Town of Carthage

Board of Commissioners
Regular Meeting
June 15, 2026 at 6:30 p.m.

McDonald Building
207 McReynolds Street
Carthage, NC 28327

AGENDA

CALL TO ORDER

INVOCATION – Mayor Pro Tem John McDonald

PLEDGE OF ALLEGIANCE – Commissioner Anton Sadovnikov

APPROVAL OF AGENDA

Members of the board may remove, add, or rearrange items on the agenda before beginning the meeting. Motions/votes are not required to approve the agenda, but there must be unanimous consent before proceeding.

PUBLIC COMMENT SESSION

All public comments made during a public hearing should be withheld until the public hearing has begun and the floor is opened for public comments. No public comment will be made outside of this public comment session or a public hearing unless otherwise permitted by the Board of Commissioners. The mayor or presiding officer may place time limits on speakers before the start of the public comment session.

REPORTS

- Manager's Report (This will be given verbally by the Town Manager)
- Departmental Reports (pg. 1-34)

PUBLIC HEARINGS

a. BOARD OF ADJUSTMENT – Special Use Permit for a proposed daycare and school located at 106, 125, 145, 149 Waterman Way, PARID: 00040440, Zone RA-40; Petitioner: Ellen Graham with The Garden Montessori (Jennifer Locklear, pg. 35-61)

NEW BUSINESS

a. Volunteer Interview for Appointment to the Appearance Committee; Applicant: Tamara Love (Kim Gibson, pg. 62-63)

b. Historical Committee Request for Board Approval of a Contract with Moore County Archives for Digital Archiving Services, (Joanna King, Historical Committee Chair, pg. 64-67)

c. Approve Audit Contract with S. Preston Douglas & Associates for Fiscal Year Ending June 30, 2026 (Kesha Matthews, pg. 68-83)

OLD BUSINESS

a. Review of Board-Requested Budget Scenarios/Options prior to Public Hearing on Tuesday, June 16, 2026 (Emily Yopp/Kesha Matthews)

FINAL COMMENTS

The Board of Commissioners may take this opportunity to provide feedback, comments, commendations, and/or just general thoughts regarding various topics, issues, and ideas.

ADJOURNMENT

Town of Carthage

North Carolina

BOARD OF COMMISSIONERS

MEETING AGENDA
&
BOARD MATERIALS

Regular Monthly Meeting

June 15, 2026

The McDonald Building
207 McReynolds Street
Carthage, NC 28327

10 General Fund

Account Object	Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
	Revenue						
4100	*TAX REVENUES						
4111	Ad Valorem Tax - CY			2,228,660.23	2,188,001.00	40,659.23	102 %
4112	Ad Valorem Tax - PY			30,219.30	5,500.00	24,719.30	549 %
4113	Interest & Penalties			7,549.90	6,500.00	1,049.90	116 %
4115	Property Tax Discounts			-2,808.49	-3,000.00	191.51	94 %
4120	Vehicle Property Tax			173,411.44	165,483.00	7,928.44	105 %
4130	Vehicle Tag Fee			11,510.00	11,000.00	510.00	105 %
	Total Group			**2,448,542.38**	**2,373,484.00**	**75,058.38**	**103 %**
4200	*INTERGOVERNMENTAL						
4210	ABC Revenue			19,614.32	37,500.00	-17,885.68	52 %
4221	Fire District Tax			353,354.00	353,354.00		100 %
4222	Fire District Tax - Capital			89,868.00	89,868.00		100 %
4231	NCDOR: Beer & Wine Tax			11,877.00	14,000.00	-2,123.00	85 %
4232	NCDOR: Local Option Sales			935,175.45	1,175,000.00	-239,824.55	80 %
4233	NCDOR: Solid Waste Disposal			1,791.67	2,252.00	-460.33	80 %
4234	NCDOR: Utilities Franchise			126,986.43	246,800.00	-119,813.57	51 %
4236	NCDOR: Rental Vehicle Tax				1,000.00	-1,000.00	0 %
4241	NCDOT - Disbursements				8,300.00	-8,300.00	0 %
	Total Group			**1,538,666.87**	**1,928,074.00**	**-389,407.13**	**80 %**
4300	*INVESTMENT INCOME						
4311	Interest Earnings			32,213.58	31,350.00	863.58	103 %
	Total Group			**32,213.58**	**31,350.00**	**863.58**	**103 %**
4400	*SALE OF SERVICES						
4410	Cemetery Plots				1,000.00	-1,000.00	0 %
4431	Rent - McDonald Building			7,850.00	10,000.00	-2,150.00	79 %
4432	Rent - Community Building			6,200.00	15,000.00	-8,800.00	41 %
4451	Trash Collection			211,191.05	234,000.00	-22,808.95	90 %
4461	Utilities - Electricity			2,842.00	3,000.00	-158.00	95 %
4481	Miscellaneous - Police			5.00	50.00	-45.00	10 %
4482	State Fire Protection				1,700.00	-1,700.00	0 %
	Total Group			**228,088.05**	**264,750.00**	**-36,661.95**	**86 %**

10 General Fund

Account Object Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
4500 *FEES AND FINES						
4512 Permits & Fees			13,280.00	600.00	12,680.00	2213 %
4513 Business Registration Fee			1,000.00	850.00	150.00	118 %
4514 Fire District- Admin Fee				12,000.00	-12,000.00	0 %
4531 Court Costs			508.50	1,000.00	-491.50	51 %
4535 NCDOR: Unauthorized Subst			393.71	500.00	-106.29	79 %
4542 Zoning Permits			18,639.10	25,000.00	-6,360.90	75 %
4543 Planning - TRC Fees			100.00		100.00	
Total Group			**33,921.31**	**39,950.00**	**-6,028.69**	**85 %**
4600 *GRANTS & DONATIONS						
4611 Grant Revenues			68,411.08	59,000.00	9,411.08	116 %
4641 Donations- Fire Dept			750.00	750.00		100 %
4643 Donations- Historical			648.00	500.00	148.00	130 %
4644 Donations- Appearance Cte			1,201.00	500.00	701.00	240 %
4645 Parade - Float Sponsorship			2,901.00	1,000.00	1,901.00	290 %
4652 Off Duty Officers for			3,684.00	3,631.00	53.00	101 %
Total Group			**77,595.08**	**65,381.00**	**12,214.08**	**119 %**
4700 *MISCELLANEOUS						
4710 Debt Proceeds				28,000.00	-28,000.00	0 %
4715 Lease Proceeds			51,369.79	60,000.00	-8,630.21	86 %
4740 Insurance Recovery			37,620.52	3,327.00	34,293.52	1131 %
4751 Capital Asset Sales						
4790 Miscellaneous			24,436.51	28,033.00	-3,596.49	87 %
Total Group			**113,426.82**	**119,360.00**	**-5,933.18**	**95 %**
4900 *TRANSFERS AND APPROPRIATIONS						
4999 Appropriation From Fund				597,927.00	-597,927.00	0 %
Total Group				**597,927.00**	**-597,927.00**	**0 %**
Total Revenue			4,472,454.09	5,420,276.00	-947,821.91	83 %
Expenses						
5100 Governing Body						
411 Full-time Regular Wages	12,366.55		12,366.55	22,600.00	-10,233.45	55 %
416 Elected officials	7,066.60		7,066.60		7,066.60	
421 FICA	1,486.65		1,486.65	1,576.00	-89.35	94 %
513 Staff Development & Travel	664.44		664.44	2,000.00	-1,335.56	33 %
515 Advertising	100.00		100.00	600.00	-500.00	17 %
551 Supplies	815.69		815.69	700.00	115.69	117 %
579 Miscellaneous Expense	1,198.19		1,198.19	1,200.00	-1.81	100 %
582 Appearance Committee	1,544.81		1,544.81	6,621.00	-5,076.19	23 %
Total Account	**25,242.93**		**25,242.93**	**35,297.00**	**-10,054.07**	**72 %**

10 General Fund

Account Object Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
5210 Administration						
411 Full-time Regular Wages	250,229.09		250,229.09	256,286.00	-6,056.91	98 %
412 Part-Time Regular Wages	12,176.40		12,176.40		12,176.40	
415 Supplements to regular	400.00		400.00		400.00	
421 FICA	20,158.62		20,158.62	19,606.00	552.62	103 %
422 Unemployment Insurance	1,968.42		1,968.42	250.00	1,718.42	787 %
423 LGERS Pension	33,034.70		33,034.70	35,508.00	-2,473.30	93 %
424 401K	6,963.70		6,963.70	5,421.00	1,542.70	128 %
425 Health & Life Insurance	15,803.67		15,803.67	22,454.00	-6,650.33	70 %
426 Workers' Compensation	28,233.48		28,233.48	30,000.00	-1,766.52	94 %
511 Professional Services	108,810.08		108,810.08	111,000.00	-2,189.92	98 %
512 Contractual Services	159,863.19		159,863.19	168,500.00	-8,636.81	95 %
513 Staff Development & Travel	2,095.87	1,175.00	3,270.87	7,500.00	-4,229.13	44 %
515 Advertising	1,625.18		1,625.18	5,000.00	-3,374.82	33 %
524 M/R: Vehicles	164.30		164.30	500.00	-335.70	33 %
525 Property & Other Liability	60,404.34		60,404.34	43,000.00	17,404.34	140 %
526 Utilities & Communication	4,647.09		4,647.09	3,000.00	1,647.09	155 %
533 Contributions				2,000.00	-2,000.00	0 %
534 Dues & Subscriptions	8,156.64		8,156.64	11,975.00	-3,818.36	68 %
537 Collection Fee	44,995.35		44,995.35	56,000.00	-11,004.65	80 %
551 Supplies	11,297.04	412.26	11,709.30	10,700.00	1,009.30	109 %
577 Contingencies				3,033.00	-3,033.00	0 %
579 Miscellaneous Expense	5,767.97	271.95	6,039.92	10,000.00	-3,960.08	60 %
Total Account	**776,795.13**	**1,859.21**	**778,654.34**	**801,733.00**	**-23,078.66**	**97 %**
5220 Finance						
411 Full-time Regular Wages	128,518.96		128,518.96	137,578.00	-9,059.04	93 %
421 FICA	9,831.63		9,831.63	10,525.00	-693.37	93 %
423 LGERS Pension	18,363.64		18,363.64	19,742.00	-1,378.36	93 %
424 401K	3,847.79		3,847.79	1,376.00	2,471.79	280 %
425 Health & Life Insurance	12,915.37		12,915.37	18,605.00	-5,689.63	69 %
513 Staff Development & Travel	275.00		275.00	2,500.00	-2,225.00	11 %
534 Dues & Subscriptions	200.00		200.00	200.00		100 %
Total Account	**173,952.39**		**173,952.39**	**190,526.00**	**-16,573.61**	**91 %**
5300 Police						
411 Full-time Regular Wages	815,894.80		815,894.80	1,018,996.00	-203,101.20	80 %
412 Part-Time Regular Wages	1,218.75		1,218.75		1,218.75	
417 Special Compensation	2,855.88		2,855.88	3,631.00	-775.12	79 %
421 FICA	62,710.97		62,710.97	78,137.00	-15,426.03	80 %
423 LGERS Pension	129,292.36		129,292.36	157,695.00	-28,402.64	82 %
424 401K	34,928.14		34,928.14	49,429.00	-14,500.86	71 %
425 Health & Life Insurance	81,940.09		81,940.09	139,318.00	-57,377.91	59 %
512 Contractual Services	47,344.98	6,550.00	53,894.98	44,550.00	9,344.98	121 %
513 Staff Development & Travel	1,581.91	48.27	1,630.18	3,500.00	-1,869.82	47 %
514 Uniforms	9,119.02		9,119.02	15,000.00	-5,880.98	61 %
515 Advertising				1,000.00	-1,000.00	0 %
523 M/R: Equipment	1,769.81		1,769.81	12,000.00	-10,230.19	15 %

3

3

4

10 General Fund

Account Object Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
524 M/R: Vehicles	22,126.56	65.37	22,191.93	14,327.00	7,864.93	155 %
526 Utilities & Communication	600.57		600.57	2,000.00	-1,399.43	30 %
534 Dues & Subscriptions	306.64		306.64	800.00	-493.36	38 %
535 Postage & Printing	251.95		251.95	1,000.00	-748.05	25 %
551 Supplies	68,462.37	1,776.79	70,239.16	84,275.00	-14,035.84	83 %
553 Fuel	35,108.78		35,108.78	42,000.00	-6,891.22	84 %
561 Capital Outlay						
579 Miscellaneous Expense	350.96		350.96	400.00	-49.04	88 %
601 Unauthorized Subst Tax				500.00	-500.00	0 %
602 Community Policing	1,233.36	300.00	1,533.36	3,000.00	-1,466.64	51 %
Total Account	**1,317,097.90**	**8,740.43**	**1,325,838.33**	**1,671,558.00**	**-345,719.67**	**79 %**
5400 Fire						
411 Full-time Regular Wages	526,945.05		526,945.05	612,069.00	-85,123.95	86 %
412 Part-Time Regular Wages	55,607.10		55,607.10		55,607.10	
415 Supplements to regular	400.00		400.00		400.00	
421 FICA	44,609.33		44,609.33	46,823.00	-2,213.67	95 %
423 LGERS Pension	63,188.55		63,188.55	71,989.00	-8,800.45	88 %
424 401K	4,514.65		4,514.65	7,231.00	-2,716.35	62 %
425 Health & Life Insurance	29,316.37		29,316.37	65,066.00	-35,749.63	45 %
427 Firemen's Pension Fees	6,492.72		6,492.72	7,500.00	-1,007.28	87 %
431 PT Firefighters Insurance	10,068.83		10,068.83	5,800.00	4,268.83	174 %
512 Contractual Services	26,858.43	754.35	27,612.78	30,900.00	-3,287.22	89 %
513 Staff Development & Travel	1,231.04	230.00	1,461.04	3,000.00	-1,538.96	49 %
514 Uniforms	32,301.30	1,039.28	33,340.58	58,500.00	-25,159.42	57 %
515 Advertising						
522 M/R: Buildings & Grounds	2,131.10		2,131.10	10,000.00	-7,868.90	21 %
523 M/R: Equipment	9,834.31		9,834.31	10,000.00	-165.69	98 %
524 M/R: Vehicles	25,834.26	1,182.90	27,017.16	66,500.00	-39,482.84	41 %
526 Utilities & Communication	15,386.67	1,111.10	16,497.77	22,600.00	-6,102.23	73 %
534 Dues & Subscriptions	5,161.23		5,161.23	5,000.00	161.23	103 %
542 Fire District	687.02		687.02	12,000.00	-11,312.98	6 %
551 Supplies	13,453.98	642.00	14,095.98	19,500.00	-5,404.02	72 %
553 Fuel	18,322.87	400.00	18,722.87	18,000.00	722.87	104 %
561 Capital Outlay	15,000.00		15,000.00		15,000.00	
Total Account	**907,344.81**	**5,359.63**	**912,704.44**	**1,072,478.00**	**-159,773.56**	**85 %**
5510 Parks & Recreation						
522 M/R: Buildings & Grounds	1,411.89		1,411.89	5,500.00	-4,088.11	26 %
526 Utilities & Communication	7,271.74		7,271.74	5,500.00	1,771.74	132 %
551 Supplies	5,616.47		5,616.47	13,100.00	-7,483.53	43 %
575 Special Activities	2,875.00		2,875.00	4,800.00	-1,925.00	60 %
Total Account	**17,175.10**		**17,175.10**	**28,900.00**	**-11,724.90**	**59 %**
5570 Historical Preservation						
526 Utilities & Communication	4,487.36		4,487.36	3,600.00	887.36	125 %
603 Museum Project	926.51		926.51	11,891.00	-10,964.49	8 %
604 Williamson Project				787.00	-787.00	0 %
Total Account	**5,413.87**		**5,413.87**	**16,278.00**	**-10,864.13**	**33 %**

4

10 General Fund

Account Object Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
5610 Planning & Development						
411 Full-time Regular Wages	41,737.09		41,737.09	72,442.00	-30,704.91	58 %
421 FICA	3,192.90		3,192.90	5,542.00	-2,349.10	58 %
423 LGERS Pension	5,952.27		5,952.27	10,395.00	-4,442.73	57 %
424 401K	1,880.02		1,880.02	724.00	1,156.02	260 %
425 Health & Life Insurance	6,499.69		6,499.69	9,310.00	-2,810.31	70 %
512 Contractual Services	265,837.97		265,837.97	344,650.00	-78,812.03	77 %
513 Staff Development & Travel	975.00	525.00	1,500.00	3,500.00	-2,000.00	43 %
515 Advertising	1,001.14		1,001.14	3,000.00	-1,998.86	33 %
543				5,000.00	-5,000.00	0 %
551 Supplies	374.16		374.16	1,000.00	-625.84	37 %
Total Account	**327,450.24**	**525.00**	**327,975.24**	**455,563.00**	**-127,587.76**	**72 %**
5720 Buildings & Grounds						
512 Contractual Services	66,168.16		66,168.16	31,500.00	34,668.16	210 %
522 M/R: Buildings & Grounds	45,212.14	3,418.67	48,630.81	68,700.00	-20,069.19	71 %
526 Utilities & Communication	53,117.61		53,117.61	78,500.00	-25,382.39	68 %
551 Supplies	3,793.82	849.99	4,643.81	11,000.00	-6,356.19	42 %
553 Fuel				750.00	-750.00	0 %
Total Account	**168,291.73**	**4,268.66**	**172,560.39**	**190,450.00**	**-17,889.61**	**91 %**
5730 Cemetery						
512 Contractual Services				1,000.00	-1,000.00	0 %
551 Supplies				250.00	-250.00	0 %
579 Miscellaneous Expense				600.00	-600.00	0 %
Total Account				**1,850.00**	**-1,850.00**	**0 %**
5740 Streets						
411 Full-time Regular Wages	172,631.48		172,631.48	210,760.00	-38,128.52	82 %
421 FICA	13,203.96		13,203.96	16,123.00	-2,919.04	82 %
423 LGERS Pension	24,650.78		24,650.78	30,244.00	-5,593.22	82 %
424 401K	3,946.89		3,946.89	2,108.00	1,838.89	187 %
425 Health & Life Insurance	27,575.18		27,575.18	36,889.00	-9,313.82	75 %
512 Contractual Services	24,515.13		24,515.13	39,400.00	-14,884.87	62 %
514 Uniforms	1,000.28		1,000.28	5,250.00	-4,249.72	19 %
521 M/R: Infrastructure		10,000.00	10,000.00	10,075.00	-75.00	99 %
523 M/R: Equipment	3,849.99		3,849.99	6,000.00	-2,150.01	64 %
524 M/R: Vehicles	5,580.29		5,580.29	6,600.00	-1,019.71	85 %
526 Utilities & Communication	103,158.42		103,158.42	115,500.00	-12,341.58	89 %
551 Supplies	10,109.43	850.00	10,959.43	16,000.00	-5,040.57	68 %
553 Fuel	12,228.91		12,228.91	12,500.00	-271.09	98 %
555 Safety	1,400.48		1,400.48	3,500.00	-2,099.52	40 %
561 Capital Outlay	343.76	27,389.80	27,733.56	28,000.00	-266.44	99 %
Total Account	**404,194.98**	**38,239.80**	**442,434.78**	**538,949.00**	**-96,514.22**	**82 %**
5750 Solid Waste						
512 Contractual Services	192,691.53		192,691.53	233,000.00	-40,308.47	83 %
526 Utilities & Communication	156.39		156.39		156.39	
551 Supplies	211.75		211.75	500.00	-288.25	42 %
Total Account	**193,059.67**		**193,059.67**	**233,500.00**	**-40,440.33**	**83 %**

5

10 General Fund

Account Object	Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
6000	Debt Service						
564	Debt Service - Principal	72,908.24		72,908.24	95,989.00	-23,080.76	76 %
565	Debt Service - Interest	22,525.62		22,525.62	25,484.00	-2,958.38	88 %
566	Lease Payment - Principal	52,925.51		52,925.51	52,926.00	-0.49	100 %
567	Lease Payment - Interest	8,795.37		8,795.37	8,795.00	0.37	100 %
	Total Account	**157,154.74**		**157,154.74**	**183,194.00**	**-26,039.26**	**86 %**
Total Expenses		4,473,173.49	58,992.73	4,532,166.22	5,420,276.00	-888,109.78	84 %
Net Income				-59,712.13			

20 Powell Bill

Account Object Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
Revenue						
4200 *INTERGOVERNMENTAL						
4280 Powell Bill Aid			115,978.24	117,378.00	-1,399.76	99 %
Total Group			**115,978.24**	**117,378.00**	**-1,399.76**	**99 %**
4300 *INVESTMENT INCOME						
4311 Interest Earnings			3,102.07	2,000.00	1,102.07	155 %
Total Group			**3,102.07**	**2,000.00**	**1,102.07**	**155 %**
4700 *MISCELLANEOUS						
4790 Miscellaneous			383.24	384.00	-0.76	100 %
Total Group			**383.24**	**384.00**	**-0.76**	**100 %**
Total Revenue			119,463.55	119,762.00	-298.45	100 %
Expenses						
5740 Streets						
411 Full-time Regular Wages	7,951.46		7,951.46	20,465.00	-12,513.54	39 %
421 FICA	608.29		608.29	1,565.00	-956.71	39 %
423 LGERS Pension	1,141.01		1,141.01	2,937.00	-1,795.99	39 %
424 401K	238.55		238.55	205.00	33.55	116 %
425 Health & Life Insurance	1,710.74		1,710.74	4,989.00	-3,278.26	34 %
512 Contractual Services	18,000.00	10,000.00	28,000.00	14,659.00	13,341.00	191 %
514 Uniforms	104.63		104.63	2,203.00	-2,098.37	5 %
521 M/R: Infrastructure	45,191.98	24,050.00	69,241.98	65,120.00	4,121.98	106 %
525 Property & Other Liability	423.11		423.11	2,453.00	-2,029.89	17 %
551 Supplies				5,166.00	-5,166.00	0 %
Total Account	**75,369.77**	**34,050.00**	**109,419.77**	**119,762.00**	**-10,342.23**	**91 %**
Total Expenses	75,369.77	34,050.00	109,419.77	119,762.00	-10,342.23	91 %
Net Income			10,043.78			

7

7

31 Thompson Bldg Grant

Account Object Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
Revenue						
4600 *GRANTS & DONATIONS						
4611 Grant Revenues			555,378.45	1,000,000.00	-444,621.55	56 %
Total Group			**555,378.45**	**1,000,000.00**	**-444,621.55**	**56 %**
Total Revenue			555,378.45	1,000,000.00	-444,621.55	56 %
Expenses						
5210 Administration						
512 Contractual Services	15,712.80		15,712.80		15,712.80	
561 Capital Outlay	545,378.45		545,378.45	550,000.00	-4,621.55	99 %
563 Construction	128,646.18		128,646.18	450,000.00	-321,353.82	29 %
Total Account	**689,737.43**		**689,737.43**	**1,000,000.00**	**-310,262.57**	**69 %**
Total Expenses	689,737.43		689,737.43	1,000,000.00	-310,262.57	69 %
Net Income			-134,358.98			

TOWN OF CARTHAGE
Financial Summary Report
For the Accounting Period: 6 / 26

32 RTG Streetscape DT Project

Account Object Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
Revenue						
4600 *GRANTS & DONATIONS						
4612 Grant SA-0257			52,607.92	350,000.00	-297,392.08	15 %
Total Group			**52,607.92**	**350,000.00**	**-297,392.08**	**15 %**
4900 *TRANSFERS AND APPROPRIATIONS						
4910 Transfer From General Fund				2,500.00	-2,500.00	0 %
Total Group				**2,500.00**	**-2,500.00**	**0 %**
Total Revenue			52,607.92	352,500.00	-299,892.08	15 %
Expenses						
5210 Administration						
512 Contractual Services						
521 M/R: Infrastructure				282,500.00	-282,500.00	0 %
562 Engineering & Design	57,607.92		57,607.92	70,000.00	-12,392.08	82 %
Total Account	**57,607.92**		**57,607.92**	**352,500.00**	**-294,892.08**	**16 %**
Total Expenses	57,607.92		57,607.92	352,500.00	-294,892.08	16 %
Net Income			-5,000.00			

9

TOWN OF CARTHAGE
Financial Summary Report
For the Accounting Period: 6 / 26

33 Water Supply & Trmt Project

Account Object Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
Revenue						
4600 *GRANTS & DONATIONS						
4614 Grant NCDEQ ARP-0112			1,079,568.61	8,489,500.00	-7,409,931.39	13 %
Total Group			**1,079,568.61**	**8,489,500.00**	**-7,409,931.39**	**13 %**
Total Revenue			1,079,568.61	8,489,500.00	-7,409,931.39	13 %
Expenses						
5820 Water						
562 Engineering & Design	657,243.27		657,243.27	1,152,500.00	-495,256.73	57 %
563 Construction	423,968.61		423,968.61	7,337,000.00	-6,913,031.39	6 %
Total Account	**1,081,211.88**		**1,081,211.88**	**8,489,500.00**	**-7,408,288.12**	**13 %**
Total Expenses	1,081,211.88		1,081,211.88	8,489,500.00	-7,408,288.12	13 %
Net Income			-1,643.27			

34 Wastewater Syst AIA

Account Object Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
Revenue						
4600 *GRANTS & DONATIONS						
4611 Grant Revenues			125,500.00	200,000.00	-74,500.00	63 %
Total Group			**125,500.00**	**200,000.00**	**-74,500.00**	**63 %**
Total Revenue			125,500.00	200,000.00	-74,500.00	63 %
Expenses						
5830 Sewer						
562 Engineering & Design	179,770.03		179,770.03	200,000.00	-20,229.97	90 %
Total Account	**179,770.03**		**179,770.03**	**200,000.00**	**-20,229.97**	**90 %**
Total Expenses	179,770.03		179,770.03	200,000.00	-20,229.97	90 %
Net Income			-54,270.03			

11

35 Courthouse Square Revitalization

Account Object Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
Revenue						
4600 *GRANTS & DONATIONS						
4613 Grant SA-0344			2,500.00	512,500.00	-510,000.00	0 %
Total Group			**2,500.00**	**512,500.00**	**-510,000.00**	**0 %**
4900 *TRANSFERS AND APPROPRIATIONS						
4910 Transfer From General Fund				28,915.00	-28,915.00	0 %
Total Group				**28,915.00**	**-28,915.00**	**0 %**
Total Revenue			2,500.00	541,415.00	-538,915.00	0 %
Expenses						
5210 Administration						
512 Contractual Services	2,500.00		2,500.00	25,782.00	-23,282.00	10 %
563 Construction				481,900.00	-481,900.00	0 %
577 Contingencies				33,733.00	-33,733.00	0 %
Total Account	**2,500.00**		**2,500.00**	**541,415.00**	**-538,915.00**	**0 %**
Total Expenses	2,500.00		2,500.00	541,415.00	-538,915.00	0 %
Net Income			0.00			

TOWN OF CARTHAGE
Financial Summary Report
For the Accounting Period: 6 / 26

36 ARP Fund

Account Object Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
Revenue						
4300 *INVESTMENT INCOME						
4311 Interest Earnings			26.43		26.43	
Total Group			**26.43**		**26.43**	
4600 *GRANTS & DONATIONS						
4615 ARP Grant Revenue			272,243.28	750,000.00	-477,756.72	36 %
Total Group			**272,243.28**	**750,000.00**	**-477,756.72**	**36 %**
Total Revenue			272,269.71	750,000.00	-477,730.29	36 %
Expenses						
5820 Water						
563 Construction	272,242.50		272,242.50	750,000.00	-477,757.50	36 %
Total Account	**272,242.50**		**272,242.50**	**750,000.00**	**-477,757.50**	**36 %**
Total Expenses	272,242.50		272,242.50	750,000.00	-477,757.50	36 %
Net Income			27.21			

37 NCDEQ - ECC Study

Account Object Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
Revenue						
4600 *GRANTS & DONATIONS						
4611 Grant Revenues			66,350.00		66,350.00	
Total Group			**66,350.00**		**66,350.00**	
Total Revenue			66,350.00		66,350.00	
Expenses						
5820 Water						
562 Engineering & Design	26,100.00		26,100.00		26,100.00	
Total Account	**26,100.00**		**26,100.00**		**26,100.00**	
Total Expenses	26,100.00		26,100.00		26,100.00	
Net Income			40,250.00			

48 Misc Grants - Governmental

Account Object Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
Revenue						
4600 *GRANTS & DONATIONS						
4611 Grant Revenues			50,000.00	50,000.00		100 %
4616 Grant FEMA 4889			59,667.77	59,668.00	-0.23	100 %
Total Group			**109,667.77**	**109,668.00**	**-0.23**	**100 %**
Total Revenue			109,667.77	109,668.00	-0.23	100 %
Expenses						
5210 Administration						
512 Contractual Services	50,000.00		50,000.00	50,000.00		100 %
Total Account	**50,000.00**		**50,000.00**	**50,000.00**		**100 %**
5740 Streets						
521 M/R: Infrastructure				59,668.00	-59,668.00	0 %
Total Account				**59,668.00**	**-59,668.00**	**0 %**
Total Expenses	50,000.00		50,000.00	109,668.00	-59,668.00	46 %
Net Income			59,667.77			

15

51 Water Fund

Account Object Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
Revenue						
4300 *INVESTMENT INCOME						
4311 Interest Earnings			5,560.48	9,000.00	-3,439.52	62 %
Total Group			**5,560.48**	**9,000.00**	**-3,439.52**	**62 %**
4400 *SALE OF SERVICES						
4463 Utilities - Water			1,070,942.95	950,000.00	120,942.95	113 %
Total Group			**1,070,942.95**	**950,000.00**	**120,942.95**	**113 %**
4500 *FEES AND FINES						
4511 Returned Check Fees			150.00		150.00	
4541 System Development Fees			64,497.62	100,000.00	-35,502.38	64 %
4561 Utility Connection Fees			9,909.52	15,000.00	-5,090.48	66 %
4563 Taps & Service Fees - Water			27,266.04	25,000.00	2,266.04	109 %
Total Group			**101,823.18**	**140,000.00**	**-38,176.82**	**73 %**
4700 *MISCELLANEOUS						
4790 Miscellaneous			214,833.27	169,650.00	45,183.27	127 %
Total Group			**214,833.27**	**169,650.00**	**45,183.27**	**127 %**
4900 *TRANSFERS AND APPROPRIATIONS						
4999 Appropriation From Fund				313,198.00	-313,198.00	0 %
Total Group				**313,198.00**	**-313,198.00**	**0 %**
Total Revenue			1,393,159.88	1,581,848.00	-188,688.12	88 %
Expenses						
5820 Water						
411 Full-time Regular Wages	113,966.51		113,966.51	142,130.00	-28,163.49	80 %
421 FICA	8,716.36		8,716.36	10,873.00	-2,156.64	80 %
423 LGERS Pension	16,265.59		16,265.59	18,493.00	-2,227.41	88 %
424 401K	2,962.06		2,962.06	1,289.00	1,673.06	230 %
425 Health & Life Insurance	13,739.76		13,739.76	23,891.00	-10,151.24	58 %
426 Workers' Compensation	1,745.49		1,745.49	8,750.00	-7,004.51	20 %
512 Contractual Services	481,855.97	46,500.00	528,355.97	555,600.00	-27,244.03	95 %
513 Staff Development & Travel	227.79		227.79	5,000.00	-4,772.21	5 %
514 Uniforms	796.05		796.05	2,500.00	-1,703.95	32 %
521 M/R: Infrastructure	20,478.69	14.35	20,493.04	82,373.00	-61,879.96	25 %
522 M/R: Buildings & Grounds				5,000.00	-5,000.00	0 %
523 M/R: Equipment	107,298.91		107,298.91	125,000.00	-17,701.09	86 %
524 M/R: Vehicles	2,588.37		2,588.37	6,250.00	-3,661.63	41 %
525 Property & Other Liability	43,940.44		43,940.44	35,000.00	8,940.44	126 %
526 Utilities & Communication	92,044.66		92,044.66	115,000.00	-22,955.34	80 %

51 Water Fund

Account Object Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
551 Supplies	17,950.87		17,950.87	6,000.00	11,950.87	299 %
552 Permits & Licenses	2,504.96		2,504.96	2,500.00	4.96	100 %
553 Fuel	6,114.45		6,114.45	6,000.00	114.45	102 %
561 Capital Outlay						
564 Debt Service - Principal	69,953.59		69,953.59	112,111.00	-42,157.41	62 %
565 Debt Service - Interest	15,624.33		15,624.33	48,688.00	-33,063.67	32 %
577 Contingencies				169,400.00	-169,400.00	0 %
579 Miscellaneous Expense	613.00		613.00		613.00	
771 Transfer to Capital Reserve				100,000.00	-100,000.00	0 %
Total Account	**1,019,387.85**	**46,514.35**	**1,065,902.20**	**1,581,848.00**	**-515,945.80**	**67 %**
Total Expenses	1,019,387.85	46,514.35	1,065,902.20	1,581,848.00	-515,945.80	67 %
Net Income			327,257.68			

18

52 Sewer Fund

Account Object Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
Revenue						
4300 *INVESTMENT INCOME						
4311 Interest Earnings			3,385.47	2,100.00	1,285.47	161 %
Total Group			**3,385.47**	**2,100.00**	**1,285.47**	**161 %**
4400 *SALE OF SERVICES						
4462 Utilities - Sewer			791,891.62	810,000.00	-18,108.38	98 %
Total Group			**791,891.62**	**810,000.00**	**-18,108.38**	**98 %**
4500 *FEES AND FINES						
4541 System Development Fees			20,040.00	12,000.00	8,040.00	167 %
4564 Taps & Service Fees - Sewer			2,000.00	1,000.00	1,000.00	200 %
Total Group			**22,040.00**	**13,000.00**	**9,040.00**	**170 %**
4900 *TRANSFERS AND APPROPRIATIONS						
4971 Transfer from Capital				70,000.00	-70,000.00	0 %
4999 Appropriation From Fund				248,289.00	-248,289.00	0 %
Total Group				**318,289.00**	**-318,289.00**	**0 %**
Total Revenue			817,317.09	1,143,389.00	-326,071.91	71 %
Expenses						
5820 Water						
524 M/R: Vehicles	1,500.00		1,500.00		1,500.00	
Total Account	**1,500.00**		**1,500.00**		**1,500.00**	
5830 Sewer						
411 Full-time Regular Wages	82,114.70		82,114.70	106,526.00	-24,411.30	77 %
421 FICA	6,280.67		6,280.67	8,149.00	-1,868.33	77 %
423 LGERS Pension	11,484.28		11,484.28	13,384.00	-1,899.72	86 %
424 401K	1,692.92		1,692.92	933.00	759.92	181 %
425 Health & Life Insurance	9,628.36		9,628.36	17,643.00	-8,014.64	55 %
426 Workers' Compensation	1,308.27		1,308.27	5,400.00	-4,091.73	24 %
512 Contractual Services	331,025.86	151,209.62	482,235.48	534,800.00	-52,564.52	90 %
513 Staff Development & Travel	358.80		358.80	6,500.00	-6,141.20	6 %
514 Uniforms	627.00		627.00	1,800.00	-1,173.00	35 %
523 M/R: Equipment	21,690.44	1,237.60	22,928.04	75,000.00	-52,071.96	31 %
525 Property & Other Liability	35,554.37		35,554.37	30,000.00	5,554.37	119 %
526 Utilities & Communication	69,686.20		69,686.20	95,000.00	-25,313.80	73 %
551 Supplies	8,044.61	19,211.95	27,256.56	28,750.00	-1,493.44	95 %
553 Fuel	6,114.51		6,114.51	9,000.00	-2,885.49	68 %
561 Capital Outlay						
564 Debt Service - Principal				107,097.00	-107,097.00	0 %
565 Debt Service - Interest				81,407.00	-81,407.00	0 %
579 Miscellaneous Expense	154.36	952.00	1,106.36	10,000.00	-8,893.64	11 %

52 Sewer Fund

Account Object Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
771 Transfer to Capital Reserve				12,000.00	-12,000.00	0 %
Total Account	**585,765.35**	**172,611.17**	**758,376.52**	**1,143,389.00**	**-385,012.48**	**66 %**
Total Expenses	587,265.35	172,611.17	759,876.52	1,143,389.00	-383,512.48	66 %
Net Income			57,440.57			

19

71 Capital Reserve Fund

Account Object	Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
Revenue							
4900	*TRANSFERS AND APPROPRIATIONS						
4951	Transfer From Water Fund						
4952	Transfer From Sewer Fund						
	Total Group						
Total Revenue							
Net Income				0.00			

20

72 AMI Project

Account Object	Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
Revenue							
4300	*INVESTMENT INCOME						
4311	Interest Earnings			23.76	75.00	-51.24	32 %
	Total Group			**23.76**	**75.00**	**-51.24**	**32 %**
4700	*MISCELLANEOUS						
4710	Debt Proceeds				715,000.00	-715,000.00	0 %
	Total Group				**715,000.00**	**-715,000.00**	**0 %**
4900	*TRANSFERS AND APPROPRIATIONS						
4999	Appropriation From Fund			677,121.71		677,121.71	
	Total Group			**677,121.71**		**677,121.71**	
Total Revenue				677,145.47	715,075.00	-37,929.53	95 %
Expenses							
5820	Water						
512	Contractual Services	54,493.50		54,493.50	67,680.00	-13,186.50	81 %
561	Capital Outlay	600,297.58		600,297.58	612,569.00	-12,271.42	98 %
577	Contingencies	4,548.01		4,548.01	34,826.00	-30,277.99	13 %
	Total Account	**659,339.09**		**659,339.09**	**715,075.00**	**-55,735.91**	**92 %**
Total Expenses		659,339.09		659,339.09	715,075.00	-55,735.91	92 %
Net Income				17,806.38			

73 Sewer Improvement Project

Account Object Description	Expended Current YTD	Encumber YTD	Committed	Budget	Variance	Committed %
Revenue						
4300 *INVESTMENT INCOME						
4311 Interest Earnings			6,961.12		6,961.12	
Total Group			**6,961.12**		**6,961.12**	
4600 *GRANTS & DONATIONS						
4617 USDA Grant Revenue			5,277,675.31	5,419,000.00	-141,324.69	97 %
Total Group			**5,277,675.31**	**5,419,000.00**	**-141,324.69**	**97 %**
4700 *MISCELLANEOUS						
4710 Debt Proceeds			3,448,000.00	3,448,000.00		100 %
Total Group			**3,448,000.00**	**3,448,000.00**		**100 %**
Total Revenue			8,732,636.43	8,867,000.00	-134,363.57	98 %
Expenses						
5830 Sewer						
511 Professional Services	55,342.00		55,342.00	34,343.00	20,999.00	161 %
561 Capital Outlay	13,856.00		13,856.00	36,000.00	-22,144.00	38 %
562 Engineering & Design	247,862.50		247,862.50	682,740.00	-434,877.50	36 %
563 Construction	7,191,467.30		7,191,467.30	7,213,055.00	-21,587.70	100 %
565 Debt Service - Interest	111,715.20		111,715.20	152,035.00	-40,319.80	73 %
577 Contingencies	542,818.76		542,818.76	748,827.00	-206,008.24	72 %
752 Transfer To Sewer Fund	545,267.21		545,267.21		545,267.21	
Total Account	**8,708,328.97**		**8,708,328.97**	**8,867,000.00**	**-158,671.03**	**98 %**
Total Expenses	8,708,328.97		8,708,328.97	8,867,000.00	-158,671.03	98 %
Net Income			24,307.46			

Monthly Call Report

INCIDENT ID	PSAP CALL DATE/TIME	INCIDENT TYPE SERIES NAME (NFIRS)	INCIDENT NUMBER	AID TYPE
39313483	2026-05-01 04:14:31		384	
39334498	2026-05-01 22:04:45		385	
39347214	2026-05-02 13:21:13		386	
39350111	2026-05-02 15:41:21		387	
39357572	2026-05-02 21:33:12		388	
39360774	2026-05-03 00:38:53		389	
39386299	2026-05-04 05:38:11		390	
39399476	2026-05-04 15:32:18		391	1
39406249	2026-05-04 18:56:46		392	
39410539	2026-05-04 22:28:09		393	
39411210	2026-05-04 23:13:40		394	
39415407	2026-05-05 06:58:09		395	1
39422568	2026-05-05 12:49:03		396	
39430060	2026-05-05 17:13:41		397	1
39447946	2026-05-06 11:52:50		398	1

Monthly Call Report

Carthage Fire & Rescue
Address: 4396 US 15 501 Hwy, Carthage, NC, 28327

INCIDENT ID	PSAP CALL DATE/TIME	INCIDENT TYPE SERIES NAME (NFIRS)	INCIDENT NUMBER	AID TYPE
39448844	2026-05-06 12:37:18		399	
39450700	2026-05-06 13:57:05		400	
39451660	2026-05-06 14:34:10		401	
39458728	2026-05-06 19:29:34		402	
39460153	2026-05-06 20:36:33		403	1
39461449	2026-05-06 21:24:21		404	
39471316	2026-05-07 09:36:18		405	
39517271	2026-05-07 17:43:13		406	
39521031	2026-05-07 20:31:54		407	1
39537460	2026-05-08 14:03:37		408	
39563300	2026-05-09 14:45:13		409	
39576182	2026-05-10 01:21:40		410	
39583491	2026-05-10 11:37:58		411	
39587781	2026-05-10 15:03:23		412	
39596422	2026-05-10 21:48:00		413	
39604170	2026-05-11 08:48:44		414	

Monthly Call Report

Carthage Fire & Rescue
Address: 4396 US 15 501 Hwy, Carthage, NC, 28327

INCIDENT ID	PSAP CALL DATE/TIME	INCIDENT TYPE SERIES NAME (NFIRS)	INCIDENT NUMBER	AID TYPE
39605765	2026-05-11 10:05:36		415	
39611826	2026-05-11 14:03:13		416	
39662107	2026-05-12 15:55:29		418	
39664948	2026-05-12 16:04:11		419	
39681679	2026-05-12 17:35:15		420	1
39702041	2026-05-12 19:36:49		421	1
39743340	2026-05-13 08:48:27		422	
39747493	2026-05-13 11:56:10		423	
39750280	2026-05-13 12:28:36		424	
39758704	2026-05-13 13:57:01		425	
39758820	2026-05-13 14:01:52		426	1
39839808	2026-05-14 19:22:48		427	
39841056	2026-05-14 20:15:19		428	
39849182	2026-05-15 07:31:04		429	
39849920	2026-05-15 08:22:07		430	1
39853582	2026-05-15 11:18:15		431	

Monthly Call Report

Carthage Fire & Rescue
Address: 4396 US 15 501 Hwy, Carthage, NC, 28327

INCIDENT ID	PSAP CALL DATE/TIME	INCIDENT TYPE SERIES NAME (NFIRS)	INCIDENT NUMBER	AID TYPE
39865335	2026-05-15 19:10:05		432	
39878012	2026-05-16 10:00:48		433	
39880198	2026-05-16 11:46:42		434	
39883163	2026-05-16 13:52:23		435	
39889741	2026-05-16 18:35:50		436	
39898005	2026-05-17 01:25:55		437	
39909027	2026-05-17 14:12:24		438	
39912545	2026-05-17 15:44:48		439	1
39913207	2026-05-17 16:49:55		440	
39918124	2026-05-17 20:42:37		441	
39935374	2026-05-18 13:48:39		442	
39954032	2026-05-19 06:47:58		443	
39968662	2026-05-19 16:28:56		444	
39974111	2026-05-19 20:00:01		445	
39981328	2026-05-20 04:29:14		446	1
39988501	2026-05-20 11:25:18		447	1

Monthly Call Report

Carthage Fire & Rescue
Address: 4396 US 15 501 Hwy, Carthage, NC, 28327

INCIDENT ID	PSAP CALL DATE/TIME	INCIDENT TYPE SERIES NAME (NFIRS)	INCIDENT NUMBER	AID TYPE
40003885	2026-05-20 17:38:00		448	
40010598	2026-05-20 22:06:01		449	
40016884	2026-05-21 07:39:20		450	
40029824	2026-05-21 16:35:11		451	1
40064949	2026-05-21 18:24:55		452	1
40141898	2026-05-22 15:44:54		453	
40152986	2026-05-22 18:33:57		454	
40165125	2026-05-22 21:00:04		455	
40196479	2026-05-24 05:07:00		456	
40227104	2026-05-25 12:14:28		457	
40263001	2026-05-25 19:06:45		458	1
40327495	2026-05-27 09:19:56		459	
40344808	2026-05-27 16:15:01		460	
40384488	2026-05-28 18:33:49		461	
40421661	2026-05-30 03:43:48		462	
40453989	2026-05-31 11:05:06		463	

Monthly Call Report

Carthage Fire & Rescue
Address: 4396 US 15 501 Hwy, Carthage, NC, 28327

INCIDENT ID	PSAP CALL DATE/TIME	INCIDENT TYPE SERIES NAME (NFIRS)	INCIDENT NUMBER	AID TYPE
40461563	2026-05-31 16:28:06		464	
40462560	2026-05-31 17:25:28		465	
40467699	2026-05-31 21:14:40		466	
40467908	2026-05-31 21:25:10		467	1

Criteria: PSAP Call Date/Time from 2026-05-01 00:00:00 to 2026-06-01 00:00:00

Carthage Police Department | Citation / Warning (NC)s: 46 Results | 2026-05-01 - 2026-05-31

Citation/Warning Type	Citation Date/Time	Agency Case Number	Race	Gender
Written Warning	2026-05-29 13:55	26-004486	W - White	F - Female
Written Warning	2026-05-29 09:35	26-004477	W - White	M - Male
Written Warning	2026-05-31 12:15	26-004538	W - White	F - Female
Written Warning	2026-05-28 19:16	26-004466	B - Black or African American	M - Male
Citation	2026-05-26 14:15	26-004417	W - White	F - Female
Written Warning	2026-05-24 15:43	26-004363	W - White	F - Female
Written Warning	2026-05-24 17:29	26-004365	U - Unknown	F - Female
Written Warning	2026-05-24 21:25	26-004369	B - Black or African American	F - Female
Written Warning	2026-05-24 21:42	26-004369	W - White	F - Female
Written Warning	2026-05-22 15:36	26-004320	I - American Indian or Alaska Native	F - Female
Written Warning	2026-05-22 19:10	26-004326	W - White	F - Female
Written Warning	2026-05-24 16:36	26-004364	W - White	F - Female
Written Warning	2026-05-23 20:08	26-004349	W - White	F - Female
Written Warning	2026-05-21 11:48	26-004293	W - White	M - Male
Written Warning	2026-05-20 08:47	26-004245	B - Black or African American	M - Male
Written Warning	2026-05-20 12:33	26-004240	W - White	M - Male
Written Warning	2026-05-19 21:04	26-004232	W - White	F - Female
Written Warning	2026-05-19 21:54	26-004236	W - White	M - Male
Written Warning	2026-05-19 18:00	26-004227	W - White	F - Female
Written Warning	2026-05-19 17:22	26-004225	W - White	M - Male
Written Warning	2026-05-19 15:59	26-004221	W - White	F - Female
Written Warning	2026-05-19 20:43	26-004230	W - White	M - Male
Written Warning	2026-05-14 15:59	26-004058	W - White	F - Female
Written Warning	2026-05-13 17:37	26-004028	W - White	F - Female
Written Warning	2026-05-07 16:28	26-004060	W - White	M - Male

Incident Number	Reference #	Primary Offense
I20260528-24	26-004460	220 - Burglary/Breaking & Entering
I20260528-20	26-004473	90D - Driving Under the Influence
I20260528-17	26-004469	90Z-46 - Child Abuse : Mom struck child while trying to swat away the family dog.
I20260528-16	26-004468	90D - Driving Under the Influence
I20260527-07	26-004439	13B - Simple Assault
I20260527-04	26-004438	90Z - All Other Offenses : Warrant Service
I20260525-40	26-004391	90Z - All Other Offenses : Voluntary Commitment
I20260524-08	26-004351	90D - Driving Under the Influence
I20260524-01	26-004353	90D - Driving Under the Influence
I20260523-05	26-004336	90D - Driving Under the Influence
I20260522-25	26-004323	90Z - All Other Offenses : Order for Arrest- Failure to Appear
I20260522-22	26-004325	23C - Shoplifting
I20260522-15	26-004316	90Z-59 - Fraud : Obtaining Property False Pretense.
I20260521-21	26-004301	90Z - All Other Offenses : Embezzlement
I20260520-18	26-004248	90Z-17 - Threaten Violence : Communicating Threats
I20260519-18	26-003764	90Z - All Other Offenses : Harassment
I20260519-04	26-004215	90Z - All Other Offenses : IVC
I20260518-10	26-004212	11D - Fondling
I20260517-04	26-004182	90Z - All Other Offenses : Warrant Service - OFA/FTA
I20260516-01	26-004114	90Z-24 - Trespassing : Trespass
I20260515-13	26-004080	90Z - All Other Offenses : Warrant Service
I20260514-31	26-004056	240 - Motor Vehicle Theft
I20260514-19	26-004053	220 - Burglary/Breaking & Entering
I20260513-08	26-004020	13B - Simple Assault

Incident Number	Reference #	Primary Offense
I20260512-04	26-004001	90Z-05 - Hit & Run : Hit and Run

Incident	Warrant Type	Arrest Date	U C R/N I B R S Offenses	Race	Gender	Obtained Location (F I P S)	Offense Date/Time
I20260521-21	Felony Warrant		23H - All Other Larceny			125 - Moore	2026-05-20 00:00
I20260528-20	Misdemeanor Warrant	2026-05-30T03:24:00.000Z	90D - Driving Under the Influence	W - White	M - Male	125 - Moore	2026-05-28 23:01
I20260528-16	Misdemeanor Warrant	2026-05-28T12:32:00.000Z	90D - Driving Under the Influence	W - White	M - Male	125 - Moore	2026-05-28 08:32
I20260527-04	Misdemeanor Warrant	2026-05-27T13:45:00.000Z	90Z - All Other Offenses	B - Black or African American	F - Female	125 - Moore	2026-05-01 09:30
I20260524-01	Misdemeanor Warrant	2026-05-24T03:28:00.000Z	90D - Driving Under the Influence	B - Black or African American	M - Male	125 - Moore	2026-05-23 21:58
I20260524-08	Misdemeanor Warrant	2026-05-24T01:24:00.000Z	90D - Driving Under the Influence	W - White	M - Male	125 - Moore	2026-05-23 20:57
I20260523-05	Misdemeanor Warrant	2026-05-23T04:03:00.000Z	90D - Driving Under the Influence	W - White	F - Female	125 - Moore	2026-05-22 23:00
I20260517-04	Capias Warrant	2026-05-17T22:35:00.000Z	90Z - All Other Offenses	B - Black or African American	F - Female	125 - Moore	2026-05-14 08:30
I20260515-13	Capias Warrant	2026-05-15T16:51:00.000Z	90Z - All Other Offenses	W - White	M - Male	125 - Moore	2026-05-14 00:00
I20260513-08	Misdemeanor Warrant	2026-05-13T15:52:00.000Z	13B - Simple Assault	B - Black or African American	F - Female	125 - Moore	2026-05-13 11:52
I20260513-08	Misdemeanor Warrant	2026-05-13T15:51:00.000Z	13B - Simple Assault	B - Black or African American	M - Male	125 - Moore	2026-05-13 11:51

Incident	Warrant Type	Arrest Date	U C R/N I B R S Offenses	Race	Gender	Obtained Location (F I P S)	Offense Date/Time
I20260510-10	Citation Issued	2026-05-10T03:30:00.000Z	23H - All Other Larceny	W - White	M - Male	125 - Moore	2026-05-09 21:45
I20260510-10	Citation Issued	2026-05-10T03:30:00.000Z	23H - All Other Larceny	W - White	F - Female	125 - Moore	2026-05-09 21:45
I20260508-11	Felony Warrant	2026-05-08T13:45:00.000Z	90Z - All Other Offenses	B - Black or African American	M - Male	125 - Moore	2026-04-11 09:00

Town of Carthage
Public Works Department

MONTHLY REPORT
MAY 2026

Water Service

Locates	Work Orders	Cut-Offs / Tags	Meters Installed	Water Main/ Service Repairs	Water Taps
316	**33**		**2**	**3**	**4**

Sewer Service

Service Renewals	Lift Station Repairs	Force Main Repairs	Mowed Outfall Lines	Town Sewer Backups	Sewer Taps
	0	**2**		**4**	**1**

Building & Grounds

Leaf & Limb Total Rounds	Trash Runs	Complete Mowed Rounds	Building Repairs
2		**2**	**1**

Streets

Cleaned Out Catch Basin	Cleaned Streets With Blower
1	

Construction Projects

1.
2.
3.

Additional Notes MOWER ROAD SHOULDERS 1

Town of Carthage
Board of Commissioners

MEMORANDUM

Date: June 15, 2026

To: Board of Commissioners

From: Jennifer Locklear, Town Planner

Subject: SUP-02-26 Public Hearing for a Special Use Permit for a Montessori School located at 106, 125, 145, 149 Waterman Way, PARID: 00040440, Zone RA-40;
Petitioner: Ellen Graham with The Garden

I. SUMMARY OF APPLICATION REQUEST:

The applicant, Ellen Graham with "The Garden," is applying for a Special Use permit to operate a Montessori School located at PARID 000040440. The current owner is Christian Child Development Center, LLC. The current operation of the center is a childcare facility. The Garden would like to operate a part-time childcare facility and preschool on the property, and eventually add a Private Elementary School program. The facility will serve up to 75 children ranging in age from 1 to 6 years, providing early childhood care and education. Their long-term plan is to eventually add elementary students as well, up to grade 6/age 12yrs. The current addresses for this request is 106, 125, 145, 149 Waterman Way. The current zoning is RA-40.

A childcare center is a permitted use per Special Requirement 43, per our Unified Development Ordinance (UDO) Section 100.56A*. The current facility already meets this requirement and is operating in compliance with the UDO.

SR. 43.
Child Care Center
A. Stand-alone facility with any number of children subject to approval by the state.
B. Must be located on a paved road. If the paved road is private, documentation of private road maintenance agreement shall be provided.
C. Facilities with greater than 15 children shall be located along a collector or thoroughfare road.
D. Must meet all requirements of County Building Inspector, Fire Marshal, Environmental Health and Division of Child Development and Early Education.
E. New facilities are subject to all site plan requirements for commercial construction, including parking, landscaping and buffers.

An elementary school is a permitted use in the RA-40 with Special Requirement 20 per our Unified Development Ordinance (UDO) Section 100.56A*. Please view the requirements below.

SR 20.
Churches, Religious Institutions, Retreat Centers, School Administrative Facilities, Schools and Day Care Adult/Child (6 or more)
A. In residential districts such facilities shall be located on collector or thoroughfare streets.
B. Churches, synagogues, mosques, temples and other religious uses are prohibited within the DROD but allowed in the remainder of the Central Business District subject to the provision of adequate available parking.

Please view Attachment 1 for the full application with the appraisal report and letter.
Please view Attachment 2 for the Site Plan.

II. PROJECT INFORMATION:

1. PARID: 00040440 PIN: 857603204393

2. Applicant & Owner: Christian Child Development Center, LLC

3. Long-Range Plan Designation:
   This future area of this land appears to be Planned Mixed Use or Commercial, per the adopted 2040 Land Use Plan.

4. Current Zoning:
   The current zoning is RA-40. The RA-40 district is primarily designed to accommodate a compatible mixture of single-family dwellings and agricultural uses at lower densities of approximately one unit or less per acre. These areas are generally found in areas without sewer service that are not yet appropriate for development at higher densities.

III. APPLICATION REVIEW:

When reviewing an application for Special Use Permits, the Board of Commissioners shall consider and be guided by Section 100.24, Section 100.38-8 and Section 100.38-10 as set forth in UDO below:

Sec. 100.24 Board of Commissioners

Without limiting any authority granted to the Board of Commissioners by General Statutes or by other Ordinances of the Town, the Board of Commissioners shall have the following powers and duties with respect to this Ordinance:

1. To adopt, amend or repeal this Ordinance;
2. To adopt amendments to the Official Zoning Map;
3. To adopt design guidelines for the Historic Preservation Overlay Districts;
4. To approve or deny requests for approval of major preliminary and final subdivision plats, Special Use Permits, Conditional Zoning, Vested Rights, and major site plans;
5. To perform the powers and duties of a Board of Adjustment; and,
6. Such additional powers and duties as may be set forth in this Ordinance.

Section 100.38-8 Public Hearing for a Special Use Permit Application:

A. Notice of hearings conducted pursuant to this section shall be mailed to the person or entity whose appeal, application, or request is the subject of the hearing; to the owner of the property that is the subject of the hearing if the owner did not initiate the hearing; to the owners of all parcels of land abutting the parcel of land that is the subject of the hearing; and to any other persons entitled to receive notice as provided by the zoning or unified development ordinance. In the absence of evidence to the contrary, the city may rely on the county tax listing to determine owners of property entitled to mailed notice. The notice must be deposited in the mail at least 10 days, but not more than 25 days, prior to the date of the hearing. Within that same time period, the city shall also prominently post a notice of the hearing on the site that is the subject of the hearing or on an adjacent street or highway right-of-way.

B. The Board of Commissioners, after a quasi-judicial hearing, may decide, in particular cases, and subject to appropriate conditions and safeguards, permits for conditional uses as authorized by the Table of Permitted and Conditional Uses. In granting a Special Use Permit, the Board shall make the following determinations.

1. *The use requested is among those listed as an eligible Conditional Use in the Table of Permitted and Conditional Uses for the district in which the subject property is located;*

36

2. *The application is complete.*
3. *The conditional use meets all required conditions and specifications of this chapter; and that satisfactory provision and arrangement has been made for at least the following, where applicable:*
    a. *Satisfactory ingress and egress to property and proposed structures thereon, with particular reference to automotive and pedestrian safety and convenience, traffic flow and control.*
    b. *Provision of off street parking and loading areas where required, with particular attention to the items in (1) above, and the economic, noise, glare and odor effects of the conditional use on adjoining properties in the area*
    c. *Adequate and proper utilities, with reference to location, availability and compatibility.*
    d. *Buffering, with reference to type, location and dimensions.*
    e. *Signs, if any, and proposed exterior lighting, with reference to glare, traffic safety, economic effect and compatibility and harmony with properties in the district.*
    f. *Playgrounds, open spaces, yards, landscaping, access ways, pedestrian ways, with reference to location, size and suitability.*
    g. *Buildings and structures, with reference to location, size and use.*
    h. *Hours of operation, with particular reference to protecting and maintaining the character of the neighborhood.*
    i. *Stormwater management*

C. Even if the Town Board finds the application complies with all other provisions of this Ordinance, it may still deny the permit if it concludes, based upon the information submitted at the hearing, that if completed as proposed, the development, more probably than not:

1. *Will materially endanger the public health or safety, or*
2. *Will substantially injure the value of adjoining or abutting property, or*
3. *Will not be in harmony with the area in which it is to be located, or*
4. *Will not be in general conformity with the Land Use Plan, Comprehensive Transportation Plan, Bicycle and Pedestrian Plan or other plans officially adopted by the Town Board of Commissioners.*
5. *Will not meet one of the conditions required by this Ordinance (see Section 100.37-8D)*

D. In granting a Special Use Permit, the Board may impose such additional restrictions and requirements upon such Permit as it may deem necessary in order that the purpose and intent of this Ordinance are served, public welfare secured, and substantial justice done. Conditions shall not be put in place for which the local government does not have authority to enforce or for which the courts have held to be unenforceable. If all requirements and conditions are accepted by the applicant, the Board shall authorize the issuance of a Special Use Permit, otherwise the Permit shall be denied.

E. The conditions shall be accepted by the applicant/property owner in writing before the permit becomes effective.

F. Any Special Use Permit so authorized shall be perpetually binding upon the property included in such Permit unless subsequently changed or amended by the Board, as provided for in this Section. No proposal to amend or change any Special Use Permit shall be considered within six (6) months of the date of the original authorization of such Permit or within six (6) months of hearing of any previous proposal to amend or change any such Permit.

Sec. 100.38-10 Board of Commissioners Action on Special Use Permits

In considering whether to approve an application for a Special Use Permit, the Town Board shall proceed according to the following format:

37

(A) A simple majority vote of the Town Board is required to approve any motion related to the issuance of a Special Use Permit.

(B) The Town Board shall consider whether the application is complete. If the Town Board concludes that the application is incomplete and the applicant refuses to provide the necessary information, the application shall be denied. A motion to this effect shall specify either the particular type of information lacking or the particular requirement with respect to which the application is incomplete. If a motion to this effect is not approved, this shall be taken as an affirmative finding by the board that the application is complete.

(C) The Town Board shall consider whether the application complies with all of the applicable requirements of this chapter. If a motion to this effect passes, the Town Board need not make further findings concerning such requirements. If such a motion fails or is not made, then a motion shall be made that the application be found not in compliance with one or more of the requirements of this chapter. Such a motion shall specify the particular requirements the application fails to meet. Separate votes may be taken with respect to each requirement not met by the application. It shall be conclusively presumed that the application complies with all requirements not found by the Town Board to be unsatisfied through this process.

(D) If the Town Board concludes that the application fails to comply with one or more requirements of this chapter, the application shall be denied. If the Town Board concludes that all such requirements are met, it shall issue the permit, unless it adopts a motion to deny the application for one or more of the reasons set forth in C above. Such a motion shall propose specific findings, based upon the evidence submitted, justifying such a conclusion.

(E) Subject to subsection (F), in granting a Special Use Permit, the permit-issuing board may, by a simple majority vote, attach to the permit such reasonable requirements in addition to those specified in this Chapter as will ensure that the development in its proposed location:
- *(1) Will not endanger the public health or safety,*
- *(2) Will not injure the value of adjoining or abutting property,*
- *(3) Will be in harmony with the area in which it is located, and*
- *(4) Will not be in general conformity with the Land Use Plan, Comprehensive Transportation Plan, Bicycle and Pedestrian Plan or other plans officially adopted by the Town Board of Commissioners.*
- *(5) Meets the specific conditions applicable (See Section 100.37-8D).*

(F) The permit-issuing board may not attach additional conditions that modify or alter the specific requirements set forth in this chapter unless the development in question presents extraordinary circumstances that justify the variation from the specified requirements.

(G) Without limiting the foregoing, the Board of Commissioners may attach to a permit a condition limiting the permit to a specified duration.

(H) All additional conditions or requirements shall be entered on the permit.

(I) All additional conditions or requirements authorized by this section are enforceable in the same manner and to the same extent as any other applicable requirement of this chapter.

(J) A vote may be taken on application conditions or requirements before consideration of whether the permit should be denied for any reasons set forth above.

A. Staff Comments:

38

This property is already being utilized as a childcare center per SR 43 (in Section 100.56A**). This application is to ask for the elementary school, a permitted use per the Table of Permitted Uses SR 20, in Section 100.56A* and to officially clean up the zoning. I could not find a SUP for this parcel previously.** Per SR 20, at this parcel it is located off US 15-501 as it says, "In residential districts such facilities shall be located on collector or thoroughfare streets." Per requirement B, this does not apply here.

IV. ATTACHMENTS PROVIDED BY THE APPLICANT:

1. Attachment 1: Full application with letter and appraisal report
2. Attachment 2: Site Plan

V. BOARD OF COMMISSIONERS ACTION:

In considering whether to approve an application for a Special Use Permit, the Town Board shall proceed according to the following format:

(A) A simple majority vote of the Town Board is required to approve any motion related to the issuance of a Special Use Permit.

(B) The Town Board shall consider whether the application is complete. If the Town Board concludes that the application is incomplete and the applicant refuses to provide the necessary information, the application shall be denied. A motion to this effect shall specify either the particular type of information lacking or the particular requirement with respect to which the application is incomplete. If a motion to this effect is not approved, this shall be taken as an affirmative finding by the board that the application is complete.

(C) The Town Board shall consider whether the application complies with all of the applicable requirements of this chapter. If a motion to this effect passes, the Town Board need not make further findings concerning such requirements. If such a motion fails or is not made, then a motion shall be made that the application be found not in compliance with one or more of the requirements of this chapter. Such a motion shall specify the particular requirements the application fails to meet. Separate votes may be taken with respect to each requirement not met by the application. It shall be conclusively presumed that the application complies with all requirements not found by the Town Board to be unsatisfied through this process.

(D) If the Town Board concludes that the application fails to comply with one or more requirements of this chapter, the application shall be denied. If the Town Board concludes that all such requirements are met, it shall issue the permit, unless it adopts a motion to deny the application for one or more of the reasons set forth in C above. Such a motion shall propose specific findings, based upon the evidence submitted, justifying such a conclusion.

(E) Subject to subsection (F), in granting a Special Use Permit, the permit-issuing board may, by a simple majority vote, attach to the permit such reasonable requirements in addition to those specified in this Chapter as will ensure that the development in its proposed location:

(1) Will not endanger the public health or safety,
(2) Will not injure the value of adjoining or abutting property,
(3) Will be in harmony with the area in which it is located, and
(4) Will not be in general conformity with the Land Use Plan, Comprehensive Transportation Plan, Bicycle and Pedestrian Plan or other plans officially adopted by the Town Board of Commissioners.
(5) Meets the specific conditions applicable (See Section 100.37-8D).

(F) The permit-issuing board may not attach additional conditions that modify or alter the specific requirements set forth in this chapter unless the development in question presents extraordinary

39

circumstances that justify the variation from the specified requirements.

(G) Without limiting the foregoing, the Board of Commissioners may attach to a permit a condition limiting the permit to a specified duration.

(H) All additional conditions or requirements shall be entered on the permit.

(I) All additional conditions or requirements authorized by this section are enforceable in the same manner and to the same extent as any other applicable requirement of this chapter.

(J) A vote may be taken on application conditions or requirements before consideration of whether the permit should be denied for any reasons set forth above. The Planning Board shall evaluate all proposals for consistency with any adopted long-range plans and adopt a statement of consistency with said plans before voting to recommend approval or denial of the request. All proposed Development Ordinance amendments must be given review by the Planning Board for a recommendation to the Board of Commissioners. They are not required to conduct a public hearing, but they are encouraged to accept public input, per UDO Section 100.42 and 100.44.

PETITION MOTION

And, therefore, I move to:

OPTION 1
Approve SUP-02-26 as written and presented.

or

OPTION 2
Approve SUP-02-26 with the following conditions…..

(Option 3 on next page)
OPTION 3
Deny SUP-02-26 for the following reasons…..

40

Town of Carthage

Zoning & Subdivision Request Form

SPECIAL USE PERMIT

FEE: $ 500

Applicant Information

Applicant's Name	Phone	Email
The Garden	910-638-8950	ellen@thegardenmontessori.org
Applicant's Address		**City, State, Zip**
501 Medearis Dr		Charlotte, North Carolina 28211

Property Owner Information (if different)

Owner's Name	Phone	Email
Christian Child Development Center, Inc	910-639-0514	christianchilddc@aol.com
Owner's Address		**City, State, Zip**
145 Waterman Way		Carthage, North Carolina, 28327

Site Information (if applicable)

Site Address (if applicable)		LRK/Parcel ID#	Business Name
106, 125, 145 & 149 Waterman Way, Carthage NC 28327		00040440	Christian Child Development Center
Lot Size	**Current Zoning**	**Proposed Zoning**	**# of Proposed Parcels**
6.2 acres	RA-40, SR-43	RA-40, SR-43	1
Proposed Use		**Proposed Utilities**	
childcare center		☐ Public Water ☐ Public Sewer ☐ Private Well ☐ Private Septic	

Proposed Building

Square Footage	Height	# of Parking Spaces	Handicapped Spaces
			☐ Yes ☐ No #
Front Setback	**Rear Setback**	**Side Setback**	**Corner Setback**

Existing Building

Square Footage	Height	# of Parking Spaces	Handicapped Spaces
see attachments			☐ Yes ☐ No #
Front Setback	**Rear Setback**	**Side Setback**	**Corner Setback**

Explanation of Request: (Please be as specific as possible)
see attachments

The applicant agrees to comply with all of the applicable laws regulating the described work and operate or build according to the Town and state regulations in effect at the time of the issuance of the certificate or permit. Where applicable, a building permit or sign permit will be required.

*** **Upon consultation with the applicant, the applicant chooses to pursue** SR-43 **zoning designation.**

Ellen Graham — 05/11/2026 — Vicki Nutt — 5/12/26

Applicant Signature — Date — Property Owner Signature — Date

FOR OFFICE USE ONLY

Date Application/Materials Submitted: ________________ Received By: ________________

Approved: ☐ Yes ☐ No Date Approved: ________________ Approved By: ________________

This Page

Intentionally

Left Blank

42
4396 US 15-501 Hwy ♦ Carthage ♦ North Carolina 28327 ♦ 910-947-2331 ♦ Fax 910-947-3079 ♦ TDD 1-800-735-2962

☆☆☆ All application forms must be accompanied by a map/site plan drawn by a professional engineer, a registered land surveyor or by the County mapping office and turned in by the 15th of the month to be considered by the appropriate Town Board(s) the following month. An applicant must pay the application fee before a request is put on the agenda.

Town of Carthage Unified Development Ordinance

Article 4. Permits and Approvals

Sec. 100.37 Permits Required

A. The use of property may not be substantially changed; substantial clearing, grading or excavation may not be commenced; and buildings or other substantial structures may not be constructed, erected, moved or substantially altered except inaccordance with and pursuant to one or more of the following permits or approvals:

1. A development permit (also known as a zoning permit) issued by the Development Administrator or designee. A development permit may alsoincorporate sign, watershed and floodplain approval.
2. A certificate of development compliance issued by the DevelopmentAdministrator or designee.
3. A conditional use permit issued by the Board of Commissioners.
4. Conditional zoning with site plan approved by the Board of Commissioners.
5. A certificate of appropriateness issued by the Historic Preservation Commission,Development Administrator or designee.
6. Subdivision plat approval in accordance with Section 100.65

A development permit is the controlling form of approval for the use or development of land within the jurisdiction of the Ordinance and is a prerequisite to application for a building permit from Moore County. A development permit may be issued for development involving multiple activities on a property or for a single purpose such as change of use or to place a single sign. Issuance of a development permit shall be contingent upon the applicant having received all the other permits and approvals relatedto the land development activities that are to take place on the property, excepting the building permit. Typical prerequisite permits and approvals include, but are not limited to: sedimentation and erosion control plans; subdivision approval; site plan approval; driveway permits; and environmental permits. See Sections 100.64 and 100.65 for site plan and subdivision approval procedures.

A. Approvals listed in A. 1-5 above shall only be granted under this chapter when areview of the application submitted, including all attached plans and documents demonstrates that the development will comply with the provisions of this chapter if developed as proposed. Such plans and attachments as approved are incorporated into any permit issued except otherwise modified in accordance with this Article.

B. Permits and approvals shall be issued in the name of the applicant except thatapplications submitted by an agent shall be issued in the name of the principal.

Sec. 100.37-1 No Occupancy or Use Until Requirements Fulfilled

A. Issuance of all required approvals listed in A. 1-5 above authorizes the recipient tocommence the activity resulting in a change of use of the land or to commence work designed to construct, erect, move or substantially alter buildings or other substantialstructures.

B. No building or structure which has been erected, added to, relocated, or structurally altered for which a building permit has been issued shall be used or occupiednor the use of any building or land changed until 1) notice has been made to the Town ofCarthage that the occupant is ready for occupancy, 2) town staff have inspected the site for issuance of zoning compliance to ensure that the requirements of the zoning development permit have been satisfied and 3) a Certificate of Occupancy has been issued by the Building Inspector stating that the building or structure or part thereof

4396 US 15-501 Hwy ♦ Carthage ♦ North Carolina 28327 ♦ 910-947-2331 ♦ Fax 910-947-3079 ♦ TDD 1-800-735-2962

complies with the North Carolina State Building Code.

C. A certificate of zoning compliance must be issued by the administrator prior to orconcurrent with issuance of a certificate of occupancy by Moore County.

Sec. 100.37-2 Who May Submit Permit Applications

A. Applications will only be accepted from persons having the legal authority to act in accordance with the permit or certificate. By way of illustration, in general this meansthat applications should be made by owners or lessees of property or their agents, or persons who have contracted to purchase property contingent upon their ability to acquire the necessary permits under this chapter, or the agents of such persons (who make applications in the names of such owners, lessees or contract vendees).

B. The applicant is not the owner of the property, the applicant shall demonstrate written authority to act on behalf of owner. Falsification of any information shall be considered a zoning violation, shall void the application and may result in revocation ofany permits or approvals issued.

Section 100.37-3. Staff Consultation Before Formal Application

A. To minimize development planning costs, avoid misunderstanding or misinterpretation, and ensure compliance with the requirements of this chapter,pre-application consultation between the developer and the planning staff is strongly encouraged.

B. Before submitting an application for a conditional use permit or a site plan requiring Planning Board review or Board of Commissioner's decision, the developer should submit to the Administrator a sketch plan of such subdivision, drawn approximately to scale (1 inch = 100 feet). The sketch plan shall contain:

1. The name and address of the owner and applicant, if not the same person;
2. The proposed name and location of the development;
3. The approximate total acreage of the proposed development;
4. The tentative streets, sidewalks or greenways and lot arrangements, and lotboundary lines;
5. Topographic lines;
6. Perennial streams, water bodies, floodplain and watershed boundaries, and setbackstherefrom (if any);
7. Proposed utilities layouts;
8. Proposed open space and recreation areas;
9. The locations of buildings or the building setback lines; and
10. Any other information the owner or applicant believes necessary to obtain the informal opinion of the planning staff as to proposed development's compliancewith the requirements of this chapter.

The Administrator shall meet with the developer as soon as conveniently possible toreview the sketch plan.

C. Before submitting an application for any other permit, developers are strongly encouraged to consult with the planning staff concerning the application of thischapter to the proposed development.

Sec. 100.37-4 Applications to be Complete

A. All applications for development permit, conditional use, or certificates of appropriateness, must be complete before the permit-issuing authority is required toconsider the application.

B. Subject to subsection (C), an application is complete when it contains all the information that is necessary for the permit-issuing authority to decide whether the development, if completed as proposed, will comply with all the requirements of thischapter.

C. In this chapter, detailed or technical design requirements and construction specifications relating to various types of improvements (streets, sidewalks, etc.) are set forth in one (1) or more of the appendices to this chapter. It is not necessary that the application contain the type of detailed construction drawings that would be necessary to determine compliance with these appendices, so long as the plans provide sufficient information to allow the permit-issuing authority to evaluate the application in light of the substantive requirements set forth in this text of this chapter. However, when this chapter requires a certain element of a development to be constructed in accordance with the detailed requirements set forth in one (1) or more of these appendices, then no construction work on such element may be commenced until detailed construction drawings have been submitted to and approved by the Administrator. Failure to observe this requirement may result in permit revocation, or other penalty as provided in Article 6of this chapter.

D. All applications for conditional use permits, watershed development permits andfloodplain development permits must be accompanied by a site plan of such proposal prepared by a N.C. Licensed Engineer, Architect or Professional Surveyor. The presumption established by this chapter is that all the information set forth in Appendix Ais necessary to satisfy the requirements of this section. However, it is recognized that each development is unique, and therefore the Administrator may allow less information or require more information to be submitted according to the needs of the particular case. For applications submitted to the Planning Board or Board of Commissioners, the applicant may rely in the first instance on the recommendations of the Administrator as towhether more or less information than that set forth in Appendix A should be submitted.

E. All applications for development permits except for applications for individual single family or duplexes dwellings on single lots or insignificant or minor modificationsmust be accompanied by a sketch plan prepared by a N.C. Licensed Engineer, Architect or Professional Surveyor. The presumption established by this chapter is that all the information set forth in this subsection is necessary to satisfy the requirements of this subsection. However, it is recognized that each development is unique, and therefore the Administrator may allow less information or require more information to be submitted according to the needs of the particular case. For applications submitted to the Zoning Board of Adjustment, the applicant may rely in the first instance on the recommendationsof the Administrator as to whether more or less information than that set forth below be submitted.

F. All applications for zoning permits for single family dwellings or duplexes on singlelots must be accompanied by a sketch plan drawn to scale. The presumption established by this chapter is that information required for sketch plans set forth in Sec. 100.37-3B above is necessary to satisfy the requirements of this subsection. However, it is recognized that each development is unique, and therefore the Administrator may allow less information or require more information to be submitted according to the needs of the particular case.

G. The Administrator shall make every effort to develop application forms, instructional sheets, checklists, or other techniques or devices to assist applicants in understanding the application requirements and the form and type of information thatmust be submitted.

Section 100.37-5. Staff Consultation After Application Submitted

A. Upon receipt of a formal application for a development permit or Certificate of Appropriateness, the Administrator shall review the application and confer with the applicant to ensure that he or she understands the planning staff's interpretation of the applicable requirements of this chapter, that the developer has submitted all of the information that he or she intends to submit, and that the application represents preciselyand completely what he or she proposes to do.

B. If the application is for a conditional use permit or site plan review by the Planning Board or Board of Commissioners, the Administrator shall place the application on theagenda of the appropriate board when the applicant indicates that the application is as

C. complete as he intends to make it. However, if the Administrator believes that the application is incomplete, he or she shall recommend to the appropriate board that theapplication may be denied on that basis.

D. Projects subject to B. above will be posted to the town website and the site will be posted to notify the public that review will be made by the Planning Board or Board ofCommissioners.

Section 100.37-6. Development Permits

A. A completed application form for a certificate of zoning compliance shall be submitted to the Administrator by filing a copy of the application with the Administrator.

B. The Administrator shall issue the certificate of zoning compliance unless he finds,after reviewing the application and consulting with the applicant:

1. The requested use is not allowed within the zoning district in accordance withthe Table of Permitted and Conditional Uses, or
2. The application is incomplete, or
3. If completed as proposed in the application, the development will not complywith one or more requirements of this chapter (not including those requirements concerning which a variance has been granted or those with which the applicant is not required to comply with under the circumstances specified in “Nonconforming Situations,” of Article 2).

Sec. 100.37-7 Conditional Use Permits

An application for a conditional use permit shall be submitted to the Board ofCommissioners by filing a copy of the application with the Administrator

Sec. 100.37-8 Public Hearing for a Conditional Use Permit Application

A. Notice of hearings conducted pursuant to this section shall be mailed to the personor entity whose appeal, application, or request is the subject of the hearing; to the owner of the property that is the subject of the hearing if the owner did not initiate the hearing; to the owners of all parcels of land abutting the parcel of land that is the subject of the hearing; and to any other persons entitled to receive notice as provided by the zoning or unified development ordinance. In the absence of evidence to the contrary, the city may rely on the county tax listing to determine owners of property entitled to mailed notice. The notice must be deposited in the mail at least 10 days, but not more than 25 days, priorto the date of the hearing. Within that same time period, the city shall also prominently post a notice of the hearing on the site that is the subject of the hearing or on an adjacent street or highway right-of-way.

B. The Board of Commissioners, after a quasi-judicial hearing, may decide, inparticular cases, and subject to appropriate conditions and safeguards, permits for conditional uses as authorized by the Table of Permitted and Conditional Uses. In granting a Conditional Use Permit the Board shall make the following determinations.

   1. The use requested is among those listed as an eligible Conditional Use in theTable of Permitted and Conditional Uses for the district in which the subjectproperty is located;
   2. The application is complete.
   3. The conditional use meets all required conditions and specifications of this chapter; and that satisfactory provision and arrangement has been made for atleast the following, where applicable:

      a) Satisfactory ingress and egress to property and proposed structuresthereon, with particular reference to automotive and pedestrian safety andconvenience, traffic flow and control.
      b) Provision of off street parking and loading areas where required, with particular attention to the items in (1) above, and the economic, noise, glare andodor effects of the conditional use on adjoining properties in the area
      c) Adequate and proper utilities, with reference to location, availability andcompatibility.
      d) Buffering, with reference to type, location and dimensions.
      e) Signs, if any, and proposed exterior lighting, with reference to glare, traffic safety, economic effect and compatibility and harmony with properties inthe district.
      f) Playgrounds, open spaces, yards, landscaping, access ways, pedestrianways, with reference to location, size and suitability.
      g) Buildings and structures, with reference to location, size and use.
      h) Hours of operation, with particular reference to protecting and maintainingthe character of the neighborhood.
      i) Stormwater management

C. Even if the Town Board finds the application complies with all other provisions of this Ordinance, it may still deny the permit if it concludes, based upon the informationsubmitted at the hearing, that if completed as proposed, the development, more probablythan not:

   1. Will materially endanger the public health or safety, or
   2. Will substantially injure the value of adjoining or abutting property, or
   3. Will not be in harmony with the area in which it is to be located, or
   4. Will not be in general conformity with the Land Use Plan, Comprehensive Transportation Plan, Bicycle and Pedestrian Plan or other plans officially adoptedby the Town Board of Commissioners.
   5. Will not meet one of the conditions required by this Ordinance (see Section100.37-8D)

D. In granting a Conditional Use Permit, the Board may impose such additional restrictions and requirements upon such Permit as it may deem necessary in order that the purpose and intent of this Ordinance are served, public welfare secured and substantial justice done. Conditions shall not be put in place for which the local government does not have authority to enforce or for which the courts have held to be unenforceable. If allrequirements and conditions are accepted by the applicant, the Board shall authorize the issuance of the Conditional Use Permit, otherwise the Permit shall be denied.

E. The conditions shall be accepted by the applicant/property owner in writingbefore the permit becomes effective.

4396 US 15-501 Hwy ♦ Carthage ♦ North Carolina 28327 ♦ 910-947-2331 ♦ Fax 910-947-3079 ♦ TDD 1-800-735-2962
46

F. Any Conditional Use Permit so authorized shall be perpetually binding upon the property included in such Permit unless subsequently changed or amended by the Board,as provided for in this Section.

No proposal to amend or change any Conditional Use Permit shall be considered withinsix (6) months of the date of the original authorization of such Permit or within six (6) months of hearing of any previous proposal to amend or change any such Permit.

Sec. 100.37-9 Burden of Presenting Evidence, Burden of Persuasion

A. The burden of presenting a complete application to the Board of Commissioners shallbe upon the applicant. However, unless the board informs the applicant at the hearing in what way the application is incomplete and offers the applicant an opportunity to complete the application (either at that meeting or at a continuation hearing), the application shall be presumed to be complete.

B. Once a completed application has been submitted, the burden of presenting evidence to the Board of Commissioners sufficient to lead it to conclude that the application shouldbe denied for any reasons stated above shall be upon the party or parties urging this position, unless the information presented by the applicant in his application and at the public hearing is sufficient to justify a reasonable conclusion that a reason exists to so deny the application.

C. The burden of persuasion on the issue of whether the development, if completed asproposed, will comply with the requirements of this chapter remains at all times on theapplicant. The burden of persuasion on the issue of whether the application should be turned down for any reasons set forth above rests on the party or parties urging that the requested permit should be denied.

Sec. 100.37-10 Board of Commissioners Action on Conditional Use Permits

In considering whether to approve an application for a conditional use permit, the TownBoard shall proceed according to the following format:

A. A simple majority vote of the Town Board is required to approve any motion relatedto the issuance of a conditional use permit.

B. The Town Board shall consider whether the application is complete. If the Town Board concludes that the application is incomplete and the applicant refuses to provide the necessary information, the application shall be denied. A motion to this effect shall specify either the particular type of information lacking or the particular requirement withrespect to which the application is incomplete. If a motion to this effect is not approved, this shall be taken as an affirmative finding by the board that the application is complete.

C. The Town Board shall consider whether the application complies with all of the applicable requirements of this chapter. If a motion to this effect passes, the Town Boardneed not make further findings concerning such requirements. If such a motion fails or isnot made, then a motion shall be made that the application be found not in compliance with one or more of the requirements of this chapter. Such a motion shall specify the particular requirements the application fails to meet. Separate votes may be taken with respect to each requirement not met by the application. It shall be conclusively presumedthat the application complies with all requirements not found by the Town Board to be unsatisfied through this process.

D. If the Town Board concludes that the application fails to comply with one or more requirements of this chapter, the application shall be denied. If the Town Board concludes that all such requirements are met, it shall issue the permit, unless it adopts a motion to deny the application for one or more of the reasons set forth in C above. Such amotion shall propose specific findings, based upon the evidence submitted, justifying such a conclusion.

E. Subject to subsection (F), in granting a conditional use permit, the permit-issuing board may, by a simple majority vote, attach to the permit such reasonable requirementsin addition to those specified in this Chapter as will ensure that the development in its proposed location:

1. Will not endanger the public health or safety,
2. Will not injure the value of adjoining or abutting property,
3. Will be in harmony with the area in which it is located, and
4. Will not be in general conformity with the Land Use Plan, Comprehensive Transportation Plan, Bicycle and Pedestrian Plan or other plans officially adoptedby the Town Board of Commissioners.
5. Meets the specific conditions applicable (See Section 100.37-8D).

a) The permit-issuing board may not attach additional conditions that modify or alter thespecific requirements set forth in this chapter unless the development in question presentsextraordinary circumstances that justify the variation from the specified requirements.

b) Without limiting the foregoing, the Board of Commissioners may attach to a permit acondition limiting the permit to a specified duration.

c) All additional conditions or requirements shall be entered on the permit.

d) All additional conditions or requirements authorized by this section are enforceable inthe same manner and to the same extent as any other applicable requirement of this chapter.

e) A vote may be taken on application conditions or requirements before considerationof whether the permit should be denied for any reasons set forth above.

Sec. 100.37-11 Authorizing Use, Occupancy, or Sale Before Completion ofDevelopment

A. Performance Guarantee.

1. In cases when, because of weather conditions or other factors beyond the control of the conditional use permit recipient (exclusive of financial hardship), itwould be unreasonable to require the permit recipient to comply with all of the requirements of this chapter before commencing the intended use of the property or occupying any buildings, the permit-issuing authority may authorize the commencement of the intended use or the occupancy of buildings or the sale of subdivision lots (insofar as the requirements of this chapter are concerned) if the permit recipient provides a performance guarantee to the board to ensure that all of these requirements will be fulfilled within a reasonable period (not to exceed twelve (12) months) determined by the permit-issuing authority. The performanceguarantee shall be payable to or in favor of the town and shall be in an amount equal to 125% of the reasonably estimated cost of the completion of the project, as estimated by the developer and approved by the permit-issuing board. Any extension of the performance guarantee necessary to complete required improvements shall not exceed one hundred twenty-five percent (125%) of the reasonably estimated cost of completion of the remaining incomplete improvements still outstanding at the time the extension is obtained. The permit recipient may elect which performance guarantee he or she will use from the range of options specified in N.C.G.S. 160A-372(g).

2. The performance guarantee shall be returned or released, as appropriate, in a timely manner upon the acknowledgement by the Town that the improvements forwhich the performance guarantee is being required are complete. If the improvements are not complete and the current performance guarantee is expiring, the performance guarantee shall be extended, or a new performance guarantee issued, for an additional period until such required improvements are complete. A developer shall demonstrate reasonable, good faith progress toward completion of the required improvements that are the subject of the performance guarantee or any extension. The form of any extension shall remain at the electionof the developer.

3. The performance guarantee shall only be used for completion of the requiredimprovements and not for repairs or maintenance after completion.

B. In the case of a failure on the part of the developer to timely complete all improvements, the Administrator shall immediately call either the entire performance guarantee or as much of said guarantee as is necessary to complete the remaining improvements. The town shall return to the developer any funds not spent in completingthe improvements.

C. The permit issuing authority shall release a portion of any performance guarantee asthe improvements are completed.

D. When the Board of Commissioners imposes additional requirements upon the permit recipient as a result of a Conditional Use Permit or Conditional Use District with a site development plan or when the developer proposes in the plans submitted to install amenities beyond those required by this chapter, the Board may authorize the permittee to commence the intended use of the property or to occupy any building or to sell any subdivision lots before the additional requirements are fulfilled or the amenities installed if it specifies a date by which or a schedule according to which such requirements must be met or each amenity installed and if it concludes that compliance will be ensured as the result of any one or more of the following:

1. A performance guarantee is furnished to the permit-issuing board andadministered by the town in the manner described in subsection (A);
2. A condition is imposed establishing an automatic expiration date on the permit, thereby ensuring that the permit recipient's compliance will be reviewedwhen application for renewal is made; or
3. The nature of the requirements or amenities is such that sufficient assurance ofcompliance is given by enforcement

provisions in Article 6.

Sec. 100.37-12 Certificates of Zoning Compliance

A. The permit applicant shall notify town staff when all development activities subject to a permit have been completed prior to placing the development into use andprior to issuance of a Certificate of Occupancy by Moore County,

B. Town staff will inspect conduct an inspection and notify the applicant through a Certificate of Zoning Compliance that the development activities have been satisfactorilycompleted.

C. The applicant shall not place use into operation until notified by town staff that allrequirements have been satisfied.

Sec. 100.37-13 Expiration of Permits

A. Development permits shall expire after 180 days , Certificates of Appropriatenessafter one year and Conditional Use Permits after 2 years if

    1. The use authorized by such permits has not commenced, in circumstances where no substantial construction, erection, alteration, excavation, demolition, orsimilar work is necessary before commencement of such use; or
    2. Less than ten (10) percent of the total cost of all construction, erection, alteration, excavation, demolition, or similar work on any development authorizedby such permits has been completed on the site. With respect to phased developments, this requirement shall apply only to the first phase.

B. Permit expirations are automatic and require no additional action by the permit-issuing authority.

C. If, after some physical alteration to land or structures begins to take place, such workis then discontinued for a period exceeding the expiration periods of (A) above, then the permit authorizing such work shall immediately expire. However, expiration of the permit shall not affect the provisions of Section 100.37-15, Effect of Permit on Successors and Assigns.

D. The permit-issuing authority may extend for a period up to one (1) year the datewhen a permit would otherwise expire if it concludes that:

    1. The permit has not yet expired,
    2. The permit recipient has proceeded with due diligence and in good faith, and
    3. Conditions have not changed so substantially as to warrant a new application.Successive extensions may be granted for periods up to one (1) year upon the same findings. All such extensions may be granted without resort to the formal processes and fees required for a new permit.

E. For purposes of this section, the permit within the jurisdiction of the Board of Commissioners is issued when it votes to approve the application and issue the permit. Apermit within the jurisdiction of the Administrator is issued when the earlier of the following takes place:

    1. A copy of the fully executed permit is delivered to the permit recipient, anddelivery is accomplished when the permit is hand delivered or mailed to the permit applicant; or
    2. The Administrator notifies the permit applicant that the application has been approved and that all that remains before a fully executed permit can be deliveredis for the applicant to take certain specified actions and those actions have been completed.

F. Notwithstanding any of the provisions Article 2, “Nonconforming Situations,” of thischapter, this section shall be applicable to permits issued prior to the date this section becomes effective.

Sec. 100.37-14 Effect of Permit on Successors and Assigns

A. The permits authorized in Article 4 authorize the permittee to make use of land and structures in a particular way. Such permits are transferable. However, so long as the landor structures or any portion thereof covered under a permit continue to be used for the purposes for which the permit was granted, then:

    1. No person (including successors or assigns of the person who obtained the permit) may make use of the land or structures covered under such permit for thepurposes authorized in the permit except in accordance with all the terms and requirements of that permit; and
    2. The terms and requirements of the permit apply to and restrict the use of land or structures covered under the

4396 US 15-501 Hwy ♦ Carthage ♦ North Carolina 28327 ♦ 910-947-2331 ♦ Fax 910-947-3079 ♦ TDD 1-800-735-2962
49

permit, not only with respect to all persons havingany interest in the property at the time the permit was obtained, but also with respect to persons who subsequently obtain any interest in all or part of the covered property and wish to use it for or in connection with purposes other than those for which the permit was originally issued, so long as the persons who subsequently obtain an interest in the property had actual or record notice (as provided in subsection (B)) of the existence of the permit at the time they acquired their interest.

B. Whenever a conditional use permit is issued to authorize development, nothing authorized by the permit may be done until the record owner of the property signs a written acknowledgment that the permit has been issued and the permit is subsequentlyrecorded in the Moore County Registry and indexed under the record owner's name as grantor.

Sec 100.37-15. Amendments to and Modifications of Permits

A. Minor Changes. Minor design modifications or changes in permits (including approved plans) are permissible with the approval of the permit-issuing authority. Unlessit is requested by the permit-issuing authority, no public hearing shall be required for such minor modification. For the purposes of this section, minor design modifications orchanges are those that have no substantial impact on neighboring properties, the general public, or those intended to occupy or use the proposed development.

An example of a minor modification is a change of use from one type of retail to anotherthat is allowed in a given zoning district and does not result in a site plan change.
Another example is moving a dumpster location when the dumpster will remain fencedand vegetatively screened and be no closer to nearby residential properties.

B. Major Changes. All other requests for changes in approved plans will be processed asnew applications. If such requests are required to be acted upon by the Board of Commissioners, new conditions may be imposed, but the applicant retains the right to reject such additional conditions by withdrawing his request for an amendment and may then proceed in accordance with the previously issued permit.

Examples of major changes would be increases in overall parking area, additions of newbuildings, rerouting drive aisles.

C. The Administrator shall determine whether amendments to and modifications ofpermits fall within the categories set forth above in subsections (A), (B), and (C).

D. An applicant requesting a change in approved plans shall point out to the Administrator, specifically and in writing, what deviation or changes are requested. TheAdministrator shall respond in writing. No changes shall be authorized except in conformity with this section.

E. When (i) a request for a change in a permit is made under this section (whether for anminor modification, or major modification), and (ii) the use of the property is not changed, and (iii) some type of nonconforming situation other than a nonconforming useexists on the property, then the permit change may be approved without requiring the elimination of the nonconforming situations. However, (i) any new development authorized by the permit change shall comply with current standards to the extent reasonably practicable, and the permit issuing authority may require the elimination of nonconforming situations when the cost (financial and otherwise) of doing so is clearly proportional to the benefits of elimination of such nonconformity.

Sec. 100.37-16 Reconsideration of Board Action

A. Whenever (i) the Town Board disapproves a conditional use permit application, or (ii) the Board of Adjustment denies an application for a variance, on any basis other thanthe failure of the applicant to submit a complete application, such action may not be reconsidered by the respective board at a later time unless the applicant clearly demonstrates that:

1. Circumstances affecting the property that is the subject of the application havesubstantially changed; or
2. New information is available that could not with reasonable diligence have been presented at a previous hearing. A request to be heard on this basis must be filed with the Administrator within the time period for an appeal to superior court.However, such a request does not extend the period within which an appeal must be taken, or
3. One of the members in the majority during the vote to deny moves forreconsideration.

B. Notwithstanding subsection (A), the Town Board or Board of Adjustment may at anytime consider a new application affecting the same property as an application previously denied. A new application is one that differs in some

4396 US 15-501 Hwy ⬩ Carthage ⬩ North Carolina 28327 ⬩ 910-947-2331 ⬩ Fax 910-947-3079 ⬩ TDD 1-800-735-2962

substantial way from the one previously considered.

Sec. 100.37-17 Applications to be Processed Expeditiously

Recognizing that inordinate delays in acting upon applications or appeals may impose unnecessary costs on the applicant or appellant, the Town shall make every reasonable effort to process permit applications and appeals as expeditiously as possible, consistent with the need to ensure that all development conforms to the requirements of this chapter.

4396 US 15-501 Hwy ⬧ Carthage ⬧ North Carolina 28327 ⬧ 910-947-2331 ⬧ Fax 910-947-3079 ⬧ TDD 1-800-735-2962
51

Existing Building Information – all buildings are part of Parcel 00040440

106 Waterman Way

Square footage: 509 SqFt

Height: 8’ eaves

Setbacks: All setbacks meet 50ft minimum requirements

125 Waterman Way

Square footage: 317 SqFt

Height: 8’ eaves

Setbacks: All setbacks meet 50ft minimum requirements

145 Waterman Way

Square footage: 3,237 Sqft

Height: 7’ and 8’ eaves

Setbacks: All setbacks meet 50ft minimum requirements

149 Waterman Way

Square footage: 873 SqFt

Height: 7’ and 8’ eaves

Setbacks: All setbacks meet 50ft minimum requirements

Entire Property Frontage: 816’ from US 15-501 and 1,115’ from Blues Siding Road

Parking for Property includes: 24 parking spaces with none directly designated as handicap

52

MOORE COUNTY

Thursday, May 7, 2026 by Moore County GIS Department

Ownership Data

Pin:	857603204393
Parcel Id:	00040440
Owner Name:	CHRISTIAN CHILD DEVELOPMENT
Tax Address:	145 WATERMAN WAY CARTHAGE, NC,28327-9646
Deed/Bk Page:	935 / 366
Trans Date:	8/24/1993
Sale Amt:	N/A
Accessed Acres:	6.2000
Cal. Acreage:	6.4330

Location Data

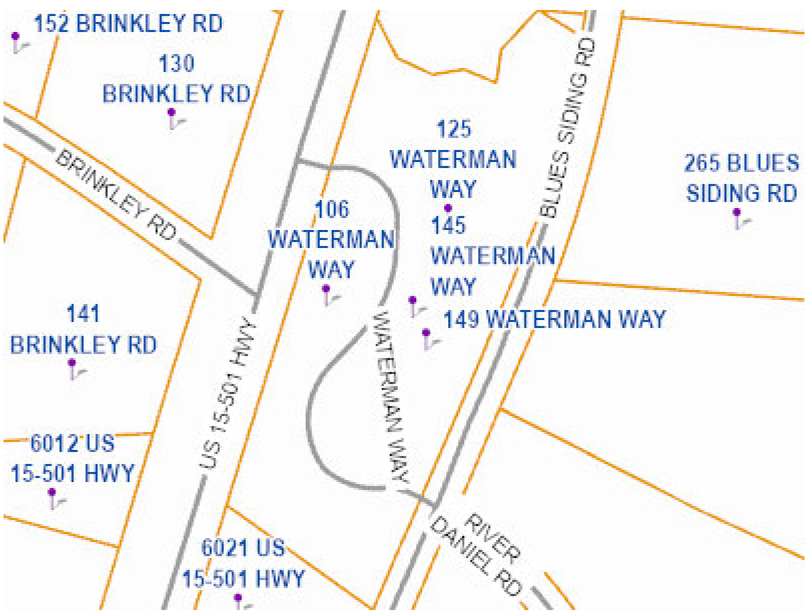
City Code:	CG
Fire District:	N/A
Class Code:	CI
Land Use Type:	C69
Zoning:	RA-40
NBHD#:	701
Property Desc.:	WADS CREEK

Assessment Summary/ Rates Per $100 Value

Values

Land Value:	$249,900.00
Assessed Value:	$415,910.00
Bldg Imp Value:	$166,010.00

Parcel Map

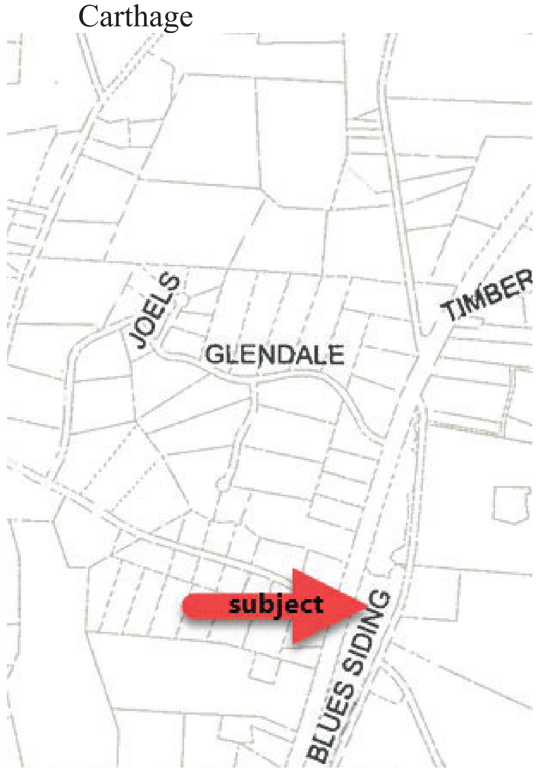


Blues Spring Branch is the northern property boundary and Dry Fork Creek, a tributary of Wads Creek, bisects the eastern portion of the site.

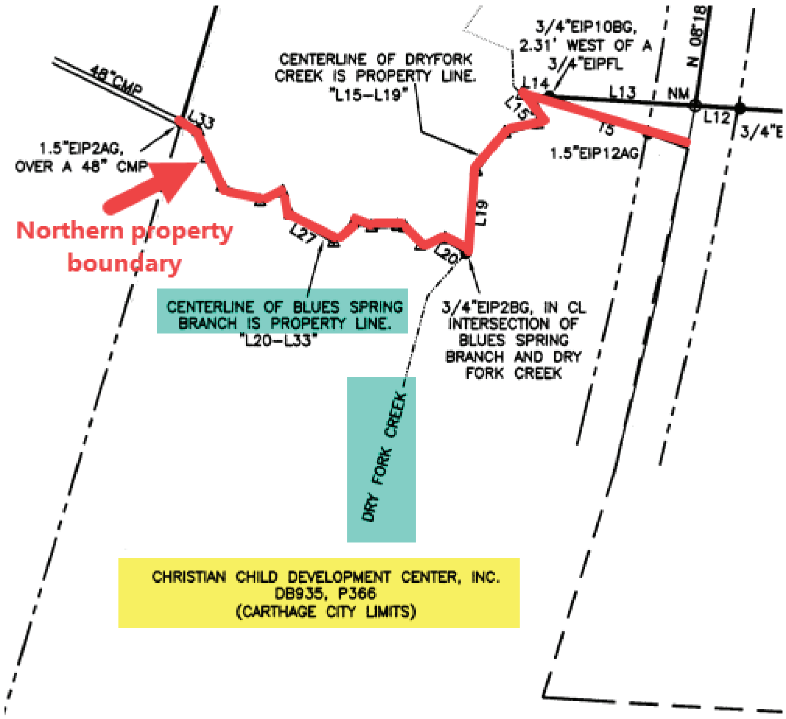
- The appraisal is for the real property only and does not include any furniture, fixtures and equipment or business value.
- The appraisal is not based on any extraordinary assumptions or hypothetical conditions.

Real Estate Appraised:

Address:	106-149 Waterman Way, Carthage
Property Type/Use:	Office/Daycare
Parcel ID:	00040440
2025 Real Property Taxes:	$3,483.25 ($0.8375 per $100 of the assessed tax value of $415,910)
Zoning:	RA-40, Residential-Agricultural by the Town of Carthage



Carthage zoning map



Plat Cabinet 18:375

Location:	106-149 Waterman Way, Carthage, NC
Lot Size (Per Plat):	6.20 acres per the deed and Moore County GIS and recorded plats (utility easement area not deducted)
Land to Building Ratio:	54.72:1
Shape:	Generally rectangular
Frontage:	816’ on US Highway 15-501 1,115’ on Blues Siding Road
Access:	Both streets are public, paved roads. Waterman Way is a privately maintained gravel road
Topography:	Steeply sloping; the site is below road grade of US Highway 15-501, with approximately 24’ of fall from US Highway 15-501 to Blues Siding Road

Land: The site description is based on a site visit by the appraisers, the deed, adjacent property plat map, and property data from the Moore County tax records. The aerial tax map is below.

USE TYPES	RA	R	R	R	R	R	C	B	T	H	I	AP	S
P = Permitted Use	40	20	10	M	M	H	B	2	B	C			R
S = Special Use				10	H	D	D		D	D			
CZ = Conditional Zoning													
SR = Special Requirements													
Shooting Ranges, Outdoor, Governmental only											P		
Skating Rinks							P	P	P	P	P		18
Sports Instructional Schools							P	P	P	P	P		18
Sports & Recreation Clubs, Indoor							P	P	P	P	P		
Swim and Tennis Clubs	S	S	S	S	S						P		18
EDUCATIONAL & INSTITUTIONAL USES													
Ambulance Services	P	P	P	P	P	P	P	P	P	P	P		
Auditoriums, Coliseums, or Stadiums							P	P	P	P	P		
Cemeteries/Mausoleums	S	S	S	S	S	S							
Child Care Center*	S			S				P					43
Churches	P	S	S	P	P	P	P	P	P	P	P		20
Colleges or Universities							P	P					
Correctional Institutions											P		
									*amended 8-15-16				

Child care facilities are a special use in the Town of Carthage (as of 8-15-16). The special use requirements are shown below.

SR. 43. Child Care Center

A. Stand-alone facility with any number of children subject to approval by the state.
B. Must be located on a paved road. If the paved road is private, documentation of private road maintenance agreement shall be provided.
C. Facilities with greater than 15 children shall be located along a collector or thoroughfare road.
D. Must meet all requirements of County Building Inspector, Fire Marshal, Environmental Health and Division of Child Development and Early Education.
E. New facilities are subject to all site plan requirements for commercial construction, including parking, landscaping and buffers.

The subject is a legal conforming use.

May 11, 2026

Board of Commissioners
Moore County Planning Department
4396 HWY 15-501
Carthage, NC 28327

Re: Letter of Explanation — Special Use Permit Application for 106-149 Waterman Way, Parcel 00040440, Carthage, NC

Dear Board of Commissioners,

The Garden Montessori respectfully submits this letter in support of our application for a Special Use Permit for the property located at 106-149 Waterman Way, Parcel 00040440, in Carthage, NC. We are requesting this permit to operate a part-time childcare facility and preschool on the property, and eventually to add a Private Elementary School program. We welcome the opportunity to share the nature, purpose, and community value of this work.

Who We Are

The Garden Montessori is an early childhood education program serving families with children between the ages of 1 and 6 years. We have operated in Moore County for the past 12 years, with a mission to provide high-quality, nature-based Montessori early education in a developmentally appropriate, nurturing environment. Our programs run four hours per day or less, which exempts us from daycare licensure requirements under North Carolina law. We operate in full compliance with all applicable sanitation, fire and building regulations. This facility will serve up to 75 children ranging in age from 1 to 6 years, providing early childhood care and education. Our long-term plan is to eventually add elementary students as well, up to grade 6/age 12yrs.

The Property and Intended Use

The subject property consists of approximately 6.20 acres located at 106, 125, 145 & 149 Waterman Way and associated addresses, Carthage, NC. The site is currently zoned RA-40 Residential-Agricultural and the current use is office/daycare. Our intended use falls within the category of childcare / K-12 school, which is a conditionally permitted use in this zone and therefore requires a Special Use Permit.

58

We do not have major planned improvements to note. We have engaged a licensed civil engineer to prepare a stamped site plan as required for this application, which we can submit by the end of the month, we have attached the site plan from our appraisal as a placeholder while the site plan is in progress in order to hold our place at the June 15 meeting.

Community Need and Benefit

Access to quality childcare is one of the most pressing practical needs facing families in our community. Our own waitlist of more than 100 families speaks directly to the gap that exists here. Over 1,750 families are without childcare in Moore County (ref: https://www.moorecountychamber.com/advocacy/). The families on our waitlist are not a statistic; they are local parents, navigating real hardship in finding trusted, high-quality early care for their children.

Beyond serving enrolled families, The Garden Montessori is committed to being a responsible and contributing presence in this community. We already partner with Moore Montessori Community School in Southern Pines to provide Montessori PreK and Toddler Preschool for 66 children each year. This new location will allow us to hire 8 to 10 additional employees, creating meaningful local jobs in the process and will allow us to host local events that create opportunities for local vendors and artists.

We believe our intended use is not only compatible with the surrounding area but represents a positive and stabilizing continuation and enhancement of the work this property has been doing for the past 40 years as the home of Christian Child Development Center.

Compatibility with the Surrounding Area

We have carefully considered how this use will integrate with the existing character of the surrounding area. The proximity to farmland and neighbors with acreage is not incidental to our program — it is central to it. We intend to incorporate animal care, gardening, and a deep appreciation for the natural world as core elements of our educational approach, which mirrors the values and way of life already present in this community.

Traffic associated with our operation will be concentrated during morning drop-off and afternoon pickup windows, typically between 8 and 9 a.m. and 12 and 1 p.m. (extended to 3-4pm for our long-term use plan), outside of peak commute hours. The site's private driveway provides adequate queuing distance from Hwy 15-501 to prevent any impact on the surrounding road.

 59

We are committed to open communication with our neighbors throughout this process. The current property owner is herself a neighbor, as are several of her relatives. She has already reached out to adjacent property owners and received very positive feedback about our intended use.

Conclusion

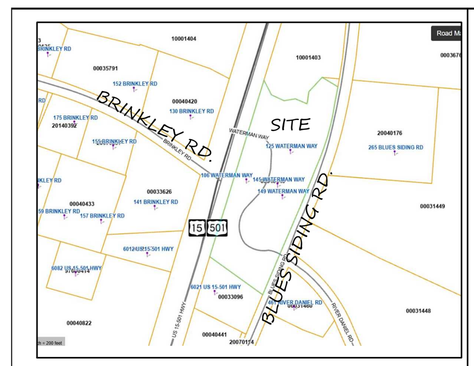
We believe this application meets the criteria for approval and that the proposed use will serve the public interest by addressing a genuine and well-documented community need. We are grateful for the Board's consideration and welcome any questions, a site visit, or any additional information that would support your review. Please feel free to contact us at (910) 315-0990 or ellen@thegardenmontessori.org.

Respectfully submitted,

Ellen Graham

Ellen Graham
CEO, Founder
The Garden Montessori

 60



VICINITY MAP NOT TO SCALE

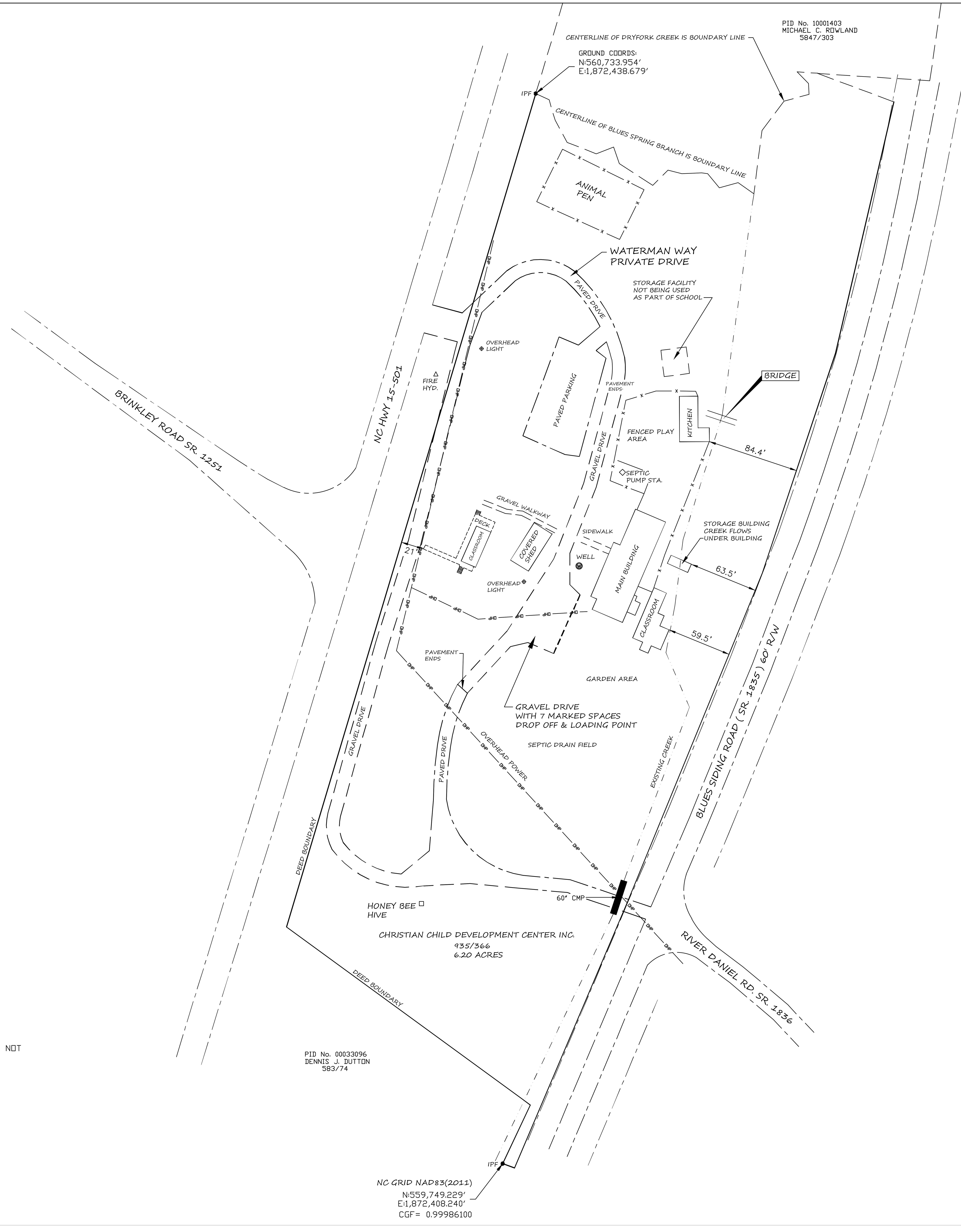
LEGEND

UNLESS OTHERWISE DENOTED:
IRF= IRON ROD FOUND
IRS= IRON ROD SET
NF= NAIL FOUND
IPF= IRON PIPE FOUND
NS= NAIL SET
EIS= EXISTING IRON STAKE
NF= NAIL FOUND

ALL DISTANCES ARE HORZ. GROUND
— AREA DETERMINED BY COORD. METHOD

NOTE: THIS PROPERTY IS SUBJECT TO ANY AND ALL EASEMENTS SHOWN OR NOT SHOWN.

NOTE: WELL IS USED FOR IRRIGATION OF THE GARDEN AND IS NOT USED TO SERVICE DRINKING WATER FOR THE PUBLIC.



NC GRID NAD83(2011)

REFERENCE:
DEED BOOK 935 PAGE 366
P.C. 18 SL. 375

NOTE: THIS IS AN EXISTING SITE LOCATION AND THIS PLAT WAS NOT PREPARED FOR RECORDATION IN ACCORDANCE WITH G.S. 47-30.

NORTH CAROLINA
PROFESSIONAL
SEAL
L-4224
LAND SURVEYOR
AARON J. MCNEILL

AARON J. MCNEILL PLS L-4224

Aaron J. McNeill
Land Surveying
1147 UPPER ROAD
SEAGROVE, NC 27341
(910) 690-3305

OWNER'S ADDRESS:

PARCEL ID No. 00040440
CHRISTIAN CHILD DEVELOPMENT CENTER INC.
145 WATERMAN WAY
CARTHAGE, NC 28327

EXISTING SITE LOCATION FOR
CHRISTIAN CHILD DEVELOPMENT CENTER INC.
CARTHAGE TOWNSHIP, MOORE COUNTY,
NORTH CAROLINA
JUNE 02, 2026 SCALE 1" =50'

0 50 100 150

61

MEMORANDUM

Date: June 10, 2026

To: The Board of Commissioners

From: Kim Gibson, Town Clerk

Subject: VOLUNTEER INTERVIEW FOR APPEARANCE COMMITTEE—TAMARA LOVE

We have been fortunate to receive an application from a citizen that wishes to serve on the Appearance Committee and help us beautify our Town!

The Appearance Committee Ordinance allows for 15 members and we currently have three volunteers serving. If the Board Appoints Ms. Love, she will become the fourth member of the Committee. Members serve three-year terms.

SUGGESTED MOTION(S)

Motion to Appoint to Committee

> I make a motion to appoint Ms. Tamara Love to the Appearance Committee for an initial term of three years, expiring on June 30, 2029.

Motion to NOT Appoint to Committee

> I make a motion to deny the appointment of Ms. Tamara Love to the Appearance Committee for the following reason(s):
>
> ____
>
> ____
>
> ____

62

Application for Appointment to Committees & Boards

I, the undersigned, am interested in community service and provide this information for use by the Carthage Town Board in considering my qualifications for appointment to the Carthage Committee in which I am interested in.

First Name
Tammy

Last Name
Love

Phone Number
910-975-3766

Email Address
fef4133@outlook.com

Preferred Method of Contact
☐ Phone ☒ Email

Mailing Address
360 Kim Lane
Carthage

Length of Time as a Resident

Moore County 15 ☐ Months ☒ Years

Carthage 15 ☐ Months ☒ Years

Current or Most Recent Job Title
Nurse Practitioner

Current or Most Recent Employer
Sliiip

Civic and Professional Activities
—

Past Memberships and Offices Held
—

Additional qualifications, skills, or experience for service
- Landscape + maintenance at home

Signature
Tamara Love

Date
5-14-26

MEMORANDUM

Date: June 10, 2026

To: The Board of Commissioners

From: Kim Gibson, Town Clerk

Subject: REQUEST FOR APPROVAL OF CONTRACT FOR DIGITAL ARCHIVING SERVICES

The Historical Committee has received a quote for contracted services utilizing Past Perfect digital archiving software in collaboration with Moore County Archives, LLC.

The funding for this service, if approved, will be paid from the Historical Committee line-item fund. This fund includes monies raised by the committee through their committee-sponsored fundraising events in addition to the annual stipend budgeted each year by the Board for general maintenance and upkeep of the museum.

SUGGESTED MOTION(S)

Motion to Approve Contract

> I make a motion to approve the contract with Moore County Archives on behalf of the Carthage Historical Committee and Museum for digital archiving services as written and presented.

Motion to Approve Contract with Changes

> I make a motion to approve the contract with Moore County Archives on behalf of the Carthage Historical Committee and Museum for digital archiving services with the following change(s):
> ____
> ____

Motion to NOT Approve Contract

> I make a motion to disapprove the contract with Moore County Archives on behalf of the Carthage Historical Committee and Museum for digital archiving services for the following reason(s):
> ____
> ____

Memorandum of Agreement

This Memorandum of Agreement (MOA) is made this the _____ day of June 2026, between Moore County Archives, LLC, hereinafter referred to as “MCA” or “Party,” and the Town of Carthage on behalf of (a body politic and corporate) on behalf of the Carthage Museum, hereinafter referred to as the “Carthage Museum” or “Party.”

I. INTRODUCTION
This MOA sets forth terms and conditions concerning the Carthage Museum wanting to employ the archival data entry services of Moore County Archives, LLC (hereinafter referred to as MCA) The Parties desire to work together in compliance with the provisions set forth in this MOA.

II. GOAL
The goal of this Agreement is to make the collection of the Carthage Museum publicly accessible digitally.

III. AREAS OF COLLABORATION
The Carthage Museum and MCA (hereinafter referred to collectively as “Parties”) desire to preserve, and safely represent the Carthage Museum’s collection and donation records digitally in order to promote growth and accessibility to the collection that contributes to the historic record of Carthage, North Carolina.

IV. ROLES AND RESPONSIBILITIES OF PARTIES
<u>Carthage Museums Roles and Responsibilities:</u>
- Carthage Museum agrees to provide MCA access to the records requesting digitization.
- Carthage Museum is responsible for notifying MCA’s Principal Contact if any emergency arises that effects the duties contained in this contract.

<u>Moore County Archives, LLC Roles and Responsibilities:</u>
- MCA will input all data provided by Carthage Museums current physical accession records into the digital archive database PastPerfect, in a manner keeping with the professional and taxonomic standards set forth and made available by Moore County Archives, LLC, PastPerfect, and the Carthage Museum.
- All materials put into the custody of MCA will be recorded
- All materials put into the custody of MCA will be handled professionally and in a manner keeping with current accepted preservation practices.
- MCA will dedicate 30 hours to data entry as requested and evidenced by the former project proposal in which this MOA is a result of.

V. PRINCIPAL CONTACTS
Such Principal Contacts may be changed in writing from time to time by their respective Party.

<u>Moore County Archives, LLC</u>
Ariel Matthews
Executive Archivist
(863) 430- 3917
a.matthews@archivemoore.org

<u>Carthage Museum</u>
Joanna King
Chairperson
(518) 657-1987
joanna.h.king@gmail.com

65

VI. INDEMNIFICATION

To the fullest extent permitted by law, Carthage Museum will indemnify and hold harmless the MCA, its officials, agents, and employees from and against all claims, damages, losses, and expenses, direct, indirect, or consequential (including but not limited to fees and charges of engineers or architects, attorneys, and other professionals and costs related to court action or mediation, etc.) arising out of or resulting from the performance of this MOA or the actions of the MCA its officials, employees, or contractors under this MOA or under the contracts entered into by MCA in connection with this MOA. This indemnification will survive the termination of this MOA.

VII. ASSIGNMENTS/AMENDMENTS/SIGNING AUTHORITY

Neither party may assign or transfer all or any portion of this MOA without the prior written consent of the other party.

The provisions of this MOA may only be amended or waived by mutual written agreement by both Parties.

The individuals signing this MOA on behalf of their respective entities warrant that upon the signature of each, this MOA shall have been duly executed by the entity each represents.

VIII. TERMINATION

Any Party may terminate the MOA without cause by giving 60 days prior written notice to the other Party; provided, however, that in the event MCA or the Carthage Museum fails to perform any of its obligations under this MOA, in which case the other Party shall have the right to terminate this MOA immediately upon written notice.

IX. NO JOINT VENTURE

The Parties agree they are not entering into a Legal Partnership, joint venture, or other such business agreement. Neither Party will refer to or treat the arrangements under this Agreement as a Legal Partnership or take any action inconsistent with such intention.

X. DISPUTE RESOLUTION

The Parties hereby agree that, in the event of any dispute between the Parties relating to this Agreement, the Parties shall first seek to resolve the dispute through informal discussions. In the event any dispute cannot be resolves informally within 45 calendar and consecutive days, the Parties agree the dispute will be negotiated between the Parties through mediation. The cost of mediation shall be shared equally by the Parties. Neither Partner waives its legal rights to adjudicate this Agreement in a legal forum.

XI. COMPLIANCE WITH LAWS

The Party represents that it is in compliance with all Federal, State, and local laws, regulations or orders, as amended or supplemented. The implementation of this Contract will be carried out in strict compliance with all Federal, State, or local laws regarding discrimination in employment.

XII. GOVERNING LAW

The validity of this Contract and any of its terms or provisions, as we as the rights and duties of the parties to this Contract, are governed by the laws of the State of North Carolina. All actions relating to this Contract in any way will be brought in the General Courts of Justice in the County of Moore and the State of North Carolina.

66

XIII. COMPENSATION
The Carthage Museum agrees to pay MCA upon completion of project in the amount of $600. This amounts to 30 hours of archival data entry being performed at the agreed upon rate of $20 per hour. Checks should be made payable to "Moore County Archives, LLC" and posted within 30 days of receipt of invoice.

XIV. NON-WAIVER
The failure by one party to require performance of any provision of this MOA will not affect that party's right to required performance at any time thereafter or to enforce other remedies available to it by law or under this MOA. In addition, no waiver of any breach or default of this MOA will constitute a waiver of any subsequent breach or default or a waiver of the provision itself.

XV. SEVERABILITY
If any provision of this MOA shall be determined unenforceable by a court of competent jurisdiction, such determination will not affect any other provision of this MOA.

XVI. ENTIRETY
This Agreement, including all Addendum, embodies the entire and complete understanding and agreement between the Parties and no amendment will be effective unless signed by all Parties.

XVII. DRAFTED BY BOTH PARTIES
This Contract is deemed to have been drafted by both parties and no interpretation will be made to the contrary.

Employer	**Employee**
______________________	______________________
Name : Town of Carthage	**Name : Ariel Matthews**
Title : Carthage Museum	**Title : Executive Archivist, MCA**
Date : ____________ , 2026	**Date : June 10, 2026**

Town of Carthage
Board of Commissioners

MEMORANDUM

Date: June 10, 2026

To: The Board of Commissioners

From: Kesha Matthews, Finance Director

Subject: AUDIT CONTRACT FOR FISCAL YEAR ENDING JUNE 30, 2026

North Carolina General Statute 159-34 and North Carolina General Statute 115C-447 require all local governments, public authorities, and schools to have their accounts audited annually and to submit the audit report to the Secretary of the Local Government Commission. The audit should be completed by December 31st this year. Attached is an audit contract (LGC-205) submitted by S. Preston Douglas & Associates for their services for the Fiscal Year Ending June 30, 2026.

SUGGESTED MOTION(S)

Motion to Approve Contract

> I make a motion to approve the Contract with S. Preston Douglas & Associates to audit accounts for the Town of Carthage for the Fiscal Year ending June 30, 2026.

Motion Not to Approve Contract

> I make a motion to disapprove the Contract with S. Preston Douglas & Associates to audit accounts for the Town of Carthage for the for the following reason(s):
>
> ____
>
> ____
>
> ____

68

SPDA

S. Preston Douglas & Associates, LLP
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS
American Institute of CPAs
N. C. Association of CPAs

March 31, 2026

To the Honorable Mayor and
Members of Board of Commissioners
and the Finance Officer

Town of Carthage, NC
220 East Washington Street
Carthage, NC 28380

We are pleased to confirm our understanding of the services we are to provide Town of Carthage for the year ended June 30, 2026. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Town of Carthage as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Carthage's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Carthage's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis
2) Law Enforcement Officers' Special Separation Allowance
3) Other Postemployment Benefits – Schedule of Funding Progress and Employer Contributions
4) Local Government Employees' Retirement System's Schedules of the Proportionate Share of Net Pension Liability (Asset)
5) Schedule of Contributions - Local Government Employees' Retirement System

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

1) Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund
2) Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Perpetual Care Fund
3) Schedules of Revenues and Expenditures – Budget and Actual – Water Fund
4) Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Capital Reserve Fund
5) Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Water Capital Improvements Fund
6) Schedules of Revenues and Expenditures – Budget and Actual – Sewer Fund
7) Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Capital Improvements Fund
8) Schedule of Ad Valorem Taxes Receivable
9) Analysis of Current Tax Ley – Town-Wide Levy
10) Schedule of Expenditures of Federal and State Award (and related schedules)

Audit Objective

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

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

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

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; 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 the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to management and the Town Council of the Town of Carthage. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed

Audit Procedures—General

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

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

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

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

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *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 of Carthage's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

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 of Carthage 's major programs. The purpose of these procedures will be to express an opinion on Town of Carthage's 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 and related notes of Town of Carthage in conformity with U.S. generally accepted accounting principles 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 statement 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.

Management Responsibilities

Management is responsible for (1) designing, implementing, and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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 and other information needed to perform an audit under Uniform Guidance (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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 taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse 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. The summary schedule of prior audit findings should be available for our review on June 30, 2026.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards 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 schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon 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 Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements 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 and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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 awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

The audit documentation for this engagement is the property of S. Preston Douglas & Associates, LLP 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 Local Government Commission or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of S. Preston Douglas & Associates, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the Local Government Commission or its designee. The Local Government Commission or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit on approximately August 1, 2026 and to issue our reports no later than December 31, 2026. Lee Grissom CPA, CFE, CISA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for these services will be based on our standard hourly rates, in addition to any out-of-pocket expenses incurred (such as report reproduction, word processing, postage, travel, copies, telephone, and similar costs). We agree that the total fee, inclusive of expenses, will not exceed $27,500, plus $4,000 for each single audit program required to be tested. Accordingly, the total maximum fee shall not exceed $31,500. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

Respectfully yours,

S. Preston Douglas & Associates, LLP

S. Preston Douglas & Associates, LLP
Ocean Isle Beach, North Carolina, 28469

RESPONSE:

This letter correctly sets forth the understanding of Town of Carthage.

Finance Officer's signature: ______________________________

Title: ______________________________

Date: ______________________________

Mayor's signature: ______________________________

Title: ______________________________

Date: ______________________________

CONTRACT TO AUDIT ACCOUNTS

The	Governing Board MAYOR AND BOARD OF COMMISSIONERS
of	Primary Government Unit TOWN OF CARTHAGE
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 S. PRESTON DOUGLAS & ASSOCIATES, LLP
	Auditor Address 6649 BEACH DRIVE SW, SUITE 1, OCEAN ISLE BEACH, NC 28469

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/26	Date Audit Will Be Submitted to LGC 12/31/26

Must be within six months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by "U.S. Auditing Standards – AICPA (Clarified)," referred to as 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). Budgetary comparison information shall be prepared in accordance with applicable GASB standards. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented as required supplementary information and shall not be included in the basic financial statements. Any other budgetary comparison information shall be presented only as supplementary information for funds required to be budgeted under NCGS Chapter 159, Article 3.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended $100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is $1,000,000 for federal and state single audits, or such other threshold as applicable for the fiscal year under audit. This audit and all associated audit documentation may be subject to review by federal and State agencies in accordance with federal and State laws, including the staff of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form (form SF-FAC) to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

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 or subsequent revisions, as applicable) issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he or 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 to 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 the Auditor's receipt of an updated peer review report. If the audit firm receives a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

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

6. It is agreed that time is of the essence in this contract. All audits are to be performed, and the report of audit submitted to LGC Staff, within six months of fiscal year end. At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7). 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 they 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 the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters determined to be "significant deficiencies and material weaknesses" in accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of GAAS. 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, "Auditor's Communication With Those Charged With Governance," commonly referred to as a "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 paragraphs 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 for which the Auditor consulted outside the engagement team and, in the Auditor's judgment, are significant and relevant to those charged with governance, and other findings or issues that the Auditor believes are significant and relevant. If matters identified during the audit were required to be reported as described in AU-C §260 paragraphs 12 - 14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit- related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal Single Audit Act and the State Single Audit Act. This does not include fees for any pre-issuance reviews that may be required by the North Carolina Association of Certified Public Accountants (NCACPA) Peer Review Committee or North Carolina State Board of CPA Examiners (see Paragraph 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 Secretary of the Local Government Commission to obtain a pre-issuance review or take corrective action as a result of peer review findings or quality control deficiencies, such corrective action shall be consistent with the authority and requirements of the North Carolina State Board of Certified Public Accountant Examiners, the AICPA Peer Review Program, and established Local Government Commission practice, including the use of report addenda or other remedial measures, as appropriate.

14. In accordance with G.S. 159-34, the Finance Officer of the Unit is responsible for filing the audited financial statements with the Secretary of the Local Government Commission.

The Auditor may upload the audit report and related documents through the LGC's electronic submission system; however, submission shall not be deemed complete until the Finance Officer has reviewed and certified the submission.

The Auditor, Finance Officer, other Unit staff member designated by the Finance Officer, or a third party approved by the Unit may enter all Data Input Report information except the information on the "transmittal doc info" tab. The "transmittal doc info" tab must be completed by the Auditor.

The Finance Officer shall review, approve, and certify the accuracy and completeness of the Data Input Report (DIR) in the LGC's LOGOS system prior to LGC review, regardless of whether the DIR is prepared by the Auditor or the Unit.

Finance Officer certification is required for any corrected or revised submissions.

Finance Officer certification of the DIR shall be completed in a timely manner following notification that the DIR is ready for review and within time frames prescribed by the LGC. Failure to complete certification in a timely manner may result in the audit being considered late due to unit action rather than auditor performance

The Auditor shall conduct the audit in accordance with generally accepted auditing standards and shall ensure that the financial statements are prepared in accordance with generally accepted accounting principles as of the fiscal year end. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented in required supplementary information, separate from the basic financial statements, and shall not be included in the audit opinion. The Auditor shall confirm that such information reconciles to the financial statements and is consistent with applicable accounting guidance and any LGC reporting requirements.

The Finance Officer shall certify in a timely manner that all data inputted in LOGOS used for preparation of the financial statements and required supplementary information is complete and accurate.

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 preaudited if the change includes a change in audit fee (preaudit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Paragraph 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, preaudited (preaudit 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. The Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if the Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. 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 or 2024 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, the Auditor must document and include in the audit workpapers how the Auditor 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 Board 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 of the LGC. The Auditor's presentation to the Governing Board 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;
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 Board that the Governing Board shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under Rule 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary of the LGC through the LGC's LOGOS system, including completion of the Data Input Report (DIR). Submission is not complete and shall not be accepted by the LGC until the Finance Officer has reviewed and certified the DIR in accordance with Paragraph 14 of this contract.

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Paragraph 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. **Applicable to audits with fiscal year ends of June 30, 2025, and later.** The Unit authorizes the LGC to grant access to the LGC's LOGOS system, including the Data Input Report (DIR), to employees of the contracted audit firm who are associated with and acting on behalf of the firm for purposes of performing audit and reporting services under this contract. Such access shall be limited to the scope necessary to perform contracted services and shall not relieve the Auditor or the Unit of their respective responsibilities under this contract.

34. Changes or edits to the text of this contract form are not permitted, except for the Secretary's authority to revise or update this contract form pursuant to LGC Rule 20 NCAC 03. 0502.

For contracts with an anticipated audit submission date exceeding six months after fiscal year end, please use this space to explain the reason for the late submission, as required by Paragraph 6 of this contract form:

CONTRACT TO AUDIT ACCOUNTS

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 Paragraph 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: The individual at the 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:***
Kesha Matthews	Finance Officer	ktmatthews.admin@townofcarthage.org

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 Paragraphs 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 firm 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 Rule 20 NCAC .0503 shall be submitted to the Secretary of the LGC for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

Primary Government Unit	TOWN OF CARTHAGE
Audit Fee (financial and compliance if applicable)	$ 27,500
Fee per Major Program (if not included above)	$ 4,000
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	$
All Other Non-Attest Services	$
TOTAL AMOUNT NOT TO EXCEED	$

Discretely Presented Component Unit	N/A
Audit Fee (financial and compliance if applicable)	$
Fee per Major Program (if not included above)	$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	$
All Other Non-Attest Services	$
TOTAL AMOUNT NOT TO EXCEED	$ 31,500

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* S. PRESTON DOUGLAS & ASSOCIATES, LLP	
Authorized Firm Representative (typed or printed)* Lee Grissom, CISA, CFE, CPA	Signature*
Date*	Email Address* lgrissom@spdouglas.com

GOVERNMENTAL UNIT

Governmental Unit* TOWN OF CARTHAGE	
Date Governing Board Approved Audit Contract* **(Enter date in box to right)**	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address*

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

GOVERNMENTAL UNIT – PREAUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	$
Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Date of Preaudit Certificate*	Email Address*