



**TOWN OF MOUNT GILEAD
BOARD OF COMMISSIONERS
AGENDA**

**110 West Allenton Street, Mount Gilead, North Carolina, 27306
March 4, 2025**

The Mount Gilead Board of Commissioners will meet on Tuesday, March 4, 2025, at 7:00 p.m. at the Mount Gilead Fire Department, 106 East Allenton St, Mt Gilead, NC 27306, for the regular monthly business meeting.

ITEM I. CALL TO ORDER (Mayor Morley)
MOMENT OF SILENCE
PLEDGE OF ALLEGIANCE

ITEM II. CONSENT AGENDA (Action)
A. Adoption of the Agenda
B. Adoption of February 4, 2025, Board of Commissioner Meeting Minutes
C. Staff Reports

ITEM III. PUBLIC COMMENT
A. Reading of the Rules for Public Comment **(Mayor Morley)**

ITEM IV. NEW BUSINESS
A. Resolution to Honor James “Jim” Kiser
B. Discussion of Speed Bumps on Braxton Street and S. School Street
C. Consider Approval of 24/25 Audit Contract

ITEM VII. COMMITTEE REPORTS
A. Community Garden **(Mary Poplin)**

ITEM VIII. MANAGER REPORT (Michael Ferris)

ITEM IX. MAYOR AND COMMISSIONERS REPORT (Information)

ITEM XI. CLOSED SESSION
Adjourn to a Closed Session pursuant to NCGS143-318.11(a) (4) & (5) to discuss
Economic Development and Real Estate

ITEM XI. ADJOURNMENT
Adjourn to Budget and Planning Work Session, Saturday, March 8, 9:00 a.m. at the
Mount Gilead Fire Department.



TOWN OF MOUNT GILEAD

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

MEMORANDUM

| | |
|---|-----------------------------------|
| Meeting Date: 3/4/2025 | Agenda Item Number: II. |
| Submitted By: Michael Ferris | Department: Administration |
| Attachments: <ul style="list-style-type: none">A. Adoption of the AgendaB. Adoption of February 4, 2025, Board of Commissioner Meeting MinutesC. Staff Reports | |
| Topic: Consent Agenda | |

Staff Summary: Consent agenda materials are provided and can be adopted with a single motion.

| | |
|--|----------------------------|
| Direct Cost: | Line Item Utilized: |
| Amount Remaining after Action: | In Current Budget: |
| Plans if Not in Current Budget: | |

Staff Recommendation: Approve the Consent Agenda

Examples of Motions:

Approve: I move for the approval of the Consent Agenda.

Note – If there are items the Board would like to remove from the Consent Agenda, a motion can be made to remove items, and approve the remainder of the Consent Agenda.



**TOWN OF MOUNT GILEAD
BOARD OF COMMISSIONERS
MEETING MINUTES**

110 West Allenton Street, Mount Gilead, North Carolina, 27306
February 4, 2025

The Mount Gilead Board of Commissioners met on Tuesday, February 4, 2025, at 7:00 p.m. at the Mount Gilead Fire Department, 106 East Allenton St, Mt Gilead, NC 27306, for the regular monthly business meeting. Sheldon P. Morley-Mayor, Tim McAuley-Mayor Pro Tem, Paula Covington-Commissioner, Mary Lucas-Commissioner, Vera Richardson-Commissioner, Michael Ferris-Interim Town Manager, Talmadge LeGrand-Police Chief, James “Wahoo” McCormick-Public Works Director, Keith Byrd-Fire Chief, and Lessie D. Jackson-Town Clerk.

ITEM I. CALL TO ORDER

Mayor Pro Tem Tim McAuley called the meeting to order at 7:00 p.m. with a moment of silence and the Pledge of Allegiance.

ITEM II. CONSENT AGENDA

(Action)

A. Adoption of the Agenda

B. Adoption of January 21, 2025 Board of Commissioner Meeting Minutes

C. Staff Reports

****Commissioner Richardson made the motion to adopt the consent agenda, Mayor Pro Tem McAuley seconded the motion. The motion carried.*

ITEM III. PUBLIC COMMENT

A. Reading of the Rules for Public Comment

****Shelia Capel-P.O. Box 128-Troy NC-Came before the Board and spoke on bringing Juneteenth to Mt. Gilead 2025, it is the 7th year celebration. Ms. Capel pointed out to the Board some of the highlights that will happen during the Juneteenth celebration. The celebration scheduled for June 14, 2025.*

****Mary Poplin-201 S. Main St.-Mrs. Poplin spoke well of the administration staff. Mrs. Poplin also gave an update about how she helped the staff with the town website.*

ITEM IV. NEW BUSINESS

A. Consider Budget Amendment for Fire Department

Water Line Replacement Project

****Interim Town Manager Michael Ferris gave context on a waterline leak that will affect the town’s budget. Commissioner Lucas moved to approve the proposed Budget Amendment to fund the Fire Department water service line project. Commissioner Richardson seconded the motion. The motion carried.*

B. Approval of Audit Response Letter

****Interim Town Manager gave an overview of the Audit Response Letter, and the deadline for the letter to be in within 60 days. Commissioner Richardson moved to approve the Audit Response Letter and for submission to the NC Local Government Commission, Commissioner Covington seconded the motion. The motion carried.*

C. Consider Date for Town Board Budget Planning Session

****After discussion, the Board agreed to schedule the budget planning for March 8, 2025 at 9:00 a.m., at the Mt. Gilead Fire Department.*

- D. Information – Consider Attendance at NC League Of Municipalities**
CityVision Conference, April 29 – May 1, 2025
***Mayor Poplin discussed with the Board the pros of going to CityVision Conference, and encouraged the other members of the Board to attend as well.

ITEM VII. COMMITTEE REPORTS

- A. Community Garden**
***Mary Poplin gave an update on the garden. The full report is in the agenda packet, and available online.

ITEM VIII. MANAGER REPORT

- ***Interim Town Manager gave updates of projects that the town employees are working on.

ITEM IX. MAYOR AND COMMISSIONERS REPORT

- ***Mayor Poplin updated everyone on what he has been working on for the month of January 2025.
***Mayor Pro Tem McAuley is concern about fox sightings in residential areas.
***Commissioner Covington gave updates on events that is happening around the town of Mt. Gilead.
***Commissioner Lucas gave a big thank you to James “Wahoo” McCormick for the reports, and getting other items in his department back in order.
***Commissioner Richardson stated that on February 15, 2025 Highland Community Center would be hosting its annual Black History Program at 5:00 p.m.

****Commissioner Covington made the motion to go into closed session in pursuant to NCGS143-318.11(a) (5) & (6) to discuss Real Estate and Personnel. Commissioner Richardson seconded the motion. The motion carried.*

ITEM XI. CLOSED SESSION

Adjourn to a Closed Session pursuant to NCGS143-318.11(a) (5) & (6) to discuss Real Estate and Personnel

****Commissioner Richardson made the motion to come out of closed session, and return to open session, Commissioner Lucas seconded the motion. The motion carried.*

ITEM XI. ADJOURNMENT

***With no more business to discuss Commissioner Richardson made a motion to adjourn the meeting, Commissioner Lucas seconded the motion. The motion carried.

Sheldon Poplin, Mayor

Lessie D. Jackson, Town Clerk

WWTP Monthly Report February 2025

January eDMR completed and submitted/no violations.

Annual Flow meter calibrations performed on both Influent and Effluent meters.

Unresolved issues with UV System. LKC Services worked on issues but unable to completely resolve issues. Could be lamps or parts used in lamps. Some lamps keep blowing. Again this UV System is also at the end of its life cycle. Control Panel replacements are needed.

Annual report completed.

New gate controller installed but working on getting longer chain for completion..

Thanks,
Donna Mills



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: Michael Ferris
Town Manager**

**From: Talmedge LeGrand
Chief of Police**

Date: February 2025

Subject: Mount Gilead Police Department Monthly Report for February 2025

This was a rewarding month. We had an awesome monthly Chief's meeting

A representative from the Police Department joined a group called Hope for the Homeless. It specializes in helping those that do not have a home, to be able to find shelter and to try and keep it.

Chief LeGrand went to speak to the third grade class at Mount Gilead Elementary School about black history month and how he was inspired to become a Law Enforcement Officer in his community.

Officers attended Mount Gilead Elementary School's first annual Valentine's Day Bingo. It was an absolute blast.

Officers were pleasantly surprised at Mount Gilead Elementary School, for School Resource Officer Appreciation Day with food, cards and a gift bag. We would like to thank all those that were involved.

Officers attended Narcan Training at the Police Department, to better outfit Officers with tools that are necessary to do their jobs.

Administration and Patrol

- Officers attended the scheduled grand jury session.
- Officers are continuing to check business doors each night.

- Officers conducted various traffic stops.
- Officers continue to take annual in-service training.
- Ranking officers continue to fill in shifts for officers as needed shift schedule (sickness, training, vacancy etc.).
- Entered IBR (monthly crime report) into the 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.

Montgomery County Communications
199 South Liberty St Troy , NC 27371

CFS By Department - Select Department By Date
For MT GILEAD POLICE DEPT 02/01/2025 00:00 - 02/25/2025 23:59

| MT GILEAD POLICE DEPT | Count | Percent |
|---|-------|---------------------|
| 911 HANG UP | 2 | 2.41% |
| ALARM (NOT FIRE) COMMERCIAL | 4 | 4.82% |
| ALARM (NOT FIRE) RESIDENTIAL | 7 | 8.43% |
| ASSAULT (NO INJURIES) | 1 | 1.20% |
| ATTEMPT TO LOCATE | 1 | 1.20% |
| CARELESS & RECKLESS | 1 | 1.20% |
| CHEST PAIN | 1 | 1.20% |
| CIVIL | 2 | 2.41% |
| CIVIL DISTURBANCE | 1 | 1.20% |
| COMMUNICATING THREATS | 1 | 1.20% |
| CONVULSIONS - SEIZURES | 1 | 1.20% |
| DOMESTIC | 5 | 6.02% |
| ESCORT | 4 | 4.82% |
| FALLS | 1 | 1.20% |
| FOLLOWUP INVESTIGATION | 2 | 2.41% |
| FRAUD | 1 | 1.20% |
| INFORMATION | 4 | 4.82% |
| INTOXICATED SUBJECT(s) | 1 | 1.20% |
| JUVENILE(s) | 1 | 1.20% |
| LARCENY | 2 | 2.41% |
| LIFELINE | 2 | 2.41% |
| MENTAL COMMITMENT | 1 | 1.20% |
| MUTUAL AID - ASSIST OUTSIDE AGENCY | 1 | 1.20% |
| No CallType | 1 | 1.20% |
| NOISE VIOLATION | 1 | 1.20% |
| PROWLER | 5 | 6.02% |
| PSYCHIATRIC - ABNORMAL BEHAVIOR - SUICIDE ATTEMPT | 1 | 1.20% |
| SERVE PAPER | 2 | 2.41% |
| SUSPICIOUS PERSON/VEH/ACTIVITY | 11 | 13.25% |
| TRAFFIC ACCIDENTS (PD) | 3 | 3.61% |
| TRAFFIC STOP | 2 | 2.41% |
| UNCONSCIOUS - FAINTING (NEAR) | 1 | 1.20% |
| UNKNOWN PROBLEM (MAN DOWN) | 1 | 1.20% |
| WANTED PERSON | 1 | 1.20% |
| WELFARE CHECK | 7 | 8.43% |
| Total Records For MT GILEAD POLICE DEPT | 83 | Group/Total 100.00% |
| Total Records | 83 | |

Montgomery County Communications
199 South Liberty St Troy , NC 27371

CFS List By Dept/Date
02/01/2025 - 02/25/2025

| MT GILEAD POLICE DEPT | | | | | | | |
|-----------------------|-------------|---------------------|---------------------|---|--------------------------------|---------------------------------------|---------|
| CFS # | Primary OCA | Call When | Close When | Location | CallType | CFS Disposition | Units |
| 202502487 | | 02/01/2025 14:20:00 | 02/01/2025 15:29:40 | BUMGARNER FUNERAL HOME 620 ESCORT ALBEMARLE RD, TROY | | CLEAR-10-24 | 704 |
| 202502504 | | 02/01/2025 16:57:12 | 02/01/2025 17:04:56 | BRAXTON ST \ W HAYWOOD ST | JUVENILE(s) | CLEAR-10-24 | 704 |
| 202502509 | | 02/01/2025 17:41:00 | 02/01/2025 17:48:14 | FIRST UNITED METHODIST CHURCH MT. GILEAD 106 N MAIN ST, MT GILEAD | SUSPICIOUS PERSON/VEH/ACTIVITY | CLEAR-10-24 | 704 |
| 202502562 | | 02/02/2025 12:19:15 | 02/02/2025 12:48:04 | 106 STONEY FORK CHURCH RD, MT GILEAD | ALARM (NOT FIRE) RESIDENTIAL | CLEAR-10-24 | 704 |
| 202502578 | 02-25-013 | 02/02/2025 13:49:50 | 02/02/2025 15:26:42 | 215 RUSS DR, MT GILEAD | DOMESTIC | REPORT TAKEN | 704 |
| 202502589 | | 02/02/2025 15:43:06 | 02/02/2025 16:13:48 | PARKER RD \ DEAD END | CARELESS & RECKLESS | CLEAR-10-24 | 704 |
| 202502603 | 02-25-009 | 02/02/2025 18:09:10 | 02/02/2025 18:28:57 | FOOD KING MT GILEAD 112 S MAIN ST, MT GILEAD | TRAFFIC ACCIDENTS (PD) | CLEAR-10-24 | 703 |
| 202502610 | | 02/02/2025 18:51:42 | 02/02/2025 18:56:15 | MT GILEAD PD 123 N MAIN ST, MT GILEAD | INFORMATION | MESSAGE DELIVERED | 703 |
| 202502611 | 02-25-010 | 02/02/2025 18:56:06 | 02/02/2025 20:36:34 | 215 RUSS DR, MT GILEAD | SERVE PAPER | SERVED-POSTED-PROCESSED | 703 |
| 202502623 | | 02/02/2025 22:54:20 | 02/02/2025 23:35:33 | 260 THOMASVILLE CHURCH RD, MT GILEAD | DOMESTIC | CLEAR-10-24 | 703 |
| 202502636 | | 02/03/2025 02:22:35 | 02/03/2025 02:59:36 | 102 W SECOND AVE, MT GILEAD | SUSPICIOUS PERSON/VEH/ACTIVITY | CLEAR-10-24 | 703 |
| 202502649 | | 02/03/2025 09:09:21 | 02/03/2025 09:12:37 | FOOD KING MT GILEAD 112 S MAIN ST, MT GILEAD | ALARM (NOT FIRE) COMMERCIAL | CANCELED-10-22 | 706 |
| 202502659 | | 02/03/2025 11:32:10 | 02/03/2025 11:52:42 | 4199 LOVE JOY RD, TROY | SUSPICIOUS PERSON/VEH/ACTIVITY | CLEAR-10-24 | 706 |
| 202502660 | | 02/03/2025 11:36:43 | 02/03/2025 12:16:57 | 6006 PLEASANT VALLEY RD, MT GILEAD | WANTED PERSON | UNABLE TO LOCATE-CONTACT-AREA CHECKED | 701,706 |
| 202502780 | | 02/04/2025 17:33:05 | 02/04/2025 17:40:51 | MONT INSURANCE MT GILEAD 119 W ALLENTON ST, MT GILEAD | ALARM (NOT FIRE) COMMERCIAL | CLEAR-10-24 | 702,706 |
| 202502823 | | 02/05/2025 00:29:37 | 02/05/2025 01:18:42 | 102 W SECOND AVE, MT GILEAD | SUSPICIOUS PERSON/VEH/ACTIVITY | CLEAR-10-24 | 702 |
| 202502850 | | 02/05/2025 11:39:14 | 02/05/2025 12:08:10 | 6006 PLEASANT VALLEY RD, MT GILEAD | ESCORT | CLEAR-10-24 | 704 |

MT GILEAD POLICE DEPT

| CFS # | Primary OCA | Call When | Close When | Location | CallType | CFS Disposition | Units |
|-----------|-------------|---------------------|---------------------|--|--------------------------------|-----------------|---------|
| 202502852 | | 02/05/2025 12:09:15 | 02/05/2025 13:06:54 | 210 SUNRISE AVE, MT GILEAD | SERVE PAPER | ARREST(s) | 704 |
| 202502854 | 02-25-011 | 02/05/2025 13:37:39 | 02/05/2025 14:12:09 | FOOD KING MT GILEAD 112 S MAIN ST, MT GILEAD | LARCENY | REPORT TAKEN | 704 |
| 202502883 | | 02/05/2025 21:38:34 | 02/05/2025 21:43:08 | 408 S WADESBORO BLVD, MT GILEAD | 911 HANG UP | CLEAR-10-24 | 703 |
| 202502949 | 02-25-012 | 02/06/2025 16:05:00 | 02/06/2025 16:11:34 | FOOD KING MT GILEAD 112 S MAIN ST, MT GILEAD | TRAFFIC ACCIDENTS (PD) | CLEAR-10-24 | 704 |
| 202502966 | | 02/06/2025 18:53:35 | 02/06/2025 19:01:03 | DOLLAR GENERAL MT GILEAD 176 S WADESBORO BLVD, MT GILEAD | INFORMATION | CLEAR-10-24 | 703 |
| 202502969 | | 02/06/2025 19:03:57 | 02/06/2025 19:06:03 | 406 CEDAR ST | FOLLOWUP INVESTIGATION | CLEAR-10-24 | 703 |
| 202503003 | | 02/07/2025 09:28:06 | 02/07/2025 09:29:21 | 400 E INGRAM ST, MT GILEAD | ALARM (NOT FIRE) RESIDENTIAL | CANCELED-10-22 | 706 |
| 202503017 | 02-25-014 | 02/07/2025 12:18:54 | 02/07/2025 12:21:21 | MT GILEAD PD 123 N MAIN ST, MT GILEAD | ASSAULT (NO INJURIES) | REPORT TAKEN | 705 |
| 202503022 | | 02/07/2025 13:44:04 | 02/07/2025 13:50:09 | 295 MYRTLEWOOD DR, MT GILEAD | | CANCELED-10-22 | 706 |
| 202503025 | | 02/07/2025 14:23:33 | 02/07/2025 14:32:32 | 295 MYRTLEWOOD DR, MT GILEAD | UNKNOWN PROBLEM (MAN DOWN) | FALSE ALARM | 706 |
| 202503027 | | 02/07/2025 15:10:47 | 02/07/2025 15:19:24 | 295 MYRTLEWOOD DR, MT GILEAD | ALARM (NOT FIRE) RESIDENTIAL | CLEAR-10-24 | 706 |
| 202503032 | | 02/07/2025 15:58:53 | 02/07/2025 16:10:09 | 295 MYRTLEWOOD DR, MT GILEAD | ALARM (NOT FIRE) RESIDENTIAL | FALSE ALARM | 706 |
| 202503042 | | 02/07/2025 17:23:41 | 02/07/2025 17:26:55 | BRUTON CUSTOM CABINETS 103 COTTON GIN DR, MT GILEAD | ALARM (NOT FIRE) COMMERCIAL | CANCELED-10-22 | 706 |
| 202503083 | | 02/08/2025 06:29:22 | 02/08/2025 06:34:29 | CAR WASH-BEHIND MTG PD 160 ALLEY DR, MT GILEAD | SUSPICIOUS PERSON/VEH/ACTIVITY | CLEAR-10-24 | 705,706 |
| 202503124 | | 02/08/2025 19:18:18 | 02/08/2025 19:26:28 | WESTVIEW APTS 427 W ALLENTON ST 6, MT GILEAD | WELFARE CHECK | CLEAR-10-24 | 702 |
| 202503135 | | 02/08/2025 21:08:53 | 02/08/2025 23:57:24 | THE GILEAD 110 ROOSEVELT AVE, MT GILEAD | WELFARE CHECK | CLEAR-10-24 | 702 |
| 202503201 | | 02/09/2025 20:53:32 | 02/09/2025 21:10:49 | 410 JULIUS CHAMBERS AVE, MT GILEAD | SUSPICIOUS PERSON/VEH/ACTIVITY | CLEAR-10-24 | 702 |
| 202503215 | | 02/10/2025 03:52:44 | 02/10/2025 04:27:06 | 410 JULIUS CHAMBERS AVE, MT GILEAD | NOISE VIOLATION | CLEAR-10-24 | 702 |
| 202503238 | 02-25-015 | 02/10/2025 11:54:33 | 02/10/2025 12:50:54 | 167 MASKE RD, MT GILEAD | FRAUD | CLEAR-10-24 | 704 |
| 202503256 | | 02/10/2025 15:39:57 | 02/10/2025 15:48:00 | 526 PARKERTOWN RD, MT GILEAD | 911 HANG UP | CLEAR-10-24 | 704 |
| 202503306 | | 02/11/2025 12:23:49 | 02/11/2025 14:04:29 | 410 JULIUS CHAMBERS AVE, MT GILEAD | MENTAL COMMITMENT | CLEAR-10-24 | 701,704 |

MT GILEAD POLICE DEPT

| CFS # | Primary OCA | Call When | Close When | Location | CallType | CFS Disposition | Units |
|-----------|-------------|---------------------|---------------------|--|------------------------------------|------------------|---------|
| 202503347 | | 02/11/2025 21:17:26 | 02/11/2025 22:57:32 | THE GILEAD 110 ROOSEVELT AVE, MT GILEAD | CHEST PAIN | CLEAR-10-24 | 703 |
| 202503354 | | 02/12/2025 01:13:53 | 02/12/2025 01:21:03 | WESTVIEW APTS 427 W ALLENTON ST 14, MT GILEAD | SUSPICIOUS PERSON/VEH/ACTIVITY | CLEAR-10-24 | 703 |
| 202503358 | | 02/12/2025 03:42:16 | 02/12/2025 03:43:24 | BURGER SHACK 100 S WADESBORO BLVD, MT GILEAD | SUSPICIOUS PERSON/VEH/ACTIVITY | CANCELED-10-22 | 703 |
| 202503375 | | 02/12/2025 10:17:06 | 02/12/2025 11:01:52 | LIBRARY-MT GILEAD 113 W ALLENTON ST, MT GILEAD | SUSPICIOUS PERSON/VEH/ACTIVITY | CLEAR-10-24 | 706 |
| 202503447 | | 02/13/2025 00:55:58 | 02/13/2025 01:22:15 | 282 CC CAMP RD, MT GILEAD | DOMESTIC | CLEAR-10-24 | 702 |
| 202503471 | | 02/13/2025 11:58:44 | 02/13/2025 14:28:29 | MT GILEAD ELEMENTARY 102 S SCHOOL ST, MT GILEAD | ESCORT | CLEAR-10-24 | 705,706 |
| 202503480 | 02-25-016 | 02/13/2025 15:01:34 | 02/13/2025 17:29:15 | 422 S WADESBORO BLVD, MT GILEAD | MUTUAL AID - ASSIST OUTSIDE AGENCY | CLEAR-10-24 | 705,706 |
| 202503501 | | 02/13/2025 18:01:27 | 02/13/2025 18:25:57 | 208 W INGRAM ST, MT GILEAD | DOMESTIC | CLEAR-10-24 | 702,705 |
| 202503511 | | 02/13/2025 19:07:06 | 02/13/2025 19:22:15 | 524 PARKERTOWN RD, MT GILEAD | CIVIL DISTURBANCE | CLEAR-10-24 | 702 |
| 202503547 | | 02/14/2025 06:39:49 | 02/14/2025 07:27:07 | 500 S WADESBORO BLVD, MT GILEAD | FALLS | CLEAR-10-24 | 704 |
| 202503593 | | 02/14/2025 15:51:42 | 02/14/2025 15:57:29 | FOOD KING MT GILEAD 112 S MAIN ST, MT GILEAD | INTOXICATED SUBJECT(s) | CLEAR-10-24 | 704,730 |
| 202503597 | | 02/14/2025 17:29:04 | 02/14/2025 17:31:06 | DOLLAR GENERAL MT GILEAD 176 S WADESBORO BLVD, MT GILEAD | TRAFFIC STOP | CLEAR-10-24 | 730 |
| 202503603 | | 02/14/2025 18:37:15 | 02/14/2025 18:43:56 | MASKE RD \ NC HWY 109 S | TRAFFIC STOP | CLEAR-10-24 | 730 |
| 202503628 | | 02/15/2025 00:55:58 | 02/15/2025 00:57:03 | 102 W SECOND AVE, MT GILEAD | PROWLER | CLEAR-10-24 | 703 |
| 202503632 | | 02/15/2025 01:53:37 | 02/15/2025 02:03:11 | 102 W SECOND AVE, MT GILEAD | PROWLER | CLEAR-10-24 | 703 |
| 202503641 | | 02/15/2025 05:35:31 | 02/15/2025 05:40:50 | 400 E INGRAM ST, MT GILEAD | ALARM (NOT FIRE) RESIDENTIAL | CLEAR-10-24 | 703 |
| 202503661 | | 02/15/2025 14:00:49 | 02/15/2025 14:38:36 | 2562 NC HWY 109 S, MT GILEAD | COMMUNICATING THREATS | WARRANTS ADVISED | 704 |
| 202503673 | | 02/15/2025 17:23:32 | 02/15/2025 17:50:03 | 331 NORTHVIEW RD, MT GILEAD | CIVIL | CLEAR-10-24 | 704 |
| 202503702 | | 02/16/2025 00:45:36 | 02/16/2025 00:49:52 | 102 W SECOND AVE, MT GILEAD | PROWLER | CLEAR-10-24 | 703 |
| 202503705 | | 02/16/2025 04:49:18 | 02/16/2025 05:05:20 | 102 W SECOND AVE, MT GILEAD | PROWLER | CLEAR-10-24 | 703 |
| 202503711 | | 02/16/2025 06:30:13 | 02/16/2025 06:55:24 | 102 W SECOND AVE, MT GILEAD | SUSPICIOUS PERSON/VEH/ACTIVITY | CLEAR-10-24 | 704 |
| 202503717 | | 02/16/2025 10:16:19 | 02/16/2025 11:01:35 | 2305 NC HWY 109 S, MT GILEAD | ATTEMPT TO LOCATE | CLEAR-10-24 | 704 |
| 202503720 | | 02/16/2025 11:36:17 | 02/16/2025 11:41:34 | 201 CLINTON ST, MT GILEAD | ALARM (NOT FIRE) RESIDENTIAL | CANCELED-10-22 | 704 |

MT GILEAD POLICE DEPT

| CFS # | Primary OCA | Call When | Close When | Location | CallType | CFS Disposition | Units |
|-----------|-------------|---------------------|---------------------|---|---|----------------------|---------|
| 202503725 | | 02/16/2025 12:46:23 | 02/16/2025 13:37:39 | 145 WINDEMERE PT, MT GILEAD | ALARM (NOT FIRE) RESIDENTIAL | CLEAR-10-24 | 704 |
| 202503764 | | 02/16/2025 18:07:44 | 02/16/2025 18:10:30 | N MAIN ST \ PLEASANT VALLEY RD | DOMESTIC | CLEAR-10-24 | 703 |
| 202503852 | | 02/18/2025 02:10:12 | 02/18/2025 02:16:15 | 102 W SECOND AVE, MT GILEAD | SUSPICIOUS PERSON/VEH/ACTIVITY | CLEAR-10-24 | 702 |
| 202503893 | | 02/18/2025 16:49:26 | 02/18/2025 16:55:17 | MCRAE INDUSTRIES INC 400 N MAIN ST, MT GILEAD | ALARM (NOT FIRE) COMMERCIAL | CLEAR-10-24 | 706 |
| 202503927 | | 02/19/2025 08:21:50 | 02/19/2025 09:01:53 | THE GILEAD 110 ROOSEVELT AVE, MT GILEAD | WELFARE CHECK | CLEAR-10-24 | 704 |
| 202503937 | | 02/19/2025 09:23:23 | 02/19/2025 10:05:36 | THE GILEAD 110 ROOSEVELT AVE, MT GILEAD | WELFARE CHECK | CLEAR-10-24 | 704 |
| 202503942 | | 02/19/2025 10:04:39 | 02/19/2025 10:17:20 | WESTVIEW APTS 427 W ALLENSTON ST, MT GILEAD | INFORMATION | CLEAR-10-24 | 704 |
| 202503947 | | 02/19/2025 11:39:10 | 02/19/2025 13:28:56 | 105 E HAYWOOD LN, MT GILEAD | LIFELINE | CLEAR-10-24 | 704,705 |
| 202504012 | | 02/20/2025 03:22:24 | 02/20/2025 04:20:06 | 105 E HAYWOOD LN, MT GILEAD | WELFARE CHECK | PATIENT REFUSED | 703 |
| 202504013 | | 02/20/2025 03:37:58 | 02/20/2025 04:20:44 | 102 W SECOND AVE, MT GILEAD | WELFARE CHECK | CLEAR-10-24 | 703 |
| 202504022 | 02-25-017 | 02/20/2025 10:02:19 | 02/20/2025 11:22:52 | THE GILEAD 110 ROOSEVELT AVE, MT GILEAD | UNCONSCIOUS - FAINTING (NEAR) | CLEAR-10-24 | 704 |
| 202504033 | | 02/20/2025 13:11:08 | 02/20/2025 14:34:02 | WESTVIEW APTS 427 W ALLENSTON ST 14, MT GILEAD | LIFELINE | CLEAR-10-24 | 704 |
| 202504037 | 02-25-018 | 02/20/2025 15:45:18 | 02/20/2025 15:45:31 | DOLLAR GENERAL MT GILEAD 176 S WADESBORO BLVD, MT GILEAD | LARCENY | CLEAR-10-24 | 704 |
| 202504064 | | 02/21/2025 08:37:53 | 02/21/2025 08:58:49 | 406 CEDAR ST, MT GILEAD | FOLLOWUP INVESTIGATION | CLEAR-10-24 | 705,706 |
| 202504079 | | 02/21/2025 10:46:48 | 02/21/2025 11:59:51 | C'S - FOOD CENTER 101 JULIUS CHAMBERS AVE, MT GILEAD | CONVULSIONS - SEIZURES | CLEAR-10-24 | 705,706 |
| 202504102 | | 02/21/2025 15:29:52 | 02/21/2025 15:45:21 | THE GILEAD 110 ROOSEVELT AVE, MT GILEAD | INFORMATION | CLEAR-10-24 | 706 |
| 202504120 | | 02/21/2025 18:10:09 | 02/21/2025 18:21:44 | 208 W INGRAM ST, MT GILEAD | WELFARE CHECK | CLEAR-10-24 | 702 |
| 202504159 | | 02/22/2025 09:13:31 | 02/22/2025 09:34:36 | 208 W INGRAM ST, MT GILEAD | PSYCHIATRIC - ABNORMAL BEHAVIOR - SUICIDE ATTEMPT | CIVIL ACTION ADVISED | 706 |
| 202504248 | 02-25-019 | 02/23/2025 13:19:20 | 02/23/2025 13:43:39 | 531 W ALLENSTON ST, MT GILEAD | TRAFFIC ACCIDENTS (PD) | CLEAR-10-24 | 706 |
| 202504356 | | 02/24/2025 17:25:08 | 02/24/2025 17:56:05 | 2396 CAROLINA AVE, MT GILEAD | CIVIL | CLEAR-10-24 | 704 |
| 202504373 | | 02/24/2025 21:47:18 | 02/24/2025 21:52:34 | ACCU'S OIL SYSTEM 102 N SCHOOL ST, MT GILEAD | ESCORT | CLEAR-10-24 | 703 |
| 202504438 | | 02/25/2025 23:45:11 | 02/25/2025 23:52:23 | 127 RANCE LN, MT GILEAD | PROWLER | CLEAR-10-24 | 703 |

Dept Total: 83

CAD Report 167

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02/26/2025 09:28

Report Total: 83

FEBRUARY

Public Works Department

1. Daily trash pickup at park and cleanup as needed.
2. Daily Inmate pickup.
3. Daily workorders.
4. Daily Accountability report.
5. Weekly Liftstation checks.
6. Weekly time sheets.
7. Weekly Truck and Equipment checks.
8. Weekly sewer samples.
9. Weekly lime at sewer plant.
10. Monthly meter reading.
11. Monthly cutoffs.
12. Monthly Master meter reading.
13. Monthly cleanup at sewer plant.
14. Monthly water report on samples to DEQ.
15. Monthly water report on water usage to DEQ.
16. Monthly set up and cleaned for Board meeting.
17. Report on N.O.V. for water. DEQ
18. Report on N.O.V. For sewer. DEQ
19. Operational Evaluation Level Report. DEQ
20. Prepared local water supply plan. DEQ
21. Prepared a flushing report for DEQ
22. Filed for Electronic Oline Certification. DEQ
23. Sample flushing program. DEQ
24. Prepared Water Shortage Response Plan. DEQ
25. Prepared a Sewer Cleaning Form.
26. Prepared a Flushing Form.
27. Prepared a Dead End Flushing Form.
28. Cleaned out liftstations.
29. Replaced pumps, starters, starter pump relay, and float system. LS # 11
30. Ordered lights for P.D.
31. Cleaned up signs around town.
32. Unload supplies for project at F.D.
33. Started removing brush from park.
34. Cleaned out two sewer lines.
35. Cleaned up and planted new bushes at square.
36. Cleaned up trees on The Cove.

FEBRUARY

- 37. **Sprayed liftstations.**
- 38. **Sprayed Fire Department for bugs.**
- 39. **Sprayed Main Street.**
- 40. **Removed a tree in road at Myrtlewood St.**
- 41. **Removed a tree in road at Braxton St.**
- 42. **Started Hydrant flow testing.**
- 43.

Wahoo McCormick

From: Cody Caviness <Cody@lkcengineering.com>
Sent: Thursday, February 27, 2025 9:57 AM
To: Wahoo McCormick
Cc: Jason Caviness
Subject: Lift Station 11
Attachments: Lift Station 11.pdf

Wahoo,

Here is the new assessment for station 11. Pay attention to the new pumps flow and FLA current draw. The new pumps are doing 110 GPM @ 19 FLA. The old pumps were 91 GPM @ 40 FLA. This proves how inefficient the Myers pumps really were. Please call me with any questions or concerns.

Thank you,
Cody

| Case Number | Violation Address | Owner or Occupant | Status or Conditions |
|-----------------------------------|------------------------|---|--|
| PUBLIC NUISANCE VIOLATIONS | | | |
| PN-24-02 | 200 South Main Street | German Audiel Garcia Amaya & Flor Del Carmen Valico Cruz (10-17-2024) | construction debris and similar materials placed and/or stored on or adjacent to the Town Sewer line. Notice issued with deadline of 01-20-25. No response. Additional research revealed ownership change. Tax cards had not been updated at time of initial notice. Notice issued to new owners with a deadline of 03-16-25. |
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| MINIMUM HOUSING | | | |
| HC-24-01 | 308-310 Wadesboro Blvd | Cole Properties LLP | Partial inspections completed. Hearing scheduled and owner did not attend. Findings of Fact and Order issued to Repair or Close by a date not later than November 10, 2024. Observations indicated the owner was working with substantial progress on the units. On 11-27-24, met with owner on site and upon inspection an extension was granted to 02-12-25. Follow up inspection was postponed and will be rescheduled. Will monitor and follow up. |
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| JUNKED/NUISANCE VEHICLE | | | |
| MVO-24-01 | VL on East Allenton Street | Curtis Speakman | Inspection appointment scheduled for 08-27-24. Received call from owner's attorney. Researching prior documentation from 2020 concerning the matter. Some documentation has been found. Conversation with attorney to schedule site visit. Pending. |
| MVO-24-02 | 202 East Allenton Street | Curtis Speakman | Inspection appointment scheduled for 08-27-24. Received call from owner's attorney. Researching prior documentation from 2020 concerning the matter. Some documentation has been found. Conversation with attorney to schedule site visit. Pending. |
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| DEVELOPMENT ORDINANCE VIOLATIONS | | | |
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TOWN OF MOUNT GILEAD

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

MEMORANDUM

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|---|-----------------------------------|
| Meeting Date: 3/4/2025 | Agenda Item Number: III |
| Submitted By: Michael Ferris | Department: Administration |
| Attachments: Public Comments | |
| Topic: Reading of Rules for Public Comment | |

Staff Summary: It is the practice of the Town Board that the Rules for Public Comment be read aloud prior to the opening of the Public Comment period.

| | |
|--|----------------------------|
| Direct Cost: | Line Item Utilized: |
| Amount Remaining after Action: | In Current Budget: |
| Plans if Not in Current Budget: | |

Staff Recommendation:

Examples of Motions:

TOWN OF MOUNT GILEAD

Post Office Box 325
110 West Allenton Street
Mount Gilead, North Carolina 27306
Incorporated 1899
Phone (910) 439-5111 – Fax (910) 439-1336

Mayor
Sheldon Morley

Mayor Pro Tem
Tim McAuley

Commissioners
Vera Richardson
Paula Covington
Mary Lucas

Town Manager
Dylan Haman

Town Clerk
Lessie Jackson

Rules for Public Comment

Meeting of the Town Board of Mount Gilead always include a Public Comment period. The purpose of this time is for members of the community and the general public to make their views known directly to the Town Board. To ensure a fair proceeding for all who wish to speak, please be aware of the following rules that were unanimously adopted in December 2016, that will be observed during all public meetings:

1. All persons wishing to speak shall do so from the podium to ensure an accurate record of testimony. Each person requesting to speak shall do so by signing their name, phone number on the Public Comment sign up sheet and must provide a phone number, address, and/or email address in order. No one is permitted to speak from the audience or interact and/or question the person speaking. This is a public comment session and not a public debate. Open Meetings laws for the State of North Carolina, section 197, pg. 87., and section 239, pg. 105, agree that a Mayor nor the Board of Commissioners are allowed to respond to public comment or debate with a citizen during this time. If a response is necessary, a separate meeting can be called to discuss the issue at hand or if the answer is readily available it will be answered during Department Reports by the Town Manager.
2. Each person who has signed up to speak shall have one opportunity to speak for a period not to exceed 3 minutes in duration. The speaker will not be permitted to speak again once they leave the podium, or their 3 minutes expire.
3. The Board requests that a group be represented by a spokesperson in order to keep repetitive testimony at a minimum. If this spokesperson is representing a group of more than 5 citizens, he/she is afforded the opportunity to speak for a period not to exceed 5 minutes.
4. Town staff will note all comments and provide answers directly to citizens or make information available town-wide during department reports or at the next meeting.
5. Inflammatory or immaterial testimony will not be allowed.
6. In addition to the comment period during the public meeting, individuals can provide written comments to the Town Board of Commissioners by submitting them in writing to the Town Clerk. This can be addressed by email to clerk@mtgileadnc.com or via USPS at PO Box 325, Mt. Gilead, NC 27306.



TOWN OF MOUNT GILEAD

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

MEMORANDUM

| | |
|--|-----------------------------------|
| Meeting Date: 3/4/2025 | Agenda Item Number: IV. A. |
| Submitted By: Michael Ferris | Department: Administration |
| Attachments: Resolution | |
| Topic: Consider Resolution to Honor James “Jim” Kiser | |

Staff Summary: Commissioner Covington asked that the attached Resolution be place on the agenda for the Board’s consideration. Mr. Kiser is scheduled to be in attendance. Town staff has framed a copy of the Resolution for presentation at the meeting, after adoption.

| | |
|--|----------------------------|
| Direct Cost: | Line Item Utilized: |
| Amount Remaining after Action: | In Current Budget: |
| Plans if Not in Current Budget: | |

Staff Recommendation:

Examples of Motions:

Approve: I move to adopt the Resolution to honor James “Jim” Kiser

TOWN OF MOUNT GILEAD

Post Office Box 325
110 West Allenton Street
Mount Gilead, North Carolina 27306
Incorporated 1899
Phone (910) 439-5111 – Fax (910) 439-1336

Mayor
Sheldon Morley

Mayor Pro Tem
Tim McAuley

Commissioners
Paula Covington
Vera Richardson
Mary Lucas

Interim Town Manager
Michael J. Ferris

Town Clerk
Lessie D. Jackson

A RESOLUTION HONORING JAMES “JIM” KISER

WHEREAS, James "Jim" Kiser has been a loyal and dedicated resident of Mount Gilead since 1997 and immediately began numerous volunteer and community service activities from which the Town of Mount Gilead and its residents have benefited greatly, and Mr. Kiser has made a lasting impression on the community; and

WHEREAS, Mr. Kiser has worked in numerous capacities with the Mount Gilead Food Pantry and is always willing to provide service and assistance where needed; and

WHEREAS, for well over the last decade, Mr. Kiser has served as the Director of the Mount Gilead Food Pantry; and

WHEREAS, as Director, Mr. Kiser oversaw the partnership formed between the Mount Gilead Food Pantry and the Second Harvest Food Bank of Charlotte as well as overseeing the move to its current location on Ingram Street. These visionary changes have transformed the organization by significantly increasing the number of resources and ultimately the clients they are able to serve; and

WHEREAS, Mr. Kiser successfully led his organization through the very difficult and challenging COVID pandemic while maintaining services and the level of volunteers needed to support and operate the Mount Gilead Food Pantry

WHEREAS, Mr. Kiser continues to skillfully and faithfully lead the day-to-day operation of the Mount Gilead Food Pantry as well as remaining engaged in many other areas of the community, including teaching Sunday School, singing in the First Methodist Church choir, projects with the United Methodist Men, cooking for The National Night Out, and is a proud member of The Civitans.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Commissioners of Town of Mount Gilead, that James "Jim" Kiser is hereby honored for his outstanding service to the citizens of Mount Gilead and beyond through his tireless activities, benefiting the countless lives of those of whom his work has touched, and his unwavering dedication and commitment to community and his fellow man.

BE IT FURTHER RESOLVED, that a copy of this resolution be presented to James "Jim" Kiser as a token of the Town of Mount Gilead's gratitude and esteem.

ADOPTED this 4th day of March 2025.

Sheldon Poplin, Mayor

Lessie D. Jackson, Town Clerk



TOWN OF MOUNT GILEAD

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

MEMORANDUM

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|---|-----------------------------------|
| Meeting Date: 3/4/2025 | Agenda Item Number: IV.B. |
| Submitted By: Michael Ferris | Department: Administration |
| Attachments: | |
| Topic: Discussion of Speed Bumps on Braxton Street and South School Street | |

Staff Summary: I received a request for the removal of the speed bumps on South School Road and Braxton Street. The caller indicated he did not like the speed bumps, wanted them removed, and there was not Town Board authorization to place the speed bumps in these locations. The speed bumps are located on the southern end of each street near Stanback Street.

Upon research by the Town staff, we cannot find where Town Board approval was provided. However, instead of removing the bumps, we wanted the Board to consider if the speed bumps remain or are removed. Since they have been in place for a while, the public is accustomed to these. If they were to be removed by staff without Board input, we would certainly hear from those who support the speed bumps. Therefore, before taking any action at the staff level, we want the Board to weigh in and determine if they should remain or not. Any decision should be made with a vote of the Board to formalize this matter.

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| Direct Cost: NA | Line Item Utilized: NA |
| Amount Remaining after Action: | In Current Budget: |
| Plans if Not in Current Budget: | |

Staff Recommendation: Staff is seeking action on the future of the speed bumps in this location to formalize the Town Board's position on the speed bumps on Braxton and South School Streets.

Examples of Motions:

To Keep Speed Bumps - I move that the speed bumps on Braxton Street and South School Street remain in place.

To Remove the Speed Bumps - I move that the speed bumps on Braxton Street and South School Street be removed.



TOWN OF MOUNT GILEAD

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

MEMORANDUM

| | |
|--|-----------------------------------|
| Meeting Date: 3/4/2025 | Agenda Item Number: IV. C. |
| Submitted By: Michael Ferris | Department: Administration |
| Attachments: Audit Contract and Engagement Letter | |
| Topic: Consider Approval of FY 24/25 Audit Contract | |

Staff Summary: The attached contact is for JB Watson & Company, PLLC to perform the FY 24/25 Town of Mount Gilead Audit. The proposal includes a not-to-exceed amount of \$37,500. For reference, the NC Local Government Commission requires a not to exceed amount in order for the pre-audit requirements to be sufficiently met. With the FY 23/24 audit, the Town's final costs were approximately \$3,000 less than the not to exceed figure.

The Town is required to conduct an audit each Fiscal Year. If the contract is not approved, the Town would need to solicit for another qualified firm. At this point in the year and with fewer auditors in the municipal auditing space, it could prove difficult to find a qualified firm to perform the work in a timely manner.

| | |
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| Direct Cost: \$37,500 | Line Item Utilized: |
| Amount Remaining after Action: | In Current Budget: Will be included in 25/26 Budget. |
| Plans if Not in Current Budget: | |

Staff Recommendation: Approve Proposal

Examples of Motions:

Approval: I move to approve the FY 24/25 Audit Contract with JB Watson & Company

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|-----|--|
| 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., P.L.L.C. |
| | Auditor Address PO Box 341; Wadesboro, NC 28170 |

Hereinafter referred to as Auditor

| | | |
|-----|--------------------------------|---|
| for | Fiscal Year Ending 06/30/25 | Date Audit Will Be Submitted to LGC 12/31/25 |
|-----|--------------------------------|---|

Must be within six months of FYE

hereby agree as follows:

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

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

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within six months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.
15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
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 *Government Auditing Standards, 2018 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

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

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

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

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

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.

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will 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:

Lee Ann Haithcock

Finance Officer

haithcock@mtgileadnc.com

OR Not Applicable ☐ (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

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

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

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

| | |
|--|--------------------------|
| Primary Government Unit | Town of Mount Gilead, NC |
| Audit Fee (financial and compliance if applicable) | \$ 13,500 |
| Fee per Major Program (if not included above) | \$ 3,500 |
| Additional Fees Not Included Above (if applicable): | |
| Financial Statement Preparation (incl. notes and RSI) | \$ 5,500 |
| All Other Non-Attest Services | \$ 150/hour |
| TOTAL AMOUNT NOT TO EXCEED | \$ 37,500 |

| | |
|--|-----------|
| Discretely Presented Component Unit | |
| Audit Fee (financial and compliance if applicable) | \$ |
| Fee per Major Program (if not included above) | \$ |
| Additional Fees Not Included Above (if applicable): | |
| Financial Statement Preparation (incl. notes and RSI) | \$ |
| All Other Non-Attest Services | \$ |
| TOTAL AMOUNT NOT TO EXCEED | \$ |

SIGNATURE PAGE

AUDIT FIRM

| | |
|--|---|
| Audit Firm* J.B. Watson & Co., P.L.L.C. | |
| Authorized Firm Representative (typed or printed)* Deneal H. Bennett, CPA | Signature* |
| Date* 03/04/25 | Email Address* dbennett@jbwandco.com |

GOVERNMENTAL UNIT

| | |
|---|--|
| Governmental Unit* Town of Mount Gilead, NC | |
| Date Governing Board Approved Audit Contract* (Enter date in box to right) | 03/04/25 |
| Mayor/Chairperson (typed or printed)* Sheldon P. Morley, Mayor | Signature* |
| Date 03/04/25 | Email Address* mayor@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.

| | |
|--|--|
| Sum Obligated by This Transaction: | \$ 37,500 |
| Primary Governmental Unit Finance Officer* (typed or printed) Lee Ann Haithcock | Signature* |
| Date of Pre-Audit Certificate* 03/04/25 | Email Address* haithcock@mtgileadnc.com |

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

| | |
|--|----------------|
| DPCU* | |
| Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right) | |
| DPCU Chairperson (typed or printed)* | Signature* |
| Date* | Email Address* |

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

| | |
|--|----------------|
| Sum Obligated by this Transaction: | \$ |
| DPCU Finance Officer (typed or printed)* | Signature* |
| Date of Pre-Audit Certificate* | Email Address* |

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

PRINT

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

CERTIFIED PUBLIC ACCOUNTANTS

120 SOUTH RUTHERFORD STREET

P. O. BOX 341

WADESBORO, N.C. 28170

TELEPHONE (704) 694-5174

March 4, 2025

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, 2025.

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, including the disclosures, which collectively comprise the basic financial statements of Town of Mount Gilead as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement 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 appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) 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 about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditors' report that includes our opinions 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*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996; Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the State Single Audit Implementation Act.

Auditors' Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance; and the State Single Audit Implementation Act, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance and the State Single Audit Implementation Act, 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.

If during our audit we become aware that Town of Mount Gilead is not subject to an audit in accordance with the Single Audit Act Amendments of 1996, the provisions of the Uniform Guidance, and/or the State Single Audit Implementation Act, we will conduct the audit only in accordance with the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, or GAAS, whichever is applicable.

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 or noncompliance 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 or on major programs. 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. We will include such matters in the reports required for a Single Audit. 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.

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.

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, customers, 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.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, 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. 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. 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*.

As required by the Uniform Guidance and the State Single Audit Implementation Act, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and the State Single Audit Implementation Act.

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, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act.

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 the provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures 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*.

The Uniform Guidance and the State Single Audit Implementation Act require that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations, and the terms and conditions of federal and state awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB *Compliance Supplement* and in the *Audit Manual for Governmental Auditors in North Carolina* for the types of compliance requirements that could have a direct and material effect on each of Town of Mount Gilead's major programs. For federal and state programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Town of Mount Gilead's compliance with requirements applicable to each of its major programs in our report(s) on compliance issued pursuant to the Uniform Guidance and the State Single Audit Implementation Act.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) 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, including internal controls over federal and state awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) 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 (including federal and state statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal and state awards, 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); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue

as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). 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) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and the State Single Audit Implementation Act; (3) additional information that we may request for the purpose of the audit; and (4) 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 the financial statements; schedule of expenditures of federal and state awards; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the management 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. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance and the State Single Audit Implementation Act, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review during our preliminary fieldwork.

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 responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance and the State Single Audit Implementation Act. You agree to include our report on the schedule of expenditures of federal and state awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal and state awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal and state awards 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 schedule of expenditures of federal and state awards in accordance with the Uniform Guidance and the State Single Audit Implementation Act; (2) you believe the schedule of expenditures of federal and state awards, including its form and content, is stated fairly in accordance with the Uniform Guidance and the State Single Audit Implementation Act; (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 schedule of expenditures of federal and state awards.

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.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to 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.

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.

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, the Uniform Guidance, and the State Single Audit Implementation Act 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.

You agree to assume all management responsibilities for 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 those services; and accept responsibility for them.

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.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form (if applicable) that summarizes our audit findings, if any. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal and state awards, summary schedule of prior audit findings,

auditors' reports, and a corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

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 2025 and to issue our report no later than December 31, 2025. 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 \$19,000 (\$13,500 audit fee and \$5,500 financial statement services), charges not to exceed \$3,500 per major program for an audit in accordance with Uniform Guidance (as applicable), and \$150 per hour for any non-attest services (including year-end bookkeeping). 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. Any increase in fee will require an amendment to the audit contract (LGC-205).

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 2022 peer review report has been provided to you and the Secretary of the LGC previously. Our 2025 peer review is scheduled for June 2025. 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 Single Audit. 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.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) 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 Uniform Guidance and State Single Audit Implementation Act report(s) on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State Single Audit Implementation Act. Each report will state that the report is not suitable for any other purpose.

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 attached 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: _____

Budget vs Actual (Summary)

Town of Mount Gilead
2/27/2025 4:24:31 PM

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Period Ending 6/30/2025

| 10 GENERAL FUND | | | | | |
|--|-----------|------|--------------|--------------|---------|
| Description | Budget | | YTD | Variance | Percent |
| Revenues | | | | | |
| | 1,668,510 | | 1,022,720.90 | (645,789.10) | 61% |
| Revenues Totals: | 1,668,510 | 0.00 | 1,022,720.90 | (645,789.10) | 61% |
| Expenses | | | | | |
| ADMINISTRATION | 229,150 | | 166,684.06 | 62,465.94 | 73% |
| STREETS AND GROUNDS | 200,050 | | 110,629.79 | 89,420.21 | 55% |
| PLANNING & ZONING | 48,000 | | 15,660.60 | 32,339.40 | 33% |
| SOLID WASTE | 115,000 | | 71,992.09 | 43,007.91 | 63% |
| IT INFRASTRUCTURE, TECHNOLOGY, MONITORING | 26,000 | | 12,426.70 | 13,573.30 | 48% |
| PARKS AND RECREATION | 107,250 | | 71,695.42 | 35,554.58 | 67% |
| POLICE DEPARTMENT | 631,333 | | 387,343.98 | 243,989.02 | 61% |
| FIRE DEPARTMENT | 140,200 | | 67,164.24 | 73,035.76 | 48% |
| REDEVELOPMENT CORP. | 30,750 | | 5,368.26 | 25,381.74 | 17% |
| FITNESS CENTER | 0 | | 0.00 | 0.00 | |
| POWELL BILL | 50,000 | | 10,800.00 | 39,200.00 | 22% |
| HIGHLAND COMM. CT.GRANT | 0 | | 0.00 | 0.00 | |
| CEMETERY | 5,000 | | 1,042.75 | 3,957.25 | 21% |
| GOVERNING BODY | 61,877 | | 32,169.20 | 29,707.80 | 52% |
| LIBRARY | 11,400 | | 6,712.29 | 4,687.71 | 59% |
| DEBT SERVICE | 12,500 | | 0.00 | 12,500.00 | |
| | 0 | | 0.00 | 0.00 | |
| Expenses Totals: | 1,668,510 | 0.00 | 959,689.38 | 708,820.62 | 58% |
| 10 GENERAL FUND Totals: | | | 63,031.52 | | |

Budget vs Actual (Summary)

Town of Mount Gilead
2/27/2025 4:24:31 PM

Page 2 Of 2

Period Ending 6/30/2025

| 20 ENTERPRISE FUND | | | | | |
|--|-----------|------|--------------|--------------|---------|
| Description | Budget | | YTD | Variance | Percent |
| Revenues | | | | | |
| | 1,611,701 | | 1,220,847.55 | (390,853.45) | 76% |
| Revenues Totals: | 1,611,701 | 0.00 | 1,220,847.55 | (390,853.45) | 76% |
| Expenses | | | | | |
| ADMINISTRATION | 286,850 | | 189,367.27 | 97,482.73 | 66% |
| WATER OPERATIONS | 353,234 | | 250,477.69 | 102,756.31 | 71% |
| WASTE WATER COLLECTION | 380,300 | | 301,636.98 | 78,663.02 | 79% |
| WASTE WATER PLANT | 324,342 | | 169,077.80 | 155,264.20 | 52% |
| SOLID WASTE | 0 | | 0.00 | 0.00 | |
| IT INFRASTRUCTURE, TECHNOLOGY, MONITORING | 26,000 | | 10,874.35 | 15,125.65 | 42% |
| GOVERNING BODY | 0 | | 0.00 | 0.00 | |
| LIBRARY | 0 | | 0.00 | 0.00 | |
| | 0 | | 0.00 | 0.00 | |
| DEBT SERVICE | 240,975 | | 16,855.72 | 224,119.28 | 7% |
| | 0 | | 0.00 | 0.00 | |
| Expenses Totals: | 1,611,701 | 0.00 | 938,289.81 | 673,411.19 | 58% |
| 20 ENTERPRISE FUND Totals: | | | 282,557.74 | | |

Budget vs Actual (Summary)

Town of Mount Gilead
2/27/2025 4:20:17 PM

Period Ending 3/31/2033

**90 90-SANITARY SEWER SYSTEM
IMPROVEMENTS**

| Description | Budget | | YTD | Variance | Percent |
|--|-----------|------|------------|----------------|---------|
| Revenues | | | | | |
| | 3,500,000 | | 205,700.00 | (3,294,300.00) | 6% |
| Revenues Totals: | 3,500,000 | 0.00 | 205,700.00 | (3,294,300.00) | 6% |
| Expenses | | | | | |
| ADMINISTRATION | 3,500,000 | | 174,371.00 | 3,325,629.00 | 5% |
| Expenses Totals: | 3,500,000 | 0.00 | 174,371.00 | 3,325,629.00 | 5% |
| 90 90-SANITARY SEWER SYSTEM IMPROVEMENTS Totals: | | | 31,329.00 | | |

Budget vs Actual (Summary)

Town of Mount Gilead
2/27/2025 4:26:37 PM

Period Ending 6/30/2025

24 24-STANBACK PARK DRAINAGE
IMPROVEMENTS PROJECT

| Description | Budget | | YTD | Variance | Percent |
|-----------------------------|-----------|------|------------|----------------|---------|
| Revenues | | | | | |
| | 1,807,000 | | 143,450.00 | (1,663,550.00) | 8% |
| Revenues Totals: | 1,807,000 | 0.00 | 143,450.00 | (1,663,550.00) | 8% |
| Expenses | | | | | |
| ADMINISTRATION | 1,807,000 | | 143,450.00 | 1,663,550.00 | 8% |
| Expenses Totals: | 1,807,000 | 0.00 | 143,450.00 | 1,663,550.00 | 8% |
| 24 24-STANBACK PARK Totals: | | | 0.00 | | |
| DRAINAGE | | | | | |
| IMPROVEMENTS | | | | | |
| PROJECT | | | | | |

Budget vs Actual (Summary)

Town of Mount Gilead
2/27/2025 4:27:10 PM

Period Ending 6/30/2025

| 87 87-STORMWATER AIA | | | | | |
|------------------------------|---------|------|------------|--------------|---------|
| Description | Budget | | YTD | Variance | Percent |
| Revenues | | | | | |
| | 350,000 | | 95,000.00 | (255,000.00) | 27% |
| Revenues Totals: | 350,000 | 0.00 | 95,000.00 | (255,000.00) | 27% |
| Expenses | | | | | |
| ADMINISTRATION | 350,000 | | 99,000.00 | 251,000.00 | 28% |
| Expenses Totals: | 350,000 | 0.00 | 99,000.00 | 251,000.00 | 28% |
| 87 87-STORMWATER AIA Totals: | | | (4,000.00) | | |

Budget vs Actual (Summary)

Town of Mount Gilead
2/27/2025 4:29:29 PM

Period Ending 6/30/2026

| 97 97-STRAP | | | | | | |
|---------------------|--|--------|------|------|-------------|---------|
| Description | | Budget | | YTD | Variance | Percent |
| Revenues | | | | | | |
| | | 85,000 | | 0.00 | (85,000.00) | |
| Revenues Totals: | | 85,000 | 0.00 | 0.00 | (85,000.00) | |
| Expenses | | | | | | |
| ASSETS | | 85,000 | | 0.00 | 85,000.00 | |
| Expenses Totals: | | 85,000 | 0.00 | 0.00 | 85,000.00 | |
| 97 97-STRAP Totals: | | | | 0.00 | | |

Budget vs Actual (Summary)

Town of Mount Gilead
2/27/2025 4:28:30 PM

Period Ending 6/30/2025

| 86 86-WASTEWATER AIA GRANT FUND | | | | | | |
|---------------------------------|--|---------|------|------------|----------|---------|
| Description | | Budget | | YTD | Variance | Percent |
| Revenues | | | | | | |
| | | 147,000 | | 153,368.00 | 6,368.00 | 104% |
| Revenues Totals: | | 147,000 | 0.00 | 153,368.00 | 6,368.00 | 104% |
| Expenses | | | | | | |
| ADMINISTRATION | | 147,000 | | 140,000.00 | 7,000.00 | 95% |
| Expenses Totals: | | 147,000 | 0.00 | 140,000.00 | 7,000.00 | 95% |
| 86 86-WASTEWATER AIA Totals: | | | | 13,368.00 | | |
| GRANT FUND | | | | | | |

Budget vs Actual (Summary)

Town of Mount Gilead
2/27/2025 4:28:57 PM

Period Ending 6/30/2025

| 85 85-WATER AIA GRANT GUND | | | | | | |
|---------------------------------------|--|---------|------|------------|------------|---------|
| Description | | Budget | | YTD | Variance | Percent |
| Revenues | | | | | | |
| | | 147,000 | | 144,318.00 | (2,682.00) | 98% |
| Revenues Totals: | | 147,000 | 0.00 | 144,318.00 | (2,682.00) | 98% |
| Expenses | | | | | | |
| ADMINISTRATION | | 147,000 | | 140,000.00 | 7,000.00 | 95% |
| Expenses Totals: | | 147,000 | 0.00 | 140,000.00 | 7,000.00 | 95% |
| 85 85-WATER AIA GRANT Totals: GUND | | | | 4,318.00 | | |

Budget vs Actual (Summary)

Town of Mount Gilead
2/27/2025 4:17:55 PM

| Period Ending 6/30/2026 | | | | | |
|--|---------|------|------------|--------------|---------|
| 96 96-ALBERT JOHNSON POCKET PARK | | | | | |
| Description | Budget | | YTD | Variance | Percent |
| Revenues | | | | | |
| | 115,000 | | 0.00 | (115,000.00) | |
| Revenues Totals: | 115,000 | 0.00 | 0.00 | (115,000.00) | |
| Expenses | | | | | |
| ASSETS | 115,000 | | 2,500.00 | 112,500.00 | 2% |
| Expenses Totals: | 115,000 | 0.00 | 2,500.00 | 112,500.00 | 2% |
| 96 96-ALBERT JOHNSON POCKET PARK Totals: | | | (2,500.00) | | |

Budget vs Actual (Summary)

Town of Mount Gilead
2/27/2025 4:18:43 PM

Period Ending 6/30/2027

71 71-LILLY'S BRIDGE ROAD FORCE MAIN IMP
PROJECT

| Description | Budget | | YTD | Variance | Percent |
|--|-----------|------|-------------|----------------|---------|
| Revenues | | | | | |
| | 7,760,000 | | 292,527.10 | (7,467,472.90) | 4% |
| Revenues Totals: | 7,760,000 | 0.00 | 292,527.10 | (7,467,472.90) | 4% |
| Expenses | | | | | |
| ADMINISTRATION | 7,760,000 | | 326,439.60 | 7,433,560.40 | 4% |
| Expenses Totals: | 7,760,000 | 0.00 | 326,439.60 | 7,433,560.40 | 4% |
| 71 71-LILLY'S BRIDGE ROAD FORCE MAIN IMP PROJECT Totals: | | | (33,912.50) | | |

🌱 Our Garden is Slowly Waking Up! 🌱

Spring is almost here, and our community garden is gently beginning to stir back to life! We just held our first planning meeting of the year, reviewing what flourished last season and considering what improvements we can make.

One experiment last year involved squash that were supposed to be resistant to squash borers. Unfortunately, they weren't quite resistant enough. However, we did have success with cold-resistant sweet potatoes from Raleigh, most of them turned out well, which was encouraging!

We need to replace one apple tree that didn't thrive, and we're considering planting a more hardy, native plum in its place, hoping it will adapt better to the garden's conditions.

Excitingly, our paw paw trees are growing steadily. These native trees produce a sweet, aromatic "ice cream" fruit that tastes remarkably like Boston Cream Pie. Paw paws are incredibly hardy, tolerating temperatures down to -10 degrees, and though they take years to bear fruit, it's wonderful seeing such a unique and resilient native plant thrive in our garden. Because paw paw fruits don't travel well, you won't typically see them in stores, making them a truly special addition to our community.

The rest of our orchard is looking good and starting to bud out nicely. We'll soon need volunteers to help weed around the bases of our fruit trees, but thankfully our mini-fences continue to protect them from deer.

Stay tuned, as the weather warms, we'll see even more progress!