



Mission Statement

To promote public policies and support regulations for the preservation of Lake Wylie and its wildlife and for the education and safety of the citizens who use this beautiful natural resource.

**June 22, 2020 | 7:00 pm
Virtual Meeting**

- **Click here to join the Zoom meeting:** <https://us02web.zoom.us/j/82098898424>
- **Meeting ID:** 820 9889 8424
- **To use your phone (vs. computer) for audio, dial:** 1-929-205-6099 or 1-312-626-6799

Meeting Agenda

- I. Welcome
- II. Approval of the February 24, 2020 Meeting Minutes
- III. Approval of the June 22, 2020 Meeting Agenda
- IV. Public Comment (limited to 3 minutes per person)
Public may speak on matters either on or not on the agenda.
- V. Brief Updates from Lake Wylie Marine Commissioners of Actions During Stay at Home Orders (All Marine Commissioners)
- VI. Stakeholder Reports
 - Charlotte-Mecklenburg Police Department – Officer Joye/Officer Reitano
 - Gaston County Police Department – Sgt. Knupp
 - York County Sheriff's Office – Sgt. Mabry
 - Tega Cay Police Department – Chief Parker
 - Mecklenburg County ABC Board Law Enforcement – Sgt. Shankle/Officer Mullis
 - NC Wildlife Resources Commission – Sgt. Laton/Officer Cody Walker
 - SC Department of Natural Resources – Sgt. Plemmons/Officer Jeffrey Vissage
 - US Coast Guard-Sector NC –
 - US Coast Guard Auxiliary – Dave Wascher
 - Mecklenburg County Land Use Environmental Service – Dave Ferguson/Matt Phillips
 - Duke Energy – Ronnie Lawson or John Bradley
 - Catawba Riverkeeper Foundation – Brandon Jones/John Searby



- | | | |
|-------|--|------------------------------|
| VII. | Emergency Response Procedures | Commissioner Thomas |
| VIII. | No Wake Zone Enforcement Discussion | Chairman Hegarty |
| IX. | Buoys and Buoy Maintenance Update | Commissioners Hanks & Thomas |
| X. | Treasurer's Report | Secretary Treasurer Mullane |
| XI. | FY 19-20 Budget Amendment | LWMC Budget Committee |
| XII. | FY 20-21 Budget <ul style="list-style-type: none">• Public Hearing for Consideration of the FY 20-21 Budget Ordinance• Discussion and Approval of the FY 20-21 Budget Ordinance | LWMC Budget Committee |
| XIII. | Consideration of Contracting with CCOG for Administrative Services for FY 20-21 | Chairman Hegarty |
| XIV. | Administrator's Report <ul style="list-style-type: none">• FY 20 Audit Contract | Emily Parker |
| XV. | Adjournment | |

We protect, preserve and promote Lake Wylie as a clean and safe recreational waterway.

Lake Wylie Marine Commission
February 24, 2020
The Red Fez Shrine Club



Commissioners Present: Chairman Peter Hegarty (Mecklenburg County)
Vice Chairman Dan Hartley (Gaston County)
Secretary Treasurer Dan Mullane (Mecklenburg County)
Commissioner Blanche Bryant (York County)
Commissioner Smitty Hanks (Gaston County)
Commissioner Brad Thomas (Gaston County)

Commissioners Absent: Commissioner Debi Chacharon (York County)
Commissioner Ray Webber (York County)
Commissioner Hunter Wilson (Mecklenburg County)

Staff Present: Chris Clark, Legal Counsel; Emily Parker, Administrator

Meeting Minutes

Item 1 – Welcome

Chairman Hegarty called the meeting to order at 7:00 pm and welcomed everyone present.

Item 2 – Approval of Minutes

Chairman Hegarty asked if any changes need to be made to the January 27, 2020 minutes. Commissioner Hanks moved to approve the January 27, 2020 minutes. Commissioner Thomas seconded the motion. There was no further discussion and the motion was approved unanimously.

Item 3 – Approval of Agenda

Chairman Hegarty asked if any changes need to be made to the February 24, 2020 agenda. He said that Captain Adam Huth with TowBoat US will make a presentation during the meeting. Commissioner Hanks suggested that this presentation be made during Item 13, Old/New Business and Commission Project Reports in the Buoy section. Commissioner Thomas moved to adopt the February 24, 2020 agenda as amended. Vice Chairman Hartley seconded the motion. There was no further discussion and the motion was approved unanimously.

Item 4 – Public Comment

Kristy McBride lives across from Paradise Point. She commented on her concern about water quality and sedimentation. She said that the sedimentation is terrible, people cannot get out of their docks, and all kinds of waste is coming down the river. She asked if anything can be done to clean up the waste in the water. Chairman Hegarty said unfortunately, Lake Wylie gets a lot of flow and mentioned the lake level being controlled by Duke Energy, dams and water flow. Ms. McBride's main concern is water quality. Secretary Treasurer Mullane mentioned that anyone can report trash via the Catawba Riverkeeper Foundation's smart phone app. Commissioner Thomas asked Mr. John Searby (Catawba Riverkeeper Foundation Executive Director) to give a brief explanation about turbidity versus dirty water.

Deborah Blankenship was at the meeting on behalf of her mother who lives in Boyd's Cove. She spoke about a sediment pond near Boyd's Cove that breached during recent rain events. She asked when Blythe Construction is gone, who will be liable and who will clean up the mess. She said she has raised concerns with Duke Energy and the county. She is concerned about maintenance and liability issues, and also possibly diminished property values. Chairman Hegarty said he and John Searby will go look at the area Ms. Blankenship spoke about. Chairman Hegarty asked her to leave her phone number with Ms. Parker and they will coordinate a visit.

Stewart Finch is a neighbor of Ms. Blankenship. He said his land backs up to 300-400 acre area that has been stripped of trees and other vegetation. He commented that you cannot just remove hundreds of acres of trees on a steep topography and expect nothing to happen regarding sedimentation. He said there is a long log in the water, with one of the ends sticking out that needs to be removed. He has lived through problems with sediment. Mr. Finch said that Blythe Construction is a blunt instrument that causes damage, and the problem is that Mecklenburg County has permitted all these homes to be built. Chairman Hegarty suggested that he contact Mecklenburg County Commission Vice Chairperson Elaine Powell. Commissioner Thomas said that even when contractors follow the letter of the law regarding silt fences and other preventative measures, it is still insufficient to prevent sedimentation.

Tricia Knudson is a York County lake resident. She commented on sedimentation problems related to a Mattamy Homes development in York County. She said during a recent major storm, she watched her cove turn red with sediment and flow out into the lake. Ms. Knudson commented that developers are ruining the lake, land, and animals – all of it.

Mary Williams is with America's Boating Club of the Catawba. They would like to have a great relationship with LWMC and the Catawba Riverkeeper Foundation. They believe in boater safety and boating fun. Ms. Williams wants to stay connected with the LWMC and work together to preserve the lake. She commented on the damaging impact of clear-cutting trees and sedimentation.

Item 5 – Stakeholder Reports

Charlotte Mecklenburg Police Department (CMPD) – Officer Reitano reported that the Boat Show was a success. They received lots of questions about LED lights on boats. CMPD would like to organize a gathering of neighboring law enforcement agencies to get coordinated. He noted that SPLASH made an appearance at the Boat Show and added that CMPD purchased a wheel for SPLASH's trailer. Chairman Hegarty asked where the trailer is stored. Officer Reitano said at McDowell Park. Chairman Hegarty will coordinate with Officer Reitano to get the trailer's vehicle identification number (VIN) number. Officer Reitano stated he is training to operate SPLASH once Terry Everhart resigns from that position.

Gaston County Police Department (GCPD) – Sgt. Knupp said that GCPD was not at this year's Boat Show. He said they will have seven officers on the water this season, therefore they can expand lake coverage and try to conduct more safety checks. Their Chief has had meetings lately about the Northern Law Center boat house. They GCPD also has a place at the 7 Oaks Bridge to house their boats.

York County Sheriff's Office (YCSO) – Commissioner Bryant reported in lieu of Sgt. Mabry who was out of town. Commissioner Bryant read the following request from Sgt. Mabry: *I am requesting the Commission to purchase a 12-volt truck winch and a universal mount from Northern Tool & Equipment with a cost of \$500 to \$600. The YCSO Dive Team recently acquired a pickup truck that had been seized several years ago and it is currently being stripped of the motor, transmission, radiator and any fluids for use as a training for vehicle recovery from the lake. We would typically lift the vehicle with air bags and float it to*

the shoreline, this is where the winch would come into use. When we get the truck to the shore we will need to remove it from the water to reorient it for the next dive or to secure it until the next training day. The truck will never be left in the lake. The reason that I am requesting this particular set up is that with the winch mounted on the universal mount it can be used on different vehicles in case my current patrol truck should happen to not be on scene or when patrol vehicles get replaced as long as we have a trailer hitch we can use the winch on any vehicle and as always it would be available to the other Law Enforcement Agencies on the lake. Commissioner Thomas moved to approve the request from Sgt. Mabry and the YCSO. Vice Chairman Hartley seconded the motion. There was no further discussion and the motion was approved unanimously.

Tega Cay Police Department (TCPD) – No report was given.

Mecklenburg County ABC Board Law Enforcement – Officer Bruce Mullis reported that the Boat Show was a success. During boating season, they will be on the water Thursday through Sunday.

NC Wildlife Resources Commission (NCWRC) – No report was given.

SC Department of Natural Resources (SCDNR) – Officer Vissage reported that they are not on the water much this time of the year. Goose season is open until Saturday, February 29. After that, no hunting on the lake is allowed until the next permitted hunting season. SCDNR plans to be on the water earlier this year. They will practice stopping boats by stopping each other's boats.

US Coast Guard (USCG) – No report was given.

US Coast Guard Auxiliary (USCGA) – Mr. David Wascher reported that the Boat Show was a success for the USCGA. They are getting ready for several boating safety trainings, scheduled for March 14 at Cabela's at 9:00 am, April 4 at Clover Community YMCA, and April 11 at Cabela's. April 1 starts the period when USCGA can get orders from the Coast Guard – Oak Island to be on the water. Chairman Hegarty asked Mr. Wascher to let Commissioner Wilson know about the upcoming training dates so they can be posted to the LWMC website.

Mecklenburg County Land Use and Environmental Services Agency (LUESA) – Mr. Dave Ferguson reported that did not conduct routine monitoring in February. He commented on the water quality report map and associated numbers. Because of the rain events in January, some of the fecal coliform numbers are low (not good). He noted that the numbers also show that the main channel is sorting through pollutants. Mr. Ferguson noted that the southern end of Mecklenburg County on Lake Wylie (site LW1 on the water quality report map) is like the end of a giant funnel. The sampling scores at that site indicate how the lake works to naturally manage pollutants. LUESA staff will take water samples again in March. He mentioned that if there is a water quality or sedimentation issue in the City of Charlotte (vs. Mecklenburg County), Jay Wilson, Erosion Control Program Manager, is the person to contact. Mr. Ferguson will share Mr. Wilson's contact information with Chairman Hegarty.

Duke Energy – Mr. Ronnie Lawson reported that:

- Lake level: 98.1' (target level: 97.0')
- Low inflow protocol: Normal
- No dredge permits have been issued.

Gaston County Cove Keeper – No report was given.

Catawba Riverkeeper Foundation (CRF) – Mr. John Searby, CRF Executive Director reported, saying that he is a lake resident and empathizes with the concerns of the residents that spoke during public comment. He went on to say that recent rain fall has created turbidity issues as well as an influx of trash and debris. There are more feeding tributaries into Lake Wylie than any other river in the Catawba basin. An increase in turbidity is also caused by historical pollution from textile mills that is sitting on the bottom of the South Fork being stirred up and massive developments in Gaston County. Until about 18 months ago, North Carolina municipalities could put local storm water regulations in place at whatever level of stringency they deemed appropriate. Then, the NC General Assembly said municipalities storm water regulations could not exceed the State's standards. He went on to say that the State's standards are much lower than what Mecklenburg County's standards used to be. Mr. Searby said that storm water and storm water management is the CRF's legislative priority in 2020. They want to put the power back into local government's hands. He said that if anyone has a concern, they should contact their state representatives.

The CRF will pilot a couple of programs in 2020. One is the Litter Gitters program made possible by the Osprey Initiative, funded by Coca Cola. The Osprey Initiative will install them and CRF will clean them out. They will start by piloting three sites. The other pilot program is the Source Water Protection Tool. The CRF will staff this program meant to inform county and city planners about the value of undeveloped land. They will conduct trainings throughout year. Commissioner Hanks participated in this training last year.

Item 6 – SC House of Representatives Bill: No Wake Zones

Bruce Bryant, SC House Representative from District 48, addressed the LWMC. He serves on the agriculture committee and will go to judiciary committee in the near future. A bill came across his desk about vessels moving above idle speed in SC water ways. He addressed the discrepancy in rules between North and South Carolina regarding the distance from a dock or property that a vessel must travel at idle speed – 150' in NC and 50' in SC. In SC, legislators proposed a 100' set back. Representative Bryant commented on the narrowness of some of the water ways in South Carolina. In some places, having a 100' set back would limit vessel speed to idle speed, so the 100' set back was reconsidered. He noted that wake boarding has come to SC because boats can get closer to the shoreline. Representative Bryant put in an amendment to the bill, which passed unanimously in the SC House and is currently in the SC Senate. He asked the LWMC to write a letter of support to each SC Senator in the Lake Wylie district to get this bill through to protect SC shorelines, docks, etc. Chairman Hegarty asked for clarification and Representative Bryant said that the bill amendment proposes a 150' set back in York County only. The rest of SC would be 100' feet. He asked that the LWMC write as a group to support the bill and asked them to call SC Senators in the district and ask for support. Chairman Hegarty asked Legal Counsel Clark if there is any legal reason the LWMC should not do this, and Mr. Clark said no. Commissioner Hanks moved that the LWMC write and send a letter of support as requested. Vice Chairman Hartley seconded the motion. There was no further discussion and the motion was approved unanimously.

Item 7 – Catawba Riverkeeper Foundation Swim Guide 2020

Mr. John Searby, Catawba Riverkeeper Foundation Executive Director, distributed a flyer about the 2020 Swim Guide Program. The CRF is asking for sampling site sponsorship from the LWMC again this year. They will sample for e coli at different sites around the lake from Memorial Day through Labor Day. Last year, the swim guide website and map had over 8,000 views. This year, the CRF will expand the program to other lakes. To sponsor a site, the LWMC would get 16 weeks of sampling for \$500. The \$500 will pay for boat fuel, sampling supplies, and a small stipend for interns.

Commissioner Thomas moved to continue supporting the Catawba Riverkeeper Foundation's Swim Guide program in 2020 by sponsoring a water sampling site on Lake Wylie. Commissioner Bryant seconded the motion. There was no further discussion and the motion was approved unanimously.

Chairman Hegarty made a comment to the public comment speakers that there are a lot of people doing good work for Lake Wylie. Commissioner Hanks reiterated contacting your state elected officials if you want to move towards change. An audience member made a comment about not knowing about the LWMC until recently. One of the Marine Commissioner gave a brief overview of how the LWMC is organized.

Item 8 – York County Sheriff's Office Request (per Sgt. Mabry)

See above under Item 5, York County Sheriff's Office report.

Item 9 – 2020 Mid-Atlantic Boat Show Review

Chairman Hegarty said that the LWMC had a presence at the Boast Show and that SPLASH had a great showing, despite having technical issues on Friday. Officer Reitano (CMPD) mentioned that he will learn to operate SPLASH. Chairman Hegarty said that 73 people signed up for Riversweep 2020. He met with a company called DockIQ regarding their system to monitor electric current to prevent electric shock at boat docks. If the system detects a potential electric shock at a dock it will send a notice to the owner's smart phone and shuts off the power to the dock. Chairman Hegarty may invite someone from DockIQ to speak to the LWMC.

Item 10 – Treasurer's Report

Secretary Treasurer Mullane reported that:

- For the current fiscal year, \$25,000 has been requested from the three contributing counties (Gaston, Mecklenburg, and York)
- Q3 funds have been received from York County and Q3 & Q4 funds have come in for Gaston County.
- The next round of invoices will be sent to York County and Mecklenburg County in early April 2020.
- The three contributing counties have issued their FY21 funds requests forms.

Item 11 – Chairman's Report

Chairman Hegarty reported that he met with former LWMC Executive Director, Joe Stowe and confirmed that the LWMC does own SPLASH and the trailer used to haul SPLASH. Further details are forthcoming.

Item 12 – Clerk's Report

Ms. Parker did not have a report.

Item 13 – Old/New Business and Commission Project Reports

- a. Water Quality:
 - Shoreline Plantings/Invasive Species: No report was given.
 - PCBs and Heavy Metals in Fish: Commissioner Hanks said there is nothing new to report.
- b. Buoys & Buoy Maintenance: Commissioner Hanks invited TowBoat US Captain Adam Huth to the podium. Captain Huth said that he is aware that several buoys are out of place, but he is not sure where buoys are supposed to be placed. Chairman Hegarty suggested that he gather with Captain Huth and Commissioners Thomas and Hanks to put a game plan together around buoys. He noted that the LWMC will need to separate out danger buoys, as the LWMC is only charged with handling no wake buoys. Danger buoys are under the auspices of NCWRC and SCDNR.

Chairman Hegarty asked if Captain Huth has all buoys supplies. Captain Huth said he needs to assess what supplies remain and what needs to be ordered. Chairman Hegarty stated that a meeting to discuss buoys and then getting no wake buoys in place is a priority because it is a safety issue. Vice Chairman Hartley stressed the importance of having a tracking process in place. Part of the plan will be how to get information about buoys to Captain Huth in a streamlined, organized way.

Chairman Hegarty brought up Mr. Joe Brancatto's no wake zone request made at the January 2020 LWMC meeting. Chairman Hegarty and Officer Joye (CMPD) visited the site at Brown's Cove and confirmed that it is indeed a very narrow and potentially dangerous area. Chairman Hegarty recommended that the LWMC approve a no wake zone for that particular area of Brown's Cove. He said that two buoys in the forward section of the cove would suffice. Commissioner Thomas moved that the LWMC recommend to NCWRC that these no wake buoys be added. Commissioner Bryant seconded the motion. There was no further discussion and the motion was approved unanimously. Ms. Parker will draft a recommendation letter to send to NCWRC.

- c. Safety Programs: On the topic of life jackets, Chairman Hegarty brought up a web site called PleaseWearIt.com and their tag line "Life Jackets Worn – Nobody Mourns". He asked that Commissioners Bryant and Webber investigate how the LWMC might use this tag line in its safety program. Commissioner Bryant mentioned that the LWMC did have life jackets at the Boat Show and thanked West Marine for loaning them.
 - For Boat Rental Companies: No report was given.
 - For Paddle Boats (kayaks/paddle boards): No report was given.
- d. Public Relations: No report was given.

Item 14 – Adjournment

The meeting adjourned at 8:30 pm.

The CMPD Lake Enforcement Unit would like to request funds to the sum of \$1,925.88 to purchase the following promotional items from *Anypromo.com*. The items will be used to promote a safe boating environment and will be distributed at the boat show as well as on lake patrols.

1. 600 reusable 20 X 13 tote bags with the department logo and Blood Alcohol Level Charts to encourage boaters to know their limits. \$565.30



2. 500 floating Buoy keychains with the department logo. \$532.22



3. 500 plastic waterproof storage containers on lanyards with the department logo to store registration cards and/or important items from the elements. \$828.36





OFFICE OF THE SHERIFF

YORK COUNTY, SOUTH CAROLINA

1675-2A York Highway • York, SC • 29745-7430

Phone: (803) 628-3059 • www.yorkcountysheriff.com • FAX: (803) 628-3075

Kevin R. Tolson, Sheriff



To: Lake Wylie Marine Commission
From: Sgt. M. B. Mabry
Subject: Equipment request
Date 5-11-2020

Commissioners, I would like to request the purchase of the enclosed described Humminbird HELIX 8 CHIRP Mega SI G3N sonar equipment. This equipment would be mounted on the YCSO Dive Team small rescue boat for use in small cove, close quarters rescue/recovery operations. We currently have sonar equipment on our primary patrol boats however the current configuration is not usable in small coves and in close proximity to docks due to boat size and limited maneuverability. We had a child fatality last year in which the child fell off a residential dock in a small cove and none of the current equipment could scan the dock area due to the close quarters and the child was eventually located under the dock. This equipment could also aid in the location of evidence of crimes thrown into the water in areas that our patrol boats cannot access.

The equipment is currently available from the Humminbird Factory Outlet Store item#410830-1 priced at \$1,199.99 (not including any taxes or shipping). If approved we will utilize our normal purchase/reimburse procedure.

FactoryOutletStore.com and COVID-19

You may experience longer call wait times and shipping delays. [Click Here](#) to learn more.

48 Hours Left
 Sitewide Savings - 2 Days Left!

Up to 75% off

FREE Same Day Shipping
Ends Tomorrow

Product not available in certain states

FREE SHIPPING

[FAQ](#)

[My Order Status](#)

[Log In / Register](#)

0 Item(s)



Pay over 12 months at 0% APR

Min purchase required.
[Learn more](#)

HUMMINBIRD

Search

(800) 720-6775
 Extension: **1370**

[Like](#) [Tweet](#)

Hot Deal

NEW 2020 Arrivals

FishFinders

SOLIX Series

HELIX Series

HELIX 5

HELIX 7

HELIX 8

HELIX 9

HELIX 10

HELIX 12

HELIX G2 Series

NEW! HELIX G3 Series

NEW! HELIX G3N Series

PiranhaMAX Series

Ice Fishing

360 Imaging

Shop by Feature

MEGA Imaging

Side Imaging (SI)

Down Imaging (DI)

Cross Touch Interface

CHIRP Digital Sonar

Shop By Type

Fishfinder w/ Transducer

Fishfinder w/o Transducer

Portable Fishfinders (PT)

By Boat Type

Bass Boat

Center Console Boat

Jon / Utility Boat

Pontoon Boat

Skiff / Bay Boat

WallEye / Multi-Species Boat

Humminbird Accessories

Transducers

Humminbird HELIX 8 CHIRP Mega SI G3N

Fishfinder/GPS Combo

[Review this Product](#)

Availability: **In Stock**

Brand New Includes Two Year Limited Warranty



Reg. Price:\$1,379.99

Discount:\$180.00

Sale Price:

\$1,199.99

Ships Free
BRAND NEW

Qty.

1



Add to Cart



As low as \$99.99/mo at 0% APR.
[Learn more](#)

[Click To View Larger](#)

TECHNICAL FEATURES

ACCESSORIES

Technical Features for Humminbird HELIX 8 CHIRP Mega SI G3N

Product # 410830-1

The Humminbird HELIX 8 CHIRP Mega SI Fishfinder/GPS Combo G3N features a brilliant 1024H x 600V, 8" 16-bit color TFT backlight display, **MEGA Side Imaging+**, **MEGA Down Imaging+** and **Dual Spectrum CHIRP** sonar giving 8000 watts PTP power output. It includes GPS mapping, built-in Bluetooth, Ethernet networking capabilities and ability to create your own maps in real-time with AutoChart Live's depth, vegetation and bottom hardness mapping. The XM 9 HW MSI T transducer offers CHIRP range of 150-220kHz and max depth of 1200ft.

HELIX 8 CHIRP Mega SI Fishfinder/GPS Combo G3N Features:

- Fishfinder/GPS Combo
- **8" Color TFT Display**
- **Transducer Included**
 - Model: XM-9-HW-MSI-T
 - Mounting Type: Transom
- Resolution: 1024 x 600
- AutoChart Live
- **MEGA Side Imaging+ Compatible**
- **MEGA Down Imaging+ Compatible**
- [SwitchFire Sonar](#)
- Ethernet Networking & Built-in Bluetooth

X Close

Depth Sounders	▶
Humminbird Maps	▶
Radar	▶

- **CHIRP Sonar Technology**
- LakeMaster Compatible
- Humminbird Basemap Built-in
- Depth : 1200 ft
- Power:
 - 8000W (PTP)
 - 1000W (RMS)
- Dual Micro SD Card Slot
- X-Press Menu System Keypad Control

JOIN OUR EMAIL LIST

\$10 OFFYOUR NEXT ORDER
\$100 or more.

Enter Email Here

SIGN UP

Restrictions Apply. Coupon
code will be sent via email.
Valid for new customers only.

Specifications	Value
Display Size - Diagonal:	8"
Display Pixel Matrix:	1024H x 600V
Display Color:	Color TFT
Display Colors Grayscale:	16-Bit
Sonar Standard:	Dual Spectrum CHIRP, MEGA Down Imaging+, MEGA Side Imaging+
Sonar-Frequencies Supported:	50/83/200/455/800 kHz & 1.2 MHz
CHIRP - Frequencies Supported:	Full Mode (150-220 kHz), Narrow Mode (180-240 kHz), Wide Mode (140-200 kHz)
Depth-Sonar:	1,200 ft (standard transducer), 3,500 ft (optional 50 kHz)
CHIRP - Imaging-Frequencies Supported:	455 kHz DI+ (435-535 kHz), 455 kHz SI+ (405-505 kHz), 800 kHz DI+ (800-860 kHz), 800 kHz SI+ (780-840 kHz), MEGA DI+ (1100-1200 kHz), MEGA SI+ (1050-1175 kHz)
Range-Side Imaging:	800 ft (455 kHz), 250 ft (800 kHz), 400 ft (MEGA)
Depth-Down Imaging:	125 ft (800 kHz), 200 ft (MEGA), 400 ft (455 kHz)
Interface:	Keypad Control
Power Draw:	1 Amp
Power Input:	10.8-20 VDC
Power Output Peak to Peak:	8000 Watts*
Power Output RMS:	1000 Watts*
Screen Snap Shot:	Included
Sonar Recording:	Included
Mount-Standard:	Gimbal
Mount-Standard Size:	12.00" W x 7.0" H x 4.13" D
Mount-Optional:	In-Dash Mounting Kit
Mount-Optional Size:	12.00" W x 6.63" H x 1.32" D
Transducer Included:	XM 9 HW MSI T
Transducer Mounting:	Transom
GPS Chartplotting:	Included
GPS Receiver:	Internal
GPS Trackplotting:	Included
Waypoints, Routes, Tracks/Points:	2,750, 45, 50/20,000
360 Imaging Compatibility:	Yes
Humminbird Basemap:	Included
LakeMaster Compatibility:	Yes
Minn Kota i-Pilot Link Compatibility:	Yes
Minn Kota Talon Shallow Water Anchor Compatibility:	Yes

X Close

Navionics Gold/HotMaps Compatibility:	Yes
Navionics Platinum + Compatibility:	Yes
Platinum Compatibility:	Yes
Radar Compatibility:	Yes
5-Port Ethernet Switch Compatibility:	Yes
AIS Compatibility:	Optional
Heading Sensor GPS Compatibility:	Yes
NMEA2000:	Optional
Target Separation:	2.5"
Upgradable Software:	Yes
X-Press Menu System:	Yes
Custom Digital Readout:	Yes
Custom View Selections:	Yes
Temperature:	Built In
Temperature Alarm:	Yes
Temperature Graph:	Yes
Memory Card Slot:	2

The Humminbird HELIX 8 CHIRP Mega SI Fishfinder/GPS Combo G3N - 410830-1 has many exciting features for users of all types. You can extend the lifetime of your Humminbird HELIX 8 CHIRP Mega SI Fishfinder/GPS Combo G3N - 410830-1 with the purchase of a FactoryOutletStore Factory Protection Plan. See the Humminbird HELIX 8 CHIRP Mega SI Fishfinder/GPS Combo G3N - 410830-1 gallery images above for more product views. FactoryOutletStore stocks a full line of accessories like Cable For 700 Series Ethernet, Contour Elite-Dakotas/Nebraska-V4, and Humminbird 408390-1 AS-ETH-NMEA2K for the Humminbird HELIX 8 CHIRP Mega SI Fishfinder/GPS Combo G3N - 410830-1. The Humminbird HELIX 8 CHIRP Mega SI Fishfinder/GPS Combo G3N - 410830-1 is sold as a Brand New Unopened Item.

Accessories for Humminbird HELIX 8 CHIRP Mega SI Fishfinder/GPS Combo G3N - 410830-1



Humminbird TS-W - 730000-1

[More Details](#)

\$79.99



Humminbird XPT 9 20 T - 710161-1

[More Details](#)

\$66.95



Humminbird XTH-9-20 - 710166-1

[More Details](#)

\$330.99



X Close

Humminbird XTH-9-20-P -
710167-1

[More Details](#)

\$109.95



Humminbird XNT 9 20 T -
710198-1

[More Details](#)

\$76.99



Humminbird XAP 9 20 -
710165-1

[More Details](#)

\$69.95



[View All Accessories](#)

Humminbird HELIX 8 CHIRP Mega SI G3N

Availability: **In Stock**

Brand New Includes Two Year Limited Warranty



Reg. Price:.....\$1,379.99
Discount:.....\$180.00

Sale Price:
\$1,199.99

Ships Free
BRAND NEW

Qty.
1



(800) 720-6775

All logos displayed on this page are registered trademarks with their respective organizations.
Disclaimer: FactoryOutletStore.com Copyright © 2005-2020 [Privacy Policy](#) [Sitemap](#)

**JOIN OUR
EMAIL LIST**

\$10 OFF
your next order
\$100 or more.

Enter Email Here

SIGN UP

Coupon code will
be sent via email.
New customers
only.

4.4 ★★★★★
Google
Customer Reviews

X Close

Balance Sheet - Detail w/Net Change
Lake Wylie Marine Commission
For 5/30/2020

	As of Report Request Date	Prior Year June 30	Change
Assets			
00 1100.00 CASH-CHECKING ACCOUNT **7188	93,044.47	71,921.27	21,123.20
00 1110.00 CASH-SAVINGS ACCOUNT **8271	41,133.85	41,120.10	13.75
00 1115.00 CASH-NCCMT **8614	32,961.62	32,542.78	418.84
00 1220.00 SALES TAX RECEIVABLE	10.39	206.55	(196.16)
00 1250.00 ACCOUNTS RECEIVABLE	299.23	299.23	0.00
Total Assets	<u>167,449.56</u>	<u>146,089.93</u>	<u>21,359.63</u>
Liabilities and Net Assets			
Liabilities			
00 2110.00 ACCOUNTS PAYABLE	<u>688.89</u>	<u>3,538.78</u>	<u>(2,849.89)</u>
Total Liabilities	688.89	3,538.78	(2,849.89)
Net Assets			
00 3300.00 FUND BALANCE - UNRESERVED	142,551.15	132,002.36	10,548.79
Change in Net Assets	<u>24,209.52</u>	<u>10,548.79</u>	<u>13,660.73</u>
Total Net Assets	<u>166,760.67</u>	<u>142,551.15</u>	<u>24,209.52</u>
Total Liabilities and Net Assets	<u>167,449.56</u>	<u>146,089.93</u>	<u>21,359.63</u>

Financial Report Detail Lake Wylie Marine Commission

For 5/31/2020

	M-T-D Actual	Y-T-D Actual	Requested	Approved POs	Total	Annual Budget	Budget Remaining	Percent Used
Revenues								
99 4101.00 DUES-GASTON CO	0.00	25,000.00	0.00	0.00	25,000.00	25,000.00	0.00	100.00
99 4102.00 DUES-MECKLENBURG CO	6,250.00	25,000.00	0.00	0.00	25,000.00	25,000.00	0.00	100.00
99 4103.00 DUES-YORK CO	0.00	25,000.00	0.00	0.00	25,000.00	25,000.00	0.00	100.00
99 4300.00 INTEREST	0.00	445.43	0.00	0.00	445.43	0.00	445.43	0.00
Total Revenues	6,250.00	75,445.43	0.00	0.00	75,445.43	75,000.00	445.43	100.59
Expenses								
01 5400.00 SAFETY MARKERS, BUOYS, AND SIGNAGE	688.89	6,265.92	0.00	0.00	6,265.92	4,500.00	(1,765.92)	139.24
01 5441.00 GASTON CO. LAW ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00
01 5442.00 MECKLENBURG CO. LAW ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00
01 5443.00 YORK CO. LAW ENFORCEMENT	0.00	395.79	0.00	0.00	395.79	2,000.00	1,604.21	19.79
01 5485.00 BOAT SHOW	0.00	944.95	0.00	0.00	944.95	2,000.00	1,055.05	47.25
01 5486.00 Water Safety Programs	0.00	111.37	0.00	0.00	111.37	1,500.00	1,388.63	7.42
02 5470.00 AQUATIC WEED MANAGEMENT	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00
02 5475.00 RIVERSWEEP	0.00	4,869.05	0.00	0.00	4,869.05	5,000.00	130.95	97.38
02 5480.00 CLEAN MARINA/VESSEL PROGRAM/MAPS	0.00	357.54	0.00	0.00	357.54	500.00	142.46	71.51
02 5485.01 CONTRACT WATER TESTING	0.00	500.00	0.00	0.00	500.00	500.00	0.00	100.00
02 5485.02 NATIVE SHORELINE VEGETATION PROGRAM	0.00	50.00	0.00	0.00	50.00	1,000.00	950.00	5.00
02 5485.03 RESEARCH PROGRAMS	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00
99 5110.00 LEGAL FEES	700.00	7,700.00	0.00	0.00	7,700.00	8,400.00	700.00	91.67
99 5112.00 AUDIT FEES	0.00	3,500.00	0.00	0.00	3,500.00	3,500.00	0.00	100.00
99 5120.00 INSURANCE - DIRECTORS & OFFICERS	999.00	999.00	0.00	0.00	999.00	1,500.00	501.00	66.60
99 5135.00 PUBLIC RELATIONS	49.99	1,271.26	0.00	0.00	1,271.26	1,000.00	(271.26)	127.13
99 5151.00 ADMINISTRATIVE SUPPORT	0.00	23,280.00	0.00	0.00	23,280.00	23,280.00	0.00	100.00
99 5155.00 EXECUTIVE DIRECTOR SALARY	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00
99 5156.00 EXECUTIVE DIRECTOR MEETING EXPENSES	0.00	224.91	0.00	0.00	224.91	720.00	495.09	31.24
99 5180.00 OFFICE EXPENSES-MISC	0.00	160.13	0.00	0.00	160.13	600.00	439.87	26.69
99 5183.00 MEETING RELATED EXPENSES	0.00	43.00	0.00	0.00	43.00	500.00	457.00	8.60
99 5190.00 BANK CHARGES	0.00	38.00	0.00	0.00	38.00	0.00	(38.00)	0.00
99 5195.00 WEBSITE MATERIALS & DESIGN	0.00	524.99	0.00	0.00	524.99	2,000.00	1,475.01	26.25
Expenditures	2,437.88	51,235.91	0.00	0.00	51,235.91	75,000.00	23,764.09	68.31
Total Expenses	2,437.88	51,235.91	0.00	0.00	51,235.91	75,000.00	23,764.09	68.31
Excess Revenue Over (Under) Expenditures	3,812.12	24,209.52	0.00	0.00	24,209.52	0.00	24,209.52	0.00

Lake Wylie Marine Commission
Bank Register from 2/01/2020 to 5/30/2020
Sun Trust Operating

<u>Check/Ref</u>	<u>Date</u>	<u>Name/Description</u>	<u>Check Amount</u>	<u>Deposit Amount</u>	<u>Account Balance</u>
0002141	2/03/2020	[0003] Centralina Council of Governments - Payment for AccuFiler cost for 1099s	5.49	0.00	74,050.42
0002142	2/03/2020	[0021] Smitty Hanks - reimbursement for registration cost for 2019 NC Lake Management Conference	50.00	0.00	74,000.42
0002143	2/03/2020	[0049] The Law Office of Chris Clark, PLLC - payment for invoice 1202 - legal services for December 2019	700.00	0.00	73,300.42
	2/11/2020		0.00	25,555.42	98,855.84
	2/11/2020		0.00	12,500.00	111,355.84
0002144	2/12/2020	[1000] Gaston County - Reimbursement of FY20 Aging County match incorrectly sent to Lake Wylie instead of Centralina Council of Government	25,555.42	0.00	85,800.42
0002145	2/17/2020	[0006] Creative Solutions - Payment for set up and booth materials for 2020 Mid-Atlantic Boat Show, Charlotte, NC	90.95	0.00	85,709.47
0002146	2/17/2020	[0049] The Law Office of Chris Clark, PLLC - Payment for legal services. Invoice 1229	700.00	0.00	85,009.47
0002147	2/17/2020	[0066] Chacharon, Debi - Reimbursement for parking costs at 2020 Mid-Atlantic Boat Show, Charlotte, NC	26.00	0.00	84,983.47
0002148	2/17/2020	[0067] Mullane, Dan - Reimbursement for parking and food costs at 2020 Mid-Atlantic Boat Show, Charlotte, NC	21.00	0.00	84,962.47
0002149	2/27/2020	[0036] Peter Hegarty - Invoices PH Reimb 02.09.20, PH Reimb 02.21.20	101.99	0.00	84,860.48
0002150	2/27/2020	[0052] Catawba Riverkeeper - Payment for sponsoring a 2020 Swim Guide site on Lake Wylie for water sampling	500.00	0.00	84,360.48
0002151	2/27/2020	[0064] Land & Lake Services LLC - Payment for operation SPLASH at 2020 Boat Show and parking reimbursement for Boat Show.	505.00	0.00	83,855.48
0002152	2/27/2020	[7008] Actions Graphics - Payment for set up and printing of 4 sets of business cards for marine commissioners	154.64	0.00	83,700.84
	2/28/2020	Interest Earned	0.00	1.40	83,702.24
	3/05/2020		0.00	6,250.00	89,952.24
0002153	3/16/2020	[0003] Centralina Council of Governments - Administrative services from the period of April 1, 2020 through June 30, 2020	5,820.00	0.00	84,132.24
0002154	3/16/2020	[0036] Peter Hegarty - Reimbursement for lunch meeting to discuss buoy management on Lake Wylie	45.88	0.00	84,086.36
0002155	3/16/2020	[0049] The Law Office of Chris Clark, PLLC - Payment for legal services in February 2020. Invoice 1272	700.00	0.00	83,386.36
0002156	3/30/2020	[3020] York County Sheriff's Office - Reimbursement for truck winch for York County Sheriff's Office	395.79	0.00	82,990.57
	3/31/2020	Interest Earned	0.00	1.46	82,992.03
0002157	4/08/2020	[0049] The Law Office of Chris Clark, PLLC - Payment for legal services in March 2020.	700.00	0.00	82,292.03
	4/13/2020		0.00	6,250.00	88,542.03
	4/30/2020	Interest Earned	0.00	1.43	88,543.46
0002158	5/06/2020	[0036] Peter Hegarty - Reimbursement for mailchimp service for communication to Lake Wylie stakeholders (March-April 2020)	49.99	0.00	88,493.47
0002159	5/13/2020	[0049] The Law Office of Chris Clark, PLLC - payment for legal services. Invoice 1409	700.00	0.00	87,793.47

Run: 6/04/2020 at 11:08 AM

Lake Wylie Marine Commission
Bank Register from 2/01/2020 to 5/30/2020
Sun Trust Operating

Page: 2

<u>Check/Ref</u>	<u>Date</u>	<u>Name/Description</u>	<u>Check Amount</u>	<u>Deposit Amount</u>	<u>Account Balance</u>
	5/14/2020		0.00	6,250.00	94,043.47
0002160	5/19/2020	[0027] Watson Insurance Agency, Inc. - Payment for D&O coverage for 2020. Invoice 17098.	999.00	0.00	93,044.47
Total for Report:			<u>37,821.15</u>	<u>56,809.71</u>	

**Lake Wylie Marine Commission
Proposed FY 20 Budget Amendment**

	*APPROVED FY 19-20 Budget	Proposed Adjustment	Proposed Final FY19-20 Budget	Notes
Projected Revenue	\$75,000	\$600	\$75,500	increase revenue for interest income
Projected Expenses				
LWMC Administrative and Public Relations				
Executive Director Salary	\$10,000	\$2,950	\$7,050	Reallocated to costs incurred
<i>New Line Item: Executive Director Expenses</i>	\$720		\$720	
Administrative Support	\$23,280		\$23,280	
Legal Retainer	\$8,400		\$8,400	
Audit	\$3,500		\$3,500	
Insurance - Directors & Officers	\$1,500		\$1,500	
Meeting Expenses	\$500		\$500	
Website and Materials Design	\$2,000		\$2,000	
Public Relations	\$1,000	\$500	\$1,500	increased for actual cost
Office Expenses - Miscellaneous	\$600		\$600	
Bank Charges	\$0	\$50	\$50	increased for actual cost
Total Admin & Public Relations	\$51,500	\$2,400	\$49,100	
LWMC Public Safety				
Water Safety Programs	\$1,500		\$1,500	
Boat Show	\$2,000		\$2,000	
Gaston County Law Enforcement	\$2,000		\$2,000	
Mecklenburg County Law Enforcement	\$2,000		\$2,000	
York County Law Enforcement	\$2,000		\$2,000	
Safety Markers, Buoys, Signage, Equipment and Supplies	\$4,500	\$3,000	\$7,500	increased for actual cost
Total LWMC Public Safety	\$14,000	\$3,000	\$17,000	
LWMC Environmental				
Riversweep	\$5,000		\$5,000	
Clean Marina / Vessel Program / Maps	\$500		\$500	
Aquatic Weed Management	\$500		\$500	
Water Quality Programs				
Contracted Water Testing (Catawba Riverkeeper Foundation Swim Guide Program)	\$500		\$500	
Native Shoreline Vegetation Program	\$1,000		\$1,000	
<i>New Line Item: Research Programs</i>	\$2,000		\$2,000	
Total LWMC Environmental	\$9,500	\$0	\$9,500	
Total Expense Budget	\$75,000	\$600	\$75,600	

*The FY 19-20 budget was voted on and approved at the June 24, 2019 LWMC meeting.

**Lake Wylie Marine Commission
Draft Proposed FY21 Budget Notes**

	*APPROVED FY 19-20 Budget	^Draft Proposed FY 20-21 Budget	^Draft Proposed FY 20-21 Budget Increases & Decreases	Budget Committee Notes
Projected Revenue	\$75,000	\$75,000	\$75,000	
Projected Expenses				
LWMC Administrative and Public Relations				
Executive Director Salary	\$10,000	\$5,000	\$5,000	Budget Committee says leave as is for now, but LWMC needs discuss whether to leave ED salary in or remove and rename line. <u>May 7:</u> Took \$5,000 out of ED Salary line to balance budget (was over \$4,882)
Executive Director Expenses	\$720	\$720	\$0	If ED Salary is removed, this line item will also need to be removed and funds reallocated. <u>May 7:</u> added remainder of \$5,000 (\$118) to this line.
Administrative Support	\$23,280	\$23,862	\$582	The FY21 figure represents a 2.5% increase
Legal Retainer	\$8,400	\$9,600	\$1,200	Legal Counsel Clark requested an increase in payment for FY21
Audit	\$3,500	\$4,350	\$850	The FY21 figure includes the audit service fee (\$3,850) and a required non-audit service filing fee (\$500)
Insurance - Directors & Officers	\$1,500	\$1,500	\$0	Leave as is. Dan M. is talking with Watson Insurance about insurance for SPLASH and the trailer. He is also looking at other quotes for D&O coverage.
Meeting Expenses	\$500	\$500	\$0	Leave as is. Possibly include ED Expenses here if that line it removed.
Website and Materials Design	\$2,000	\$2,000	\$0	Leave as is.
Public Relations	\$1,000	\$2,000	\$1,000	Increased by \$1,000.
Office Expenses - Miscellaneous	\$600	\$968	\$368	Increased by \$250. <u>May 8:</u> added remainder of \$5,000 from ED Salary (\$118) to this line.
Bank Charges	\$0	\$0	\$0	Leave as is.
Total Admin & Public Relations	\$51,500	\$50,500		
LWMC Public Safety				
Water Safety Programs	\$1,500	\$1,500	\$0	Leave as is.
Boat Show	\$2,000	\$2,000	\$0	Leave as is.
Gaston County Law Enforcement	\$2,000	\$2,000	\$0	Leave as is.
Mecklenburg County Law Enforcement	\$2,000	\$2,000	\$0	Leave as is.
York County Law Enforcement	\$2,000	\$2,000	\$0	Leave as is.
Safety Markers, Buoys, Signage, Equipment and Supplies	\$4,500	\$6,000	\$1,500	Increased by \$1,500
Total LWMC Public Safety	\$14,000	\$15,500		
LWMC Environmental				
Riversweep	\$5,000	\$5,000	\$0	Leave as is.
Clean Marina / Vessel Program / Maps	\$500	\$500	\$0	Leave as is.
Aquatic Weed Management	\$500	\$500	\$0	Leave as is.
Water Quality Programs				
Contracted Water Testing (Catawba Riverkeeper Foundation Swim Guide Program)	\$500	\$500	\$0	Leave as is.
Native Shoreline Vegetation Program	\$1,000	\$500	\$500	Decreased by \$500
Research Programs	\$2,000	\$2,000	\$0	Leave as is.
Total LWMC Environmental	\$9,500	\$9,000		
Total Expense Budget	\$75,000	\$75,000	\$0	

*The FY 19-20 budget was voted on and approved at the June 24, 2019 LWMC meeting.

^Discussed by the LWMC budget committee on April 27, 2020 & via email May 7 & 8, 2020



CCOG Services Agreement – EXHIBIT B

Statement of Work

Lake Wylie Marine Commission Administration (the “Project”)

This Statement of Work (“SOW”), dated as of the 1st day of July, 2020 (the “Effective Date”), is by and between CENTRALINA COUNCIL OF GOVERNMENTS, a North Carolina regional council of governments pursuant to Chapter 160A, Article 20, Part 2 of the General Statutes of North Carolina and having a principal place of business at 9815 David Taylor Drive, Suite 100, Charlotte, North Carolina 28262 (“CCOG”), and between **Lake Wylie Marine Commission**, a quasi-governmental entity having a principal place of business at 9815 David Taylor Drive, Suite 100, Charlotte, North Carolina 28262 (“Client”), pursuant to which CCOG will provide to Client management services (the “Services”). CCOG and Client have entered into a CCOG Services Agreement (the “Agreement”). The Agreement is incorporated into this SOW by this reference. In the event of any conflicting or additional terms between this SOW and the Agreement, the Agreement will govern, except with respect to price and scope of work, any “Other Terms and Conditions” included below that apply solely to this SOW, or other items expressly permitted by the Agreement.

I. Introduction

This document outlines the tasks and deliverable that constitute the Services under this SOW that CCOG shall provide to Client on a fixed fee basis in support of the Project, the compensation that Client shall pay to CCOG for the Services, and other Project support to be provided by Client. Primary contacts for the Project are as follows:

	CCOG Contract Point of Contact	CCOG Project Manager	Client
Personnel	Michelle Nance, Planning Director	Emily Parker, Senior Planner	Peter Hegarty, LWMC Chairman
Email Address	mnance@centralina.org	eparker@centralina.org	phegarty@aol.com
Telephone Number	704-348-2709	704-688-6507	704-533-4603

CCOG’s invoices shall be mailed to the Client’s Project Manager named above and to the Client’s Accounts Payables if listed below:

Attn to Name and/or Title	Denise Strosser, CCOG Finance Director
Dept	Finance Department
Mailing Address, City, ST ZIP	9815 David Taylor Drive, Suite 100, Charlotte, NC 28262
Email address	dstrosser@centralina.org
Telephone No.	704-372-2416

II. Services

The Commission hereby retains CCOG to provide administrative services for a one-year period beginning July 1, 2020 and ending June 30, 2021. CCOG will perform the tasks and activities, and provide to Client the deliverables as listed below:

Each week, as needed:

- Pay invoices/bills.
- Return calls and answer emails from the public.
- Connect the public with Marine Commissioners and LWMC stakeholders, as needed.

Each month (but not in December):

- Prepare draft agenda for the monthly meeting. Email it to LWMC Officers before monthly Officer's meeting.
- Talk with Chairman and/or Officers to finalize the monthly agenda.
- Put the agenda packet together (agenda, minutes, financials, and other files as needed)
- Mail and email agenda packet to LWMC. Email the agenda to stakeholders.
- Get the agenda posted to the website.
- Check-in with the meeting venue to make sure there are no foreseeable issues.
- Prepare for (print materials, etc.), travel to, set up, and take minutes at the monthly meeting.
- Draft meeting minutes and send to the Marine Commission for review.
- Get the approved meeting minutes posted to the website after the meeting.
- Follow up on various items after each meeting (e.g., drafting project approval letters, emailing the group, preparing other communications on letterhead, etc.)
- Various phone, email and/or in-person communication with the Chairman, members of the Marine Commission, and those affiliated with the Marine Commission.

On a yearly basis (both once a year and throughout the year):

- Organize, facilitate, and prepare notes for the LWMC Annual Goal Setting meeting.
- Prepare and send annual funding requests to each of the three contributing counties (Mecklenburg, Gaston, and York counties).
- Process annual county contract(s), as relevant.
- Invoice each of the three contributing counties at different intervals throughout year.
- Communications with county staff members (e.g., annual attendance, annual schedule, appointments, etc.) throughout year.
- Prepare public hearing notice for June meeting and get it published in *Charlotte Observer*.
- Coordinate and support the LWMC Budget Committee each spring.
- With guidance from the LWMC Budget Committee, prepare draft budget for next fiscal year.
- With guidance from the LWMC Budget Committee, prepare current fiscal year budget amendment to be presented at the June meeting.
- Track annual Marine Commissioner attendance (calendar year) and submit to counties.
- Prepare the following year's meeting schedule.
- Secure monthly meeting dates with point of contact at each of the three venues.
- Prepare new Marine Commissioner notebooks.
- Order business cards/name badges.
- Order buoys and supplies, as needed.
- Assist with preparation for the Annual Mid-Atlantic Boat Show, as needed.
- Miscellaneous duties (arranging meetings, phone calls, etc.)

Notes/Assumptions:

- There is no LWMC meeting held in December.

CCOG Services Agreement: Statement of Work

CCOG's Project Manager named above will act as Client's liaison under this SOW and will coordinate CCOG provision of cost estimates and services. Client's Project Manager named above will similarly act as Client's liaison to CCOG under this SOW.

III. Time of Performance

The time of performance shall be from July 1, 2020 to June 30, 2021.

IV. Compensation

CCOG will perform the tasks identified in this SOW and as detailed herein for a sum of \$23,862.00. The amount due to CCOG pursuant to this SOW may not exceed this amount unless proper written justification has been submitted to Client and approved by Client prior to performance of work. Invoices shall be submitted to the Client no later than 30 days after the end of each quarter. Client will be billed for the Services in equal installments of \$5,965.50 upon execution of the agreement and for the periods ending on October 15, 2020, January 15, 2021, and April 15, 2021.

	Payment Amount	Due Date
A.	\$5,965.50	Upon Execution of the Agreement
B.	\$5,965.50	October 15, 2020
C.	\$5,965.50	January 15, 2021
D.	\$5,965.50	April 15, 2021

V. Other Terms and Conditions

- A. **Iran Divestment Act Compliance.** Each Party affirms that, as of the date of execution of this SOW, it is not listed on the Iran Divestment Act lists created by the North Carolina State Treasurer pursuant to N.C. G.S. 147-86.58, nor are its subsidiaries or parent companies, if any.
- B. **E-Verify.** The E-Verify requirements of North Carolina state law apply to this SOW. CCOG affirms that it is exempt from the requirements of NCGS Chapter 64 Article 2 concerning its use of E-Verify or other federally-authorized program to check the work authorization of all new employees in the United States, because it is a "governmental body" as defined in that Article. CCOG agrees that it shall not enter into any subcontracts under this SOW unless such subcontractor (a) affirms either its exemption from or compliance with the E-Verify requirements of NCGS Chapter 64 Article 2 and (b) agrees to similarly ensure its subcontractors' affirmation of exemption from or compliance with those statutes.
- C. The Commission agrees that it will be responsible for the entire cost of the FY 2020-2021 audit.
- D. Time records of CCOG personnel working on Commission business shall be systematically maintained by CCOG.

[Signatures on following page.]

CCOG Services Agreement: Statement of Work

This Statement of Work has been executed by each Party's duly authorized representative as of the date below such Party's signature.

CENTRALINA COUNCIL OF GOVERNMENTS

LAKE WYLIE MARINE COMMISSION

By:  _____

By: _____

Name: Geraldine Gardner

Name: Peter Hegarty

Title: Executive Director

Title: Chairman

Date: 5/13/20

Date: _____

"This instrument has been pre-audited in the manner required by the North Carolina Local Government Finance Act."

The of and	Governing Board Lake Wylie Marine Commissioners
	Primary Government Unit (or charter holder) Lake Wylie Marine Commission
	Discretely Presented Component Unit (DPCU) (if applicable)

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

and	Auditor Name Belinda Johnson CPA PA
	Auditor Address 3515 Monroe Rd, Charlotte NC 28205

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/20	Audit Report Due Date 10/31/20
-----	--------------------------------	-----------------------------------

Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. 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 requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

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 Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC staff within four months of fiscal year end. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay 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.
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 (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC along with an Audit Report Reissued Form (available on the Department of State Treasurer website). 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, 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, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools or hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 28 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 parent 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 charter schools or 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. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

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

28. Applicable to charter school contracts only: No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.

29. 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).

30. 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/slg/Pages/Audit-Forms-and-Resources.aspx>.

31. 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.

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

FEES FOR AUDIT SERVICES

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

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. 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 below. 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 billings. Should the 75% cap provided below conflict with the cap calculated by LGC staff based on the prior year billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC 3 .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

Primary Government Unit	Lake Wylie Marine Commissioners
Audit Fee	\$ 3,850
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$ 500
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$ 2,888.00

DPCU FEES (if applicable)

Discretely Presented Component Unit	
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Belinda Johnson CPA PA	
Authorized Firm Representative (typed or printed)*	Signature*
Belinda Johnson CPA, CGFM	
Date*	Email Address*
04/30/20	bjmycpa@bellsouth.net

GOVERNMENTAL UNIT

Governmental Unit*	
Lake Wylie Marine Commissioners	
Date Primary Government Unit Governing Board	
Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)*	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.

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

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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

PRINT

BELINDA JOHNSON, CPA, PA
CERTIFIED PUBLIC ACCOUNTANT

North Carolina HUB Vendor

bjmycpa@bellsouth.net
[website: bjmycpa.com](http://bjmycpa.com)

April 30.2020

To The Board of Commissioners
Lake Wylie Marine Commission
9815 David Taylor Drive
Charlotte, NC 28262

We are pleased to confirm our understanding of the services we are to provide Lake Wylie Marine Commission for the year ended June 30, 2020. We will audit the financial statements of governmental activities and the major fund including the related notes to the financial statements, which collectively comprise the basic financial statements of Lake Wylie Marine Commission as of and for the year ended June 30, 2020. 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 Lake Wylie Marine Commission's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Lake Wylie Marine Commission's 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, Management's Discussion and Analysis, etc. as required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

Audit Objectives

The objective of our audit is the expression of an opinion 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 Lake Wylie Marine Commission and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of Lake Wylie Marine Commission's financial statements. Our report will be addressed to the governing board of Lake Wylie Marine Commission. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify the opinion or add an emphasis-of-matter or other-matter paragraph. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or unable to form or have not formed an opinion, we may decline to express an opinion, or issue reports, or may withdraw from this engagement.

We will also provided a report (which 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 that (1) 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 the audit we become aware that Lake Wylie Marine Commission 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 violation 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 the audit and does not extend to any 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 certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representation from your attorney as part of the engagement, and (s)he 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 are considered 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. Accordingly, we will express no such opinion. However, during the audit, we will communicate to

management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures – Compliance

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

Other Services

We will assist in preparing the financial statements and related notes of Lake Wylie Marine Commission in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also complete and submit the LGC Unit Data Input Worksheet, which is payable under a separate engagement. 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 judgment, 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 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 grants 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.

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 organization 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, noncompliance with provisions of laws, regulations, and contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have 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 the 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, when applicable, 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, when applicable.

You agree to assume all management responsibilities relating to 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 the 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; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

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

We understood that your employees will prepare all cash, accounts receivable, and other confirmations requested and will locate any documents selected by this office for testing.

We will provide copies of the reports to the Lake Wylie Marine Commission and upload required information to the Unit Data Input Worksheet; 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 the reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Belinda Johnson CPA PA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulators or their 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 Belinda Johnson CPA PA personnel. Furthermore,

upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

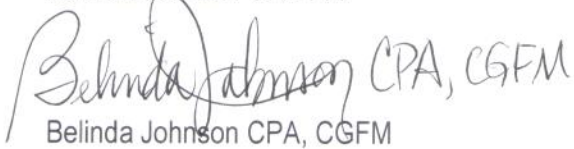
The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the regulator. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting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

We expect to begin the audit on approximately July 30, 2020 and to issue the reports no later than October 31, 2020. Belinda Johnson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

The fees for these services are detailed in the LGC-205 Contract to Audit Accounts form. You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. Additional expenses are estimated to be \$100. The fee estimates 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. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

We appreciate the opportunity to be of service to Lake Wylie Marine Commission 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 to the office.

Sincerely,
Belinda Johnson CPA PA

 CPA, CGFM
Belinda Johnson CPA, CGFM

RESPONSE:

This letter correctly sets forth the understanding of Lake Wylie Marine Commission.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____