

**River Bend Town Council
Work Session Minutes
February 13, 2025
Town Hall
5:00 p.m.**

Present Council Members: Mayor Mark Bledsoe
Lisa Benton
Brian Leonard
Kathy Noonan
Jeff Weaver

Absent Council Member: Buddy Sheffield

Town Manager: Delane Jackson
Town Clerk: Kristie Nobles
Finance Director: Mandy Gilbert
Town Attorney: Trey Ferguson

Members of the Public Present: 9

CALL TO ORDER

Mayor Bledsoe called the meeting to order at 5:00 p.m. on Thursday, February 13, 2025, at the River Bend Town Hall with a quorum present.

VOTE – Agenda - Addition / Deletion

Councilwoman Benton motioned to amend the agenda by removing item #7, Closed Session. The motion carried unanimously.

VOTE – Approval of Agenda

Councilwoman Benton motioned to accept the agenda as amended. The motion carried unanimously.

Discussion – Pickleball Court

Councilman Leonard stated that Manager Jackson has a PowerPoint presentation to present. Manager Jackson introduced Kevin Avolis, with Avolis Engineering, to the Council and presented a slideshow with the specifications and layout of the pickleball courts' estimated cost. Councilman Leonard asked Mr. Avolis about the 5" thickness of the concrete suggested, and Mr. Avolis stated that this was the same thickness used on Trent Woods pickleball courts, but the thickness of the concrete is subject to the condition of the subgrade and not a requirement of the Pickleball Court Association. Councilwoman Benton asked Mr. Avolis what the difference in cost would be for a 4' versus a 5' deep slab. He stated that concrete is estimated to be between \$5.50 - \$6.00 a square foot. After a brief discussion between the Council and Mr. Avolis regarding the difference in an asphalt and concrete court, it was agreed to direct Avolis to proceed with the bidding process as designed and presented.

VOTE – Pickleball Court

Councilman Leonard motioned to have Avolis Engineering proceed with bidding as presented. The motion carried unanimously.

Discussion – ARPA Funding Policies

Manager Jackson stated that the two ARPA Funding Policies, as presented, are needed to receive the ARPA funding.

VOTE – ARPA Funding Policies

Councilman Weaver motioned approve the Internal Control Policy as presented. The motion carried unanimously. (see attached)

Councilman Weaver motioned approve the Property Management Policy as presented. The motion carried unanimously. (see attached)

Discussion– Audit Contract for FY24-25

The Finance Director, Mandy Gilbert, stated that the Town had utilized Thompson, Price, Scott, Adams, and Company as its auditors for the past fiscal year. She said that she was very satisfied with them and recommends that the Town utilize their services for the upcoming fiscal year. The Town Manager agreed.

VOTE– Audit Contract for FY24-25

Councilman Leonard motioned to approve the FY24-25 Audit Contract with Thompson, Price, Scott, Adams & Co. as presented. The motion carried unanimously.

Discussion – Communicating with Public Via Text Messages

Mayor Bledsoe stated that he felt that text messaging has become the defacto way of communicating and he wanted to have a discussion regarding sending text messages to the community members. The Town Manager stated that the Town Clerk has researched the two systems that the town currently utilizes for other notifications. There was a discussion between the Mayor, Council and the Town Manager regarding the current platforms the town uses and the capabilities of those. The Mayor stated that he would like to use texting as a way to communicate with town residents. The Town Attorney stated if the Town engaged in this type of communication effort, he would encourage the Council to adopt a policy about what is to be posted and to only advertise town events. Councilman Leonard asked if the social media policy the town has previously adopted would cover this and the Town Attorney stated he recommends making it clear that it includes text messages. The Town Manager suggested that the Town Attorney and himself look into the town's current social media policy to see if it covers text messages and present it to the Council at a future date. The Council agreed.

Discussion – Resolution Opposing Senate Bill 382

The Town Attorney stated that the Council had previously discussed Senate Bill 382, and it would greatly restrict municipality's ability to down zone property. He stated that the bill has been passed. He stated that his firm, along with a group of local attorneys, has drafted a resolution opposing this bill. He stated that if the Council supports this resolution, he will transmit it to the representatives.

VOTE– Resolution Opposing Senate Bill 382

Councilman Leonard motioned to adopt the Resolution Opposing Senate Bill 382 as presented. The motion carried unanimously. (see attached)

Discussion – Trademark of Town Seal

Councilwoman Benton stated that she has been notified by several residents of the town seal being used by an individual that is not a town employee and asked that the Town Attorney comment on the use. The Town Attorney stated that the town cannot legally trademark the town's official seal, but the town can strongly discourage the use of it.

Discussion – Donations and Sponsorships

Councilwoman Benton stated that the Council had discussed donations and sponsorships in the past and with the upcoming Town events, she wanted to discuss it further. The Town Attorney reviewed the difference between the town accepting donations and sponsorships. The Council

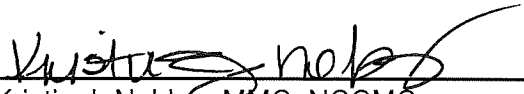
agreed for the Town Manager and the Town Attorney to create a sponsorship policy to present to the Council.

REVIEW – Agenda for the February 20, 2025, Council Meeting

The Council reviewed the agenda for the February 20, 2025, Council Meeting.

ADJOURNMENT/RECESS

There being no further business, *Councilwoman Noonan moved to adjourn. The motion carried unanimously.* The meeting was adjourned at 6:32 p.m.



Kristie J. Nobles, MMC, NCCMC
Town Clerk

Town of River Bend

Internal Control Policy

Definitions

- **Management** refers to employees who have direct responsibility for the day-to-day operations of the entity, including the implementation of internal controls. For the purposes of this policy, “management” includes: Town Manager, Finance Director, Department Heads, Finance Assistant.
- **Oversight Body**, as referenced in the Government Accountability Office’s Standards for Internal Control in the Federal Government, refers to an appointed body designated to perform oversight at the direction of the governing board. The oversight body of a local government is, by default, the governing board.

Policy Overview and Purpose

Internal control is a process effected by an entity’s oversight body, management, and other personnel that provides reasonable assurance that the objectives of an entity will be achieved. This policy outlines the internal control process established by the Town of River Bend (hereinafter Town) to provide reasonable assurances that the unit will expend ARP/CSLFRF award funds in compliance with governing laws and regulations. This document is adopted in accordance with the following directive from U.S. Treasury’s Compliance and Reporting Guidance: “Per 2 CFR Part 200.303, your organization must develop and implement effective internal controls to ensure that funding decisions under the ARP/CSLFRF award constitute eligible uses of funds, and document determinations.”

Internal Control Framework:

The Town’s internal controls are modeled after the internal control framework set forth in the Government Accountability Office’s Standards for Internal Control in the Federal Government (the “Green Book”). As described in the Green Book, Management is responsible for establishing and maintaining the internal control system in compliance with the duties outlined in this policy. The Oversight Body’s primary role is to ensure management performs its internal control responsibilities. However, every employee bears some responsibility for the internal control process.

The Green Book Recognizes Five Components of Internal Control: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring

The Town understands that each component must be present and functioning for the internal control process to operate at the optimal level. The responsibilities tied to each of the components are discussed below.

1. Control Environment

The control environment is the foundation for all other components of internal control, providing discipline and structure. Management values integrity, ethics, and competence in all operations, including the administration of federal awards. Management communicates and reinforces its expectations throughout the organization. Examples of management’s commitment to internal controls over expenditures of ARP/CSLFRF funds include, but are not limited to, the

following:

- Management demonstrates a commitment to integrity and ethical values through its leadership, communications, personnel practices, and daily actions.
- Management conducts ongoing risk assessments to identify internal control weaknesses that may negatively impact the proper administration of the ARP/CSLFRF award.
- Management is committed to educating itself and staff on the compliance requirements tied to the administration of the ARP/CSLFRF award.
- Management adopts policies necessary to ensure compliance with the Uniform Guidance and the ARP/CSLFRF award terms and conditions.

2. Risk Assessment

Management is committed to identifying and managing the risks that may arise during the administration of the ARP/CSLFRF award. The risk assessment component of internal control involves management evaluating the risks the entity faces that could negatively impact its ability to achieve its objectives. These objectives include:

- **Operational Objectives:** All assets are appropriately safeguarded against risks of fraud, theft, loss, or abuse.
- **Reporting Objectives:** Finance systems and processes produce accurate and reliable financial reporting for federal award expenditures. The Schedule of Expenditures of Federal Awards (SEFA) is complete and accurate.
- **Compliance Objectives:** Ensure ARP/CSLFRF awards funds are expended in compliance with the award terms and conditions, federal and state law, and U.S. Treasury guidance.

Risk Identification

Management shall identify risks that may impair the Town's ability to achieve its objectives. Management shall focus its risk assessment on areas of opportunity for employees to commit fraud. Specific areas and types of risk include:

- rapid growth in operations,
- changes in personnel,
- organizational restructuring, such as centralizing or decentralizing,
- new activities or service areas,
- new or revised information systems,
- new technologies in service delivery or information systems,
- changes in the operating or regulatory environment, and
- new or updated accounting and/or financial reporting practices.

Uniform Guidance Compliance & Risk Identification

There are specific risks that arise in the administration of a grant award. Management will identify areas of risk that may impair the Town's ability to comply with the ARP/CSLFRF award's terms and conditions and/or applicable state and federal law and regulations.

Specifically, the Town will evaluate risks of non-compliance in the following compliance areas:

- Eligibility,
- Allowable Costs/Cost Principles,
- Period of Performance,
- Financial Management,
- Property Management,
- Procurement,
- Subrecipient Monitoring, and
- Program Income.

Risk Analysis

Management shall determine the potential severity of liabilities associated with the risks identified by weighing the likelihood of occurrence against the degree of impact.

Likelihood × Impact = Risk Priority							
After rating each risk for likelihood & impact, multiply to identify which risks are highest priority to control for.							
	Risk Priority						
	5	5	10	15	20	25	
Likelihood	4	4	8	12	16	20	
	3	3	6	9	12	15	
	2	2	4	6	8	10	
	1	1	2	3	4	5	
		1	2	3	4	5	
		Impact					

Priority Rank Scale	
Low	1 to 4
Moderate	5 to 9
High	10 to 19
Very High	20+

Risk Response

Management shall review the results of the risk analysis and determine whether to implement control activities to mitigate risks. Management will respond to identified risks in one of three ways:

- accept the risk,
- reduce the risk by implementing control activities to help prevent or detect issues, or
- avoid the risk by not pursuing certain activities.

Management shall consider the relative cost of implementing controls versus the benefit(s) offered in deciding whether to mitigate risk(s) through the implementation of control activities. When possible, control activities will be implemented to mitigate risks that rate “High” or “Very High” on the Likelihood/Impact scale.

3. Control Activities

Control activities are the actions taken by management to respond to risks that may prevent the entity from achieving its objectives. The internal control activities are either preventative or detective. The Town uses a variety of control activities that support strong internal controls, including, but not limited to the following:

- written policies and procedures,
- segregation of duties: separating authorization, custody, record-keeping, and reconciliation functions,
- authorizations to undertake projects/programs/expenditure,
- reconciliation of accounts and records,
- documentation and record-keeping,
- physical controls, including locks, physical barriers, and security systems to protect physical assets,
- IT controls, including passwords, access logs, and firewalls to protect sensitive data and restrict access to electronic data and files,
- staff training, or
- a combination of the above

4. Information and Communication

The Town communicates accurate and quality information to internal staff and personnel and to external stakeholders and community members. Communication plays an integral role in the internal control system by helping to promote transparency regarding the use of public funds. Management shall be responsible for communicating internal control processes

to those employees directly involved in finance and/or grant administration. Management will communicate its policies, procedures, and internal controls through various programs, training, and electronic communication.

Information regarding pertinent policies, processes, and control activities will flow down, across, and up the organizational structure. Internal control deficiencies should be reported upstream, with serious matters reported immediately to top-level management and/or to the governing board. Employees are required to report any critical issues within the internal control system to management as soon as possible after the discovery.

To ensure transparency regarding the use of ARP/CSLFRF funds, the Town shall communicate quality information to community members and external stakeholders. The communication channels may include:

- The Town maintains a webpage to highlight projects undertaken with ARP/ CSLFRF award funds.
- Capital Project Ordinances and other reports are posted to the webpage.
- Governing board members and management are willing to engage directly with community members and answer questions via email and/or provide updates during regularly scheduled meetings.

5. Monitoring

The Town shall conduct ongoing monitoring of the internal control system to identify its strengths and weaknesses. Internal and external audits will be conducted pursuant to federal and state law. These audit processes will test the effectiveness of internal controls over federal and state awards.

Internal Controls & Uniform Guidance Compliance

Financial Management, 2 CFR § 200.302

Overview:

The Town must have a financial management system in place to satisfy the requirements set forth in 2 CFR 200.302. The Town will rely on its existing accounting processes and procedures, to track the obligations and expenditures of ARP/CSLFRF funds.

Objectives:

Ensure compliance with the following requirements set forth in 2 CFR 200.302, as follows:

1. Track all federal awards received and related expenditures separately for each federal program.
2. Provide accurate, current, and complete financial data to enable the disclosure of the results of each federal award.
3. Identify the source and application of funds (i.e., the system must be able to track authorizations, obligations, and disbursements, and tie any expenditures to eligible uses of ARP/CSLFRF funds.
4. Maintain control over, and accountability for, all funds, property, and other assets.
5. Compare budgeted amounts with actual expenditures.
6. Expenditures must be supported by the Town's written procedures for determining the allowability, reasonableness, and allocability of costs.

Control Activities:

- The Town's practice is to set up a grant project ordinance to separately account for and track expenditures of ARP/CSLFRF funds.
- Utilize a financial management system that meets the standards outlined in 2 CFR 200.302.

Segregation of Duties:

Duties and functions related to financial reporting are segregated to ensure no one person has control over all parts of a financial transaction.

Documentation:

Documentation of financial transactions is complete and accurate and facilitates tracing the transaction from authorization and initiation through disbursement.

- Finance Director shall ensure that, at a minimum, accounting records evidencing authorizations, obligations, and expenditures of ARP/CSLFRF funds are created and retained according to record retention requirements.
- Source documentation is retained, including paid invoices, payrolls, time and attendance records, contracts, and subaward documents.

Reporting:

Finance Director shall prepare monthly reports for the governing board that includes updates for grant project expenditures and a comparison of budget to actuals.

Reconciliation:

General ledger and subsidiary ledgers used to account for the receipt and disbursements of ARP/CSLFRF funds are reconciled monthly against account balances by someone who does not have record-keeping/bookkeeping functions.

Communication & Monitoring:

The Finance Director is responsible for communicating the financial management requirements and associated control activities to the appropriate personnel. All employees within the finance and accounting office have responsibility for internal controls, including the ongoing assessment of the effectiveness of internal control activities over the financial management system.

Eligibility

Overview:

The Town is responsible for ensuring ARP/CSLFRF funds are expended on eligible projects and programs. The process for making eligibility determinations is described in the Town's Eligible Use Policy.

Objectives:

1. Ensure that supported projects and programs under the ARP/CSLFRF are eligible under one of the expenditure categories. (Eligible uses include projects identified in the Final Rule that fit within one of the four eligible use categories: COVID-19/Negative Economic Impacts, Revenue Replacement, Premium Pay, Investment in Necessary Broadband and Water/Sewer Infrastructure.)
2. Document eligibility review and project determinations.
3. Establish processes to ensure funds are not expended on ineligible uses. (Prohibited uses include bulk deposits into pension funds, debt services, replenishing financial reserves,

the satisfaction of settlements and judgments, support for programs that undermine the effort to stop the spread of COVID-19, and any use that would violate state or local law.)

Control Activities:

- **Eligible Use Policy:** The Town has adopted an ARP/CSLFRF Eligible Use Policy that explains the eligible uses of ARP/CSLFRF award funds and includes the Town's process for reviewing and documenting eligibility determinations.
- **Authorization: Town Manager** has reviewed applicable Treasury guidance, including the Final Rule, and has trained staff to conduct initial eligibility reviews for all project or program requests.
- **Documentation:** Each department is encouraged to use the SOG's Sample Eligibility Worksheet to document the review process. This documentation is retained for the five-year record retention period. Town Manager is responsible for overseeing compliance with documentation and record retention requirements.

Communication & Monitoring:

Management will communicate eligibility requirements and project determinations internally to staff and externally to community members and stakeholders. Management will periodically review a sample of eligibility determinations to ensure that documentation is being maintained and that the supported projects are eligible.

Allowable Costs/Cost Principles, 2 CFR §§ 200.400 to 200.476

Overview:

The Town has a written Allowable Cost/Cost Principles policy for compliance with 2 CFR 200 § 202.

Objectives:

1. Ensure all costs charged to the federal award are allowable as defined in the Uniform Guidance, Subpart E—Cost Principles.
2. Consistently apply local policies to both federally financed and non-federally financed activities.
3. Treat costs consistently as direct or indirect costs.
4. Adequately document evidence of allowable cost review and other compliance requirements as necessary.
5. When applicable, appropriately charge indirect costs using either the Negotiated Independent Cost Rate Agreement (NICRA) or the de minimis rate of 10 percent.

Control Activities:

- **Policy:** The Town has adopted an Allowable Cost/Cost Principles Policy, as required by 2 CFR 200.302.
- **Segregation of duties:** When possible, duties are segregated between those who initiate, approve, and record financial transactions.
- **Training:** Management trains staff to conduct an allowable cost review in compliance with the UG Cost Principles. (See Cost Principles Policy for specific compliance requirements.)
- **Documentation:** Town Manager shall ensure that documentation evidencing compliance

with the Cost Principles is created and maintained through December 31, 2031. At a minimum, cost items will be reviewed for allowability prior to being charged to the federal award.

Communication & Monitoring:

Management shall ensure that staff is adequately trained to recognize allowable costs and associated compliance requirements for each eligibility category. Management shall periodically test the control activities by reviewing a sample of cost items charged to the ARP/CSLFRF award for allowability. Management will also test whether costs are charged to the proper project codes within the grant project ordinance.

Period of Performance

Overview:

The Period of Performance covers the period of time the Town may obligate and expend ARP/CSLFRF funds. ARP/CSLFRF funds must be used for costs incurred between March 3, 2021, and December 31, 2024. For a cost to be incurred, the funds must be obligated (e.g., contract executed/pre-audit stage). All obligated funds must be expended by December 31, 2026. Any unspent award funds must be returned to the Treasury.

Objective:

Ensure that all obligations and expenditures are incurred during the ARP/CSLFRF award's period of performance.

Control Activities:

- Management reviews obligation dates to ensure that all obligations are made for costs incurred between March 3, 2021, and December 31, 2024.
- Management trains staff to review obligation and expenditure dates on contracts, or when performing eligibility and allowable cost reviews.

Communication & Monitoring:

Management shall communicate pertinent dates, including the period of performance, to any staff responsible for obligating or expending federal award funds. Periodic testing by management will ensure that all obligations are incurred between March 3, 2021, and December 31, 2024.

Procurement, Suspension & Debarment, 2 CFR §§ 200.317 to 200.327

Overview:

When expending ARP/CSLFRF funds the T o w n w i l l follow all federal procurement rules outlined in the Uniform Guidance (2 CFR §§ 200.318–200.327) as well as its own internal policies. Where established local or state rules are more strict than federal rules, the recipient must follow the most restrictive rule.

Objectives:

The Finance Department recognizes it must satisfy the minimum federal procurement requirements, as follows:

1. Adopt a written procurement policy that considers the procurement standards in § 200.318, which includes bidding contracts in compliance

- with federal bidding thresholds, oversight of contractors' performance, and maintaining records to document the history of procurements.
2. Provide full and open competition in conducting procurements, consistent with the standards outlined in § 200.319 and § 200.320, which allow for non-competitive procurements only in limited circumstances.
 3. Comply with the requirements of § 200.320(a) when using the micro-purchase and small purchase methods of procurement.
 4. Use the sealed bids method for procurement contracts exceeding the simplified threshold. Utilize the competitive proposals method when sealed bidding is not possible.
 5. Ensure noncompetitive procurement methods meet the conditions set forth under § 200.320(c).
 6. Perform a cost or price analysis for every procurement action in excess of the simplified acquisition threshold, including contract modifications.
 7. Pursuant to 2 CFR 200.319(b), if a firm assists in the development or drafting of specifications, statements of work, or bids or RFPs, the firm must be excluded from competing for the procurement.
 8. Ensure that all contracts include the applicable contract provisions required by § 200.327 and described in Appendix II of 2 CFR 200.
 9. Verify that a contractor is eligible by reviewing the suspended and debarred list on SAM.gov.
 10. Restrict access to sensitive contractor information, such as Social Security numbers or federal tax ID numbers.

General Procurement Control Activities:

- Procurement Policy: The Town maintains documented procurement procedures that are consistent with the standards outlined in §§ 200.317 through 200.327. This policy contains detailed processes and control activities for procurements made with federal funds.
- The Town Council must approve all contracts.
- Town Manager is responsible for monitoring and documenting the performance of a contract for compliance with contract terms, conditions, and other specifications.
- Prenumbered purchase orders are used.
- A pre-audit certificate that is signed by the [finance officer or designated deputy] is attached to all purchase orders, invoices, or other contract obligations.
- Ensure purchasing forms have multiple copies so other departments, such as receiving and accounts payable, can be notified of the authorization.
- Micro-purchases may be awarded without soliciting competitive quotes if a determination is made that the price is reasonable.
- Cost items shall be reviewed for allowability pursuant to the review process set forth in the Allowable Cost Policy.
- Town Manager is responsible for identifying qualified vendors and rotating purchases made under the micro-purchase threshold among different suppliers. Management shall periodically check compliance with this control activity.
- Town Manager shall verify that contractors are not on the suspended or debarred list. A screenshot of the record check shall be maintained.
- Access to sensitive contractor information, such as Social Security numbers or federal tax ID numbers, is restricted.

Segregation of Duties:

- Duties are segregated between authorization, custody, record-keeping, and reconciliation.
- The person who sets up new contractors in the accounting system or edits information on existing vendors (record-keeping) is not the same as the person writing the checks

(authorization).

- Reconciliations are performed by an employee who does not have record-keeping duties.
- Invoices and other supporting documentation are thoroughly reviewed prior to the invoice being approved (e.g., compare the receiving or packaging slip against the authorization).

Documentation:

Documenting the history of procurements is a top internal control priority for the Town. All request personnel shall be trained on documentation and record retention policies. [Ideally, management will require the use of standard forms and templates for purchase orders, contracts, requests for proposals/bids, cost/price analyses, bid evaluation, etc.]

- Bid documents shall reflect all steps in the procurement process, including:
 - bid specifications and proof of advertisement (if required),
 - rationale for the selected method of procurement,
 - bid submissions,
 - evaluation criteria,
 - basis for contractor selection or rejection,
 - justification for lack of competition, when applicable,
 - basis for award cost or price, and
 - contract agreement, including required UG contract clauses.
- Source documentation relating to procurements must be retained and should include sufficient details to support the transaction, including:
 - cost and quantity of items purchased,
 - model numbers,
 - purchase orders with pre-audit certificates, and
 - personnel who authorized the sale, if applicable.
- All records shall be maintained for a period of five (5) years after the ARP/CSLFRF period of performance (through December 31, 2031).

Communication & Monitoring:

Management shall ensure purchasing and finance staff understand federal procurement laws. Additional training shall be provided as necessary. Management will periodically review purchase orders and contracts to ensure that all charges are accounted for in the period in which the cost occurred and fall within the period of performance.

Property Management, 2 CFR §§ 200.310 to 200.316

Overview:

The Town will follow the applicable provisions of its Property Management Policy.

Objectives:

1. Ensure real property, personal property, supplies, and equipment are used in compliance with the UG property standards (2 CFR 200.310–

316), and subject to the requirements set out in FAQ 13.16.

2. Ensure documentation is maintained to substantiate any determination on whether the use of an asset is authorized for a particular purpose during and after the award period of performance.
3. Establish adequate safeguards to prevent loss, damage, or theft of property.
4. Follow adequate maintenance procedures to keep equipment in good condition.
5. Ensure proper disposition of real property and equipment in accordance with § 200.311(c) and § 200.313 (e).

Control Activities:

- **Insurance Coverage:** Purchase equivalent insurance coverage for real property and equipment as is provided to other property owned by the Town. 2 CFR § 200.310.
- **Property Management Policy:** Town has adopted a Property Management Policy that sets forth property management processes, including procedures for record-keeping, reporting, and disposition responsibilities for real and personal property.
- **Real Property Reporting:** Town Manager shall oversee the annual reporting requirements for any real property or personal property acquired with federal awards funds. Standard Form 429 shall be used to report real property and the Standard Form 428 shall be used to report tangible personal property, including equipment.
- **Equipment Management:** The Town has procedures for managing equipment, whether acquired in whole or in part under a federal award, until disposition takes place. The Town will, at a minimum, meet the following requirements:
 - Maintain equipment records that include a description of equipment, serial number/ model number, source of funding, acquisition date, location and condition of equipment, unit acquisition cost, and final data, including date of disposal, sales price, and method used to determine fair market value. § 200.313(d).
 - Ensure adequate safeguards to prevent loss, damage, or theft of property. Such safeguards may include attaching property tags to federally owned equipment that includes the FAIN. Any loss, damage, or theft will be investigated. § 200.313(d).
 - Regular maintenance will be performed to keep the property in good condition.
 - A physical inventory of equipment will be performed, and the results reconciled with the property records, at least once every two years.
 - If the Town is authorized or required to sell equipment, proper sales procedures will be used to ensure the highest possible return.

Communication & Monitoring:

Management will train employees to understand the various compliance requirements set forth in the Uniform Guidance property management standards. Periodic testing of established controls shall be performed to ensure that all reporting and property management requirements are satisfied for both real property and equipment.

Subrecipient Risk Assessment & Monitoring, 2 CFR §§ 200.331 to 200.333

Overview:

The Town will not be making any subawards, therefore this section does not apply. When applicable, The Town will adopt and follow a Subaward Policy.

Program Income, 2 CFR § 200.307

Overview:

The Town's projects will not be producing program income. When applicable, the Town will adopt and follow a Program Income Policy with the following provisions:

Objectives:

1. Separately track and account for program income during the ARP/CSLFRF award's period of performance.
2. Expend program income on eligible projects and programs during the period of performance (program income is added to the total ARP/CSLFRF award).

Control Activities:

- On a monthly basis, recorded program income is reconciled with supporting documentation, such as loan ledgers and other accounting records.
- Program income is separately tracked and accounted for within the grant project ordinance.
- Management ensures program income is added to the total ARP/CSLFRF award and used to support eligible projects and programs.
- Individuals who collect cash or other receipts are different from those who deposit receipts, generate invoices, record general ledger activity, and reconcile bank statements.

Communication & Monitoring:

Management shall identify program income requirements and communicate compliance requirements to staff. Management shall periodically review accounting records to ensure program income is separately accounted for during the award period of performance.

- Records Retention Policy (ARP/CSLFRF records shall be maintained for five years after the period of performance),
- Civil Rights Compliance Policy, and
- Nondiscrimination Policy.

Adopted this the 13th day of February, 2025


Mark Bledsoe, Mayor

ATTEST: ~


Kriste Nobles, Town Clerk

TOWN OF RIVER BEND PROPERTY MANAGEMENT POLICY
RELATED TO THE EXPENDITURE OF AMERICAN RESCUE PLAN ACT
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS BY NORTH
CAROLINA LOCAL GOVERNMENTS

WHEREAS the Town of River Bend , has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

WHEREAS the funds may be used for projects within these categories, to the extent authorized by state law.

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

WHEREAS the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Sect. 200 (UG), as provided in the Assistance Listing; and

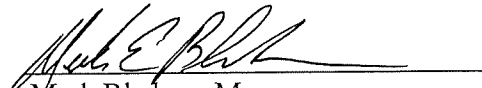
WHEREAS the Compliance and Reporting Guidance for the State and Local Fiscal Recovery Funds (v4.1 June 2022) provides, in relevant part:

Equipment and Real Property Management. Any purchase of equipment or real property with SLFRF funds must be consistent with the Uniform Guidance at 2 CFR Part 200, Subpart D. Equipment and real property acquired under this program must be used for the originally authorized purpose. Consistent with 2 CFR 200.311 and 2 CFR 200.313, any equipment or real property acquired using SLFRF funds shall vest in the non-Federal entity. Any acquisition and maintenance of equipment or real property must also be in compliance with relevant laws and regulations.

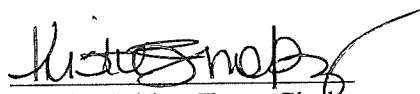
WHEREAS Subpart D of the UG dictates title, use, management, and disposal of real property, equipment, and supplies acquired in whole or in part with ARP/CSLFRF funds;

BE IT RESOLVED that the governing board of the Town of River Bend hereby adopts and enacts the following UG Property Management Policy for the expenditure of ARP/CSLFRF funds.

Adopted this the 13th day of February, 2025


Mark Bledsoe, Mayor

ATTEST:


Kristie Nobles, Town Clerk

Town of River Bend Property Management Policy (for Real Property, Equipment, and Supplies) Acquired with American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recovery Funds

I. POLICY OVERVIEW

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called Uniform Guidance (UG), specifically Subpart D, details post award requirements related to property management of property acquired or updated, in whole or in part, with funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF).

2 CFR 200.311 through 2 CFR 200.316, as modified by US Treasury ARP/CSLFRF Final Rule FAQs 13.15 & 13.16, detail property standards related to the expenditure of ARP/CSLFRF funds. The Town of River Bend, hereinafter "Town" shall adhere to all applicable property standards, as detailed below.

II. DEFINITIONS

The definitions in 2 CFR 200.1 apply to this policy, including the following:

Computing devices: machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. See also the definitions of supplies and information technology systems in this section.

Equipment: tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the Town for financial statement purposes, or \$5,000.

Information technology systems: computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources. See also the definitions of computing devices and equipment in this section.

Intangible property: property having no physical existence, such as trademarks, copyrights, patents and patent applications and property, such as loans, notes and other debt instruments, lease agreements, stock and other instruments of property ownership (whether the property is tangible or intangible).

Personal property: property other than real property. It may be tangible, having physical existence, or intangible.

Property: real property or personal property.

Real property: land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment.

Supplies: all tangible personal property other than those described in the definition of equipment in this section. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the local government for financial statement purposes or \$5,000, regardless of the length of its useful life. See also the definitions of computing devices and equipment in this section.

III. REAL PROPERTY

Title to Real Property: Title to real property acquired or improved with ARP/CSLFRF funds vests with the Town. 2 CFR 200.311(a).

Use of Real Property: During the period of performance of the ARP/CSLFRF award, the Town may use real property purchased or improved with ARP/CSLFRF funds for a purpose other than the purpose for which it was purchased or improved if such other purpose is also consistent with the ARP/CSLFRF eligible use requirements.

If the Town changes the use of the real property to an ineligible use or sells the real property prior to the end of the period of performance, then it must follow the disposition procedures detailed in the Disposition of Real Property section below.

After the period of performance of the ARP/CSLFRF award, the Town must use the real property consistent with the purpose for which it was purchased or improved or for any other eligible purpose in the same category as the purpose reported to US Treasury as of the final reporting period, as set forth in the table below:

Category	Use Requirements
Public Health and Assistance to Households and Individuals	Property, supplies, or equipment last reported as being used to respond to the public health impacts of the public health emergency, as outlined in 31 CFR 35.6(b)(3)(i), or being used for the provision of services to households provided in 31 CFR 35.6(b)(3)(ii)(A), are authorized to fulfill any eligible use of funds provided in these subparagraphs of the Final Rule.
Assistance to Small Businesses, Nonprofits, and Impacted Industries	Property, supplies, or equipment last reported as being used for the provision of services to small businesses, nonprofits, and impacted industries outlined in 31 CFR 35.6(b)(3)(ii)(B)-(D) are authorized to

	fulfill any eligible use of funds outlined in the public health and negative economic impacts eligible use category.
Water, Sewer, or Broadband Infrastructure	Property, supplies, or equipment last reported as being used to make investments in water, sewer, or broadband infrastructure pursuant to 31 CFR 35.6(e) are authorized to fulfill any eligible use of funds outlined in the water, sewer, and broadband infrastructure eligible use category.
Government Services/Revenue Loss	N/A
Premium Pay	N/A

If the real property's use shifts outside the parameters of the eligible purpose according to this table after the period of performance, then the Town (and any subrecipients) must follow the disposition procedures in the Disposition of Real Property section below.

The Town is responsible for being able to substantiate its determination on whether the use of the real property is authorized and maintain a record of that determination in accordance with the requirements set forth in the financial assistance agreement accepted in connection with the ARP/CSLFRF award.

The Town is not required to seek or obtain the approval of US Treasury prior to changing the use within the parameters of these authorized purposes.

Insurance of Real Property: The Town must provide the equivalent insurance coverage for real property acquired or improved with ARP/CSLFRF funds as provided to property owned by the Town. 2 CFR 200.310.

No Encumbrance of Real Property: The Town may not encumber the real property unless authorized by US Treasury. 2 CFR 200.311(b).

Disposition of Real Property: If the Town changes the use of real property to an ineligible use or sells the asset during the period of performance of the ARP/CSLFRF award or changes the use of the asset outside the eligible category after the period of performance ends, then the Town must obtain disposition instructions from US Treasury. The instructions must provide for one of the following alternatives:

1. The Town retains title after compensating US Treasury. The amount paid to US Treasury will be computed by applying US Treasury's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property. However, in those situations where the Town is disposing of real property

acquired or improved with ARP/CSLFRF funds and acquiring replacement real property under the ARP/CSLFRF, the net proceeds from the disposition may be used as an offset to the cost of the replacement property.

2. The Town sells the property and compensates US Treasury. The amount due to US Treasury will be calculated by applying US Treasury's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the ARP/CSLFRF award has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the Town is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return.
3. The Town transfers title to US Treasury or to a third party designated/approved by US Treasury. The Town is entitled to be paid an amount calculated by applying the Town's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property. 2 CFR 200.311(c).

IV. EQUIPMENT

Title to Equipment: Title to equipment acquired or improved with ARP/CSLFRF funds vests with the Town. 2 CFR 200.313(a).

Use of Equipment: During the period of performance of the ARP/CSLFRF award, the Town may use equipment purchased or improved with ARP/CSLFRF funds for a purpose other than the purpose for which it was purchased or improved if such other purpose is also consistent with the ARP/CSLFRF eligible use requirements.

If the Town changes the use of equipment to an ineligible use or sells the equipment prior to the end of the period of performance, then it must follow the disposition procedures detailed in the Disposition of Equipment section below.

After the period of performance of the ARP/CSLFRF award, the Town must use equipment consistent with the purpose for which it was purchased or improved or for any other eligible purpose in the same category as the purpose reported to US Treasury as of the final reporting period, as set forth in the table below:

Category	Use Requirements
Public Health and Assistance to Households and Individuals	Property, supplies, or equipment last reported as being used to respond to the public health impacts of the public health emergency, as outlined in 31 CFR 35.6(b)(3)(i), or being used for the provision of services to households provided in 31 CFR 35.6(b)(3)(ii)(A), are authorized to fulfill any eligible use of funds provided in these subparagraphs of the Final Rule.

Assistance to Small Businesses, Nonprofits, and Impacted Industries	Property, supplies, or equipment last reported as being used for the provision of services to small businesses, nonprofits, and impacted industries outlined in 31 CFR 35.6(b)(3)(ii)(B)-(D) are authorized to fulfill any eligible use of funds outlined in the public health and negative economic impacts eligible use category.
Water, Sewer, or Broadband Infrastructure	Property, supplies, or equipment last reported as being used to make investments in water, sewer, or broadband infrastructure pursuant to 31 CFR 35.6(e) are authorized to fulfill any eligible use of funds outlined in the water, sewer, and broadband infrastructure eligible use category.
Government Services/Revenue Loss	N/A
Premium Pay	N/A

If the equipment's use shifts outside the parameters of the eligible purpose according to this table after the period of performance, then the Town (and any subrecipients) must follow the disposition procedures in the Disposition of Equipment section below.

The Town is responsible for being able to substantiate its determination on whether the use of equipment is authorized and maintain a record of that determination in accordance with the requirements set forth in the financial assistance agreement accepted in connection with the ARP/CSLFRF award.

The Town is not required to seek or obtain the approval of US Treasury prior to changing the use within the parameters of these authorized purposes.

During the time that equipment is used on the project for which it was acquired, the Town must also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, provided that such use will not interfere with the work on the project for which it was originally acquired. First preference for other use must be given to other programs or projects supported by US Treasury and second preference must be given to programs or projects under Federal awards from other Federal awarding agencies. Use for non-federally-funded programs or projects is also permissible. User fees should be considered if appropriate. 2 CFR 200.313(c)(2).

Noncompetition: The Town must not use equipment acquired with the ARP/CSLFRF funds to provide services for a fee that is less than private companies charge for equivalent services unless specifically authorized by Federal statute for as long as the Federal Government retains an interest in the equipment. 2 CFR 200.313(c)(3).

No Encumbrance: The Town may not encumber the equipment without approval of US Treasury. 2 CFR 200.313(a)(2).

Replacement Equipment: When acquiring replacement equipment, the Town may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property. 2 CFR 200.313(c)(4).

Management of Equipment: The Town will manage equipment (including replacement equipment) acquired in whole or in part with ARP/CSLFRF funds according to the following requirements.

1. The Town will maintain sufficient records that include
 - a) a description of the property,
 - b) a serial number or other identification number,
 - c) the source of funding for the property (including the Federal Award Identification Number (FAIN)),
 - d) who holds title,
 - e) the acquisition date,
 - f) cost of the property,
 - g) percentage of Federal participation in the project costs for the Federal award under which the property was acquired,
 - h) the location, use and condition of the property, and
 - i) any ultimate disposition data including the date of disposal and sale price of the property.
2. The Town will conduct a physical inventory of the property and reconcile results with its property records at least once every two years.
3. The Town will develop a control system to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft will be investigated by the Town.
4. The Town will develop and implement adequate maintenance procedures to keep the property in good condition.
5. If the Town is authorized or required to sell the property, it will establish proper sales procedures to ensure the highest possible return, in accordance with state and federal law.

Insurance of Equipment: The Town must provide the equivalent insurance coverage for equipment acquired or improved with ARP/CSLFRF funds as provided to property owned by the Town. 2 CFR 200.310.

Disposition of Equipment: If the Town changes the use of the equipment to an ineligible use or sells the equipment during the period of performance of the ARP/CSLFRF award or changes the use of the equipment outside the eligible category after the period of performance ends, then the Town may either make the equipment available for use in other activities funded by a Federal agency, with priority given to activities funded by US Treasury, dispose of the equipment according to instructions from US Treasury, or follow the procedures below. 2 CFR 200.313(e).

1. Equipment with a per-item fair market value of less than \$5,000 may be retained, sold or transferred by the Town, in accordance with state law, with no additional responsibility to US Treasury;
2. If no disposal instructions are received from US Treasury, equipment with a per-item fair market value of greater than \$5,000 may be retained or sold by the Town. The Town must establish proper sales procedures, in accordance with state law, to ensure the highest possible return. The Town must reimburse US Treasury for its federal share. Specifically, US Treasury is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the ARP/CSLFRF funding percentage of participation in the cost of the original purchase. If the equipment is sold, US Treasury may permit the Town to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.
3. Equipment may be transferred to US Treasury or to a third-party designated by US Treasury in return for compensation to the Town for its attributable compensation for its attributable percentage of the current fair market value of the property.

V. SUPPLIES

Title to Supplies. Title to supplies acquired with ARP/CSLFRF funds vests with the Town upon acquisition. 2 CFR 200.314(a).

Use of Supplies: During the period of performance of the ARP/CSLFRF award, the Town may use supplies purchased or improved with ARP/CSLFRF funds for a purpose other than the purpose for which it was purchased or improved if such other purpose is also consistent with the ARP/CSLFRF eligible use requirements.

If the Town changes the use of supplies to an ineligible use or sells the supplies prior to the end of the period of performance, then it must follow the disposition procedures detailed in the Disposition of Supplies section below.

After the period of performance of the ARP/CSLFRF award, the Town must use supplies consistent with the purpose for which they were purchased or improved or for any other eligible purpose in the same category as the purpose reported to US Treasury as of the final reporting period, as set forth in the table below:

Category	Use Requirements
Public Health and Assistance to Households and Individuals	Property, supplies, or equipment last reported as being used to respond to the public health impacts of the public health emergency, as outlined in 31 CFR 35.6(b)(3)(i), or being used for the provision of services to households provided in 31 CFR 35.6(b)(3)(ii)(A), are authorized to fulfill any eligible use of funds provided in these subparagraphs of the Final Rule.
Assistance to Small Businesses, Nonprofits, and Impacted Industries	Property, supplies, or equipment last reported as being used for the provision of services to small businesses, nonprofits, and impacted industries outlined in 31 CFR 35.6(b)(3)(ii)(B)-(D) are authorized to fulfill any eligible use of funds outlined in the public health and negative economic impacts eligible use category.
Water, Sewer, or Broadband Infrastructure	Property, supplies, or equipment last reported as being used to make investments in water, sewer, or broadband infrastructure pursuant to 31 CFR 35.6(e) are authorized to fulfill any eligible use of funds outlined in the water, sewer, and broadband infrastructure eligible use category.
Government Services/Revenue Loss	N/A
Premium Pay	N/A

If the supplies use shift outside the parameters of the eligible purpose according to this table after the period of performance, then the Town (and any subrecipients) must follow the disposition procedures in the Disposition of Supplies section below.

The Town is responsible for being able to substantiate its determination on whether the use of supplies is authorized and maintain a record of that determination in accordance with the requirements set forth in the financial assistance agreement accepted in connection with the ARP/CSLFRF award.

The Town is not required to seek or obtain the approval of US Treasury prior to changing the use within the parameters of these authorized purposes.

Noncompetition. As long as the Federal Government retains an interest in the supplies, the Town must not use supplies acquired under the ARP/CSLFRF to provide services to other organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by Federal statute. 2 CFR 200.314(b).

Disposition of Supplies. If there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate value upon termination or completion of the project and the supplies are not needed for any other Federal award, the non-Federal entity must retain the supplies for use on other activities or sell them, but must, in either case, compensate the Federal Government for its share. The amount of compensation must be computed in the same manner as for equipment. 2 CFR 200.314(a).

VI. PROPERTY TRUST RELATIONSHIP

Real property, equipment, and intangible property, that are acquired or improved with ARP/CSLFRF funds must be held in trust by the Town as trustee for the beneficiaries of the project or program under which the property was acquired or improved. US Treasury may require the Town to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with a Federal award and that use and disposition conditions apply to the property. 2 CFR 200.316.

VII. IMPLEMENTATION OF POLICY

The Public Works Director shall adopt procedures to track all real property, equipment, and supplies (collectively, property) acquired or improved in whole or in part with ARP/CLSFRR funds. At a minimum, those procedures must address the following:

- Ensure proper insurance of property
- Document proper use of property
- Working with the Finance Director, record and maintain required data records for equipment
- Conduct periodic inventories of equipment, at least every two years
- Create processes for replacement and disposition of property
- Establish other internal controls to safeguard and properly maintain property

RESOLUTION REQUESTING TOWN OF RIVER BEND'S DELEGATION TO THE GENERAL ASSEMBLY OF NORTH CAROLINA TO INTRODUCE AND/OR SUPPORT LEGISLATION TO EXEMPT THE TOWN OF RIVER BEND FROM THE PROVISIONS OF PART III, SUBPART III-K OF SB 382 AND TO RESTORE THE ORIGINAL PROVISIONS OF N.C.G.S. § 160D-601(d)

THAT WHEREAS, Senate Bill 382, entitled "AN ACT TO MAKE MODIFICATIONS TO AND PROVIDE ADDITIONAL APPROPRIATIONS FOR DISASTER RECOVERY; TO MAKE TECHNICAL, CLARIFYING, AND OTHER MODIFICATIONS TO THE CURRENT OPERATIONS APPROPRIATIONS ACT OF 2023; AND TO MAKE VARIOUS CHANGES TO THE LAW ("SB 382"), became law on December 11, 2024; and

WHEREAS, Part III, Subpart III-K of SB 382 entitled LOCAL GOVERNMENT (the "Down-zoning Provision"), amends N.C.G.S. § 160D-601(d) by prohibiting local governments from enacting or enforcing any zoning regulations, or zoning map amendments, that would constitute "down-zoning" without first obtaining the written consent of all property owners whose property would be subject to such an amendment; and

WHEREAS, N.C.G.S. § 160D-601(d) previously required written consent for non-government initiated zoning regulation or zoning map amendments that reduced the uses of a property. The consent requirement of the Down-zoning Provision greatly extends the application of the consent requirement to now include amendments initiated by the local government as well; and

WHEREAS, the Down-zoning Provision applies to any zoning provision that reduces development density to any degree, removes any permitted uses of land from any zoning district, or creates non-conformities in non-residential zoning districts, all of which constitute the most basic tools local governments have available to maintain land use compatibility, achieve desired density, and ensure orderly growth and development; and

WHEREAS, as a practical matter, the Down-zoning Provision eliminates the authority of a local government to adopt a zoning text amendment applicable to entire non-residential zoning districts and severely limits the authority of a local government to adopt regulations related to residential zoning districts given the time, effort, and cost of identifying all of the owners of parcels within such zoning districts, and the likelihood that all owners will consent to the amendment. In short, the Down-zoning Provision empowers a single property owner to override the will of a unanimous governing board, a developer, and perhaps all or a vast majority of the other property owners affected by the amendment; and

WHEREAS, all North Carolina local governments continue to face planning challenges presented by growth and development. Each local government's zoning authority provides a means to balance those challenges with the needs of the particular community based upon the will of the people as determined through public engagement, and ultimately, elections. The Down-zoning Provision effectively freezes local government zoning in non-residential districts as such zoning regulations existed on June 11, 2024, and as such greatly diminishes local government authority to manage growth and change consistent with the needs of each jurisdiction; and

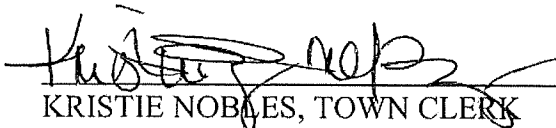
NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF RIVER BEND:

Section 1. That the elected representatives for the Town of River Bend who serve in the North Carolina General Assembly be and they are hereby requested to introduce and secure the passage of local legislation to exempt the Town of River Bend from the provisions of Part III, Subpart III-K of SB 382 so that the original provisions of N.C.G.S. § 160D-601(d) are restored and applicable to the Town of River Bend.

Section 2. That a certified copy of this resolution be forwarded to the Hon. Bob Brinson, member of the North Carolina Senate, and the Hon. Steve Tyson, member of the North Carolina House of Representatives.

ADOPTED THIS 13 DAY OF February, 2025.


MARK BLEDSOE, MAYOR


KRISTIE NOBLES, TOWN CLERK

LSS:171656

