

AGENDA

Regular Meeting of the Sawmills Town Council Sawmills Town Hall

**Tuesday, December 20, 2022
6:00 pm**

- | | | |
|-----|--|-------------------------------|
| 1. | Call To Order | Mayor Keith Warren |
| 2. | Invocation | |
| 3. | Pledge of Allegiance | Mayor Keith Warren |
| 4. | Adopt Agenda | Mayor Keith Warren |
| 5. | Approve Meeting Minutes | |
| | A. November 15, 2022 Regular Meeting Minutes | Mayor Keith Warren |
| 6. | Public Comment | |
| 7. | Recognitions: | |
| | A. Recycle Rewards | Mayor Keith Warren |
| 8. | Financial Matters: | |
| | A. Adopt Budget Workshop Schedule | Mayor Keith Warren |
| | B. Budget Amendment | Mayor Keith Warren |
| | C. Approve Auditor Contract for FY 2022-2023 | Mayor Keith Warren |
| | D. Appoint Finance Director | Mayor Keith Warren |
| | E. Promises of Hope Donation Request | Mayor Keith Warren |
| 9. | Planning: | |
| | A. Call for Public Hearing for Rezoning for Pin 2756907836 | Mayor Keith Warren |
| 10. | Public Comment | |
| 11. | Updates: | |
| | A. Code Enforcement Report | Mayor Keith Warren |
| | B. Manager Updates | Town Manager Chase Winebarger |
| | C. Council Comment | Mayor Keith Warren |
| 12. | Adjourn | Mayor Keith Warren |

TUESDAY, NOVEMBER 15, 2022
TOWN OF SAWMILLS REGULAR COUNCIL MEETING
6:00PM

COUNCIL PRESENT

Mayor Keith Warren
Clay Wilson
Rebecca Johnson
Bobby Mosteller
Melissa Curtis

STAFF PRESENT

Chase Winebarger
Terry Taylor

COUNCIL ABSENT

Joe Wesson

CALL TO ORDER: Mayor Keith Warren called the meeting to order at approximately 6:00pm.

INVOCATION: Pastor Rob Evans gave the invocation.

PLEDGE OF ALLEGIANCE: Mayor Keith Warren led the Pledge of Allegiance.

ADOPT AGENDA: Mayor Keith Warren asked for a motion to adopt the November 15, 2022 Agenda.

Melissa Curtis made a motion, and Clay Wilson seconded, to adopt the November 15, 2022 Agenda. All were in favor.

APPROVE OCTOBER 18, 2022 REGULAR MEETING MINUTES: Mayor Keith Warren asked for a motion to approve the October 18, 2022 regular meeting minutes.

Rebecca Johnson made a motion, and Clay Wilson seconded, to approve the October 18, 2022 regular meeting minutes. All were in favor.

APPROVE OCTOBER 18, 2022 CLOSED SESSION MEETING MINUTES: Mayor Keith Warren asked for a motion to approve the October 18, 2022 closed session meeting minutes.

Clay Wilson made a motion, and Rebecca Johnson seconded, to approve the October 18, 2022 closed session meeting minutes. All were in favor.

PUBLIC COMMENT: Mayor Keith Warren asked if anyone had any questions or comments at this time.

No one wished to speak.

RECOGNITIONS:

NOVEMBER RECYCLE REWARDS WINNER: Mayor Keith Warren announced Sonny Taylor as the November Recycle Rewards Winner. A credit of forty dollars (\$40.00) will be added to the current sanitation bill.

No Council action was required.

FINANCIAL MATTERS:

FY 2021-2022 AUDIT PRESENTATION: James Lowdermilk and Rick Hammer, with Lowdermilk, Church & Co., L.L.P., presented the Towns FY 2021-2022 audit to Council.

Mr. Lowdermilk and Mr. Hammer stated that the Town received an unqualified audit and commended staff and Council on their efforts to maintain a strong fund balance.

No Council action was required.

CALDWELL COUNTY VETERANS HONOR GUARD DONATION REQUEST: Mayor Keith Warren stated that the Caldwell County Veterans Honor Guard, requested a donation in the amount of two hundred dollars (\$200.00).

Clay Wilson made a motion, and Rebecca Johnson seconded, to give a donation in the amount of two hundred dollars (\$200.00) to Caldwell County Veterans Honor Guard. All were in favor.

DISCUSSION:

RESOLUTION ACCEPTING HIGH BID FOR PROPERTY: Town Attorney Terry Taylor stated that a public auction was held on October 26, 2022, in the Town of Sawmills Council Chambers and that Robert Helton had the highest bid at eighteen thousand dollars

(\$18,000.00). Town Attorney Terry Taylor stated that Mr. Helton had paid his bid deposit.

Melissa Curtis made a motion, and Clay Wilson seconded, to adopt the Resolution Accepting High Bid For Property and the winning bid is Robert Helton in the amount of eighteen thousand dollars (\$18,000.00). All were in favor.

RESOLUTION APPROVING CONVEYANCE OF PERSONAL PROPERTY BY NEGOTIATED SALE: Town Manager Chase Winebarger stated that the Town owns a 1990 Ford F-250 Super Duty Diesel which is no longer needed. Town Manager Chase Winebarger stated that he would like Council to authorize Town Manager Chase Winebarger to execute all documents necessary to convey the property in the manner authorized by the Resolution.

Rebecca Johnson made a motion, and Melissa Curtis seconded, to adopt Resolution Approving Conveyance Of Personal Property By Negotiated Sale and authorize Town Manager Chase Winebarger to execute all documents necessary to convey the property in the manner authorized by the Resolution. All were in favor.

PUBLIC COMMENT: Mayor Keith Warren asked if anyone had any questions or comments at this time.

No one wished to speak.

UPDATES:

NOVEMBER CODE ENFORCEMENT REPORT: Town Code Enforcement Officer Curt Willis stated that there are eleven (11) code enforcement cases that are open.

No Council action was required.

TOWN MANAGER UPDATES: Town Manager Chase Winebarger had the following updates:

- Town Manager Chase Winebarger stated that the Town will pay longevity out the first pay period in December.
- Town Manager Chase Winebarger stated that he had a meeting the Stitt's Tree Company and they would like to sponsor a yard decorating contest for Town of Sawmills residents starting the 2nd weekend in December through Christmas. Town Manager Chase Winebarger stated that there would be one elected official, one staff member and an employee from Stitt's as the judges each week and that a winner would be picked by Friday of that week. Town Manager Chase Winebarger stated that each week's winner would receive two hundred fifty dollars (\$250.00) and the only

stipulation would be that a Stitt's sign would need to go in the winner's yard until after Christmas.

- Town Manager Chase Winebarger stated that the employee Thanksgiving lunch would be on Tuesday, November 22, 2022 beginning at 11:30am.
- Town Manager Chase Winebarger stated that the employee Christmas lunch has not been set yet, but that he would let Council know as soon as that is done. Council had no objections to doing the same lunch as last year.
- Town Manager Chase Winebarger stated that instead of gifts for employees last year, that Council gave employees an extra day at Christmas and Town Offices closed half a day for Thanksgiving and Christmas. Town Manager Chase Winebarger stated that if there were no objections, he would like to do the same thing this year. Council gave no objections.
- Town Manager Chase Winebarger stated that Councilman Joe Wesson wanted him to thank everyone who came out to the Veterans Memorial Celebration on Saturday, November 12, 2022 and Councilman Joe Wesson was very pleased with how the celebration turned out.

COUNCIL COMMENTS:

Clay Wilson wanted to thank everyone for coming out.

COUNCIL ADJOURN: Mayor Keith Warren asked for a motion to adjourn.

Clay Wilson made a motion, and Rebecca Johnson seconded, to adjourn the meeting. All were in favor.

The meeting was adjourned at approximately 6:30pm.

Keith Warren, Mayor

Julie A. Good, Town Clerk

AGENDA ITEM 7A

MEMO

DATE:

December 20, 2022

SUBJECT:

Recognition:
Recycle Rewards
Program

Discussion:

The Town of Sawmills would like to congratulate Jerry Surber on winning the Recycle Rewards Program for the month of December. He will be presented with a Certificate of Appreciation. A forty dollar (\$40.00) credit will be added to the current sanitation bill.

Recommendation:

No Council action is required.

AGENDA ITEM 8A

MEMO

DATE:

December 20, 2022

SUBJECT:

Financial Matters:
Adopt Budget
Workshops Schedule

Discussion:

Enclosed with this memo is a copy of the proposed FY 2023-2024 budget workshop schedule.

The annual Council budget retreat is scheduled for February 7th, 2023, from 9:00 am to 4:00 pm, at Sawmills Town Hall Council Chambers.

As presented, the budget schedule includes four (4) budget workshops.

Recommendation:

Staff recommends Council adopt the FY 2023-2024 budget workshops schedule.



FY 2023-2024 Budget Retreat and Workshop Schedules

December 20th at 6:00 pm Regular Council Meeting	Adopt FY 2023-2024 Budget Retreat and Workshop Schedules (Sawmills Town Hall Council Chambers)
February 7th from 9:00-4:00 Special Council Meeting	Annual Council Budget Retreat (Sawmills Town Hall Council Chambers)
March 7th from 5:00-7:00 Special Council Meeting	Budget Workshop Number 1 (Sawmills Town Hall Council Chambers)
April 4th from 5:00-7:00 Special Council Meeting	Budget Workshop Number 2 (Sawmills Town Hall Council Chambers)
April 25th from 5:00-7:00 Special Council Meeting	Budget Workshop Number 3 (Sawmills Town Hall Council Chambers)
May 9th from 5:00-7:00 Special Council Meeting	Budget Workshop Number 4 (If needed) (Sawmills Town Hall Council Chambers)
May 16th at 6:00 pm Regular Council Meeting	Presentation of FY 2023-2024 Budget and Call a Public Hearing (Sawmills Town Hall Council Chambers)
June 20th at 6:00 pm Regular Council Meeting	Public Hearing and Adoption of FY 2023-2024 Budget (Sawmills Town Hall Council Chambers)

***As required by law all meetings are open to the public.**

AGENDA ITEM 8B

MEMO

DATE:

December 20, 2022

SUBJECT:

Financial Matters:
Budget Amendment

Discussion:

With the expenditures for hiring a new position (Administrative Assistant), in the Administration Department located at Town Hall; the salary/benefits increase retroactive to July 1, 2022 for the Town Manager; and the increase in wages for temporary services, a budget amendment will need to be approved. Council will need to approve a budget amendment in the amount of sixty thousand dollars (\$60,000.00), from the Appropriated Fund Balance to the General Fund, to cover the expenses for the new position of Administrative Assistant in the Administration Department; salary/benefits increase retroactive to July 1, 2022 for the Town Manager; and the increase in wages for temporary services.

Recommendation:

Staff recommends Council approve the budget amendment in the amount of sixty thousand dollars (\$60,000.00), from the Appropriated Fund Balance to the General Fund, , to cover the expenses for the new position of Administrative Assistant in the Administration Department; salary/benefits increase retroactive to July 1, 2022 for the Town Manager; and the increase in wages for temporary services.

BUDGET AMENDMENT ORDINANCE
TOWN OF SAWMILLS
General Fund

BE IT ORDAINED, by the Town Council of the Town of Sawmills, Caldwell County, North Carolina, that the following amendment to the Budget Ordinance for the fiscal year 2022 - 2023 be hereby adopted.

NOW, THEREFORE, BE IT RESOLVED, that the following amendment for the fiscal year be made to the budget for the fiscal year ended June 30, 2023.

<u>Department/Budget</u>	<u>Account Number</u>	<u>Account</u>	<u>Increase</u>	<u>Increase</u>
General Fund-Revenue	1-00-3990	Appropriated Fund Balance		\$60,000
Administration - Expenditure	1-20-4100	Wages	\$35,000	
	1-20-4103	Employee Benefits	\$15,000	
	1-20-4104	Worker's Compensation	\$2,000	
	1-20-4106	Employer Liabilities	\$3,000	
Community Development - Expenditure	1-45-4760	Contractual	\$5,000	
Total			\$60,000	\$60,000

Explanation: To cover expenditures for: New position (Administrative Assistant) in the Administration Department located at Town Hall; Salary/Benefits increase retroactive to July 1, 2022 for Town Manager; Increase in wages for Temporary Services.

This Amendment now adopted this the _____ day of _____, 2022.

APPROVED BY:

Keith Warren
Mayor, Town of Sawmills

Kelly Melton
Deputy Finance Officer, Town of Sawmills

ATTEST:

Julie Good
Town Clerk

APPROVED TO FORM:

Terry Taylor
Town Attorney

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

AGENDA ITEM 8C

MEMO

DATE:

December 20, 2022

SUBJECT:

Financial Matters:
Approve Auditor
Contract for
FY 2022-2023

Discussion:

Enclosed with this memo is a contract from our current auditing firm Lowdermilk, Church & Co., L.L.P. The contract, in the amount of \$12,900.00 (twelve thousand nine hundred dollars), will cover the period of July 1, 2022 to June 30, 2023.

This amount of \$12,900.00 (twelve thousand nine hundred dollars) includes the following:

Audit:	\$8,400.00
Preparation of annual financial statements:	\$4,500.00

This amount includes continual guidance, advice and directives throughout the year from the auditors concerning any issues that may arise throughout the fiscal year.

Recommendation:

Staff recommends Council approve a contract with Lowdermilk, Church & Co., L.L.P. in the amount of \$12,900.00 (twelve thousand nine hundred dollars) and covering the period of July 1, 2022 to June 30, 2023.

Lowdermilk Church & Co., L.L.P.
Certified Public Accountants

121 North Sterling Street
Morganton, North Carolina 28655
Phone: (828) 433-1226
Fax: (828) 433-1230

December 5, 2022

To the Honorable Mayor and Members of
the Town Council
Town of Sawmills
Sawmills, North Carolina

We are pleased to confirm our understanding of the services we are to provide for Town Sawmills for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Town Sawmills as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Sawmills' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town Sawmills' RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we 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 us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Information.
- 3) Local Government Employees' Retirement System Schedule of the Proportionate Share of Net Pension Liability (Asset) and Schedule of Contributions.

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

- 1) Schedule of expenditures of Federal and State awards.
- 2) Combining and Individual Fund Financial Statements.
- 3) Budgetary Schedules.
- 4) Other Schedules.

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

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal 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).

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

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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

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

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

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

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Improper revenue recognition.
- Management override of controls.

The significant risks above were identified in the prior-period audit and we believe they are still relevant. However, planning has not been concluded and modifications may be made.

Audit Procedures—Internal Control

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

As required by the Uniform Guidance, 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 or State award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town Sawmills' 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*.

The Uniform Guidance 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 Town Sawmills' major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Town Sawmills' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of Federal and State awards, and related notes of Town Sawmills in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of Federal and State awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of Federal and State awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of Federal and State awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of Federal and State awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of Federal and State awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of Federal and State awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of Federal and State awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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

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

You are responsible for identifying all federal and State awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of Federal and State awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of Federal and State awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of Federal and State awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of Federal and State awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of Federal and State awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of Federal and State awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of Federal and State awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior

period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

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 us for testing.

At the conclusion of the engagement, 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 and State awards, summary schedule of prior audit findings, auditor's 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 auditor's 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 Lowdermilk Church & Co., L.L.P. 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 the Local Government Commission 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 Lowdermilk Church & Co., L.L.P. 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 Local Government Commission. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

James E. Lowdermilk is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

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

Our audit ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$12,900. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. 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 30 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 us for all time expended and to reimburse us 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 engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. We are required to inform you that we charge interest at a rate of 18% per annum on all invoices over 30 days old.

Reporting

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

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue reports, or withdrawing from the engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2022 peer review report accompanies this letter.

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

Very truly yours,



James E. Lowdermilk
Partner

RESPONSE:

This letter correctly sets forth the understanding of Town Sawmills.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



Bernard Robinson & Company, L.L.P.

Report on the Firm's System of Quality Control

November 2, 2021

To the Partners of Lowdermilk, Church & Co., L.L.P.
and the Peer Review Committee of the Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Lowdermilk, Church & Co., L.L.P. (the firm) in effect for the year ended May 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under Government Auditing Standards, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Lowdermilk, Church & Co., L.L.P. in effect for the year ended May 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Lowdermilk, Church & Co., L.L.P. has received a peer review rating of *pass*.

Bernard Robinson & Company, L.L.P.

BERNARD ROBINSON & COMPANY, L.L.P.

1501 Highwoods Blvd., Ste. 300 (27410)
P.O. Box 19608 | Greensboro, NC 27419
P: 336-294-4494 • F: 336-294-4495

brccpa.com

The	Governing Board Town Council
of	Primary Government Unit Town of Sawmills
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 Lowdermilk Church & Co., LLP
	Auditor Address 121 North Sterling Street, Morganton, NC 28655

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/23	Date Audit Will Be Submitted to LGC 10/31/23
-----	--------------------------------	---

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 (GAGAS)* 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, Subpart F* (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).

Effective for audits of fiscal years beginning after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

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

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within 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.

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

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

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

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, 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 *Government 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 *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

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

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

Name:

Title and Unit / Company:

Email Address:

Kelly Melton

Finance Officer

finance@townofsawmillsnc.com

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

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

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

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

PRIMARY GOVERNMENT FEES

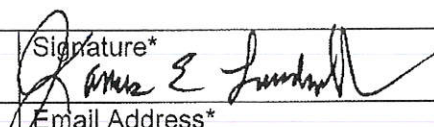
Primary Government Unit	Town of Sawmills
Audit Fee	\$ 8,400
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$ 4,500
All Other Non-Attest Services	\$

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	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Lowdermilk Church & Co., LLP	
Authorized Firm Representative (typed or printed)*	Signature*
James E Lowdermilk	
Date*	Email Address*
12-5-22	jim.lowdermilk@lowdermilkchurchcpa.com

GOVERNMENTAL UNIT

Governmental Unit*	
Town of Sawmills	
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*
Keith Warren	
Date	Email Address
	kwarren@townofsawmills.com

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*
Kelly Melton	
Date of Pre-Audit Certificate*	Email Address*
	finance@townofsawmillsnc.com

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*
Date of Pre-Audit Certificate*	Email Address*

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

PRINT

AGENDA ITEM 8D

MEMO

DATE:

December 2, 2022

SUBJECT:

Finance Officer Appointment

Discussion:

Town of Sawmills Finance Officer Karen Clontz, is retiring and her last day of employment with the Town of Sawmills is Wednesday, December 28, 2022. Deputy Finance Officer Kelly Melton, was hired on August 4, 2022 in preparation for Town of Sawmills Finance Officer Karen Clontz retirement. Town of Sawmills Finance Officer Karen Clontz has been providing on-the-job training during this time. Deputy Finance Officer Kelly Melton has successfully completed the following courses through the UNC-School of Government:

- Introduction to Local Government Finance (Sept. 2022)
- Budgeting in Local Government (Nov. 2022)

Recommendation:

Staff recommends appointing Deputy Finance Officer Kelly Melton to the position of Finance Officer effective December 29, 2022.

AGENDA ITEM 8E

MEMO

DATE:

December 20, 2022

SUBJECT:

Financial Matters:
Request for Donation

Discussion:

The Town has received a request from Promises of Hope for a donation in the amount of \$200.00 (two hundred dollars).

There are sufficient funds in the budget for this request.

Recommendation:

Staff recommends Council discuss this matter and decide how they wish to proceed.



Town of Sawmills

Keith Warren, Mayor

Chase Winebarger, Town Manager

Funding Request:

Name of Organization:	Phone #:
<u>PREMISES of Hope</u>	<u>878-396-4300</u>
Permanent Address:	
<u>6 Park Square</u>	<u>NC 27630</u>
City:	State:
<u>Granville</u>	<u>NC</u>
<u>Melissa Justice</u>	Zip Code:
Contact Name:	
	Fed Tax ID #:

Amount Requested:	Amount needed for the Project:
<u>2000</u>	
Date Funds Needed:	Project Begin/End Dates:
<u>ASAP</u>	
Complete description of project:	
<u>Learning/Reading/therapy</u>	
How will the funds be used?	
<u>buy supplies</u>	
How will this project benefit the community?	
<u>for children</u>	

Date application received:	<u>12-13-22</u>	Official Town Use Only
Date approved/denied (circle one):		Date presented to Council:
Available balance in Governing Body Expense Acct:	<u>1,800.00</u>	Amount approved:
Date check written:	Check #:	Amount:

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

KW

AGENDA ITEM 9A

MEMO

DATE:

December 20, 2023

SUBJECT:

Planning Matters:
Call for Public Hearing:
Annexation

Discussion:

The Sawmills has received a petition for Voluntary Annexation from David Keith Miller and Julia W Miller for parcel NCPIN 2756907836. Attached to this memorandum is the signed petition, a survey of the area to be annexed, the legal description of the properties, deed, and tax information.

The Town Council must hold a public hearing in order to annex the parcel. Staff proposes the public hearing be set for the next regularly scheduled Town Council meeting on January 17, 2023.

Recommendation:

Staff recommends Council call for a public hearing on the requested annexation for January 17, 2023 at 6:00PM during their regularly scheduled January meeting.

NORTH CAROLINA

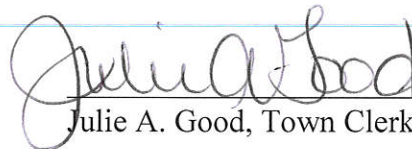
CALDWELL COUNTY

**TOWN OF SAWMILLS
CLERK'S CERTIFICATE
FOR ANNEXIATION**

**TO THE HONORABLE MAYOR AND MEMBERS OF THE TOWN COUNCIL OF THE
TOWN OF SAWMILLS:**

The Town Clerk has examined the annexation petition submitted by David Keith Miller and Julia W Miller for property being briefly described as .39850248 acres from Survey dated December 15, 1982, see Deed Book 789, Page 745, Caldwell County Registry, and has determined that the annexation petition meets the requirements set forth by N.C.G.S. Section 160A-58.1.

This the 14th day of December, 2022.


Julie A. Good, Town Clerk





Planning Department General Application Form

(Not for Site Plan Review Submittals)

Type of Action Requested:

Annexation ☒

Appeal ☐

Conditional Use Permit ☐

Zoning Text Amendment ☐

Variance ☐

Zoning Map Amendment ☐

Applicant David Keith Miller
Julia W. Miller

Owner David K Miller
Julia W Miller

Address 4374 Horseshoe Bend Rd Address 4374 Horseshoe Bend Rd
Hudson NC 28638 Hudson NC 28638

Telephone (828) 728-4765 Telephone (828) 728-4765

Legal relationship of applicant to property owner _____

Property location _____

Tax parcel _____ Zoning district _____ Acreage of Site _____

Julia W. Miller Julia W. Miller
Signature of Applicant Signature of Property Owner

David K Miller David K Miller
Signature of Applicant Signature of Property Owner

For Staff Only:

Filing Fee: _____

Receipt # _____

Application No.: _____

Date Submitted (Complete): _____

NORTH CAROLINA
CALDWELL COUNTY

TOWN OF SAWMILLS

PETITION FOR CONTIGUOUS ANNEXATION

Date: _____ Caldwell Co. Tax Parcel ID No.: _____

Petition No.: _____

TO: THE TOWN CLERK AND TOWN COUNCIL OF THE TOWN OF SAWMILLS

1. I, (We), the undersigned owners of real property respectfully request that the area described in Paragraph 2 below be annexed to the Town of Sawmills according to G.S. 160A-31 (Annexation by Petition), which states that the governing board of any municipality may annex by ordinance any area contiguous to its boundaries upon presentation to the governing board of a petition signed by the owners of all the real property located within such area. The petition shall be signed by each owner of real property in the area and shall contain the address of each owner. **(Note: If the property title is listed in both husband and wife's name, both are required to sign the petition).**

NAME: (List of All Owners)

ADDRESS:

Julia W. Miller

4374 Horseshoe Bend Rd.

David Keith Miller

Hudson N.C. 28638

2. The area to be annexed is contiguous to the Town of Sawmills and the boundaries of such territory are described on attached page. **(Note: In order to assist the Town of Sawmills in locating the property or properties involved, it is required that a map of the property or properties be attached, including the county tax map number(s), lot number(s), block number(s), the name of the streets or roads bordering the property or properties, the square footage contained, the dimensions, a copy of the deed for each property, and/or the metes and bounds description of the property or properties so the proper legal advertisement can be run in the paper).**
3. The governing board shall have authority to make the annexing Ordinance effective immediately or on any specified date within six (6) months from the date of passage of the Ordinance. The newly annexed territory shall be subject to municipal taxes levied for the fiscal year following the date of annexation as explained in G.S. 160A-31.
4. Signed this the date as established on the attached signature pages.

(Separate Signature Pages Attached)

Name of Property Owner(s): (All Owners must sign with signatures notarized)

Julia W. Miller
(Typed Name): _____

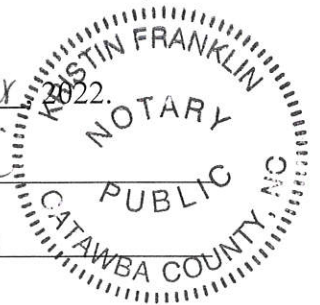
Davis X Miller Date: _____
(Typed Name): _____

NORTH CAROLINA
Catawba COUNTY

I, Kristin Franklin a Notary Public, for said County and State, do hereby certify that Julia W. Miller personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

WITNESS my hand and Official Seal, this 13 day of December, 2022.

Kristin Franklin
Notary Public
Kristin Franklin
Printed Name of Notary Public



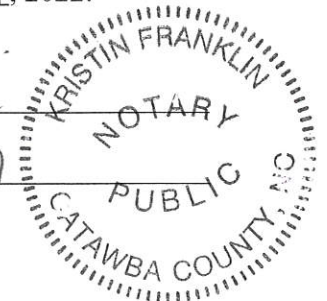
My Commission expires:
July 8, 2025

NORTH CAROLINA
Catawba COUNTY

I, Kristin Franklin a Notary Public, for said County and State, do hereby certify that David Keith Miller personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

WITNESS my hand and Official Seal, this 13 day of December, 2022.

Kristin Franklin
Notary Public
Kristin Franklin
Printed Name of Notary Public



My Commission expires:
July 8, 2025

Mail To: Mr. & Mrs. David Keith Miller, P.O. Box 534, Hudson, NC 28638

WARRANTY DEED-Form WD-601 Printed and for sale by James Williams & Co., Inc., Yadkinville, N. C.

STATE OF NORTH CAROLINA, CALDWELL County. BOOK 789 PAGE 745
THIS DEED, Made this 9th day of September, 1982, by and between DALLAS RAY WILCOX
(DIVORCED) of Caldwell County
and state of North Carolina, hereinafter called Grantor, and DAVID KEITH MILLER and wife, JULIA W. MILLER
of Caldwell County and State of North Carolina, hereinafter
called Grantee, whose permanent mailing address is P.O. Box 534, Hudson, NC 28638

WITNESSETH: That the Grantor, for and in consideration of the sum of TEN Dollars
and other good and valuable considerations to him in hand paid by the Grantee, the receipt whereof is hereby acknowledged, has given, granted, bargained, sold
and conveyed, and by these presents does give, grant, bargain, sell, convey and confirm unto the Grantee, his heirs and/or successors and assigns, premises in
Hudson Township, Caldwell County, North Carolina, described as follows:

BEGINNING at an iron stake 100 feet North 5° West from Johnny R. Gragg's line,
and runs parallel with Gragg's line South 85° East 191.1 feet to an iron
stake 100 feet North 5° West from the Gragg line; thence North 5° West 100
feet to an iron stake on the Southern margin of a street; thence with said
margin of the street North 85° West 192.3 feet to an iron stake in Oscar
Miller's line; thence with Miller's line South 5° East 100 feet to the
beginning.

BEING the same property as conveyed by Cecil J. Starnes and wife, and Smith
Moore and wife, and L. M. Abernethy, Trustee, to Jay Harold Curtis and wife,
Patsy G. Curtis, by deed dated November 23, 1964, and recorded in Book 488,
at Page 162, Caldwell County Registry.

The above being the first tract in that deed from Edward Z. Jones and wife,
Nancy W. Jones to Dallas Ray Wilcox, dated December 20, 1979, of record in
Caldwell County Registry.



The above land was conveyed to Grantor by See Book No. , Page .
TO HAVE AND TO HOLD The above described premises, with all the appurtenances thereunto belonging, or in any wise appertaining, unto the Grantee, his
heirs and/or successors and assigns forever.
And the Grantor covenants that he is seized of said premises in fee, and has the right to convey the same in fee simple; that said premises are free from en-
cumbrances (with the exceptions above stated, if any); and that he will warrant and defend the said title to the same against the lawful claims of all persons
whomsoever.
When reference is made to the Grantor or Grantee, the singular shall include the plural and the masculine shall include the feminine or the neuter.
IN WITNESS WHEREOF The Grantor has hereunto set his hand and seal, the day and year first above written.
Dallas R. Wilcox (SEAL)
Dallas Ray Wilcox (SEAL)

STATE OF NORTH CAROLINA, CALDWELL COUNTY.
I, Regina Mitchell, a Notary Public of said County, do hereby certify that
DALLAS RAY WILCOX (Divorced)
Grantor, personally appeared before me this day and acknowledged the execution of the foregoing deed.
Witness my hand and notarial seal, this the 9th day of September, 1982.
My Commission Expires: December 15, 1982 Regina Mitchell (SEAL)

STATE OF NORTH CAROLINA, CALDWELL COUNTY.
I, a Notary Public of said County, do hereby certify that
Grantor, personally appeared before me this day and acknowledged the execution of the foregoing deed.
Witness my hand and notarial seal, this the day of , 19 .
My Commission Expires: , N. P. (SEAL)

STATE OF NORTH CAROLINA, Caldwell COUNTY.
The foregoing certificate(s) of Regina Mitchell - N.P. Caldwell
is (are) certified to be correct. This instrument was presented for registration this 9th day of September, 1982,
at 4:00 P. M., and duly recorded in the office of the Register of Deeds of Caldwell County,
North Carolina, in Book 789, Page 745.
This the 9th day of September, 1982.
Robert J. Robbins, Jr. (SEAL) By Virginia Coffey (SEAL)
Register of Deeds Assistant, Deputy Register of Deeds

This Deed drawn by Robert J. Robbins, Jr., P.O. Box 2307, Lenoir, NC 28645

500

42.50

CALDWELL COUNTY, NC

12/14/2022 11:00:51 AM

MILLER DAVID KEITH MILLER JULIA

Return/Appeal
Notes:Parcel: 03 - 82 - 1-
26

4374 HORSESHOE BEND RD

3498

COUNTY (100), SOLID WASTE (1), SAWMILLS RURAL (100), RESCUE SAWMILLS
RURAL (100)

CARD NO. 1 of 1

Reval Year: 2021 Tax Year:
2023 0789/0745 0082 42.50

100.0000 FF

SRC=

Appraised by 07 on 05/15/2018 00221 NEIGHBORHOOD

TW-03

CI-FR-EX- AT-

LAST ACTION
20180516

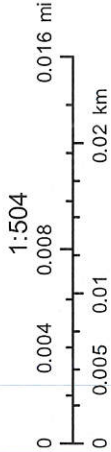
CONSTRUCTION DETAIL				MARKET VALUE						DEPRECIATION				CORRELATION OF VALUE															
Foundation - 3				USE	MOD	Eff. Area	QUAL	BASE RATE	RCN	EYB	AYB	Standard		0.44000		CREDENCE TO MARKET													
Continuous Footing												01	01	1,527	122	100.04	152760	1977	1964	% GOOD		56.0		DEPR. BUILDING VALUE - CARD 85,500					
Sub Floor System - 5				TYPE: SINGLE FAMILY RESIDENTIAL										SINGLE FAMILY RESIDENTIAL										DEPR. OB/XF VALUE - CARD 800					
Wood				STYLE: 1 - 1.0 Story																				MARKET LAND VALUE - CARD 13,300					
Exterior Walls - 21																								TOTAL MARKET VALUE - CARD 99,600					
Face Brick/Rock																								TOTAL APPRAISED VALUE - CARD 99,600					
Roofing Structure - 03																								TOTAL APPRAISED VALUE - PARCEL 99,600					
Gable																								TOTAL PRESENT USE VALUE - PARCEL 0					
Roofing Cover - 06																								TOTAL VALUE DEFERRED - PARCEL 0					
Metal/Superior Shingle																								TOTAL TAXABLE VALUE - PARCEL 99,600					
Interior Wall Construction - 5																								PRIOR					
Drywall																								BUILDING VALUE 75,500					
Interior Floor Cover - 12																								OBXF VALUE 0					
Hardwood/ Vinyl Plank																								LAND VALUE 13,300					
Interior Floor Cover - 08																								PRESENT USE VALUE 0					
Sheet Vinyl																								DEFERRED VALUE 0					
Heating Fuel - 02																								TOTAL VALUE 88,800					
Oil, Wood or Coal																								PERMIT					
Heating Type - 04																								CODE DATE NOTE NUMBER AMOUNT					
Forced Air - Ducted																								ROUT: WTRSHD:					
Air Conditioning Type - 01																								SALES DATA					
None																								OFF. RECORD DATE DEED INDICATE					
Unit Count - 1																								BOOK PAGE MO/YR TYPE Q/UV/I SALES PRICE					
Units																								HEATED AREA 1,451					
Bedrooms/Bathrooms/Half-Bathrooms																								NOTES					
3/1/0																													
Bedrooms																													
BAS - 3 FUS - 0 LL - 0																													
Bathrooms																													
BAS - 1 FUS - 0 LL - 0																													
Half-Bathrooms																													
BAS - 0 FUS - 0 LL - 0																													
Office																													
BAS - 0 FUS - 0 LL - 0																													
TOTAL POINT VALUE				105.000																									
BUILDING ADJUSTMENTS																													
Quality		4		Above Average		1.1500																							
Shape/Design		3		Slight Irregular		1.0000																							
Size		Size		Size		1.0100																							
TOTAL ADJUSTMENT FACTOR				1.160																									
TOTAL QUALITY INDEX				122																									
				</																									



This map is NOT of land survey quality and is NOT suitable for such use.

Owner	MILLER DAVID KEITH	Deferred Val	\$
	MILLER JULIA	Assessed Val	\$99,600
	4374 HORSESHOE BEND RD	Calc Acreage	0.39850248
	HUDSON, NC 28638	Land Units	100 (FF)
Acct Number	3498	Legal Desc	0789/0745 0082
Parcel ID	03 82 1 26	Plat Ref	/
NCPIN	2756907836	Property Addr	4374 HORSESHOE BEND RD

Caldwell County



December 9, 2022

AGENDA ITEM 11A

MEMO

DATE:

December 20, 2022

SUBJECT:

Updates:
Code Enforcement
Monthly Report

Discussion:

The attached report shows the progress that Code Enforcement Officer Curt Willis continues to make throughout the town.

Recommendation:

No Council action required.

Case Number (VRMT-XXX)	Date Opened (VRMTDY)	Town	Property Address	Violation	Man Hours	Status	Deadline
SW2208-136	220822	Sawmills	7011 Spartan Dr	JNMV	2	Resolved	
SW2208-137	220822	Sawmills	7011 Spartan Dr	Nuisance - TJD	2	Resolved	
SW2208-138	220822	Sawmills	4255 Trojan Ln	Nuisance - Ovrgrth	2	Resolved	
SW2208-139	220822	Sawmills	4215 Trojan Ln	Nuisance - TJD	2	Resolved	
SW2208-140	220822	Sawmills	4315 Trojan Ln	Nuisance - TJD	2	Resolved	
SW2208-141	220822	Sawmills	4315 Trojan Ln	JNMV	2	Resolved	
SW2208-142	220822	Sawmills	2624 Mission Rd	Nuisance - TJD	2	Order Issued	221025
SW2208-143	220822	Sawmills	2520 Sigmon Dr	Nuisance - TJD	2	Foreclosure	220906
SW2208-144	220822	Sawmills	5299 Lakewood Dr	Nuisance - TJD	2	Order Issued	221025
SW2208-145	220822	Sawmills	5297 Sigmon Dr	Nuisance - TJD	2	Owner Notified	220906
SW2209-035	220902	Sawmills	4426 Sawmills School Rd	Nuisance - Ovrgrth	2	Owner Notified	220921
SW2209-046	220906	Sawmills	1640 Cahah Mountain Rd	Non Res Min	2	Owner Notified	220920
SW2209-059	220907	Sawmills	4689 Greenwood Terrace	Nuisance - Ovrgrth	1	Cited	221031
SW2209-083	220912	Sawmills	4565 Millstone Creek Pl	Min Housing	3	Abated	221227
SW2209-140	220926	Sawmills	4711 Helton Rd	JNMV	2	Resolved	
SW2209-141	220926	Sawmills	4711 Helton Rd	Min Housing	2	Order Issued	221025
SW2209-142	220926	Sawmills	4711 Helton Rd	Nuisance - TJD	2	Resolved	
SW2209-143	220926	Sawmills	4619 Helton Rd	Nuisance - TJD	2	Order Issued	221215
SW2209-144	220929	Sawmills	4011 Baird Dr	Nuisance - TJD	2	Owner Notified	221025
SW2210-086	221011	Sawmills	3549 Hunters Path Dr	Nuisance - Ovrgrth	2	Owner Notified	221103
SW2210-102	221013	Sawmills	NCPIN#2766951503	JNMV	2	Owner Notified	221103
SW2210-107	221017	Sawmills	4298 Sawmills School Rd	Nuisance - TJD	2	Owner Notified	221114
SW2210-120	221019	Sawmills	2509 Crest Ln	Nuisance - Ovrgrth	2	Resolved	
SW2210-121	221019	Sawmills	2501 Crest Ln	Nuisance - Ovrgrth	2	Resolved	
SW2210-122	221019	Sawmills	2500 Crest Ln	Nuisance - Ovrgrth	2	Resolved	
SW2210-123	221019	Sawmills	4802 Helton Rd	Nuisance - Ovrgrth	2	Order Issued	221207
SW2210-124	221019	Sawmills	4802 Helton Rd	JNMV	2	Order Issued	221207
SW2210-125	221019	Sawmills	2512 Crest Ln	Nuisance - TJD	2	Owner Notified	221116
SW2210-126	221019	Sawmills	2514 Crest Ln	Nuisance - TJD	2	Owner Notified	221116
SW2210-127	221019	Sawmills	2514 Crest Ln	Min Housing	2	Order Issued	230220
SW2211-043	221108	Sawmills	4126 Shoun Dr	JNMV	1	Owner Notified	221206
SW2211-044	221108	Sawmills	4126 Shoun Dr	Nuisance - TJD	1	Owner Notified	221206
SW2211-059	221116	Sawmills	4219 US Hwy 321-A	Min Housing	1	Owner Notified	221130