



**TOWN OF GRANITE QUARRY
BOARD OF ALDERMEN
REGULAR MEETING MINUTES
Monday, April 12, 2021
7:00 p.m.**

Present: Mayor Bill Feather, Mayor Pro Tem John Linker, Alderman Jim Costantino, Alderman Kim Cress, Alderman Doug Shelton

Staff: Town Manager Larry Smith, Town Clerk Aubrey Smith, Town Attorney Chip Short, Fire Chief/Public Works Director Jason Hord, Police Chief Mark Cook, Finance Officer Shelly Shockley

Call to Order: Mayor Feather called the meeting to order at 7:00 p.m.

Determination of Quorum: Mayor Feather determined there was a quorum present.

Moment of Silence: Mayor Feather led a moment of silence.

Pledge of Allegiance: The Pledge of Allegiance was led by Mayor Feather.

1. Approval of the Agenda

ACTION: Mayor Pro Tem Linker made a motion to approve the agenda as presented. Alderman Cress seconded the motion. The motion passed 4-0.

2. Approval of the Consent Agenda

A. Approval of the Minutes

- 1) Regular Meeting Minutes March 8, 2021
- 2) Planning Retreat Minutes March 19, 2021
- 3) Budget Workshop Minutes March 25, 2021
- 4) Special Meeting Minutes April 1, 2021

B. Departmental Reports (*Reports in Board packet*)

C. Financial Reports (*Reports in Board packet*)

D. Contract with Eddie Carrick, CPA, PC for audit of accounts for FY 20-21

ACTION: Alderman Costantino made a motion to approve the consent agenda as presented. Alderman Shelton seconded the motion. The motion passed 4-0.

3. Citizen Comments

- Mitch Brinkley, 108 Boysenberry Dr., China Grove – spoke in favor of a sewer extension for South Cleo Avenue. He asked that the Town appoint the \$50,000 allocated from the City of Salisbury each year to allow the extension. Mr. Brinkley submitted his written comments for the record.

4. Guests and Presentations - There were no guests and presentations.

5. Town Events

A. Fish for Fun	April 17	10:00 a.m. to 2:00 p.m.	<i>Lake Park</i>
B. Litter Sweep	April 22	1:00 p.m. to 3:00 p.m.	<i>Volunteer at Town Hall</i>
C. Arts in the Park	May 1	1:00 p.m. to 5:00 p.m.	<i>Lake Park</i>
D. Resident Dumpsters	May 13-15		<i>1040 Mar Rock Dr.</i>

6. Town Manager's Update

Manager Smith shared that one of the largest areas of focus from the last month has been meetings and follow-up for all the different boards and committees and preparation for the upcoming budget workshop next week. The IDF sewer grant project is going well, and Phase II of the Granite Industrial Park is good to go. Manager Smith and the EDC are following up on items from retreat for the industrial park. The FEMA grant project is ready to move forward quickly after approval tonight; the pond will begin to be drained immediately. Annexations are another large item. The research for the legal descriptions and verifications has been time consuming. Pay and classification study Q&A follow-up and preparation has been a large item. Four different versions of the budget have been prepared to allow for different scenarios.

Old Business

7. Set Meeting Date

Town Manager Evaluation

The recommendation for the Town Manager evaluation was April 21, 2021 during the Budget Workshop set to begin at 2:00 p.m. There was Board consensus to hold the Town Manager evaluation at that time.

8. FEMA Grant

Construction Bid Award

The bid openings for construction of the FEMA grant for Lake repairs took place on March 30, 2021. The lowest bid came in at \$547,618.50 from RPM Partners Inc. Mayor Pro Tem Linker asked about difference between lowest bid and the others. Manager Smith stated that the bids had been vetted and that the contractor does have a performance bond. Alderman Cress asked about whether the piers could be stained while the lake was drained. Manager Smith stated it could be looked into.

ACTION: Mayor Pro Tem Linker made a motion to award the FEMA grant's construction contract for Lake Park repairs to RPM Partners Inc as presented. Alderman Shelton seconded the motion. The motion passed with all in favor.

ACTION: Mayor Pro Tem Linker made a motion to amend Grant Project Ordinance 2020-04 as presented. Alderman Costantino seconded the motion. The motion passed 4-0.

9. Street Lighting Update

Chief Hord

Manager Smith asked if there was consensus from the planning retreat discussion to approve the street lighting on proposed Roadway B and Mayor Ponds St. extension as originally presented in February. This would match the existing utilities along the rest of the street, follow existing policy and precedent, and to recap the Planner's point at the retreat, it would be the most cost-effective solution since these

would need to be replaced if/once different design standards are actually adopted as part of the partnership development agreement the Board advised it wished to see here. There was further Board discussion regarding the type of lighting and ultimate Board consensus that it would be better to not do anything there right now.

ACTION: Alderman Costantino made a motion to table the item. Alderman Shelton seconded the motion. The motion passed 4-0.

10. Resolution 2021-04

Personnel Policy, Classification and Pay Plan

ACTION: Alderman Costantino motion to table the item again. Alderman Shelton seconded the motion. The motion passed 3-1 with Aldermen Cress, Costantino, and Shelton in favor and Mayor Pro Tem Linker opposed.

Alderman Shelton stated that he felt the item had three distinct issues: the pay classification, the implementation of the money, and personnel policies and impacts. He stated a desire for a meeting to discuss the policies by themselves. Mayor Feather and Alderman Costantino echoed the desire to separate the personnel policy from the issue of pay. Alderman Shelton stated he would personally be comfortable giving the manager the direction to build the budget on the presumption that Option II would be approved but would like to see the revenues to pay for it. Manager Smith requested any insight on questions or concerns the Board may have be sent to staff to seek answers or clarification ahead of time to help the Board move its discussion forward on this goal it prioritized. The Board discussed bringing the item back up at the budget workshop to be help April 21, 2021.

New Business

11. Public Hearing

Annexation of Town Owned Property

Manager Smith showed maps of the properties in question and reviewed the summary of the proposed annexation.

Opened: Mayor Feather opened the public hearing at 7:28 p.m.

Comments of those in favor: None

Comments of those opposed: None

Closed: Mayor Feather closed the public hearing at 7:28 p.m.

ACTION: Mayor Pro Tem Linker made a motion to adopt Annexation Ordinance 2021-02 to extend the corporate limits of the Town of Granite Quarry, North Carolina, as a municipal satellite annexation. Alderman Cress seconded the motion. The motion passed 4-0.

12. Public Hearing

Annexation of Satellite Marple Property

Manager Smith showed the map of the property in question and reviewed the summary of the proposed annexation.

Opened: Mayor Feather opened the public hearing at 7:30 p.m.

Comments of those in favor: None

Comments of those opposed: None

- | | |
|---|------------------------|
| A. National Child Abuse Prevention Month | Month of April |
| B. Municipal Clerks Week | May 2-8 th |
| C. Nurses Week | May 6-12 th |

19. Board Comments

- Alderman Shelton asked that the Board consider appointing an audit committee that would act as a liaison between the Board and the auditor to audit management as a resource or act as a check and balance.
 - Alderman Costantino questioned whether citizens would be appointed to the committee. Attorney Short stated that some information may be confidential and advised against citizens being appointed.
 - Mayor Pro Tem Linker stated he felt a committee may be overkill.
 - Alderman Costantino stated he felt the way things were working was fine.
 - Alderman Cress stated he felt there were already qualified staff and auditors in place.
- Mayor Feather addressed the request from the public comments for a sewer extension on South Cleo Avenue and asked whether the Board wanted to look at how to address this issue in this area and others throughout town in the future. There was Board discussion on sewer extensions.
 - Alderman Costantino stated the need for a plan.
 - Alderman Shelton was also in favor of having a strategic plan in place for water and sewer issues.
 - Mayor Pro Tem Linker stated the need to have a policy in place before making a decision on individual requests.

20. Mayor's Notes

Announcements and Date Reminders

A. Wednesday, April 14	5:00 p.m.	Centralina Executive Board Meeting
B. Thursday, April 15	7:30 a.m.	Rowan Chamber Power in Partnership
C. Saturday, April 17	10:00 a.m.	Fish for Fun
D. Monday, April 19	5:00 p.m.	Parks, Events, and Recreation Committee
E. Monday, April 19	5:30 p.m.	Zoning Board of Adjustment
F. Tuesday, April 20	3:30 p.m.	Revitalization Team
G. Wednesday, April 21	2:00 p.m.	Budget Workshop
H. Thursday, April 22	1:00 p.m.	NCDOT Litter Sweep
I. Wednesday, April 28	5:30 p.m.	Cabarrus-Rowan County MPO TAC
J. Monday, May 3	6:00 p.m.	Planning Board
K. Monday, May 10	5:00 p.m.	Rowan Chamber Business After Hours

Adjourn

ACTION: Alderman Costantino made a motion to adjourn. The meeting ended at 8:01 p.m.

Respectfully Submitted,

Aubrey Smith
Town Clerk

The of and	Governing Board Town Council
	Primary Government Unit (or charter holder) Town of Granite Quarry
	Discretely Presented Component Unit (DPCU) (if applicable) N/A

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

and	Auditor Name Eddie Carrick, CPA, PC
	Auditor Address 151 Young Drive Lexington, NC 27292

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/21	Audit Report Due Date 10/31/21
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Must be within four months of FYE

hereby agree as follows:

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

2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

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

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

If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.)(G.S. 159-34 and 115C-447) All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to

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

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

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

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

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

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC along with an Audit Report Reissued Form (available on the Department of State Treasurer website). These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools or hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 28 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the 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 charter schools or hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

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

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

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

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

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

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

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

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

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

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

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern.

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

31. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification).

32. 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>

33. 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.

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

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Governmental Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will not be approved.

Financial statements were prepared by: ☐ Auditor ☐ Governmental Unit ☒ Third Party

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

Name:

Title and Unit / Company:

Email Address:

N/A

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

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

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

PRIMARY GOVERNMENT FEES

Primary Government Unit	Town of Granite Quarry
Audit Fee	\$ 11,000.00
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$ 0
All Other Non-Attest Services	\$ 0
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$ 8,250.00

DPCU FEES (if applicable)

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

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Eddie Carrick, CPA, PC	
Authorized Firm Representative (typed or printed)*	Signature*
Eddie Carrick	
Date*	Email Address*
	eddie@eddiecarrickcpa.com

GOVERNMENTAL UNIT

Governmental Unit*	
Town of Granite Quarry	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)*	Signature*
William Feather	
Date	Email Address
4/12/2021	wfeather@granitequarrync.gov

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Shelly Shockley	
Date of Pre-Audit Certificate*	Email Address*
4/5/21	finance@granitequarrync.gov

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

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

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

PRINT

TONY BREWER, CPA, PC

Certified Public Accountant

March 1, 2021

To the Honorable Mayor and Town Council
Town of Granite Quarry
Granite Quarry, North Carolina

This letter is to confirm our understanding of the arrangements regarding the services I am to perform for Town of Granite Quarry for the year ending June 30, 2021.

Financial Preparation and Other Non-Attest Services

I will provide financial preparation services and other non-attest services as needed to accommodate the audit of the June 30, 2021 financial statements of the Town by its external auditor.

Management's responsibilities

The Town and the external auditor have the responsibility for the reporting of financial statements as of June 30, 2021.

My work in connection with the financial preparation and other non-attest services does not include any procedures designed to disclose defalcation or other irregularities, should any exist.

My fees are based on the time required by the individuals assigned to the engagement. Individual hourly rates vary according to the degree of responsibility involved and the skill required. I will submit my bill for my services promptly after the financial preparation and other non-attest services are completed. My fee for this engagement will not exceed \$4,000.

I appreciate the opportunity of continuing to serve Town of Granite Quarry. Please call if you have any questions about any aspect of our engagement.

If this letter is in accordance with your understanding of the arrangements, please sign and date the enclosed copy and return it to me.

Sincerely,



Tony Brewer, CPA, PC

Accepted By:

Management Signature: Shelly Shockley

Title: Finance Officer

Date: 4/5/21

Board Signature: Kim Allen

Title: Alderman

Date: 4/12/2021

EDDIE CARRICK, CPA, PC

Certified Public Accountant

March 1, 2021

To the Honorable Mayor and Board of Aldermen
Town of Granite Quarry
Granite Quarry, North Carolina

We are pleased to confirm our understanding of the services we are to provide Granite Quarry for the year ended June 30, 2021. we will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Granite Quarry as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Granite Quarry'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 Granite Quarry's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Other Post-Employment Benefits Schedules (if applicable).

We have also been engaged to report on supplementary information other than RSI that accompanies Granite Quarry'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 auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Individual fund statements and schedules.
- 2) Schedule of expenditures of federal awards (if applicable).
- 3) Law Enforcement Officers' Special Separation Allowance Report (if applicable).

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes 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* (if applicable).

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) (if applicable).

If applicable, the *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control 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. If applicable, the Uniform Guidance report on internal control over compliance will include a paragraph that states 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. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; if applicable, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; if applicable, the Single Audit Act Amendments of 1996; and if applicable, the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable me to express such opinions. We will issue written reports upon completion of our Single Audit (if applicable). Our reports will be addressed to management and the Board of Aldermen of Granite Quarry. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for me to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards* (if applicable). 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 major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit (if applicable). Our responsibility as auditor is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditor.

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 (if applicable), and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards (if applicable); federal award programs (if applicable); compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards* (if applicable).

As required by the Uniform Guidance (if applicable), 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 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.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards* (if applicable), and the Uniform Guidance (if applicable).

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Granite Quarry's compliance with 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* (if applicable).

The Uniform Guidance (if applicable) requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Granite Quarry's major programs. The purpose of these procedures will be to express an opinion on Granite Quarry's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal 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 awards (if applicable), and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) 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.

Management is also responsible for making all financial records and related information available to me and for the accuracy and completeness of that information. You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance (if applicable), (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.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me 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 me 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. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance (if applicable), it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal 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 (if applicable). The summary schedule of prior audit findings should be available for our review at the beginning of our fieldwork.

If applicable, you are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that include our report thereon. Your responsibilities include acknowledging to me in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (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 me any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to me 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 me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards (if applicable), 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 awards (if applicable), and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards (if applicable), 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 prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by me for testing.

At the conclusion of the engagement, (if applicable) we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. 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.

We will provide copies of our reports to the Town; 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 Eddie Carrick CPA, PC 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 oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Eddie Carrick CPA, PC 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 oversight agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit after July 1, 2021 and to issue our reports no later than October 31, 2021. Eddie Carrick is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our agreed upon fee per our LGC contract less any amounts paid to Tony Brewer, CPA, PC for financial statement preparation and other non-attest services. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and

the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

Very truly yours,

Eddie Carrick CPA, PC

RESPONSE:

This letter correctly sets forth the understanding of the Town of Granite Quarry.

Management signature: Shelly Shockley

Title: Finance Officer

Date: 4/5/21

Governance signature: Walter D. Smith

Title: Mayor

Date: 4/12/21



GRANT PROJECT ORDINANCE

2020-04

TOWN OF GRANITE QUARRY, NC

FEMA GRANITE LAKE REPAIRS PROJECT

BE IT ORDAINED by the Governing Board of the Town of Granite Quarry, North Carolina, that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following Grant Project Ordinance is hereby adopted:

Section 1: The project authorized is to repair damages sustained by Hurricanes Florence and Michael to Granite Lake Park to be funded by federal and non-federal funds.

Section 2: The officers of this unit of government are hereby directed to proceed with the grant project within the terms of the grant documents and the budget contained herein.

Section 3: The following amounts are appropriated for the project:

Engineering Services	\$ 186,315	\$ 166,000
Construction Costs	465,000	547,619
Contingency (10%)	46,500	54,762
Total Appropriations	\$ 697,815	\$ 768,381

Section 4: The following revenues are anticipated to be available to complete this Project:

Federal Emergency Mgmt Agency (FEMA) Grant (75%)	\$ 523,361	\$ 576,286
NC Division of Emergency Management Grant (25%)	174,454	192,095
Total Revenues	\$ 697,815	\$ 768,381

Section 5: The Finance Officer is hereby directed to maintain within the Grant Project Fund sufficient specific detailed accounting records to satisfy the requirements of the grantor agency, the grant agreements, and all state and federal regulations.

Section 6: Funds may be advanced from the General Fund for the purpose of making payments as due. Reimbursement requests should be made to the grantor agency in an orderly and timely manner.

Section 7: The Finance Officer is directed to report on the financial status of each project element in Section 3 of this ordinance on a quarterly basis.


Section 8: The Budget Officer is directed to include a detailed analysis of past and future costs and revenues on this grant project in every budget submission made to this Board until this project is complete.

Section 9: A copy of this grant project ordinance shall be entered into the Governing Board's meeting minutes, and within five days after adoption, copies shall be filed with the Finance Officer, Budget Officer, and in the Office of the Town Clerk for direction in carrying out this project.

~~Adopted this 2nd day of March 2020~~
As amended this 12th day of April 2021


(Seal)





William Feather, Mayor

Attest:



Aubrey Smith
Town Clerk



ORDINANCE NO. 2021-02

AN ORDINANCE TO EXTEND THE CORPORATE LIMITS OF THE TOWN OF GRANITE QUARRY, NORTH CAROLINA AS A MUNICIPAL SATELLITE ANNEXATION

WHEREAS, the Board of Aldermen of the Town of Granite Quarry, North Carolina ("Board of Aldermen") adopted Resolution No. 2021-01 under G.S. 160A-58.7 stating its intent to annex the area described below; and

WHEREAS, a public hearing on the question of this annexation was held at the Granite Quarry Town Hall, 143 N. Salisbury Ave, Granite Quarry, North Carolina 28146 at 7:00 p.m. on April 12, 2021, after due notice; and

WHEREAS, the Board of Aldermen further finds the area meets the requirements of G.S. 160A-58.1(b), as follows:

- a. The nearest point on the proposed satellite corporate limits is not more than three (3) miles from the primary corporate limits of the Town of Granite Quarry;
- b. No point on the proposed satellite corporate limits is closer to the primary corporate limits of another municipality than to the primary corporate limits of the Town of Granite Quarry;
- c. The area described is so situated that the Town of Granite Quarry will be able to provide the same services within the proposed satellite corporate limits that it provides within its primary corporate limits;
- d. No subdivision, as defined in G.S. 160A-376, will be fragmented by this proposed annexation;
- e. The Town of Granite Quarry is excepted from the satellite corporate limits area limitation as specified in G.S. 160A-58.1(b)(5); and

WHEREAS, the Board of Aldermen further finds that the annexation of the area is in the public interest;

NOW, THEREFORE, BE IT ORDAINED by the Board of Aldermen of the Town of Granite Quarry, North Carolina that:

Section 1. By virtue of the authority granted by G.S. 160A-58.7, the following described non-contiguous property owned by the Town of Granite Quarry is hereby annexed and made part of the Town of Granite Quarry, as of June 30, 2021.

Area A: Commonly known as Lot Numbers 1, 2, and 3 and Mar Rock Drive as illustrated on attached copy of Book of Maps 9995, Page 6043 and specifically described as follows:

Beginning at a chiseled hole in a boulder which is of N 60°14'53" W (Book of Maps 6043) a distance of 67.90 feet from an existing nail by a ½" existing iron pipe; thence with a bearing of S 15°45'44" W (Book of Maps 6043 for the remainder calls of this parcel) a distance of 155.52 feet to a ½" existing iron pipe; thence S 39°39'39" W 172.13 feet to a ½" existing iron pipe; thence S 39°39'39" W 31.50 feet to a computed point in Legion Club Road which is the point of beginning of Rowan PID: 352 061; thence N 69°27'23" W 98.03 feet to a computed point; thence N 75°08'44" W 75.99 feet to a point; thence N 84°49'13" W 105.54 feet to a computed point; thence S 85°36'17" W 71.41 feet to a computed point; thence S 79°01'18" W 41.43 feet to a computed point; thence S 73°58'36" W 54.34 feet to a computed point; thence leaving Legion Club Road N 07°15'52" W 30.63 feet to a ½" existing iron pipe; thence N 07°15'52" W 168.53 feet to a ½" existing iron pipe; thence S 71°07'57" W 195.55 feet to a ½" existing iron pipe; thence N 07°13'15" E 70.67 feet to a ½" existing iron pipe; thence N 07°13'15" E 100.50 feet to a ½" existing iron pipe; thence N 07°13'15" E 100.50 feet to a 1" existing iron pipe; thence N 51°08'15" E 106.47 feet to a ½" existing iron pipe; thence S 86°45'29" E 46.27 feet to a new iron pipe; thence S 86°45'29" E 344.26 feet to an existing nail by 1" existing iron pipe; thence S 60°14'53" E 357.00 feet to the point of beginning, containing 6.53 Acres +/- Metes and bounds prepared from Rowan County Register of Deeds Book of Maps 9995, page 6043.

Area B: Commonly known as Tax Map 352, Parcel 061 (NC Grid North), and updated as Tract #1 as illustrated on attached copy of Book of Maps 9995, Page 9495 and specifically described as follows:

Beginning at a point (not set for found) being the southeastern corner of D. B. 1340, page 200 in the center of Balfour Quarry Road having coordinates of N:677602.88, E:1571377.90 which is S 37°32'14" W a distance of 31.54 feet from a ½" pipe found; thence with a bearing of S 70°03'22" E a distance of 3.42 feet to a Spike Set in the center of Legion Club Road; thence with a bearing of S 04°39'20" W a distance of 45.00 feet to a 5/8" rod Set; thence with a bearing of S 04°41'07" W a distance of 177.95 feet to a 5/8" rod Set which is with a bearing of N 88°05'02" W a distance of 345.00 feet from a Town of Granite Quarry Annexation Marker with coordinates of N:677367.98, E:1571707.73; thence with a bearing of N 88°05'00" W a distance of 501.89 feet to a 5/8" rod Set; thence with a bearing of N 88°05'05" W a distance of 365.76 feet to a 3/4" pipe found.; thence with a bearing of N 05°09'27" E a distance of 44.58 feet to a Spike Set in the center of Balfour Quarry Road; thence with a bearing of N 69°09'57" E a distance of 223.00 feet to a point (not set nor found); thence with a bearing of N 69°01'28" E a distance of 251.04 feet to a nail set in the center of said road; thence with a bearing of N 71°52'27" E a distance of 54.30 feet to a point (not set nor found) in the center of said road; thence with a bearing of N 76°56'17" E a distance of 41.42 feet to a point (not set nor found) in the center of said road; thence with a bearing of N 83°31'16" E a distance of 71.39 feet to a point (not set nor found) in the center of said road; thence with a bearing of S 86°53'15" E a distance of 105.51 feet to a nail set in the center of said road; thence with a bearing of S 20°05'52" W a distance of 37.55 feet to a 5/8" rod Set; thence with a bearing of S 18°50'10" W a distance of 20.00 feet to a 1/2" rod found.; thence with a bearing of S 18°37'33" W a distance of 100.27 feet to a 1/2" rod found.; thence with a bearing of S 71°17'55" E a distance of 99.72 feet to a 1/2" rod found.; thence with a bearing of N 24°52'00" E a distance of 94.88 feet to a 5/8" rod Set; thence with a bearing of N 09°39'11" E a distance of 62.91 feet to a nail set in Balfour Quarry Road; thence with a bearing of N 18°59'17" E a distance of 9.33 feet to a nail set in the center of Balfour Quarry Road; thence with a bearing of S 71°32'09" E a distance of 74.33 feet to the point of beginning.; containing 152711 square feet or 3.506 acres.

Exhibit A *Copy of Book of Maps 9995, Page 6043*

Exhibit B *Copy of Book of Maps 9995, Page 9495*

Section 2. The Mayor shall cause to be recorded in the office of the Register of Deeds of Rowan County, and in the office of the Secretary of State in Raleigh, North Carolina, an accurate map of the annexed property described in section 1 above along with a duly certified copy of this ordinance. Such a map shall also be delivered to the Rowan County Board of Elections as required by G.S. 163-288.1.

Adopted this 12th day of April, 2021.


William D. Feather, Mayor

ATTEST:


Aubrey Smith, Town Clerk

APPROVED AS TO FORM:


Carl M. Short, Town Attorney

[SEAL]




STATE OF NORTH CAROLINA
COUNTY OF ROWAN

CERTIFICATION

I, Aubrey C. Smith, Clerk of the Town of Granite Quarry, North Carolina, do hereby certify that the attached document consisting of 3 pages is a true and correct copy of the Town of Granite Quarry **Ordinance No. 2021-02** adopted by the Granite Quarry Board of Aldermen **April 12, 2021**.

IN WITNESS WHEREOF, I have unto set my hand and have caused the Seal of the Town of Granite Quarry to be affixed this 14th day of may 2021.




Aubrey Smith, Town Clerk

Type: CONSOLIDATED REAL PROPERTY
Recorded: 4/19/2021 11:35:20 AM
Fee Amt: \$26.00 Page 1 of 4
Rowan, NC
J. E. Brindle Register of Deeds

BK 1373 PG 34

COVER SHEET

DOCUMENT TYPE: An Ordinance to Extend the Corporate Limits of the Town of Granite Quarry, North Carolina as Municipal Satellite Annexation

GRANTOR: Town of Granite Quarry

PREPARED BY AND MAIL TO:

Carl M. Short, Jr., Attorney, P.O. Box 829, Salisbury, NC
28145

submitted electronically by "The Woodson Law Firm"
in compliance with North Carolina statutes governing recordable documents
and the terms of the submitter agreement with the Rowan County Register of Deeds.



ORDINANCE NO. 2021-02

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WHEREAS, the Board of Aldermen further finds the area meets the requirements of G.S. 160A-58.1(b), as follows:

- a. The nearest point on the proposed satellite corporate limits is not more than three (3) miles from the primary corporate limits of the Town of Granite Quarry;
- b. No point on the proposed satellite corporate limits is closer to the primary corporate limits of another municipality than to the primary corporate limits of the Town of Granite Quarry;
- c. The area described is so situated that the Town of Granite Quarry will be able to provide the same services within the proposed satellite corporate limits that it provides within its primary corporate limits;
- d. No subdivision, as defined in G.S. 160A-376, will be fragmented by this proposed annexation;
- e. The Town of Granite Quarry is excepted from the satellite corporate limits area limitation as specified in G.S. 160A-58.1(b)(5); and

WHEREAS, the Board of Aldermen further finds that the annexation of the area is in the public interest;

NOW, THEREFORE, BE IT ORDAINED by the Board of Aldermen of the Town of Granite Quarry, North Carolina that:

Section 1. By virtue of the authority granted by G.S. 160A-58.7, the following described non-contiguous property owned by the Town of Granite Quarry is hereby annexed and made part of the Town of Granite Quarry, as of June 30, 2021.

Area A: Commonly known as Lot Numbers 1, 2, and 3 and Mar Rock Drive as illustrated on attached copy of Book of Maps 9995, Page 6043 and specifically described as follows:

Beginning at a chiseled hole in a boulder which is of N 60°14'53" W (Book of Maps 6043) a distance of 67.90 feet from an existing nail by a ½" existing iron pipe; thence with a bearing of S 15°45'44" W (Book of Maps 6043 for the remainder calls of this parcel) a distance of 155.52 feet to a ½" existing iron pipe; thence S 39°39'39" W 172.13 feet to a ½" existing iron pipe; thence S 39°39'39" W 31.50 feet to a computed point in Legion Club Road which is the point of beginning of Rowan PID: 352 061; thence N 69°27'23" W 98.03 feet to a computed point; thence N 75°08'44" W 75.99 feet to a point; thence N 84°49'13" W 105.54 feet to a computed point; thence S 85°36'17" W 71.41 feet to a computed point; thence S 79°01'18" W 41.43 feet to a computed point; thence S 73°58'36" W 54.34 feet to a computed point; thence leaving Legion Club Road N 07°15'52" W 30.63 feet to a ½" existing iron pipe; thence N 07°15'52" W 168.53 feet to a ½" existing iron pipe; thence S 71°07'57" W 195.55 feet to a ½" existing iron pipe; thence N 07°13'15" E 70.67 feet to a ½" existing iron pipe; thence N 07°13'15" E 100.50 feet to a ½" existing iron pipe; thence N 07°13'15" E 100.50 feet to a 1" existing iron pipe; thence N 51°08'15" E 106.47 feet to a ½" existing iron pipe; thence S 86°45'29" E 46.27 feet to a new iron pipe; thence S 86°45'29" E 344.26 feet to an existing nail by 1" existing iron pipe; thence S 60°14'53" E 357.00 feet to the point of beginning, containing 6.53 Acres +/- Metes and bounds prepared from Rowan County Register of Deeds Book of Maps 9995, page 6043.

Area B: Commonly known as Tax Map 352, Parcel 061 (NC Grid North), and updated as Tract #1 as illustrated on attached copy of Book of Maps 9995, Page 9495 and specifically described as follows:

Beginning at a point (not set for found) being the southeastern corner of D. B. 1340, page 200 in the center of Balfour Quarry Road having coordinates of N:677602.88, E:1571377.90 which is S 37°32'14" W a distance of 31.54 feet from a ½" pipe found; thence with a bearing of S 70°03'22" E a distance of 3.42 feet to a Spike Set in the center of Legion Club Road; thence with a bearing of S 04°39'20" W a distance of 45.00 feet to a 5/8" rod Set; thence with a bearing of S 04°41'07" W a distance of 177.95 feet to a 5/8" rod Set which is with a bearing of N 88°05'02" W a distance of 345.00 feet from a Town of Granite Quarry Annexation Marker with coordinates of N:677367.98, E:1571707.73; thence with a bearing of N 88°05'00" W a distance of 501.89 feet to a 5/8" rod Set; thence with a bearing of N 88°05'05" W a distance of 365.76 feet to a 3/4" pipe found.; thence with a bearing of N 05°09'27" E a distance of 44.58 feet to a Spike Set in the center of Balfour Quarry Road; thence with a bearing of N 69°09'57" E a distance of 223.00 feet to a point (not set nor found); thence with a bearing of N 69°01'28" E a distance of 251.04 feet to a nail set in the center of said road; thence with a bearing of N 71°52'27" E a distance of 54.30 feet to a point (not set nor found) in the center of said road; thence with a bearing of N 76°56'17" E a distance of 41.42 feet to a point (not set nor found) in the center of said road; thence with a bearing of N 83°31'16" E a distance of 71.39 feet to a point (not set nor found) in the center of said road; thence with a bearing of S 86°53'15" E a distance of 105.51 feet to a nail set in the center of said road; thence with a bearing of S 20°05'52" W a distance of 37.55 feet to a 5/8" rod Set; thence with a bearing of S 18°50'10" W a distance of 20.00 feet to a 1/2" rod found.; thence with a bearing of S 18°37'33" W a distance of 100.27 feet to a 1/2" rod found.; thence with a bearing of S 71°17'55" E a distance of 99.72 feet to a 1/2" rod found.; thence with a bearing of N 24°52'00" E a distance of 94.88 feet to a 5/8" rod Set; thence with a bearing of N 09°39'11" E a distance of 62.91 feet to a nail set in Balfour Quarry Road; thence with a bearing of N 18°59'17" E a distance of 9.33 feet to a nail set in the center of Balfour Quarry Road; thence with a bearing of S 71°32'09" E a distance of 74.33 feet to the point of beginning.; containing 152711 square feet or 3.506 acres.

Exhibit A *Copy of Book of Maps 9995, Page 6043*

Exhibit B *Copy of Book of Maps 9995, Page 9495*

Section 2. The Mayor shall cause to be recorded in the office of the Register of Deeds of Rowan County, and in the office of the Secretary of State in Raleigh, North Carolina, an accurate map of the annexed property described in section 1 above along with a duly certified copy of this ordinance. Such a map shall also be delivered to the Rowan County Board of Elections as required by G.S. 163-288.1.

Adopted this 12th day of April, 2021.



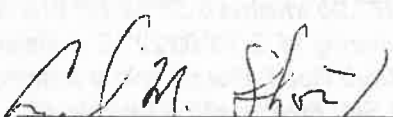
William D. Feather, Mayor

ATTEST:



Aubrey Smith, Town Clerk

APPROVED AS TO FORM:



Carl M. Short, Town Attorney

[SEAL]



Exhibit A

This plot is subject to any rights-of-way, easements, or agreements of record prior to date of survey.

Notes:

- The ratio of precision is 1 : 10,000 +.
- This Survey creates a New Subdivision of Land Located in the Subdivision Jurisdiction of the Town of Granite Quarry, North Carolina.
- Area by Coordinate Method.
- New Tracts to be Served by Private Well and Septic Systems.
- Utility Easement is provided along the lot lines.
- This Property is not located in a water supply watershed.

LEGEND

- E.L.P. = Existing Iron Pipe, as described (FOUND)
 E.L.P. = Existing Iron Rod, as described (FOUND)
 N.L.P. = New Iron Pipe
 C.P. = Computed Point, No Physical Monumentation
 R/W = Right of Way
 EP = Edge of Pavement
 - - - = Fence

LINE	BEARING	RADIUS	ARC LENGTH	CHORD LENGTH	CHORD BEARING
L1	N 69°27'23" W	38.03			
L2	N 75°08'44" W	75.99			
L3	N 84°48'13" W	105.54			
L4	S 65°36'17" W	71.41			
L5	S 79°01'18" W	41.43			
L6	S 75°58'36" W	54.34			
L7	N 07°13'15" E	70.67			
L8	N 07°13'15" E	100.50			
L9	N 07°13'15" E	100.50			
L10	N 51°08'15" E	108.47			
L11	N 10°38'48" W	97.04			
L12	N 10°38'48" W	28.54			

L15	N 74°17'47" E	30.33			
L16	S 07°13'15" W	29.83			

MINIMUM BUILDING SETBACKS (R3):

- Front Yard : 30'
 Side Yard : 10'
 Rear Yard : 25'

Darryl W. Jones
 Professional Land Surveyor
 240 Deer Lake Run
 Salisbury, NC 28146
 704-637-8758

FILED IN ROWAN COUNTY, NC
 on 4-19-07 by Darryl W. Jones
 Register of Deeds
 BOOK 9995 PAGE 6043

J. David Mearle
 DB 747, PG 784
 Tax Map 352, Parcel 01

NEW TRACT
 Survey by Me Dated
 October 4, 2006.
 Not Recorded As of Date of
 This Survey

Tax Map 352, Parcel 071
 MB 9995, PG 4924

J. David Mearle
 DB 747, PG 784
 Tax Map 352, Parcel 01

MB 9995, PG 4943
 MB 9995, PG 4943

MB 9995, PG 5783
 MB 9995, PG 5783

MB 9995, PG 5783
 MB 9995, PG 5783

MB 9995, PG 5783
 MB 9995, PG 5783

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 MB 9995, PG 5783

MB 9995, PG 5783
 MB 9995, PG 5783

MB 9995, PG 5783
 MB 9995, PG 5783

ROWAN COUNTY

FILED FOR REGISTRATION 4-19-07 BY DARRYL W. JONES
 4-19-07 AND REGISTERED IN MAP BOOK
 9995, PAGE 6043
 DARRYL W. JONES
 REGISTERED DEEDS
 AGENCY/DEPUTY

City of Salisbury
 Tax Map 352, Parcel 036
 DB 941, PG 980

Ex. Nail By
 1" E.L.P.

242,708 SQ. FT.
 5,572 ACRES (7)
 Area In 30' R/W
 0.28 ACRES

Mar Mar, Inc.
 DB 916, PG 789
 Tax Map 352, Parcel 081
 Zoned I-2

Mar Mar, Inc.
 DB 916, PG 789
 Tax Map 352, Parcel 081
 Zoned I-2

Mar Mar, Inc.
 DB 916, PG 789
 Tax Map 352, Parcel 081
 Zoned I-2

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 DB 916, PG 789
 Tax Map 352, Parcel 081
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Mar Mar, Inc.
 DB 916, PG 789
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Mar Mar, Inc.
 DB 916, PG 789
 Tax Map 352, Parcel 081
 Zoned I-2



Books of Bearings
 MB 9995, PG 4924

City of Salisbury
 Tax Map 352, Parcel 036
 DB 941, PG 980

Ex. Nail By
 1" E.L.P.

242,708 SQ. FT.
 5,572 ACRES (7)
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Mar Mar, Inc.
 DB 916, PG 789
 Tax Map 352, Parcel 081
 Zoned I-2

As of the date (10/09/06) of this survey, this property does not lie in a Special Flood Hazard Zone.

Reference : FIRM, Panel # 770351 0120B

Published by : U.S. Dept. of H.U.D., Federal Insurance Admin.

Effective Date : November 1, 1979

The ratio of precision is 1 : 10,000 +

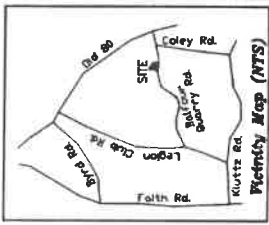
I, Darryl W. Jones, certify that this plot was drawn under my supervision from an actual survey made under my supervision ; that the ratio of precision is 1 : 10,000 + ; that the boundaries not surveyed are shown as broken lines plotted from information found in documents of record as shown hereon, and that this plot was prepared in accordance with G.S. 47-30 as amended.

Witness my original signature, registration number and seal this 29 day of April, 2006.

Darryl W. Jones, P.L.S. (L-4331)



Parke Management of Carolina, Inc.
 Tax Map 352, Parcel 033
 DB 828, PG 520



Plot of
 Minor Subdivision of
 6.468 Total Acres
 3 New Tracts
 and New 30' R/W
 Being
 A Portion of the Land
 Described in DB 916, PG 789
 Property of
 Mar Mar, Inc.

Gold Hill Township, Rowan County, NC
 Tax Ref : Tax Map 352, Parcel 061
 Deed Ref : DB 916, PG 789

Zoning Classification : I-1, R3
 Survey Date : October 9, 2006
 Plat Preparation Date : October 10, 2006
 Plat Revised November 29, 2006

Scale : 1" = 100'

County of Rowan
 State of North Carolina
 I, Freddie Greer
 Officer of the County of Rowan, certify that the map
 or Plat to which this certification is affixed meets all
 statutory requirements for recording.

Freddie Greer
 Review Officer, County of Rowan
 Date 4-19-07

I hereby certify that I am the owner of the property described in Deed Book 916, Page 789, and that I hereby adopt this plan of subdivision with my free consent. Further, I certify that the property shown herein is within the subdivision jurisdiction of the Town of Granite Quarry.

Owner
 Date 12/04/06

This Subdivision Plat has been found to comply with the provisions of the Subdivision Ordinance of the Town of Granite Quarry and is approved this date by the Board of Aldermen for recording in the Office of the Register of Deeds.

Mary Bond
 Mayor, Town of Granite Quarry
 Date 12/04/06

Town of Granite Quarry
 County of Rowan
 State of North Carolina
 This Property is located in the Subdivision Jurisdiction of the Town of Granite Quarry, North Carolina and this Minor Subdivision was approved.

Susan K. Clasen
 Subdivision Administrator
 Date 12/04/06

Book 9995 Page 6043



ORDINANCE NO. 2021-03

AN ORDINANCE TO EXTEND THE CORPORATE LIMITS OF THE TOWN OF GRANITE QUARRY, NORTH CAROLINA AS A SATELLITE ANNEXATION

WHEREAS, the Board of Aldermen of the Town of Granite Quarry, North Carolina (“Board of Aldermen”) has been petitioned under G.S. 160A-58.1 to annex the area described below; and

WHEREAS, the Board of Aldermen has by resolution directed the Town Clerk to investigate the sufficiency of the petition; and

WHEREAS, the Town Clerk has certified the sufficiency of the petition and a public hearing on the question of this annexation was held at the Granite Quarry Town Hall, 143 N. Salisbury Ave, Granite Quarry, North Carolina 28146 at 7:00 pm on April 12, 2021, after due notice by publishing in The Salisbury Post newspaper on March 28, 2021; and

WHEREAS, the Board of Aldermen finds the area described therein meets the standards of G.S. 160A-58.1(b), to wit:

- a. The nearest point on the proposed satellite corporate limits is not more than three (3) miles from the primary corporate limits of the Town of Granite Quarry;
- b. No point on the proposed satellite corporate limits is closer to the primary corporate limits of another municipality than to the primary corporate limits of the Town of Granite Quarry;
- c. The area described is so situated that the Town of Granite Quarry will be able to provide the same services within the proposed satellite corporate limits that it provides within its primary corporate limits;
- d. No subdivision, as defined in G.S. 160A-376, will be fragmented by this proposed annexation;
- e. The Town of Granite Quarry is excepted from the satellite corporate limits area limitation as specified in G.S. 160A-58.1(b)(5); and

WHEREAS, the Board of Aldermen finds that the petition has been signed by all the owners of real property in the area who are required by law to sign; and

WHEREAS, the Board of Aldermen further finds that the petition is otherwise valid, and that the public health, safety and welfare of the Town of Granite Quarry and of the area proposed for annexation will be best served by annexing the area described;

NOW, THEREFORE, BE IT ORDAINED by the Board of Aldermen of the Town of Granite Quarry, North Carolina that:

Section 1. By virtue of the authority granted by G.S. 160A-58.2, the following described non-contiguous territory is hereby annexed and made part of the Town of Granite Quarry as of June 30, 2021:

That property corrected and clarified by Deed Book 1371, Page 964 as the "less and except" provisions of the deed from David Marple Trustee to the Town of Granite Quarry dated December 18, 2019 and recorded December 20, 2019, in Deed Book 1340, Page 200, Rowan County Registry; commonly identified as Tax Parcel 352 087; and further identified as Tracts #2 and #3 as illustrated on attached copy of Book of Maps 9995, Page 9495 and specifically described as follows:

Beginning at a nail set having coordinates of N:677626.43, E:1571307.39; thence with a bearing of S 18°59'17" W a distance of 9.33 feet to a nail set; thence with a bearing of S 09°39'11" W a distance of 62.91 feet to a 5/8" rod Set; thence with a bearing of S 24°52'00" W a distance of 94.88 feet to a 1/2" rod found; thence with a bearing of N 71°17'55" W a distance of 99.72 feet to a 1/2" rod found; thence with a bearing of N 18°37'33" E a distance of 100.27 feet to a 1/2" rod found; thence with a bearing of N 18°50'10" E a distance of 20.00 feet to a 5/8" rod Set; thence with a bearing of N 20°05'52" E a distance of 37.55 feet to a nail set; thence with a bearing of S 77°15'49" E a distance of 75.98 feet to a nail set; thence with a bearing of S 71°30'47" E a distance of 23.67 feet to the point of beginning; containing 17025 square feet or 0.391 acres.

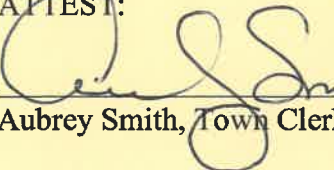
Exhibit A Copy of Book of Maps 9995, Page 9495

Section 2. Upon and after June 30, 2021, the above-described territory and its citizens and property shall be subject to all debts, laws, ordinances, and regulations in force in the Town of Granite Quarry and shall be entitled to the same privileges and benefits as other parts of the Town of Granite Quarry, North Carolina. Said territory shall be subject to municipal taxes according to G.S. 160A-58.10.

Section 3. The Mayor shall cause to be recorded in the office of the Register of Deeds of Rowan County, and in the office of the Secretary of State in Raleigh, North Carolina, an accurate map of the annexed territory described in section 1 above along with a duly certified copy of this ordinance. Such a map shall also be delivered to the Rowan County Board of Elections as required by G.S. 163-288.1.

Adopted this 12th day of April, 2021.

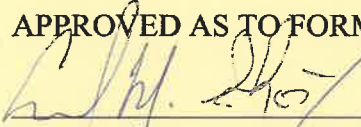
ATTEST:


Aubrey Smith, Town Clerk




William D. Feather, Mayor

APPROVED AS TO FORM:

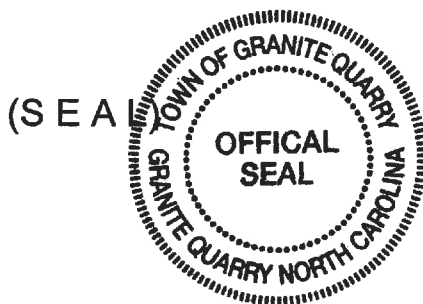

Carl M. Short, Town Attorney

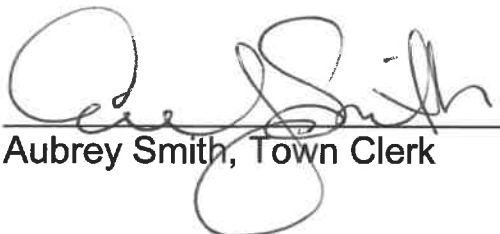
STATE OF NORTH CAROLINA
COUNTY OF ROWAN

CERTIFICATION

I, Aubrey C. Smith, Clerk of the Town of Granite Quarry, North Carolina, do hereby certify that the attached document consisting of 2 pages is a true and correct copy of the Town of Granite Quarry **Ordinance No. 2021-03** adopted by the Granite Quarry Board of Aldermen **April 12, 2021**.

IN WITNESS WHEREOF, I have unto set my hand and have caused the Seal of the Town of Granite Quarry to be affixed this 14th day of May, 2021.




Aubrey Smith, Town Clerk

Type: CONSOLIDATED REAL PROPERTY
Recorded: 4/19/2021 11:32:04 AM
Fee Amt: \$26.00 Page 1 of 3
Rowan, NC
J. E. Brindle Register of Deeds

BK 1373 PG 33

COVER SHEET

DOCUMENT TYPE: An Ordinance to Extend the Corporate Limits of the Town of Granite Quarry, North Carolina as Municipal Satellite Annexation

GRANTOR: Town of Granite Quarry

PREPARED BY AND MAIL TO:

Carl M. Short, Jr., Attorney, P.O. Box 829, Salisbury, NC
28145

submitted electronically by "The Woodson Law Firm"
in compliance with North Carolina statutes governing recordable documents
and the terms of the submitter agreement with the Rowan County Register of Deeds.



ORDINANCE NO. 2021-03

**AN ORDINANCE TO EXTEND THE CORPORATE LIMITS
OF THE TOWN OF GRANITE QUARRY, NORTH CAROLINA
AS A SATELLITE ANNEXATION**

WHEREAS, the Board of Aldermen of the Town of Granite Quarry, North Carolina ("Board of Aldermen") has been petitioned under G.S. 160A-58.1 to annex the area described below; and

WHEREAS, the Board of Aldermen has by resolution directed the Town Clerk to investigate the sufficiency of the petition; and

WHEREAS, the Town Clerk has certified the sufficiency of the petition and a public hearing on the question of this annexation was held at the Granite Quarry Town Hall, 143 N. Salisbury Ave, Granite Quarry, North Carolina 28146 at 7:00 pm on April 12, 2021, after due notice by publishing in The Salisbury Post newspaper on March 28, 2021; and

WHEREAS, the Board of Aldermen finds the area described therein meets the standards of G.S. 160A-58.1(b), to wit:

- a. The nearest point on the proposed satellite corporate limits is not more than three (3) miles from the primary corporate limits of the Town of Granite Quarry;
- b. No point on the proposed satellite corporate limits is closer to the primary corporate limits of another municipality than to the primary corporate limits of the Town of Granite Quarry;
- c. The area described is so situated that the Town of Granite Quarry will be able to provide the same services within the proposed satellite corporate limits that it provides within its primary corporate limits;
- d. No subdivision, as defined in G.S. 160A-376, will be fragmented by this proposed annexation;
- e. The Town of Granite Quarry is excepted from the satellite corporate limits area limitation as specified in G.S. 160A-58.1(b)(5); and

WHEREAS, the Board of Aldermen finds that the petition has been signed by all the owners of real property in the area who are required by law to sign; and

WHEREAS, the Board of Aldermen further finds that the petition is otherwise valid, and that the public health, safety and welfare of the Town of Granite Quarry and of the area proposed for annexation will be best served by annexing the area described;

NOW, THEREFORE, BE IT ORDAINED by the Board of Aldermen of the Town of Granite Quarry, North Carolina that:

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Beginning at a nail set having coordinates of N:677626.43, E:1571307.39; thence with a bearing of S 18°59'17" W a distance of 9.33 feet to a nail set; thence with a bearing of S 09°39'11" W a distance of 62.91 feet to a 5/8" rod Set; thence with a bearing of S 24°52'00" W a distance of 94.88 feet to a 1/2" rod found; thence with a bearing of N 71°17'55" W a distance of 99.72 feet to a 1/2" rod found; thence with a bearing of N 18°37'33" E a distance of 100.27 feet to a 1/2" rod found; thence with a bearing of N 18°50'10" E a distance of 20.00 feet to a 5/8" rod Set; thence with a bearing of N 20°05'52" E a distance of 37.55 feet to a nail set; thence with a bearing of S 77°15'49" E a distance of 75.98 feet to a nail set; thence with a bearing of S 71°30'47" E a distance of 23.67 feet to the point of beginning; containing 17025 square feet or 0.391 acres.

Exhibit A Copy of Book of Maps 9995, Page 9495

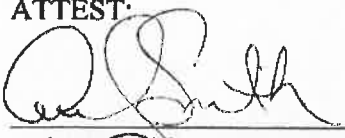
Section 2. Upon and after June 30, 2021, the above-described territory and its citizens and property shall be subject to all debts, laws, ordinances, and regulations in force in the Town of Granite Quarry and shall be entitled to the same privileges and benefits as other parts of the Town of Granite Quarry, North Carolina. Said territory shall be subject to municipal taxes according to G.S. 160A-58.10.

Section 3. The Mayor shall cause to be recorded in the office of the Register of Deeds of Rowan County, and in the office of the Secretary of State in Raleigh, North Carolina, an accurate map of the annexed territory described in section 1 above along with a duly certified copy of this ordinance. Such a map shall also be delivered to the Rowan County Board of Elections as required by G.S. 163-288.1.

Adopted this 12th day of April, 2021.

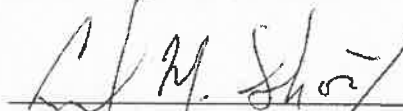

William D. Feather, Mayor

ATTEST:


Aubrey Smith, Town Clerk



APPROVED AS TO FORM:


Carl M. Short, Town Attorney



RESOLUTION 2021-06

A RESOLUTION OF THE TOWN OF GRANITE QUARRY, NORTH CAROLINA, FIXING THE DATE OF PUBLIC HEARING ON QUESTION OF ANNEXATION PURSUANT TO G.S. 160A-31

WHEREAS, a petition requesting annexation of the area described herein was received on March 8, 2021 by the Board of Aldermen of the Town of Granite Quarry, North Carolina ("Board of Aldermen"); and

WHEREAS, the Board of Aldermen has by Resolution 2021-05 directed the Town Clerk to investigate the sufficiency of the petition; and

WHEREAS, certification by the Town Clerk as to the sufficiency of the petition has been made;

NOW, THEREFORE, BE IT RESOLVED by the Board of Aldermen of the Town of Granite Quarry, North Carolina that:

Section 1. A public hearing on the question of annexation of the area described herein will be held at the Granite Quarry Town Hall, 143 N Salisbury Avenue Granite Quarry, NC 28146 on May 10, 2021 at 7:00pm.

Section 2. The area proposed for annexation is described as follows:

Lying and being situate in Rowan County, North Carolina, and being more particularly described as follows:

BEING 1.663 ACRES TOTAL, LOCATED IN THE PROVIDENCE TOWNSHIP, ROWAN COUNTY, N.C., NEW LOT 4, PLAT BOOK 9995, PAGE 9249; BEING THE LANDS OF E.R. REAL ESTATE HOLDINGS, LLC; DEED BOOK 1336, PAGE 378, ROWAN COUNTY PUBLIC REGISTRY, ALSO, BEING ON THE NORTH CAROLINA GEODETIC GRID NAD 83 (2011). AS SURVEYED BY BLUE RIDGE GEOMATICS, PA; JULY 9, 2020, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT, A ½" REBAR SET ON THE EASTERN RIGHT-OF-WAY LIMITS OF U.S. HIGHWAY 52, THE NORTHWESTERN MOST CORNER OF ROWAN COUNTY – CHARLES C. ERWIN MIDDLE SCHOOL, (D.B. 1332, PG. 861), SAID BEGINNING POINT HAVING NORTH CAROLINA GRID-NAD 83 (2011) COORDINATES OF; N=675,119.99'; E=1,576,122.13', SAID BEGINNING POINT ALSO BEING, S74°03'47"E 396.79' FROM NCGS MONUMENT "KLUTTZ", HAVING NORTH CAROLINA GRID-NAD 83 (2011) COORDINATES OF, N=675,228.94', E=1,575,740.59'; THENCE FROM SAID BEGINNING POINT AND RUNNING WITH SAID EASTERN RIGHT-OF-WAY OF U.S. HIGHWAY 52, N13°13'41"W 266.66' TO A ½" REBAR FOUND, SAID REBAR HAVING NORTH CAROLINA GRID-NAD 83 (2011) COORDINATES OF, N=675,379.58'; E=1,576,061.11'; THENCE LEAVING SAID RIGHT-OF-WAY AND RUNNING WITH THE SOUTHERN LINE OF LOT 3, PLAT BOOK 9995, PAGE 9249, E.R. REAL ESTATE HOLDINGS, LLC (D.B. 1336, PAGE 344), N75°59'46"E 269.81' TO A ½" REBAR FOUND, SAID REBAR HAVING, NORTH CAROLINA GRID-NAD 83 (2011) COORDINATES OF N=675,444.87'; E=1,576,322.90'; THENCE S12°33'43"E 273.60' TO A ½" REBAR FOUND, ON THE NORTHERN PROPERTY LINE OF THE AFOREMENTIONED ROWAN COUNTY, CHARLES C. ERWIN MIDDLE SCHOOL; SAID REBAR HAVING NORTH CAROLINA GRID-NAD 83 COORDINATES OF, N=675,177.82';

E=1,576,382.41', THENCE RUNNING WITH SAID NORTHERN LINE, S77°28'24"W 266.63' TO THE POINT AND PLACE OF BEGINNING.


THE ABOVE DESCRIPTION CONTAINING 1.663 ACRES, BY COORDINATE GEOMETRY.

SAID ABOVE DESCRIBED PROPERTY BEING THE SAME AS SHOWN ON ALTA/ACSM LAND TITLE SURVEY ENTITLED "ALTA/NSPS LAND TITLE SURVEY OF 1.663 ACRES- NEW LOT 4- PLAT 9995, PAGE 9249 THE LANDS OF ER REAL ESTATE HOLDINGS, LLC DEED BOOK 1336, PAGE 344 FOR TERAMORE DEVELOPMENT" DATED AUGUST 17, 2020, PREPARED BY BLUE RIDGE GEOMATICS, PA, DANNY LONG, P.L.S. NO. L-4874.

Section 3. Notice of the public hearing shall be published in The Salisbury Post, a newspaper having general circulation in the Granite Quarry, NC, at least ten (10) days prior to the date of the public hearing.


William D. Feather, Mayor

ATTEST:


Aubrey Smith, Town Clerk

[SEAL]



ORDINANCE NO. 2021-04

AN ORDINANCE AMENDING TEXT OF THE TOWN OF GRANITE QUARRY'S UNIFIED DEVELOPMENT ORDINANCE

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE TOWN OF GRANITE QUARRY:


Section 1. That Dimensional Table 3.4.2 of the Unified Development Ordinance is hereby amended to include the information for the DT/LI classification as follows:

District	Uses	Lot size & Density				Min. setback requirements				Max. height (feet)
		Max. Dwelling Units per Acre (DUA)	Min. Lot Area (sq. ft.)		Min. Lot width (feet)	Min. Front (feet)	Min. Front Corner (feet)	Min. Side (feet)	Min. Rear (feet)	
RR	Single-Family	2	20,000		100	40	30	15	40	40
	Other Uses*	NA	40,000		100	40	30	15	40	40
RL	Single-Family	4	10,000		80	30	25	10	25	40
	Other Uses*	NA	20,000		80	30	25	10	25	40
RM	Single-Family	6	7,500		60	10 (alley access) 25 (front access)	10	10	25	40
	Two-Family		12,000		80	10 (alley access) 25 (front access)	10	10	25	40
	Other Uses*		20,000		80	25	10	10	25	40
	Single-Family	NA	NA		60	10 (alley access) 25 (front access)		10	25	40
RH	Two-Family	8	NA		80	10 (alley access) 25 (front access)		10	25	40
	Other Uses*		20,000		80	25		10	25	40
	All Uses*	NA	NA		NA	30		10	30	50
OI	All Uses*	8	NA		NA	Min. 10 Max. 25		10	25	50
NB	All Uses*	8	NA		NA	0		0	0	50
CB	All Uses*	8	NA		NA	25		10	30	50
HB	All Uses*	NA	NA		NA	25		10	30	50
DT/LI	All Uses*	NA	NA		NA	25		10	30	50
LI	All Uses*	NA	NA		NA	25		10	30	50 (or CUP)
HI	CD Only	NA	NA		50	15		6	20	40
PUD		Per Section 3.5.3								

Section 2. All ordinances in conflict herewith are repealed to the extent of any such conflict.

Section 3. This ordinance is effective on the 12th day of April 2021.







William D. Feather, Mayor

ATTEST:

APPROVED AS TO FORM:



Aubrey Smith, Town Clerk



Carl M. Short, Town Attorney

ORDINANCE NO. 2021-05

AN ORDINANCE ADOPTING AND ENACTING A NEW CODE FOR THE TOWN OF GRANITE QUARRY, NORTH CAROLINA; PROVIDING FOR THE REPEAL OF CERTAIN ORDINANCES NOT INCLUDED THEREIN; PROVIDING A PENALTY FOR THE VIOLATION THEREOF; PROVIDING FOR THE MANNER OF AMENDING SUCH CODE; AND PROVIDING WHEN SUCH CODE AND THIS ORDINANCE SHALL BECOME EFFECTIVE.

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE TOWN OF GRANITE QUARRY:

Section 1. The Code entitled "Code of Ordinances, Town of Granite Quarry, North Carolina," published by Municipal Code Corporation, consisting of chapters 1 through 26, each inclusive, is adopted.

Section 2. All ordinances of a general and permanent nature enacted on or before October 5, 2020, and not included in the Code or recognized and continued in force by reference therein, are repealed.

Section 3. The repeal provided for in section 2 hereof shall not be construed to revive any ordinance or part thereof that has been repealed by a subsequent ordinance that is repealed by this ordinance.

Section 4. Unless another penalty is expressly provided, every person convicted of a violation of any provision of the Code or any ordinance, rule or regulation adopted or issued in pursuance thereof shall be punished according to code Section 1-6. Each act of violation and each day upon which any such violation shall continue or occur shall constitute a separate offense. The penalty provided by this section, unless another penalty is expressly provided, shall apply to the amendment of any Code section, whether or not such penalty is reenacted in the amendatory ordinance. In addition to the penalty prescribed above, the town may pursue other remedies such as abatement of nuisances, injunctive relief and revocation of licenses or permits.

Section 5. Additions or amendments to the Code when passed in such form as to indicate the intention of the town to make the same a part of the Code shall be deemed to be incorporated in the Code, so that reference to the Code includes the additions and amendments.

Section 6. Ordinances adopted after October 5, 2020, that amend or refer to ordinances that have been codified in the Code, shall be construed as if they amend or refer to like provisions of the Code.

Section 7. This ordinance shall become effective April 12, 2021.


Passed and adopted by the board this 12th day of April, 2021.



William D. Feather, Mayor

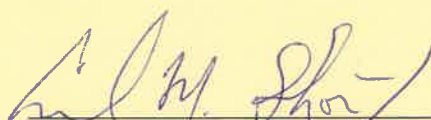
ATTEST:





Aubrey Smith, Town Clerk

APPROVED AS TO FORM:



Carl M. Short, Town Attorney

Office of The Mayor:

Proclamation

Child Abuse Prevention Month 2021

WHEREAS, children are vital to our Town and State's future success, prosperity, and quality of life as well as being our most vulnerable assets; and

WHEREAS, all children deserve to have the safe, stable, nurturing homes and communities they need to foster their healthy growth and development; and

WHEREAS, child abuse and neglect is a community responsibility affecting both the current and future quality of life of a community; and

WHEREAS, communities that provide parents with the social support, knowledge of parenting and child development, and concrete resources they need to cope with stress and nurture their children ensure all children grow to their full potential; and

WHEREAS, effective child abuse prevention strategies succeed because of partnerships created among citizens, human service agencies, schools, faith communities, health care providers, civic organizations, law enforcement agencies, and the business community.


NOW, THEREFORE, I, William D. Feather, Mayor of the Town of Granite Quarry, on behalf of the Board of Aldermen and the citizens of Granite Quarry do hereby proclaim, **April 2021 as Child Abuse Prevention Month** and call upon all Granite Quarry citizens, community agencies, faith groups, medical facilities, elected leaders and businesses to increase their participation in our efforts to support families, thereby preventing child abuse and strengthening the communities in which we live.

ADOPTED this 12th day of April 2021.




William D. Feather, Mayor

ATTEST:


Aubrey Smith, Town Clerk

Proclamation

MUNICIPAL CLERKS WEEK MAY 2-8, 2021

- Whereas:** The Office of the Municipal Clerk, a time honored and vital part of local government, exists throughout the world; and
- Whereas:** The Office of the Municipal Clerk is the oldest among public servants; and
- Whereas:** The Office of the Municipal Clerk provides the professional link between the citizens, the local governing bodies, and agencies of government at other levels; and
- Whereas:** Municipal Clerks have pledged to be ever mindful of their neutrality and impartiality, rendering equal service to all; and
- Whereas:** The Municipal Clerk serves as the information center on functions of local government and community; and
- Whereas:** Municipal Clerks continually strive to improve the administration of the affairs of the Office of the Municipal Clerk through participation in education programs, seminars, workshops, and the annual meetings of their state, provincial, county, and international professional organizations.
- Whereas:** It is most appropriate that we recognize the accomplishments of the Office of the Municipal Clerk.
- Therefore:** I, William D. Feather, Mayor of the Town of Granite Quarry, North Carolina, do recognize the week of May 2-8, 2021 as Municipal Clerks Week, and further extend appreciation to our Municipal Clerk, Aubrey Smith, and to all Municipal Clerks for the vital services they perform and their exemplary dedication to the communities they represent.

Proclaimed this the 12th day of April 2021.

ATTEST:

Aubrey Smith, Town Clerk

William D. Feather, Mayor



Office of The Mayor:

Proclamation

NATIONAL NURSES WEEK 2021

WHEREAS, Florence Nightingale, born in 1820, is known as the founder of modern nursing; and

WHEREAS, Clara Barton, a nurse who earned the nickname "angel in the battlefield" during the Civil War, went on to create the American Red Cross in 1881; and

WHEREAS, today, there are more than 3.9 million professionally active RNs and licensed practical nurses in the United States; and

WHEREAS, nursing is the nation's largest health care profession and one of the largest workforces in the United States; and

WHEREAS, nearly 20% of all registered nurses in the United States hold a master's degree; and

WHEREAS, there are over 160,000 registered and licensed practical nurses in North Carolina; and

WHEREAS, the first National Nurses Week in the U.S. was held Oct. 11-16, 1954, in observance of the 100th anniversary of Florence Nightingale's mission to Crimea; and

WHEREAS, National Nurses Week was designated by the White House and President Nixon in 1974, and has been recognized each year from May 6 to May 12; and

WHEREAS, nurses are on the frontlines of a world pandemic and face unprecedented times; and

WHEREAS, nurses are considered the most trustworthy of all professions in the United States.

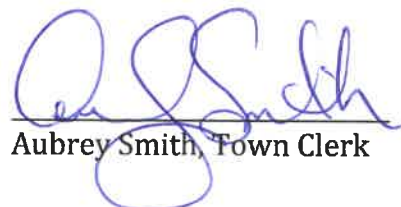
NOW, THEREFORE, I, William D. Feather, Mayor of the Town of Granite Quarry, on behalf of the Board of Aldermen and the citizens of Granite Quarry do hereby proclaim May 6 to May 12, 2021 as **Nurses Week in Granite Quarry** and commend this observance to our citizens.

ADOPTED this 12th day of April 2021.



ATTEST:


William D. Feather, Mayor


Aubrey Smith, Town Clerk