



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

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

March 3, 2026

The Mount Gilead Board of Commissioners will meet on Tuesday, March 3, 2026 at 7:00 p.m. at the Mount Gilead Fire Department, 106 East Allenton St, Mt Gilead, NC 27306, for the regular monthly business meeting.

- ITEM I. CALL TO ORDER
MOMENT OF SILENCE
PLEDGE OF ALLEGIANCE (Mayor Morley)**
- ITEM II. PUBLIC HEARING - N.C.G.S 160A-174, 175, 193, 303, 303.2
& 160D: Articles 11 & 12 (Action)**
- ITEM III. CONSENT AGENDA (Action)**
A. Adoption of the Agenda
B. Staff Reports **PG 1-22**
C. Parks & Recs Report **PG 23-25**
- ITEM IV. PUBLIC COMMENT (Lessie Jackson, Town Clerk)**
Speakers must use the podium and sign in with contact information including their address. No audience interaction or debate is permitted, and the Mayor and Board cannot respond during this session according to the NC Open Meetings laws. Each speaker has 3 minutes; a spokesperson for groups of 5 or more has 5 minutes. Town staff will record comments and follow up as needed. Inflammatory or irrelevant remarks are not permitted. Written comments may be submitted to the Town Clerk by email at clerk@mtgileadnc.com or by mail to PO Box 325, Mt. Gilead, NC 27306
- ITEM V. NEW BUSINESS**
A. Adoption of the Board of Commissioner Meeting Minutes **(Action)**
From the February 10 Regular Session **PG 28-33**
B. Audit Report - CPA of J.B. Watson & Co., PLLC **PG 34-54 (Deneal Bennett)**
C. Ordinance Change **(Action)**
- ITEM VI. COMMITTEE REPORTS**
A. Community Garden **PG 55 (Mary Poplin)**
- ITEM VII. MANAGER REPORT PG 56-57 (Barrett Brown)**
- ITEM VIII. MAYOR AND COMMISSIONERS COMMENTS (Information)**
- ITEM IX. ADJOURNMENT (Action)**



TOWN OF MOUNT GILEAD WWTP

Everything is normal

Press broke down. LKC came and fixed press on 2/6

After ice/sleet storm in Jan and snow storm at 1st of Feb, ammonia levels were elevated. Possible due to runoff from anti icing agents which use a high nitrogen product call Urea. Ammonia levels were high right after the storms but have since returned to normal.

Clarifiers have been cleaned

UV banks have been cleaned and bad bulbs have been replaced

Basin #1 is a little turbid possible due to bacteria die off from very cold temps. Condition is returning to normal

EDMR reports will be submitted this week

On 2/24 had NC State inspection. Everything is in good standing.



TOWN OF MOUNT GILEAD

Public Works

FEBRUARY

1. Daily work orders
2. Weekly liftstation check
3. Weekly leave pickup
4. Weekly sewer plant work
5. Monthly sewer plant cleaning
6. Monthly water reports to DEQ
7. Monthly samples report to DWQ
8. Monthly set up for Board meeting
9. Delivered lime to sewer plant
10. Put out ice melt at PD, FD, Town Hall, and PW (2x)
11. Cleaned parking lots from snow and ice.
12. Cleaned limbs and other debris from storms ice and snow
13. Cleaned storm drains
14. Fixed 3 water leaks on Hydro Rd.
15. Fixed a leak on Braxton St.
16. Fixed leak on N. Cedar St.
17. Fixed leak at W. Allenton and S. School
18. Fixed leak at police Department and fixed wall back.

19. Water and sewer tap on Maske Rd.
20. Cleaned sewer lines on E. Allenton
21. Cleaned sewer lines on Cedar St., Watkins, Blackwell, Clenton, Dogwood.
22. Cleaned main outfall line on Hydro Rd.
23. Cleaned out service line at 111 Cedar St.
24. Cleaned out service line at 109 Cedar St.
25. Cleaned out service line at 301 W. Haywood St. (2X)
26. Serviced New F250, F150, Ranger, and Chevy
27. Fixed public parking lot
28. Replaced Mission Systems on 5 Liftstations.



Town of
**MOUNT GILEAD POLICE
DEPARTMENT**

**123 North MainStreet - Post Office Box 325
Mount Gilead, North Carolina, 27306**
Phone: (910) 439-6711 Fax: (910) 439-1855

MEMORANDUM

**To: Barret Brown
Town Manager**

**From: Talmedge LeGrand
Chief of Police**

Date: February, 01-24, 2026

Subject: Mount Gilead Police Department Monthly Report for February, 01- 24, 2026

This month at the Mount Gilead Police Department attended the Blueline Brotherhood Banquet. The event was awesome.

Hope For The Homeless Montgomery had another successful meeting. Where all in attendance were able to play a huge part.

Detective Wood was in attendance at our Butterfly House MTD Case review this month.

We are currently looking for a patrolman to fill a new Position.

Administration and Patrol

- The School Resource Officer continues to greet students at MGES and provide a positive environment.
- Officers attended the scheduled grand jury session.
- Officers are continuing to check business doors each night.
- Officers conducted various traffic stops.
- Officers continue to take annual in-service training.
- Ranking officers continue to fill in shifts for officers as needed shift schedule (sickness, training, vacancy etc.).
- Entered IBR (monthly crime report) into the state database for crime statistics.
- Continued entry of SBI Traffic Stop Reports.
- Routinely reviewed body camera videos.
- Continued escorts for businesses as they close at night.
- Department vehicles serviced with oil changes and tire rotations.

Montgomery County Communications
199 South Liberty St Troy , NC 27371

CFS By Department/Unit/Date
02/01/2026 - 02/28/2026

MT GILEAD POLICE DEPT

701		
INFORMATION	2	3.17%
Unit Total	2	
702		
ALARM (NOT FIRE) COMMERCIAL	1	1.59%
ASSAULT (NO INJURIES)	1	1.59%
CITIZEN ASSIST	1	1.59%
FIGHT	1	1.59%
INFORMATION	1	1.59%
SHOTS FIRED	1	1.59%
SUSPICIOUS PERSON/VEH/ACTIVITY	3	4.76%
TRAFFIC STOP	2	3.17%
TRESPASSING	1	1.59%
WELFARE CHECK	1	1.59%
Unit Total	13	
703		
911 HANG UP	2	3.17%
ALARM (NOT FIRE) RESIDENTIAL	1	1.59%
INFORMATION	1	1.59%
TRAFFIC ACCIDENTS (PD)	1	1.59%
TRESPASSING	1	1.59%
WELFARE CHECK	3	4.76%
Unit Total	9	
704		
ASSAULT - SEXUAL ASSAULT	1	1.59%
COMMUNICATING THREATS	1	1.59%
DOMESTIC	1	1.59%
FOLLOWUP INVESTIGATION	1	1.59%
SICK PERSON (SPECIFIC DIAGNOSIS)	1	1.59%
TRESPASSING	1	1.59%
WELFARE CHECK	1	1.59%
Unit Total	7	
705		
ALARM (NOT FIRE) COMMERCIAL	1	1.59%
ALARM (NOT FIRE) RESIDENTIAL	2	3.17%
ANIMAL CALL (NOT ATTACKS)	1	1.59%
ASSIST MOTORIST	2	3.17%
CHEST PAIN	1	1.59%
CIVIL DISTURBANCE	1	1.59%
COMMUNICATING THREATS	1	1.59%

MT GILEAD POLICE DEPT

705		
PSYCHIATRIC - ABNORMAL BEHAVIOR - SUICIDE ATTEMPT	1	1.59%
SUSPICIOUS PERSON/VEH/ACTIVITY	2	3.17%
TRAFFIC STOP	1	1.59%
TRANSPORTATION PI	1	1.59%
TRESPASSING	1	1.59%
WANTED PERSON	1	1.59%
WELFARE CHECK	2	3.17%
	Unit Total	18
706		
911 HANG UP	1	1.59%
ALARM (NOT FIRE) COMMERCIAL	2	3.17%
ANIMAL CALL (NOT ATTACKS)	2	3.17%
ASSIST MOTORIST	2	3.17%
COMMUNICATING THREATS	1	1.59%
DOMESTIC	2	3.17%
HARASSMENT/STALKING	1	1.59%
SUSPICIOUS PERSON/VEH/ACTIVITY	1	1.59%
TRESPASSING	2	3.17%
	Unit Total	14
	Department Total	63 100.00%

Montgomery County Communications
199 South Liberty St Troy , NC 27371

CFS By Department - Select Department By Date
 For MT GILEAD POLICE DEPT 02/01/2026 00:00 - 02/28/2026 23:59

MT GILEAD POLICE DEPT	Count	Percent
911 HANG UP	3	5.08%
ALARM (NOT FIRE) COMMERCIAL	4	6.78%
ALARM (NOT FIRE) RESIDENTIAL	3	5.08%
ANIMAL CALL (NOT ATTACKS)	3	5.08%
ASSAULT - SEXUAL ASSAULT	1	1.69%
ASSAULT (NO INJURIES)	1	1.69%
ASSIST MOTORIST	4	6.78%
CHEST PAIN	1	1.69%
CITIZEN ASSIST	1	1.69%
CIVIL DISTURBANCE	1	1.69%
COMMUNICATING THREATS	2	3.39%
DOMESTIC	2	3.39%
FIGHT	1	1.69%
FOLLOWUP INVESTIGATION	1	1.69%
HARASSMENT/STALKING	1	1.69%
INFORMATION	4	6.78%
PSYCHIATRIC - ABNORMAL BEHAVIOR - SUICIDE ATTEMPT	1	1.69%
SHOTS FIRED	1	1.69%
SICK PERSON (SPECIFIC DIAGNOSIS)	1	1.69%
SUSPICIOUS PERSON/VEH/ACTIVITY	6	10.17%
TRAFFIC ACCIDENTS (PD)	1	1.69%
TRAFFIC STOP	3	5.08%
TRANSPORTATION PI	1	1.69%
TRESPASSING	5	8.47%
WANTED PERSON	1	1.69%
WELFARE CHECK	6	10.17%
Total Records For MT GILEAD POLICE DEPT	59	Group/Total 100.00%

Total Records 59

Montgomery County Communications
199 South Liberty St Troy , NC 27371

CFS Report - By Dept/Date With Notes
MT GILEAD POLICE DEPT
02/01/2026 - 02/28/2026

CFS #	Date/Time	Location	Call Type	Disposition
202602306	02/01/2026 00:44:25	102 W SECOND AVE, MT GILEAD	911 HANG UP	CLEAR-10-24
Units 703			OCA(s)	
Notes				
202602330	02/01/2026 11:59:26	106 HILLCREST AVE, MT GILEAD	TRANSPORTATION PI	CANCELED-10-22
Units 705			OCA(s)	
Notes	<p>15 Y/O: WRECKED IN ATV: BI FFING FROM THE HEAD: ATV HIT A TRAIL FR ESLAGLE 02/01/2026 11:59:55 E 15-year-old, Male, Conscious, Breathing.</p> <p>ESLAGLE 02/01/2026 12:00:02 E 15-year-old, Male, Conscious, Breathing. Chief Complaint: Traffic Collision / Transportation Incident Dispatch Level: 29D02 Suffix: n Response: Delta CADCode: 29D02n</p> <p>ESLAGLE 02/01/2026 12:00:34 E 15-year-old, Male, Conscious, Breathing.</p> <p>RATKINSON 02/01/2026 12:05:11 E,F,L,R,O CALLER JOSEPH ADV HE WILL GO POV.. 10-22 EMS</p> <p>ESLAGLE 02/01/2026 12:06:12 E,F,L,R,O CANCELED-10-22 - CALLER GOING POV</p>			
202602344	02/01/2026 14:29:04	6002 PLEASANT VALLEY RD, MT GILEAD	ASSIST MOTORIST	CLEAR-10-24
Units 705			OCA(s)	
Notes	LOCKOUT OF A HONDA ACCORD			
202602345	02/01/2026 14:42:56	522 PARKERTOWN RD, MT GILEAD	ASSIST MOTORIST	CLEAR-10-24
Units 705			OCA(s)	
Notes	REF TO LOCKOUT FORD EXPLORER			
202602353	02/01/2026 16:45:26	103 CIRCLE DR, MT GILEAD	PSYCHIATRIC - ABNORMAL BEHAVIOR - SUICIDE ATTEMPT	CLEAR-10-24
Units 705			OCA(s)	
Notes	<p>THOUGHTS OF HURTING HIMSELF NO WFAPONS RATKINSON 02/01/2026 16:45:54 E 1st Party - 28-year-old, Male, Conscious, Breathing.</p> <p>RATKINSON 02/01/2026 16:47:27 E 1st Party - 28-year-old, Male, Conscious, Breathing. Chief Complaint: Psychiatric / Mental Health Conditions / Suicide Attempt / Abnormal Behavior Dispatch Level: 25A01 Response: Alpha CADCode: 25A01</p>			
202602405	02/02/2026 14:35:17	S CEDAR ST, MT GILEAD	ANIMAL CALL (NOT ATTACKS)	CLEAR-10-24
Units 706			OCA(s)	
Notes	MHUSSEY 02/02/2026 14:42:38 E,F,L,R,O			

CFS #	Date/Time	Location	Call Type	Disposition
706 ADV NOTIFY DOT REG DEER. MHUSSEY 02/02/2026 14:45:30 E,F,L,R,O DOT NOTIFIED				
202602407	02/02/2026 14:44:59	101 DOGWOOD ST, MT GILEAD	ANIMAL CALL (NOT ATTACKS)	CLEAR-10-24
Units 706	OCA(s)			
Notes				
202602419	02/02/2026 17:13:19	6002 PLEASANT VALLEY RD, MT GILEAD	ASSIST MOTORIST	CLEAR-10-24
Units 706	OCA(s)			
Notes honda accord gray 10-36				
202602442	02/02/2026 23:10:26	102 W SECOND AVE, MT GILEAD	SUSPICIOUS PERSON/VEH/ACTIVITY	MESSAGE DELIVERED
Units 702	OCA(s)			
Notes smoking on her porch, digging in her window, wants leo to ride through				
202602512	02/03/2026 20:09:08	102 W SECOND AVE, MT GILEAD	SUSPICIOUS PERSON/VEH/ACTIVITY	CLEAR-10-24
Units 702	OCA(s)			
Notes people around her house trying to break her door down and shoot her in the head				
202602518	02/03/2026 22:19:09	102 W SECOND AVE, MT GILEAD	SUSPICIOUS PERSON/VEH/ACTIVITY	CLEAR-10-24
Units 702	OCA(s)			
Notes CALLER ADV SUBJ IS TRYING TO KILL HER.				
202602535	02/04/2026 07:07:52	MCRAE INDUSTRIES INC 400 N MAIN ST, MT GILEAD	ALARM (NOT FIRE) COMMERCIAL	CLEAR-10-24
Units 705	OCA(s)			
Notes PERIMETER ZONE 7 - NO CONTACT ON PREMISE - ATT KH - OPR 7004 RATKINSON 02/04/2026 07:15:44 E,F,L,R,O CLEAR-10-24 - SECURE				
202602563	02/04/2026 15:28:16	JAMES RIVER EQUIPMENT 305 N MAIN ST, MT GILEAD	INFORMATION	MESSAGE DELIVERED
Units 701	OCA(s)			
Notes REQ TALMEDGE TO CALL HIM				
202602564	02/04/2026 16:04:15	C'S - FOOD CENTER 101 JULIUS CHAMBERS AVE, MT GILEAD	INFORMATION	MESSAGE DELIVERED
Units 701	OCA(s)			
Notes REQ TO ADVISE TALMEDGE THAT THE SUBJECT HE IS LOOKING FOR IS AT C'S				
202602609	02/05/2026 14:01:48	277 WASHINGTON PARK RD, MT GILEAD	ANIMAL CALL (NOT ATTACKS)	REPORT TAKEN
Units 705	OCA(s) 02-26-017			
Notes ESLAGLE 02/05/2026 14:04:39 E,F,L,R,O AC1 REQ LEO REF TO A DOG THAT FROZE TO DEATH				
202602618	02/05/2026 15:49:34	610 S WADESBORO BLVD, MT GILEAD	SUSPICIOUS PERSON/VEH/ACTIVITY	CLEAR-10-24
Units 705	OCA(s)			
Notes RI K MAI F RI K JACK AND WHT PANTS WITH RFD HAT WAI KING TOWARDS TOWN ESLAGLE 02/05/2026 15:55:48 E,F,L,R,O CITIZEN FLAGGED DOWN AND ADVISED THE SUBJ WAS PICK UP				

CFS #	Date/Time	Location	Call Type	Disposition
202602620	02/05/2026 16:15:28	515 S WADESBORO BLVD, MT GILEAD	COMMUNICATING THREATS	CLEAR-10-24
Units	705	OCA(s)		
Notes	THREATENED BY AARON THOMPSON AND JOSHUA PATTERSON RATKINSON 02/05/2026 16:16:09 E,F,L,R,O SENT P/S TO 705			
202602634	02/05/2026 19:28:23	MT GILEAD PD 123 N MAIN ST, MT GILEAD	TRESPASSING	CIVIL ACTION ADVISED
Units	703	OCA(s)		
Notes	HAD AN ARGUMENT WITH FRIN THOMPSON SHE IS AT HIS HOUSE CAUSING CHAOS SHE WAS SUPPOSE TO BE EVICTED SLATHAM 02/05/2026 19:46:23 E,F,L,R,O CIVIL ACTION ADVISED - MALE SUBJ LEFT, BOTH SUBJS ADV OF CIVIL PROCESS			
202602681	02/06/2026 12:39:34	FIDELITY BANK MT GILEAD 207 N MAIN ST, MT GILEAD	911 HANG UP	CLEAR-10-24
Units	706	OCA(s)		
Notes	911 HANG UP X4 - ANSWER THEN DISCONNECT PEOPLE YELLING MHUSSEY 02/06/2026 12:43:09 E,F,L,R,O PLOTTED ON N MAIN ST TOWARDS INGRAM THEN ALLENTON. POSS ROLLING DOMESTIC - ADV 706 OF SAME MHUSSEY 02/06/2026 12:43:18 E,F,L,R,O NO VEH DESCRIPTION. MHUSSEY 02/06/2026 12:43:22 E,F,L,R,O 706 REQ PS#			
202602709	02/06/2026 19:36:42	WEBB LOOP RD \ NC HWY 109 S	CITIZEN ASSIST	PATIENT REFUSED
Units	702	OCA(s)		
Notes	JWHITAKER 02/06/2026 19:51:21 E,F,L,R,O 372 req leo...is on a call, everyone else on the east side JWHITAKER 02/06/2026 20:11:34 E,F,L,R,O 372 adv subj was laying in the rd, ext intoxicated, bp is up but he is ref to go to the er, 372 is leaving him at 2479 nc hwy 109s JWHITAKER 02/06/2026 20:41:16 E,F,L,R,O PATIENT REFUSED - 372 adv pt left with family member, ref ems ama			
202602752	02/07/2026 08:52:07	PRIDE PLUMBING 205 N MAIN ST, MT GILEAD	ALARM (NOT FIRE) COMMERCIAL	CLEAR-10-24
Units	706	OCA(s)		
Notes	bay motion			
202602793	02/07/2026 15:47:35	411 STANBACK ST, MT GILEAD	DOMESTIC	CLEAR-10-24
Units	706	OCA(s)		
Notes	MHUSSEY 02/07/2026 15:53:22 E,F,L,R,O CALLER COULD ONLY ANSWER IN YES/NO QUESTIONS. ADV MALE SUBJ IN RESIDENCE HAS A WEAPON, PTSD. CONFIRMED SUBJ IS A WHITE MALE. UNABLE TO PROVIDE A NAME. MHUSSEY 02/07/2026 15:53:36 E,F,L,R,O SMALL CHILD IN THE RESIDENCE. CALLER DENIES BEING INJURED OR NEEDED EMS.			
202602861	02/08/2026 14:51:06	102 E SECOND AVE, MT GILEAD	TRESPASSING	CLEAR-10-24
Units	706	OCA(s)		
Notes	I FVOIDF TYSON - TRESPASSED - WALKING TOWARDS SUNRISE AVE RILIF SWFATSHIRT GRAY SWFATPANTS MHUSSEY 02/08/2026 14:51:15 E CFS # 202602861 has been cancelled in emergency dispatch software. ERROR			
202602876	02/08/2026 20:02:56	205 SUNRISE AVE, MT GILEAD	TRESPASSING	GONE ON ARRIVAL
Units	702	OCA(s)		

CFS #	Date/Time	Location	Call Type	Disposition
Notes				
202602897	02/09/2026 08:57:54	203 S SCHOOL ST, MT GILEAD	WELFARE CHECK	CLEAR-10-24
Units	703		OCA(s)	
Notes ADV A RACHEL SURR IS TRYING TO HARM HER AND A VICKY HUDSON HATE HER AND WANT TO HARM HER ESLAGLE 02/09/2026 09:10:56 E,F,L,R,O 703 REQ EMS NON-EMERGENCY FOR EVAL				
202602949	02/09/2026 18:36:46	BURGER SHACK 100 S WADESBORO BLVD, MT GILEAD	TRESPASSING	CLEAR-10-24
Units	705		OCA(s)	
Notes				
202602966	02/10/2026 00:49:45	300 CLINTON ST, MT GILEAD	ALARM (NOT FIRE) RESIDENTIAL	CLEAR-10-24
Units	705		OCA(s)	
Notes living room motion zone 9 SSIMPSON 02/10/2026 00:59:23 E,F,L,R,O CLEAR-10-24 - everything appears secure				
202602967	02/10/2026 04:11:04	300 CLINTON ST, MT GILEAD	ALARM (NOT FIRE) RESIDENTIAL	CLEAR-10-24
Units	705		OCA(s)	
Notes bruce haywood res. living room motion. no contact on prem. unable to reach kh SSIMPSON 02/10/2026 04:19:08 E,F,L,R,O 705 adv all windows and doors secure, lights are on in house, no movement inside				
202602974	02/10/2026 06:47:02	TOBE MANUFACTURING 603 W ALLENTON ST, MT GILEAD	TRAFFIC ACCIDENTS (PD)	REPORT TAKEN
Units	703		OCA(s)	02-26-018
Notes 10-50 VS. DEER				
202602976	02/10/2026 07:30:55	300 CLINTON ST, MT GILEAD	ALARM (NOT FIRE) RESIDENTIAL	CLEAR-10-24
Units	703		OCA(s)	
Notes HAYWOOD RESD/I VING RM MOT/ALID/ATT REP/910-975-0489/OP 14544 RATKINSON 02/10/2026 07:38:55 E,F,L,R,O CLEAR-10-24 - APPEARS SECURE				
202602985	02/10/2026 11:06:45	125 WASHINGTON PARK RD, MT GILEAD	FOLLOWUP INVESTIGATION	CLEAR-10-24
Units	704		OCA(s)	
Notes W/ STANLY CO SO				
202603026	02/10/2026 17:47:40	154 EMMALINE ST, MT GILEAD	CIVIL DISTURBANCE	CLEAR-10-24
Units	705		OCA(s)	
Notes				
202603072	02/11/2026 11:56:36	500 N PINE ST, MT GILEAD	TRESPASSING	ARREST(s)
Units	704, 706		OCA(s)	02-26-019
Notes MHUSSEY 02/11/2026 12:49:05 E,F,L,R,O LAVOIDE DANIEL TYSON 03/02/1986 25078510 NC 26CR229508-610 North Carolina Warrant for Arrest MONTGOMERY SECOND DEGREE TRESPASS				

CFS #	Date/Time	Location	Call Type	Disposition
LAVOID DANEIL TYSON LAVOIDE DANIEL TYSON LAVORD DANIEL TYSON LEVOIDE DANIEL TYSON LEVORD DANIEL TYSON Unservd				
LAVOIDE DANIEL TYSON 03/02/1986 25078510 NC 26CR229684-610 North Carolina Warrant for Arrest MONTGOMERY SECOND DEGREE TRESPASS LAVOID DANEIL TYSON LAVOIDE DANIEL TYSON LAVORD DANIEL TYSON LEVOIDE DANIEL TYSON LEVORD DANIEL TYSON Unservd				
LAVOIDE DANIEL TYSON 03/02/1986 25078510 NC 26CR229673-610 North Carolina Warrant for Arrest MONTGOMERY SECOND DEGREE TRESPASS LAVOID DANEIL TYSON LAVOIDE DANIEL TYSON LAVORD DANIEL TYSON LEVOIDE DANIEL TYSON LEVORD DANIEL TYSON Unservd				
LAVOIDE DANIEL TYSON 03/02/1986 25078510 NC 26CR229660-610 North Carolina Warrant for Arrest MONTGOMERY SECOND DEGREE TRESPASS LAVOID DANEIL TYSON LAVOIDE DANIEL TYSON LAVORD DANIEL TYSON LEVOIDE DANIEL TYSON LEVORD DANIEL TYSON Unservd				
LAVOIDE DANIEL TYSON 03/02/1986 25078510 NC 26CR228786-610 North Carolina Warrant for Arrest MONTGOMERY SECOND DEGREE TRESPASS LAVOID DANEIL TYSON LAVOIDE DANIEL TYSON LAVORD DANIEL TYSON LEVOIDE DANIEL TYSON LEVORD DANIEL TYSON Unservd				

202603074	02/11/2026 12:24:06	MT GILEAD ELEMENTARY 102 S SCHOOL ST, MT GILEAD	SICK PERSON (SPECIFIC DIAGNOSIS)	CLEAR-10-24
Units	704	OCA(s)		
Notes	HX OF STROK - MIGRAINE - 120/90 MHUSSEY 02/11/2026 12:24:20 E 45-year-old, Female, Conscious, Breathing. MHUSSEY 02/11/2026 12:24:46 E			

CFS #	Date/Time	Location	Call Type	Disposition
45-year-old, Female, Conscious, Breathing. Chief Complaint: Sick Person (Specific Diagnosis) Dispatch Level: 26A10 Response: Alpha CADCode: 26A10				
202603112	02/11/2026 18:22:50	391 NELSON STORE RD, MT GILEAD	WELFARE CHECK	UNABLE TO LOCATE- CONTACT-AREA CHECKED
Units 702 OCA(s)				
Notes ON FOOT HEADING TO THE MAIN HIGHWAY- WHT FFM RED SWEATPANTS GRAY SHIRT RFO FMS WO I I D NOT GIVE REFFRNCJE ESLAGLE 02/11/2026 18:24:01 E,F,L,R,O LAURA SMITH				
202603223	02/13/2026 10:13:13	125 WASHINGTON PARK RD, MT GILEAD	911 HANG UP	CLEAR-10-24
Units 703 OCA(s)				
Notes OPEN I INF PLOTS TO THIS ADDR I INF DISCONNECTED RATKINSON 02/13/2026 10:14:11 E,F,L,R,O ATT CB ... WENT TO VM NOT SETUP				
202603228	02/13/2026 11:20:58	KELLY'S FRESH SEAFOOD MARKET 104 JULIUS CHAMBERS AVE, MT GILEAD	WELFARE CHECK	CLEAR-10-24
Units 703 OCA(s)				
Notes SITTING ON THE GROIND AT THE STOP SIGN RATKINSON 02/13/2026 11:28:51 E,F,L,R,O CLEAR-10-24 - FEMALE MOVING				
202603237	02/13/2026 12:21:59	MT GILEAD PD 123 N MAIN ST, MT GILEAD	ASSAULT - SEXUAL ASSAULT	CLEAR-10-24
Units 704 OCA(s) 02-26-020				
Notes JHENLEY 02/13/2026 12:22:19 E CFS # 202603237 has been cancelled in emergency dispatch software. NO PT INFORMATION OFFICER INTIATED				
202603260	02/13/2026 16:59:13	MT GILEAD MARKET 112 S MAIN ST, MT GILEAD	WELFARE CHECK	CLEAR-10-24
Units 703, 704 OCA(s)				
Notes FI DFRY WF I SW PINK PLIFFER JACKET AND BLUE JIFANS GOING TOWARDS WADESBORO FM POSS AT ZHEIMERS POSS KIURTIS RATKINSON 02/13/2026 17:05:00 E,F,L,R,O CLEAR-10-24 - SON PICKED SUBJ UP				
202603306	02/14/2026 09:22:42	EDWARDS FUNERAL HOME 200 W ALLENTON ST, MT GILEAD	INFORMATION	MESSAGE DELIVERED
Units 703 OCA(s)				
Notes REQ PD TO GIVE HIM A 10-21 REF TO AN ESCORT LATER TODAY				
202603375	02/14/2026 22:30:47	206 S CEDAR ST, MT GILEAD	WELFARE CHECK	CLEAR-10-24
Units 705 OCA(s)				
Notes				
202603377	02/14/2026 23:34:17	DOLLAR GENERAL - SWIFT ISLAND 4520 NC HWY 24-27 W, MT GILEAD	TRAFFIC STOP	ARREST(s)
Units 705 OCA(s)				
Notes RCOLLINS 02/14/2026 23:43:24 E,F,L,R,O 121 ASV X1 DETAIN REF 10-55 RCOLLINS 02/14/2026 23:50:42 E,F,L,R,O X1 FM X2 MALE DETAIN RCOLLINS 02/14/2026 23:51:41 E,F,L,R,O				

CFS #	Date/Time	Location	Call Type	Disposition
		121 ADV LOCATED X2 FIREARMS		
		RCOLLINS 02/15/2026 00:25:12 E,F,L,R,O		
		MAG ADV VIA PHONE		
		RCOLLINS 02/15/2026 00:48:11 E,F,L,R,O		
		07D200000Q.NCICWS.QG.20260215004558.		
		TO: MMC1 -655214 20260215 00:45:58 5BED03539D		
		FROM: NCICWS 20260215 00:45:58		
		1N012A6F0279042QG		
		NC062023N		
		NO RECORD AEN946727 TAS		
		RCOLLINS 02/15/2026 00:48:20 E,F,L,R,O		
		07D200000U.NCICWS.QG.20260215004702.		
		TO: MMC1 -655216 20260215 00:47:02 5BED03539E		
		FROM: NCICWS 20260215 00:47:02		
		1N012A6F0279052QG		
		NC062023N		
		NO RECORD CCEA908 GLC		

202603383	02/15/2026 02:10:50	MT GILEAD PD 123 N MAIN ST, MT GILEAD	SUSPICIOUS PERSON/VEH/ACTIVITY	REPORT TAKEN
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Units 705 OCA(s) 02-26-021

Notes 307 ADV BY BY A FEMALE SUBJ WAS STANDING BY AT THE PD REQ TO SPEAK WITH OFC. 307 ADV HE WAS MADE AWARE OF SAME FROM A PHONE CALL. 307 STATED THE FEMALE HAD POSS BLOOD ON HER FROM A ASSAULT FROM HUSBAND.

202603445	02/16/2026 03:02:53	219 SUGAR LOAF DR, TROY	CHEST PAIN	CLEAR-10-24
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Units 705 OCA(s)

Notes CAMPFR IN THE BACK
JHENLEY 02/16/2026 03:03:34 E
1st Party Alone - 32-year-old, Female, Conscious, Breathing.
JHENLEY 02/16/2026 03:03:55 E,F,L,R,O
CLLR HAS TAKEN METH
JHENLEY 02/16/2026 03:03:59 E
1st Party Alone - 32-year-old, Female, Conscious, Breathing.
Chief Complaint: Chest Pain / Chest Discomfort (Non-Traumatic)
Problem Desc: CHEST PAIN
Dispatch Level: 10D01
Response: Delta
CADCode: 10D01
JHENLEY 02/16/2026 03:04:04 E,F,L,R,O
NARCAN
JHENLEY 02/16/2026 03:04:18 E,F,L,R,O
CLLR IS USING NARCAN ON HERSELF AT THIS TIME
JHENLEY 02/16/2026 03:05:45 E,F,L,R,O
DEHYDRATED
JHENLEY 02/16/2026 03:05:52 E,F,L,R,O
TROUBLE BREATHING
JHENLEY 02/16/2026 03:06:21 E
1st Party Alone - 32-year-old, Female, Conscious, Breathing.
JHENLEY 02/16/2026 03:06:53 E,F,L,R,O
CLLR ADV SHE IS HAVING TROUBLE FEELING HER EXTREMITIES
JHENLEY 02/16/2026 03:07:08 E,F,L,R,O
TC CAN HEAR A ML IN THE BACKGROUNDND
JHENLEY 02/16/2026 03:07:57 E,F,L,R,O
GARY CHESNEY
JHENLEY 02/16/2026 03:09:57 E,F,L,R,O
GO DOWN THE DRIVEWAY TO THE CAMPER IS IN THE BACK

CFS #	Date/Time	Location	Call Type	Disposition
	JHENLEY 02/16/2026 03:10:20	E,F,L,R,O		
	CLLR BELIEVES THE METH IS LACED			
	JHENLEY 02/16/2026 03:10:33	E,F,L,R,O		
	TOOK METH AN HOUR TO TWO HOURS AGO			
	SSIMPSON 02/16/2026 03:10:59	E,F,L,R,O		
	120 ADV DRIVEWAY BEFORE THE HOUSE			
	SSIMPSON 02/16/2026 03:13:23	E,F,L,R,O		
	ADV 372 TO STAGE FOR LEO			
	JHENLEY 02/16/2026 03:15:17	E,F,L,R,O		
	THE CLLR ADV THE GARY SUBJ GOT INTO A GREEN FORD RANGER AND THE CLLR ADV THE GREEN FORD RANGER POSSIBLY BROKE DOWN AND IS BLOCKING THE DRIVEWAY, THE CLLR ADV GARY CAME BACK INTO THE CAMPER THEN WALKED OUT, TC COULD HEAR BANGING IN THE BACKGROUND UNKN OF WHAT THE NOISE WAS THE CLLR COULD NOT CONFIRM THE SOUND, THE CLLR ADV THE GARY SUBJ IS OUTSIDE THE CAMPER WALKING AROUND UNKN OF WHERE HE IS AT			
	JHENLEY 02/16/2026 03:16:50	E,F,L,R,O		
	THE CLLR ADV FEELING LIKE SHE IS GOING TO PASS OUT AND VOMIT, FEELING WEIRD ALL OVER HER BODY, RINGING IN HER RIGHT EAR, CLLR ADV HER HANDS FEEL COLD AND NUMB, THE CLLR ADV SHE FEELS LIKE SHE IS LOOSING FEELING IN HER BODY			
	JHENLEY 02/16/2026 03:20:58	E,F,L,R,O		
	TC CAN HEAR THE GARY SUBJ IN THE BACKGROUND, TC CAN HEAR THE GARY SUBJ IN THE BACKGROUND TELLING ASHELY TO TELL TC TO HAVE EMS NOT COME EMERGENCY TRAFFIC DOWN THE DRIVEWAY DUE TO HAVING ELDERLY NEIGHBORS...THE CLLR GETS UPSET AND CRYING WHEN THE GARY SUBJ GETS AROUND HER, TC ASKED GARY TO STEP OUT OF THE CAMPER AND THE GARY SUBJ REFUSED TO STEP OUT			
	JHENLEY 02/16/2026 03:21:37	E,F,L,R,O		
	120 ASKED VIA RADIO IF THE CLLR WHO IS THE PT TO WALK DOWN THE DRIVEWAY			
	SSIMPSON 02/16/2026 03:23:10	E,F,L,R,O		
	120 ADV BOTH UNITS HAVE 5 MIN ETA. 705 ADV HE IS BEHIND EMS AT THIS TIME			
	JHENLEY 02/16/2026 03:23:33	E,F,L,R,O		
	THE CLLR IS TRYING TO GET HER STUFF...GARY SUBJ HAS CAME BACK TO HER AND TRYING TO GET HER STUFF FROM HER, AND ANYTIME SHE GETS UPSET THE GARY SUBJ TELLS HER TO STOP AND BE QUIET			
	JHENLEY 02/16/2026 03:24:19	E,F,L,R,O		
	GARY SUBJ WENT BACK TO THE CAMPER, THE CLLR IS TRYING TO WALK DOWN THE DRIVEWAY, THE CLLR DROPPED HER BELONGINGS IN THE DRIVEWAY			
	JHENLEY 02/16/2026 03:25:03	E,F,L,R,O		
	THE CLLRS SPEECH IS STARTING THE SLURR			
	JHENLEY 02/16/2026 03:26:00	E,F,L,R,O		
	THE CLLR ADV SHE IS AT THE END OF THE DRIVEWAY, THE CLLR ADV THE GARY SUBJ WENT BACK TO THE CAMPER			
	JHENLEY 02/16/2026 03:26:44	E,F,L,R,O		
	TC DC LEO AND EMS ON SCENE			
	JHENLEY 02/16/2026 03:48:58	E,F,L,R,O		
	372 ADV 10-8 1 PT REFUSED			

202603452	02/16/2026 07:12:33	C'S - FOOD CENTER 101 JULIUS CHAMBERS AVE, MT GILEAD	ASSIST MOTORIST	CLEAR-10-24
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Units 706 **OCA(s)**

Notes red truck locked keys in veh

202603485	02/16/2026 13:15:19	102 DOGWOOD ST, MT GILEAD	HARASSMENT/STALKING	REPORT TAKEN
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Units 706 **OCA(s)** 02-26-022

Notes

202603494	02/16/2026 15:14:16	124 MARSHALL ST, MT GILEAD	DOMESTIC	CLEAR-10-24
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Units 704, 706 **OCA(s)**

Notes MAI F SIR.I THRFATFNING SUICIDE - LINK WFAPONS CI AIMS HE HAS TWO WFAPONS - DOESNT SEE SAME
MHUSSEY 02/16/2026 15:14:28 E,F,L,R,O
 TODD NICHOLSON

CFS #	Date/Time	Location	Call Type	Disposition
MHUSSEY 02/16/2026 15:15:04 E,F,L,R,O 3 FEMALES AT THE RESIDENCE.				
202603512	02/16/2026 17:46:11	124 MARSHALL ST, MT GILEAD	ASSAULT (NO INJURIES)	CLEAR-10-24
Units	702	OCA(s)		
Notes	daughter calille haley hit her in the face, arguing and won't talk to tc			
202603525	02/16/2026 21:00:04	MONTGOMERY CENTRAL HIGH SCHOOL FIGHT 770 TIMBERWOLF DR, TROY		CLEAR-10-24
Units	702	OCA(s)		
Notes	BOTH PARTIES LEFT AND HEADED TOWARDS MT GILEAD ONE IN RED CAMRY AND A WHITE VEH ONE FM INVOLVED LIVES SSIMPSON 02/16/2026 21:01:44 E,F,L,R,O MADE 702 AWARE OF SAME SINCE THEY WERE HEADED TO MT GILEAD			
202603528	02/16/2026 21:26:19	DOLLAR GENERAL MT GILEAD 176 S WADESBORO BLVD, MT GILEAD	TRAFFIC STOP	WRITTEN WARNING
Units	702	OCA(s)		
Notes				
202603537	02/16/2026 22:53:10	407 S WADESBORO BLVD, MT GILEAD	TRAFFIC STOP	CITATION(S) ISSUED
Units	702	OCA(s)		
Notes				
202603601	02/17/2026 17:02:50	601 PARKERTOWN RD, MT GILEAD	COMMUNICATING THREATS	CLEAR-10-24
Units	704, 706	OCA(s)		
Notes	MHUSSEY 02/17/2026 17:04:10 E,F,L,R,O 140 REQ M/A 607			
202603616	02/17/2026 20:29:49	MT GILEAD PD 123 N MAIN ST, MT GILEAD	INFORMATION	CLEAR-10-24
Units	702	OCA(s)		
Notes				
202603617	02/17/2026 20:54:53	1099 HYDRO RD, MT GILEAD	SHOTS FIRED	CLEAR-10-24
Units	702	OCA(s)		
Notes	hears gunshots outside, keeps getting closer to her house			
202603707	02/18/2026 21:17:20	279 WASHINGTON PARK RD, MT GILEAD	WANTED PERSON	UNABLE TO LOCATE- CONTACT-AREA CHECKED
Units	705	OCA(s)		
Notes				
202603778	02/19/2026 20:34:52	206 S CEDAR ST, MT GILEAD	WELFARE CHECK	CLEAR-10-24
Units	705	OCA(s)		
Notes	basement entrance around back son left and hasn't come back SSIMPSON 02/19/2026 20:56:13 E,F,L,R,O 705 adv son is 10-4, adv he is asleep upstairs SSIMPSON 02/19/2026 20:56:55 E,F,L,R,O 705 adv clr poss has dementia			
202603815	02/20/2026 07:52:59	MCRAE INDUSTRIES INC 400 N MAIN ST, MT GILEAD	ALARM (NOT FIRE) COMMERCIAL	CLEAR-10-24
Units	706	OCA(s)		

CFS #	Date/Time	Location	Call Type	Disposition
Notes GENERAL PERM AND GENERAL INTERIOR BURG ALARM - KEY HOLDER BRYAN TILLEY 9105712724				
202603873	02/20/2026 18:11:54	C&R DRUG (COCHRANE-RIDENHOUR) 116 S MAIN ST, MT GILEAD	ALARM (NOT FIRE) COMMERCIAL	CANCELED-10-22
Units 702	OCA(s)			
Notes interior control motion det, no contact				
202603946	02/21/2026 17:09:57	NC HWY 109 S \ NC HWY 24-27 W	SUSPICIOUS PERSON/VEH/ACTIVITY	ARREST(s)
Units 706	OCA(s)			
Notes white f doesnt have shoes on at the intersection at the intersection talking to herself on the side of the roadway wearing a halter top hair in a TLAWING 02/21/2026 17:19:11 E,F,L,R,O eastbound side west of saunders rd TLAWING 02/21/2026 17:35:06 E,F,L,R,O adv shp they could 22 since they didnt respond our deputy got into a physical altercation with no response from shp for their call TLAWING 02/21/2026 17:36:02 E,F,L,R,O dispatcher linker adv "10-4 thanks" when we adv them of same				
202604104	02/23/2026 19:42:34	LAUNDROMAT MT GILEAD 105 S SCHOOL ST, MT GILEAD	INDECENT EXPOSURE	CLEAR-10-24
Units 703	OCA(s)			
Notes WHITE MALE WITH RI K COAT PULLING HIS PANTS DOWN SSIMPSON 02/23/2026 19:52:31 E,F,L,R,O 703 ADV SUBJ IS BANNED.. ADV NO ONE WAS INSIDE WHEN INCIDENT OCCURRED, ONLY SAW SAME ON VIDEO FOOTAGE				

Total: 60

Case Number	Violation Address	Owner or Occupant	Status or Conditions
PUBLIC NUISANCE VIOLATIONS			
PN-25-12	510 Julius Chambers Avenue @ Emaline Street	Leon & Dorsey Turner	very large number of tires openly stored on the property, various forms of debris, and one or more junked/nuisance vehicles. Notice issued with deadline of 01-20-26. Owner requested extension of 90 days. Deadline 04-20-26.
PN-25-13	120 William Street	Richard A Powell & Elizabeth Powell	various forms of junk, debris, boxes, totes, clothing, and other similar items stored in the yard and on the front porch. Notice issued with deadline of 01-12-26. Owner called to advise that he is in the process of eviction and the tenant will be out around first week of February. Clean up will be complete soon thereafter. In communication with owner. Will follow up with site visit soon.
MINIMUM HOUSING			

HC-25-01	500 West Allenton Street	Phillip L Kearns & Mildred M Lassiter (Deceased)	Substandard housing conditions, possible abandoned dwelling. Research was unable to find a valid address for the owners. Hearing notice issued by posting and publication. Hearing conducted on 11-20-25 with no parties in interest in attendance. Findings of Fact and Order issued by posting and publication. Order to Repair or Demolish by 02-24-26.
HC-25-03	156 Washington Park Road	Carrie J Little	Abandoned and dilapidated housing conditions. Yard completely overgrown. Inspection scheduled for 12-11-25 @ 10:00, with notice issued by First Class mail and posting on the property. Owner did not show for inspection. To be rescheduled with an Administrative Inspection Warrant.
JUNKED/NUISANCE VEHICLE			

TOWN OF MT GILEAD

2/19/2026

MVO-24-01	VL on East Allenton Street	Curtis Speakman	Inspection appointment scheduled for 08-27-24. Received call from owner's attorney. Researching prior documentation from 2020 concerning the matter. Some documentation has been found. Conversation with attorney to schedule site visit seem to be delayed. Pending other enforcement actions.
MVO-24-02	202 East Allenton Street	Curtis Speakman	Inspection appointment scheduled for 08-27-24. Received call from owner's attorney. Researching prior documentation from 2020 concerning the matter. Some documentation has been found. Conversation with attorney to schedule site visit seem to be delayed. Pending other enforcement actions.
MVO-25-02	125 Washington Park Road	Tracey A Lemonds	one or more junked/nuisance vehicles. Notice issued with deadline of 12-03-25. Spoke with the property owner and met on site with the resident. Owner called and is finalizing eviction and will clean up when vacant and renovate the house also.

MVO-25-03	100 Highland Avenue	Cynthia Sue Byrd Haithcock and others	multiple junked/nuisance vehicles. Notice issued & we are communicating concerning repairs and demonstration of operational status. 02-19-26 phone call update with the owners as they are ordering parts and repairing the vehicles
DEVELOPMENT ORDINANCE VIOLATIONS			



TOWN OF MOUNT GILEAD PARKS AND RECREATION COMMITTEE Minutes

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

January 15, 2026

The Mount Gilead Parks and Recreation Committee met Thursday, January 15, 2025 at 6:00 p.m. at Mount Gilead Library, 119 West Allenton Street, Mount Gilead, North Carolina. Present were Jennifer Haywood, Taryn Gross, Melanie St. Germain, Allena Ingram and Town Manager Barrett Brown

Absent: Rick Moore, Bianca Haithcock, Tara Clark, and Commissioner Vera Richardson

CALL TO ORDER

Jennifer Haywood called the meeting to order at 6:12 pm.

ITEM I. ADOPTION OF AGENDA

Melanie St. Germain made a motion to adopt the agenda with a second from **Taryn Gross** Motion carries unanimously.

ITEM II. APPROVAL OF THE MINUTES

A. September 18, 2025 Meeting Minutes

Melanie St. Germain made a motion to adopt the minutes from September 18, 2025 with a second from **Taryn Gross**.

B. December 16, 2025 Meeting Minutes

Melanie St Germain made a motion to adopt the minutes from December 16, 2025 with a second from **Taryn Gross**.

ITEM III. OLD BUSINESS

Baseball Field Policy

The members discussed the status of the baseball-related approval. It was confirmed that while the item had been discussed previously, it has not yet been fully approved.

ITEM IV. NEW BUSINESS

A. Cleanup Date for Park – Boy Scout Hut

The members discussed establishing a community park cleanup day, potentially in coordination with the town-wide cleanup traditionally held in April.

Along with this discussion was a possible collaboration with the Gilmont Club. The schedule is aim prior to Spring.

The members discussed the condition of the **Boy Scout Hut**. After inspection by staff and the Town Manager, it was reported that:

- The roof is caving in
- Interior structural damage is extensive due to weather exposure
- The cost of restoration outweighs the benefit

Proposed Plan:

- Demolish the Boy Scout Hut
- Fire Department to conduct a **controlled burn** for training purposes
- Wahoo to remove debris following demolition

Concerns regarding asbestos or toxic materials were discussed; it was noted that the building appears to be entirely wood with no known hazardous materials.

Taryn G. requested advance notice before demolition to allow former Scout leaders to retrieve any personal items stored inside.

B. Girl Scout Hut

The members discussed repurposing funds originally considered for the Boy Scout Hut to instead:

- Renovate the Girl Scout Hut
- Use it as a rental or indoor community space during colder or rainy weather

Potential Improvements discussed:

- New roof (quotes to be obtained)
- Painting
- Floor cleaning or refinishing

C. Hiring Lifeguards

- Advertisement for lifeguard positions will be posted soon
- Returning lifeguards must reapply but will receive preference if eligible
- Lifeguards receive Red Cross training, CPR, First Aid, and endurance testing
- Training is conducted in-house by certified instructor

D. Bands for Fall Festival

- Concerns were raised regarding The Tams, cutting high cost and failure to perform the full contracted time in past years
- Consensus leaned toward not rebooking The Tams

- Next Level Band of Charlotte was viewed favorably and recommended as a headliner
- Additional bands under consideration: Shawn Dyke’s Band and The Magnificents

E. Advertising Story Walk

Jennifer H. discussed promoting the Town’s Story Walk, noting many residents may be unaware of it. Along with:

- Repairing damaged or knocked-over signage
- Will be maintained by the Town
- Locate or recreate a map of the Story Walk
- Promote via photos and social media once repairs are complete

The members emphasized the importance of literacy, outdoor activity, and family engagement.

ITEM V. COMMITTEE MEMBER REPORTS

Melanie G. mentioned that Highland Community Center is launching a new partnership with Major League Soccer – MLS GO

- Inclusive program for all children
- Cost: \$50 per child (includes uniform); scholarships available
- Summer League (June-July) to avoid conflict with neighboring programs
- Games at Highland fields; no Saturday conflicts anticipated
- Volunteers and coaches welcomed
- Each participating child receives a free ticket to a Charlotte FC Match

The program aims to expand youth recreation opportunities and increase community engagement.

ITEM VI. ADJOURNMENT

With no further business to discussed **Jennifer Haywood** made a motion to adjourn the meeting with a second from **Taryn Gross**. The motion carried unanimously. Meeting adjourned at 6:54 pm.

Jennifer Haywood, President

Allena Ingram, Secretary

Meeting Date: 3/3/2025	Agenda Item Number: III. A.
Submitted By: Barrett Brown	Department: Administration
Attachments: Public Comments	
Topic: Reading of Rules for Public Comment	

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

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

Staff Recommendation:

Examples of Motions:

TOWN OF MOUNT GILEAD

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

Mayor
Sheldon Morley

Mayor Pro Tem
Tim McAuley

Commissioners
Vera Richardson
Paula Covington
Mary Lucas

Town Manager
Barrett Brown

Town Clerk
Lessie Jackson

Rules for Public Comment

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

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

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

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



February 10, 2026

The Mount Gilead Board of Commissioners will meet on Tuesday, February 10, 2026 at 7:00 p.m. at the Mount Gilead Fire Department, 106 East Allenton St, Mt Gilead, NC 27306, for the regular monthly business meeting. Mayor Sheldon P. Morley, Mayor Pro-Tem Tim McAuley, Commissioner Paula Covington, Commissioner Mary Lucas, Town Manager Barrett Brown, Police Chief Talmadge LeGrand, Public Works Director James “Wahoo” McCormick, Fire Chief Keith Byrd, and Lessie D. Jackson Town Clerk. Absent: Commissioner Vera Richardson

1. Call to Order

Mayor Morley call the meeting to order at 7:00 p.m. with a moment of silence and the Pledge of Allegiance.

2. Approval of Consent Agenda

Motion: To approve the evening’s consent agenda.

Moved by: Commissioner Covington made a motion to approve the consent agenda

Seconded by: Commissioner Lucas seconded the motion

Vote: Unanimous approval (Aye)

Motion carried.

3. Public Comment Period

The Town Clerk Lessie D. Jackson reviewed public comment procedures in accordance with North Carolina Open Meetings Law.

3.1 John Hall-104 Cedar Street

Mr. Hall reported ongoing issues involving two dogs (including a pit bull) frequently roaming near his property since early January.

He described an incident in which the dogs attacked and killed a deer, which remained alive for several hours. He expressed concerns about:

- Dogs entering his property daily
- Threats to his cats
- Public safety
- Lack of clarity regarding animal control enforcement within town limits

Animal Control was involved in the deer incident. Mr. Hall requested clarification regarding designated animal control authority for the town.

Action: The Mayor asked Mr. Hall to speak with him after the meeting to determine appropriate follow-up and contact information.

3.2 Patsi Laracuate-305 Stanback Street

Mrs. Laracuate spoke regarding transparency and accuracy of meeting minutes. She stated that during the November 2025 meeting she raised concerns regarding:

- Meeting notices not being updated
- Agendas not being posted
- Missing Parks and Recreation minutes
- A water leak on Ingram Street (resulting in approximately 326,000 gallons of lost water)
- Payment due to Lake County Fire Department related to annexation

She asserted that the published November 2025 minutes inaccurately summarized her comments and did not fairly reflect the substance of her concerns.

Mrs. Laracuate requested:

1. That future meeting minutes accurately summarize substantive public comments.
2. That the November 2025 meeting minutes be corrected to reflect her full remarks.

She emphasized that accurate minutes are essential for transparency, accountability, and public trust.

No response was provided during public comment, per Open Meetings Law.

Public comment period concluded.

4. New Business

4.1 Postponement of Public Hearing – 500 West Elms

Town Manager Barrett Brown explained that a public hearing notice was not posted within the legally required timeframe due to illness in the office.

Action: The public hearing was postponed to the March meeting. Notice will be issued to media the following day.

4.2 Engineering Project Updates – LKC Engineering

Presenter: Zachary Bennett, LKC Engineering

Mr. Bennett provided updates on several active projects:

A. Sanitary Sewer Improvements & Ingram Street Water Line Replacement

- Infrastructure installation complete within town limits.
- Systems tested, certified, and operational.
- Lift Station #6 (Williams Bridge Road) under construction; expected completion mid-March.
- Road resurfacing (Ingram Street and impacted portions of School Street) expected within approximately one month.
- Staging area near the antique mall will be restored after paving work is complete.

B. Stanback Park

- Permits submitted; awaiting DEQ comments.

C. Hamlet Creek Rehabilitation

- Coordination ongoing with low-bid contractor.

D. Stormwater Study

- Draft report completed by McAdams (partner firm).
- Final report and Capital Improvement Plan expected for April meeting.

E. Albert Johnson Memorial Park

- 95% construction plan completed.
- Features include:
 - Covered sun-shade structure
 - Paver or paved front section (budget dependent)
 - Landscaped walking pathway

- Gazebo (planned to incorporate the town's former water tower lid as a historic element)
 - Monthly coordination meetings ongoing.
 - Additional funding sources being pursued.
-

4.3 Sewer Project Amendment – Lift Station #9

Proposal to rehabilitate Lift Station #9, including:

- Property survey
- Site plan development
- Wet well rehabilitation and protective coating
- Replacement of discharge piping
- Construction oversight

Financial Summary:

- \$11,000 – Survey, design, permitting
- \$6,000 – Construction oversight
- Removal of \$10,000 geotechnical line item (unused)
- Net increase to contract: \$7,000

Motion: To approve amendment to engineering agreement with LKC.

Seconded.

Vote: Unanimous approval.

Motion carried.

4.4 ABC Board Reappointment

No additional candidates were presented. Mr. Jones expressed willingness to continue serving.

Action: Approved by unanimous consent to reappoint Mr. Jones to the ABC Board.

4.5 Decommissioning of Boy Scout Hut

Town staff reported the structure is:

- Structurally unsafe
- Experiencing roof rot and water damage
- Frequently unsecured

- A safety concern due to children using the park
- Cost-prohibitive to repair

The Fire Department requested to use the structure for training burn exercises.

Motion: To decommission and authorize destruction of the Boy Scout Hut by legal means.

Moved by: Mayor Pro Tem McAuley

Seconded by: Commissioner Covington

Vote: Unanimous approval. (Aye)

Motion carried.

Additional steps:

- Disconnect utilities
- Secure permits
- Provide public notice
- Temporarily close portions of park during burn

4.6 Budget Retreat Contract Amendment

Due to expanded scope and increased coordination efforts, the retreat contract required adjustment.

- Approximate increase: \$15,000
- Funds already moved; action required to amend budget line items per North Carolina General Statutes (Article 15, Chapter 159).

Motion: To approve budget amendment and retreat contract amendment.

Moved by: Mayor Pro Tem McAuley

Seconded by: Commissioner Covington

Vote: Approved.

Motion carried.

Commissioners noted preference to receive amendments in meeting packets prior to meetings when possible.

4.7 Changes to Certain Bank Accounts

Motion: To approve names to be added to Truist bank account: Barrett Brown, Town Manager...LeeAnn Haithcock, Finance Officer...Sheldon P. Morley, Mayor and with the amendment to add Tim McAuley, Mayor Pro Tem

Moved by: Commissioner Covington

Seconded by: Commissioner Lucas

Vote: Approved

Motion carried.

5. Committee Reports

6. Adjournment

***With more business to discuss in **CLOSED SESSION pursuant to NC GS 143-33c to discuss Personnel**, Commissioner Covington made a motion to go into closed session **pursuant to NC GS 143-33c to discuss Personnel** . Mayor Pro Tem McAuley seconded the motion. The motion carried.

@8:06 p.m.

***With no more business to discuss in closed session, Mayor Pro Tem made a motion to go back into open session. Commissioner Lucas seconded the motion. The motion carried.

***Mayor Pro Tem McAuley made a motion to adjourn the meeting. Commissioner Lucas the motion. The motion carried.

(Meeting adjournment not included in transcript; presumed adjourned following final vote.)

Sheldon P. Morley, Mayor

Lessie D. Jackson, Town Clerk

The	Governing Board Town Council
	Primary Government Unit Town of Mount Gilead, NC
and	Discretely Presented Component Unit (DPCU) (if applicable)

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

and	Auditor Name J.B. Watson & Co., P.L.L.C.
	Auditor Address PO Box 341; Wadesboro, NC 28170

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/26	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. **See attached engagement letter.**
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in The Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and Finance Officer also shall be included on this contract.
20. The contract shall be executed, 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). **#26**

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

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

33. **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:

FEEES 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:**

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 Mount Gilead, NC
Audit Fee (financial and compliance if applicable)	\$ 14,000
Fee per Major Program (if not included above)	\$ 3,650
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$ 6,500
All Other Non-Attest Services	\$ 155/hour
TOTAL AMOUNT NOT TO EXCEED	\$ 43,000

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

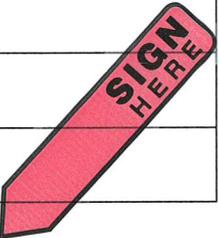
SIGNATURE PAGE

AUDIT FIRM

Audit Firm* J.B. Watson & Co., P.L.L.C.	
Authorized Firm Representative (typed or printed)* Deneal H. Bennett, CPA	Signature* 
Date* 03/03/26	Email Address* dbennett@jbandco.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Mount Gilead, NC	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* Sheldon P. Morley, Mayor	Signature*
Date 03/03/26	Email Address* mayor@mtgileadnc.com



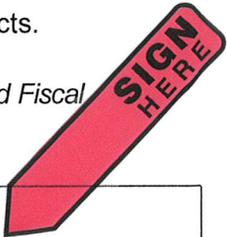
Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

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:	\$ 43,000
Primary Governmental Unit Finance Officer* (typed or printed) Lee Ann Haithcock	Signature*
Date of Preaudit Certificate* 03/03/26	Email Address* haithcock@mtgileadnc.com



**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

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

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

DPCU – 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:	\$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Preaudit Certificate*	Email Address*

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

PRINT

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

CERTIFIED PUBLIC ACCOUNTANTS

120 SOUTH RUTHERFORD STREET

P. O. BOX 341

WADESBORO, N.C. 28170

TELEPHONE (704) 694-5174

March 3, 2026

To the Honorable Mayor and
Members of the Town Board
Town of Mount Gilead
PO Box 325
Mount Gilead, North Carolina 27371

We are pleased to confirm our understanding of the services we are to provide Town of Mount Gilead for the year ended June 30, 2026.

Audit Scope and Objectives

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

- 1) Management's Discussion and Analysis
- 2) Local Governmental Employees' Retirement System Schedule of the Proportionate Share of the Net Pension Liability (Asset) and Schedule of Contributions
- 3) Law Enforcement Officers' Special Separation Allowance's Schedule of Changes in Total Pension Liability and Schedule of Total Pension Liability as a Percentage of Covered Payroll

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Mount Gilead's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial

statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

- 1) Combining and Individual Fund Statements and Schedules
- 2) Budgetary Schedules
- 3) Other Schedules
- 4) Schedule of Expenditures of Federal and State Awards

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

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996; Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the State Single Audit Implementation Act.

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

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

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

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

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

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

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

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

We have identified the following significant risks of material misstatement as part of our audit planning: management override of controls, improper revenue recognition, and lack of segregation of duties. These assessed risks are based on risks identified in the prior-period audit and the assumption they are still relevant.

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

Audit Procedures - Internal Control

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

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

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

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Mount Gilead's compliance with the provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

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

Responsibilities of Management for the Financial Statements and Single Audit

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

You are also responsible for making drafts of financial statements, schedule of expenditures of federal and state awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue

as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and the State Single Audit Implementation Act; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal and state awards; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance and the State Single Audit Implementation Act, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review during our preliminary fieldwork.

With regard to including the auditors' report in an exempt offering document, you agree that the aforementioned auditors' report, or reference to J.B. Watson & Co., P.L.L.C., will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

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

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

For an audit subject to *Government Auditing Standards*, you further agree to acquire the services of an independent certified public accountant to read and review the financial statements prepared by our firm based on information provided by you.

Other Services

We will also prepare the financial statements, related notes, and the schedule of expenditures of federal and state awards and related notes of Town of Mount Gilead in conformity with GAAP, the Uniform Guidance, and the State Single Audit Implementation Act based on information provided by you. This will include proposed audit adjustments to convert the financial statements from modified accrual to accrual basis (including the accrual of the total pension liability (LEO) and the net pension liability/asset for LGERS). We will also assist in calculating depreciation for the year based on information provided by you. We will also prepare the Annual Financial Information Report (AFIR) and the Data Input Report (DIR) using the financial statements and other information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards*, and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services, depreciation services, and AFIR and DIR preparation previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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

Engagement Administration, Fees, and Other

We understand that your employees will assist in preparing all cash, accounts receivable, revenue, or other confirmations we request and will locate any documents selected by us for testing.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and assisting in preparing confirmation requests. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form (if applicable) that summarizes our audit findings, if any. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal and state awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to Town of Mount Gilead and to the Local Government Commission of the North Carolina Department of State Treasurer; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of J.B. Watson & Co., P.L.L.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant agency or its designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of J.B. Watson & Co., P.L.L.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the cognizant agency, oversight agency for audit, or pass-through entity. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in late-summer 2026 and to issue our report no later than December 31, 2026. Deneal H. Bennett, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

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

Our fee for these services will be \$20,500 (\$14,000 audit fee and \$6,500 financial statement services), charges not to exceed \$3,650 per major program for an audit in accordance with Uniform Guidance (as applicable), and \$155 per hour for any non-attest services (including year-end bookkeeping). This estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If

significant additional time is necessary, we will keep you informed of any problems we encounter, and our fees will be adjusted accordingly. Any increase in fee will require an amendment to the audit contract (LGC-205).

Contract to Audit Accounts (LGC-205) for audits subject to *Government Auditing Standards* requires we provide you with a copy of our most recent peer review report. Our 2025 peer review report has been provided to you and the Secretary of the LGC previously.

Reporting

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

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

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

Very truly yours,



J.B. Watson & Co., P.L.L.C.

RESPONSE:

This letter correctly sets forth the understanding of Town of Mount Gilead.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____





TOWN OF MOUNT GILEAD Garden

February Garden Update ❁

February has reminded us that winter still has teeth. We've had some plumbing failures at the garden, and we've got a little repair season on our hands before we can shift fully into spring mode.

Our main spigot cracked, so that repair is first on the list. Our sink fixtures also failed, so we'll be repairing or replacing those as well. On top of that, we need to replace a few irrigation lines that failed over the winter. Even with drainage, extreme cold can still cause pipes to swell, shift, and crack in ways you don't see until you try to run water again.

As soon as the weather gives us a decent window, we're headed out to run tests and figure out exactly what needs attention, what can be patched, and what needs a full replacement. We're hoping for warmer days soon so we can get everything back in working order and swing into springtime garden work the way we want to.

Town of Mount Gilead

Manager's Monthly Report

Reporting Period: February 2026
Prepared for: Mayor and Board of Commissioners
Prepared by: Town Manager

Administration & General Updates

Town administrative operations continued as scheduled during February with staff focusing on service delivery, departmental coordination, and implementation of Board priorities. The ABC Board report has been received and is included for the Board's review and information.

Personnel Recognition

The Town Manager authorized the purchase of a floral arrangement and preparation of a Resolution of Respect honoring Bobby Bowden, a former employee of the Town who served in the Public Works Department, in recognition of his service and contributions to the Town of Mount Gilead.

Economic Development & Business Activity

The Town continues to experience positive economic activity, with several new businesses recently opened or scheduled to open within Mount Gilead, including:

- Sacred Grounds
- New Barbershop
- Ronie's Restaurant
- Donut Shop
- Fish Market
- Renovated Laundromat

Staff remains encouraged by continued private investment and business growth within the community.

Business Communication & Event Coordination

If a business owner plans an open house or community event and would like Board support or wishes to have the event advertised on the Town Hall marquee, written notification is requested at least thirty (30) days prior to the event whenever possible, with a minimum of one (1) week's notice required. Staff is not aware of any invitations having been denied. Requiring written requests will assist staff in minimizing communication gaps, coordinating services efficiently, and researching questions as needed. The Town apologizes if any missed invitations have caused confusion, inconvenience, or missed opportunities.

Business owners are encouraged to communicate with Town leadership through the following channels:

- Mail: Town of Mount Gilead, P.O. Box 325, Mount Gilead, NC 27306
- Mayor: mayor@mtgileadnc.com
- Town Clerk (Board Correspondence): Lessie Jackson – ljackson@mtgileadnc.com
- Marquee, Website & Social Media Requests: Allena Ingram – AIngram@mtgileadnc.com
- Street Closures, Zoning, Special Requests, or Board Agenda Items: Town Manager – bbrown@mtgileadnc.com

KIA Veterans Project Proposal

The Town received an Eagle Scout Project proposal from Oliver Jernigan titled the Mt. Gilead KIA Veterans Project. The proposal seeks to honor Mount Gilead service members killed in action through installation of a memorial and plaque at the new Town Hall flagpole, potential designation of West and East Allenton Street as 'Fallen Heroes Boulevard,' and creation of a permanent digital archive documenting fallen veterans.

The project is anticipated to be presented on Memorial Day, May 25, 2026. Staff requests Board guidance regarding installation approval, Public Works participation, street designation consideration, and authorization to host the digital archive.

Meetings & Regional Coordination

The Town Manager participated in the following meetings during the reporting period:

- February 9, 2026 – Meeting with Spectrum representatives
- February 12, 2026 – Leadership Montgomery Meeting
- February 17, 2026 – Town Staff Meeting
- February 19, 2026 – Montgomery County Mayors and Managers Meeting
- February 23, 2026 – Quarterly Montgomery County Mayors and Managers Meeting
- February 24, 2026 – Mount Gilead Sewer Improvements Project Progress Meeting
- February 27, 2026 – Albert Johnson 'Pocket Park' Project Progress Meeting
- Parks and Recreation Advisory Board Meeting
- Redevelopment Corporation Meeting to evaluate lease agreements

Closing Comments

Town staff continues working collaboratively to support municipal operations, infrastructure improvements, economic development, and community engagement initiatives. Appreciation is extended to the Mayor, Board of Commissioners, staff, and community partners for their continued cooperation and support.

Respectfully submitted,
Town Manager
Town of Mount Gilead