



**TOWN OF GRANITE QUARRY
BOARD OF ALDERMEN
REGULAR MEETING MINUTES
Monday, April 11, 2022
6:00 p.m.**

Present: Mayor Brittany Barnhardt, 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, Police Chief Mark Cook, Fire Chief / Public Works Director Jason Hord, Finance Officer Shelly Shockley, Contracted Planner Bill Bailey

Call to Order: Mayor Barnhardt called the meeting to order at 6:05 p.m.

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

Pledge of Allegiance: The Pledge of Allegiance was led by representatives of Scout Troops 4328 & 4324.

1. Approval of the Agenda

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

2. Approval of the Consent Agenda

A. Approval of the Minutes

- 1) Regular Meeting March 14, 2022
- 2) Planning Retreat Session 3 March 24, 2022
- 3) Planning Retreat Session 4 March 31, 2022

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

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

D. Appointment of Courtney Meece to the Parks, Events, and Recreation Committee

E. Contract with Eddie Carrick, CPA, PC for audit of accounts for FY 21-22

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

3. Citizen Comments – There were no citizen comments.

4. Presentation

FD Auxiliary, President Brittany Dunham

Ms. Dunham presented to the Board the Fire and Life Safety House. The Granite Quarry Fire Department Auxiliary sponsored half of the purchase. F&M Bank and Fisher-Greene Insurance Agency partnered to match the Auxiliary's contribution and sponsor the other half. Chief Hord thanked the Fire Department Auxiliary for all their hard work and support.

The Board recessed at 6:10 p.m. to see the inflatable.

The meeting was called back into session at 6:18 p.m.

ACTION: Mayor Pro Tem Linker made a motion to amend the agenda by moving item 18 (*Discussion of Comprehensive Plan Update*) to item 11. Alderman Shelton seconded the motion. The motion passed 4-0.

5. Town Manager's Update

Manager Smith reviewed highlights from his report in the agenda packet and the responses to Alderman Shelton's questions regarding the agenda packet. Manager Smith is preparing drafts of the core values, strategic goals, and communication guidelines for the meeting next week. He mentioned that code enforcement seems to be going well and asked that the Board continue to provide feedback. On the budget watchlist, the largest item was fuel surcharges. The developer for 817 N. Salisbury Avenue will hold a community meeting on April 20, 2022. The annexation and rezoning public hearings will be held at May's regular meeting.

6. Discussion

May Regular Meeting Agenda

The Board discussed possible dates and conflicts for the May meeting.

ACTION: Alderman Costantino made a motion to change the May 9th meeting to May 19th at 6:00 p.m. Alderman Cress seconded the motion. The motion passed 4-0.

Old Business

7. Review for Adoption

Parks and Recreation Master Plan

The Board discussed delaying adoption of the Parks and Recreation Master Plan until the Bike and Pedestrian Plan is released and possibly incorporated. They also asked whether changes could be made after adoption. Manager Smith asked that specific concerns be sent to him to address with Jon Wood of Alfred Benesch.

ACTION: No action was taken. The Board will send in and discuss specific concerns on April 18th and the item will be placed on the May agenda.

8. Annexation 2022-01

Nest / Wallace 817 N. Salisbury Ave.

The Public Hearing is proposed for Board of Aldermen's May meeting.

ACTION: Mayor Pro Tem Linker made a motion (*to accept the Certificate of Sufficiency and adopt Resolution 2022-02 fixing the date of the public hearing*). Alderman Cress seconded the motion. The motion passed 4-0.

New Business

9. Public Hearing

Rezoning of 817 N. Salisbury Ave.

This item was removed from the agenda because the applicant withdrew the original application and submitted another that will be reviewed in May. It will be readvertised for the May meeting.

10. Planning Board Request**Parking Ordinance**

Planning Board representative David Morris addressed the Board and asked that they establish a parking ordinance for the entire town of Granite Quarry for the purpose of public safety.

Alderman Cress asked that Attorney Short address the issue. Attorney Short stated there was a parking ordinance that addressed parking on streets, but the town was not involved in the enforcement for private streets. The Town does make sure streets are built to specifications. The parking ordinance is controlled by the traffic map. Attorney Short stated he would go back and review the map and report back next month.

11. Discussion (Former Item 18)**Comprehensive Plan Update**

Mayor Barnhardt stated that she and Mayor Pro Tem Linker met with Planner Bill Bailey on the Comprehensive Plan and Mr. Bailey suggested the Board hear from Rick Flowe with N-Focus regarding rewriting the plan. Mr. Flowe was not available to attend this meeting but is available to meet at 3:00 p.m. on Monday, April 18th.

Planner Bill Bailey notified the Board that state statute 160D required a comprehensive plan with a future land use map to guide zoning decisions. Attorney Short stated this would help accomplish some of the zoning and land use objectives discussed at the last meeting. There was Board consensus to continue this discussion on Monday, April 18th at 3:00 p.m.

12. NCLM Board of Directors**Update on Candidates**

The clerk stated the list of candidates had not yet been received and asked that the item be discussed at the April 18, 2022, meeting at 3:00 p.m. There was Board consensus to add to the April 18th agenda.

13. Budget Amendment #12**Fire Trucks**

Chief Hord addressed the Board and discussed the reasons for the budget amendment. Both 571 and 572 needed repairs. 571 needed a diesel exhaust repair and the ECM had to be replaced on 572. The Board discussed the cost of a new fire truck, which is nearly one million dollars with a two-year wait.

ACTION: Alderman Costantino made a motion to approve Budget Amendment #12 as presented. Alderman Cress seconded the motion. The motion passed 4-0.

14. Discussion**Loader / Backhoe**

Chief Hord addressed the Board regarding the need for a loader/backhoe. The backhoe is currently the most operated piece of equipment in the town. The heavy equipment mechanic the town utilizes recommended against a refurb of the existing backhoe. In the event of a catastrophic failure, the town would have to rent a backhoe until another could be purchased. While the machine normally has a 1-year wait list, one recently became available that could be purchased and delivered as early as next week. The Board discussed the possibility that the existing backhoe could be surplussed.

ACTION: Alderman Shelton made a motion to appropriate fund balance to Public Works' Capital Outlay in the amount of \$105,000 for the purchase of a replacement backhoe as presented. Alderman Cress seconded the motion. The motion passed 4-0.

15. Proclamations

Mayor Barnhardt made the Board aware of the following proclamations:

- | | |
|--------------------------------|----------------|
| A. Teacher's Appreciation Week | May 1-8, 2022 |
| B. National Day of Prayer | May 5, 2022 |
| C. Municipal Clerks Week | May 1-7, 2022 |
| D. National Nurses Week | May 6-12, 2022 |

16. Board Comments

- Alderman Shelton commented on the fund balance versus the actual unrestricted fund balance.
- Alderman Shelton asked, in regard to the contract with the auditor, what type of information or participation should the Board have given the auditor's message to the Board last year. For instance, should there be an audit committee or an alderman sitting in with the finance officer and manager during audits. Manager Smith responded that the Board's development of finance policies giving direction and parameters has been helpful and that attending the technical meetings between staff and auditor during the audit would add additional time, questions, follow-up, and workload.
- Alderman Cress asked that snacks and beverages be provided for the Board for long meetings.
- Mayor Barnhardt commented that she would like to see snacks and drinks provided for all meetings.

17. Announcements and Date Reminders

A. Thursday	April 14	6:00 p.m.	Community Appearance Commission
B. Friday	April 15		Good Friday, Office Closed
C. Monday	April 18	5:00 p.m.	Parks, Events, and Recreation Committee
D. Monday	April 18	5:30 p.m.	Zoning Board of Adjustment
E. Tuesday	April 19	3:30 p.m.	Revitalization Team
F. Thursday	April 21	7:30 a.m.	Rowan Chamber Power in Partnership Breakfast
G. Friday	April 22	1:00 p.m.	Litter Sweep
H. Wednesday	April 27	5:30 p.m.	Cabarrus-Rowan County MPO TAC
I. Saturday	April 30	1:00 p.m.	Arts in the Park
J. Monday	May 2	6:00 p.m.	Planning Board

18. Closed Session

Legion Building Lease

ACTION: Mayor Pro Tem Linker made a motion to go into closed session pursuant to N.C. General Statutes Section 143-318.11(a)(5)(i) to instruct staff concerning the position to be taken by or on behalf of the public body in negotiating the price and other material terms of a proposed contract for the Legion Building lease. Alderman Cress seconded the motion. The motion passed 4-0.

ACTION: Alderman Cress made a motion to return to open session. Mayor Pro Tem Linker seconded the motion. The motion passed 4-0.

During closed session the Board gave direction to the Manager on the specifics of developing a lease for the Legion Building.

Recess

ACTION: Alderman Shelton made a motion to recess until April 18, 2022, at 3:00 p.m. Alderman Costantino seconded the motion.

The meeting ended at 7:56 p.m.

Respectfully Submitted,

Aubrey Smith
Town Clerk

EDDIE CARRICK, CPA, PC

Certified Public Accountant

March 1, 2022

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

I am pleased to confirm my understanding of the services I am to provide Granite Quarry for the year ended June 30, 2022. I 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, 2022. 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 my engagement, I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I 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).

I have also been engaged to report on supplementary information other than RSI that accompanies Granite Quarry's financial statements. I will subject the following supplementary information to the auditing procedures applied in my 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 I will provide an opinion on it in relation to the financial statements as a whole, in a report combined with my 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 my 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.

My 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 I consider necessary to enable me to express such opinions. I will issue written reports upon completion of my Single Audit (if applicable). My reports will be addressed to management and the Board of Aldermen of Granite Quarry. I cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for me to modify my opinions or add emphasis-of-matter or other-matter paragraphs. If my opinions are other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or am unable to form or have not formed opinions, I may decline to express opinions or issue reports, or I 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, my 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. I 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 I 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, I will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential, and of any material abuse that comes to my attention. I will include such matters in the reports required for a Single Audit (if applicable). My responsibility as auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditor.

My 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. I 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 my audit, I 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

My 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 I 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. My 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 my report on internal control issued pursuant to *Government Auditing Standards* (if applicable).

As required by the Uniform Guidance (if applicable), I will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that I consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, my 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 my 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, I 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, I 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 I will not express such an opinion in my report on compliance issued pursuant to *Government Auditing Standards* (if applicable).

The Uniform Guidance (if applicable) requires that I 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. My 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 my 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 I may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom I 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 I 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 my review at the beginning of my 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 my report on the schedule of expenditures of federal awards in any document that contains and indicates that I 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 my 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 I have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include my report on the supplementary information in any document that contains, and indicates that I have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my 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 my 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 I provide. You will be required to acknowledge in the management representation letter my 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

I understand that your employees will prepare all cash, accounts receivable, or other confirmations I request and will locate any documents selected by me for testing.

At the conclusion of the engagement, (if applicable) I will complete the appropriate sections of the Data Collection Form that summarizes my 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. I 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.

I will provide copies of my 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 my 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. I 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, I 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 I am aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, I will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

I expect to begin my audit after July 1, 2022 and to issue my reports no later than October 31, 2022. Eddie Carrick is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

My fee for these services will be at my agreed upon fee per my LGC contract less any amounts paid to Tony Brewer, CPA, PC for financial statement preparation and other non-attest services. My invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with my 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 I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my 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, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

I appreciate the opportunity to be of service to the Town of Granite Quarry and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my 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: 

Title: Town Manager

Date: 4/11/2022

Governance signature: 

Title: Mayor

Date: 4/11/22

TONY BREWER, CPA, PC

Certified Public Accountant

March 1, 2022

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 we are to perform for Town of Granite Quarry for the year ending June 30, 2022.

Financial Preparation and Other Non-Attest Services

We will provide financial preparation services and other non-attest services as needed to accommodate the audit of the June 30, 2022 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, 2022.

Our 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.

Our 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. We will submit our bill for our services promptly after the financial preparation and other non-attest services are completed. Our fee for this engagement will not exceed \$4,000.

We 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 us.

Sincerely,



Tony Brewer, CPA, PC

Accepted By:

Management Signature: 

Title: Town Manager

Date: 4/11/2022

Board Signature: 

Title: Mayor

Date: 4/11/22

The	Governing Board Town Council
of	Primary Government Unit Town of Granite Quarry
and	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 06/30/22	Audit Report Due Date 10/31/22
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Must be within four months of FYE

hereby agree as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FEES FOR AUDIT SERVICES

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

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

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

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

PRIMARY GOVERNMENT FEES

Primary Government Unit	Town of 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)* Eddie Carrick	Signature*
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))	4/11/22
Mayor/Chairperson (typed or printed)* Brittany Barnhardt	Signature* [Signature]
Date 4/11/22	Email Address bbarnhardt@granitequarrync.gov

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Primary Governmental Unit Finance Officer* (typed or printed) Shelly Shockley	Signature* [Signature]
Date of Pre-Audit Certificate* 4/11/22	Email Address* 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



RESOLUTION 2022-02

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 February 7, 2022, 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 2022-01 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:

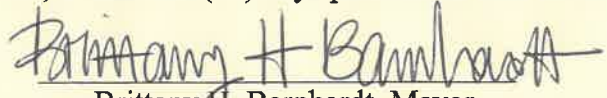
Section 1. A public hearing on the question of annexation of the area described herein will be held at the Granite Quarry Town Hall, 143 N Salisbury Avenue Granite Quarry, NC 28146 on May 19, 2022, at 6:00pm.

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

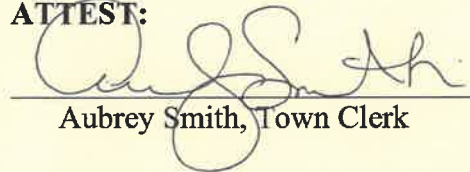
Beginning at an unmarked point in the northern line of Jerry B. Miller described in Deed Book 1019, Page 308, said point being located N 83°03'08" W 250.46' from a rebar found on the western margin of N. Salisbury Avenue in the southeast corner of Wallace Realty Co. described in Deed Book 1383, Page 355 found in the Rowan County Register of Deeds and the northeast corner of Jerry B. Miller described in Deed Book 1019, Page 308; thence with the line of Miller N 83°03'08"W 125.55' to a rebar set; thence S 08°44'44"W 137.00' to a rebar found; thence S 87°47'50"W 29.10' to a rebar set; thence S 88°05'03"W 109.19' to a rebar set; thence S 88°09'59" 108.11' to a rebar set; thence S 87°52'29"W 108.23' to a rebar set; thence S 88°00'06"W 126.06' to a rebar found; thence N 86°12'54"W 341.75' to a rebar found; thence N 86°12'54"W 164.14' to a rebar set on the eastern right of way of Yadkin Railroad recorded in Plat Book 9995, Page 1118; thence with the eastern right of way of Yadkin Railroad nine (9) calls to computed points as follows; N 11°24'03"E 69.32', N 08°23'19"E 76.17', N 05°06'10"E 69.31', N 01°53'52"E 79.80', N 01°32'04"W 71.56', N 05°03'51"W 81.04', N 09°34'02"W 111.99', N 15°10'34"W 108.38', N 20°22'23"W 42.73' to a rebar set; thence leaving the Railroad S 87°02'38"E passing a rebar found at 251.07' for a total of 769.34' to a rebar found in the southern line between lots- 33 and 34 found in Book 9995, page 4526; thence S 87°07'52"E 175.82' to a stone found at the southwest corner of First Assembly of God of Salis. Inc. found in Deed Book 587, Page 539; thence S 82°49'26"E 105.51' to a pipe found having coordinates N: 686,624.882 and E: 1,569,468.162'; thence S 03°07'27"W 200.18' to a rebar found; thence S 03°11'14"W 106.65' to a rebar set; thence S 86°08'20"E 199.74' to an unmarked point in the southern line of Matthew Murphy, no deed reference found, said point being located N 86°08'20" W 252.62' from a rebar found on the

western margin of N. Salisbury Avenue; thence with the center of a 20' Permanent Sewer Easement described in Deed Book 634, Page 200, S 03°07'32" 217.68' to the point and place of beginning containing 16.784 acres.

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.


Brittany H. Barnhardt, Mayor

ATTEST:


Aubrey Smith, Town Clerk

[SEAL]



Town of Granite Quarry

**FISCAL YEAR 2021-2022
BUDGET AMENDMENT REQUEST #12**

April 11, 2022

PURPOSE: To increase Fund Balance Appropriated (01-3991-99) and increase 01-4340-25 Fire – Maint & Repair - Vehicles in the amount of \$ 12,888 for emergency repairs to the diesel exhaust system on Engine 571 (\$ 7,690) and the engine control module replacement on Engine 572 (\$ 5,198).

General Fund – Fund 01

Revenues:

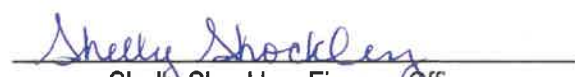
<u>GL Acct #</u>	<u>Account Description</u>	<u>Increase (Decrease):</u>
01-3991-99	Fund Balance Appropriated	\$ 12,888
Total Increase/Decrease:		\$ 12,888

Expenses:

<u>GL Acct #</u>	<u>Account Description</u>	<u>Increase (Decrease):</u>
01-4340-25	Fire – Maint & Repair - Vehicles	\$ 12,888
Total Increase/Decrease:		\$ 12,888

The above Budget Amendment was approved / denied by the Manager or Board on 4/11/22.


Brittany Barnhardt, Mayor


Shelly Shockley, Finance Officer

Office of The Mayor:

Proclamation

Teacher Appreciation Week
May 1-8, 2022

Whereas: North Carolina's children are the future of our state, and teachers are essential to the success of that future; and

Whereas: teachers work to open students' minds to ideas, knowledge, and dreams and change the lives of millions of children every day; their work has a lasting impact that extends far beyond the boundaries of the classroom; and

Whereas: our teachers play a key role in determining what values, ideals, and priorities are held and respected by the future generations of our state and nation, and we cannot continue to take them for granted; and

Whereas: teachers are essential to empowering families and communities to support our children, invest in education, and contribute to the growth and progress of our state; and

Whereas: we recognize teachers' countless sacrifices and hours spent planning, counseling, instructing, coaching, evaluating, and caring for their students in and outside the classroom; and

Whereas: nationwide, Teacher Appreciation Week celebrations are an opportunity to acknowledge the critical role teachers play in shaping the future; and

Whereas: the Town of Granite Quarry joins in honoring teachers and will continue our commitment to support our teachers and school system today and every day;

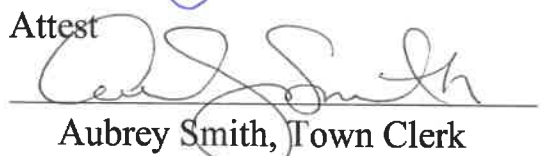
Therefore: I, Brittany H. Barnhardt, Mayor of the Town of Granite Quarry, on behalf of the Board of Aldermen, do hereby proclaim May 1-8, 2022, as "TEACHER APPRECIATION WEEK" in Granite Quarry, and commend its observance to all citizens.

In Witness

Whereof: I have hereunto set my hand and affixed the seal of the Town of Granite Quarry on this the 11th day of April 2022.




Brittany H. Barnhardt, Mayor

Attest

Aubrey Smith, Town Clerk

Town of Granite Quarry
Office of the Mayor
Proclamation

“National Day of Prayer”

Whereas, the 71st observance of the National Day of Prayer will be held on Thursday, May 5, 2022, with the theme “Exalt the Lord, who has established us” based on Colossians 2:6-7 NASB; and

Whereas, a National Day of Prayer has been part of our national heritage since it was declared by the First Continental Congress in 1775 and the United States Congress in 1952 approved it as a Joint Resolution, “That the President shall set aside and proclaim a suitable day each year, other than a Sunday, as a National Day of Prayer, on which all the people of the United States may turn to God in prayer and meditation at places worship, in groups and as individuals”; and

Whereas, the United States Congress, in 1988 by Public Law 100-307, as amended, establishes, “An act to provide for setting aside the first Thursday in May as the date on which the National Day of Prayer is celebrated,” and


Whereas, leaders and citizens of our communities, cities, states and nations are afforded the privilege of prayer with the joy of seeking divine guidance, strength, protection and comfort from the Almighty God; and

Whereas, the citizens of Granite Quarry recognize the importance of the freedom to gather in prayer, exercising reliance on God’s power in the face of present challenges and threats, asking for His blessing on every individual in our town; and

Now, Therefore, I, BRITTANY H. BARNHARDT, by virtue of the authority vested in me as Mayor of the town of Granite Quarry, North Carolina, do hereby proclaim that May 5, 2022 be recognized as the 2022 National Day of Prayer.

Duly adopted this the 11th day of April, 2022.




Brittany H. Barnhardt, Mayor

ATTEST:

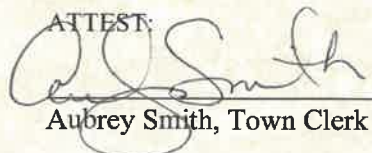
Aubrey Smith, Town Clerk

Proclamation

**MUNICIPAL CLERKS WEEK
MAY 1-7, 2022**

- 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, Brittany H. Barnhardt, Mayor of the Town of Granite Quarry, North Carolina, do recognize the week of May 1-7, 2022 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 11th day of April 2022.

ATTEST:

Aubrey Smith, Town Clerk




Brittany H. Barnhardt, Mayor

Office of The Mayor:

Proclamation

NATIONAL NURSES WEEK 2022

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, Brittany H. Barnhardt, 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, 2022, as **Nurses Week in Granite Quarry** and commend this observance to our citizens.

ADOPTED this 11th day of April 2022.



ATTEST:


Brittany H. Barnhardt, Mayor


Aubrey Smith, Town Clerk