



TOWN OF MOUNT GILEAD BOARD OF COMMISSIONERS MEETING MINUTES

110 West Allenton Street, Mount Gilead, North Carolina, 27306
March 1, 2022

The Mount Gilead Board of Commissioners met at 7:00 p.m. at the Mount Gilead Fire Station, 106 E. Allenton St., Mt. Gilead, NC on March 1, 2022, for the regular monthly business meeting. Present were Mayor Beverly Harris, Mayor Pro Tem Tim McAuley, Commissioners Paula Covington, Mary Lucas and Vera Richardson, Town Manager David Smith, Town Clerk Amy Roberts, Police Lieutenant Austen Morton, Public Works Director Daniel Medley. Absent were Police Chief Pat Preslar and Fire Chief Keith Byrd.

Mayor Harris called the meeting to order promptly at 7:00 p.m. with a moment of silence and the Pledge of Allegiance.

ITEM I. ADOPTION OF AGENDA

Commissioner Lucas made a motion to adopt the agenda. Mayor Pro Tem McAuley seconded the motion. Motion carried unanimously.

ITEM II. APPROVAL OF MINUTES

Commissioner Richardson made a motion to approve the February 1, 2022 Regular Meeting Minutes. Commissioner Richardson seconded the motion. Minutes were unanimously approved.

ITEM III. PUBLIC COMMENT

Ms. Jamie Kellis, 410 W. Allenton St., Mt. Gilead – Ms. Kellis just wanted to speak and show her support for the proposed new Community Garden to go in the middle of the walking trail beside the Elementary School.

Ms. Christy Barringer, Hwy 73 Mt. Gilead – Ms. Barringer thanked the Board for considering the opportunity to allow her to start a Community Garden.

Mr. Tim Patterson – 510 North Pine Street, Mt. Gilead – Mr. Patterson spoke about ongoing problems with the Mt. Gilead Police Department being complacent. He spoke of all the drug activity he witnesses and wishes our Police would step up and help with this problem. He says there are problems with young teenagers on his street with speeding, violence, and drugs. He wants the Board to get serious about fixing the issues the Town has with these drugs. Speak with the store owners of the Town. He cares about the people of this town and wants to see it do better.

Mr. Chuck Routh, 310 E. Allenton St., Mt. Gilead – Mr. Routh passed out a timeline and a written version of the topic(s) he spoke about. In summary, Mr. Routh stated that at the January 5, 2022 Board meeting that three of the Commissioners held an illegal open meeting prior to the regular meeting and decided to remove some action items from the agenda that was unanimously approved as an amended agenda. He also stated that on February 14, 2022 Commissioner Lucas directed a town employee to run copies of an employee evaluation of the Town Manager and stamp envelopes for these evaluations to be mailed in. She instructed another employee to hand deliver several other of the evaluations to other employees as well as other Council members. She handed the mayor her evaluation packet during a Meet and Greet at the Speckled Paw Coffee Shop on Tuesday, February 15, 2022. Mr. Routh stated that these acts were in violation of the Town Manager's contract that in summary states that the Manager's evaluation would be at his

six-month anniversary date and would be a mutually agreed upon criteria between the Town Council and the Manager. He stated that these acts were also in violation of the Town Charter, section 5.7. Mr. Routh stated that these acts potentially constitute misappropriation of Town funds, and that the timeline of events shows that a majority of the Board has made attempts to undermine the effectiveness of the newly hired Town Manager. He ended by asking that Commissioner Lucas resign her position as Town Commissioner stating that steps must be taken to restore the integrity and effectiveness of the Board to allow the Town Manager to develop and execute plans to make the 2040 Comprehensive Plan a reality.

Ms. Rachelle Rossignol, 300 Highland Ave., Mt. Gilead – Ms. Rossignol presented a petition from some of the residents on Highland Avenue requesting speed bumps be placed on each end of Highland Avenue. The petition notes also requested that our officers keep a watch on Highland Avenue so that they could see people speeding on a road that is 15mph.

Mr. Benjamin Blake, 301 W. Haywood Lane, Mt. Gilead – Mr. Blake addressed his comments to Mayor Harris. He wanted her to know that he has been very impressed with her as our newly elected Mayor. He praised the fact that she is very detailed and takes notes and really listens to what the people want and tries to get the answers to the citizens questions. He thanked her for efforts. He also thanked the new Town Manager for his efforts and wanted him to know that he has inspired him as well as many others around town.

ITEM IV. OLD BUSINESS

A. Revision and Approval of Tabled Board Meeting Calendar

Town Manager David Smith presented the Board Meeting Calendar through the end of the calendar year that included Budget Retreat special meeting dates as well as a couple of open dates in case any further budget discussions were needed. Commissioner Richardson made a motion to approve the Board calendar with a second from Mayor Pro Tem McAuley. The calendar was unanimously approved.

B. Town Response to LGC - 2021 Financial Audit Findings

As part of the new LGC requirements for 2021, any findings presented by an audit firm requires a written response and/or explanation and forward plan of action to rectify the problem(s). During the annual audit, JB Watson and Co. had a few findings that required a response from the Town, and it also required that these responses be approved from the Town Council in an open meeting. Town Manager David Smith presented the Town's responses to the Board for approval. Mayor Pro Tem McAuley made a motion to approve the LGC responses with a second from Commissioner Covington. Motion carried unanimously.

ITEM V. NEW BUSINESS (pages 5-43)

A. Community Garden Presentation-Poplin/Barringer

Ms. Mary Poplin presented a written layout and plan (attached to agenda packet) to form a Community Garden at the Walking Trail at the corner of South School Street and W. Allenton Street. She stated that she has received donations from several community members to help get the project up and running. This community garden would be a free community gardening spot as well as an educational area for the elementary students to come and learn how to grow vegetables and fruits and learn where food comes from. They plan to eventually have a satellite garden as well at the Highland Community Center. The only thing that would be needed from the Town is the location and access to water. Commissioner Lucas made a motion to approve the Community Garden at the Walking Trail. Commissioner Richardson seconded the motion. The Community Garden was unanimously approved.

B. Budget Amendment BA2022-0301

Town Manager David Smith presented a budget amendment needed to repair two sinkholes that have formed in town. There is a sinkhole on W. Haywood Lane at a cost of \$23,180 and another sinkhole on W. Second Ave. at a cost of \$36,200. Neither of these emergency repairs were

budgeted for and therefore need funding to be pulled from Fund Balance to cover these costs. Commissioner Covington made a motion to approve BA2022-0301. Mayor Pro Tem McAuley seconded the motion. BA2022-0301 was unanimously approved.

C. Approval of 2022-2023 Contract to Audit Accounts

Town Manager Smith presented the 2022-2023 proposed Contract to Audit the Town of Mount Gilead Accounts through JB Watson and Co. Mayor Pro Tem made a motion to accept the proposed Contract with a second from Commissioner Covington. The Audit Contract was unanimously approved.

D. Cancellation of Deed of Trust Agreement – Rehab Grant- Property of Sylvia Ann Leake
Town Attorney, Mr. Max Garner of Garner Williamson, PA requested that the Town make a decision concerning and Rehabilitation Grant for the property on the corner of Northview Rd and N. Main Street deeded to James D. Dawson in 1990. One of the stipulations of the grant was that the property could not be sold within 5 years, or the total amount of the grant would come due. The property was sold in 1994 to Ms. Sylvia Ann Leake and now deceased husband, Torrence. Because the 5-year timeline was broken and there is no record of this transaction being forgiven by the Town of Mount Gilead, Mr. Garner is requesting that that Town approve the prior sale of this property which will allow the debt to be cancelled. Mayor Pro Tem McAuley made a motion to approve the prior sale of the property at the corner of Northview Road and N. Main Street. Commissioner Lucas seconded the motion. Motion carried unanimously.

E. City Limits Business Listing

At the request of Commissioner Covington, Town staff provided the Board with a listing of all brick-and-mortar businesses in the city limits of Mt. Gilead.

F. Invoice Cloud Upgrade Contract

Town Manager Smith presented an upgraded software contract through Invoice Cloud that will allow Town staff to be able to service customers more efficiently through the use of credit and debit cards inside Town Hall as well as enhanced viewing of customers invoices, bank draft, paperless billing and pay by phone. Commissioner Covington made a motion to approve the upgraded contract. Mayor Pro Tem McAuley seconded the motion. The contract was unanimously approved.

ITEM VI. COMMITTEE REPORTS

A. Community Appearance Board

Ms. Susie Routh gave a report about the Community Appearance Board's first meeting. It was held at Cotton and Wood and the committee unanimously named Ms. Susie Routh as Chairperson of the committee and Ms. Patsi Laracuate as the Vice Chairman. The Board decided that they would meet the first Monday of each month at 7 p.m. at Cotton and Wood. The Committee's first project, in conjunction with the Town is the entrance signs coming into Town. The first sign will be the welcome sign coming into Town from Highway 109. Mulch has been placed, as well as a few trees and the CATB will now decide upon some plants to fill in around the sign.

B. Parks and Recreation Committee

Mr. Matt Crump gave a report about the Parks and Recreation Committee's first meeting. It was held on February 15 at 7 p.m. at Luna's Restaurant. The committee unanimously voted Mr. Matt Crump to be the Chairman and Mr. Chris Lucas to be the Vice Chairman. They will meet the third Monday of each month at 7 p.m. at Lunas restaurant. Mr. Crump stated that they have hit the ground running with Dixie Youth baseball sign ups as well as MSA youth soccer sign ups. Park Program registration has begun as well.

ITEM VII. STAFF REPORTS (pages 43-61)

A. Staff reports were presented by Public Works Director Daniel Medley, Police Lieutenant Austen Morton, and Town Manager David Smith. Written reports were provided by Police Chief

Keith Byrd and Code Enforcement officer Brandon Emory. All reports were attached to the agenda packet and a copy of these reports are available for public viewing in the Clerk's office at Town Hall.

ITEM VIII. COMMISSIONER REPORTS

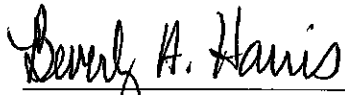
Commissioner Covington wanted to state a public Thank You to Mr. Matt Crump for organizing a community campaign to help a family in Mt. Gilead who lost their home due to fire. Commissioner Richardson announced that the annual May Day celebration will be held on May 7, 2022 at Highland Community Center.

ITEM IV. CLOSED SESSION – Personnel NCGS 143.11 (6) (a)

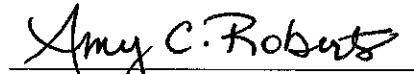
Commissioner Covington made a motion to go into closed session. Commissioner Richardson seconded the motion. Motion carried unanimously. After a personnel discussion, Commissioner Lucas made a motion to return to open session. Commissioner Richardson seconded the motion. Motion carried unanimously.

ITEM V. ADJOURNMENT

With no more Board business, Commissioner Lucas made a motion to adjourn the meeting. Commissioner Richardson seconded the motion. Meeting was unanimously adjourned at 9:41 p.m.



Beverly A. Harris, Mayor



Amy C. Roberts, CMC



TOWN OF MOUNT GILEAD BOARD OF COMMISSIONERS AGENDA

110 West Allenton Street, Mount Gilead, North Carolina, 27306
March 1, 2022

The Mount Gilead Board of Commissioners will meet at 7:00 p.m. at the Mount Gilead Fire Station, 106 E. Allenton St., Mt. Gilead, NC on March 1, 2022, for the regular monthly business meeting.

- CALL TO ORDER (Mayor Harris)
MOMENT OF SILENCE
PLEDGE OF ALLEGIANCE
- ITEM I. ADOPTION OF AGENDA (Action)
- ITEM II. APPROVAL OF MINUTES (pages 1-2)
A. February 1, 2022 – Regular Meeting Minutes (Action)
- ITEM III. PUBLIC COMMENT
- ITEM IV. OLD BUSINESS (pages 3-4)
A. Revision and Approval of Tabled Board Meeting Calendar (Action)
B. Town Response to LGC - 2021 Financial Audit Findings (Action)
- ITEM V. NEW BUSINESS (pages 5-43)
A. Community Garden Presentation-Poplin/Barringer (Action)
B. Budget Amendment BA2022-0301 (Action)
C. Approval of 2022-2023 Contract to Audit Accounts (Action)
D. Cancellation of Deed of Trust Agreement – Rehabilitation Grant
Real Property of Sylvia Ann Leake (Action)
E. City Limits Business Listing (Information)
F. Invoice Cloud Upgrade Contract (Action)
- ITEM VI. COMMITTEE REPORTS
A. Community Appearance Board (Information)
B. Parks and Recreation Committee (Information)
- ITEM VII. STAFF REPORTS (pages 43-61)
A. Public Works (Daniel Medley)
B. Police (Pat Preslar)
C. Fire (Keith Byrd)
D. Town Manager (David Smith)
- ITEM VIII. COMMISSIONER REPORTS
- ITEM IV. CLOSED SESSION – Personnel NCGS 143.11 (6) (a)
- ITEM V. ADJOURNMENT (Action)



TOWN OF MOUNT GILEAD BOARD OF COMMISSIONERS MEETING MINUTES

110 West Allenton Street, Mount Gilead, North Carolina, 27306
February 1, 2022

The Mount Gilead Board of Commissioners met virtually via Zoom at 7:00 p.m. on February 1, 2022, for the regular monthly business meeting. Present via Zoom were Mayor Beverly Harris, Mayor Pro Tem Tim McAuley, Commissioners Paula Covington, Mary Lucas and Vera Richardson, Town Manager David Smith, Town Clerk Amy Roberts, Police Chief Pat Preslar and Public Works Director Daniel Medley.

CALL TO ORDER

Mayor Harris called the meeting to order at 7:02 pm with a moment of silence and the Pledge of Allegiance.

ITEM I. ADOPTION OF AGENDA

Mayor Pro Tem McAuley made a motion to adopt the agenda as is. Commissioner Covington seconded the motion. Motion carried unanimously.

ITEM II. APPROVAL OF MINUTES

A. January 4, 2022 – Regular Meeting Minutes

Mayor Pro Tem McAuley made a motion to adopt the January 4, 2022, minutes.

Commissioner Richardson seconded the motion. Minutes were unanimously approved.

ITEM III. PUBLIC COMMENT

None

ITEM IV. OLD BUSINESS

A. Election of the Parks and Recreation Committee Members

Commissioner Covington made a motion to elect 11 members to the Parks and Recreation Committee. Mayor Pro Tem McAuley seconded the motion. Motion carried unanimously. The new members of the Committee are Matt Crump, Chris Lucas, Justin Shoemaker, Taryn Gross, Jennifer Haywood, Derrick Richardson, Dawson Thompson, Vera Richardson (Council member), Linda Piros, Nikki McLendon, and Daniel Medley. (The Town Manager and Clerk are members and act as secretary/treasurer by default, per ordinance).

B. Adoption of the Community Appearance Board (CATb) and New Members

Commissioner Covington made a motion to adopt the Community Appearance Board and elect 7 members to the new Board. Mayor Pro Tem McAuley seconded the motion. Motion carried unanimously. The new members are Myra Poplin, Casey Smith, Susie Routh, Nikki McLendon, Taryn Gross, Tim McAuley (Council Member) and Patsi Laracuate. (Town Manager and Clerk are members and act as secretary/treasurer by default).

ITEM V. NEW BUSINESS

A. Presentation of the 2021 Financial Statements

Ms. Deneal Bennett, Auditor with JB Watson and Co., LLC presented the 2021 Audited Financial Statements to the Board. Final financial statements were submitted to the Local Government Commission timely. She also presented an annual management letter and analysis explaining any findings and the financial status of the Town. She noted that the Town has a hefty fund balance, and the Town is in good financial standing. (*Copies of the completed Financial Statements are available for public view in the Clerk's office at Town Hall*).

B. Renewal of the Emergency Paid Sick Leave (EPSL) Policy

Town Manager Smith explained to the Board that the Emergency Paid Sick Leave Policy (EPSL) that had been put in place annually since the beginning of the COVID-19 pandemic expired as of December 31, 2021. The Town is asking to extend the policy until December 31, 2022, to help ensure that employees can receive compensation if they must quarantine or get sick due to the coronavirus. The only change to the policy is reducing the amount of EPSL to 40 hours in a calendar year rather than the previously approved 80 hours. This is changing based on the most recent recommendation of the CDC and staying compliant with their guidelines. Mayor Pro Tem McAuley made a motion to renew the Emergency Paid Sick Leave Policy. Commissioner Richardson seconded the motion. Motion carried unanimously.

C. Budget Amendment BA2022-02-01

This is a budget amendment to reclass the Public Works salaries line item to be distributed correctly. The current budget does not have any of the salaries budget being distributed in wastewater collections. BA2022-02-01 corrects that error. Commissioner Covington made a motion to adopt BA2022-02-01 with a second from Commissioner Richardson. BA2022-02-01 was unanimously approved.

D. 2022 Board Calendar

Town Manager Smith presented a Board meeting calendar with dates for regular meetings and special budget work sessions and retreats through the end of the calendar year. All Commissioners were in agreeance with the calendar except for Commissioner Richardson who explained that she needed to look at her calendar at work before agreeing to the dates for these meeting. Commissioner Richardson made a motion to table the passing of this meeting calendar until she could review the dates with a second from Commissioner Covington. Motion carried unanimously. Commissioner Richardson stated she would email Town Manager Smith once she reviewed her calendar.

ITEM VI. STAFF REPORTS

Staff Reports were presented by Public Works Director Daniel Medley, Police Chief Pat Preslar and Town Manager David Smith and were attached to the Board packets. Code Enforcement Officer Brandon Emory submitted a written report and was also attached to the Board Packet. These reports are available for public view in the Town Clerk's office.

ITEM VII. COMMISSIONER REPORTS

None

ITEM VIII. ADJOURNMENT

With no more Board Business Mayor Pro Tem McAuley made a motion to adjourn the meeting with a second from Commissioner Richardson. Meeting was unanimously adjourned at 8:30 p.m.

Beverly A. Harris, Mayor

Amy C. Roberts, CMC, Town Clerk

2022 Mount Gilead Town Board Meeting Calendar

Monday, April 4	Regular Meeting @7:00
Friday, April 22	Budget Retreat @6:00pm-9:00pm
Saturday, April 23	Budget Retreat @8:30am-12:00pm
Tuesday, May 3	Special Budget Progress Update Dinner/Meeting @5:30pm Regular Meeting@7:00pm (Public Hearing request set for 2/7/22 for the FY 22/23 Budget)
POTENTIAL TBD	Special Call Meeting for Budget Discussion
Tuesday, June 7	Regular Meeting@7:00pm (FY 22/23 Budget Public Hearing)
POTENTIAL TBD	Special Call Meeting for Budget Discussion
Tuesday, June 28	Regular Meeting@7:00pm (FY 22/23 Budget Adoption) <i>(Will take the Place of the July Regular Meeting)</i>
Tuesday, August 2	Regular Meeting@7:00pm
Tuesday, September 6	Regular Meeting@7:00pm
Tuesday, October 4	Regular Meeting@7:00pm
Tuesday, November 1	Regular Meeting@7:00pm
Tuesday, December 6	Regular Meeting@7:00pm

March 1, 2022

Town of Mount Gilead FPIC Audit Response FY 2020/21

1. **GS Violation.** To prevent recurrence of the of not including a “revenue-neutral” tax rate in accordance with State Law (G.S. 159-11(e)) the Town of Mount Gilead has implemented a Budgeting Check List for items specific to statutory requirements. This budgeting process was implemented on December 2, 2021, and is now part of the Town’s budgeting process.
2. **GS Violation.** The Town of Mount Gilead’s “estimated tax collection rate” was based on a budgeting review oversight because of a lack of consistency within the budgeting process. (G.S. 159-13(b)(6)) was not adhered too in that 20/21 estimated Tax Levy set at 95.16% was higher than the actual FY2020 Tax collection of 94.43%. Budgeting procedures were put in place on December 2, 2021, to ensure future compliance with State law budgetary requirements.
3. **GS Violation.** With the overlap of Town Managers (3 interim Managers during the Budgeting process) this (G.S. 159-28) obligation was totally overlooked. A project ordinance was adopted to deal with the Deficits on December 1, 2020. As of December 2, 2021, the Town has implemented procedures to ensure compliance with budgetary accounting for appropriations. in the
4. **Deficit Fund Balance.** The Town carried a deficit fund balance in its Clean Water Sate Revolving Funds because as the Town borrows money from the Water/Sewer Fund to pay invoices as they come due. Accounting procedures recognize that not all of the invoices by FY end had been included for pay requisitions submitted to the State. This lag time thus caused a deficit fund balance within the fund. A plan for the timely monitoring of grant funds, requisition processes, and budget allocation for local funds has been implemented.
5. **Deficit Fund Balance.** The Stanback Park Sidewalk Extension Project has had a number of starts and stops due to State DOT funding allocations. Engineering cost that are not a part of the Town’s expected contributions will be reimbursed upon invoice submittal. The Town has adopted an amended Project Ordinance to bring this project in compliance. A plan for the timely monitoring of grant funds, requisition processes, and budget allocation for local funds has been implemented. A plan for the timely monitoring of grant funds, requisition processes, and budget allocation for local funds has been implemented.
6. **Over-Budget.** On two projects there had been an oversight of timing that has been now rectified with the adoption on December 1, 2021, of Corrective Budget Ordinances. We are more closely reviewing monthly Budget vs. Actual so as to avoid this oversight in the future.
7. **Water/Sewer Operating Loss.** To rectify the troublesome operating losses that the Town’s Water/Sewer Fund has incurred, primarily from underbudgeted projection and keeping consistent with \$450,000 depreciation, and \$215,000 debt service, the Town is undertaking a Sewer Rate Study and Sewer Capital Improvement program. Because of the study, we are better equipped to project more detailed budgeting needs and expenditure. We have also identified and clarified accounting procedures that will help us to better calculate our allocation of collections as they are collected by Montgomery County.
8. **Lack of Segregation of Duties.** No response required per LGC.



MOUNT GILEAD

THE
GATHERING
GARDEN

A community garden park

Why a Community Garden?

Mount Gilead needs a place for people to grow together.



The Gathering Garden fosters community and cultivates a peaceful and joyous place to serve the ENTIRE community and ALL the people in it.

The Gathering Garden aims to be a haven of creativity and community while sowing the seeds of cooperation and collaboration in the minds and hearts of our local community, cultivating sustainable agricultural practices, fostering artistic expression, building a community committed to sustainable land use, and encouraging personal growth.

A community garden is *explicitly* called for in the Mount Gilead 2040 plan.

What is a Food Desert?

Mount Gilead meets the criteria for a food desert with both low income levels to purchase fresh food and low access to consistent and varied produce. We live in an agricultural breadbasket, we can and will do better.



Food deserts are communities that have poor access to healthy, fresh, affordable foods. Also known as healthy food priority areas, food deserts are concentrated in low-income and historically marginalized areas throughout the United States

Low income families are more likely to not have access to transportation so tend to be negatively affected by food deserts.

FOOD DESERT SOLUTIONS



COMMUNITY

FOCUS ON LOCAL AGRICULTURAL SOLUTIONS TO DECENTRALIZE SUPPLY AND INCREASE THE AVAILABILITY OF QUALITY FOOD.

- 1 GROW FOOD LOCALLY**
Build and develop backyard and community gardens as well as larger scale urban agriculture
- 2 DEVELOP ALTERNATIVE RETAIL OUTLETS**
Farmers Markets, Public Markets, Cooperatives, Farm Stands, and Community Supported Agriculture (C.S.A.) Programs

ACCESS

INCREASE THE EASE OF OBTAINING QUALITY FOOD.

- 3 REPLACE "CONVENIENT" WITH QUALITY**
Increase stocks of fruits and vegetables at corner stores or small groceries
- 4 MORE FULL-SCALE GROCERY STORES**
Attract and/or develop more grocery stores and supermarkets where they are scarce.
- 5 TRANSPORTATION**
Improve transportation to grocery stores and farmer's markets

**SEVEN STEPS
TOWARDS PUTTING
HEALTHY FOOD
IN GOOD HANDS**

EMPOWERMENT

EQUIP INDIVIDUALS AND FAMILIES WITH THE TOOLS TO MAKE HEALTHIER FOOD CHOICES.

- 6 COOKING CLASSES**
Implement programs at shelters, churches, community colleges, & civic centers teaching people how to cook cheap, simple, and healthy meals.
- 7 NUTRITIONAL EDUCATION**
Teach classes on nutritional information including the dangers of preserved and fast food while stressing the healthy benefits of freshly prepared meals.

Community Interest

So far we have SIX dedicated volunteers and bylaws to govern us. We want your ideas for more members.

We have heavy Local Support. Our Local Merchants, the Appearance Committee, local industry, and neighbors have pledged their labor and resources.

We received seed donations to begin and have started plantings in anticipation of putting green things in the ground as soon as possible to take advantage of growing seasons.

Wood, Dirt, Mulch, Trees, and a robust Budget are already sourced in preparations for when we break ground.





What do we need from the Mount Gilead Town Government?

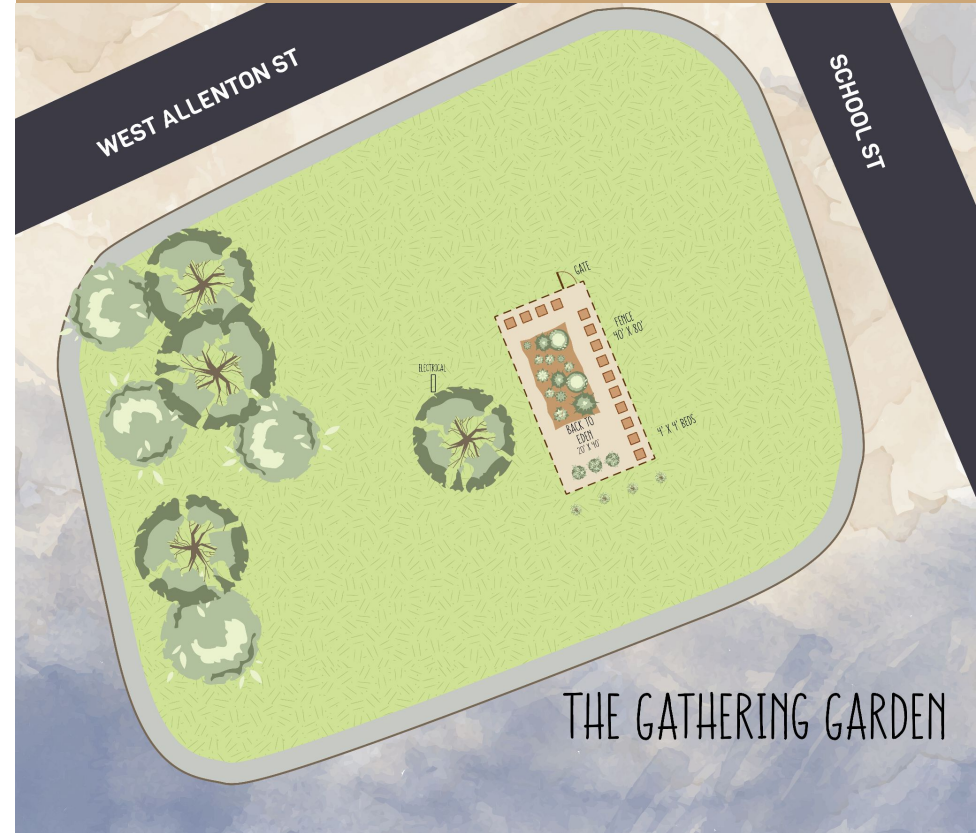
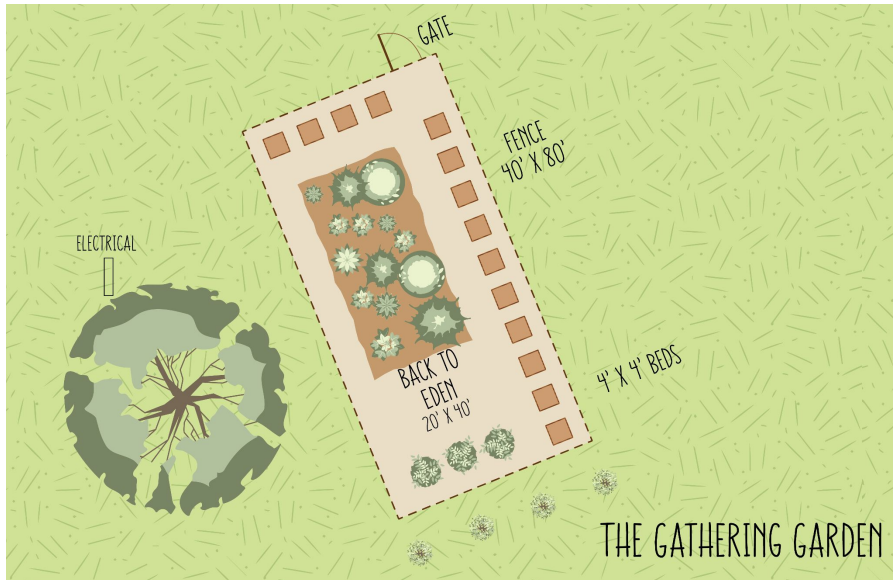
All we ask is a place to put our garden and for access to, and supply of, water.

After canvassing the local community, we determined that we want to start building the garden in the track by the Elementary School.

Eventually, we would like to help cultivate satellite gardens at the Highland Community Center and other locations around town.

OUR PLAN

We plan to have a phased rollout for our community garden. For maximum benefit, planting should start ASAP.



Phased Rollout Means Opportunity!



As the garden grows, we can expand the growing space to accommodate more plots according to community input.

We want this to be a place to gather together. To that end, we want to invite local farms to participate in a community garden Farmers Market on a schedule To Be Determined.

We plan for a fruit tree orchard, which as it matures will provide shade to relax in. Picnic Tables and other amenities will be added over time to add more enjoyable greenspace.

Master Gardener

We also have access to a Master Gardener to help educate our community on best growing practices and are working on recruiting more.

Having access to Master Gardeners means we can apply for Local, State, and Federal grants for our Garden.

This will allow us to develop the space into a true Paradise. And, using techniques like the “Back to Eden” method, we can cultivate more than raised beds.



What We Will Provide to the Community



We will provide opportunities to educate community members on growing their own food. We will have a special focus on a dedicated school plot as well.

We will provide local plots to grow fresh, organic produce.

We will foster a sense of community cooperation to maintain our garden.

We will provide fresh produce for those in need and donate any extras to the local food bank.

We will help foster pride in our community by creating a beautiful space.

We will encourage local pollinators to fill the area and help the environment.

We will maintain the garden space with volunteers.



Together, we can make this idea bear fruit.



Department: Public Works

Amendment # BA2022-03-01

Title/Project Name: Sinkhole

Date Processed: _____

Page 1 of 1

Department Head Signature: _____

Date of Approval by the Board: _____

Notes: Amendments are required in all cases where budget line appropriations are expected to exceed fiscal year appropriations or when new grants or other funds which will be expended enter the town's system after the fiscal year budget ordinance is approved.

Required Signatures

Department Head _____ Date: _____

Manager _____ Date: _____

Mayor _____ Date: _____

Finance Director _____ Date: _____

G/L ACCOUNT NUMBER	LINE ITEM DESCRIPTION	CURRENT BUDGET	INCREASE	DECREASE	AMENDED BUDGET	NARRATIVE JUSTIFICATION FOR EACH INCREASE/DECREASE
10-450-35	STREET MAINTENANCE	\$ 13,000.00	\$ 59,380.00		\$ 72,380.00	INCREASE MAINTENANCE PER SKC QUOTE TO REPAIR SINKHOLES ON 2ND AVE AND W. HAYWOOD LANE
10-360-10	FUND BALANCE	\$ 731,775.00		\$ 59,380.00	\$ 672,395.00	DECREASE FUND BALANCE TO COVER EXPENSE OF REPAIRS
		\$ -			\$ -	

SKC
Inc.
UTILITY CONTRACTORS
POB 386
SEAGROVE, NC 27341

Phone: 336-873-9494

“An Equal Opportunity Employer”

Fax: 336-873-9498

January 18, 2022

Town of Mt. Gilead

PROPOSAL

Reference: Storm Drainage Repairs

SKC, Inc. proposes to complete the following work *by* furnishing all necessary labor, equipment and materials to complete the following work.

West Haywood Street :\$23,180.00

Work includes the installation of 18” RCP CI III, one 48” structure, asphalt and sidewalk repair associated with the installation.

W. 2nd Street: \$36,200.00

Work includes the installation of apx 36” RCP CI III, one 60” structure, asphalt and sidewalk repair associated with the installation.

All work will be completed in a workmanlike manner according to standard practices. Any deviations or alterations from the above work will be executed by a written change order. Our price is based on an 8-10 hour work day and does not incorporate night or weekend time.

Terms of Payment: All invoices are due with-in 30 days of the invoice date with no retainage held.

All past due invoices are subject to interest at a rate of 1.5% per month. If customer fails to pay within the terms, the Customer agrees to pay SKC, Inc. all cost associated with the collection process, including attorney fees.

SKC, Inc. is committed to providing quality service to our customers. We thank you for the opportunity to provide this proposal. Should you have any questions please contact me at the phone listed above.

Sincerely,
SKC, Inc.

Kb Williamson

Kellie B. Williamson
President

Accepted By: _____

Authorized Signature: _____

Printed Name: _____

Date: _____

The	Governing Board Town Council
of	Primary Government Unit Town of Mount Gilead, NC
and	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 J.B. Watson & Co., PLLC
	Auditor Address PO Box 341; Wadesboro, NC 28170

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/22	Audit Report Due Date 10/31/22
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Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

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 the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
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. 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 and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, 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 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.
See attached engagement letter.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

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

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

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

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

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and 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 audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

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

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

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

#26

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

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

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

FEEES 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 be not be approved.

Financial statements were prepared by: Auditor Governmental Unit Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:	Title and Unit / Company:	Email Address:
David E. Smith, Jr.	Town Manager	manager@mtgileadnc.com

OR Not Applicable (Identification of SKE Individual not applicable for GAAS-only audit or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. Should the 75% cap provided below conflict with the cap calculated by LGC Staff based on the billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

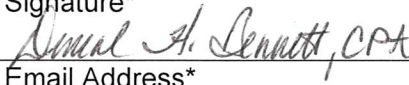
Primary Government Unit	Town of Mount Gilead, NC
Audit Fee	\$ 11,550 + \$135/hr for any Single Audit procedures, if applicable
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$ 4,725
All Other Non-Attest Services	\$ 135/hour
75% Cap for Interim Invoice Approval <i>(not applicable to hospital contracts)</i>	\$ 19,327.50

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 <i>(not applicable to hospital contracts)</i>	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* J.B. Watson & Co., PLLC	
Authorized Firm Representative (typed or printed)* Deneal H. Bennett, CPA	Signature* 
Date* 03/01/22	Email Address* dbennett@jbandco.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Mount Gilead, NC	
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)* Beverly A. Harris, Mayor	Signature*
Date	Email Address bharris@mtgileadnc.com

Chair of Audit Committee (typed or printed, or "NA") N/A	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) Amy C. Roberts, CMC, NCCMC	Signature*
Date of Pre-Audit Certificate*	Email Address* aroberts@mtgileadnc.com

**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

J. B. WATSON & CO., P.L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

120 SOUTH RUTHERFORD STREET

P. O. BOX 341

WADESBORO, N.C. 28170

JAMES F. HANNA, CPA
DENEAL H. BENNETT, CPA
J. DAVID BURNS, CPA

TELEPHONE (704) 694-5174
FACSIMILE (704) 694-6970

March 1, 2022

To the Honorable Mayor and
Members of the Town Board
Town of Mount Gilead
PO Box 325
Mount Gilead, North Carolina 27371

We are pleased to confirm our understanding of the services we are to provide Town of Mount Gilead for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Town of Mount Gilead as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Mount Gilead's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Mount Gilead's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtain during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Local Governmental Employees' Retirement System Schedule of the Proportionate Share of the Net Pension Liability (Asset) and Schedule of Contributions
- 3) Law Enforcement Officers' Special Separation Allowance's Schedule of Changes in Total Pension Liability and Schedule of Total Pension Liability as a Percentage of Covered Payroll

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

- 1) Combining and Individual Fund Statements and Schedules
- 2) Budgetary Schedules
- 3) Other Schedules
- 4) Schedule of Expenditures of Federal and State Awards

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting

on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories and direct confirmation of receivables, revenues, and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning: management override of controls, improper revenue recognition, and lack of segregation of duties. These assessed risks are based on risks identified in the prior-period audit and the assumption they are still relevant.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion,

forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

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

Other Services

We will also prepare the financial statements, related notes, and the schedule of expenditures of federal and State awards and related notes of Town of Mount Gilead in conformity with GAAP based on information provided by you. This will include proposed audit adjustments to convert the financial statements from modified accrual to accrual basis (including the accrual of the total pension liability (LEO) and the net pension liability/asset for LGERS). We will also assist in calculating depreciation for the year based on information provided by you. We will also prepare the Annual Financial Information Report (AFIR) using the financial statements and other information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards*, and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services, depreciation services, and AFIR preparation previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

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

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

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

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

With regard to including the auditors' report in an exempt offering document, you agree that the aforementioned auditors' report, or reference to J.B. Watson & Co., P.L.L.C., will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

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

have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or 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.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal and State awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal and State awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal and State awards, 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 these services; and accept responsibility for them.

For an audit subject to *Government Auditing Standards*, you further agree to acquire the services of an independent certified public accountant to read and review the financial statements prepared by our firm based on information provided by you.

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

Engagement Administration, Fees, and Other

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

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and assisting in preparing confirmation requests. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide copies of our reports to Town of Mount Gilead and to the Local Government Commission of the North Carolina Department of State Treasurer; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of J.B. Watson & Co., P.L.L.C. 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 a cognizant agency or its designee, a federal or State 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 J.B. Watson & Co., P.L.L.C. 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 cognizant agency, oversight agency for audit, or pass-through entity. If we are aware that a federal or State awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in late-summer 2022 and to issue our report no later than October 31, 2022 (or December 1, 2022, if additional time is warranted). Deneal H. Bennett, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

To ensure J. B. Watson & Co., P.L.L.C.'s independence is not impaired under the AICPA *Code of Professional Conduct* you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fee for these services will be \$16,275 plus \$135 per hour for Single Audit procedures and/or any nonattest services (including year-end bookkeeping), as applicable. This estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter, and our fees will be adjusted accordingly.

Contract to Audit Accounts (LGC-205) for audits subject to *Government Auditing Standards* requires we provide you with a copy of our most recent peer review report. Our 2019 peer review report has been provided to you and the Secretary of the LGC previously. Our 2022 peer review is scheduled for June 2022. As soon as the report is available, we will provide you with a copy.

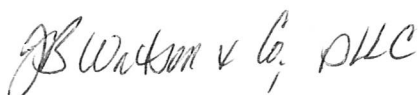
Reporting

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

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

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

Very truly yours,



J.B. Watson & Co., P.L.L.C.

RESPONSE:

This letter correctly sets forth the understanding of Town of Mount Gilead.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



TOWN OF MOUNT GILEAD

110 West Allenton Street, Mount Gilead, North Carolina, 27306

MEMORANDUM

DATE: 02/02/2022
TO: Mount Gilead Town Board
FROM: Garner and Williamson, PA
CC: Carbon Copy
RE: Real Property of Sylvia Ann Leake Rehabilitation Grant

Comments

This office did a title search on real property owned by Sylvia Ann Leake (and formerly her deceased husband Torrence) for a proposed sale. The property is located at the corner of Northview road and North Main Street. We discovered that the former owners, James D. Dawson and wife Dorothy L. Dawson had entered into a deed of trust for a Rehabilitation grant in November of 1990 with the Town of Mount Gilead. One condition of the deed of trust was that Dawson could not sell the property within 5 years without the approval of The Town. Dawson sold to Leake in August of 1994 prior to the passing of 5 years and there is nothing recorded that shows the Town approved the transfer. The Deed of Trust was for \$15,861.00 and would either need to be paid with this sale or have the Town approve the prior sale and allow the deed of trust to be cancelled. Another option would be to cancel the deed of trust. If there is evidence that the 1994 sale was approved by the Town, we could record evidence of that approval to cancel the debt.

We are trying to clean up a defect in title not of our making but made prior to our search in order to facilitate a sale. Thank you for your consideration.

BOOK 224 PAGE 602

12-28-90 2:31 PM \$10.00

Prepared by: Benchmark, Inc.
P.O. Box 430
Kannapolis, NC 28082

STATE OF NORTH CAROLINA)
COUNTY OF MONTGOMERY)

DEED OF TRUST - RENTAL PROPERTY

THIS DEED OF TRUST, executed this 9 day of December, 1990,
by and between James & Dorothy Lee Deaver, hereinafter called
Grantor; Alan W. Greene hereinafter called Trustee; and Town of Mt. Gilead,
hereinafter called Beneficiary:

WITNESSETH:

THAT WHEREAS, the Beneficiary has advanced to the Grantor or for his benefit
a Rehabilitation Grant in the total sum of fifteen thousand eight hundred sixty one
(\$ 15,861.00) Dollars, the same to be non-interest bearing, for the
rehabilitation of a dwelling unit located on real property owned by the Grantor
and described hereinafter, said advancement being under the Town of Mt. Gilead
Community Development Project pursuant to Grant No. 89-C-7805 issued to the Town
of Mt. Gilead under the provisions of Title 1 of the Housing and Community
Development Act of 1974 by the North Carolina Department of Natural Resources and
Community Development and which Grant is being implemented and administered by
the Town of Mt. Gilead; and

WHEREAS, as part of the consideration for receiving funds for such housing
rehabilitation, the Grantor entered into a Grant Agreement with the Town of Mt.
Gilead whereby the Grantor agreed, among other things, for a period of five years
from the date of the Grant Agreement, that the subject property would not be
sold, conveyed, transferred, or otherwise disposed of for the primary purpose of
profit or gain, and would not be conveyed away other than by Will, Probate or
Court Order without the prior approval of the Town of Mt. Gilead; further, the
Grantor agreed to abide by certain conditions contained in the said Agreement
with respect to any rental or lease of the subject property during a five (5)
year period from the date of that Agreement, otherwise the Grantor is liable to
repay to the Town of Mt. Gilead the Rehabilitation Grant made to him as provided
in the Grant Agreement.

NOW, THEREFORE, the Grantor, for and in consideration of said Grant of a
Rehabilitation Grant as set forth above, has bargained and sold, and by these
presented does bargain, sell and convey unto said Trustee and his successors, the
premises located in the Town of Mt. Gilead, Montgomery County, North Carolina,
and described as follows:

Town of Mt. Gilead Community Project 6593 (w) Plot 88
Parcel 3606 as recorded in the Montgomery Co. Register of Deeds Office

TO HAVE AND TO HOLD the above described premises, together with all rights,
privileges and appurtenances thereunto belonging, unto the Trustee and his
successors upon the terms and conditions as follows:

126009

BOOK 224 PAGE 603

FIRST: The Grantor shall pay all taxes and other assessments within the time prescribed by law and shall keep the building on said premises in a proper state of repair and preservation and insured against loss by fire and storm with some reliable insurance company having an office in the County of Montgomery in an amount at least equal to the principal amount of the Rehabilitation Grant plus the principal sum due under any prior deeds of trust on the said property.

If the Grantor shall fail to pay said taxes or assessments or to effect and continue said insurance in force, then the balance due under the said Rehabilitation Grant shall immediately become due and payable.

SECOND: If during a five (5) year period from the date the Grant Agreement is signed the Grantor does not sell, convey, transfer or otherwise dispose of the subject property other than by Will, Probate or Court Order without the prior written approval of the Town of Mt. Gilead, and if the Grantor, rents or leases the subject property in accordance with the provisions of his Grant Agreement with the Town of Mt. Gilead, a copy of which is on file and available for inspection at the Town of Mt. Gilead Community Development Office, 110 West Allenton Street, Mt. Gilead, North Carolina, then this Deed of Trust shall automatically be void and shall be cancelled by the Death of the Grantor or at the end of the five (5) year period without being required to be cancelled of record.

THIRD: But if the Grantor shall sell or convey the subject property in violation of the terms hereof or otherwise violate the terms or conditions of his Grant Agreement with the Town of Mt. Gilead within five (5) years according to the terms of the Grant Agreement, then the balance due on said Grant shall thereupon become due and payable.

FOURTH: That if the terms or conditions of this Deed of Trust or the Grant Agreement are violated the Grant shall be paid to the Beneficiary, The Town of Mt. Gilead, by the Grantor, and that in any event this Deed of Trust shall remain a charge against the subject property until satisfied in accordance with the terms hereof.

FIFTH: If the Grantor shall violate any of the terms or conditions hereof or of the Grant Agreement and the Grant shall become due, then the Beneficiary may, at its option, call upon the Trustee to sell the subject property at public auction to the highest bidder for cash, after complying with the laws of the State of North Carolina in regard to foreclosure in effect at the time of default, and the Trustee shall have the right to retain out of the proceeds of such sale five (5%) percent commission for making said sale, together with the cost of advertising and selling said property, and shall apply the residue to the payment of the amount owed the Beneficiary and shall pay the balance thereafter remaining, if any, to said Grantor or other party entitled thereto.

SIXTH: The Irrevocable power to appoint a substitute Trustee of Trustees is hereby expressly granted to the Beneficiary.

The Grantor covenants that he is the owner in fee simple of the land conveyed and has the right to convey the same, and that the same is free and

BOOK 224 page 604

clear of all encumbrances except as herein stated, and that he will forever warrant and defend the title herein conveyed against the lawful claims of all persons whomsoever, that in the phrasing of this document the masculine shall include the feminine, the singular shall include the plural.

IN TESTIMONY WHEREOF, the Grantor has hereunto set his hand and seal as of the day and year first above written.

* James Dawson (Seal)

Dorothy Lee Dawson (Seal)

STATE OF NORTH CAROLINA)
COUNTY OF Cabarrus)

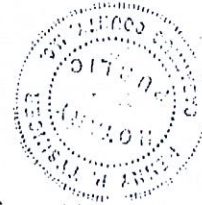
I, Penny P. Tysinger, a Notary Public in and for said County and State, do hereby certify that James & Dorothy Lee Dawson personally appeared before me this day and acknowledged the due execution of the foregoing Deed of Trust.

Witness my hand and seal this 8th day of November, 1990.

My Commission expires:

August 22, 1995

Penny P. Tysinger
Notary Public



STATE OF NORTH CAROLINA)
COUNTY OF _____)

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

Witness my hand and seal this _____ day of _____, 19_____.

STATE OF NORTH CAROLINA
COUNTY OF MONTGOMERY

The foregoing certificate(s) of Penny P. Tysinger is (are) certified to be correct. This instrument was presented for registration this 28th day and hour and duly recorded in the Office of the Register of Deeds of MONTGOMERY County, N. C. in Book 224 at Page 602

This the 28 day of December, 1990 at 2:31 o'clock, P.M.
Sally M. Morris by Kaye Morris
REGISTER OF DEEDS assistant

MT. GILEAD BUSINESS LIST

BUSINESS NAME AND/OR OWNER		NO.	STREET
Column1	Column2	Column7	Column8
BRUTON CUSTOM CABINETS/DANNY BRUTON	BRUTON CABINETS	103	COTTON GIN DR.
JESS CRATE (JORDAN LUMBER)	JESS CRATE	105	INDUSTRY AVE.
FRANK (FUZZ AND FIZZ) CAMPBELL	JELLYSTONE FURNITURE	107	INDUSTRY AVE.
MASONIC LODGE/RICKY BOWDEN	MASONIC LODGE	121	HOFFMAN DR.
HIGHLAND COMMUNITY CENTER/EARL LEAKE	HIGHLAND COMMUNITY CENTER	131	HOFFMAN DR.
MUTUAL GIN COMPANY (JORDAN LUMBER)	MUTUAL GIN COMPANY	108	INDUSTRY AVE.
C'S	C'S	101	JULIUS CHAMBERS AVE
GEORGIA'S HAIR DESIGN/BARBER SHOP	GEORGIA'S HAIR DESIGN/BARBER SHOP	102A-B	JULIUS CHAMBERS AVE
KELLYS SEAFOOD/CHARLENE KELLY	KELLYS SEAFOOD	104	JULIUS CHAMBERS AVE
CORNER DECOR & MORE/RALPH THOMPSON	CORNER DECOR & MORE/RALPH THOMPSON	200	JULIUS CHAMBERS AVE
ABC STORE	ABC STORE	202	JULIUS CHAMBERS AVE
DENNIS CARWASH/KYLE DENNIS	DENNIS CARWASH	203	JULIUS CHAMBERS AVE
CHIPS	CHIP'S	300	JULIUS CHAMBERS AVE
JOHNNY LITTLE AUTO SALES	JOHNNY LITTLE AUTO SALES	304	JULIUS CHAMBERS AVE
SHAWN'S RELIABLE PICKUP/SHAWN DYKES	SHAWN'S RELIABLE PICKUP	400	JULIUS CHAMBERS AVE
MCRAE WOODTREATING/RODNEY MCRAE	MCRAE WOODTREATING/MEGAWOOD	403	JULIUS CHAMBERS AVE
PD CARTS/LEE MCRAE	PD CARTS	405	JULIUS CHAMBERS AVE
HIGHLAND AUTO/ROVER SHOP/LEON TURNER	HIGHLAND AUTO/ROVER SHOP	510	JULIUS CHAMBERS AVE
OAKRIDGE CONGREGATIONAL CHURCH	OAKRIDGE CONGREGATIONAL CHURCH	705	JULIUS CHAMBERS AVE
MCAULEY MEMORIAL CHURCH	MCAULEY MEMORIAL CHURCH	2829	JULIUS CHAMBERS AVE
FIRST METHODIST CHURCH	FIRST METHODIST CHURCH	100	N. MAIN ST.
BROWN'S HARDWARE/MICHAEL SCARBORO	BROWN'S HARDWARE	103	N. MAIN ST.
SPECKLED PAW COFFEE/KYLE POPLING	SPECKLED PAW COFFEE	104	N. MAIN ST.
FRAMES ON MAIN/SHANNON BROWNING/DARLA	FRAMES ON MAIN	105	N. MAIN ST.
LAKE TILLERY LAW/BROOKE CRUMP	LAKE TILLERY LAW	108	N. MAIN ST.
MEMORY LANE/AMY JOHNSON	MEMORY LANE	109	N. MAIN ST.
MT GILEAD REDEVELOPMENT/EARL POPLIN	MT GILEAD REDEVELOPMENT CORP	111	N. MAIN ST.
MT GILEAD REDEVELOPMENT/KELLY THOMPSON	KELLY'S SEW HAPPY	111	N. MAIN ST.
MT GILEAD REDEVELOPMENT/AMBER HOGAN	AMBER LYNN	111	N. MAIN ST.
MT GILEAD REDEVELOPMENT/BOB PARRY	ANTIQUE CLOCK	111	N. MAIN ST.
MT GILEAD REDEVELOPMENT/ANNA WALKER	ART ON MAIN	111	N. MAIN ST.
MT GILEAD REDEVELOPMENT/SARAH PRICE	ART SPACE	111	N. MAIN ST.
MT GILEAD REDEVELOPMENT/BLAIR JOHNSON	UWHARRIE DANCE	111	N. MAIN ST.
BOBBY MCINTYRE/CUT AND SEW	CUT AND SEW	112	N. MAIN ST.
SGR ENTERPRISES LLC/CHUCK ROUTH	COTTON AND WOOD BESPOKEN GOODS	118	N. MAIN ST.
ARTISAN UPHOLSTERY	ARTISAN UPHOLSTERY	118	N. MAIN ST.
MT. GILEAD ANTIQUE MALL/SHAUN WELLAND	MT. GILEAD ANTIQUE MALL	120	N. MAIN ST.
PAMELA A. LEWIS	THRIFTY PICKLE	121	N. MAIN ST.
BB&T BANK	TRUIST	200	N. MAIN ST.
CURT'S VARIETY	CURT'S VARIETY	201	N. MAIN ST.
CAROLINAS HEALTHCARE SYSTEM	MT. GILEAD MEDICAL SERVICES	201	N. MAIN ST.
PRIDE PLUMBING/JIM SHARPE	PRIDE PLUMBING	205	N. MAIN ST.
THE FIDELITY BANK	THE FIDELITY BANK	207	N. MAIN ST.
JIMMY BOWLES/KESHIA LUCAS	2ND CHANCE CONSIGNMENT	209	N. MAIN ST.
JIMMY BOWLES	VAPE SHOP(COMING)	211	N. MAIN ST.
MT. GILEAD FLORIST/DON BURRIS	MT. GILEAD FLORIST	211	N. MAIN ST.
MODERN CUTS/TERESA EUDY	MODERN CUTS	213	N. MAIN ST.
PRESBYTERIAN CHURCH	PRESBYTERIAN CHURCH	220	N. MAIN ST.
STEVE'S PIZZA/NOOEY	STEVE'S PIZZA	300	N. MAIN ST.
JAMES RIVER EQUIPMENT	JAMES RIVER EQUIPMENT	305	N. MAIN ST.
WILDER GROCERY	WILDER GROCERY	310	N. MAIN ST.
MCRAE IND./TOSHIBA	MCRAE IND./TOSHIBA	400	N. MAIN ST.
DR. JOHNNY MCKINNON	DR. JOHNNY MCKINNON	407	N. MAIN ST.
ALL TRUSS	ALL TRUSS	409	N. MAIN ST.
PAPERWORKS	PAPERWORKS	530	N. MAIN ST.
THOMAS AUTO SALES/ELLIS THOMS	THOMAS AUTO SALES	639	PARKERTOWN RD.
HOLINESS CHURCH	HOLINESS CHURCH	542	PARKERTOWN RD
LELA HINSON	HINSON BEAUTY SHOP	325	WASHINGTON PK RD
DENNIS CARWASH/KYLE DENNIS	DENNIS CARWASH	100	ALLEY DRIVE
CENTURYLINK	CENTURYLINK	101	N. SCHOOL ST.
MCRAE BLDG SPECIALTY	MCRAE BLDG SPECIALTY	103	N. SCHOOL ST.
MARTY B. RICHARDSON	CHC TAX SERVICE	105	N. SCHOOL ST.

U.S. POST OFFICE	U.S. POST OFFICE	106	N. SCHOOL ST.
STATE EMPLOYEES CREDIT UNION	STATE EMPLOYEES CREDIT UNION	100	N. SCHOOL ST. PARKING LOT
BILL PRICE CUSTOM CARS	BILL PRICE CUSTOM CARS	120	PRICE LANE
MT GILEAD ASSISTED LIVING/MYSTERY WILLIS	MT GILEAD ASSISTED LIVING	110	ROOSEVELT ST.
CYNTHIA MORRISON	GAME TIME	103	S. MAIN ST.
LUNA'S PIZZA & RESTAURANT	LUNA'S PIZZA & RESTAURANT	104	S. MAIN ST.
JAMIE S. ESTES	THISTLE RIDGE	105	S. MAIN ST.
TOWN CREEK SHOPPING/LAURA ANDERSON	VERANDA DAY SPA	106	S. MAIN ST.
SIMPSON SURVEYING/GEORGE SIMPSON	SIMPSON SURVEYING	106	S. MAIN ST.
MONTGOMERY FOODS/BRYAN DOZIER	FOOD KING	112	S. MAIN ST.
OLGA YESENIA GONZALEZ ALMEIDA	THE V'S NUTRITION	113	S. MAIN ST.
MONARCH-BRIGHTER VISIONS	MONARCH-BRIGHTER VISIONS	114	S. MAIN ST.
C&R DRUG/ANIL	C&R DRUG	116	S. MAIN ST.
EDWINA MARTIN	DAISY AND EDWARD	118	S. MAIN ST.
FIRST BAPTIST	FIRST BAPTIST CHURCH	133	S. MAIN ST.
MT. GILEAD HOSPITALITY HOUSE/LESSIA DABBS	MT. GILEAD HOSPITALITY HOUSE	210	S. MAIN ST.
BECO CONSTRUCTION/RANDY BROWNING	BECO CONSTRUCTION	207	MEDFORD PLACE (S. MAIN)
BROWNING ELECTRIC/JERRY BROWNING	BROWNING ELECTRIC	207	MEDFORD PLACE (S. MAIN)
BRUTON GRADING AND HAULING/TOMMY BRUTON	BRUTON GRADING AND HAULING	220	S. MAIN ST (HWY 73 E)
MT.GILEAD ELEM. SCHOOL/AUDITORIUM	MONTGOMERY COUNTY SCHOOLS	102	S. SCHOOL ST.
SAM KANNIKA	THE LAUNDROMAT	105	S. SCHOOL ST.
BLACKMER LODGE/LARRY THOMPSON	BLACKMER	109	S. SCHOOL ST.
DOLLAR GENERAL	DOLLAR GENERAL	175	S. WADESBORO BLVD.
BURGER SHACK/BRUCE HAYWOOD	BURGER SHACK	200	S. WADESBORO BLVD.
MT. GILEAD FIRE DEPARTMENT	MT. GILEAD FIRE DEPARTMENT	106	E. ALLENTON ST.
STANBACK PARK/POOL	STANBACK PARK/POOL	129/131	E. ALLENTON ST.
INKEP DHAMMATHARA/BUDDHIST TEMPLE	BUDDHIST TEMPLE	310	E. ALLENTON ST.
KINGDOM HALL OF JEHOVAH'S WITNESSES	KINGDOM HALL OF JEHOVAH'S WITNESSES	125	MYRTLEWOOD DR.
ARC	ARC-MYRTLEWOOD DR	175	MYRTLEWOOD DR.
S&S AUTO/CURT SPEAKMAN	S&S AUTO	101	W. ALLENTON ST.
DARCIA ALT	ALTERNATE ARMS	108	W. ALLENTON ST.
SANDHILLS REGIONAL LIBRARY - MT. GILEAD	MT. GILEAD LIBRARY/DAVID ATKINS	111	W. ALLENTON ST.
MONTGOMERY INS/BILLHUDSON	MONTGOMERY INSURANCE	119	W. ALLENTON ST.
EDWARDS FUNERAL HOME/MITCH EDWARDS	EDWARDS FUNERAL HOME	200	W. ALLENTON ST.
MT. GILEAD MUSEUM/LAURA ANDERSON	MT. GILEAD MUSEUM	202	W. ALLENTON ST.
FIRSTHEALTH EMS BASE/ANDY SANDERS	FIRSTHEALTH OF THE CAROLINAS EMS	206	W. ALLENTON ST.
WESTVIEW APTS.	WESTVIEW APTS.	427	W. ALLENTON ST.
TOBE MANUFACTURING/GARY HAYWOOD	TOBE MANUFACTURING	500	W. ALLENTON ST.
RAPTOR BLINDS/JASON HAYWOOD	RAPTOR BLINDS	500	W. ALLENTON ST.
MEGAWOOD/BILL HAMILTON	MEGAWOOD/BILL HAMILTON	510	W. ALLENTON ST.
ARC GROUP HOME	ARC GROUP HOME	205	E. INGRAM ST.
MT GILEAD FOOD PANTRY/JIM KISER	MT GILEAD FOOD PANTRY	101	W. INGRAM ST.
DANNY BLAKE	MR FIX IT	102	W. INGRAM ST.

** **DISCLAIMER** - This is a listing of all Mt. Gilead Businesses that have a brick and mortar shop/store front to the best of the Town's knowledge as of March 1, 2022. This listing does not include any web or home based businesses.*

3 Cloud Store to EBPP Upgrade Pricing

Table 2. Customer Engagement, Electronic Bill Presentment and Payment Pricing.

- Bill Per Month: 650
- Average Dollar Amount Billed: \$104

Administrative Fees	Description	Fee
<u>Implementation</u>	Integration, Deployment & Training. You will be assigned a dedicated IC Project Manager. Please plan on 3 Months to Integrate/Go Live	No Charge
<u>Monthly Access Fee</u>	For Branded Customer Portal and Biller Portal. Note: The Monthly Access Fee covers maintenance, support, upgrades, enhancements, and full access to the Invoice Cloud service for the Biller and its payers. <u>Unlimited</u> administrative users	Year 1 \$200 Year 2 \$125 Year 3 \$100 Special Tiered Pricing
<u>Help Desk Support</u>	Access to Invoice Cloud Help Desk and Client Services Team	No Charge
<u>Marketing Support</u>	Access to Invoice Cloud Marketing Team	No Charge
<u>Other Merchant Services</u>	CC Chargeback Fee - when payer disputes the charge with the credit card issuer	\$15
<u>Other Merchant Services</u>	ACH/Reject Fee	\$15
<u>Paperless Billing</u>	Each time an invoice does not get mailed and a payer elects to go Paperless	\$0.40 Per Unit / Per Month \$0.20 Per Unit / Per Month
<u>Utility Convenience Fee</u>	Description	Convenience Fee
Visa, MC, Discover, Amex	CC Convenience Flat Fee with \$125K Max Cap	3.50% with a min of \$3.95
<u>e-check/ACH</u>	EFT/ACH Fee with \$125K Max Cap	\$2.95

Pay by Phone IVR - Service Fee	Additional Svc Fee to Pay by Phone. This fee would be in	\$1.00
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TOWN OF MOUNT GILEAD PUBLIC WORKS DEPARTMENT REPORT

110 WEST ALLENTON STREET, MOUNT GILEAD, NORTH
CAROLINA, 27306
FEB, 2022

PUBLIC WORKS

The following is a list of the activities and duties performed by the Public Works Department

Water/Sewer Services

- Read meters
- Sewer unclogs J. Chambers
- Repair LS# 12
- Water and sewer locate
- Water leak E. Allenton St.

Repairs and Cleanup Activities

1. Clean storm drains
2. Cleaned park
3. Picked up trash on streets
4. Plant trees at entrance sign
5. Prep WWTP for inspection
6. Repaired lights at ballfield concession stand
7. Completed camera work at park

Equipment/Vehicle Maintenance

- Preventive checks were performed on the town's vehicles.

Routine Monthly Activities

- Lift stations 1-15 - weekly checks
- Non-payment cutoffs - Completed -10
- Cleaned curbs and gutters on Julius Chambers, W. Allenton St N. Main
- Other street cleaning removing trash from right-of-way.

Completed Projects

In Progress Jobs

- Down town storm drain project nearing completion. Contractor informed me that paving should be done by Friday.
- Water tank maintenance contract.



January 14, 2022

Matthew Christian
Town Of Mount Gilead
P O Box 325
Mount Gilead, NC 27306

Dear Matthew Christian:

The purpose of this letter is to provide you with fee information for your fiscal year budgeting purposes. The timing of invoices is designated in the specific contract for each maintenance program. THIS IS NOT AN INVOICE.

Our maintenance program provides you with peace of mind that your asset(s) will be regularly and systematically maintained as outlined in your maintenance contract(s). We provide these services in a cost-effective manner to provide value to you and your community.

We appreciate your trust for the maintenance of your water asset (s), and we strive to provide you with exceptional customer service. Please note that all applicable taxes and adjustments for prevailing wages are the responsibility of the owner and are in addition to these stated fees.

Asset Name	Asset Type	Fee	Effective From	Effective To
Downtown Tank - 112912	300,000 Elevated	\$16,665.37	01-JUL-22	30-JUN-23

Thank you very much for your business, if you have any questions please contact Customer Service at 866-919-3471 or at sue.roach@suez.com

Sincerely,

Sue Roach
Customer Account Specialist



Water Tank Maintenance Agreement

Tank Owner: Town of Mount Gilead

Tank Location: Town Tank

Tank Size and Style: 300,000 Gallon Elevated

This agreement entered into by and between the Town of Mount Gilead hereinafter known as the Owner, and American Tank Maintenance, LLC hereinafter known as the Company.

The Owner agrees to employ the Company to provide the professional services needed to maintain its 300,000 gallon water storage tank located at Town Tank.

This agreement outlines the Company's responsibility and accountability for the care and maintenance of the above referenced water storage tank. The Company's care and maintenance shall include the following:

The Company shall furnish all specialized services including engineering and inspection services necessary to maintain and care for the water storage tank during the term of this agreement. Maintenance and care shall include: steel replacement, steel components, expansion joints, water level indicators, manhole covers and/or gaskets, and other components of the water storage tank.

The Company shall perform annual visual inspections and service the water storage tank beginning in Contract Year 2. The water storage tank and its components including the safety, sanitary, structure, security and coatings aspects of the water storage tank shall be inspected and the findings documented to ensure that the water storage tank is in a sound and watertight condition.

The Company shall schedule and coordinate a washout inspection of the water storage tank every two years with the Owner beginning in Contract Year 1. The Owner is responsible for draining the water storage tank. The Company shall clean the water storage tank of all mud, silt, and other accumulations which may be harmful to the water storage tank and/or its contents. The Company shall utilize high pressure equipment to perform this operation. Upon cleaning the water storage tank the Company shall inspect and document the condition as outlined in the preceding paragraph. Once the cleaning and inspection services are completed the Company shall disinfect the interior surfaces of the water storage tank utilizing AWWA Spray Method #2. A written report of the documented findings including photographs shall be made available to the Owner via mail or electronically.

The Company shall perform surface preparation and paint the exterior and/or interior surfaces of the water storage tank at such time as needed. The need for exterior painting shall be determined by the appearance and protective condition of the existing coating system and the Company shall use the same color of the existing coating system. The need for interior painting shall be determined by the thickness of the existing coating system and its protective condition.

The Company shall perform all services and utilize products which shall be equal to, or exceed the standards of the State of North Carolina, the American Water Works Association, and the Steel Structures Painting Council. The Company shall perform all services relating to the interior of the water storage tank in accordance with procedures outlined in American Water Works Association D-102 standards.

The Company shall utilize coating systems which best suit the site conditions, environment, and general location of the water storage tank and are in compliance with local, state and federal statutes.

The Company shall install and maintain an anti-climb deterrent device on the access ladder to deter unauthorized access to the water storage tank. The Company shall install and maintain locks on all hatches of the water storage tank to deter unauthorized entry. The keys to the locks shall remain in the possession of the Owner and the Company.

The Company shall provide emergency service to handle any problems covered by this agreement with the water storage tank. Reasonable mobilization time shall be acceptable to the Owner.

If the Owner needs and requests, then the Company shall provide pressure relief valves to the Owner for the Owner's use during service events which require the water storage tank to be drained.

The Owner shall have the right to continue this agreement for an indefinite period of time providing that the annual fee is paid in accordance with the terms of this agreement. The Owner shall have the right to terminate this agreement by sending written notice to American Tank Maintenance, LLC, PO Box 130, Warthen, GA 31094. The Owner's right to termination shall be subject to any agreement provisions incorporated herein.

The Company shall maintain and furnish current certificates of insurance coverage to the Owner during the duration of this agreement.

This agreement shall be managed by "Contract Years". "Contract Years" shall be defined as the consecutive 12-month periods beginning July 1, 2022. The annual fee for Contract Years 1, 2 & 3 shall be \$14,986.00 per year. The annual fee for Contract Year 4 shall be adjusted to reflect the current cost of service. The adjustment to annual fees shall be limited to a maximum of 4% annually. Any applicable taxes shall be the responsibility of the Owner.

The first annual fee for Contract Year 1 shall be due and payable July 1, 2022. The annual fee for Contract Year 2 shall be due and payable July 1, 2023. Each subsequent annual fee shall be due and payable each subsequent July 1st. Should the Owner elect to terminate this agreement after the initial interior renovation is completed then the balance of the first 5 annual fees shall be due and payable within thirty (30) days of notice to terminate. Should the Owner elect to terminate this agreement after the initial interior & exterior renovations are completed then the balance of the first 9 annual fees shall be due and payable within thirty (30) days of notice to terminate.

The Owner and the Company agree that any future mandated environmental, health or safety requirements which cause significant changes in cost of services provided under this agreement shall be cause for modification of this agreement. The Company is accepting this water storage tank under this agreement based on the current existing structure, components, location and

surroundings. Any modification to the water storage tank, including antenna installations, and changes in surroundings especially real estate development shall be cause for modification of this agreement. This agreement does not include the cost for and/or liability on the part of the Company for: containment, removal and/or disposal of any hazardous waste materials, electrical wiring or components, operational problems due to cold weather, Acts of God, structural damage due to antenna installations or other attachments for which the tank was not originally designed, repairs to the foundation of the water storage tank, operational or structural problems caused by physical conditions below the surface of the ground, acts of terrorism, or other conditions which are beyond the Owner's and/or Company's control.

The Company reserves the right to assign any outstanding receivables from this agreement to its bank or other lending institution as collateral for any loans or lines of credit.

This Agreement is signed this _____ day of _____, _____.

Owner:

American Tank Maintenance, LLC

By: _____

By: _____

Witness: _____

Witness: _____

The above signatories certify that they are duly authorized to sign the Agreement on behalf of the entities represented.



Town of
**MOUNT GILEAD POLICE
DEPARTMENT**

123 North Main Street - Post Office Box 325

Mount Gilead, North Carolina, 27306

Phone: (910) 439-6711

Fax: (910) 439-1855

MEMORANDUM

**To: David Smith
Town Manager**

**From: Patrick L. Preslar
Chief of Police**

Date: February 24, 2022

Subject: Mount Gilead Police Department Monthly Report for February 2022

We had a relatively quiet month of February. Department personnel have begun seeking out training opportunities to complete the required 2022 annual in-service classes. I continue to encourage our personnel to take advantage of classes online when available, as it saves them time and is more efficient for the department.

The GCC Improvement Grant for the body-worn camera upgrade has now been approved to proceed. We have begun seeking quotes from vendors and are preparing to order the equipment.

The new vehicles are currently having the emergency equipment installed. There have been delays in receiving the items due to extended delivery dates and shipping.

We are still currently one officer short of having a full staff. A recruitment drive has been scheduled in March with the current Montgomery Community College Basic Law Enforcement Training class. We are also advertising on social media and in the newspaper. As of yet, we have not received any interest in the position.

Administration and Patrol

- Participated in the annual protocol virtual meeting with the Butterfly House.
- Participated in a virtual meeting with the Enterprise Fleet Vehicle program.
- Attended a department meeting with the Town Manager.
- Began working on the 2022-23 budget presentation.
- Began conducting a compensation survey of local departments.
- Assisting with US Army military training in town.
- Officers attended the scheduled grand jury session.
- Officers are continuing to check business doors each night.

- Continued with follow-up investigations in recent cases.
- Officers participated in various traffic checkpoints around the town.
- Met with citizens to address various concerns.
- Ranking officers continue to fill in shifts for officers as needed shift schedule (sickness, training, vacancy etc.).
- Entered IBR (monthly crime report) to state database for crime statistics.
- Continued entry of SBI Traffic Stop Reports.
- Routinely reviewed body camera videos.
- Continued escorts for businesses as they close at night.
- Department vehicles serviced with oil changes and tire rotations.
- Continued trial testing of Intrensic body cameras to replace Viewu cameras.
- Department personnel are continuing to take the necessary steps to limit exposure when dealing with the public.

Investigations Report

02/02/2022, OCA: 2202-0022 Death from Natural Causes. No criminal activity detected or suspected.

02/02/2022, OCA: 2202-0023 Structure Fire - South Wadesboro Boulevard. Fire apparently started in rear bedroom due to a faulty ceiling light fixture. No criminal activity suspected. Family has been assisted by Red Cross and have since moved to Troy.

02/09/2022, OCA: 2202-0025 Shoplifting - Food King. Suspect: Jeffrey Little. Suspect Charged. Suspect identified by camera system.

02/14/2022, OCA: 2202-0027 Break, Entering and Larceny – Lunas Restaurant. Suspect: Michael Paige, charged and arrested. Suspect made entry into Lunas from the exterior door causing damage. Several bottles of spirituous liquor and tip money were stolen.

02/18/2022, OCA: 2202-0028 Drug Violation – Suspect: Michael Paige, arrested and charged. Upon arresting the suspect on previous warrants, drug violations were discovered at the jail on the arrestee.

02/18/2022. OCA: 2202-0029 Use of Force – Vehicle “Stop Sticks” were deployed. Suspect was fleeing from Randolph, Davidson, and Montgomery County Law Enforcement units. The stop sticks were used to immobilize the fleeing driver’s vehicle. The suspect was wanted for several counts of armed robbery, assault with deadly weapon, stolen motor vehicle, stolen firearm, possession stolen firearm by felon, and numerous other drug related violations. No one was hurt and no damage was reported during the incident.

Follow-up Investigations

01/19/2022, OCA: 2201-0013 Break, Entering and Larceny - Burger Shack. Suspect: Michael Paige, charged and arrested. Suspect entered the outside freezer unit and stole numerous consumable goods.

Attachments

- Calls for Service
- Activity Summary
- Reported Incidents – Officer assigned

Montgomery County Communications
 199 South Liberty St Troy , NC 27371

CFS By Department - Select Department By Date
 For MT GILEAD POLICE DEPT 1/26/2022 - 2/22/2022

MT GILEAD POLICE DEPT	Count	Percent
911 TRANSFER	1	0.43%
ALARM (NOT FIRE) COMMERCIAL	4	1.71%
ALARM (NOT FIRE) RESIDENTIAL	1	0.43%
ANIMAL CALL (NOT ATTACKS)	1	0.43%
ASSIST MOTORIST	6	2.56%
B-E	1	0.43%
BREATHING PROBLEMS	2	0.85%
CHASE VEH	1	0.43%
CIVIL DISTURBANCE	1	0.43%
COMMUNICATING THREATS	1	0.43%
DAMAGE TO PROPERTY	1	0.43%
DIABETIC PROBLEMS	1	0.43%
ESCORT	75	32.05%
FOLLOWUP INVESTIGATION	1	0.43%
INFORMATION	2	0.85%
JUVENILE(s)	2	0.85%
MISSING/LOST PERSON	1	0.43%
NOISE VIOLATION	3	1.28%
PROWLER	4	1.71%
PSYCHIATRIC - ABNORMAL BEHAVIOR - SUICIDE ATTEMPT	1	0.43%
SCHOOL CROSSING	8	3.42%
SECURITY CHECK	26	11.11%
SERVE PAPER	3	1.28%
SHOTS FIRED	1	0.43%
SPECIAL ASSIGNMENT	1	0.43%
STRUCTURE FIRE	2	0.85%
SUSPICIOUS PERSON/VEH/ACTIVITY	29	12.39%
TRAFFIC ACCIDENTS (PD)	2	0.85%
TRAFFIC STOP	45	19.23%
TRANSPORTATION PI	3	1.28%
TRESPASSING	1	0.43%
UNKNOWN PROBLEM (MAN DOWN)	1	0.43%
WEAPON VIOLATION	1	0.43%
WELFARE CHECK	1	0.43%
Total Records For MT GILEAD POLICE DEPT	234	Dept Calls/Total Calls 100.00%

Total Records 234

Activity Detail Summary (by Category)

MOUNT GILEAD POLICE DEPARTMENT

(01/26/2022 - 02/22/2022)

Incident\Investigations

220 - Burglary/Breaking & Entering	1
------------------------------------	---

23C - Shoplifting	1
-------------------	---

23H - All Other Larceny	1
-------------------------	---

35B - Drug Equipment Violations	1
---------------------------------	---

90J - Trespass of Real Property	1
---------------------------------	---

90Z - All Other Offenses	6
--------------------------	---

Total Offenses	11
----------------	----

Total Incidents	8
-----------------	---

Arrests

35B - Drug Equipment Violations	1
---------------------------------	---

90Z - All Other Offenses	4
--------------------------	---

Total Charges	5
---------------	---

Total Arrests	4
---------------	---

Accidents

Total Accidents	3
-----------------	---

Citations

Driving While License Revoked	6
-------------------------------	---

Expired Registration	6
----------------------	---

No Insurance	1
--------------	---

Other (Infraction)	3
--------------------	---

Speeding (Infraction)	15
Secondary Charge	8
Total Charges	39
Total Citations	31

Warning Tickets

Total Warnings **9**

Incident Offenses/Victims/Status By Reporting Officer

MOUNT GILEAD POLICE DEPARTMENT

All Case Statuses - (01/26/2022 - 02/22/2022)

2246 - Lieutenant Austen B. Morton

Incident Number:	Offense:	Victim:	Case Status:	Exceptional Clearance:	Inc. Date:
2202-0026	90Z - Warrant Service		Closed by Arrest	Not Applicable	02/12/2022

Officer Total Incidents: 1

4531 - Patrol Officer Hunter T. Stone

Incident Number:	Offense:	Victim:	Case Status:	Exceptional Clearance:	Inc. Date:
2202-0022	90Z - D.O.A	Graham, Mary	Closed by Other Means	Not Applicable	02/02/2022

Officer Total Incidents: 1

6280 - Patrol Officer Bobby A. Hall

Incident Number:	Offense:	Victim:	Case Status:	Exceptional Clearance:	Inc. Date:
2201-0020	90Z - Criminal Summons Service	Chambers, Johnny Farmer	Closed by Arrest	Not Applicable	01/29/2022
2202-0023	90Z - Structure Fire	Blake, Celia Haywood Collins, Verlisha Sharee	Closed by Other Means	Not Applicable	02/02/2022

Officer Total Incidents: 2

7532 - Patrol Officer Joshua C. Shuping

Incident Number:	Offense:	Victim:	Case Status:	Exceptional Clearance:	Inc. Date:
2202-0028	90Z - All Other Offenses 35B - Drug Equipment Violations	State of NC	Active	Not Applicable	02/18/2022

Officer Total Incidents: 1

Incident Offenses/Victims/Status By Reporting Officer

MOUNT GILEAD POLICE DEPARTMENT

All Case Statuses - (01/26/2022 - 02/22/2022)

8523 - Sergeant Adam W. Lucas

Incident Number:	Offense:	Victim:	Case Status:	Exceptional Clearance:	Inc. Date:
2202-0025	23C - Shoplifting 23H - Larceny of Steaks 90J - Trespassing	Food King	Closed by Arrest	Not Applicable	02/09/2022
2202-0027	220 - Breaking & Entering	Lunas	Active	Not Applicable	02/14/2022

Officer Total Incidents: 2

Total Incidents: 7

Mount Gilead Fire Department



February: Fire Calls

Fire - 17

Squad - 10

Town - 12

District - 3

County - 10

Out of County - 2

Total - 27

Thank You for Your Support!

Chief - *Keith Byrd*



PROTECTING QUALITY OF LIFE

Alliance Code
Enforcement LLC

Monthly Report
Town of Mt. Gilead

Updated
February 24, 2022

ADDRESS	VIOLATION	STATUS
308 N Main St.	JP/OL/MH	OPEN
502 N Main St.	JP/JV/OL	OPEN
500 W Allenton St.	OL/MH	OPEN
507 S Wadesboro Ave.	OL/MH	OPEN
306 N Main St.	OL/MH	OPEN
750309076133 Lumber St.	MH/OL	OPEN
279 Washington Park Rd	JV	OPEN
605 Julius Chambers Ave	MH/JP/OL	OPEN
154 Emmaline St.	JV	OPEN
166 Emmaline St.	JV	OPEN
426 S Wadesboro Blvd	JV/JP	OPEN
509 N Main St	MH	OPEN
156 Washington Park	MH	OPEN
412 Julis Chambers	JV/JP	OPEN
502 W Allenton	MH	OPEN
105 E Second St.	MH	OPEN
152 Williams St.	JP	OPEN
PID 7503 06 39 0336 Dockery Ln	MH	OPEN
295 Northview Rd	MH/JV/JP	OPEN
342 Northview Rd	JV/JP	OPEN
406 Northview Rd	MH/OL/JV	OPEN
182 Washington Park Rd	JV/JP	OPEN
209 W Allenton St	JP	OPEN
101 Julius Chambers Ave	JV	OPEN
101 N Main St.	MH	OPEN
323 Williams Rd.	JP	OPEN
204 W Allenton St	JP	OPEN
304 W Allenton St	JV	OPEN



PROTECTING QUALITY OF LIFE

Alliance Code
Enforcement LLC

Monthly Report
Town of Mt. Gilead

Updated
February 24, 2022

404 W Allenton St	JP	OPEN
411 W Allenton St	JP	OPEN
421 W Allenton St	MH/JP	OPEN
435 W Allenton St	JP	OPEN
303 W Allenton St	JP	OPEN
202 E Allenton St	JP/JV	OPEN
323 E Allenton St	JP/JV	OPEN
410 E Allenton St	JP/JV	OPEN
334 E Allenton St	JV	OPEN
289 Myrtle Dr	JV	OPEN
254 Myrtle Dr	JP	OPEN
161 Myrtle Dr	JV	OPEN

MONTHLY HIGHLIGHTS

- The case log looks different this month due to a change in inspectors for the town. All open cases highlighted in yellow are open cases from the previous inspector, and all highlighted in red are newly open cases by the current inspector. All cases will be followed up on and should reflect changes in the next report.
- Significant progress has been made and pace has been maintained during this transition based on working one day a week.
- We've met with and continue to meet with residents throughout the Town to listen to their concerns with certain properties and their praises for the accomplishments that are being made.
- 39 Total open cases
- 14 New open cases
- Again, thank you for the opportunity to serve the community.



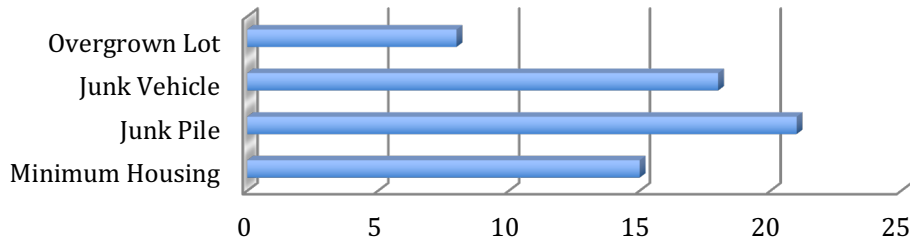
PROTECTING QUALITY OF LIFE

Alliance Code
Enforcement LLC

Monthly Report
Town of Mt. Gilead

Updated
February 24, 2022

Violations by the Numbers



	Minimum Housing	Junk Pile	Junk Vehicle	Overgrown Lot
■ Violations by the Numbers	15	21	18	8

