston-Salem, NC

Certified Public Accountants and Advisors Since 1947

System Review Report

September 24, 2015

To the Partners of Lowdermilk Church & Co., L.L.P.
and the Peer Review Committee of the North Carolina
Association of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Lowdermilk Church & Co., L.L.P. (the firm) in effect for the year ended May 31, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Lowdermilk Church & Co., L.L.P. in effect for the year ended May 31, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Lowdermilk Church & Co., L.L.P. has received a peer review rating of *pass*.

Bernard Robinson & Company, LLP

BERNARD ROBINSON & COMPANY, L.L.P.



Special Events/ Activities Application

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

Town of Dallas

The purpose of this application is to provide information about your event or activity in order for the Town of Dallas to best assist you. Depending on the specific event, a permit application and/or fee(s) from other departments may be required.

The applicant is responsible for providing complete and accurate information on the application, including an attached detailed site plan when applicable. The applicant is responsible for notifying the Town of Dallas of any changes after submittal of the application. Incomplete applications will not be accepted. A complete application must be submitted at least 30 days prior to the event.

APPLICATION INFORMATION

Name of Event:	CONFEDERATE MEMORIAL SERVICE		
Facility Requested:	FRONT LAWN OF OLD DALLAS COURTHOUSE		
Applicant Name:	JIM LOWERY		
Organization:	COL. WILLIAM A. STONE CAMP 2142 SONS OF CONFEDERATE VETERANS		
Mailing Address:	765 Old Willis Sch. Rd.		
City / State / Zip:	DALLAS, N.C. 28034		
Daytime Phone:	704-648-6321	Cell: 704-922-0550	E-Mail: <u>jeantrackhunt club</u> @ gmail.com
Description of the Event:	CONFEDERATE HONOR GUARD TO PERFORM 3-VOLLY SALUTE WREATH LAYING AT MONUMENT WITH BUGLAR PLAYING TAPS. SHORT SPEECH ON SOLDIERS FROM GASTON COUNTY		
Does the event have a Facebook, Twitter, or other social networking page:	<input type="checkbox"/>		
If yes, please list URL(s):	<input type="text"/>		
Date (s) Requested for Event:	MAY 6 TH 2017		
Event Start Time:	2 AM	Event End Time:	3 PM
Road Closure Time Begins (if applicable):	N/A	Road Closure Time Ends:	N/A
Set Up Begins:	N/A	Set Up Ends:	N/A
Preferred Date & Time of Inspection (if required):	N/A		
Estimated Attendance:	50 - 100		
The Event is:	<input type="checkbox"/> Private (by invitation only)	or	<input checked="" type="checkbox"/> Open to General Public
Describe the procedures to be used for selecting vendors and exhibitors for this event:			
N/A			

Applicant's Signature: Jim E. Lowery Date: _____

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

TENTS / CANOPIES / MEMBRANE STRUCTURES

Will tents/canopies/membrane structures be used for events? (proceed to next section.)		<input checked="" type="checkbox"/> N/A Yes	<input checked="" type="checkbox"/> NO No (if no)
# of Canopies	<input checked="" type="checkbox"/> N/A	(fabric structure that is open without sidewalls on 75% or more of perimeter)	
# of Tents	<input checked="" type="checkbox"/> N/A	(fabric structure that is enclosed with sidewalls on more than 25% of perimeter)	
# of Membrane structures	<input checked="" type="checkbox"/> N/A	(air supported or air inflated structure)	
Other type of structure (provide description)		N/A	
*Is any individual canopy greater than 400 square feet?		<input checked="" type="checkbox"/> N/A Yes	<input checked="" type="checkbox"/> N/A No
*Is there any individual canopy or group of canopies open on all sides exceeding 700 square feet without 12 ft. Of clear space between all other permanent and temporary structures?		<input checked="" type="checkbox"/> N/A Yes	<input checked="" type="checkbox"/> N/A No
*Is any individual tent or membrane structure greater than 200 sq. ft?		<input checked="" type="checkbox"/> N/A Yes	<input checked="" type="checkbox"/> N/A No
*Is there any individual or group of tents or membrane structures 200 sq. ft. without 12 ft. of clean space between all other permanent and temporary structures?		<input checked="" type="checkbox"/> N/A Yes	<input checked="" type="checkbox"/> N/A No

VOICE / MUSIC AMPLICATION

Are there any musical entertainment features related to your event? (proceed to next section.)		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No (if no)
If yes, state the number of stages, number of bands and type of music:			
Number of stages:	<input type="text"/>	Number of Bands:	<input type="text"/>
Type(s) of music:	<input type="text"/>		
Will your event use amplified sound:		<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, please indicate times:	Start Time: <input type="text"/>	Finish Time: <input type="text"/>	
Will sound checks be conducted prior to the event?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, please indicate times:	Start Time: <input type="text"/>	Finish Time: <input type="text"/>	

* Must comply with Town of Dallas general entertainment ordinance.

HAZARDOUS MATERIALS

Will the event have any hazardous materials such as propane, butane, gasoline, diesel tanks, helium cylinders or other upright tanks?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If yes, all tanks must be secured in a manner to prevent accidentally being knocked over. All helium tanks not being used shall have their caps in place.			
Will there be any portable heaters?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Will there be any deep fat fryers?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Will there be any fireworks, lasers, torches, candles or pyrotechnics?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Will generators or electrical power be used?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

VENDORS

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

Does the event include mechanical rides, or other similar attractions? Yes No

If yes, company name?

Company address:

List details, if any:

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

Does the event include food vendors? Yes No

If the event will have food vendors, please check the following that apply:
 Served Sold Catered Prepared Outdoors

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

If yes, please list each vendor and specify cooking method (Gas, Electric, Charcoal, Other)
N/A

(Use additional sheet if necessary)

Vendor	Cooking Method	Food Item

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

VENDORS

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

VENDOR NAME	ADDRESS	PHONE NUMBER (S)

EVENT SCHEDULE

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

(Use additional sheet of paper if necessary)

DATE	TIME	ACTION	ADDITIONAL NOTES
5-7-2016	1 ⁴⁵ pm	SET UP Podium For BATTERY AND SET UP FLAGS AND FLAG HOLDERS.	OPERATED MICROPHONE
		POSITION ALL SOLDIERS + PARTICIPANTS FOR SALUTE AND TAPS.	ALONG WITH SOLDIERS
		APPROXIMATELY 15 MINUTE SPEECH.	
		WREATH LAYING AT MONUMENT	
		SERVICE CONCLUDES AT APPROX	
	2 ⁴⁰ pm.	WE PUT UP + GATHER UP OUR PROPERTY	
		AND CLEAN UP ANY LITTER	

SERVICES

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

TRASH CONTAINERS

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

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

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

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

How many trash cans are you requesting for trash? N/A

How many recycle carts are you requesting? N/A

Delivery Location? N/A

Date and Time for rollout carts to be emptied? N/A

Date and Time for rollout carts to be picked up? N/A

Applicants are responsible for cleaning and restoring the site after the event. Please pick up all trash including paper, plastic, bottles, cans and event marketing signs. Clean-up fees may be incurred because of an applicant's failure to clean and/or restore the site following the event. If you reasonably believe that no litter will be generated during your event, please state this in your plan.

PUBLIC PROPERTY CLEAN-UP

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

WE PICK UP BEHIND OURSELVES.

SAFETY AND SECURITY (CHECK TYPES OF SECURITY USED)

N/A Stage Security N/A Event Area Security N/A Road Closure Security

N/A Other N/A

N/A Overnight Security From N/A To N/A

Dates & Times security will be on site: N/A

Security provided by: N/A Number of Security Personnel: N/A

Applicant may be required to hire sworn off-duty Town of Dallas police officers or Sheriff's Department personnel to provide security to insure public safety. The Town of Dallas will determine the number of security personnel required on site.

ROAD CLOSURES

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

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

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

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

I have selected preapproved route

 N/A

OR

sketch below or attach a detailed map routing your proposed procession.

Applicant's Signature:

Jim E. Boney

Date:

Jim Lowery <deertrackhuntclub@gmail.com>
To: "Lowery, Jim" <deertrackhuntclub@gmail.com>

Thu, Mar 9, 2017 at 11:34 AM

We, The Col. William A. Stowe Camp 2142 Sons of Confederate Veterans, of Dallas, N.C. request permission be granted for us to perform a Confederate Memorial Service on the Grounds of The Old Dallas Courthouse. This service is to Honor the 1500 Volunteers from Gaston County who signed up on these very grounds to fight for Southern Independence during the War of Northern aggression. We would like to have this service at 2pm Saturday May 6th 2017.

Respectfully
Adjutant Jim Lowery
Col. William A. Stowe Camp 2142
Sons of Confederate Veterans
Dallas, N.C.

**Town of Dallas
Budget Amendment**

Date: March 14, 2017

Action: Town Hall Amendment

Purpose: To Provide Funds for Drive-Up Drop Box at Town Hall

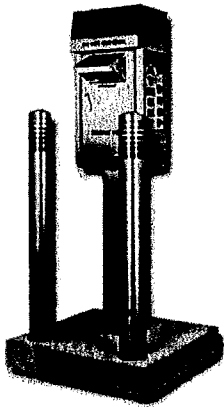
Number: ADM-002

Fund	Dept	Line Item	Item Description	Original Amount	Amended Amount	Difference
10	3999	0000	Fund Balance Appropriated	\$36,233	\$38,733	\$2,500
10	4100	1510	Maint & Repair: Admin Office	\$4,780	\$7,280	\$2,500

	Totals	\$41,013	\$46,013	\$5,000
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Approval Signature
(Town Manager)

Home (/) > Payment Drop Box (/paymentdropbox.aspx) > Drive-up Secure Payment Box (/drive-up_secure_payment_box.aspx) > Model 400-DIG In Ground Drive-Up Payment Drop Box

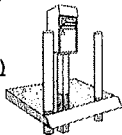


(<http://www.interbank-equipment.com/ProductImages/P400-DIG1204lg.jpg>)



(/ProductImages/P400-

[DIG1204lg.jpg](#))



(/ProductImages/P400-DIG1093lg.jpg)

1647.00
 + 150.00 - WIDE SLOT
 + 215.00 - ENV. HOLDER
 + 488.00 - INSTALLATION

* 2500.00

Model 400-DIG In Ground Drive-Up Payment Drop Box

Part No. / SKU: 400-DIG

Price: \$1,647.00

Quantity:

1

Add to Cart

Free Shipping Within The Continental U.S. | Ships within 10 days.

Personalization and Product Options

* denotes required field

Stainless Steel Protective Posts*

Not Required

Options

- Wide Slot (3/4" x 8-3/4") (+ \$150.00)
- Envelope Holder for [25] 8 in. x 4.5 in (+ \$215.00)
- Envelope Holder for [25] 10.5 in. x 4.5 in. (+ \$215.00)
- Extra Large Envelope Holder for [100] 10.5 in. x 4.5 (+ \$322.00)

Custom I.D. Plate (+ \$20.90)

([Update Price](#))



[Request a written proposal \(/contact-us.aspx\)](#)

**TOWN OF DALLAS
HEALTH INSURANCE RENEWAL - 2017**

DENTAL INSURANCE	(Monthly Premium Per Employee)		
	United HealthCare (Lake NormanBenefits)	NCLM*	AlwaysCare (Penley)
Employee Only	\$32.41	\$37.00	\$39.36
Employee/Spouse	\$64.82	\$74.00	\$77.88
Employee/Child	\$71.26	\$103.00	\$94.46
Employee/Family	\$108.85	\$1,150.00	\$143.22

* Requires Town to cover a portion of the cost.

VISION INSURANCE	(Monthly Premium Per Employee)		
	EyeMed (Lake NormanBenefits)	VSP (NCLM)	AlwaysCare (Penley)
Employee Only	\$7.35	\$7.00	\$8.41
Employee/Spouse	\$13.97	\$13.00	\$16.82
Employee/Child	\$14.70	\$13.00	\$17.84
Employee/Family	\$21.61	\$20.00	\$27.98

* Requires Town to cover a portion of the cost.

LIFE/AD&D INSURANCE	(Monthly Premium Per Employee Per \$1,000 of Coverage)		
	One America (Lake NormanBenefits)	Unum (NCLM)	Unum (Penley)
Employee Only	\$0.27	\$0.28	\$0.417

TOWN OF DALLAS, NORTH CAROLINA**REQUEST FOR BOARD ACTION**

DESCRIPTION: Budget Amendment for Wal-Mart Fire Grant (Added Item)

AGENDA ITEM NO. 10E

MEETING DATE: 3/14/2017

BACKGROUND INFORMATION:

Wal-Mart Corporation has awarded the Dallas Volunteer Fire Department a \$2500 grant for safety materials. This grant will be used to purchase fire safety materials for distribution to the public. Since this was an unbudgeted revenue and expenditure, a budget amendment needs to be approved to properly account for the grant and the purchase of the supplies.

MANAGER'S RECOMMENDATION:

To approve the budget amendment to account for the receipt of a grant from Wal-Mart.

BOARD ACTION TAKEN:

Town of Dallas
Budget Amendment

Date: March 14, 2017

Action: Fire Department Amendment

Purpose: To Account for Safety Grant from Wal-Mart

Number: FD-001

Fund	Dept	Line Item	Item Description	Original Amount	Amended Amount	Difference
10	3455	0000	Grant Revenue	\$232,446	\$234,946	\$2,500
10	5200	3300	Departmental Supplies	\$7,000	\$9,500	\$2,500

Totals	\$239,446	\$244,446	\$5,000
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Approval Signature
(Town Manager)