CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

CALL TO ORDER BY THE CHAIRMAN

PLEDGE OF ALLEGIANCE

INVOCATION

Pastor Dale Jenkins, New Hope Worship Center

A. APPROVAL OF THE AGENDA

1. BOC - Changes to the Agenda Pg. 4

B. RECOGNITIONS AND PRESENTATIONS

1. Proclamation - National Donate Life Month April 2026 Pg. 8
2. Proclamation - Planning & Development Department - Fair Housing Month Pg. 11
3. Recognition - Sheriff's Office - Awarding of the North Carolina Law Enforcement Accreditation Pg. 14

C. INFORMAL PUBLIC COMMENTS

D. OLD BUSINESS

E. CONSENT AGENDA

(Items listed under consent are generally of a routine nature. The Board may take action to approve/disapprove all items in a single vote. Any item may be withheld from a general action, to be discussed and voted upon separately at the discretion of the Board.)

1. Boards and Committees - Active Living and Parks Commission - Removal Pg. 16
2. Boards and Committees - Active Living and Parks Commission - Appointment Pg. 19

3. Boards and Committees - Firefighter's Relief Fund Trustees - Appointments Pg. 22
4. Boards and Committees - Human Services Advisory Board - Appointment Pg. 24
5. Board of Commissioners - Resolution Amending the Board of Commissioners' 2026 Meeting Schedule Pg. 27
6. Consolidated Human Services Agency - Home and Community Care Block Grant (HCCBG) - Budget Amendments Pg. 32
7. Consolidated Human Services Agency (CHSA) - Transportation - Drug and Alcohol Policy Pg. 40
8. Construction Standards - Request for Funds for Demolition Pg. 69
9. Fair - Powers & Thomas Midway Entertainment Contract Pg. 94
10. Fair - Southern Rodeo Company Contract - Three Year Pg. 106
11. Legal - Adoption of ARPA Property Management Policy Pg. 110
12. Planning & Development - NCDOT Division 10 Request for BUILD Grant Application Support Letter Pg. 122
13. Sheriff's Office - Awarding of Service Weapon to Captain Joel Wallace upon his Retirement Pg. 131
14. Sheriff's Office - Awarding of Service Weapon to Lt. Theodore Lister upon his Retirement Pg. 135
15. Sheriff's Office - Use of Asset Forfeiture Funds to Purchase Needed Investigation Equipment Upgrades Pg. 139
16. Tax Administration - Refund and Release Reports – February 2026 Pg. 145

F. NEW BUSINESS

1. County Manager - Cabarrus Health Alliance Request for Exterior Alterations to Old Mount Pleasant Library Pg. 155
2. Facilities Design and Construction - Presentation of Guaranteed Maximum Price #1 for Progress Place Renovation Pg. 172
3. County Manager - Retiree Health Benefits Pg. 183
4. BOC - Rules of Procedure Pg. 188

G. REPORTS

1. BOC - Receive Updates From Commission Members Who Serve As Liaisons To Municipalities Or On Various Boards/Committees Pg. 189
2. BOC - Request for Applications for County Boards/Committees Pg. 190
3. Budget - Monthly Budget Amendment Report Pg. 203
4. Budget - Monthly Financial Update Pg. 209
5. Communications and Outreach - Monthly Summary Report Pg. 215
6. County Manager - Cabarrus Arena and Events Center Financial Report Pg. 219
7. County Manager - Monthly Building Activity Reports Pg. 392
8. EDC - February 2026 Monthly Summary Report Pg. 401
9. Fire Marshal - Cabarrus County Fire Services Monthly Report Pg. 403
10. Super Cab Co - Monthly Report Pg. 502

H. GENERAL COMMENTS BY BOARD MEMBERS

I. CLOSED SESSION

1. Closed Session - Consult with Attorney Pg. 509

J. RETURN TO OPEN SESSION

K. ADJOURN

In accordance with ADA regulations, anyone who needs an accommodation to participate in the meeting should notify the ADA Coordinator at 704-920-2100 at least forty-eight (48) hours prior to the meeting.

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Approval of the Agenda

SUBJECT:
BOC - Changes to the Agenda

BRIEF SUMMARY:
A list of changes to the agenda is attached.

REQUESTED ACTION:
Recommended Motion:

Motion to approve the agenda as amended.

EXPECTED LENGTH OF PRESENTATION:
1 Minute

SUBMITTED BY:
Ariadne Olvera, Clerk to the Board

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Changes to the Agenda

- Supplemental Changes to the Agenda

CABARRUS COUNTY BOARD OF COMMISSIONERS
CHANGES TO THE AGENDA
March 16, 2026

UPDATED:

Consent Agenda
F-6 Consolidated Human Services Agency - Home and Community Care Block Grant (HCCBG) - Budget Amendments

CABARRUS COUNTY BOARD OF COMMISSIONERS
SUPPLEMENTAL CHANGES TO THE AGENDA
March 16, 2026

UPDATED:

Consent Agenda
E-6 Consolidated Human Services Agency - Home and Community Care Block Grant (HCCBG) - Allocation

ADDITIONS:

New Business
F-3 County Manager - Retiree Health Benefits

F-4 BOC - Rules of Procedure

Closed Session
I-1 Closed Session - Consult with Attorney

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Recognitions and Presentations

SUBJECT:
Proclamation - National Donate Life Month April 2026

BRIEF SUMMARY:
The following proclamation declares April as "National Donate Life Month" and urges county residents to give serious thought to the importance of eye, organ and tissue donation, and to join the North Carolina Donor Registry.

The "Donate Life America" flag will be flown at the Governmental Center during the month of April to raise awareness of this important initiative.

REQUESTED ACTION:
Recommended Motion:

Motion to adopt the proclamation.

EXPECTED LENGTH OF PRESENTATION:
5 Minutes

SUBMITTED BY:
On Behalf of the Board

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Proclamation

PROCLAMATION
NATIONAL DONATE LIFE MONTH 2026

WHEREAS, more than 108,500 men, women and children in the United States currently need life-saving organ transplants and more than 4,500 of those people are North Carolinians; and

WHEREAS, an average of 17 people awaiting transplants die each day because there is a severe shortage of donated organs; and

WHEREAS, every 8 minutes, another name is added to the national transplant waiting list; and

WHEREAS, providing facts about donation and dispelling misinformation and myths are key to increasing the number of people who sign up as donors; and

WHEREAS, the North Carolina Division of Motor Vehicles (NC DMV) plays a critical role with over five million North Carolinians in the state's donor registry having registered when receiving a driver's license or state ID card; and

WHEREAS, one organ donor can save the lives of up to eight people and improve many more lives through tissue and cornea donation; and

WHEREAS, North Carolinians are encouraged to get the facts about donation, discuss their wishes with their family and sign up as donors via the NC DMV or online at www.donatelifenc.org/register; and

WHEREAS, Residents of Cabarrus County have been touched by donation as recipients of life-saving transplants and as members of donor families who have literally given others a second chance at life; and

NOW, BE IT PROCLAIMED, that we, the members of the Cabarrus Board of County Commissioners do hereby proclaim the month of April 2026 to be

NATIONAL DONATE LIFE MONTH

In Cabarrus County and urge our residents to give serious thought to the importance of eye, organ and tissue donation and to consider joining the North Carolina Donor Registry and further, to notify their family members that they have done so.

Adopted this 16th day of March 2026.

_____
Laura Lindsey, Chairman
Cabarrus County Board of Commissioners

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Recognitions and Presentations

SUBJECT:
Proclamation - Planning & Development Department - Fair Housing Month

BRIEF SUMMARY:
April is National Fair Housing Month. April 11th marks the 58th anniversary of the adoption of the Civil Rights Act of 1968, which protects the rights of citizens by prohibiting discrimination concerning the sale, rental, and financing of housing based on race, religion, national origin, sex, (and as amended) handicap and family status. Staff requests the adoption of the National Fair Housing Month proclamation.

REQUESTED ACTION:
Recommended Motion:

Motion to adopt the proclamation.

EXPECTED LENGTH OF PRESENTATION:
1 Minute

SUBMITTED BY:
Susie Morris, Planning and Development Director

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Proclamation

Fair Housing Month Proclamation

WHEREAS, April is National Fair Housing Month and April 11, 2026, marks the 58th anniversary of the passage of the Fair Housing Act, Title VIII of the Civil Rights Act of 1968, as amended, which enunciates a national policy of Fair Housing without regard to race, color, religion, sex, familial status, handicap, and national origin, and encourages fair housing opportunities for all; and

WHEREAS, Cabarrus County is committed to highlighting the Fair Housing Act by continuing to address discrimination in our community, to support programs that will educate the public about the right to equal housing opportunities, and to plan partnership efforts with other organizations to help assure everyone of their right to fair housing; and

WHEREAS, Cabarrus County commits to providing equal services without discrimination based on race, color, religion, sex, familial status, handicap, or national origin; and

NOW, THEREFORE, BE IT PROCLAIMED that the Board of Commissioners for Cabarrus County, North Carolina, do hereby resolve that April 2026, being Fair Housing Month, begins a year-long commemoration of the Fair Housing Act in Cabarrus County and urge all citizens to wholeheartedly recognize this celebration throughout the year.

Adopted this 16th day of March, 2026

_____
Laura Lindsey, Chair
Cabarrus County Board of Commissioners

Attest:

_____
Ariadne Olvera, Clerk to the Board

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Recognitions and Presentations

SUBJECT:
Recognition - Sheriff's Office - Awarding of the North Carolina Law Enforcement Accreditation

BRIEF SUMMARY:
The North Carolina Law Enforcement Accreditation (NCLEA) program, established in June of 2023, aims to enhance the professionalism and effectiveness of law enforcement agencies in North Carolina through voluntary accreditation.

The NCLEA program was approved by the Sheriff's Education and Training Standards Commission and the Criminal Justice Education and Training Standards Commission. Its primary goal is to improve law enforcement services by establishing a set of standards that agencies can voluntarily adopt in their policies and procedures to ensure best practices, decrease liability and increase safety.

This was a rigorous two-year process of reviewing, updating and verifying the Cabarrus County Sheriff’s Office’s Policies and meeting approximately 117 standards established by the joint committee.After meeting the rigorous standards for accreditation, the Cabarrus County Sheriff’s Office was awarded its accreditation at the March meeting of the NC Sheriff’s Education and Training Standards Commission meeting. The Cabarrus County Sheriff's Office is only the second sheriff's office in North Carolina (out of 100) and the 14th law enforcement agency overall to receive this accreditation.

REQUESTED ACTION:
No action required.

EXPECTED LENGTH OF PRESENTATION:

5 Minutes

SUBMITTED BY:
Sheriff Van Shaw

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Boards and Committees - Active Living and Parks Commission - Removal

BRIEF SUMMARY:
Tim Cook has requested to be removed from his current appointment (term ending May 31, 2026) to the Midland Planning Area seat on the Active Living and Parks Commission due to moving out of planning district.

REQUESTED ACTION:
Recommended Motion:

Motion to remove Tim Cook from the Midland Planning Area seat on the Active Living and Parks Commission roster and thank him for his service.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Byron Haigler - Active Living and Parks Director

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Membership List

Active Living and Parks Commission

Name	*Seat*	*Appointment*	*Term Expiration*
Active Living and Parks			
Emily Baldwin	Concord Planning Area	8/18/2025	1/31/2028
Patsy Brown	Eastern Planning Area	12/18/2023	1/31/2027
Ronnie Tucker	Senior Centers Adv. Committee	Perpetual	
	Cabarrus School Board	Perpetual	
Kenny Robinson	Central	8/18/2025	1/31/2028
Millicent Malit	Kannapolis	4/17/2023	4/30/2026
John Poole	At-Large	5/15/2023	5/31/2026
Kevin Clark	Kannpolis School Board	Perpetual	
Tim Cook	Midland	5/15/2023	5/31/2026
Megan Baumgardner	Northwest Cabarrus	8/18/2025	1/31/2026
Chad Roberts	Harrisburg	8/18/2025	1/31/2028

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Boards and Committees - Active Living and Parks Commission - Appointment

BRIEF SUMMARY:
Rebecca Chasteen applied for the Active Living and Parks Commission and is eligible to fulfill the unexpired term of Tim Cook's vacant Midland seat.

The Active Living and Parks Commission unanimously voted at the January 15, 2026 regular meeting to appoint Rebecca Chasteen for the remainder of that term.

REQUESTED ACTION:
Recommended Motion:

Motion to appoint Rebecca Chasteen to fill the unexpired term of the Midland Planning Area seat on the Active Living and Parks Commission ending May 31, 2026; and to include any necessary exceptions to the Appointment Policy.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Byron Haigler - Active Living and Parks Director

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Membership List

Active Living and Parks Commission

Name	*Seat*	*Appointment*	*Term Expiration*
Active Living and Parks			
Emily Baldwin	Concord Planning Area	8/18/2025	1/31/2028
Patsy Brown	Eastern Planning Area	12/18/2023	1/31/2027
Ronnie Tucker	Senior Centers Adv. Committee	Perpetual	
	Cabarrus School Board	Perpetual	
Kenny Robinson	Central	8/18/2025	1/31/2028
Millicent Malit	Kannapolis	4/17/2023	4/30/2026
John Poole	At-Large	5/15/2023	5/31/2026
Kevin Clark	Kannpolis School Board	Perpetual	
Tim Cook	Midland	5/15/2023	5/31/2026
Megan Baumgardner	Northwest Cabarrus	8/18/2025	1/31/2026
Chad Roberts	Harrisburg	8/18/2025	1/31/2028

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Boards and Committees - Firefighter's Relief Fund Trustees - Appointments

BRIEF SUMMARY:
Annually participating fire departments in North Carolina must appoint trustees to oversee their relief fund. General statute requires the County Board of Commissioners to appoint two of the five member board for county volunteer fire departments. These departments submit a list of recommended names for consideration and appointment by the County Board of Commissioners.

REQUESTED ACTION:
Recommended Motion:

Motion to appoint Jerry Helms (Allen), David R. Blackwelder (Cold Water), Joey Houston (Flowes Store), Jeff Page (Georgeville), Joe Eudy (Midand), Jeff Russell (Mt. Mitchell), Steven Dixon (Mt. Pleasant Rural), Shawn Pike (Northeast Cabarrus), Danny Brown (Odell), and Dylan Ennis (Rimer) to terms expiring January 31st, 2028 and appoint James Isenhour (Northeast Cabarrus) to a term expiring January 31st, 2027 due to the current trustee no longer meeting general statute requirements to serve.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Jacob Thompson, Fire Marshal

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Boards and Committees - Human Services Advisory Board - Appointment

BRIEF SUMMARY:
Heather (Tonya) Anderson currently serves on the Human Services Advisory Board. Her term will expire February 28, 2026. It is recommended to reappoint her to a three-year term, which will expire February 28, 2029; and to include any necessary exceptions to the Appointment Policy.

REQUESTED ACTION:
Recommended Motion:

Motion to reappoint Heather (Tonya) Anderson the Human Services Advisory Board for a three-year term expiring February 28, 2029; and to include any necessary exceptions to the Appointment Policy.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Aalece Pugh, Human Services Director/Assistant County Manager

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Membership List

Human Services Advisory Board

Name	*Seat*	*Appointment*	*Term Expiration*	*Number of Terms*	*Number of Boards Serving*
Human Services Advisory Board					
Dr. Heather Anderson	1	2/20/2023	2/28/2026	1	1
Erin Shoe	2	11/18/2024	6/30/2026		2
John Basilice	3	1/20/2026	12/31/2028	1	2
Patricia West	4	11/20/2023	12/31/2026	1	1
Angel Lugo	5	6/17/2024	6/30/2027	2	1

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Board of Commissioners - Resolution Amending the Board of Commissioners' 2026 Meeting Schedule

BRIEF SUMMARY:
Amend the Resolution of the Cabarrus County Board of Commissioners' 2026 Meeting Schedule to reflect the meeting location of the April Cabarrus Summit, the date of the NCACC County Assembly Day and Legislative Reception and the date of the NCACC Annual Conference.

REQUESTED ACTION:
Recommended Motion:

Motion to approve the resolution.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
On behalf of the Board of Commissioners

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Resolution

RESOLUTION AMENDING THE CABARRUS COUNTY BOARD OF COMMISSIONERS' 2026 MEETING SCHEDULE

WHEREAS, the regular agenda work sessions of the Cabarrus County Board of Commissioners are currently held on the first Monday of each month at 5:00 p.m. in the Multipurpose Room at the Governmental Center; and

WHEREAS, the regular meetings of the Board of Commissioners are held on the third Monday of each month at 6:00 p.m. in the Commissioners' Meeting Room at the Governmental Center; and

WHEREAS, the Martin Luther King, Jr. holiday requires a change in the regular meeting date in January 2026; and

WHEREAS, Presidents' Day requires a change in the regular meeting date in February 2026; and

WHEREAS, the Easter holiday requires a change in the agenda work session meeting date in April 2026; and

WHEREAS, the NACo Legislative Conference requires a change in the regular meeting date in July 2026; and

WHEREAS, the Labor Day holiday requires a change in the agenda work session meeting date in September 2026; and

WHEREAS, North Carolina General Statute 153A-39 requires that the Board hold an organizational meeting the first Monday in December for each even numbered year; and

WHEREAS, on the first Monday in December of even numbered years, it is customary for the Board to hold a reception and swearing-in ceremony at the Governmental Center honoring incoming and outgoing elected officials prior to the commencement of the organizational meeting; and

WHEREAS, the organizational meeting will be held in the Board of Commissioners' Meeting Room and begin at 6:00 p.m.; and

WHEREAS, the December agenda work session will be held in the Board of Commissioners' Meeting Room and will commence upon the conclusion of the organizational meeting (on or about 6:15 p.m.).

NOW, THEREFORE, BE IT RESOLVED, the Cabarrus County Board of Commissioners, pursuant to North Carolina General Statute 153A-40(a), does hereby:

(1) Establish the Board's regular agenda work session schedule to meet at 5:00 p.m. (unless noted otherwise) in the Multipurpose Room at the Governmental Center on the following dates:

January 5, 2026	July 6, 2026
February 2, 2026	August 3, 2026
March 2, 2026	September 8, 2026 *(Tuesday)*
April 7, 2026 *(Tuesday)*	October 5, 2026
May 4, 2026	November 2, 2026
June 1, 2026*	December 7, 2026

*Commissioner's Meeting Room at 5:30 p.m.

(2) Establish the Board's regular meeting schedule to meet at 6:00 p.m. in the Commissioner's Meeting Room at the Governmental Center on the following dates:

January 20, 2026 *(Tuesday)*	July 21, 2026 *(Tuesday)*
February 17, 2026 *(Tuesday)*	August 17, 2026
March 16, 2026	September 21, 2026
April 20, 2026	October 19, 2026
May 18, 2026	November 16, 2026
June 15, 2026	December 21, 2026

(3) Sets quarterly summits scheduled at 6:00 p.m. at the following locations:

January 7, 2026	Cabarrus Arena
April 1, 2026	Frank Liske Park Barn
July 1, 2026	TBD
October 7, 2026	TBD

(4) The Board will hold a Budget Public Hearing at the June 1, 2026 Work Session meeting at 5:30 p.m. in the Commissioners Meeting Room at the Governmental Center; and

(5) Sets a Board retreat, to be held in the Multipurpose Room at the Governmental Center on February 27, 2026 at 5:00 p.m. and February 28, 2026 at 8:00 a.m.; and

(6) Sets the NACo Legislative Conference in Washington, DC, on February 21 - 24, 2026; and

(7) Sets the NCACC County Assembly Day and Legislative Reception in Raleigh, North Carolina on June 9 - 10, 2026; and

(8) Sets budget workshop meetings on April 14, 2026 and June 4, 2026 from 5:00 - 9:00 p.m. in the Multipurpose Room in the Governmental Center; and

(9) Sets the NACo Annual Conference in Orleans Parish, New Orleans, Louisiana on July 17 - 20, 2026; and

(10) Sets the NCACC Annual Conference in Durham County, North Carolina on August 20 - 22, 2026; and

BE IT FURTHER RESOLVED that any recessed, special or emergency meeting will be held as needed with proper notice as required by North Carolina General Statute 153A-40.

Approved this the 16th day of March, 2026.

_____
Laura Lindsey, Chair
Cabarrus County Board of Commissioners

Attest:

_____
Ariadne Olvera, Clerk to the Board

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Consolidated Human Services Agency - Home and Community Care Block Grant (HCCBG) - Budget Amendments

BRIEF SUMMARY:
The Home and Community Block Grant (HCCBG) provides funding for services to Senior programs, Transportation and Lunch Plus in Cabarrus County. The funding received for FY26 requires budget amendments to adjust the differences in the amounts.

REQUESTED ACTION:
Recommended Motion:

Motion to approve the budget amendments.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Tammy Bare, Adult and Aging Services Program Administrator

BUDGET AMENDMENT REQUIRED:
Yes

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Budget Amendment
- Budget Amendment
- Budget Amendment
- Budget Amendment
- Budget Amendment
- Allocation

Date: 3/16/2026 **Amount:** 7,106.00

Dept. Head: Hollye McCallum **Department:** Senior Services

☐ **Internal Transfer Within Department** ☐ **Transfer Between Departments/Funds** ☑ **Supplemental Request**

The county received an increase to the FY26 Home and Community Care Block Grant (HCCBF) funding plan. A budget amendment is requested to match the budget with the FY26 Funding Plan. There is a 10% local match.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	9	00195760-9445	Purchased Services	244,741.00	3,822.00		248,563.00
001	6	00165760-6215	HCCBG- In Home Aide	220,267.00	3,440.00		223,707.00
001	6	00165760-6901	Fund Balance Appropriate	-	382.00		382.00
001	9	00195760-9444	Adult Day Services	208,987.00	3,284.00		212,271.00
001	6	00165760-6301	HCCBG- Adult Day Services	188,088.00	2,956.00		191,044.00
001	9	00165760-6901	Fund Balance Appropriate	382.00	328.00		710.00
001	6						
001	6						
001	9						
001	9						
001							
001	6						
001	9						
001	6						
001	9						
							0.00
				862,465.00	14,212.00	-	876,677.00
						Total	0.00

Budget Officer

☐ Approved
☐ Denied

_____
Signature

_____
Date

County Manager

☐ Approved
☐ Denied

_____
Signature

_____
Date

Board of Commissioners

☐ Approved
☐ Denied

_____
Signature

_____
Date

Date: 3/16/2026 **Amount:** 24,975.00

Dept. Head: Hollye McCallum **Department:** Senior Services

☐ **Internal Transfer Within Department** ☐ **Transfer Between Departments/Funds** ☑ **Supplemental Request**

The county received the FY26 Home and Community Care Block Grant (HCCBF) funding plan. The Congregate Nutrition allotment was increased by $3,046 but USDA was decreased by $28, 021 for a total decrease to the budget of $24,975. A budget amendment is requested to match the budget with the FY26 Funding Plan. The 10% local match is included in the figures.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	00165750-6224-USDA	Congregate Nutrition	38,400.00		28,021.00	10,379.00
001	6	00165750-6224	Congregate Nutrition	135,604.00	3,046.00		138,650.00
001	9	00195750-9335	Food	206,169.08		16,169.08	190,000.00
001	9	00195750-9451	Host Agency Expenses	36,300.00		8,806.00	27,494.00
001							
001	6						0.00
001	9						0.00
001	6						
001	9						
							0.00
				416,473.08	3,046.00	52,996.08	366,523.00
						Total	0.00

Budget Officer

☐ Approved
☐ Denied

_____
Signature

_____
Date

County Manager

☐ Approved
☐ Denied

_____
Signature

_____
Date

Board of Commissioners

☐ Approved
☐ Denied

_____
Signature

_____
Date

Date: 3/16/2026 **Amount:** 4,920.00

Dept. Head: Hollye McCallum **Department:** Senior Services

☐ **Internal Transfer Within Department** ☐ **Transfer Between Departments/Funds** ☑ **Supplemental Request**

The county received an increase to the FY26 Home and Community Care Block Grant (HCCBF) funding plan. A budget amendment is requested to match the budget with the FY26 Funding Plan. There is a 10% local match.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	00165240-6223-HCCBG	Transportation Grant	233,089.00	4,920.00		238,009.00
001	9	00195240-9520	Auto & Truck Maintenance	430,435.00	4,920.00		435,355.00
001	9						0.00
001	9						0.00
001							
001	6						0.00
001	9						0.00
001	6						0.00
001	9						
							0.00
				663,524.00	9,840.00	-	673,364.00
						Total	0.00

Budget Officer

☐ Approved
☐ Denied

_____
Signature

_____
Date

County Manager

☐ Approved
☐ Denied

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Signature

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Date

Board of Commissioners

☐ Approved
☐ Denied

_____
Signature

_____
Date

Budget Revision/Amendment Request

Date: 3/16/2026 **Amount:** 1,430.00

Dept. Head: Byron Haigler **Department:** Active Living and Parks

☐ **Internal Transfer Within Department** ☐ **Transfer Between Departments/Funds** ☑ **Supplemental Request**

Cabarrus County received additional HCCBG funds of $1430.00 for Senior Center Operations Grant. Requesting a supplemental budget amendment to increase the expenditure budget line by $1430.00 plus the local match. There is a required local match of $143.00 which we pay through employee payroll.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	8110-6640-SCOG	Special Population Fees	100,972.00	1,430.00		102,402.00
001	9	8110-9496	Senior Center Operations Grant	100,972.00	1,430.00		102,402.00
							0.00
				-			0.00
							0.00
							0.00
							0.00
							0.00
							0.00

Total 0.00

Budget Officer

☐ Approved

☐ Denied

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Signature

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Date

County Manager

☐ Approved

☐ Denied

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Date

Board of Commissioners

☐ Approved

☐ Denied

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Signature

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Date

Budget Revision/Amendment Request

Date: 3/16/2026 **Amount:** 2,139.50

Dept. Head: Susie Morris **Department:** Planning and Development

☐ **Internal Transfer Within Department** ☐ **Transfer Between Departments/Funds** ☑ **Supplemental Request**

Cabarrus County received additional HCCBG funds of $1,945 for HHI. Requesting a supplemental budget amendment to increase the expenditure budget line by $1945 plus the local match. There is a required local match of $194.50.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	3250-6226-HHI	Home Improvement Repair Grant	60,000.00	1,945.00		61,945.00
001	9	3250-9493-HHI	Operations-HHI	66,000.00	2,139.50		68,139.50
001	6	3250-6901	Fund Balance Appropriated	-	194.50		194.50
				-			0.00
							0.00
							0.00
							0.00
							0.00
						Total	0.00

Budget Officer

☐ Approved

☐ Denied

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Signature

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Date

County Manager

☐ Approved

☐ Denied

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Sianature

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Date

Board of Commissioners

☐ Approved

☐ Denied

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Signature

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Date

HCCBG Budget

NAME AND ADDRESS
COMMUNITY SERVICE PROVIDER

Cabarrus County -combined
1303 S. Cannon Blvd
Kannapolis, NC 28083

FY26- increasse

Home and Community Care Block Grant for Older Adults

County Funding Plan

Provider Services Summary

DA-732 (Rev. 2/16)

County Cabarrus

July 1, 2025 through June 30, 2026

Revision# 732-1stAdj **Rev Date:** 09/01/25

FY26 - increase

			A				B	C	D	E	F	G	H	I
	Ser. Delivery (Check One)		Block Grant Funding				Required	Net*	USDA	Total	HCCBG	Projected Reimburse.	Projected HCCBG	
Services	Direct	Purch.	Access	In-Home	Other	Total	Local Match	Serv Cost	Subsidy	Funding	Units	Rate	Clients	
DSS-Adult Day Health		x	$ -	$191,044	$ -	$191,044	$ 21,227	$212,271	$ -	$212,271	2,564	$ 82.7895	21	
DSS-Congregate Nutrition		x	$ -	$ -	$138,650	$138,650	$ 15,406	$154,056	$10,379	$164,435	12,973	$ 11.8747	380	
DSS-In-Home Aide-Level II - PC		x	$ -	$67,980	$ -	$67,980	$ 7,553	$75,533	$ -	$75,533	3,589	$ 21.0475	15	
DSS-In-Home Aide-Level III - PC		x	$ -	$155,727	$ -	$155,727	$ 17,303	$173,030	$ -	$173,030	7,119	$ 24.3057	25	
DSS-Transportation (General)	x		$91,467	$ -	$ -	$91,467	$ 10,163	$101,630	$ -	$101,630	4,409	$ 23.0503	20	
DSS-Transportation (Medical)	x		$146,542	$ -	$ -	$146,542	$ 16,282	$162,824	$ -	$162,824	7,064	$ 23.0502	215	
DOC-Housing & Home Imprvmt		x	$ -	$ -	$61,945	$61,945	$ 6,883	$68,828	$ -	$68,828	-	$ -		
ALP-Senior Cntr Operation	x		$ -	$ -	$102,402	$102,402	$ 11,378	$113,780	$ -	$113,780	-	$ -		
MOW-Home Delivered Meals	x		$ -	$133,955	$ -	$133,955	$ 14,884	$148,839	$14,553	$163,392	18,191	$ 8.1822	300	
MOW-HDM NSIP	x		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	$ -	100	
						$ -	$ -	$ -	$ -	$ -	-	$ -	0	
						$ -	$ -	$ -		$ -	-	$ -	0	
			$ -			$ -	$ -	$ -		$ -				
Total			238,009	548,706	302,997	1,089,712	$121,079	$1,210,791	$24,931	$1,235,722	55909		1076	

Certification of required minimum local match availability. Required local match will be expended simultaneously with Block Grant Funding.

Authorized Signature, Title Community Service Provider — Date

Signature, County Finance Officer Required — Date

Signature, Chairman, Board of Commissioner Optional — Date

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Consolidated Human Services Agency (CHSA) - Transportation - Drug and Alcohol Policy

BRIEF SUMMARY:
Cabarrus County Transportation provides public transit and paratransit services for the residents of Cabarrus County. Part of our mission is to ensure that this service is delivered safely, efficiently, and effectively by establishing a drug and alcohol-free work environment and to ensure that the workplace remains free from the effects of drugs and alcohol in order to promote the health and safety of employees and the general public. In keeping with this mission, Cabarrus County Transportation declares that the unlawful manufacture, distribution, dispense, possession, or use of controlled substances or misuse of alcohol is prohibited by employees.

This policy is in accordance with United States Department of Transportation, Transportation Code "49 CFR Part 10".

REQUESTED ACTION:
Recommended Motion:

Motion to approve and adopt the Drug and Alcohol Policy.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Charles Ratliff, Transportation Manager

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Policy

DRUG AND ALCOHOL TESTING POLICY
Cabarrus County Transportation
Adopted as of 12/1/2025

A. PURPOSE

1) The Cabarrus County Transportation Services provides public transit and paratransit services for the residents of Cabarrus County. Part of our mission is to ensure that this service is delivered safely, efficiently, and effectively by establishing a drug and alcohol-free work environment, and to ensure that the workplace remains free from the effects of drugs and alcohol to promote the health and safety of employees and the public. In keeping with this mission, Cabarrus County Transportation Services declares that the unlawful manufacture, distribution, dispense, possession, or use of controlled substances or misuse of alcohol is prohibited for all employees.

2) Additionally, the purpose of this policy is to establish guidelines to maintain a drug and alcohol-free workplace in compliance with the Drug-Free Workplace Act of 1988, and the Omnibus Transportation Employee Testing Act of 1991. Covered employees shall abide by the terms of this policy statement as a condition of employment. This policy is intended to comply with all applicable Federal regulations governing workplace anti-drug and alcohol programs in the transit industry. Specifically, the Federal Transit Administration (FTA) of the U.S. Department of Transportation has published 49 CFR Part 655, as amended, that mandates drug and alcohol testing for safety-sensitive positions and prohibits performance of safety-sensitive functions when there is a positive test result, or a refusal to test. The U. S. Department of Transportation (USDOT) has also published 49 CFR Part 40, as amended, that sets standards for the collection and testing of specimens for drug and alcohol testing.

3) Any provisions set forth in this policy that are included under the sole authority of Cabarrus County Transportation Services and <u>are not</u> provided under the authority of the above-named Federal regulations are underlined. Tests conducted under the sole authority of Cabarrus County Transportation Services will be performed on non-USDOT forms and will be separate from USDOT testing in all respects.

B. APPLICABILITY

This Drug and Alcohol Testing Policy applies to all safety-sensitive employees (full- or part-time) when performing safety sensitive duties. See Attachment A for a list of employees and the authority under which they are included.

A safety-sensitive function is operation of public transit service including the operation of a revenue service vehicle (whether or not the vehicle is in revenue service), maintenance of a revenue service vehicle or equipment used in revenue service, security personnel who carry firearms, persons controlling the dispatch or movement of revenue service vehicles and any transit employee who operates a non-revenue service vehicle that requires a Commercial Driver's License to operate. Maintenance functions include the repair, overhaul, and rebuild of engines, vehicles and/or equipment used in revenue service. A list of safety-sensitive positions who perform one or more of the above-mentioned duties is provided in Attachment A. Supervisors are only safety sensitive if they perform one of the above functions. Volunteers are considered safety sensitive and subject to testing if they are required to hold a CDL or receive remuneration for service in excess of actual expense.

C. DEFINITIONS

Accident: An occurrence associated with the operation of a vehicle even when not in revenue service, if as a result:

a. An individual dies.
b. An individual suffers a bodily injury and immediately receives medical treatment away from the scene of the accident; or,
c. One or more vehicles incur disabling damage as the result of the occurrence and is transported away from the scene by a tow truck or other vehicle. For purposes of this definition, *disabling damage* means damage which precludes departure of any vehicle from the scene of the occurrence in its usual manner in daylight after simple repairs. Disabling damage includes damage to vehicles that could have been operated but would have been further damaged if so operated, but does not include damage which can be remedied temporarily at the scene of the occurrence without special tools or parts, tire disablement without other damage even if no spare tire is available, or damage to headlights, taillights, turn signals, horn, or windshield wipers that makes them inoperative.

Adulterated specimen: A specimen that has been altered, as evidence by test results showing either a substance that is not a normal constituent for that type of specimen or showing an abnormal concentration of an endogenous substance.

Alcohol: The intoxicating agent in beverage alcohol, ethyl alcohol, or other low molecular weight alcohols contained in any beverage, mixture, mouthwash, candy, food, preparation or medication.

Alcohol Concentration: Expressed in terms of grams of alcohol per 210 liters of breath as indicated by a breath test under 49 CFR Part 40.

Aliquot: A fractional part of a specimen used for testing, it is taken as a sample representing the whole specimen.

Alternate specimen: An authorized specimen, other than the type of specimen previously collected or attempted to be collected.

Canceled Test: A drug or alcohol test that has a problem identified that cannot be or has not been corrected, or which is cancelled. A canceled test is neither positive nor negative.

Collection Site: A place selected by the employer where employees present themselves for the purpose of providing a specimen for a drug test.

Confirmatory Drug Test: A second analytical procedure performed on a different aliquot of the original specimen to identify and quantify a specific drug or drug metabolite.

Confirmatory Validity Test: A second test performed on a different aliquot of the original urine specimen to further support a validity test result.

Covered Employee Under FTA Authority: An employee who performs a safety-sensitive function including an applicant or transferee who is being considered for hire into a safety-sensitive function (See Attachment A for a list of covered employees).

Cutoff: The analytical value (e.g., drug or drug metabolite concentration) used as the decision point to determine a result (e.g., negative, positive, adulterated, invalid, or substituted) or the need for further testing.

Designated Employer Representative (DER): An employee authorized by the employer to take immediate action to remove employees from safety-sensitive duties and to make required decisions in testing. The DER also receives test results and other communications for the employer, consistent with the requirements of 49 CFR Parts 40 and 655.

DOT, The Department, DOT Agency: These terms encompass all DOT agencies, including, but not limited to, the Federal Aviation Administration (FAA), the Federal Railroad Administration (FRA), the Federal Motor Carrier Safety Administration (FMCSA), the Federal Transit Administration (FTA), the National Highway Traffic Safety Administration (NHTSA), the Pipeline and Hazardous Materials Safety Administration (PHMSA), and the Office of the Secretary (OST). For purposes of 49 CFR Part 40, the United States Coast Guard (USCG), in the Department of Homeland Security, is considered to be a DOT agency for drug testing purposes. These terms include any designee of a DOT agency.

Dilute specimen: A urine specimen with creatinine and specific gravity values that are lower than expected for human urine.

Disabling damage: Damage which precludes departure of any vehicle from the scene of the occurrence in its usual manner in daylight after simple repairs. Disabling damage includes damage to vehicles that could have been operated but would have been further damaged if so operated, but does not include damage which can be remedied temporarily at the scene of the occurrence without special tools or parts, tire disablement without other damage even if no spare tire is available, or damage to headlights, taillights, turn signals, horn, or windshield wipers that makes them inoperative.

Employee: Any person who is designated in a DOT agency regulation as subject to drug testing and/or alcohol testing. The term includes individuals currently performing safety-sensitive functions designated in DOT agency regulations and applicants for employment subject to pre-employment testing. For purposes of drug testing under 49 CFR Part 40, the term employee has the same meaning as the term "donor" as found on CCF and related guidance materials produced by the Department of Health and Human Services.

Evidential Breath Testing Device (EBT): A device approved by the NHTSA for the evidential testing of breath at the 0.02 and the 0.04 alcohol concentrations and appears on ODAPC's Web page for "Approved Evidential Breath Measurement Devices" because it conforms with the model specifications available from NHTSA.

Initial Drug Test: The first test used to differentiate a negative specimen from one that requires further testing for drugs or drug metabolites.

Initial Specimen Validity Test: The first test used to determine if a specimen is adulterated, diluted, substituted, or invalid

Invalid Result: The result reported by an HHS-certified laboratory in accordance with the criteria established by the HHS when a positive, negative, adulterated, or substituted result cannot be established for a specific drug or specimen validity test.

Laboratory: Any U.S. laboratory certified by HHS under the National Laboratory Certification Program as meeting the minimum standards of HHS; or, in the case of foreign laboratories, a laboratory approved for participation by DOT under 49 CFR Part 40.

Limit of Detection (LOD): The lowest concentration at which the analyte (e.g., drug or drug metabolite) can be identified.

Limit of Quantification (LOQ): For quantitative assays, the lowest concentration at which the identity and concentration of the analyte (e.g., drug or drug metabolite) can be accurately established.

Medical Review Officer (MRO): A licensed physician (medical doctor or doctor of osteopathy) responsible for receiving laboratory results generated by the drug testing program who has knowledge of substance abuse disorders and has appropriate medical training to interpret and evaluate an individual's confirmed positive test result, together with his/her medical history, and any other relevant bio-medical information.

Negative Dilute: A drug test result which is negative for the five drug/drug metabolites but has creatinine and specific gravity values that are lower than expected for human urine.

Negative result: The result reported by an HHS-certified laboratory to an MRO when a specimen contains no drug, or the concentration of the drug is less than the cutoff concentration for the drug or drug class and the specimen is a valid specimen. An alcohol concentration of less than 0.02 BAC is a negative test result.

Non-negative specimen: A specimen that is reported as adulterated, substituted, positive (for drug(s) or drug metabolite(s)), or invalid.

Oral Fluid Specimen: A specimen that is collected from an employee's oral cavity and is a combination of physiological fluids produced primarily by the salivary glands. An oral fluid specimen is considered to be a direct observation collection for all purposes of 49 CFR Part 40, as amended.

Oxidizing Adulterant: A substance that acts alone or in combination with other substances to oxidize drugs or drug metabolites to prevent the detection of the drug or metabolites or affects the reagents in either the initial or confirmatory drug test.

Performing (a safety-sensitive function): A covered employee is considered to be performing a safety-sensitive function and includes any period in which he or she is actually performing, ready to perform, or immediately available to perform such functions.

Positive result: The result reported by an HHS- Certified laboratory when a specimen contains a drug or drug metabolite equal or greater to the cutoff concentrations.

Primary specimen: In drug testing, the specimen bottle that is opened and tested by a first laboratory to determine whether the employee has a drug or drug metabolite in his or her system; and for the purpose of specimen validity

testing. The primary specimen is the portion of the donor's subdivided specimen designated as the primary (''A'') specimen by the collector to distinguish it from the split (''B'') specimen, as defined in 49 CFR Part 40, as amended.

Prohibited drug: Identified as marijuana, cocaine, opioids, amphetamines, or phencyclidine as specified in 49 CFR Part 40, as amended.

Reconfirmed: The result reported for a split (Bottle B) specimen when the second HHS-certified laboratory corroborates the original result reported for the primary (Bottle A) specimen.

Rejected for Testing: The result reported by an HHS- Certified laboratory when no tests are performed for specimen because of a fatal flaw or a correctable flaw that has not been corrected.

Revenue Service Vehicles: All transit vehicles that are used for passenger transportation service.

Safety-sensitive functions: Employee duties identified as:

(1) The operation of a transit revenue service vehicle even when the vehicle is not in revenue service.
(2) The operation of a non-revenue service vehicle by an employee when the operation of such a vehicle requires the driver to hold a Commercial Drivers License (CDL).
(3) Maintaining a revenue service vehicle or equipment used in revenue service.
(4) Controlling dispatch or movement of a revenue service vehicle and
(5) Carrying a firearm for security purposes.

Specimen: Fluid, breath, or other material collected from an employee at the collection site for the purpose of a drug or alcohol test.

Specimen Bottle: The bottle that, after being sealed and labeled according to the procedures in 49 CFR Part 40, is used to hold a primary ("A") or split ("B") specimen during the transportation to the laboratory. In the context of oral fluid testing, it may be referred to as a "vial," "tube," or "bottle."

Split Specimen: In drug testing, the specimen that is sent to a first laboratory and stored with its original seal intact, and which is transported to a second laboratory for retesting at the employee's request following MRO verification of the primary specimen as positive, adulterated or substituted.

Split specimen collection: A collection in which the single specimen collected is divided into two separate specimen bottles, the primary specimen (Bottle A) and the split specimen (Bottle B).

Substance Abuse Professional (SAP): A licensed physician (medical doctor or doctor of osteopathy) or licensed or certified psychologist, social worker, employee assistance professional, state-licensed or certified marriage and family therapist, or drug and alcohol counselor (certified by an organization listed at https://www.transportation.gov/odapc/sap) with knowledge of and clinical experience in the diagnosis and treatment of drug and alcohol related disorders.

Substituted specimen: An employee's specimen not consistent with a normal human specimen, as determined by HHS (e.g., a urine specimen, with creatinine and specific gravity values that are so diminished, or so divergent that they are not consistent with normal human urine).

Test Refusal: The following are considered a refusal to test if the employee:

(1) Fail to appear for any test (except a pre-employment test) within a reasonable time, as determined by the employer.
(2) Fail to remain at the collection site until the testing process is complete. An employee who leaves the testing site before the testing process commences for a pre-employment test has not refused to test.
(3) Fail to attempt to provide a specimen. An employee who does not provide a specimen because he or she has left the testing site before the testing process commenced for a pre-employment test has not refused to test.
(4) In the case of a directly observed or monitored urine collection in a drug test, fail to permit monitoring or observation of your provision of a specimen.
(5) Fail to provide a sufficient quantity of specimen without a valid medical explanation.
(6) Fail or decline to take an additional test as directed by the collector or the employer for drug testing.
(7) Fail to undergo a medical evaluation as required by the MRO or the employer's Designated Employer Representative (DER).
(8) Fail to cooperate with any part of the testing process.
(9) Fail to follow an observer's instructions to raise and lower clothing and turn around during a directly-observed urine collection.
(10) Possess or wear a prosthetic or other device used to tamper with the collection process.
(11) Admit to the adulteration or substitution of a specimen to the collector or MRO.
(12) Refuse to sign the certification at Step 2 of the Alcohol Testing Form (ATF).
(13) Fail to remain readily available following an accident.
(14) As a covered employee, if the MRO reports that you have a verified adulterated or substituted test result, you have refused to take a drug test.

Undiluted (neat) oral fluid: An oral fluid specimen to which no other solid or liquid has been added. For example: A collection device that uses a diluent (or other

component, process, or method that modifies the volume of the testable specimen) must collect at least 1 mL of undiluted (neat) oral fluid.

Urine specimen: Urine collected from an employee at the collection site for the purpose of a drug test.

Vehicle: A bus, electric bus, van, automobile, rail car, trolley car, trolley bus, or vessel. A public transit vehicle is a vehicle used for public transportation or for ancillary services.

Verified negative test: A drug test result reviewed by a medical review officer and determined to have no evidence of prohibited drug use at or above the minimum cutoff levels established by the Department of Health and Human Services (HHS).

Verified positive test: A drug test result reviewed by a medical review officer and determined to have evidence of prohibited drug use at or above the minimum cutoff levels specified in 49 CFR Part 40 as revised.

Validity testing: The evaluation of the specimen to determine if it is consistent with normal human urine. Specimen validity testing will be conducted on all specimens provided for testing under DOT authority. The purpose of validity testing is to determine whether certain adulterants or foreign substances were added to the specimen, if the specimen was diluted, or if the specimen was altered.

D. EDUCATION AND TRAINING

1) Every covered employee will receive a copy of this policy and will have ready access to the corresponding federal regulations including 49 CFR Parts 655 and 40, as amended. In addition, all covered employees will undergo a minimum of 60 minutes of training on the signs and symptoms of drug use including the effects and consequences of drug use on personal health, safety, and the work environment. The training also includes manifestations and behavioral cues that may indicate prohibited drug use.

2) All supervisory personnel or company officials who are in a position to determine employee fitness for duty will receive 60 minutes of reasonable suspicion training on the physical, behavioral, and performance indicators of probable drug use and 60 minutes of additional reasonable suspicion training on the physical, behavioral, speech, and performance indicators of probable alcohol misuse.

E. PROHIBITED SUBSTANCES

1) Prohibited substances addressed by this policy include the following.

a. Illegally Used Controlled Substance or Drugs Under the Drug-Free Workplace Act of 1988 any drug or any substance identified in Schedule I through V of Section 202 of the Controlled Substance Act (21 U.S.C. 812), and as further defined by 21 CFR 1308.11 through 1308.15 is prohibited at all times in the workplace unless a legal prescription has been written for the substance. This includes, but is not limited to marijuana, amphetamines, opioids, phencyclidine (PCP), and cocaine, as well as any drug not approved for medical use by the U.S. Drug Enforcement Administration or the U.S. Food and Drug Administration. Illegal use includes use of any illegal drug, misuse of legally prescribed drugs, and use of illegally obtained prescription drugs. It is important to note that the use of marijuana in any circumstances remains completely prohibited for any safety-sensitive employee subject to drug testing under USDOT regulations. The use of marijuana in any circumstance (including under state recreational and/or medical marijuana laws) by a safety-sensitive employee is a violation of this policy and a violation of the USDOT regulation 49 CFR Part 40, as amended.

   Federal Transit Administration drug testing regulations (49 CFR Part 655) require that all employees covered under FTA authority be tested for marijuana, cocaine, amphetamines, opioids, and phencyclidine as described in this policy. Illegal use of these five drugs is prohibited at all times and thus, covered employees may be tested for these drugs anytime that they are on duty.

b. Legal Drugs: The appropriate use of legally prescribed drugs and non-prescription medications is not prohibited. <u>However, the use of any substance which carries a warning label that indicates that mental functioning, motor skills, or judgment may be adversely affected must be reported to a Cabarrus County Transportation Services supervisor and the employee is required to provide a written release from his/her doctor or pharmacist indicating that the employee can perform his/her safety-sensitive functions.</u>

c. Alcohol: The use of beverages containing alcohol (including mouthwash, medication, food, candy) or any other substances containing alcohol in a manner which violates the conduct listed in this policy is prohibited.

F. <u>PROHIBITED CONDUCT</u>

1) Illegal use of the drugs listed in this policy and as defined in 49 CFR Part 40, as amended is prohibited at all times. All covered employees are prohibited from reporting for duty or remaining on duty if they have used a prohibited drug as defined in 49 CFR Part 40, as amended.

2) Each covered employee is prohibited from consuming alcohol while performing safety-sensitive job functions or while on-call to perform safety-sensitive job functions. If an on-call employee has consumed alcohol, they must acknowledge the use of alcohol at the time that they are called to report for duty. The covered employee will subsequently be relieved of his/her on-call responsibilities and subject to discipline for not fulfilling his/her on-call responsibilities.

3) The Transit Department shall not permit any covered employee to perform or continue to perform safety-sensitive functions if it has actual knowledge that the employee is using alcohol

4) Each covered employee is prohibited from reporting to work or remaining on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of 0.04 or greater regardless of when the alcohol was consumed.

    a. An employee with a breath alcohol concentration which measures 0.02-0.039 is not considered to have violated the USDOT-FTA drug and alcohol regulations, provided the employee hasn't consumed the alcohol within four (4) hours of performing a safety-sensitive duty. However, if a safety-sensitive employee has a breath alcohol concentration of 0.02-0.039, USDOT-FTA regulations require the employee to be removed from the performance of safety-sensitive duties until:
        i. The employee's alcohol concentration measures less than 0.02; or
        ii. The start of the employee's next regularly scheduled duty period, but not less than eight hours following administration of the test.

5) No covered employee shall consume alcohol for eight (8) hours following involvement in an accident or until he/she submits to the post-accident drug/alcohol test, whichever occurs first.

6) No covered employee shall consume alcohol within four (4) hours prior to the performance of safety-sensitive job functions.

7) Cabarrus County Transportation Services, under its own authority, also prohibits the consumption of alcohol at all times the employee is on duty, or anytime the employee is in uniform.

8) Consistent with the Drug-free Workplace Act of 1988, all Cabarrus County Transportation Services employees are prohibited from engaging in the unlawful manufacture, distribution, dispensing, possession, or use of

prohibited substances in the workplace including transit system premises and transit vehicles.

G. DRUG STATUTE CONVICTION

Consistent with the Drug Free Workplace Act of 1998, all employees are required to notify the Cabarrus County Transportation Services management of any criminal drug statute conviction for a violation occurring in the workplace within five days after such conviction. Failure to comply with this provision shall result in disciplinary action as defined in this policy.

H. TESTING REQUIREMENTS

1) Drug testing and alcohol testing will be conducted as required by 49 CFR Part 40 as amended. All employees covered under FTA authority shall be subject to testing prior to performing safety-sensitive duty, for reasonable suspicion, following an accident, and random as defined in this policy, and return to duty/follow-up.

2) A drug test can be performed any time a covered employee is on duty. A reasonable suspicion, random, or follow-up alcohol test can only be performed just before, during, or after the performance of a safety-sensitive job function. Under Cabarrus County Transportation Services authority, a non-DOT alcohol test can be performed any time a covered employee is on duty.

All covered employees will be subject to drug testing and alcohol testing as a condition of ongoing employment with Cabarrus County Transportation Services. Any safety-sensitive employee who refuses to comply with a request for testing shall be removed from duty and subject to discipline as defined in this policy.

I. DRUG TESTING PROCEDURES

1) Testing shall be conducted in a manner to assure a high degree of accuracy and reliability and using techniques, equipment, and laboratory facilities which have been approved by the U.S. Department of Health and Human Service (HHS). All testing will be conducted consistent with the procedures set forth in 49 CFR Part 40, as amended. The procedures will be performed in a private, confidential manner and every effort will be made to protect the employee, the integrity of the drug testing procedure, and the validity of the test result.

2) The drugs that will be tested for include marijuana, cocaine, opioids, amphetamines, and phencyclidine. After the identity of the donor is checked using picture identification, a urine and/or oral fluid specimen will be collected as described in 49 CFR Part 40, as amended. Each specimen will be accompanied by a DOT Custody and Control Form and identified using a unique identification number that attributes the specimen to the correct individual. The specimen analysis will be conducted at a HHS certified laboratory. An initial drug screen and validity test will be conducted on the primary specimen. For those specimens that are not negative, a confirmatory test will be performed. The test will be considered positive if the amounts of the drug(s) and/or its metabolites identified by the confirmatory test are at or above the minimum thresholds established in 49 CFR Part 40, as amended.

3) The test results from the HHS certified laboratory will be reported to a Medical Review Officer. A Medical Review Officer (MRO) is a licensed physician with detailed knowledge of substance abuse disorders and drug testing. The MRO will review the test results to ensure the scientific validity of the test and to determine whether there is a legitimate medical explanation for a confirmed positive, substitute, or adulterated test result. The MRO will attempt to contact the employee to notify the employee of the non-negative laboratory result and provide the employee with an opportunity to explain the confirmed laboratory test result. The MRO will subsequently review the employee's medical history/medical records as appropriate to determine whether there is a legitimate medical explanation for a non-negative laboratory result. If no legitimate medical explanation is found, the test will be verified positive or refusal to test and reported to Cabarrus County Transportation Services If a legitimate explanation is found, the MRO will report the test result as negative.

4) If the test is invalid without a medical explanation, a retest will be conducted under direct observation. Employees do not have access to a test of their split specimen following an invalid result.

5) Any covered employee who questions the results of a required drug test may request that the split sample be tested. The split sample test must be conducted at a second HHS-certified laboratory. The test must be conducted on the split sample that was provided by the employee at the same time as the primary sample. The method of collecting, storing, and testing the split sample will be consistent with the procedures set forth in 49 CFR Part 40, as amended. The employee's request for a split sample test must be made to the Medical Review Officer within 72 hours of notice of the original sample verified test result. Requests after 72 hours will only be accepted at the discretion of the MRO if the delay was due to documentable facts that were beyond the control of the employee. Cabarrus County

Transportation Services will ensure that the cost for the split specimen analysis is covered in order for a timely analysis of the sample, however Cabarrus County Transportation Services will seek reimbursement for the split sample test from the employee.

6) If the analysis of the split specimen fails to confirm the presence of the drug(s) detected in the primary specimen, if the split specimen is not able to be analyzed, or if the results of the split specimen are not scientifically adequate, the MRO will declare the original test to be canceled.

7) Observed collections

   a. Consistent with 49 CFR Part 40, as amended, collection under direct observation with no advance notice will occur if:

      i. The laboratory reports to the MRO that a specimen is invalid, and the MRO reports to Cabarrus County Transportation Services that there was not an adequate medical explanation for the results

      ii. The MRO reports to Cabarrus County Transportation Services that the original positive, adulterated, or substituted test result had to be cancelled because the test of the split specimen could not be performed.

      iii. The laboratory reported to the MRO that the urine specimen was negative-dilute with a creatinine concentration greater than or equal to 2 mg/dL but less than or equal to 5 mg/dL, and the MRO reported the urine specimen as negative-dilute and that a second collection must take place under direct observation (see §40.197(b)(1)).

      iv. The collector observes materials brought to the collection site or the employee's conduct clearly indicates an attempt to tamper with a specimen.

      v. The temperature on the original urine specimen was out of range (See §40.65(b)(5)).

      vi. Anytime the employee is directed to provide another specimen because the original specimen appeared to have been tampered with (See §40.65(c)(1)).

      vii. All follow-up-tests; or

All return-to-duty tests ix. Urine collections that are required to be directly observed will be conducted by a person of the same gender as the donor as required by 49 CFR Part 40.67.

J. ALCOHOL TESTING PROCEDURES

1) Tests for breath alcohol concentration will be conducted utilizing a National Highway Traffic Safety Administration (NHTSA)-approved Evidential Breath Testing device (EBT) operated by a trained Breath Alcohol Technician (BAT). A list of approved EBTs can be found on ODAPC's Web page for "Approved Evidential Breath Measurement Devices". Alcohol screening tests may be performed using a non-evidential testing device (alcohol screening device (ASD)) which is also approved by NHTSA. A list of approved ASDs can be found on ODAPC's Web page for "Approved Screening Devices to Measure Alcohol in Bodily Fluids". If the initial test indicates an alcohol concentration of 0.02 or greater, a second test will be performed to confirm the results of the initial test. The confirmatory test must occur on an EBT. The confirmatory test will be conducted no sooner than fifteen minutes after the completion of the initial test. The confirmatory test will be performed using a NHTSA-approved EBT operated by a trained BAT. The EBT will identify each test by a unique sequential identification number. This number, time, and unit identifier will be provided on each EBT printout. The EBT printout, along with an approved alcohol testing form, will be used to document the test, the subsequent results, and to attribute the test to the correct employee. The test will be performed in a private, confidential manner as required by 49 CFR Part 40, as amended. The procedure will be followed as prescribed to protect the employee and to maintain the integrity of the alcohol testing procedures and validity of the test result.

2) A confirmed alcohol concentration of 0.04 or greater will be considered a positive alcohol test and in violation of this policy. The consequences of a positive alcohol test are described in this policy. Even though an employee who has a confirmed alcohol concentration of 0.02 to 0.039 is not considered positive, the employee shall still be removed from duty for at least eight hours or for the duration of the workday whichever is longer and will be subject to the consequences described in this policy. An alcohol concentration of less than 0.02 will be considered a negative test.

3) Cabarrus County Transportation Services affirms the need to protect individual dignity, privacy, and confidentiality throughout the testing process. If at any time the integrity of the testing procedures or the validity of the test results is compromised, the test will be canceled. Minor

inconsistencies or procedural flaws that do not impact the test result will not result in a cancelled test.

4) The alcohol testing form (ATF) required by 49 CFR Part 40 as amended, shall be used for all FTA required testing. Failure of an employee to sign step 2 of the ATF will be considered a refusal to submit to testing.

K. PRE-EMPLOYMENT TESTING

1) All applicants for covered transit positions shall undergo drug testing prior to performance of a safety-sensitive function.

   a. All offers of employment for covered positions shall be extended conditional upon the applicant passing a drug test. An applicant will not be allowed to perform safety-sensitive functions unless the applicant takes a drug test with verified negative results.

   b. An employee shall not be placed, transferred or promoted into a position covered under FTA authority or company authority until the employee takes a drug test with verified negative results.

   c. If an applicant fails a pre-employment drug test, the conditional offer of employment shall be rescinded, and the applicant will be provided with a list of at least two (2) USDOT qualified Substance Abuse Professionals. Failure of a pre-employment drug test will disqualify an applicant for employment for a period of at least one year. Before being considered for future employment the applicant must provide the employer proof of having successfully completed a referral, evaluation and treatment plan as described in section 655.62 of subpart G. The cost for the assessment and any subsequent treatment will be the sole responsibility of the applicant.

   d. When an employee being placed, transferred, or promoted from a non-covered position to a position covered under FTA authority or company authority submits a drug test with a verified positive result, the employee shall be subject to disciplinary action in accordance with this policy.

   e. If a pre-employment test is canceled, Cabarrus County Transportation Services will require the applicant to take and pass another pre-employment drug test.

   f. In instances where a FTA covered employee does not perform a safety-sensitive function for a period of 90 consecutive days or more

regardless of reason, and during that period is not in the random testing pool the employee will be required to take a pre-employment drug test under 49 CFR Part 655 and have negative test results prior to the conduct of safety-sensitive job functions.

g. Following a negative dilute the employee will be required to undergo another test. Should this second test result in a negative dilute result, the test will be considered a negative and no additional testing will be required unless directed to do so by the MRO.

h. Applicants are required (even if ultimately not hired) to provide Cabarrus County Transportation Services with signed written releases requesting USDOT drug and alcohol records from all previous, USDOT-covered, employers that the applicant has worked for within the last two years. Failure to do so will result in the employment offer being rescinded. Cabarrus County Transportation Services is required to ask all applicants (even if ultimately not hired) if they have tested positive or refused to test on a pre-employment test for a USDOT covered employer within the last two years. If the applicant has tested positive or refused to test on a pre-employment test for a USDOT covered employer, the applicant must provide Cabarrus County Transportation Services proof of having successfully completed a referral, evaluation and treatment plan as described in section 655.62 of subpart G.

L. REASONABLE SUSPICION TESTING

1) All Cabarrus County Transportation Services FTA covered employees will be subject to a reasonable suspicion drug and/or alcohol test when the employer has reasonable suspicion to believe that the covered employee has used a prohibited drug and/or engaged in alcohol misuse. Reasonable suspicion shall mean that there is objective evidence, based upon specific, contemporaneous, articulable observations of the employee's appearance, behavior, speech or body odor that are consistent with possible drug use and/or alcohol misuse. Reasonable suspicion referrals must be made by one or more supervisors who are trained to detect the signs and symptoms of drug and alcohol use, and who reasonably concludes that an employee may be adversely affected or impaired in his/her work performance due to possible prohibited substance abuse or alcohol misuse. A reasonable suspicion alcohol test can only be conducted just before, during, or just after the performance of a safety-sensitive job function. However, under Cabarrus County Transportation Services' authority, a non-DOT reasonable suspicion alcohol test may be performed any time the covered employee is

on duty. A reasonable suspicion drug test can be performed any time the covered employee is on duty.

2) Cabarrus County Transportation Services shall be responsible for transporting the employee to the testing site. Supervisors should avoid placing themselves and/or others into a situation which might endanger the physical safety of those present. The employee shall be placed on administrative leave pending disciplinary action described in this policy. An employee who refuses an instruction to submit to a drug/alcohol test shall not be permitted to finish his or her shift and shall immediately be placed on administrative leave pending disciplinary action as specified in this policy.

3) A written record of the observations which led to a drug/alcohol test based on reasonable suspicion shall be prepared and signed by the supervisor making the observation. This written record shall be submitted to the Cabarrus County Transportation Services

4) When there are no specific, contemporaneous, articulable objective facts that indicate current drug or alcohol use, but the employee (who is not already a participant in a treatment program) admits the abuse of alcohol or other substances to a supervisor in his/her chain of command, the employee shall be referred for assessment and treatment consistent with this policy. Cabarrus County Transportation Services shall place the employee on administrative leave in accordance with the provisions set forth under this policy. Testing in this circumstance would be performed under the direct authority of the Cabarrus County Transportation Services. **Since the employee self-referred to management, testing under this circumstance would not be considered a violation of this policy or a positive test result under Federal authority.** However, self-referral does not exempt the covered employee from testing under Federal authority as specified in this policy or the associated consequences.

M. POST-ACCIDENT TESTING

1) FATAL ACCIDENTS – A covered employee will be required to undergo drug and alcohol testing if they are involved in an accident with a transit vehicle, whether or not the vehicle is in revenue service at the time of the accident, that results in a fatality. This includes all surviving covered employees that are operating the vehicle at the time of the accident and any other whose performance could have contributed to the accident, as determined by the employer using the best information available at the time of the decision.

2) NON-FATAL ACCIDENTS – A post-accident test of the employee operating the public transportation vehicle will be conducted if an accident occurs and at least one of the following conditions is met:

   a. The accident results in injuries requiring immediate medical treatment away from the scene, unless the covered employee can be completely discounted as a contributing factor to the accident.
   b. One or more vehicles incurs disabling damage as a result of the occurrence and must be transported away from the scene, unless the covered employee can be completely discounted as a contributing factor to the accident

   In addition, any other covered employee whose performance could have contributed to the accident, as determined by the employer using the best information available at the time of the decision, will be tested.

As soon as practicable following an accident, as defined in this policy, the transit supervisor investigating the accident will notify the transit employee operating the transit vehicle and all other covered employees whose performance could have contributed to the accident of the need for the test. The supervisor will make the determination using the best information available at the time of the decision.

The appropriate transit supervisor shall ensure that an employee, required to be tested under this section, is tested as soon as practicable, but no longer than eight (8) hours of the accident for alcohol, and no longer than 32 hours for drugs. If an alcohol test is not performed within two hours of the accident, the Supervisor will document the reason(s) for the delay. If the alcohol test is not conducted within (8) eight hours, or the drug test within 32 hours, attempts to conduct the test must cease and the reasons for the failure to test documented.

Any covered employee involved in an accident must refrain from alcohol use for eight (8) hours following the accident, or until he/she undergoes a post-accident alcohol test.

An employee who is subject to post-accident testing who fails to remain readily available for such testing, including notifying a supervisor of his or her location if he or she leaves the scene of the accident prior to submission to such test, may be deemed to have refused to submit to testing.

Nothing in this section shall be construed to require the delay of necessary medical attention for the injured following an accident, or to prohibit an employee from leaving the scene of an accident for the period necessary to obtain assistance in responding to the accident, or to obtain necessary emergency medical care.

In the rare event that Cabarrus County Transportation Services is unable to perform an FTA drug and alcohol test (i.e., employee is unconscious, employee is detained by law enforcement agency), Cabarrus County Transportation Services may use drug and alcohol post-accident test results administered by local law enforcement officials in lieu of the FTA test. The local law enforcement officials must have independent authority for the test and the employer must obtain the results in conformance with local law.

N. RANDOM TESTING

1) All covered employees will be subjected to random, unannounced testing. The selection of employees shall be made by a scientifically valid method of randomly generating an employee identifier from the appropriate pool of safety-sensitive employees. Individuals who may be covered under company authority will be selected from a pool of non-DOT-covered individuals.

2) The dates for administering unannounced testing of randomly selected employees shall be spread reasonably throughout the calendar year, day of the week and hours of the day.

3) The number of employees randomly selected for drug/alcohol testing during the calendar year shall be not less than the percentage rates set each year by the FTA administrator. The current year testing rates can be viewed online at https://www.transportation.gov/odapc/random-testing-rates.

4) Each covered employee shall be in a pool from which the random selection is made. Each covered employee in the pool shall have an equal chance of selection each time the selections are made. Employees will remain in the pool and subject to selection, whether or not the employee has been previously tested. There is no discretion on the part of management in the selection.

5) Covered transit employees that fall under the Federal Transit Administration regulations will be included in one random pool maintained separately from the testing pool of non-safety-sensitive employees that are included solely under Cabarrus County Transportation Services authority.

6) Random tests can be conducted at any time during an employee's shift for drug testing. Alcohol random tests can only be performed just before, during, or just after the performance of a safety sensitive duty. However, under Cabarrus County Transportation Services authority, a non-DOT random alcohol test may be performed any time the covered employee is

on duty. Testing can occur during the beginning, middle, or end of an employee's shift.

7) Employees are required to proceed immediately to the collection site upon notification of their random selection.

O. RETURN-TO-DUTY TESTING

Cabarrus County Transportation Services will terminate the employment of any employee that tests positive or refuses a test as specified in this policy. However, in the rare event an employee is reinstated with court order or other action beyond the control of the transit system, the employee must complete the return-to-duty process prior to the performance of safety-sensitive functions. All covered employees who previously tested positive on a drug or alcohol test or refused a test, must test negative for drugs, alcohol (below 0.02 for alcohol), or both and be evaluated and released by the Substance Abuse Professional before returning to work. Following the initial assessment, the SAP will recommend a course of rehabilitation unique to the individual. The SAP will recommend the return-to-duty test only when the employee has successfully completed the treatment requirement and is known to be drug and alcohol-free and there are no undue concerns for public safety. The SAP will determine whether the employee returning to duty will require a return-to-duty drug test, alcohol test, or both.

P. FOLLOW-UP TESTING

Covered employees that have returned to duty following a positive or refused test will be required to undergo frequent, unannounced drug and/or alcohol testing following their return-to-duty test. The follow-up testing will be performed for a period of one to five years with a minimum of six tests to be performed the first year. The frequency and duration of the follow-up tests (beyond the minimums) will be determined by the SAP reflecting the SAP's assessment of the employee's unique situation and recovery progress. Follow-up testing should be frequent enough to deter and/or detect a relapse. Follow-up testing is separate and in addition to the random, post-accident, reasonable suspicion and return-to-duty testing.

In the instance of a self-referral or a management referral, the employee will be subject to non-USDOT follow-up tests and follow-up testing plans modeled using the process described in 49 CFR Part 40. However, all non-USDOT follow-up tests and all paperwork associated with an employee's return-to-work agreement that was not precipitated by a positive test result (or refusal to test) does not constitute a violation of the Federal regulations will be conducted under company authority and will be performed using non-DOT testing forms.

Q. RESULT OF DRUG/ALCOHOL TEST

1) Any covered employee that has a verified positive drug or alcohol test, or test refusal, will be immediately removed from his/her safety-sensitive position, informed of educational and rehabilitation programs available, and will be provided with a list of at least two (2) USDOT qualified Substance Abuse Professionals (SAP) for assessment, and will be terminated.

2) Following a negative dilute the employee will be required to undergo another test. Should this second test result in a negative dilute result, the test will be considered a negative and no additional testing will be required unless directed to do so by the MRO.

3) Refusal to submit to a drug/alcohol test shall be considered equivalent to a positive test result and a direct act of insubordination and shall result in termination and referral to a list of USDOT qualified SAPs. A test refusal is defined as any of the following circumstances:
    a. Fail to appear for any test (except a pre-employment test) within a reasonable time, as determined by the employer.
    b. Fail to remain at the collection site until the testing process is complete. An employee who leaves the testing site before the testing process commences for a pre-employment test has not refused to test.
    c. Fail to attempt to provide a specimen. An employee who does not provide a specimen because he or she has left the testing site before the testing process commenced for a pre-employment test has not refused to test.
    d. In the case of a directly observed or monitored urine collection in a drug test, fail to permit monitoring or observation of your provision of a specimen.
    e. Fail to provide a sufficient quantity of specimen without a valid medical explanation.
    f. Fail or decline to take an additional test as directed by the collector or the employer for drug testing.
    g. Fail to undergo a medical evaluation as required by the MRO or the employer's Designated Employer Representative (DER).
    h. Fail to cooperate with any part of the testing process.
    i. Fail to follow an observer's instructions to raise and lower clothing and turn around during a directly observed urine collection.
    j. Possess or wear a prosthetic or other device used to tamper with the collection process.
    k. Admit to the adulteration or substitution of a specimen to the collector or MRO.

l. Refuse to sign the certification at Step 2 of the Alcohol Testing Form (ATF).
m. Fail to remain readily available following an accident.
n. As a covered employee, if the MRO reports that you have a verified adulterated or substituted test result, you have refused to take a drug test.

4) An alcohol test result of ≥0.02 to ≤ 0.039 BAC shall result in the removal of the employee from duty for eight hours or the remainder or the workday whichever is longer. The employee will not be allowed to return to safety-sensitive duty for his/her next shift until he/she submits to a NONDOT alcohol test with a result of less than 0.02 BAC.

5) In the instance of a self-referral or a management referral, disciplinary action against the employee shall include:

a. Mandatory referral for an assessment by an employer approved counseling professional for assessment, formulation of a treatment plan, and execution of a return-to-work agreement;
b. Failure to execute or remain compliant with the return-to-work agreement shall result in termination from Cabarrus County Transportation Services employment.
    i. Compliance with the return-to-work agreement means that the employee has submitted to a drug/alcohol test immediately prior to returning to work; the result of that test is negative; the employee is cooperating with his/her recommended treatment program; and, the employee has agreed to periodic unannounced follow-up testing as described in this policy; however, all follow-up testing performed as part of a return-to-work agreement required under this policy is under the sole authority of Cabarrus County Transportation Services and will be performed using non-DOT testing forms.
c. Refusal to submit to a periodic unannounced follow-up drug/alcohol test shall be considered a direct act of insubordination and shall result in termination. **All tests conducted as part of the return-to-work agreement will be conducted under company authority and will be performed using non-DOT testing forms.**
d. **A self-referral or management referral to the employer's counseling professional that was not precipitated by a positive test result does not constitute a violation of the Federal regulations and will not be considered as a positive test result in relation to the progressive discipline defined in this policy**.
e. Periodic unannounced follow-up drug/alcohol testing conducted as a result of a self-referral or management referral which results in a

verified positive shall be considered a positive test result in relation to the progressive discipline defined in this policy.

f. A Voluntary Referral does not shield an employee from disciplinary action or guarantee employment with Cabarrus County Transportation Services.
g. A Voluntary Referral does not shield an employee from the requirement to comply with drug and alcohol testing.

6) Failure of an employee to report within five days a criminal drug statute conviction for a violation occurring in the workplace shall result in termination.

R. GRIEVANCE AND APPEAL

The consequences specified by 49 CFR Part 40.149 (c) for a positive test or test refusal is not subject to arbitration.

S. PROPER APPLICATION OF THE POLICY

Cabarrus County Transportation Services is dedicated to assuring fair and equitable application of this substance abuse policy. Therefore, supervisors/managers are required to use and apply all aspects of this policy in an unbiased and impartial manner. Any supervisor/manager who knowingly disregards the requirements of this policy, or who is found to deliberately misuse the policy in regard to subordinates, shall be subject to disciplinary action, up to and including termination.

T. INFORMATION DISCLOSURE

1) Drug/alcohol testing records shall be maintained by the Cabarrus County Transportation Services Drug and Alcohol Program Manager and, except as provided below or by law, the results of any drug/alcohol test shall not be disclosed without express written consent of the tested employee.

2) The employee, upon written request, is entitled to obtain copies of any records pertaining to their use of prohibited drugs or misuse of alcohol including any drug or alcohol testing records. Covered employees have the right to gain access to any pertinent records such as equipment calibration records, and records of laboratory certifications. Employees may not have access to SAP follow-up testing plans.

3) Records of a verified positive drug/alcohol test result shall be released to the Drug and Alcohol Program Manager, and other transit system management personnel on a need-to-know basis.

4) Records will be released to a subsequent employer only upon receipt of a written request from the employee.

5) Records of an employee's drug/alcohol tests shall be released to the adjudicator in a grievance, lawsuit, or other proceeding initiated by or on behalf of the tested individual arising from the results of the drug/alcohol test. The records will be released to the decision maker in the proceeding.

6) Records will be released to the National Transportation Safety Board during an accident investigation.

7) Information will be released in a criminal or civil action resulting from an employee's performance of safety-sensitive duties, in which a court of competent jurisdiction determines that the drug or alcohol test information is relevant to the case and issues an order to the employer to release the information. The employer will release the information to the decision maker in the proceeding with a binding stipulation that it will only be released to parties of the proceeding.

8) Records will be released to the DOT or any DOT agency with regulatory authority over the employer or any of its employees.

9) Records will be released if requested by a Federal, state or local safety agency with regulatory authority over Cabarrus County Transportation Services or the employee.

10) If a party seeks a court order to release a specimen or part of a specimen contrary to any provision of Part 40 as amended, necessary legal steps to contest the issuance of the order will be taken

11) In cases of a contractor or sub-recipient of a state department of transportation, records will be released when requested by such agencies that must certify compliance with the regulation to the FTA.

This Policy was adopted by the *Cabarrus County Board of Commissioners* on *3/2/2026.*

_____

Laura Lindsey, Chairman to Board of Commissioners

Attachment A

Job Title	***Job Duties***	***Testing Authority***
Driver Supervisor	Operation of a transit revenue service vehicle even when the vehicle is not in revenue service.	FTA
Operations and Training Supervisor	1) Operation of a transit revenue service vehicle even when the vehicle is not in revenue service. 2) Controlling the movement of a revenue service vehicle. 3) Maintaining a revenue service vehicle or equipment used in revenue service.	FTA
Transportation Driver	Operation of a transit revenue service vehicle even when the vehicle is not in revenue service.	FTA
Transportation Driver/Dispatcher	Controlling the movement of a revenue service vehicle.	FTA
Transportation Manager	1) Operation of a transit revenue service vehicle even when the vehicle is not in revenue service. 2) Controlling the movement of a revenue service vehicle. 3) Maintaining a revenue service vehicle or equipment used in revenue service.	FTA

Attachment B Contacts

Any questions regarding this policy or any other aspect of the substance abuse policy should be directed to the following individual(s).

Cabarrus County Transportation Services Drug and Alcohol Program Manager
Name: Kelly Strong
Title: Operations and Training Supervisor
Address: 1303 S Cannon Blvd Kannapolis, NC 28083
Telephone Number: 704-920-2922

Medical Review Officer
Name: Dr. Owensby
Title: MRO
Address: 681 Cabarrus Ave W Concord, NC 28027
Telephone Number: 800-451-3743

HHS Certified Laboratory Primary Specimen
Clinical Reference Lab
8433 Quivira, Lenexa, KS, 66215

Substance Abuse Professional #1
John Trombello
McLauglin Young Group
5925 Carnegie Blvd
Suite 350
Charlotte, NC 28209
704-529-1428

Substance Abuse Professional #2
Name: Cathy Norton
Title: Doctor, LPC, LCAS, SAP, CSOTP, SAE
Address: 3205 Randall Parkway, Suite 111 Wilmington NC 28403
Telephone: 910-408-7991

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Construction Standards - Request for Funds for Demolition

BRIEF SUMMARY:
On January 16, 2024, Cabarrus County adopted Ordinance No. 2024-01 due to receiving complaints regarding unsafe structure, public health nuisances and attractive nuisances that otherwise would not be able to be enforced using the Minimum Housing Code or the North Carolina Building Codes.

Construction Standards has declared a vacant building structure/manufactured home building located at 3445 Atando Drive, Concord North Carolina as an “Unsafe Structure” and has notified Cabarrus County (property owner) that we will be moving forward with condemnation of this structure. This structure has a dilapidated manufactured home that was added onto throughout the years. It has roof/floor and walls that are structurally damaged, no running water, electrical or HVAC, which violates both the Minimum Housing Code and the Unsafe Structure/Public Health Nuisance Ordinance.
Construction Standards recommends approval of funds from the Construction Standard’s Fund Balance for the cost of demolition and removal of property and debris at 3445 Atando Drive. Our lowest bid was in the amount of $31,800.00 and awarded to Cook’s Construction.

REQUESTED ACTION:
Recommended Motion:

Motion to approve moving $31,800 from the Construction Standards Fund Balance to the Construction Standards Purchased Services account and the budget amendment.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Matt Love, Construction Standards Director

BUDGET AMENDMENT REQUIRED:
Yes

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Memo
- Photos
- Minimum Housing Ordinance
- Adopted Nuisance/Safety Ordinance
- Budget Amendment

MEMORANDUM

To: Cabarrus County Board of Commissioners

From: Matt Love, Construction Standards Director

C.C: Kelly Sifford, Interim County Manager

Kyle Bilafer, Assistant County Manager

Date: 3/2/2026

Subject: Approval of Funds for Demolition of Property at 3445

On January 16, 2024, Cabarrus County adopted Ordinance No. 2024-01 due to having received complaints regarding Unsafe Structure, Public health nuisances and attractive nuisances that otherwise would not be able to be enforced using the Minimum Housing Code or the NC Building Codes.

Construction Standards has declared a vacant building structure/manufactured home building located at 3445 Atando Drive, Concord NC as an “Unsafe Structure” and has notified Cabarrus County (property owner) that we will be moving forward with condemnation of this structure. This structure has a dilapidated manufactured home that was added onto throughout the years that has roof/floor and walls are structurally damaged, no running water, electrical or HVAC which violates both the Minimum Housing Code and the Unsafe Structure/Public Health Nuisance Ordinance.

Construction Standards is recommending an approval of funds from the Construction Standard’s Fund Balance for the cost of demolition and removal of property and debris at 3445 Atando Drive. Our lowest bid was in the amount of $31,800.00 awarded to Cook’s Construction.

Attached with this memo is inspection photos, copy of ordinance as well as an Asbestos Survey. Please let me know if there are any questions.

Thanks,

Matt Love, Construction Standards Director

Chief Building Official

















ARTICLE III. HOUSING CODE[1]

DIVISION 1. GENERALLY

Sec. 14-51. Purpose of article.

(a) Pursuant to G.S. 160D-1201, it is hereby declared that there exist in the county dwellings which are unfit for human habitation due to dilapidation; defects increasing the hazards of fire, accidents and other calamities; lack of ventilation, light and sanitary facilities; and other conditions rendering such dwellings unsafe or unsanitary, dangerous, and detrimental to the health, safety and morals, and otherwise inimical to the welfare of the residents of the county.

(b) In order to protect the health, safety and welfare of the residents of the county as authorized by part of G.S. 160D-202, it is the purpose of this article to establish minimum standards of fitness for the initial and continued occupancy of all buildings used for human habitation, as expressly authorized by G.S. 160D-1205.

(Ord. of 2-1-82, § I; Ord. No. 2021-32 , § 4, 12-20-21)

Sec. 14-52. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Basement means a portion of a dwelling which is located partly underground, having direct access to light and air from windows located above the level of the adjoining ground.

Cellar means a portion of a dwelling which is located partly or wholly underground having an inadequate access to light and air from windows located partly or wholly below of the adjoining ground.

Deteriorated means that a dwelling may be unfit for human habitation and can be repaired, altered, or improved to comply with all of the minimum standards established by this article at a cost not in excess of 50 percent of its value, as determined by finding of the chief building inspector.

Dilapidated means that a dwelling is unfit for human habitation and cannot be improved, repaired, or altered to comply with all of the minimum standards established by this article, except at a cost in excess of 50 percent of its value, as determined by the chief building inspector.

Dwelling means any building, structure, or part thereof which is wholly or partly used or intended to be used for living, sleeping or habitation by human occupants, and includes any outhouses and appurtenances belonging thereto or usually enjoyed therewith. Temporary housing shall not be regarded as a dwelling. The term shall include within its meaning the terms "roominghouse" and "rooming unit."

Dwelling unit means any room or group of rooms located within a dwelling and forming a single habitable unit with facilities which are used or intended to be used for living, sleeping, cooking and eating.

[1]State law reference(s)—Authority to adopt ordinances requiring minimum housing standards, G.S. 160A-443.

Extermination means the control and elimination of insects, rodents or other pests by removing or making inaccessible materials that may serve as their food; by poisoning, spraying, fumigating, or trapping; or by any other recognized and legal pest elimination methods approved by the chief building inspector.

Garbage means the waste resulting from the handling, preparation, cooking and consumption of food.

Habitable room means a room or enclosed floor space used or intended to be used for living, sleeping, cooking or eating purposes, excluding bathrooms, water closet compartments, laundries, heater rooms, foyers, or communicating corridors, closets and storage spaces.

Infestation means the presence, within or around a dwelling, of any insects, rodents or other pests in such number as to constitute a menace to the health, safety or welfare of the occupants or the public.

Multiple dwellings means any dwelling containing more than two dwelling units.

Occupant means any person over one year of age, living, sleeping, cooking or eating in, or having actual possession of a dwelling, dwelling unit or rooming unit.

Operator means any person who has charge, care or control of a building, or part thereof, in which dwelling units or rooming units are let.

Owner means any person who alone, jointly, or severally with others:

(1) Shall have title to any dwelling, dwelling unit or rooming unit, with or without accompanying actual possession thereof;

(2) Shall be a mortgagee of record for any dwelling, dwelling unit or rooming unit; or

(3) Shall have charge, care or control of any dwelling, dwelling unit or rooming unit, as owner or agent of the actual owner, or as executor, executrix, administrator, administratrix, trustee or guardian of the estate of the actual owner. Any such person thus representing the actual owner shall be bound to comply with the provisions of this article, and of rules and regulations adopted pursuant thereto, to the same extent as if he were the owner.

Party or parties in interest means all persons who have interests of record in a dwelling, dwelling unit or rooming unit and any persons who are in possession thereof.

Plumbing means and includes all of the following supplied facilities and equipment: gas pipes, gas burning equipment, water pipes, mechanical garbage disposal units (mechanical sink grinders), sewage disposal pipes, water closets, sinks, installed dishwashers, lavatories, bathtubs, shower baths, installed clothes washing machines, catchbasins, drains, vents, and any other similar supplied fixtures, together with all connections to water, sewer or gas lines.

Public authority means any officer who is in charge of any department or branch of the government of the county or the state relating to health, fire, building regulations or other activities concerning dwellings in the county.

Roominghouse means any dwelling, or that part of any dwelling containing one or more rooming units, in which space is let by the owner or operator to three or more persons who are not husband or wife, son or daughter, mother or father, or sister or brother of the owner or operator.

Rooming unit means any room or group of rooms forming a single habitable unit used or intended to be used for living and sleeping but not for cooking or eating purposes.

Rubbish means nonfood waste materials. The term shall include items such as: paper, rags, cartons, boxes, wood, excelsior, rubber, leather, tree branches, yard trimmings, tin cans, metals, mineral matter, glass and dust.

Supplied means paid for, furnished, provided by, or under the control of the owner or operator.

Temporary housing means any tent, trailer or other structure used for human shelter, which is designed to be transportable and which is not attached to the ground, to another structure, or to any utilities system on the same premises for more than 30 consecutive days.

Unfit for human habitation means that conditions exist in a dwelling, dwelling unit, roominghouse, or rooming unit which violate or do not comply with one or more of the minimum standards of fitness or one or more of the requirements established by this article.

Words having certain meaning. Whenever the words "dwelling, dwelling unit, roominghouse, rooming unit, premises" are used in this article, they shall be construed as though they were followed by the words "or any part thereof."

(Ord. of 2-1-82, § II)

Cross reference(s)—Definitions generally, § 1-2.

State law reference(s)—Similar definitions, G.S. 160A-442.

Sec. 14-53. Conflict of article with other provisions.

If any provision, standard, or requirement of this article is found to be in conflict with any provision of any other ordinance or code of the county, the provision which establishes the higher standard or more stringent requirement for the promotion and protection of the health and safety of the residents of the county shall prevail.

(Ord. of 2-1-82, § XX)

Sec. 14-54. Penalty for violation of article.

(a) It shall be unlawful for the owner of any dwelling or dwelling unit to fail, neglect, or refuse to repair, alter, or improve the same, or to vacate and close and remove or demolish and remove the same, upon order of the chief building inspector duly made and served as provided in this chapter, within the time specified in such order. Each day that any such failure, neglect, or refusal to comply with such order continues shall constitute a separate and distinct offense.

(b) It shall be unlawful for the owner of any dwelling or dwelling unit, with respect to which an order has been issued pursuant to section 14-98, to occupy or permit the occupancy of the same after the time prescribed in such order for its repair, alteration or improvement or its vacation and closing. Each day that such occupancy continues after such prescribed time shall constitute a separate and distinct offense.

(c) The violation of any provision of this article shall constitute a misdemeanor, as provided by G.S. 14-4.

(d) In addition to the penalty established by subsection (c) of this section, and the remedies provided by other provision of this article, this article may be enforced by an appropriate equitable remedy issued by a court of competent jurisdiction.

(Ord. of 2-1-82, § XXI)

Secs. 14-55—14-70. Reserved.

DIVISION 2. MINIMUM STANDARDS

Sec. 14-71. Fitness for dwellings and dwelling units.

(a) Every dwelling and dwelling unit used as a human habitation, or held out for use as a human habitation, shall comply with all of the minimum standards of fitness for human habitation and all of the requirements of sections 14-72 through 14-77.

(b) No person shall occupy as owner-occupant, or let to another for occupancy or use as a human habitation any dwelling or dwelling unit which does not comply with all of the minimum standards of fitness for human habitation and all of the requirements of sections 14-72 through 14-77.

(c) A violation of this section is punishable as a misdemeanor.

(Ord. of 2-1-82, § III; Ord. No. 2021-32 , § 4, 12-20-21)

Sec. 14-72. Structural condition.

The following standards shall constitute the minimum standards for structural condition of a dwelling or dwelling unit:

(1) Walls or partitions or supporting members, sills, joists, rafters, or other structural members shall not list, lean or buckle; shall not be rotten, deteriorated, or damaged; and shall not have holes or cracks which might admit rodents.

(2) Floors or roofs shall have adequate supporting members and strength to be reasonably safe for the purpose used.

(3) Foundations, foundation walls, piers or other foundation supports shall not be deteriorated or damaged.

(4) Steps, stairs, landings, porches, or other parts or appurtenances shall be maintained in such condition that they will not fail or collapse.

(5) Adequate facilities for egress in case of fire or panic shall be provided.

(6) Interior walls and ceilings of all rooms, closets and hallways shall be finished of suitable materials, which will, by use of reasonable household methods promote sanitation and cleanliness, and shall be maintained in such a manner so as to enable the occupants to maintain reasonable privacy between various spaces.

(7) The roof, flashings, exterior walls, floors, and all doors and windows exposed to the weather shall be constructed and maintained so as to be weathertight and watertight.

(8) There shall be no chimneys or parts thereof which are defective, deteriorated or in danger of falling, or in such condition or location as to constitute a fire hazard.

(9) There shall be no use of the ground for floors, or wood floors on the ground.

(Ord. of 2-1-82, § IV)

Sec. 14-73. Basic plumbing, heating and electrical equipment and facilities.

(a) *Plumbing system.* Every dwelling and dwelling unit shall have facilities for providing plumbing in accordance with the following:

(1) Each dwelling unit should be connected to a potable water supply and to a public sewer or other approved sewage disposal system.

(2) Each dwelling unit should contain not less than a kitchen sink, lavatory, tub or shower, water closet, and adequate supply of both cold water and hot water. All water shall be supplied through an approved pipe distribution system connected to a potable water supply.

(3) All existing plumbing fixtures shall meet the standards of the state plumbing code and shall be maintained in a state of good repair and in good working order.

(4) All existing required plumbing fixtures shall be located within the dwelling unit and be accessible to the occupants of such dwelling unit. The water closet and tub or shower shall be located in a room or rooms affording privacy to the user.

(b) *Heating system.* Every dwelling and dwelling unit shall have facilities for providing heat in accordance with the following:

(1) *Central and electric heating systems.* Every central or electric heating system shall be of sufficient capacity to heat all habitable rooms, bathrooms and water closet compartments in every dwelling unit to which it is connected with a minimum temperature of 60 degrees Fahrenheit, measured at a point three feet above the floor during ordinary winter conditions.

(2) *Other heating facilities.* Where a central or electric heating system is not provided, each dwelling and dwelling unit shall be provided with sufficient fireplaces, chimneys, flues, gas vents or other facilities to which heating appliances may be connected to heat all habitable rooms with a minimum temperature of 60 degrees Fahrenheit, measured three feet above the floor during ordinary winter conditions.

(c) *Electrical system.* Every dwelling and dwelling unit shall have facilities for providing electricity in accordance with the following:

(1) Every dwelling and dwelling unit shall be wired for electric lights and convenience receptacles. Every habitable room shall contain at least two floor or wall-type electric convenience receptacles, connected in such manner as determined by the state electrical code. There shall be installed in every bathroom, water closet room, laundry room and furnace room at least one supplied ceiling or wall-type electric light fixture.

(2) Every public hall and stairway in every multiple dwelling shall be adequately lighted by electric lights at all times when natural daylight is not sufficient.

(3) All fixtures, receptacles, equipment and wiring shall be maintained in a state of good repair, safe, capable of being used, and installed in accordance with the state electrical code.

(Ord. of 2-1-82, § V)

Sec. 14-74. Ventilation.

(a) *General.* Every habitable room shall have at least one window or skylight facing directly to the outdoors unless approved by the chief building inspector.

(b) *Habitable rooms.* Every habitable room shall have at least one window or skylight which can easily be opened, or such other device, such as air conditioning, as will adequately ventilate the room.

(c) *Bathroom and water closet rooms.* Every bathroom and water closet room shall comply with the light and ventilation requirements for habitable rooms, except that no window or skylight shall be required in adequately ventilated bathrooms and water closet rooms equipped with an approved ventilation system.

(Ord. of 2-1-82, § VI)

Sec. 14-75. Space, use and location.

(a) *Room sizes.* Every dwelling unit shall contain at least the minimum room size in each habitable room as required by the state residential building code. Every dwelling unit shall contain at least 150 square feet of habitable floor area for the first occupant, at least 100 square feet of additional habitable area for each of the next three occupants, and at least 75 square feet of additional habitable floor area for each additional occupant. Under this requirement, a family of four persons would need 450 square feet of habitable floor area or the equivalent of a 20-foot by 25-foot dwelling unit. In every dwelling unit and in every rooming unit, every room occupied for sleeping purposes by one occupant shall contain at least 70 square feet of floor area, and every room occupied for sleeping purposes by more than one occupant shall contain at least 50 square feet of floor area for each occupant 12 years of age and older and at least 35 square feet of floor area for each occupant under 12 years of age.

(b) *Cellar.* No cellar shall be used for living purposes.

(c) *Basements.* No basement shall be used for living purposes unless:

(1) The floor and walls are substantially watertight;

(2) Every habitable room shall have at least one window facing directly to the outdoors which can be easily opened. If other ventilation approved by the chief building inspector is provided, the window need not be openable;

(3) The window area of every habitable room is entirely above the grade adjoining such window area, except where the window or windows face a stairwell, window well or accessway.

(Ord. of 2-1-82, § VII)

Sec. 14-76. Safe and sanitary maintenance.

(a) *Exterior foundation, walls and roofs.* Every foundation wall, exterior wall and exterior roof shall be substantially weathertight and rodentproof; shall be capable of affording privacy; shall be safe to use and capable of supporting the load which normal use would cause to be placed thereon.

(b) *Interior floors, walls and ceilings.* Every floor, interior wall and ceiling shall be substantially rodentproof; shall be kept in sound condition and good repair; and shall be safe to use and capable of supporting load which normal use would cause to be placed thereon.

(c) *Windows and doors.* Every window, exterior door, basement or cellar door and hatchway shall be substantially weathertight, watertight, rodentproof and shall be kept in sound working condition and good repair.

(d) *Stairs, porches and appurtenances.* Every outside and inside stair, porch and any appurtenance thereto shall be safe to use and capable of supporting the load that normal use would cause to be placed thereon and shall be kept in sound condition and good repair.

(e) *Bathroom floors.* Every bathroom floor surface and water closet compartment floor surface shall be constructed and maintained so that it will be reasonably impervious to water and will permit such floor to be easily kept in a clean and sanitary condition.

(f) *Supplied facilities.* Every supplied facility, piece of equipment of utility which is required under this division shall be so constructed or installed that it will function safely and effectively and shall be maintained in satisfactory working condition.

(g) *Drainage.* Every yard shall be properly graded in order to obtain thorough drainage and to prevent the accumulation of stagnant water.

(h) *Egress.* Every dwelling unit shall be provided with adequate means of egress (exit), as required by the state residential building code.

(Ord. of 2-1-82, § VIII)

Sec. 14-77. Control of insects, rodents, and infestations.

(a) *Screens.* In every dwelling unit for protection against mosquitoes, flies and other insects, every door opening directly from a dwelling unit to outdoor space shall be equipped with screens and a self-closing device. If other ventilation, approved by the chief building inspector, is used, doors need not be screened. Every window or other device with openings to outdoor space, used or intended to be used for ventilation, shall likewise be equipped with screens.

(b) *Rodent control.* Every basement or cellar window used or intended to be used for ventilation and every other opening to a basement which might provide an entry for rodents shall be equipped with screens or such other approved device as will effectively prevent their entrance.

(c) *Infestation.* Every occupant of a dwelling containing a single dwelling unit shall be responsible for the extermination of any insects, rodents or other pests therein or on the premises; and every occupant of a dwelling unit shall be responsible for such extermination whenever his dwelling unit is the only one infested. Whenever infestation is caused by failure of the owner to maintain a dwelling in a rodentproof or reasonably insectproof condition, extermination shall be the responsibility of the owner. Whenever infestation exists in two or more of the dwelling units in any dwelling or in the shared or public parts of any dwelling containing two or more dwelling units, extermination shall be the responsibility of the owner.

(d) *Rubbish storage and disposal.* Every dwelling and every dwelling unit shall be supplied with approved containers and covers for storage of rubbish. The owner, operator or agent in control of such dwelling or dwelling unit shall be responsible for the removal of rubbish.

(e) *Garbage storage and disposal.* Every dwelling and every dwelling unit shall be supplied with an approved garbage disposal facility, which may be an approved outside garbage can or an adequate mechanical garbage disposal unit, mechanical sink grinder, in each dwelling unit.

(Ord. of 2-1-82, § IX)

Sec. 14-78. Applicable to roominghouses; exceptions.

All the provisions of this article and all of the minimum standards and requirements of this division shall be applicable to roominghouses, and to every person who operates a roominghouse, or who occupies or lets to another for occupancy and any rooming unit in any roominghouse, except as provided in the following subsections:

(1) *Water closet, hand lavatory and bath facilities.* At least one water closet, lavatory basin and bathtub or shower, properly connected to an approved water and sewer system and in good working condition, shall be supplied for each four rooms within a roominghouse, wherever these facilities are shared. All such facilities shall be located within the residence building served, shall be directly accessible from a common hall or passageway, and shall not be more than one story removed from any of the persons sharing such facilities. Every lavatory basin and bathtub or shower shall be supplied with hot and cold water at all times. Such required facilities shall not be located in a cellar.

(2) *Minimum floor area for sleeping purposes.* Every room occupied for sleeping purposes by one occupant shall contain at least 70 square feet of floor area, and every room occupied for sleeping purposes by more than one occupant shall contain at least 50 square feet of floor area for each occupant 12 years of age and over and at least 35 square feet of floor area for each occupant under 12 years of age.

(3) *Sanitary conditions.* The operator of every roominghouse shall be responsible for the sanitary maintenance of all walls, floors, and ceilings, and for the sanitary maintenance of every other part of the roominghouse. He shall be further responsible for the sanitary maintenance of the entire premises where the entire structure or building within which the roominghouse is contained is leased or occupied by the operator.

(4) *Sanitary facilities.* Every water closet, flush urinal, lavatory basin and bathtub or shower required by subsection (1) of this section shall be located within the roominghouse and within rooms which afford privacy, are separate from the habitable rooms, are accessible from a common hall, and are accessible without going outside the roominghouse or through any other room therein.

(Ord. of 2-1-82, § X)

Sec. 14-79. Responsibilities of owner and occupants.

(a) *Public areas.* Every owner of a dwelling containing two or more dwelling units shall be responsible for maintaining in a clean and sanitary condition the shared or public areas of the dwelling and premises thereof.

(b) *Cleanliness.* Every occupant of a dwelling or dwelling unit shall keep in a clean and sanitary condition that part of the dwelling, dwelling unit and premises thereof which he occupies and controls.

(c) *Rubbish and garbage.* Every occupant of a dwelling or dwelling unit shall dispose of all his rubbish and garbage in a clean and sanitary manner by placing it in the supplied storage facilities. In all cases, the owner shall be responsible for the availability of rubbish and garbage storage facilities.

(d) *Supplied plumbing fixtures.* Every occupant of a dwelling unit shall keep all supplied plumbing fixtures therein in a clean and sanitary condition and shall be responsible for the exercise of reasonable care in the proper use and operation of such plumbing fixtures.

(e) *Care of facilities, equipment and structure.* No occupant shall willfully destroy, deface, or impair any of the facilities or equipment, or any part of the structure of a dwelling or dwelling unit. Willful destruction of the premises by the occupant shall be deemed legal grounds for eviction.

(Ord. of 2-1-82, § XI)

Secs. 14-80—14-95. Reserved.

DIVISION 3. ADMINISTRATION AND ENFORCEMENT

Sec. 14-96. Powers and duties of the chief building inspector.

The chief building inspector is hereby designated as the housing inspector, the officer to enforce the provisions of this article and to exercise the duties and powers prescribed in this section. The chief building inspector shall have the following powers and duties:

(1) Investigate the conditions, and to inspect dwellings and dwelling units located in the county, in order to determine which dwellings and dwelling units are unfit for human habitation, and for the purpose of carrying out the objectives of this article with respect to such dwellings and dwelling units;

(2) Take such action, together with other appropriate departments and agencies, public and private, as may be necessary to effect rehabilitation of housing which is deteriorated;

(3) Keep a record of the results of inspections made under this article and an inventory of those dwellings that do not meet the minimum standards of fitness prescribed in this article;

(4) Administer oaths and affirmations, examine witnesses and receive evidence;

(5) Enter upon premises for the purpose of making examinations and inspections, provided such entries shall be made in accordance with section 14-97 and state law, and shall be made in such manner as to cause the least possible inconvenience to the persons in possession;

(6) Appoint and fix, upon approval of the county manager, the duties of such officers, agents, and employees as he deems necessary to assist in carrying out the purposes of this division, and to delegate any of his functions and powers to such officers, agents, and employees; and

(7) Perform such other duties as may be prescribed in this section or by the board of county commissioners.

(Ord. of 2-1-82, § XII)

Sec. 14-97. Inspections; duty of owners and occupants.

(a) For the purposes of making inspections, the chief building inspector is hereby authorized to enter, examine and survey at all reasonable times all dwellings, dwelling units, roominghouses, rooming units, and the premises associated therewith. The owner or occupant of every dwelling, dwelling unit, roominghouse or rooming unit, or the person in charge thereof, shall give the chief building inspector free access to such dwelling, dwelling unit, roominghouse or rooming unit and its premises at all reasonable times for the purposes of such inspection, examination and survey.

(b) Every occupant of a dwelling, dwelling unit, roominghouse or rooming unit shall give the owner thereof, or his agent or employee, access to any part of such dwelling or dwelling unit and its premises at all reasonable times for the purpose of making such repairs or alterations as are necessary to effect compliance with the provisions of this article or with any lawful order issued pursuant to the provisions of this article.

(c) A violation of this section is punishable as a misdemeanor.

(Ord. of 2-1-82, § XIII; Ord. No. 2021-32 , § 4, 12-20-21)

Sec. 14-98. Procedure for enforcement.

(a) *Preliminary investigation; notice; hearing.* Whenever a verified petition is filed with the chief building inspector by a public authority or by at least five residents of the county, at least 18 years of age, charging that any dwelling or dwelling unit is unfit for human habitation, or whenever it appears to the chief building inspector, upon inspection, that any dwelling or dwelling unit is unfit for human habitation he shall, if his preliminary investigation discloses a basis for such charges, issue and cause to be served upon the owner of and parties in interest in such dwelling or dwelling unit a complaint stating the charges and containing a notice that a hearing will be held before the chief building inspector at a place therein fixed, not less than ten nor more than 30 days after the serving of the complaint. The owner or any party in interest shall have the right to correct the violation, to file an answer to the complaint, and to appear in person or send a

representative and give testimony at the place and time fixed in the complaint. Notice of such hearing shall be given to at least one of the persons signing a petition relating to such dwelling. Any person desiring to do so may attend such hearing and give evidence relevant to the matter being heard. The rules of evidence prevailing in courts of law or equity shall not be controlling in hearings before the chief building inspector.

(b) *Procedure after hearing.* After such notice and hearing, the chief building inspector shall state in writing his determination whether the dwelling or dwelling unit is unfit for human habitation and, if so, whether it is deteriorated or dilapidated, and shall issue and serve orders regarding deterioration or dilapidation as follows:

(1) If the chief building inspector determines that the dwelling or dwelling unit is deteriorated, he shall state in writing his findings of fact in support of such determination, and shall issue and cause to be served upon the owner thereof an order directing and requiring the owner to repair, alter, or improve such dwelling or dwelling unit to comply with the minimum standards of fitness established by this article within 90 days. Such order may also direct and require the owner to vacate and close such dwelling or dwelling unit until such repairs, alterations, and improvements have been made.

(2) If the chief building inspector determines that the dwelling is dilapidated, he shall state in writing his finding of fact to support such determination, and shall issue and cause to be served upon the owner thereof an order directing and requiring the owner either to repair, alter or improve such dwelling or dwelling unit to comply with the minimum standards of fitness established by this article, or else to vacate and demolish and remove the dwelling or dwelling unit within 90 days. Such order may also direct and require the owner to vacate and close such within 30 days.

(c) *Failure to comply with order.* Failure to comply shall result in the following:

(1) *In personam remedy.* If the owner of any deteriorated dwelling or dwelling unit shall fail to comply with an order of the chief building inspector to repair, alter, or improve or to vacate and close same within the time specified therein, or if the owner of a dilapidated dwelling or dwelling unit shall fail to comply with an order of the chief building inspector to repair, alter, or improve or to vacate and close and remove or demolish and remove same within the time specified therein, the chief building inspector shall submit to the board of county commissioners at their next regular meeting a resolution directing the county attorney to petition the superior court for an order directing such owner to comply with the order of the chief building inspector, as authorized by G.S. 160D-1208(e).

(2) *In rem remedy.* After failure of an owner of a deteriorated or dilapidated dwelling or dwelling unit to comply with an order of the chief building inspector within the time specified therein, if injunctive relief has not been sought or has not been granted, as provided in the subsection (1) of this section, the chief building inspector shall submit to the board of county commissioners an ordinance ordering the chief building inspector to cause such dwelling or dwelling unit to be repaired, altered, improved, vacated, closed, removed or demolished and removed, as provided in the original order of the chief building inspector, and pending removal or demolition and removal, to place a placard on such dwelling as provided by G.S. 160D-1203.

(d) *Appeals from orders of the chief building inspector.* An appeal from any decision or order of the chief building inspector may be taken by any person aggrieved thereby. Any appeal from the chief building inspector shall be taken within ten days from the rendering of the decision or service of the order, and shall be taken by filing with the chief building inspector and with the planning and zoning commission, serving as the zoning board of adjustment, a notice of appeal which shall specify the grounds upon which the appeal is based. Upon the filing of any notice of appeal, the chief building inspector shall forthwith transmit to the commission all the papers constituting the record upon which the decision appealed from was made. When the appeal is from a decision of the chief building inspector refusing to allow the person aggrieved thereby to do any act, his decision shall remain in force until modified or reversed. When an appeal is from a decision of the chief building inspector requiring the person aggrieved to do any act, the appeal shall have the effect of

suspending the requirement until the hearing by the commission, unless the chief building inspector certifies to the commission, after the notice of appeal is filed with him, that by reason of the facts stated in the certificate, a copy of which shall be furnished the person who is appealing, a suspension of his requirement would cause imminent peril to life or property, in which case the requirement shall not be suspended except for due cause shown upon not less than one day's written notice to the chief building inspector, by the commission, or by a court of record upon petition made pursuant to G.S. 160D-1208(d) and subsection (e) of this section. The commission shall fix a reasonable time for the hearing of all appeals, shall give due notice to all the parties, and shall render its decision within a reasonable time. Any party may appear in person or by agent or attorney. The commission may reverse or affirm, wholly or partly, or may modify the decision or order appealed from, and may make such decision and order as in its opinion ought to be made in the matter, and to that end it shall have all the powers of the chief building inspector, but the concurring vote of 80 percent of the members of the commission shall be necessary to reverse or modify any decision or order of the chief building inspector. The commission shall have power also in passing upon appeals, in the case where there are practical difficulties or unnecessary hardships in a way of carrying out the strict letter of the ordinance, to adapt the application of the ordinance to the necessities of the case to the end that the spirit of the ordinance shall be observed, public safety and welfare secured and substantial justice done. Every decision of the commission shall be subject to review by proceedings in the nature of certiorari instituted within 15 days of the decision of the commission, but not otherwise.

(e) *Petition to superior court by owner.* Any person aggrieved by an order issued by the chief building inspector or a decision rendered by the commission shall have the right, within 30 days after issuance of the order or rendering of the decision, to petition the superior court for a temporary injunction restraining chief building inspector pending a final disposition of the cause, as provided by G.S. 160D-1208(d).

(Ord. of 2-1-82, § XIV; Ord. of 10-20-86, § 1; Ord. No. 2021-32 , § 4, 12-20-21)

Sec. 14-99. Methods of service of complaints and orders.

Complaints or orders issued by the chief building inspector shall be served upon persons either personally or by registered or certified mail. If the whereabouts of such persons are unknown and their whereabouts cannot be ascertained by the chief building inspector in the exercise of reasonable diligence, the chief building inspector shall make an affidavit to that effect, and the servicing of such complaint or order upon such person may be made by publishing the complaint or order once each week for two successive weeks in a newspaper having general circulation in the county. Where service is made by publication, a notice of the pending proceedings shall be posted in a conspicuous place on the premises affected by the complaint or order.

(Ord. of 2-1-82, § XV)

Sec. 14-100. In rem action by chief building inspector; placarding.

(a) After failure of an owner of a dwelling or dwelling unit to comply with an order of the chief building inspector issued pursuant to the provisions of this article, and upon adoption by the board of county commissioners of an ordinance authorizing and directing him to do so, as provided by G.S. 160D-1203(5) and section 14-98(c), the chief building inspector shall proceed to cause such dwelling or dwelling unit to be repaired, altered or improved to comply with the minimum standards of fitness established by this article, or to be vacated and closed and removed or demolished and removed, as directed by the ordinance of the board of county commissioners. The chief building inspector shall, immediately upon adoption of such ordinance, cause to be posted on the main entrance of such dwelling or dwelling unit a placard with the following words: "This building for human habitation is prohibited and unlawful." Occupation of a building so posted shall constitute a misdemeanor.

(b) Each ordinance shall be recorded in the office of the register of deeds of the county, and shall be indexed in the name of the property owner in the grantor index, as provided by G.S. 160D-1203(5).

(Ord. of 2-1-82, § XVI; Ord. No. 2021-32 , § 4, 12-20-21)

Sec. 14-101. Costs; a lien on premises.

As provided by G.S. 160D-1203(7), the cost of any repairs, alterations or improvements, or of vacating and closing, or removal or demolition and removal, caused to be made or done by the chief building inspector pursuant to section 14-100 shall be a lien against the real property upon which such cost was incurred. Such lien shall be filed, have priority, and be collected in the same manner as the lien for special assessments established by G.S. 160A-216 et seq.

(Ord. of 2-1-82, § XVII; Ord. No. 2021-32 , § 4, 12-20-21)

Sec. 14-102. Alternate remedies.

Neither this article nor any of its provisions shall be construed to impair or limit in any way the power of the county to define and declare nuisances as authorized by G.S. 14-4 and section 14-53 and the enforcement of any remedy provided in this section shall not prevent the enforcement of any other remedy or remedies provided in this section or in other ordinances or laws.

(Ord. of 2-1-82, § XVIII)

Sec. 14-103. Planning and zoning commission, serving as the zoning board of adjustment, to hear appeals.

(a) All appeals which may be taken from decisions or orders of the chief building inspector pursuant to section 14-98(d) shall be heard and determined by the planning and zoning commission, serving as the zoning board of adjustment. As the appeals body, the commission shall have the power to fix the times and places of its meetings, to adopt necessary rules of procedure and any other rules and regulations which may be necessary for the proper discharge of its duties. The commission shall perform the duties prescribed by section 14-98(d) and shall keep an accurate record of all its proceedings.

(b) The commission shall consist of nine members and three alternates to serve for three-year staggered terms who shall be appointed by the board of county commissioners. No member shall serve more than two full consecutive terms. Any member who fails to attend at least 75 percent of the regular and special meetings and hearings held by the commission during any one-year period shall be automatically removed from the commission. Vacancies resulting from a member's failure to attend the required number of meetings and hearings shall be filled by the same method as provided for appointments.

(Ord. of 2-1-82, § XIX)

WHEREAS, Section 153A-140 of the General Statutes of North Carolina authorizes counties to adopt ordinances to remove, abate, or remedy everything that is dangerous or prejudicial to the public health or safety.

WHEREAS, the purpose of this ordinance is to implement standards for what is considered a public health nuisance; to inspect such public health nuisances; and to mitigate the risk of injury, death or damage to the general public.

WHEREAS, the intent of this ordinance is to remove, abate, or remedy every condition that is dangerous or prejudicial to the public while promoting the health, safety, and welfare of the citizens of Cabarrus County.

NOW, THEREFORE BE IT ORDAINED that Chapter 14 of the code of Ordinances, Cabarrus County, North Carolina, is hereby amended to read as follows:

ARTICLE IV. – PUBLIC HEALTH NUISANCES[1]

Sec. 14-104. – Authority.

This is adopted pursuant to the authority set forth in N.C. Gen. Stat. §§ 153A-121(a) and 153A-140.

Sec. 14-105. – Application.

(a) *Jurisdiction*: This article shall be effective:

(1) Everywhere throughout the County outside corporate municipalities except for any areas that lie within the extraterritorial planning areas now or hereafter established for any such municipality; and

(2) Everywhere within the corporate limits or extraterritorial planning areas of any municipality that has adopted a resolution authorizing the Ordinance to be applicable within such areas.

Bona fide farms exempt: this article may not affect property used for bona fide farm purposes as defined by the North Carolina General Statute sec. 160D-903, as modified from time-to-time; provided, however, that this section does not limit regulation with respect to the conditions on farm property used for nonfarm purposes; or those regulations otherwise applicable by law.

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[1] *State Law reference – Authority to adopt ordinances defining nuisances, G.S. 153A-121.*

Sec. 14-106. - Nuisances Defined.

(a) *Public health nuisances* are defined as any action or condition that is dangerous or prejudicial to public health, welfare, or safety.

(b) An *attractive nuisance* is a dangerous condition or situation on a property that may attract children and pose a risk to their safety. (Examples: swimming pools, trampolines, construction equipment, abandoned housing, facilities, and old appliances).

(c) The following conditions on any lot or parcel of land shall be deemed to be dangerous, noxious, detrimental, and prejudicial to the public health and general welfare and/or shall constitute a public health nuisance under this article:

(1) Abandoned Manufactured Home: A Manufactured home that has not been used as a dwelling for at least 180 days and is in a wrecked, scrapped, disassembled, unusable, cannibalized, burnt, or inoperable state, or in need of extensive repair so as to be uninhabitable.

(2) Abandoned Real Property or Housing: Any structure, building, or condition that may invite occupancy, may cause entrapment, or that has been condemned by the county chief building inspector as unfit for human habitation, and/or is not capable of being repaired, altered, or improved in accordance with the State Building Code or as otherwise provided by law. Such conditions include but are not limited to attractive nuisances; dangerous buildings or structures; construction debris; temporary housing; uncovered structures; or portions of a building, dwelling, or structure remaining on a lot or parcel of land after damage by fire, wind, erosion or any combination thereof.

Any temporary housing, dwelling, structure, building, or parts thereof which presents a danger of falling, turning over, or collapsing, or which cannot be improved, repaired, or altered or is not capable of being repaired, altered, or improved in accordance with the State Building Code or as otherwise provided by law.

(3) Abandoned or incomplete construction sites for which no valid building permit exists or for which building permits have expired, or accumulations of unusable building materials including concrete, steel, masonry, wood, glass, wiring, plumbing supplies and other similar building materials.

(4) Abandoned vehicles: Any motor vehicle, recreational vehicle, or house trailer, as defined by Article 1, of Chapter 20 of the North Carolina General Statutes, and amended from time to time, that can invite occupancy or is currently occupied, and which does not display a current license tag and registration; or is partially dismantled or wrecked; or cannot be self-propelled or moved in a manner in which it originally was intended to move.

(5) Abandoned equipment: Any piece of equipment not currently awaiting repairs, or is partially dismantled or wrecked, or cannot function or operate in a manner in which it was originally manufactured or intended.

Sec. 14-107. – Notice to Owner and Removal of Nuisance.

(a) The County chief building inspector, or their designee, is delegated the authority to investigate alleged public health nuisances and to declare whether or not a public health nuisance exists.

(b) The chief building inspector shall notify the occupant and owner for each identified condition set forth herein, in writing, and such notice shall be sent to the person in the form of certified mail. In the event an inspector determines that a nuisance is an immediate detriment to human safety or welfare, the inspector may take appropriate action to abate the nuisance without notice.

Owner means any person who alone, jointly, or severally with others:

(1) Shall have title to any dwelling, dwelling unit or rooming unit, or vehicle, with or without accompanying actual possession thereof;

(2) Shall be a mortgagee of record for any dwelling, dwelling unit or rooming unit; or

(3) Shall have charge, care or control of any dwelling, dwelling unit or rooming unit, or vehicle, as owner or agent of the actual owner, or as executor, executrix, administrator, administratrix, trustee or guardian of the estate of the actual owner. Any such person thus representing the actual owner shall be bound to comply with the provisions of this article, and of rules and regulations adopted pursuant thereto, to the same extent as if he were the owner.

(c) Unknown or absent property Owner. In the event the Owner of the property is unknown or absent and has no known representative upon whom the notice can be served, the chief building inspector, or designee, shall post a written or printed notice on the property stating that, unless the nuisance is abated or removed within 60 days, the County will have the public health nuisance abated or removed at the expense of the owner under the provisions of this Chapter, or other applicable state or local law. The person providing the notice shall certify that the notice was provided, and the certificate shall be deemed conclusive in the absence of fraud.

(d) Removal of Nuisance.

(1) The owner, or responsible party – as set forth above – shall be given 60 days from receipt of the written notice of violation to dispose of the nuisance or nuisance conditions in a legal manner.

(2) If, upon the expiration of the 60 day period set forth above, the owner, or responsible party, fails to comply with the notice of violation, the County shall take any action it deems reasonably necessary to dispose of the nuisance, including entering the property where the nuisance is located and arranging to have the nuisance abated or disposed of, in a manner consistent with applicable law.

(3) A statement of the cost of removing, abating or remedying the nuisance shall be mailed to the Owner or shall be personally served on the Owner. These costs shall be paid within 30 days of receipt of the statement. If not paid, the amount of the

cost of abatement or removal or demolition shall be a lien against the real property upon which the cost was incurred, which lien shall be filed, have the same priority, and shall be collected as unpaid taxes.

Sec. 14-108. – Appeals.

(a) Within the 60-day period set forth in section (d) above, the owner of the property where the nuisance exists may appeal the findings of the chief building inspector to the Board of Commissioners by giving written notice of appeal to the chief building inspector. An appeal stays all proceedings and additional accrual of applicable fines in furtherance of the decision or determination appealed from until final determination by the Board of Commissioners. In the event no appeal is taken, the chief building inspector may proceed to abate the nuisance.

(b) The Board of Commissioners, in the event an appeal is taken, as provided in subsection (a) above, may, after hearing all interested persons and reviewing the findings of the chief building inspector, reverse the finding of a public nuisance, but if the Board of Commissioners shall determine that the findings of the chief building inspector are correct and proper, it shall declare the condition existing on the property to be dangerous or prejudicial to public health, welfare, or safety and a public health nuisance, and direct the chief building inspector to cause the conditions to be abated.

(c) The decision of the Board of Commissioners shall be subject to review at the instance of any aggrieved party to Superior Court for Cabarrus County. Such appeal must be in writing and filed within thirty (30) days of the filing of the decision. The notice of appeal must clearly state the basis for the appeal and be served in accordance with the North Carolina Rules of Civil Procedure

Adopted this 16th day of January, 2024

Stephen M. Morris, Chairman
Cabarrus County Board of Commissioners

Attest:

Clerk to the Board

Budget Revision/Amendment Request

Date: 3/16/2026 **Amount:** 31,800.00

Dept. Head: Matt Love **Department:** Construction Standards

☐ **Internal Transfer Within Department** ☐ **Transfer Between Departments/Funds** ☑ **Supplemental Request**

Pulling Funds from Construction Standards Fund Balance to the Construction Standards Purchased Services Account in the amount of $31,800.00 for the condemnation of the dilipidated/unsafe structure at 3445 Atando Drive.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	2410-6901	Fund Balance	2,343,990.00	31,800.00		2,375,790.00
001	9	2410-9445	Purchased Service	625,355.00	31,800.00		657,155.00

Budget Officer

☐ Approved

☐ Denied

_____

Signature

_____

Date

County Manager

☐ Approved

☐ Denied

_____

Signature

_____

Date

Board of Commissioners

☐ Approved

☐ Denied

_____

Signature

_____

Date

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Fair - Powers & Thomas Midway Entertainment Contract

BRIEF SUMMARY:
Discussion of the proposed extension of the existing 5-year contract with the provider of the midway entertainment for the Cabarrus County Fair.

Major Changes:

- Addition of Car Load Night special- 70/30 split on the gate receipts
- $4,000 paid to County for trash removal vs. $2,000
- $25 RV Space Rental per day paid to county vs. $18

REQUESTED ACTION:
Recommended Motion:

Motion to approve the contract with Power and Thomas Midway Entertainment upon review and revision by legal.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Courtney Wyatt, Fair Executive Director

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Contract

STATE OF NORTH CAROLINA

COUNTY OF CABARRUS

CABARRUS COUNTY
FAIR AGREEMENT
FAIR YEARS 2027-2031

THIS AGREEMENT is made and entered into effective the _____ day_____ 2026 by and between **CABARRUS COUNTY, NORTH CAROLINA**, a North Carolina governmental entity, P.O. Box 707, Concord, N.C. 28026-0707 (herein referred to as the "County") and **Powers/Thomas Midway Entertainment, LLC, 7741 Bonaventure Drive, Wilmington, N.C. 28411** (herein referred to as the "Show"); (hereafter, the "Agreement").

W I T N E S S E T H :

WHEREAS, the County is authorized by the Cabarrus County Board of Commissioners to stage the annual Cabarrus County Agricultural Fair (hereafter referred to as the "Fair") at the Cabarrus Arena and Events Center (the "Center") in accordance with the North Carolina General Statutes governing agricultural societies and fairs (N.C.G.S. 106.505 et al.) as monitored by the North Carolina Department of Agriculture and Consumer Services; and

WHEREAS, the Show is in the business of providing and operating amusement rides, shows, games and concessions and desires to provide such attractions for the Fair;

NOW THEREFORE, in consideration of the mutual promises and agreements set forth herein, the County and the Show agree as follows:

I. TERM / DATES.

The term of this Agreement shall be for the period of Six (6) consecutive annual Fair weeks in Cabarrus County, North Carolina. Fair weeks will begin on the Friday following Labor Day of each year and end nine (9) days later on Saturday at closing time. The parties agree that the 2027 Fair shall run from 4:00p.m. Friday, September 10, 2027 through closing time on Saturday, September 18, 2027; the 2028 Fair shall run from 4:00 p.m. Friday, September 8, 2028 through closing time on Saturday, September 16, 2028; the 2029 Fair shall run from 4:00 p.m. Friday, September 7, 2029 through closing time on Saturday, September 15, 2029; the 2030 Fair shall run from 4:00 p.m. Friday, September 6, 2030 through closing time on Saturday, September 14, 2030; the 2031 Fair shall run from 4:00 p.m. Friday, September 5, 2031 through closing time on Saturday, September 13, 2031.

"Closing time" is generally understood to be 11pm, however, the County in its sole discretion may alter the closing time earlier or later depending on evening attendance numbers being high or low, thereby affecting demand for midway attractions.

The Show and County agree and acknowledge that, subject to any previously existing contractual agreements the Show may have with any third party, the County and Show may mutually agree to modify the dates and length of the Fair listed above. It is understood by both parties that any change would need to be made in a timely manner to facilitate all planning, programs, and promotions. In the event the County deems safe operation of the Fair is prevented at any time due to an act of God, a governmental act or regulation, epidemic, strikes, civil unrest, terrorism attack or war conditions or emergencies beyond the control of the County or the Show, the Show agrees to work with the County on the cancelation of Fair plans and operations.

II. COUNTY DUTIES AND PRIVILEGES.

A. Fair Location. The County shall provide the location for the Fair and will provide a midway area suitable for the Show to set up rides, concessions, shows, games and all equipment attendant thereto, subject to the terms and conditions of this Agreement (hereafter, sometimes collectively referred to as the "Show Attraction(s)"). The County will provide Show advance personnel with a free designated space in which to park his/her motor home or recreational vehicle during the advance promotional work.

The County will provide a designated area for employees of the Show to park all motor homes, trailers, recreational vans and bunkhouses. Parking shall be limited to the temporary housing described above. Show will pay County $25.00 per unit, per day, for such temporary units. This County designated area contains water, electric and sewer hookups. Show agrees that no dumping of sewage, gray water, garbage or refuse shall be permitted upon County property. The County shall provide designated containers for trash and garbage for use by Show employees. The Show will provide the camping layout to the Fair Director by September 1 each year.

B. County Attractions Permitted. The County may book third party straight sale concession and other types of stands on the Fair grounds, including without limitation, auction wagons, mug joints, confectionary stands and other food item stands. The County may also book any type of grandstand show(s), a live pony ride and one show for the County's independent midway (hereafter, such attractions may sometimes be collectively referred to as "County Attractions") and may allocate such Fair space to any organization approved by the County.

C. County Suspension of Show Attractions. The County shall have the right to suspend any Show Attractions from the Fair grounds that the County, in its sole and absolute discretion, feels to be unsafe, unlawful or harmful to the Fair or its patrons. The County reserves the right, in its sole discretion, to close down at any time any Show Attractions the County deems unsafe or which may become unsafe or hazardous to operate due to other conditions.

III. SHOW DUTIES AND PRIVILEGES.

A. Show Attractions. The Show will provide the Fair Director with a complete list and recent photograph of all Show Attractions which will be located on the fairgrounds for the Fair by August 1st each year. The Show will provide all necessary personnel and equipment to properly operate and man the Rides and Show Attractions at all times during the Fair operating hours. To be included without limitation, are ticket booths, trash receptacles, hand sanitizing units, benches, and all necessary electrical equipment and power. If Show requires County to provide any additional electrical power, the Show's General Manager and Fair Director will agree on the rate to be paid for said electric by the Show before the Fair opens.

B. **Show Layout.** The Show, in cooperation with the Fair Director, will lay out the midway area in order to provide Fair patrons with a continuous lineup of Show Attractions on both the inside and outside of the walkways. The Show shall provide a minimum of 1,000 linear feet of concession booths and games to be operated in the Fair midway area. The Show agrees to secure prior approval of the County for the layout of all Show Attractions. The County shall also be entitled to allow local organizations approved by the County to operate concession stands and other attractions in other mutually agreed designated areas. The Show acknowledges that in addition to approval of the County, the layout of all Show attractions is subject to approval of all applicable regulatory bodies, including without limitation, local fire and electrical inspection authorities. The County reserves the right, in its sole discretion, to reduce the number of amusement rides and/or concession booths and games to meet or address safety concerns, without fines to the Show.

C. Show Attractions Setup. The Show will have all equipment and personnel with regard to every Show Attraction fully set up and operational by 4:00 p.m. on the Friday when the Fair opens each year. The Show will provide all electrical power sufficient to operate its own equipment. There shall be a "sufficient" number of rides and attractions set up in the judgment of the County, taking into consideration fairgrounds space and safety constraints. The County reserves the right, in its sole discretion, to reduce the number of proposed amusement rides to meet or address safety concerns. At least 90% of the erected rides and attractions shall be operational for all of the Fair hours each date, or the Show will pay to the County a $500.00 fine per day that this threshold is not reached.

D. Show Attractions. In addition to the requisite minimum of 1,000 linear feet of concession booths and games, the Show will provide a minimum of 40 amusement rides and shows, including an assortment from kiddie rides to "spectaculars" with the same general quality as the State Fair in Raleigh, N.C. The County reserves the right, in its sole discretion, to reduce the number of amusement rides and/or concession booths and games to meet or address safety concerns, without fines to the Show.

The Show may provide additional rides and shows if it so desires, within space and safety limitations. All Show Attractions shall have a clearly posted and stated price. There shall be no "donation" or "ding" shows. All games shall be for prizes of merchandise and not for money. All games operated by the Show will be games of skill only. The Show will not operate any games of chance, such as penny falls. The Show agrees that no Show Attractions will contain nudity or burlesque-type entertainment, or violate any local ordinance, rule or regulation. The Show acknowledges that it is prohibited from operating concession sales of novelties, tobacco, cigarettes and alcohol at the Fair.

E. Show Fees/Costs/Expenses.

1. Midway Space: During the Fair, the Show shall pay the County for midway space at $20.00 per linear foot. No charge shall be assessed the Show for awning space, with the exception that there will be a charge for space taken for framework, as measured along the walkway. Front footage on single-sided access concessions or games shall be charged for the number of feet along the midway. However, for pricing purposes hereunder, concessions stands or games having two or more sides will be measured on the long side and one-half of one short side. (For example, for pricing purposes hereunder, a 20' x 10' concession area shall be designated as having a 25-foot frontage.)

2. Gross Receipts/Rides: During the Fair, the Show will pay the County 35% of all gross ride receipts unless there is some other promotional rate in effect as set forth in this Contract, or as agreed upon by the parties pursuant to the terms of this Contract. The Show will provide the County with a daily report of the gross ride receipts at the close of each business day.

3. Tickets/Passes/Advertising: The Show agrees to pay the following amounts to the County prior to the conclusion of the Fair each year: a minimum of Five Thousand Dollars ($5,000.00) per Fair year to assist in defraying the County's Fair advertising costs, plus the Show agrees to pay the County the following: a) Four Thousand Dollars ($4,000.00) to be applied to garbage removal, b) One Thousand Five Hundred Dollars ($1,500.00) to help provide security and discount tickets/ride promotion, and c) Two Thousand Dollars ($2,000.00) towards capital improvements. In addition, the Show shall furnish at its sole expense all necessary ticket stock or other forms of passes used for all rides, shows and games, including coupons, wristbands or hand stamps. The Show will provide the County with a reasonable number of free ride passes for use or delegation by the Fair Director. The County may designate one or more dates of each Fair as "Carload Night" specials, during which dates the Show will retain 70% of the gate receipts, and the County will retain 30% of the gate receipts. At least 90 days prior to Fair opening day, the County and Show will mutually agree on the prices for any other ride coupons and pay-one-price ride promotions.

4. Re-negotiation of Fees/Costs/Expenses. At least 180 days prior to the 2027 through 2031 "Fair Weeks", the County and the Show agree to use good faith efforts to re-negotiate the sums to be paid the County by the Show set forth in (1) through (3) above. However, in no event shall the Show pay the County less than the amounts set forth in this Contract for the Fair.

F. Compliance With Laws.

The Show agrees to comply with all federal, state or local laws, rules, regulations and ordinances applicable to the Show, Show Attractions, Show personnel, agents and representatives and Show operations in general, including without limitation; the American Disabilities Act. The Show agrees to insure that its personnel do not violate any local, state or federal laws, rules, regulations or ordinances.

G. Licenses/Permits. The Show shall be solely responsible for obtaining, at its sole expense, all the necessary federal, state or local licenses, certificates or permits required for the operation of all Show Attractions.

IV. FAIR HOURS OF OPERATION.

Hours of operation for the Show Attractions shall be from 4:00 p.m. to closing on Fridays; 1:00 p.m. to closing on Saturdays, 1:00 p.m. to closing on Sundays, and 4:00 p.m. until closing Monday, Tuesday, Wednesday and Thursday. The County reserves the right, in its sole discretion, to change or modify the hours of operation for any reason including without limitation, due to weather conditions, changes in attendance and safety concerns. "Closing" is generally understood to be 11:00 p.m., but the County in its sole discretion and judgment may amend the closing time each date earlier or later to respond to crowd size and demand for midway attractions.

V. FAIR SET-UP/TEAR-DOWN; MAINTENANCE AND CLEANUP.

A. Set-up/Tear Down. The Show may commence set-up of all Show Attractions six (6) days in advance of the opening day of the Fair. Tear down and removal must be completed no later than seventy-two (72) hours following the closing day. Requests for additional time for set-up or tear down should be submitted to the Fair Director in writing, which consent shall not be unreasonably withheld.

B. **Maintenance.** All Show Attractions shall be maintained and operated in accordance with all applicable laws, regulations, rules and ordinances of the City of Concord, Cabarrus County, the State of North Carolina and any applicable federal law, rule or regulation, including without limitation, the North Carolina Department Labor and any rules promulgated or adopted thereby. The Show shall cooperate with and make any Show Attractions available for inspection by North Carolina Department of Labor or any other inspector designated by the County. The Show agrees that all of its property and all property belonging to its personnel, including without limitation, house trailers, campers and concession trailers, shall all be fully contained and there shall be no drainage of any kind onto the County's property. The Show agrees that its personnel shall park their trailers and vehicles in an area designated by the County and shall at all times maintain the area in an orderly and sanitary fashion.

C. Cleanup. The Show will maintain and keep the midway area clean throughout each day/night during the hours the general public is in attendance. The Show will do nightly cleanup of the midway area immediately upon closing the Fair at the end of each business day. The Show will place all garbage and waste in containers provided by the County.

VI. SHOW PERSONNEL/AGENTS/REPRESENTATIVES/GUESTS.

Prior to opening day for the Fair, the Show will provide the County with a complete list of all Show personnel and/or agents (including without limitation, independent contractors) working at the Fair. The Show hereby represents that all ticket sellers, ticket takers, persons participating in the shows, concessionaires, game operators, service and maintenance personnel, independent contractors, ride operators, equipment operators and any other Show personnel, agents and representatives are properly trained, skilled, qualified and knowledgeable in their respective Fair duties, possessing the requisite expertise and experience to safely and effectively perform their respective duties and shall perform their duties in a competent and safe manner at all times.

The Show shall be solely responsible for the payment of any salary or wages due its employees, representatives and/or agents. The safety and conduct of all Show employees, agents, representatives and guests while on County property shall be the sole obligation and responsibility of the Show. The Show shall be solely responsible for the conduct and personal appearance of Show personnel, agents, representatives and guests. All Show personnel, agents and representatives shall be clean, neatly dressed, orderly and polite in their conduct and speech at all times. Intoxication or the illegal use of controlled substances by the Show's personnel, representatives, agents or guests, or any impolite, discourteous, obscene or other socially unacceptable conduct or speech by such parties, as determined by the County and/or the Cabarrus County Sheriff's Department or any other law enforcement authority, is strictly prohibited. Any conduct of the Show's personnel, agents and/or guests deemed unacceptable by the County may result in such person being immediately and permanently removed from the County property.

VII. INSURANCE/INDEMNITY.

A. Insurance. The Show will purchase an insurance policy insuring against personal and bodily injury (including without limitation, death) and property damage in an amount of no less than five million dollars ($5,000,000.00), naming the County, its agents, officers and assigns as an additional named insured. The Shows' insurance coverage(s) shall be on a primary basis or a primary and non- contributory basis over any other insurance that may be available to Cabarrus County with respect to this Agreement. In addition, the Show will insure that any entity or individual leasing, loaning or in any manner allowing the Show to use any equipment as part of the Show Attractions, also provides the County with a similar policy. The policy (ies) shall contain a written provision that it cannot be cancelled without ten (10) days prior written notice to the County. The policy (ies) shall be issued by a carrier or company acceptable to the County and properly licensed to do business in North Carolina. A certificate of insurance or other proof of coverage acceptable to the County shall be provided to the Fair Director by August 1st each year.

B. Indemnity. The Show hereby indemnifies and holds harmless the County, the Fair, the Center and/or any of their employees, representatives and agents from and against any and all demands, damages, liabilities, costs or expenses of any kind or nature (including without limitation, attorneys' fees and legal costs) as they are incurred or awarded, arising out of or in any way attributable to the Show, the Show Attractions and/or the actions or failure to act by Show personnel, representatives, agents and/or guests. This indemnity shall survive termination of this Agreement. For purposes of any Show liability and/or indemnities provided hereunder, in addition to any recourse the County, its agents, officers and assigns may have against any third parties, the Show acknowledges that it has direct responsibility and liability for and management and control over all Show Attractions which it owns, leases or uses at the Fair.

VIII. INDEPENDENT CONTRACTOR.

The Show acknowledges and agrees that it is an independent contractor and is in no way operating as an agent of or joint venturer with the County, the Center or the Fair.

IX. SEVERABILITY/PARAGRAPH HEADINGS.

Each provision of this Agreement shall be separate and independent of any other and the breach of any Agreement provision by either party shall not relieve the other party from its obligations to perform each and every covenant hereunder. If the provision herein or the application to any person or circumstances shall to any extent be found invalid or unenforceable, the remaining provisions applicable to persons or circumstances other than to those to which it is invalid or unenforceable, shall not be affected thereby, and each provision hereof shall be valid and enforceable to the extent permitted by the law. Paragraph headings hereunder arc for convenience only and shall not be deemed to be a controlling part of this Agreement.

X. NOTICES/RENEWAL/ASSIGNMENT/REPESENTATIONS/TERMINATION.

A. Notices. All notices, demands, requests, consents, approvals and other instruments required or permitted under this Agreement shall be in writing and shall be deemed to have been properly delivered when hand-delivered or sent by the U.S. registered or certified mail, return receipt requested, postage prepaid. With respect to the County, the notice shall be addressed to:

Cabarrus County Fair
P.O. Box 707
Concord, N.C. 28026-0707
Attention: Fair Manager

With respect to the Show, the notice shall be addressed to:

Powers/Thomas Midway Entertainment, LLC
7741 Bonaventure Drive
Wilmington, N.C. 28411

B. Renewal. This Agreement may be renewed upon mutual written consent of the parties hereto. This Agreement does not automatically renew.

C. **Assignment; Show Representations.** The parties agree that the physical, on-site presence during each "Fair Week" of the owner of the Show at the time this Agreement is executed or an owner- approved representative of the Show (which the County may in its sole discretion approve or disapprove) is a condition precedent to the performance of this Agreement. In the event any owner(s) of the Show at the time this Agreement is executed should, at any time during the term of this Agreement:

(1) enter into an agreement to sell or transfer all or any part of their interest(s) in the Show; or (2) cease to be active in the day-to-day management of the Show; the Show must give the County sixty (60) days advance written notice of such change in ownership or management. ln the event any current owner's interest passes by reason of death or incompetence during the term of this Agreement, the personal representative of such owner (or his or her estate) must provide the County with written notice of such event within 30 days of the owner's incompetence or death. In any or the above events, the County reserves the right, in its sole discretion, to terminate this Agreement by giving the Show thirty (30) days advance written notice and the County shall not be deemed to be in default hereunder. It is further agreed that the rights, privileges, obligations and responsibilities of the Show provided herein may not be assigned or transferred in any manner without prior written approval of County. The County has considered certain important factors in the selection of the Show, including without limitation, the following representations and warranties made by the Show hereunder by its execution of this Agreement: (i) the Show is a valid and active New York corporation, properly authorized to do business in all territories in which it operates; (ii) the financial status of the Show is sound, including its financial ability to fulfill its indemnity obligations to the County hereunder; (iii) the safety record of the Show pertaining to the Show Attractions and its compliance with ride safety and inspections in all states and provinces where the Show has performed in the past five (5) years is outstanding; (iv) the Show represents that its personnel has satisfactorily performed services in direct contact with the public at the venues where the Show has pc1formed in the last five (5) years; (v) the Show has an outstanding record for compliance with all applicable federal, state and local laws, rules, regulations and ordinances in locations where it has performed in the past five (5) years; and (vi) the Show has not had any involvement in any material or significant criminal and/or civil litigation during the past five (5) years.

D. **Termination Of Agreement.** This Agreement may be terminated by either party at any time from the date of execution of this Agreement through the 2031 Fair Week in the event the other party hereto: (i) becomes unable to pay its debts as they become due; or (ii) files for bankruptcy or has filed against it an action in bankruptcy; or (iii) has a trustee or receiver appointed to oversee its operations; or (iv) defaults in its obligations hereunder or breaches the terms of this Agreement and upon receipt of written notice from the non-defaulting party, fails to correct such default within fifteen (15) of such notice. In addition, the County shall be entitled to terminate this Agreement immediately in the event either of the following occur at any time from date of execution of this Agreement through the 2031 Fair Week: (i) any representation or warranty provided by the Show hereunder proves to be false or materially misleading; or (ii) the Show becomes the subject of a lawsuit alleging negligence, fraud, misconduct, and/or failure to honor a contractual obligation and such lawsuit is not dismissed as against the Show within ninety (90) days of filing.

E. **Modifications.** Any modifications or ancillary to this Agreement must be in writing, signed by both parties hereto. There are no oral or other understandings between the parties with regard to the subject matter of this Agreement, and all understandings between the parties with regard to the matters set forth herein which are contained in this instrument.

F. **E-Verify:** The Show shall comply with all requirements of Article 2 of Chapter 64 of the North Carolina General Statutes and shall require any subcontractor utilized for this contract to also comply.

G. **Iran Divestment Act Certification:** The Show hereby certifies that the Show, and all subcontractors, are not on the Iran Final Divestment List ("List") created by the North Carolina State Treasurer pursuant to N.C.G.S. 143-6A-4. The Show shall not utilize any subcontractor that is identified on the List.

H. **Governing Law.** This Agreement is to be performed in Cabarrus County, North Carolina; and it is mutually and expressly agreed that this Agreement shall be construed under the laws of the State of North Carolina. In the event of any dispute with regard to the terms of this Agreement, the Show specifically agrees to the jurisdiction of the Courts of Cabarrus County, North Carolina without application of any conflicts of law provisions of any state and expressly consent that any legal action based upon this Agreement will be heard only in the courts of Cabarrus County, North Carolina, which determination shall be deemed final and binding.

IN WITNESS WHEREOF, the duly authorized representatives of the Cabarrus County, North Carolina and Powers/Thomas Midway Entertainment, LLC have caused this Agreement to be executed as of the day and year first above written.

CABARRUS COUNTY, NORTH CAROLINA

By: _____(Seal)
Kelly F. Sifford, Interim County Manager

Date: _____, 2026

This instrument has been pre-audited in the manner Required by the Local Government Budget and Fiscal Control Act.

By: _____
Finance Director, Cabarrus County, NC

Date: _____

POWERS/THOMAS MIDWAY ENTERTAINMENT, LLC

By: _____(Seal)
Edward L. Powers, President

Date: _____, 2026

ATTEST:

_____(Corporate Seal)
Tracy Thomas, Secretary

NORTH CAROLINA
CABARRUS COUNTY

I, _____, a Notary Public of the aforesaid County and State, certify that Kelly F. Sifford personally came before me this day and acknowledged that she is Interim County Manager for Cabarrus County, North Carolina and that by authority duly given to her and as the act of Cabarrus County, North Carolina, the foregoing instrument was signed by her in her official capacity for the purposes therein expressed.

WITNESS my hand and official seal, this the _____ day of _____, 2026.

My commission expires: _____

_____
Notary Public

NORTH CAROLINA
_____ COUNTY

I, _____, a Notary Public of the aforesaid County and State, certify that Tracy Thomas personally came before me this day and acknowledged that she/he is Secretary of Powers/Thomas Midway Entertainment, LLC and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by Edward L. Powers, its President, sealed with its corporate seal and attested by Tracy Thomas as its Secretary.

.

WITNESS my hand and official seal, this the _____ day of _____, 2026.

My Commission expires:_____

_____
Notary Public

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Fair - Southern Rodeo Company Contract - Three Year

BRIEF SUMMARY:
Discussion of the proposed extension of the existing contract with the provider of the rodeo entertainment for the Cabarrus County Fair.

Major Changes:
- A 3-year contract vs. 1 year

REQUESTED ACTION:
Recommended Motion:

Motion to approve the three-year contract with Southern Rodeo Company upon review and revision by legal.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Courtney Wyatt, Fair Executive Director

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Contract

Southern Rodeo Company

1555 Hutchings Mountain Road

Rockmart, GA 30153

Josh Brooks 404-597-5449 / Robin Brooks 404-597-5463

Contract for Cabarrus County Fair Rodeo 2026

Southern Rodeo Company (SRC) is entering into this contract with Cabarrus County Fair (CCF) to produce two professional rodeos. These rodeos will be held on the 1st weekend after Labor Day and the following weekend. CCF Rodeo will have all 8 professional rodeo events.

Southern Rodeo Company will provide:

- Portable Arena / Bucking Chutes / Panels
- Adequate number of livestock for rodeo (bulls, horses, calves & steers)
- Sound & music coordinator
- Announcer
- Clown
- Rodeo Judges (2)
- Bullfighters (2)
- Pickup men (2)
- Contestant Gate worker/s
- Secretary
- Timer
- Livestock handlers / Labor (7)
- Arena director
- Liability Insurance
- Setup and tear down in a timely manner
- Marketing & advertising advice
- Provide $8,000.00 cash prize money for each rodeo – total of $16,000.00

Cabarrus County Fair will provide:

- Location to produce rodeo
- Putting dirt in and hauling dirt out of the arena
- Equipment to unload portable arena and work the arena dirt
- Provide access to electricity and water
- Handle all ticket sales and admission gate
- Provide security during the rodeo performances
- Provide ambulance service during the completion of the rodeos
- All marketing, sponsorship sales and advertising for the rodeos

Southern Rodeo Company will be able to advise on the following

- Sponsorship (Provide example packages)
- Advertising – social media videos $200/video
- Build event poster - $100/poster
- List of vendors (food, t-shirts, boutiques, etc.)
- Any aspect of the rodeos

Cabarrus County Fair agrees to pay Southern Rodeo Company $81,000.00 total for the two rodeos each year for the next 3 years. This will include the prize money provided by SRC.

This contract is for 3 years starting in 2026 and ending in 2028. We will revisit this contract after the performance in 2028 for continued events.

Rodeo dates are as followed

September 11th & 12th, 2026 and September 18th & 19th, 2026

September 10th & 11th, 2027 and September 17th & 18th, 2027

September 8th & 9th, 2028 and September 15th & 16th, 2028

Cabarrus County Fair Representative	Date
	2/3/26
Southern Rodeo Company Representative	Date

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Legal - Adoption of ARPA Property Management Policy

BRIEF SUMMARY:
The County serves as the pass-through agent for ARPA grants. A grant recipient has posed a question about selling real property they acquired and improved with ARPA money. This policy is needed to govern such situations, and calculate the repayment needed in the event of such requests. The proposed policy is a model policy for this purpose from the UNC School of Government.

REQUESTED ACTION:
Recommended Motion:
Motion to retroactively adopt this policy and authorize execution of relevant documents upon legal review and revision.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Doug Hall, County Attorney and General Counsel

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Property Management Policy

Uniform Grant Property Management Policy for the expenditure of ARP/CSLFRF funds.

WHEREAS Cabarrus County has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

WHEREAS the funds may be used for projects within these categories, to the extent authorized by state law:

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harm to households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors;
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and
6. Invest in certain disaster response/mitigation, Title I, and Surface Transportation projects; and

WHEREAS the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Sect. 200 (UG), as provided in the Assistance Listing; and

WHEREAS the Compliance and Reporting Guidance for the State and Local Fiscal Recovery Funds (v4.1 June 2022) provides, in relevant part:

> **Equipment and Real Property Management.** Any purchase of equipment or real property with SLFRF funds must be consistent with the Uniform Guidance at 2 CFR Part 200, Subpart D. Equipment and real property acquired under this program must be used for

the originally authorized purpose. Consistent with 2 CFR 200.311 and 2 CFR 200.313, any equipment or real property acquired using SLFRF funds shall vest in the non-Federal entity. Any acquisition and maintenance of equipment or real property must also be in compliance with relevant laws and regulations.

WHEREAS Subpart D of the UG dictates title, use, management, and disposal of real property, equipment, and supplies acquired in whole or in part with ARP/CSLFRF funds;

NOW, THEREFORE, BE IT RESOLVED that the governing board of Cabarrus County hereby adopts and enacts the following Uniform Grant Property Management Policy for the expenditure of ARP/CSLFRF funds.

Sample Property Standards for Real Property, Equipment, and Supplies Acquired with American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recovery Funds Policy

I. POLICY OVERVIEW

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called Uniform Guidance (UG), specifically Subpart D, details post award requirements related to property management of property acquired or updated, in whole or in part, with funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF).

2 CFR 200.311 through 2 CFR 200.316, as modified by US Treasury ARP/CSLFRF Final Rule FAQs 13.15 & 13.16, detail property standards related to the expenditure of ARP/CLSFRF funds. Cabarrus County shall adhere to all applicable property standards, as detailed below.

This Policy shall be retroactive and apply to all Cabarrus County ARPA recipients.

II. DEFINITIONS

The definitions in 2 CFR 200.1 apply to this policy, including the following:

Computing devices: machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. See also the definitions of supplies and information technology systems in this section.

Equipment: tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the [county/City/Town/Village] for financial statement purposes, or $5,000.

Information technology systems: computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources. See also the definitions of computing devices and equipment in this section.

Intangible property: property having no physical existence, such as trademarks, copyrights, patents and patent applications and property, such as loans, notes and other debt instruments, lease agreements, stock and other instruments of property ownership (whether the property is tangible or intangible).

Personal property: property other than real property. It may be tangible, having physical existence, or intangible.

Property: real property or personal property.

Real property: land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment.

Supplies: all tangible personal property other than those described in the definition of equipment in this section. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the local government for financial statement purposes or $5,000, regardless of the length of its useful life. See also the definitions of computing devices and equipment in this section.

III. REAL PROPERTY

Title to Real Property: Title to real property acquired or improved with ARP/CSLFRF funds vests with Cabarrus County or an authorized Subrecipient, if approved by Cabarrus County. 2 CFR 200.311(a).

Use of Real Property: During the period of performance of the ARP/CSLFRF award, the County or Subrecipient may use real property purchased or improved with ARP/CSLFRF funds for a purpose other than the purpose for which it was purchased or improved if such other purpose is also consistent with the ARP/CSLFRF eligible use requirements.

If the County or Subrecipient changes the use of the real property to an ineligible use or sells the real property prior to the end of the period of performance, then it must follow the disposition procedures detailed in the Disposition of Real Property section below.

After the period of performance of the ARP/CSLFRF award, the County or the Subrecipient must use the real property consistent with the purpose for which it was purchased or improved or for any other eligible purpose in the same category as the purpose reported to US Treasury as of the final reporting period, as set forth in the table below:

Category	Use Requirements
Public Health and Assistance to Households and Individuals	Property, supplies, or equipment last reported as being used to respond to the public health impacts of the public health emergency, as outlined in 31 CFR 35.6(b)(3)(i), or being used for the provision of services to households provided in 31 CFR 35.6(b)(3)(ii)(A), are authorized to fulfill any eligible use of funds provided in these subparagraphs of the Final Rule.
Assistance to Small Businesses, Nonprofits, and Impacted Industries	Property, supplies, or equipment last reported as being used for the provision of services to small businesses, nonprofits, and impacted industries outlined in 31 CFR 35.6(b)(3)(ii)(B)-(D) are authorized to fulfill any eligible use of funds outlined in the public health and negative economic impacts eligible use category.
Water, Sewer, or Broadband Infrastructure	Property, supplies, or equipment last reported as being used to make investments in water, sewer, or broadband infrastructure pursuant to 31 CFR 35.6(e) are authorized to fulfill any eligible use of funds outlined in the water, sewer, and broadband infrastructure eligible use category.
Government Services/Revenue Loss	N/A
Premium Pay	N/A

If the real property's use shifts outside the parameters of the eligible purpose according to this table after the period of performance, then the County and any Subrecipients must follow the disposition procedures in the Disposition of Real Property section below.

The County is responsible for being able to substantiate its determination on whether the use of the real property is authorized and maintain a record of that determination in accordance with the requirements set forth in the financial assistance agreement accepted in connection with the ARP/CSLFRF award.

The County is not required to seek or obtain the approval of US Treasury prior to changing the use within the parameters of these authorized purposes.

Insurance of Real Property: The County or Subrecipient must provide the equivalent insurance coverage for real property acquired or improved with ARP/CSLFRF funds as provided to other property owned by the County. 2 CFR 200.310.

No Encumbrance of Real Property: The County or Subrecipient may not encumber the real property unless authorized by US Treasury. 2 CFR 200.311(b).

Disposition of Real Property: If the County or Subrecipient changes the use of real property to an ineligible use or sells the asset during the period of performance of the ARP/CSLFRF award or changes the use of the asset outside the eligible category after the period of performance ends, then the County must obtain disposition instructions from US Treasury. The instructions must provide for one of the following alternatives:

1. The County or Subrecipient retains title after compensating US Treasury. The amount paid to US Treasury will be computed by applying US Treasury's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property. However, in those situations where the County or Subrecipient is disposing of real property acquired or improved with ARP/CSLFRF funds and acquiring replacement real property under the ARP/CSLFRF, the net proceeds from the disposition may be used as an offset to the cost of the replacement property.
2. The County or Subrecipient sells the property and compensates US Treasury. The amount due to US Treasury will be calculated by applying US Treasury's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the ARP/CSLFRF award has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the County or Subrecipient is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return.
3. The County or Subrecipient transfers title to US Treasury or to a third party designated/approved by US Treasury. The County or Subrecipient is entitled to be paid an amount calculated by applying the County or Subrecipient's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property. 2 CFR 200.311(c).

IV. EQUIPMENT

Title to Equipment: Title to equipment acquired or improved with ARP/CSLFRF funds vests with the County or Subrecipient. 2 CFR 200.313(a).

Use of Equipment: During the period of performance of the ARP/CSLFRF award, the County or Subrecipient may use equipment purchased or improved with ARP/CSLFRF funds for a purpose other than the purpose for which it was purchased or improved if such other purpose is also consistent with the ARP/CSLFRF eligible use requirements.

If the County or Subrecipient changes the use of equipment to an ineligible use or sells the equipment prior to the end of the period of performance, then it must follow the disposition procedures detailed in the Disposition of Equipment section below.

After the period of performance of the ARP/CSLFRF award, the County or Subrecipient must use equipment consistent with the purpose for which it was purchased or improved or for any other

eligible purpose in the same category as the purpose reported to US Treasury as of the final reporting period, as set forth in the table below:

Category	**Use Requirements**
Public Health and Assistance to Households and Individuals	Property, supplies, or equipment last reported as being used to respond to the public health impacts of the public health emergency, as outlined in 31 CFR 35.6(b)(3)(i), or being used for the provision of services to households provided in 31 CFR 35.6(b)(3)(ii)(A), are authorized to fulfill any eligible use of funds provided in these subparagraphs of the Final Rule.
Assistance to Small Businesses, Nonprofits, and Impacted Industries	Property, supplies, or equipment last reported as being used for the provision of services to small businesses, nonprofits, and impacted industries outlined in 31 CFR 35.6(b)(3)(ii)(B)-(D) are authorized to fulfill any eligible use of funds outlined in the public health and negative economic impacts eligible use category.
Water, Sewer, or Broadband Infrastructure	Property, supplies, or equipment last reported as being used to make investments in water, sewer, or broadband infrastructure pursuant to 31 CFR 35.6(e) are authorized to fulfill any eligible use of funds outlined in the water, sewer, and broadband infrastructure eligible use category.
Government Services/Revenue Loss	N/A
Premium Pay	N/A

If the equipment's use shifts outside the parameters of the eligible purpose according to this table after the period of performance, then the County or Subrecipient must follow the disposition procedures in the Disposition of Equipment section below.

The County or Subrecipient is responsible for being able to substantiate its determination on whether the use of equipment is authorized and maintain a record of that determination in accordance with the requirements set forth in the financial assistance agreement accepted in connection with the ARP/CSLFRF award.

The County or Subrecipient is not required to seek or obtain the approval of US Treasury prior to changing the use within the parameters of these authorized purposes.

During the time that equipment is used on the project for which it was acquired, the County or Subrecipient must also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, provided that such use will not interfere with the work on the project for which it was originally acquired. First preference for other use must be

given to other programs or projects supported by US Treasury and second preference must be given to programs or projects under Federal awards from other Federal awarding agencies. Use for non-federally-funded programs or projects is also permissible. User fees should be considered if appropriate. 2 CFR 200.313(c)(2).

Noncompetition: The County or Subrecipient must not use equipment acquired with the ARP/CSLFRF funds to provide services for a fee that is less than private companies charge for equivalent services unless specifically authorized by Federal statute for as long as the Federal Government retains an interest in the equipment. 2 CFR 200.313(c)(3).

No Encumbrance: The County or Subrecipient may not encumber the equipment without approval of US Treasury. 2 CFR 200.313(a)(2).

Replacement Equipment: When acquiring replacement equipment, the County or Subrecipient may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property. 2 CFR 200.313(c)(4).

Management of Equipment: The County or Subrecipient will manage equipment (including replacement equipment) acquired in whole or in part with ARP/CSLFRF funds according to the following requirements.

1. The County or Subrecipient will maintain sufficient records that include
   a) a description of the property,
   b) a serial number or other identification number,
   c) the source of funding for the property (including the Federal Award Identification Number (FAIN)),
   d) who holds title,
   e) the acquisition date,
   f) cost of the property,
   g) percentage of Federal participation in the project costs for the Federal award under which the property was acquired,
   h) the location, use and condition of the property, and
   i) any ultimate disposition data including the date of disposal and sale price of the property.

2. The County or Subrecipient will conduct a physical inventory of the property and reconcile results with its property records at least once every two years.

3. The County or Subrecipient will develop a control system to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft will be investigated by the County or Subrecipient.

4. The County or Subrecipient will develop and implement adequate maintenance procedures to keep the property in good condition.

5. If the County or Subrecipient is authorized or required to sell the property, it will establish proper sales procedures to ensure the highest possible return, in accordance with state and federal law.

Insurance of Equipment: The County or Subrecipient must provide the equivalent insurance coverage for equipment acquired or improved with ARP/CSLFRF funds as provided to property owned by the County or Subrecipient. 2 CFR 200.310.

Disposition of Equipment: If the County or Subrecipient changes the use of the equipment to an ineligible use or sells the equipment during the period of performance of the ARP/CSLFRF award or changes the use of the equipment outside the eligible category after the period of performance ends, then the County or Subrecipient may either make the equipment available for use in other activities funded by a Federal agency, with priority given to activities funded by US Treasury, dispose of the equipment according to instructions from US Treasury, or follow the procedures below. 2 CFR 200.313(e).

1. Equipment with a per-item fair market value of less than $5,000 may be retained, sold or transferred by the County or Subrecipient, in accordance with state law, with no additional responsibility to US Treasury;
2. If no disposal instructions are received from US Treasury, equipment with a per-item fair market value of greater than $5,000 may be retained or sold by the County or Subrecipient. The County or Subrecipient must establish proper sales procedures, in accordance with state law, to ensure the highest possible return. The County or Subrecipient must reimburse US Treasury for its federal share. Specifically, US Treasury is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the ARP/CSLFRF funding percentage of participation in the cost of the original purchase. If the equipment is sold, US Treasury may permit the County or Subrecipient to deduct and retain from the Federal share $500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.
3. Equipment may be transferred to US Treasury or to a third-party designated by US Treasury in return for compensation to the County or Subrecipient for its attributable compensation for its attributable percentage of the current fair market value of the property.

V. SUPPLIES

Title to Supplies. Title to supplies acquired with ARP/CSLFRF funds vests with the County or Subrecipient upon acquisition. 2 CFR 200.314(a).

Use of Supplies: During the period of performance of the ARP/CSLFRF award, the County or Subrecipient may use supplies purchased or improved with ARP/CSLFRF funds for a purpose other than the purpose for which it was purchased or improved if such other purpose is also consistent with the ARP/CSLFRF eligible use requirements.

If the County or Subrecipient changes the use of supplies to an ineligible use or sells the supplies prior to the end of the period of performance, then it must follow the disposition procedures detailed in the Disposition of Supplies section below.

After the period of performance of the ARP/CSLFRF award, the County or Subrecipient must use supplies consistent with the purpose for which they were purchased or improved or for any other eligible purpose in the same category as the purpose reported to US Treasury as of the final reporting period, as set forth in the table below:

Category	**Use Requirements**
Public Health and Assistance to Households and Individuals	Property, supplies, or equipment last reported as being used to respond to the public health impacts of the public health emergency, as outlined in 31 CFR 35.6(b)(3)(i), or being used for the provision of services to households provided in 31 CFR 35.6(b)(3)(ii)(A), are authorized to fulfill any eligible use of funds provided in these subparagraphs of the Final Rule.
Assistance to Small Businesses, Nonprofits, and Impacted Industries	Property, supplies, or equipment last reported as being used for the provision of services to small businesses, nonprofits, and impacted industries outlined in 31 CFR 35.6(b)(3)(ii)(B)-(D) are authorized to fulfill any eligible use of funds outlined in the public health and negative economic impacts eligible use category.
Water, Sewer, or Broadband Infrastructure	Property, supplies, or equipment last reported as being used to make investments in water, sewer, or broadband infrastructure pursuant to 31 CFR 35.6(e) are authorized to fulfill any eligible use of funds outlined in the water, sewer, and broadband infrastructure eligible use category.
Government Services/Revenue Loss	N/A
Premium Pay	N/A

If the supplies use shift outside the parameters of the eligible purpose according to this table after the period of performance, then the County or Subrecipient (and any subSubrecipients) must follow the disposition procedures in the Disposition of Supplies section below.

The County or Subrecipient is responsible for being able to substantiate its determination on whether the use of supplies is authorized and maintain a record of that determination in accordance with the requirements set forth in the financial assistance agreement accepted in connection with the ARP/CSLFRF award.

The County or Subrecipient is not required to seek or obtain the approval of US Treasury prior to changing the use within the parameters of these authorized purposes.

Noncompetition. As long as the Federal Government retains an interest in the supplies, the County or Subrecipient must not use supplies acquired under the ARP/CSLFRF to provide services to other organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by Federal statute. 2 CFR 200.314(b)**.**

Disposition of Supplies. If there is a residual inventory of unused supplies exceeding $5,000 in total aggregate value upon termination or completion of the project and the supplies are not needed for any other Federal award, the non-Federal entity must retain the supplies for use on other activities or sell them, but must, in either case, compensate the Federal Government for its share. The amount of compensation must be computed in the same manner as for equipment. 2 CFR 200.314(a).

VI. PROPERTY TRUST RELATIONSHIP

Real property, equipment, and intangible property, that are acquired or improved with ARP/CSLFRF funds must be held in constructive trust by the County or Subrecipient as trustee for the beneficiaries of the project or program under which the property was acquired or improved. US Treasury may require the County or Subrecipient to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with a Federal award and that use and disposition conditions apply to the property. 2 CFR 200.316.

VII. IMPLEMENTATION OF POLICY

Cabarrus County Finance shall adopt procedures to track all real property, equipment, and supplies (collectively, property) acquired or improved in whole or in part with ARP/CLSFRF funds. At a minimum, those procedures must address the following:

- Ensure proper insurance of property
- Document proper use of property
- Record and maintain required data records for equipment
- Conduct periodic inventories of equipment, at least every two years
- Create processes for replacement and disposition of property
- Establish other internal controls to safeguard and properly maintain property.

Adopted this ____ day of _____, 2026.

_____
Laura Blackwell Lindsey, Chair
Cabarrus County Board of Commissioners

ATTEST:

_____
Ariadne Olvera, Clerk to the Board

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Planning & Development - NCDOT Division 10 Request for BUILD Grant Application Support Letter

BRIEF SUMMARY:
The U.S. Department of Transportation's (USDOT) Better Utilizing Investments to Leverage Development (BUILD) grant program provides grants for surface transportation infrastructure projects with significant local or regional impact. The eligibility requirements of BUILD allow project sponsors, including state and local governments, counties, Tribal governments, transit agencies, and port authorities, to pursue multi-modal and multi-jurisdictional projects that are more difficult to fund through other grant programs.

The BUILD program, previously known as the Rebuilding American Infrastructure with Sustainability and Equity (RAISE) and Transportation Investment Generating Economic Recovery (TIGER) discretionary grants, was established under the American Recovery and Reinvestment Act of 2009 and operated under annual appropriations acts until authorized in November 2021.

Due to declining funds collected from the gas tax, NCDOT is exploring additional revenue sources to assist with the costs of project implementation. NCDOT Division 10 is again requesting that local jurisdictions consider providing a letter of support for NCDOT to apply for a BUILD grant that will be used to replace bridges or culverts in the Division. The proposed project includes a bundle of 15 bridge replacements with at least one bridge in each Division 10 County. There are currently two proposed projects on the list in Cabarrus County. One is on Penninger Road, and the other is on Peach Orchard Road. Both are in unincorporated Cabarrus County.

A letter of support that follows the template provided by NCDOT is attached for the Board of

Commissioner’s consideration.

REQUESTED ACTION:
Recommended Motion:

Motion to approve the letter of support for inclusion in NCDOT BUILD Grant Application.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Susie Morris, Planning & Development Director

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- NCDOT Request
- Bridge List
- Maps
- Draft Letter of Support

Susie Morris

From: Ghitea, Theo <tghitea@ncdot.gov>
Sent: Tuesday, February 10, 2026 1:19 PM
To: Len Sossamon; Lucas, Andrew M; Yessika King; Susie Morris; Michael.Bryant@MeckNC.gov; Bjorn Hansen; Carroll, Justin; Cook, Robert; Burke, Neil; pconrad; LSNUGGS (Guest)
Cc: Ma, Yanwei
Subject: BUILD Letter of Support Request
Attachments: Bridge List.pdf; Zoomed Out_20260210.jpg; Letter of Support_Div10.docx

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe!

Good Afternoon,

NCDOT Division 10 is again pursuing a BUILD grant for a bundle of bridge replacement projects. This is the same list as last year however the application has been refined based on USDOT feedback after last year's application. Many of you provided a letter of support last year and it would be appreciated if you could do the same this year. A sample letter of support is attached as well as the bridge list and map of bridges. Please try to get the letter back by next Friday if possible. Feel free to reach out with any questions.

Here is the link to last year's application for reference.
https://connect.ncdot.gov/resources/BUILD2025-Div10/Pages/default.aspx

Thank you,

Theo Ghitea, PE
DM-STIP Project Manager
Division 10
North Carolina Department of Transportation

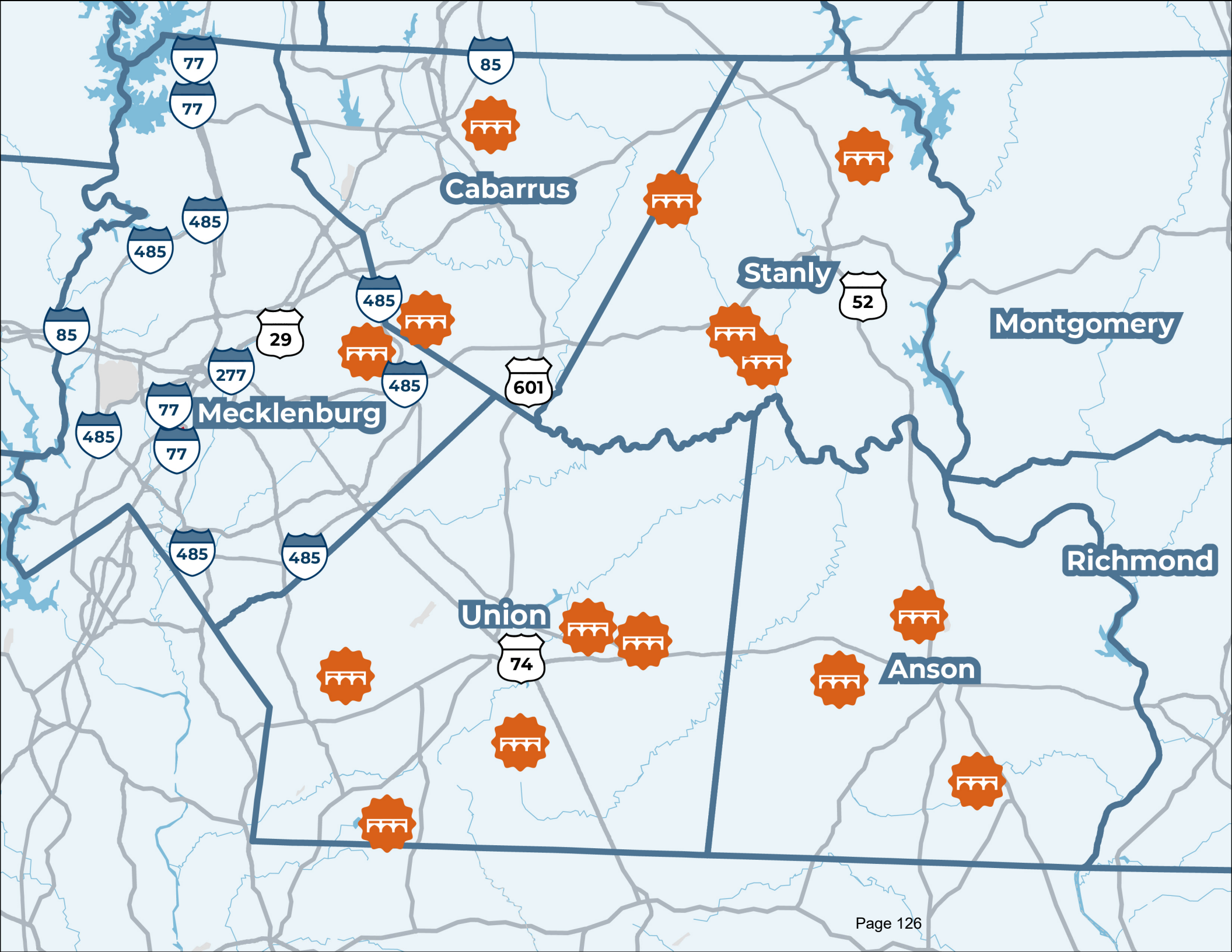
980-262-6292 office
tghitea@ncdot.gov

Email correspondence to and from this address is subject to the North Carolina Public Records Law and may be disclosed to third parties.

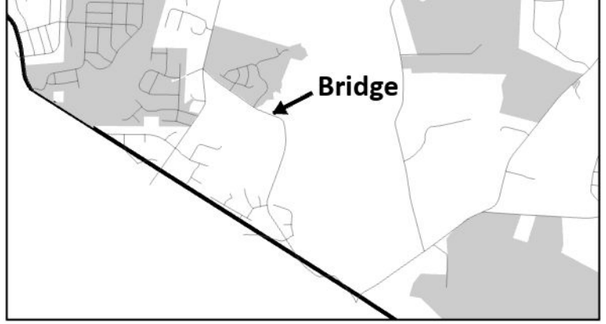
Email correspondence to and from this sender is subject to the N.C. Public Records Law and may be disclosed to third parties.

Table 1: Bridge Details

County	Bridge #	Federal #	Road Name	Crossing	Year Constructed	Sufficiency Rating
Anson	030148	0070148	Mills Rd.	Little Brown Creek	1945	41.1%
Anson	030265	0070265	Robinson Rd.	S. Fork of Jones Creek	1961	53.4%
Anson	030161	0070161	Lockhart Rd.	Goulds Fork Creek	1956	55.8%
Cabarrus	120173	0250173	Peach Orchard Rd.	McKee Creek	1961	51.5%
Cabarrus	120050	0250050	Penninger Rd.	UT to Cold Water Creek	1983	73.0%
Mecklenburg	590060	1190060	Robinson Church Rd.	UT to Reedy Creek	1981	63.4%
Stanly	830200	1670200	Bridgeport Rd.	Bear Creek	1958	63.9%
Stanly	830106	1670106	Booger Hollar Rd.	Bear Creek	1962	64.8%
Stanly	830081	1670081	Bridge Rd.	Little Bear Creek	1949	60.0%
Stanly	830012	1670012	Mountain Creek Rd.	Little Mountain Creek	1968	38.34%
Union	890170	1790170	Potters Rd.	Cane Creek	1973	49.1%
Union	890144	1790144	Stack Rd.	Little Richardson Creek	1963	48.5%
Union	890074	1790074	Monroe-Ansonville Rd.	Meadow Branch	1963	56.0%
Union	890312	1790312	Shannon Rd.	E. Fork of Twelve Mile Creek	1962	72.3%
Union	890067	1790067	Austin Grove Church Rd.	Salem Creek	1982	72.6%

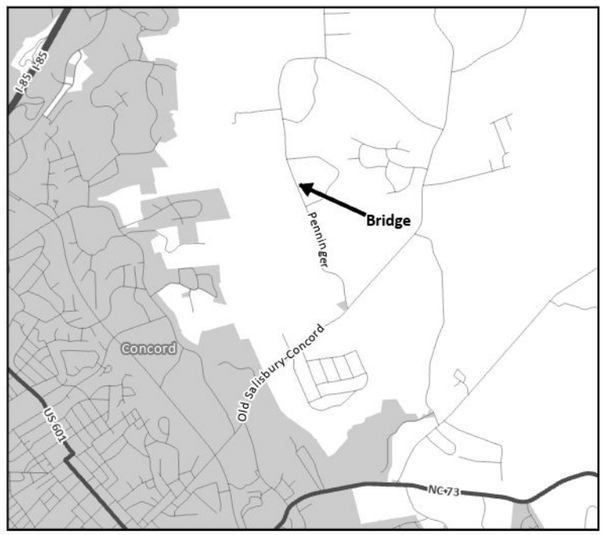

77
77
85
Cabarrus
485
485
Stanly
52
485
85
29
Montgomery
277
601
485
77
Mecklenburg
485
77
485
485
Richmond
Union
74
Anson

Peach Orchard Road
NCDOT Proposed
Bridge Replacement



Cabarrus County shall not be held liable for any errors in this data. This includes errors of omission, commission, errors concerning the content of the data, and relative and positional accuracy of the data. These data cannot be construed to be a legal document. Primary sources from which these data were compiled must be consulted for verification of information contained within the data. Map prepared by Cabarrus County Planning and Development January, 2025

Penninger Road
NCDOT Proposed
Replacement Bridge



Cabarrus County shall not be held liable for any errors in this data. This includes errors of omission, commission, errors concerning the content of the data, and relative and positional accuracy of the data. These data cannot be construed to be a legal document. Primary sources from which these data were compiled must be consulted for verification of information contained within the data. Map prepared by Cabarrus County Planning and Development January, 2025

March 16, 2025

The Honorable Sean Duffy
U.S. Secretary of Transportation
United States Department of Transportation
1200 New Jersey Avenue SE
Washington, DC 20590

Secretary Duffy:

On behalf of the Cabarrus County Board of Commissioners, I would like to express my strong support for the North Carolina Department of Transportation's (NCDOT's) Bridges not Barriers – A collaborative Bridge Bundle Replacement Project ("the Project" hereafter) application to the U.S. Department of Transportation's Better Utilizing Investments to Leverage Development (BUILD) Grant Program. The Project offers an opportunity to replace 15 bridges maintained by NCDOT across Division 10 in North Carolina. Division 10 is comprised of Anson County, Cabarrus County, Mecklenburg County, Stanly County, and Union County. The project is part of a coordinated effort to replace primarily rural bridges in communities with persistent poverty across the Division.

The Project focuses on the replacement of bridges with a variety of problems including flooding, drift, and/or scour. Four of the bridges are low water bridges and are especially susceptible to extreme weather events. Twelve bridges are load posted and six of the bridges are considered structurally deficient. Nine bridges experience scour, and five experience significant drift that needs to be regularly cleared out, significantly increasing operations and maintenance costs. The bridges range from 43 years to 81 years old, with sufficiency ratings between 41 and 73 percent.

The Project will provide an opportunity to replace aged bridges that otherwise might not be replaced in a timely manner due to their prioritization level compared to other bridge projects in the Division. The removal of recurring flooding, scour, and drift issues will reduce regular maintenance, decreasing cost burdens to the State. This will allow NCDOT to stretch resources further and allocate them to other areas in need across the Division and State.

DRAFT

65 Church Street S (28025) • P.O. Box 707 Concord, NC 28026-0707
Phone: 704.920.2100 • Fax: 704.920.2820
Website: www.cabarruscounty.us

The implementation of the Project is expected to foster increased accessibility to community members and foster improved emergency response that is not burdened by detours in the event extreme weather events. These bridge replacements are extremely important to the local community and region, as well as benefit impoverished residents within the project area. In fact, four bridges are located within disadvantaged census tracts and six are located within Areas of Persistent Poverty.

For these reasons, I, along with those I represent, strongly urge you to support the Bridges not Barriers – A collaborative Bridge Bundle Replacement Project and the NCDOT's application for federal Better Utilizing Investments to Leverage Development (BUILD) Grant Program funding to accelerate construction.

Respectfully,

Laura Lindsey, Chair
Cabarrus County Board of Commissioners

DRAFT

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Sheriff's Office - Awarding of Service Weapon to Captain Joel Wallace upon his Retirement

BRIEF SUMMARY:
Captain Joel Wallace will retire from the Cabarrus County Sheriff's Office on April 1st, 2026, after serving more than 23 years of creditable service. Pursuant to NC GS 14-187.2, it is requested that Captain Wallace's service weapon (Sig Sauer P320, SN 58K205330) be designated surplus and be awarded to him for a price of $1.00 upon his retirement.

REQUESTED ACTION:
Recommended Motion:

Motion to declare Sig Sauer P320, SN 58K205330 surplus property and authorize disposition in accordance with the County’s policy.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Chief Deputy Tessa Burchett

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Firearm Surplus Form
- Firearm Receipt

Cabarrus County Asset Transfer, Surplus, Demolition Form

Action:	**Retire/Sold**
Date:	4/1/2026

Statute Action: To dispose of property valued up to $30,000

Was this asset purchased with grant funds: **No**

General Statute: GS 160A-266C

FROM	
Name	Cabarrus County
Department	Sheriff's Office
Asset Number	N/A
Serial Number	58K205330
Description	Sig Sauer P320

TO	
Name	Wesley Joel Wallace
Department	Sheriff's Office
Location	30 Corban Ave
Reason	Captain Joel Wallace will be retiring after a full career with the Cabarrus County Sheriff's Office. Per NC GS 20-187.2, his duty weapon will be awarded to him upon retirement. $1.00 was paid for the firearm.

Is this a Vehicle? No	
Vehicle ID #	N/A
Year	N/A
Mileage	N/A
Tag #	N/A
Effective Date	

IAM Director:		**Date:**	1-14-26
Assistant County Manager:		**Date:**	1-15-26
Chief Procurement Officer:		**Date:**	1-15-26
County Manager:		**Date:**	1-15-26

RECEIPT DATE 1/20/22 No. 380492

$ hw

RECEIVED FROM Jodi Wallace

Ore and or hw DOLLARS

PAYMENT Sig Sauer 5814205330

NT		
NT		
UE		

- CASH
- CHECK
- MONEY ORDER
- CREDIT CARD

FROM TO

BY Sarah Yale

3-11

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Sheriff's Office - Awarding of Service Weapon to Lt. Theodore Lister upon his Retirement

BRIEF SUMMARY:
Lt. Theodore Lister will retire from the Cabarrus County Sheriff's Office on April 1st, 2026, after serving 30 years of creditable service. Pursuant to NC GS 14-187.2, it is requested that Lt. Lister's service weapon (Sig Sauer P320, SN 58C3519050) be designated surplus and be awarded to him for a price of $1.00 upon his retirement.

REQUESTED ACTION:
Recommended Motion:

Motion to declare Sig Sauer P320, SN 58C3519050 surplus property and authorize disposition in accordance with the County’s policy.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Chief Deputy Tessa Burchett

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Firearm Surplus Form
- Firearm Receipt

Cabarrus County Asset Transfer, Surplus, Demolition Form

Action:	**Retire/Sold**
Date:	4/1/2026

Statute Action: To dispose of property valued up to $30,000

Was this asset purchased with grant funds: **No**

General Statute: GS 160A-266C

FROM	
Name	Cabarrus County
Department	Sheriff's Office
Asset Number	N/A
Serial Number	58C351905
Description	Sig Sauer P320

TO	
Name	Theodore Lister
Department	Sheriff's Office
Location	30 Corban Ave
Reason	Lieutenant Ted Lister will be retiring after a full career with the Cabarrus County Sheriff's Office. Per NC GS 20-187.2, his duty weapon will be awarded to him upon retirement. $1.00 was paid for the firearm.

Is this a Vehicle? No	
Vehicle ID #	N/A
Year	N/A
Mileage	N/A
Tag #	N/A
Effective Date	

IAM Director:		**Date:**	1-14-26
Assistant County Manager:		**Date:**	1-15-26
Chief Procurement Officer:		**Date:**	1-15-26
County Manager:		**Date:**	1-15-26

ECEIPT DATE 1/20/26 No. 380491

ED FROM Theodore Lister $ 1.00

one and 00/100 DOLLARS

RENT S.S Saver. 58C3519050

T
T
E

CASH
CHECK
MONEY ORDER
CREDIT CARD

FROM _____ TO _____

BY Sarah Jahn

3-11

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Sheriff's Office - Use of Asset Forfeiture Funds to Purchase Needed Investigation Equipment Upgrades

BRIEF SUMMARY:
The Cabarrus County Sheriff's Office proactively investigates and charges criminals who victimize the citizens or visitors of our county. To operate at the highest efficiency, we often work with other agencies, to include federal agencies and then charge the perpetrators in the appropriate court, whether state or federal to achieve justice for the victims and hold the offenders accountable at the highest level. When charged at the federal level, the Asset Forfeiture Program encompasses the seizure and forfeiture of assets that represent the proceeds of, or were used to facilitate, federal crimes. Equitable sharing allows the Attorney General to share federally forfeited property with participating tribal, state and local law enforcement agencies.

As a participating agency of the Asset Forfeiture Program and Equitable sharing, that regularly investigates cases with various federal agencies, as well as having officers that are deputized as federal agents in the various federal law enforcement agencies, we have accumulated funds in a designated account that by federal law must be used to purchase equipment or needs that will be used to investigate further criminal activity.

The Cabarrus County Sheriff's Office is requesting the Boards approval to use Asset Forfeiture funds to purchase equipment that fits Asset Forfeiture requirements. The first piece of equipment is an FSIS II Color Lab System Camera used to photograph evidence such as fingerprints, gunshot residue and other evidence that can only be processed without disturbance with a camera such as this. The cost of this camera is $88,542.45. The second requested purchase is for the upfitting and upgrade of three Talino computer towers that are used in the examination and investigation of computer devices. These computers have been

used by the sheriff's office for over ten years in every type of investigation from homicides to the victimization of children, however, they are in need of upgrading. The cost of upgrading one unit is $17,841.98. The cost of upgrading all three is $53,525.94. The total expenditure request for the camera and upgrading 3 Talino computer towers is $142,068.39.

REQUESTED ACTION:
Recommended Motion:

Motion to approve the expenditure of Asset Forfeiture funds to purchase investigative equipment needs.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Chief Deputy Tessa Burchett

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Quote Crime Scene Camera
- Quote for One Talino Tower Upgrade

ARROWHEAD FORENSICS
a Thomas Scientific, LLC company
11006 Strang Line Rd, Lenexa, KS 66215
arrowheadforensics.com | 913-894-8388 | FEIN: 61-1853692

Quote

Date	Quote #
1/29/2026	45305

Bill To	Ship To
CABARRUS COUNTY SHERIFF'S OFFICE ATTN: INV ASHLEY BEEKER 30 CORBAN AVE SE CONCORD, NC 28025	CABARRUS COUNTY SHERIFF'S OFFICE ATTN: INV. ASHLEY BEEKER 30 CORBAN AVENUE SE CONCORD, NC 28025

Rep	Terms	Phone Number	E-mail
DSH	Net 30	704-918-0143	ABEEKER@CABARRUSCOUNTY.US

Item	Description	Qty	Cost	Total
A-FSC-1-PC-30	FSIS II COLOR LAB SYSTEM FSC 20MP COLOR CAMERA, 50MM UV LENS, PC BASED COMPUTER RUNNING WINDOWS 11, 27-INCH HIGH RESOLUTION TOUCH-SCREEN MONITOR, 254NM UV LAMP, 3 POS FILTER SLIDE SET: (254NM BANDPASS FILTER, OG550 ORANGE FILTER, 830NM IR FILTER) 365NM BANDPASS FILTER, 445NM BLUE FILTER, 695NM IR FILTER, 365NM-525NM-455NM-625NM-850NM FLASHLIGHTS, WALL AND CAR CHARGER FOR FLASHLIGHTS, UNIVERSAL FILTER ADAPTER, IMAGE CAPTURING SOFTWARE, CAMERA INTERFACE CABLES, HYDRAULIC ARTICULATING ARM, FOOT PEDAL, PELICAN CASE WITH CUSTOM CUT FOAM | TRAINING AND INSTALL (ON-SITE OR DIGITAL) | 2 YEAR MANUFACTUER WARRANTY SERIAL #:	1	82,307.69	82,307.69T
A-6518	UV FACE SHIELD		0.00	0.00
Shipping	FREIGHT CHARGE		234.76	234.76T

Subtotal	$82,542.45
Sales Tax (7.0%)	$5,777.97
Total	$88,320.42

THIS QUOTE IS GOOD FOR 30 DAYS FROM THIS DATE.

PLEASE REFERENCE QUOTE NUMBER WHEN PLACING ORDER.

Southeastern Computer Supply, LLC

11155 Callisto Ct
Midland NC 28107

Estimate

Date	Estimate #
1/5/2026	5171

Name / Address
Cabarrus County Criminal Investigations 30 Corban Ave SE Concord, NC 28026

Project

Description	Qty	Rate	Total
CUSTOM PC PARTS QUOTE: 1 SET OF PARTS	1	16,674.75	16,674.75T
AMD THREADRIPPER 9960X PROCESSOR	1	0.00	0.00T
SILVERSTONE XE360-TR5 LIQUID COOLER	1	0.00	0.00T
128GB DDR5 ECC REGISTERED MEMORY (2X 128GB = 256GB TOTAL)	2	0.00	0.00T
MSI MEG AI1300P FULLY MODULAR POWER SUPPLY	1	0.00	0.00T
PNY NVIDIA RTX PRO 5000 BLACKWELL 48GB GRAPHICS	1	0.00	0.00T
ASUS PRO WS TRX50-SAGE WIFI MOTHERBOARD	1	0.00	0.00T

Subtotal	$16,674.75
Sales Tax (7.0%)	$1,167.23
Total	$17,841.98

x 3

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Tax Administration - Refund and Release Reports – February 2026

BRIEF SUMMARY:
The Release Report contains taxpayers' names, bill numbers, valuations, tax amounts, along with the justifications for releasing the valuation/tax amounts for outstanding levies in accordance with N.C.G.S. 105-381. The Refund Report is a summary sheet which lists data from each refund request form, along with the justification for the refunds to the taxpayers in accordance with N.C.G.S. 105-381.
Note: Due to the transition of motor vehicles onto the new North Carolina Vehicle Tax System (NCVTS), motor vehicle-related refunds and releases will begin to be displayed on the new report generated by NCVTS.

REQUESTED ACTION:
Recommended Motion:

Motion to approve the February 2026 Refund and Release Reports as submitted, including the NCVTS Refund Report, and grant authority to the Tax Collector to process the refunds and releases.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
M. David Thrift, Tax Administrator

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Release Refund Summary
- Release Refund Detail
- NCVTS Report

Summary of Releases and Refunds for the Month Of February 2026

RELEASES FOR THE MONTH OF: FEBRUARY 2026	**$10,500.79**

BREAKDOWN OF RELEASES:	
COUNTY	$6,338.49
CITY OF CONCORD	$3,141.44
CITY OF KANNAPOLIS	$430.70
CITY OF LOCUST	$0.00
CITY OF STANFIELD	$0.00
CITY OF CONCORD DOWNTOWN	$0.00
TOWN OF HARRISBURG	$422.30
TOWN OF MIDLAND	$0.00
TOWN OF MT. PLEASANT	$0.00
TOWN OF HUNTERSVILLE	$0.00
ALLEN F/D	$0.00
COLD WATER F/D	$0.00
ENOCHVILLE F/D	$0.00
FLOWES STORE F/D	$0.00
GEORGEVILLE F/D	$22.28
GOLD HILL F/D	$0.00
HARRISBURG F/D	$0.00
JACKSON PARK F/D	$0.00
MIDLAND F/D	$145.58
MT MITCHELL F/D	$0.00
MT PLEASANT F/D	$0.00
NORTHEAST F/D	$0.00
ODELL F/D	$0.00
POPLAR TENT F/D	$0.00
RICHFIELD F/D	$0.00
RIMER F/D	$0.00
KANNAPOLIS RURAL F/D	$0.00
CONCORD RURAL F/D	$0.00

REFUNDS FOR THE MONTH OF: FEBRUARY 2026	**$53.22**

BREAKDOWN OF REFUNDS:	
COUNTY	$43.64
CITY OF CONCORD	$0.00
CITY OF KANNAPOLIS	$0.00
CITY OF LOCUST	$0.00
CITY OF STANFIELD	$0.00
CITY OF CONCORD DOWNTOWN	$0.00
TOWN OF HARRISBURG	$0.00
TOWN OF MIDLAND	$0.00
TOWN OF MT. PLEASANT	$0.00
ALLEN F/D	$0.00
COLD WATER F/D	$0.00
ENOCHVILLE F/D	$0.00
FLOWES STORE F/D	$0.00
GEORGEVILLE F/D	$0.00
GOLD HILL F/D	$0.00
HARRISBURG F/D	$9.58
JACKSON PARK F/D	$0.00
MIDLAND F/D	$0.00
MT. MITCHELL F/D	$0.00
MT. PLEASANT F/D	$0.00
NORTHEAST F/D	$0.00
ODELL F/D	$0.00
POPLAR TENT F/D	$0.00
RICHFIELD F/D	$0.00
RIMER F/D	$0.00
KANNAPOLIS RURAL F/D	$0.00
CONCORD RURAL F/D	$0.00

FEBRUARY 2026 RELEASE REPORT

Name	Bill#	Reason	District	Amou
BURTON,JAMES MICHAEL,JR	2025-503019	TAX CODE/JURISDICTION CORRECTION: 105-381	C_ADVLTAX	142.58
BURTON,JAMES MICHAEL,JR	2025-503019	TAX CODE/JURISDICTION CORRECTION: 105-381	FR13ADVLTAX	22.28
CADRE CPAS & ADVISORS LLP	2025-25747	DUPLICATE TAXATION_NCGS 105-381	C_ADVLTAX	58.11
CADRE CPAS & ADVISORS LLP	2025-25747	DUPLICATE TAXATION_NCGS 105-381	C_PEN FEE	5.81
CADRE CPAS & ADVISORS LLP	2025-25747	DUPLICATE TAXATION_NCGS 105-381	CI04ADVLTAX	56.45
CADRE CPAS & ADVISORS LLP	2025-25747	DUPLICATE TAXATION_NCGS 105-381	CI04PEN FEE	5.65
CADRE CPAS & ADVISORS LLP	2025-25748	DUPLICATE TAXATION_NCGS 105-381	C_PEN FEE	4.31
CADRE CPAS & ADVISORS LLP	2025-25748	DUPLICATE TAXATION_NCGS 105-381	CI02ADVLTAX	31.42
CADRE CPAS & ADVISORS LLP	2025-25748	DUPLICATE TAXATION_NCGS 105-381	CI02PEN FEE	3.14
CADRE CPAS & ADVISORS LLP	2025-25748	DUPLICATE TAXATION_NCGS 105-381	C_ADVLTAX	43.08
COGDELL,ANGELA DENISE	2026-501771	TAX CODE/JURISDICTION CORRECTION: 105-381	C_ADVLTAX	87.86
COGDELL,ANGELA DENISE	2026-501771	TAX CODE/JURISDICTION CORRECTION: 105-381	CI04ADVLTAX	85.35
EICKMEIER,ISAAC,JOEL	2026-501550	105-381: TAX CODE /JURISDICTION CORRECTION	C_ADVLTAX	304.76
EICKMEIER,ISAAC,JOEL	2026-501550	105-381: TAX CODE /JURISDICTION CORRECTION	CI02ADVLTAX	222.22
GAITAN,TERESITA	2025-500348	105-381: TAX CODE /JURISDICTION CORRECTION	C_ADVLTAX	330.65
GAITAN,TERESITA	2025-500348	105-381: TAX CODE /JURISDICTION CORRECTION	FR05ADVLTAX	57.40
HAFER,JOSEPH RYAN	2025-501199	105381 TAX JURISTDICTION	C_ADVLTAX	272.33
HAFER,JOSEPH RYAN	2025-501199	105381 TAX JURISTDICTION	CI02ADVLTAX	198.58
HARROFF,JOHN C	2025-52654	G.S. 105-381 Taxpayer Remedy due to missed transfer of ownership	C_ADVLTAX	1195.7
HARROFF,JOHN C	2025-52654	G.S. 105-381 Taxpayer Remedy due to missed transfer of ownership	CI02ADVLTAX	871.92
HARROFF,JOHN C	2025-52652	G.S. 105-381 Taxpayer Remedy due to missed transfer of ownership	C_ADVLTAX	697.36
HARROFF,JOHN C	2025-52652	G.S. 105-381 Taxpayer Remedy due to missed transfer of ownership	CI02ADVLTAX	508.49
KOMPALLI,KARUNYA	2025-502282	TAX CODE/JURISDICTION CORRECTION: 105-381	C_ADVLTAX	296.66
KOMPALLI,KARUNYA	2025-502282	TAX CODE/JURISDICTION CORRECTION: 105-381	CI01ADVLTAX	211.17
LOWRY,JADEN MICHAEL	2025-70412	DUPLICATE TAXATION: 105-381	C_ADVLTAX	22.68
LOWRY,JADEN MICHAEL	2025-70412	DUPLICATE TAXATION: 105-381	C_PEN FEE	2.27
LOWRY,JADEN MICHAEL	2025-70412	DUPLICATE TAXATION: 105-381	CI02ADVLTAX	16.54
LOWRY,JADEN MICHAEL	2025-70412	DUPLICATE TAXATION: 105-381	CI02PEN FEE	1.65
MORGAN,W M ESTATE	2015-70661	CLIO INVOICE FEE ADDED 2X	C_ADVLTAX	210.00
MORGAN,W M ESTATE	2015-70661	CLIO INVOICE FEE ADDED 2X	CI02ADVLTAX	144.00
MOSELEY,KEVIN MICHAEL	2025-500105	105-381: tax code / jurisdiction correction	CI04ADVLTAX	252.15
MOSELEY,KEVIN MICHAEL	2025-500105	105-381: tax code / jurisdiction correction	C_ADVLTAX	259.58
ODEN,JONATHAN MARK	2025-506085	105381 tax jurisdiction	C_ADVLTAX	9.60
ODEN,JONATHAN MARK	2025-506085	105381 tax jurisdiction	CI02ADVLTAX	7.00
PALMER-ODEN,ELSA LEIGH	2025-504992	105381 tax jurisdiction	C_ADVLTAX	91.73
PALMER-ODEN,ELSA LEIGH	2025-504992	105381 tax jurisdiction	CI02ADVLTAX	66.89
PARACHA,RAZZAQ	2025-504400	105-381: TAX CODE /JURISDICTION CORRECTION	C_ADVLTAX	301.77
PARACHA,RAZZAQ	2025-504400	105-381: TAX CODE /JURISDICTION CORRECTION	CI02ADVLTAX	220.04
PATIENCE ON THE GO	2025-86328	BUSINESS CLOSED_NCGS 105-381	C_ADVLTAX	301.82
PATIENCE ON THE GO	2025-86328	BUSINESS CLOSED_NCGS 105-381	CI02ADVLTAX	220.08
PHILLIPS,GERALD LYNN	2025-504934	105-381: TAX CODE /JURISDICTION CORRECTION	FR05ADVLTAX	27.15
PHILLIPS,GERALD LYNN	2025-504763	105-381: TAX CODE /JURISDICTION CORRECTION	C_ADVLTAX	22.55
PHILLIPS,GERALD LYNN	2025-504763	105-381: TAX CODE /JURISDICTION CORRECTION	FR05ADVLTAX	3.92
PHILLIPS,GERALD LYNN	2025-504934	105-381: TAX CODE /JURISDICTION CORRECTION	C_ADVLTAX	156.36
PHILLIPS,GERALD LYNN	2025-504592		C_ADVLTAX	328.93
PHILLIPS,GERALD LYNN	2025-504592		FR05ADVLTAX	57.11
PRESLEY,RALPH LEE	2025-499	CLERICAL ERROR_NCGS 105-381	C_ADVLTAX	533.09
PRESLEY,RALPH LEE	2025-499	CLERICAL ERROR_NCGS 105-381	C_PEN FEE	53.31
PRESLEY,RALPH LEE	2025-499	CLERICAL ERROR_NCGS 105-381	CI02ADVLTAX	388.71
PRESLEY,RALPH LEE	2025-499	CLERICAL ERROR_NCGS 105-381	CI02PEN FEE	38.87
SANCHEZ,KATHY REAMES	2025-500080	105381 duplicate taxation	C_ADVLTAX	32.02
SANCHEZ,KATHY REAMES	2025-500080	105381 duplicate taxation	CI04ADVLTAX	31.10
SINGH,BHUPENDRA	2026-500586	105-381: TAX CODE /JURISDICTION CORRECTION	CI01ADVLTAX	211.13
SINGH,BHUPENDRA	2026-500586	105-381: TAX CODE /JURISDICTION CORRECTION	C_ADVLTAX	296.61
WHITE,DAWN MONIQUE	2026-501547	TAX CODE/JURISDICTION CORRECTION: 105-381	CI02ADVLTAX	201.89
WHITE,DAWN MONIQUE	2026-501547	TAX CODE/JURISDICTION CORRECTION: 105-381	C_ADVLTAX	276.88

North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
AKULA, SHEKHAR	AKULA, SHEKHAR		7374 ELBENS LN SW		CONCORD, NC 28025	Proration	0084234474	LAR4521	PENDING	363594291	Refund Generated due to proration on Bill #0084234474-2024-2024-0000-00	Vehicle Totalled	2/24/2026		C ADVL	TAX	($118.08)	$0.00	($118.08)
															CI02ADVL	TAX	($86.10)	$0.00	($86.10)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$204.18
ALBARADO, GUILLERMO GOMEZ	ALBARADO, GUILLERMO GOMEZ		3642 COCHRAN RD SW		CONCORD, NC 28027	Proration	0089153577	AA5287E	PENDING	363114231	Refund Generated due to proration on Bill #0089153577-2025-2025-0000-00	Vehicle Sold	2/18/2026		C ADVL	TAX	($349.06)	$0.00	($349.06)
															CI02ADVL	TAX	($254.52)	$0.00	($254.52)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$603.58
ALBERS, KINCAID WILLIAM	ALBERS, KINCAID WILLIAM		5750 MANTLE WAY		KANNAPOLIS, NC 28081	Proration	0085334562	RJE3505	PENDING	363314694	Refund Generated due to proration on Bill #0085334562-2024-2024-0000-00	Vehicle Sold	2/20/2026		C ADVL	TAX	($25.00)	$0.00	($25.00)
															CI04ADVL	TAX	($24.28)	$0.00	($24.28)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$49.28
ALMADA, BRIDGETTE HEATHER	ALMADA, BRIDGETTE HEATHER		9639 MARQUETTE ST NW		CONCORD, NC 28027	Proration	0069014924	JAY1473	PENDING	362148729	Refund Generated due to proration on Bill #0069014924-2024-2024-0000-00	Vehicle Sold	2/4/2026		C ADVL	TAX	($70.35)	$0.00	($70.35)
															CI02ADVL	TAX	($51.29)	$0.00	($51.29)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$121.64
ARUMUGAM, KUMARAVEL	ARUMUGAM, KUMARAVEL		8111 ANNSBOROUGH DR NW		CONCORD, NC 28027	Proration	0077929615	RHD1679	PENDING	363594054	Refund Generated due to proration on Bill #0077929615-2024-2024-0000-00	Vehicle Sold	2/24/2026		C ADVL	TAX	($20.76)	$0.00	($20.76)
															CI02ADVL	TAX	($15.14)	$0.00	($15.14)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$35.90
AYTON, MADELEINE MARIE	AYTON, MADELEINE MARIE		504 CRYSTALWOOD CT NW		CONCORD, NC 28027	Proration	0084248112	VDX5219	PENDING	362148249	Refund Generated due to proration on Bill #0084248112-2024-2024-0000-00	Vehicle Totalled	2/4/2026		C ADVL	TAX	($33.92)	$0.00	($33.92)
															CI04ADVL	TAX	($32.95)	$0.00	($32.95)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$66.87
BARBEE, CHARLES DAVID	BARBEE, CHARLES DAVID		6120 ASHLAND RD		KANNAPOLIS, NC 28083	Proration	0018012309	WVV8085	PENDING	241790990	Refund Generated due to proration on Bill #0018012309-2023-2023-0000-00	Vehicle Sold	2/12/2026		C ADVL	TAX	($7.20)	$0.00	($7.20)
															FR14ADVL	TAX	($0.97)	$0.00	($0.97)
																		Refund	$8.17
BARNES, JEFFREY LEE	BARNES, JEFFREY LEE	BARNES, JUDITH LYNN	5618 LANDALE CT NW		CONCORD, NC 28027	Proration	0018022654	AM4143	PENDING	362506380	Refund Generated due to proration on Bill #0018022654-2024-2024-0000-00	Vehicle Sold	2/10/2026		C ADVL	TAX	($4.70)	$0.00	($4.70)
															CI02ADVL	TAX	($3.43)	$0.00	($3.43)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$8.13
BARRIER, AMANDA CAROLINE	BARRIER, AMANDA CAROLINE		251 FRYLING AVE SW		CONCORD, NC 28025	Proration	0085666967	FKX8294	PENDING	362221149	Refund Generated due to proration on Bill #0085666967-2024-2024-0000-00	Vehicle Totalled	2/5/2026		C ADVL	TAX	($67.31)	$0.00	($67.31)
															CI02ADVL	TAX	($49.09)	$0.00	($49.09)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$116.40
BASHUS, PENNIE ROSE	BASHUS, PENNIE ROSE		104 W G ST		KANNAPOLIS, NC 28081	Proration	0073222634	JFK4292	PENDING	363114084	Refund Generated due to proration on Bill #0073222634-2025-2025-0000-00	Vehicle Sold	2/18/2026		C ADVL	TAX	($97.19)	$0.00	($97.19)
															CI04ADVL	TAX	($94.41)	$0.00	($94.41)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$191.60
BASHUS, PENNIE ROSE	BASHUS, PENNIE ROSE		104 W G ST		KANNAPOLIS, NC 28081	Proration	0083127805	LHE5530	PENDING	363114090	Refund Generated due to proration on Bill #0083127805-2024-2024-0000-00	Vehicle Sold	2/18/2026		C ADVL	TAX	($20.28)	$0.00	($20.28)
															CI04ADVL	TAX	($19.70)	$0.00	($19.70)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$39.98
BOAHN, LARRY ALAN	BOAHN, LARRY ALAN		1409 ONTARIO DR		KANNAPOLIS, NC 28083	Adjustment < $100	0071377996	91677	PENDING	363852999	Refund Generated due to adjustment on Bill #0071377996-2025-2025-0000-00	Adjustment	2/26/2026		C ADVL	TAX	($11.45)	$0.00	($11.45)
															CI04ADVL	TAX	($11.12)	$0.00	($11.12)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$22.57
BRITT, ELAINE VICTORIA SODOKA	BRITT, ELAINE VICTORIA SODOKA		5210 NOBLE DR APT 101		CONCORD, NC 28027	Proration	0063183226	G0D1ST58	PENDING	362780331	Refund Generated due to proration on Bill #0063183226-2025-2025-0000-00	Vehicle Totalled	2/13/2026		C ADVL	TAX	($57.49)	$0.00	($57.49)
															CI02ADVL	TAX	($41.91)	$0.00	($41.91)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$99.40
BROWN, JEFFREY ROLAND	BROWN, JEFFREY ROLAND		2800 OLD AIRPORT RD		CONCORD, NC 28025	Adjustment < $100	0089392839	LMN6764	PENDING	484009740	Refund Generated due to adjustment on Bill #0089392839-2025-2025-0000	Situs error	2/16/2026		C ADVL	TAX	$0.00	$0.00	$0.00
															CI02ADVL	TAX	($19.49)	$0.00	($19.49)
															CI02ADVL	VEHICLE FEE	($30.00)	$0.00	($30.00)
															FR03ADVL	TAX	$3.71	$0.00	$3.71
																		Refund	$45.78
BROWN, JEFFREY ROLAND	BROWN, JEFFREY ROLAND		2800 OLD AIRPORT RD		CONCORD, NC 28025	Adjustment < $100	0089392813	CS37772	PENDING	484009748	Refund Generated due to adjustment on Bill #0089392813-2025-2025-0000	Situs error	2/16/2026		C ADVL	TAX	$0.00	$0.00	$0.00
															CI02ADVL	TAX	($3.36)	$0.00	($3.36)
															CI02ADVL	VEHICLE FEE	($30.00)	$0.00	($30.00)
															FR03ADVL	TAX	$0.64	$0.00	$0.64
																		Refund	$32.72
BROWN, JEFFREY ROLAND	BROWN, JEFFREY ROLAND		2800 OLD AIRPORT RD		CONCORD, NC 28025	Adjustment < $100	0083647439	LHV2256	PENDING	484009756	Refund Generated due to adjustment on Bill #0083647439-2024-2024-0000	Situs error	2/16/2026		C ADVL	TAX	$0.00	$0.00	$0.00
															CI02ADVL	TAX	($3.36)	$0.00	($3.36)
															CI02ADVL	VEHICLE FEE	($30.00)	$0.00	($30.00)
															FR03ADVL	TAX	$0.64	$0.00	$0.64
																		Refund	$32.72
BUNN, TRAVIS BRUCE	BUNN, TRAVIS BRUCE		1018 ELROND DR		CHARLOTTE, NC 28269	Proration	0063771858	JJF7066	PENDING	363724524	Refund Generated due to proration on Bill #0063771858-2025-2025-0000-00	Vehicle Sold	2/25/2026		C ADVL	TAX	($35.42)	$0.00	($35.42)
															CI02ADVL	TAX	($25.83)	$0.00	($25.83)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$61.25
BYRD, CHRISTOPHER ALAN	BYRD, CHRISTOPHER ALAN		5810 CRIMSON OAK CT		HARRISBURG, NC 28075	Proration	0083182222	VEJ5001	PENDING	242383522	Refund Generated due to proration on Bill #0083182222-2024-2024-0000-00	Vehicle Totalled	2/23/2026		C ADVL	TAX	($11.60)	$0.00	($11.60)
															CI01ADVL	TAX	($8.26)	$0.00	($8.26)
																		Refund	$19.86
BYRD,	BYRD,		1785 S LENTZ		MOUNT	Adjustment <					Refund Generated due to adjustment	SLVG on			C ADVL	TAX	($13.11)	$0.00	($13.11)

North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
SAMANTHA CAROL	SAMANTHA CAROL		1785 S LENTZ HARNESS SHOP	RD	PLEASANT, NC 28124	Adjustment < $100	0081545057	VEL6374	PENDING	241732046	due to adjustment on Bill #0081545057-2025-2025-0000-00	SLVG or RBLT TTL	2/11/2026		FR16ADVL	TAX	($2.50)	$0.00	($2.50)
																		Refund	$15.61
CABARRUS COOPERATIVE CHRISTIAN MINISTRY INC	CABARRUS COOPERATIVE CHRISTIAN MINISTRY INC		PO BOX 1717		CONCORD, NC 28026	Proration	0058672955	TEK3548	PENDING	363113805	Refund Generated due to proration on Bill #0058672955-2025-2025-0000-00	Vehicle Sold	2/18/2026		C ADVL	TAX	($15.89)	$0.00	($15.89)
															C102ADVL	TAX	($11.59)	$0.00	($11.59)
															C102ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$27.48
CASTRO, MICHAEL	CASTRO, MICHAEL		9825 HOBBITSHIRE LN		CHARLOTTE, NC 28269	Proration	0068966768	KCP8937	PENDING	362306820	Refund Generated due to proration on Bill #0068966768-2025-2025-0000-00	Vehicle Sold	2/6/2026		C ADVL	TAX	($97.57)	$0.00	($97.57)
															C102ADVL	TAX	($71.15)	$0.00	($71.15)
															C102ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$168.72
CLARK, ALLISON MARIA	CLARK, ALLISON MARIA		1173 RUNNING BROOK RD		MIDLAND, NC 28107	Proration	0087873771	LHD9320	PENDING	241732088	Refund Generated due to proration on Bill #0087873771-2025-2025-0000-00	Vehicle Sold	2/11/2026		C ADVL	TAX	($94.75)	$0.00	($94.75)
															FR14ADVL	TAX	($16.45)	$0.00	($16.45)
																		Refund	$111.20
COLEMAN, CARI LYNN	COLEMAN, CARI LYNN	COLEMAN, MARK ALLEN	1238 N WINDSOR DR		KANNAPOLIS, NC 28081	Proration	0083324661	HBW8552	PENDING	363992256	Refund Generated due to proration on Bill #0083324661-2024-2024-0000-00	Vehicle Sold	2/27/2026		C ADVL	TAX	($76.97)	$0.00	($76.97)
															CI04ADVL	TAX	($74.76)	$0.00	($74.76)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$151.73
COLEMAN, CARI LYNN	COLEMAN, CARI LYNN		1238 N WINDSOR DR		KANNAPOLIS, NC 28081	Proration	0081611644	JKV8640	PENDING	363992271	Refund Generated due to proration on Bill #0081611644-2024-2024-0000-00	Vehicle Sold	2/27/2026		C ADVL	TAX	($53.39)	$0.00	($53.39)
															CI04ADVL	TAX	($51.86)	$0.00	($51.86)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$105.25
COOK, JUDITH LYNN	COOK, JUDITH LYNN		437 HIGHLAND ST		CONCORD, NC 28027	Proration	0070341170	KT4626	PENDING	362494338	Refund Generated due to proration on Bill #0070341170-2024-2024-0000-00	Vehicle Sold	2/9/2026		C ADVL	TAX	($29.12)	$0.00	($29.12)
															CI04ADVL	TAX	($28.28)	$0.00	($28.28)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$57.40
COOPER, MYRNA LOUISE	COOPER, MYRNA LOUISE		8649 BROOKINGS DR		CHARLOTTE, NC 28269	Adjustment < $100	0089323598	JDL7368	PENDING	363991764	Refund Generated due to adjustment on Bill #0089323598-2025-2025-0000-00	SLVG or RBLT TTL	2/27/2026		C ADVL	TAX	($8.03)	$0.00	($8.03)
															CI04ADVL	TAX	($7.80)	$0.00	($7.80)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$15.83
CREDLE, SPENCER LAWSON	CREDLE, SPENCER LAWSON		9160 MOUNT OLIVE RD		MT PLEASANT, NC 28124	Proration	0087243994	VB4745	PENDING	241480976	Refund Generated due to proration on Bill #0087243994-2024-2024-0000-00	Vehicle Sold	2/5/2026		C ADVL	TAX	($11.72)	$0.00	($11.72)
															FR16ADVL	TAX	($2.24)	$0.00	($2.24)
																		Refund	$13.96
DAFT, LORI GALE	DAFT, LORI GALE		3862 BENT CREEK DR SW		CONCORD, NC 28027	Proration	0087836834	LMY9315	PENDING	363007242	Refund Generated due to proration on Bill #0087836834-2025-2025-0000-00	Vehicle Sold	2/16/2026		C ADVL	TAX	($113.65)	$0.00	($113.65)
															C102ADVL	TAX	($82.87)	$0.00	($82.87)
															C102ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$196.52
DAVIS, MARGARET LEE	DAVIS, MARGARET LEE		8391 HOUNDS CROSSING TRL		DAVIDSON, NC 28036	Proration	0076102959	KMH4152	PENDING	241396296	Refund Generated due to proration on Bill #0076102959-2025-2025-0000-00	Vehicle Sold	2/2/2026		C ADVL	TAX	($155.76)	$0.00	($155.76)
															FR11ADVL	TAX	($15.96)	$0.00	($15.96)
																		Refund	$171.72
DENNY, SAMUEL MORRIS	DENNY, SAMUEL MORRIS		6375 HAWK NEST DR		CONCORD, NC 28027	Proration	0074550690	Q3031	PENDING	362780112	Refund Generated due to proration on Bill #0074550690-2025-2025-0000-00	Vehicle Sold	2/13/2026		C ADVL	TAX	($182.65)	$0.00	($182.65)
															CI04ADVL	TAX	($177.42)	$0.00	($177.42)
															CI04ADVL	VEHICLE FEE	($30.00)	$0.00	($30.00)
																		Refund	$390.07
DOMALIK, DAWN MARIE	DOMALIK, DAWN MARIE		50202 KINSALE DR		KANNAPOLIS, NC 28081	Adjustment < $100	0080344430	LAM2823	PENDING	362506599	Refund Generated due to adjustment on Bill #0080344430-2025-2025-0000-00	Mileage	2/10/2026		C ADVL	TAX	($27.42)	$0.00	($27.42)
															CI04ADVL	TAX	($26.63)	$0.00	($26.63)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$54.05
DRUMWRIGHT, KELVIN ALI	DRUMWRIGHT, KELVIN ALI		7350 WATERWHEEL ST SW		CONCORD, NC 28025	Proration	0027516444	CLB4378	PENDING	363723756	Refund Generated due to proration on Bill #0027516444-2024-2024-0000-00	Vehicle Totalled	2/25/2026		C ADVL	TAX	($14.40)	($0.93)	($15.33)
															C102ADVL	TAX	($10.50)	($0.68)	($11.18)
															C102ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$26.51
FENDER, HAROLD EUGENE	FENDER, HAROLD EUGENE	FENDER, WANDA BYAS	1218 BENNINGTON DR NW		CONCORD, NC 28027	Proration	0000862774	AKN6365	PENDING	362598378	Refund Generated due to proration on Bill #0000862774-2024-2024-0000-00	Vehicle Sold	2/11/2026		C ADVL	TAX	($62.59)	$0.00	($62.59)
															C102ADVL	TAX	($45.64)	$0.00	($45.64)
															C102ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$108.23
FENDER, WANDA BYAS	FENDER, WANDA BYAS		1218 BENNINGTON DR NW		CONCORD, NC 28027	Proration	0068909706	NZ2653	PENDING	362598360	Refund Generated due to proration on Bill #0068909706-2025-2025-0000-00	Vehicle Sold	2/11/2026		C ADVL	TAX	($6.60)	$0.00	($6.60)
															CI02ADVL	TAX	($4.81)	$0.00	($4.81)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$11.41
FENDER, WANDA BYAS	FENDER, WANDA BYAS		1218 BENNINGTON DR NW		CONCORD, NC 28027	Proration	0000886356	YTD6919	PENDING	362598369	Refund Generated due to proration on Bill #0000886356-2024-2024-0000-00	Vehicle Sold	2/11/2026		C ADVL	TAX	($5.63)	$0.00	($5.63)
															C102ADVL	TAX	($4.11)	$0.00	($4.11)
															C102ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$9.74
FERRELL, THOMAS RHAME	FERRELL, THOMAS RHAME	FERRELL, ALISHA LYNNE	303 SIDNEY JOHNSON ST		FORT MILL, SC 29715	Proration	0082372487	3450SC	PENDING	241790844	Refund Generated due to proration on Bill #0082372487-2024-2024-0000-00	Reg . Out of state	2/12/2026		C ADVL	TAX	($25.09)	($1.45)	($26.54)
															FR11ADVL	TAX	($2.57)	($0.14)	($2.71)
																		Refund	$29.25
FERRELL, THOMAS RHAME	FERRELL, THOMAS RHAME		303 SIDNEY JOHNSON ST		FORT MILL, SC 29715	Proration	0080037222	KJD3720	PENDING	241790852	Refund Generated due to proration on Bill #0080037222-2024-2024-0000-00	Reg . Out of state	2/12/2026		C ADVL	TAX	($26.23)	$0.00	($26.23)
															FR11ADVL	TAX	($2.69)	$0.00	($2.69)
																		Refund	$28.92
FETTERS, LAURA FINCH	FETTERS, LAURA FINCH		588 CRESTSIDE DR SE		CONCORD, NC 28025	Proration	0009822249	PCT8092	PENDING	363992463	Refund Generated due to proration on Bill #0009822249-2025-2025-0000-00	Vehicle Sold	2/27/2026		C ADVL	TAX	($14.30)	$0.00	($14.30)
															CI02ADVL	TAX	($10.42)	$0.00	($10.42)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$24.72
											Refund Generated				C ADVL	TAX	($163.01)	$0.00	($163.01)

North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
FORNEY, MATTHEW	FORNEY, MATTHEW		1668 BARBARA ANN CIR		KANNAPOLIS, NC 28083	Adjustment >= $100	0089117495	1A988	PENDING	362111532	due to adjustment on Bill #0089117495-2025-2025-0000-00	Adjustment	2/3/2026		CI04ADVL	TAX	($158.34)	$0.00	($158.34)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$321.35
GINDHART, JOHN CHRISTOPHER SR	GINDHART, JOHN CHRISTOPHER SR		8419 PIN OAK CT		HARRISBURG, NC 28075	Adjustment < $100	0080774420	RJN6301	PENDING	242661720	Refund Generated due to adjustment on Bill #0080774420-2025-2025-0000-00	Adjustment	2/27/2026		C ADVL	TAX	($9.82)	$0.00	($9.82)
															FR07ADVL	TAX	($2.56)	$0.00	($2.56)
																		Refund	$12.38
GOLLAPUDI, ANIL KUMAR	GOLLAPUDI, ANIL KUMAR	GOLLAPUDI, SOBHA RANI	10639 EUCLID AVE NW		CONCORD, NC 28027	Proration	0031524086	DJH5841	PENDING	362494209	Refund Generated due to proration on Bill #0031524086-2024-2024-0000-00	Vehicle Totalled	2/9/2026		C ADVL	TAX	($34.47)	$0.00	($34.47)
															CI02ADVL	TAX	($25.13)	$0.00	($25.13)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$59.60
GOPALAN, RAGU	GOPALAN, RAGU		11097 RIVER OAKS DR NW		CONCORD, NC 28027	Proration	0076995961	LAK6144	PENDING	362494665	Refund Generated due to proration on Bill #0076995961-2024-2024-0000-00	Vehicle Sold	2/9/2026		C ADVL	TAX	($93.30)	$0.00	($93.30)
															CI02ADVL	TAX	($68.03)	$0.00	($68.03)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$161.33
HAMMERS, LYNN MARIE	HAMMERS, LYNN MARIE		806 SHETLAND PL NW		CONCORD, NC 28027	Adjustment < $100	0089100863	VHZ3858	PENDING	363724530	Refund Generated due to adjustment on Bill #0089100863-2025-2025-0000-00	Over Assessment	2/25/2026		C ADVL	TAX	($21.89)	$0.00	($21.89)
															CI02ADVL	TAX	($15.96)	$0.00	($15.96)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$37.85
HARGROVE, CEDRICK JERMAINE	HARGROVE, CEDRICK JERMAINE		14103 DELANEY DR		CONCORD, NC 28027	Proration	0087410667	KJY5653	PENDING	363314409	Refund Generated due to proration on Bill #0087410667-2024-2024-0000-00	Vehicle Sold	2/20/2026		C ADVL	TAX	($35.16)	($1.76)	($36.92)
															CI02ADVL	TAX	($25.64)	($1.28)	($26.92)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$63.84
HEFFNER, JOSHUA ADAM	HEFFNER, JOSHUA ADAM	HEFFNER, JENNIFER LYNN	117 SPENCER AVE NW		CONCORD, NC 28025	Proration	0061248934	TMR5345	PENDING	363574419	Refund Generated due to proration on Bill #0061248934-2024-2024-0000-00	Vehicle Totalled	2/23/2026		C ADVL	TAX	($68.41)	$0.00	($68.41)
															CI02ADVL	TAX	($49.88)	$0.00	($49.88)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$118.29
HEINTZ, KIM ELTON	HEINTZ, KIM ELTON		2916 SAPP RD		CONCORD, NC 28025	Proration	0000843534	TDH8248	PENDING	242005026	Refund Generated due to proration on Bill #0000843534-2025-2025-0000-00	Vehicle Sold	2/16/2026		C ADVL	TAX	($56.65)	$0.00	($56.65)
															FR03ADVL	TAX	($7.86)	$0.00	($7.86)
																		Refund	$64.51
HOOD, LINWOOD	HOOD, LINWOOD		7166 STREAMHAVEN DR		HARRISBURG, NC 28075	Proration	0071734324	2000VM	PENDING	242661296	Refund Generated due to proration on Bill #0071734324-2024-2024-0000-00	Vehicle Sold	2/27/2026		C ADVL	TAX	($92.83)	$0.00	($92.83)
															CI01ADVL	TAX	($66.08)	$0.00	($66.08)
																		Refund	$158.91
HOST, KIM MARIE	HOST, KIM MARIE	ZABLOTNY, MARY JANE	416 KEENAN DR SE		CONCORD, NC 28025	Proration	0084237174	TCW4797	PENDING	363007269	Refund Generated due to proration on Bill #0084237174-2024-2024-0000-00	Vehicle Sold	2/16/2026		C ADVL	TAX	($50.77)	$0.00	($50.77)
															CI02ADVL	TAX	($37.01)	$0.00	($37.01)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$87.78
HUDAK, MARIAN	HUDAK, MARIAN		1765 RED BIRD CIR		CONCORD, NC 28025	Proration	0051173885	HET5079	PENDING	362111628	Refund Generated due to proration on Bill #0051173885-2025-2025-0000-00	Vehicle Sold	2/3/2026		C ADVL	TAX	($75.31)	$0.00	($75.31)
															CI02ADVL	TAX	($54.92)	$0.00	($54.92)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$130.23
JAMISON, MARCIA GRAGG	JAMISON, MARCIA GRAGG	JAMISON, CARL MITZELL	3025 WALTER DR NW		CONCORD, NC 28027	Proration	0044417079	WYW8788	PENDING	362111475	Refund Generated due to proration on Bill #0044417079-2024-2024-0000-00	Vehicle Sold	2/3/2026		C ADVL	TAX	($11.91)	$0.00	($11.91)
															CI02ADVL	TAX	($8.68)	$0.00	($8.68)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$20.59
JIMENEZ, KARINA DOLORES	JIMENEZ, KARINA DOLORES		858 SUNDERLAND RD SW		CONCORD, NC 28027	Proration	0087112792	VHB5117	PENDING	363992205	Refund Generated due to proration on Bill #0087112792-2025-2025-0000-00	Vehicle Sold	2/27/2026		C ADVL	TAX	($59.62)	$0.00	($59.62)
															CI02ADVL	TAX	($43.47)	$0.00	($43.47)
															CI02ADVL	VEHICLE FEE	($30.00)	$0.00	($30.00)
																		Refund	$133.09
JIMENEZ, MILCIADES LEONIDAS	JIMENEZ, MILCIADES LEONIDAS		858 SUNDERLAND RD SW		CONCORD, NC 28027	Proration	0085734393	VHB3827	PENDING	363992202	Refund Generated due to proration on Bill #0085734393-2024-2024-0000-00	Vehicle Sold	2/27/2026		C ADVL	TAX	($12.96)	$0.00	($12.96)
															CI02ADVL	TAX	($9.45)	$0.00	($9.45)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$22.41
KEE, BILLY EUGENE	KEE, BILLY EUGENE		4778 HIGHWAY 24 27 E		MIDLAND, NC 28107	Adjustment >= $100	0089381644	JM2414	PENDING	484766068	Refund Generated due to adjustment on Bill #0089381644-2025-2025-0000	Situs error	2/23/2026		C ADVL	TAX	$0.00	$0.00	$0.00
															CI02ADVL	TAX	($238.27)	($29.78)	($268.05)
															CI02ADVL	VEHICLE FEE	($30.00)	$0.00	($30.00)
															CI06ADVL	TAX	$113.46	$14.18	$127.64
																		Refund	$170.41
KENT, GEORGE CALVIN	KENT, GEORGE CALVIN		2456 PLANTATION RD NW		CONCORD, NC 28027	Proration	0069124781	JAL4891	PENDING	363991893	Refund Generated due to proration on Bill #0069124781-2025-2025-0000-00	Vehicle Sold	2/27/2026		C ADVL	TAX	($271.05)	$0.00	($271.05)
															CI02ADVL	TAX	($197.64)	$0.00	($197.64)
															CI02ADVL	VEHICLE FEE	($30.00)	$0.00	($30.00)
																		Refund	$498.69
KIM, MARY	KIM, MARY		446 CLEARWATER DR NW		CONCORD, NC 28027	Proration	0061198256	MYK0617	PENDING	362506443	Refund Generated due to proration on Bill #0061198256-2024-2024-0000-00	Vehicle Sold	2/10/2026		C ADVL	TAX	($27.82)	$0.00	($27.82)
															CI02ADVL	TAX	($20.29)	$0.00	($20.29)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$48.11
KNIERMAN, DALLAS ANN	KNIERMAN, DALLAS ANN		3733 BACKWATER ST		CONCORD, NC 28027	Proration	0089452980	JMY5307	PENDING	363991692	Refund Generated due to proration on Bill #0089452980-2025-2025-0000-00	Vehicle Sold	2/27/2026		C ADVL	TAX	($46.02)	$0.00	($46.02)
															CI04ADVL	TAX	($44.70)	$0.00	($44.70)
															CI04ADVL	VEHICLE FEE	($30.00)	$0.00	($30.00)
																		Refund	$120.72
KNIGHT, RASHARD AMOND	KNIGHT, RASHARD AMOND		3251 KEADY MILL LOOP		KANNAPOLIS, NC 28081	Proration	0083325836	A422R	PENDING	363991836	Refund Generated due to proration on Bill #0083325836-2024-2024-0000-00	Vehicle Totalled	2/27/2026		C ADVL	TAX	($93.15)	$0.00	($93.15)
															CI04ADVL	TAX	($90.47)	$0.00	($90.47)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$183.62
											Refund Generated				C ADVL	TAX	($55.23)	$0.00	($55.23)

North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
KOTLA, MURALI MOHAN	KOTLA, MURALI MOHAN		1027 OLD TRACE RD NW		CONCORD, NC 28027	Proration	0058483941	RBH9835	PENDING	362494656	due to proration on Bill #0058483941-2025-2025-0000-00	Vehicle Totalled	2/9/2026		CI02ADVL	TAX	($40.27)	$0.00	($40.27)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	**$95.50**
LESSMAN, SANDRA MARIELA	LESSMAN, SANDRA MARIELA		10506 SWEETHAVEN LN		HARRISBURG, NC 28075	Proration	0076336251	TFE1126	PENDING	242076024	Refund Generated due to proration on Bill #0076336251-2024-2024-0000-00	Vehicle Sold	2/18/2026		C ADVL	TAX	($75.79)	$0.00	($75.79)
															CI01ADVL	TAX	($53.95)	$0.00	($53.95)
																		Refund	**$129.74**
LIPPARD, ASHLEY BROOKE	LIPPARD, ASHLEY BROOKE		7225 DAVIDSON HWY		CONCORD, NC 28027	Proration	0081633453	JCC5390	PENDING	242016286	due to proration on Bill #0081633453-2024-2024-0000-00	Vehicle Totalled	2/17/2026		C ADVL	TAX	($7.36)	$0.00	($7.36)
															FR11ADVL	TAX	($0.75)	$0.00	($0.75)
																		Refund	**$8.11**
LITTLE, SHANEIKA LESHEE	LITTLE, SHANEIKA LESHEE		14215 DELANEY DR	APT 14215	CONCORD, NC 28027	Proration	0084373331	RHX4709	PENDING	362598351	Refund Generated due to proration on Bill #0084373331-2024-2024-0000-00	Vehicle Sold	2/11/2026		C ADVL	TAX	($22.31)	$0.00	($22.31)
															CI02ADVL	TAX	($16.27)	$0.00	($16.27)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	**$38.58**
LUCK, JEFFERY BRIAN	LUCK, JEFFERY BRIAN		5240 ALBROOK DR		DAVIDSON, NC 28036	Proration	0068601159	JAL6500	PENDING	241670972	Refund Generated due to proration on Bill #0068601159-2025-2025-0000-00	Vehicle Sold	2/10/2026		C ADVL	TAX	($159.30)	$0.00	($159.30)
															FR11ADVL	TAX	($16.32)	$0.00	($16.32)
																		Refund	**$175.62**
MACE, KARL LEE	MACE, KARL LEE		5300 IDAHO LN NW		CONCORD, NC 28027	Proration	0000775520	1298LE	PENDING	363992373	Refund Generated due to proration on Bill #0000775520-2025-2025-0000-00	Vehicle Sold	2/27/2026		C ADVL	TAX	($16.00)	$0.00	($16.00)
															CI02ADVL	TAX	($11.67)	$0.00	($11.67)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	**$27.67**
MARTIN, JOSEPH PEPPER	MARTIN, JOSEPH PEPPER		1527 APRIL KNOLL CT		HUNTERSVILLE, NC 28078	Proration	0084500974	VFJ3283	PENDING	241732290	Refund Generated due to proration on Bill #0084500974-2024-2024-0000-00	Vehicle Sold	2/11/2026		C ADVL	TAX	($27.16)	$0.00	($27.16)
															FR11ADVL	TAX	($2.78)	$0.00	($2.78)
																		Refund	**$29.94**
MIRANDA, MICHELE LEE	MIRANDA, MICHELE LEE	MIRANDA, LESLIE	3708 BENTLEY PL SW		CONCORD, NC 28027	Proration	0088096230	RLD2427	PENDING	363024651	Refund Generated due to proration on Bill #0088096230-2025-2025-0000-00	Vehicle Sold	2/17/2026		C ADVL	TAX	($83.68)	$0.00	($83.68)
															CI02ADVL	TAX	($61.01)	$0.00	($61.01)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	**$144.69**
MOORE, LINDSAY DEANNA	MOORE, LINDSAY DEANNA		7842 FOXCROFT LN		CHARLOTTE, NC 28213	Proration	0079650565	HJT5242	PENDING	241537834	Refund Generated due to proration on Bill #0079650565-2024-2024-0000-00	Vehicle Sold	2/6/2026		C ADVL	TAX	($93.62)	$0.00	($93.62)
															CI01ADVL	TAX	($66.64)	$0.00	($66.64)
																		Refund	**$160.26**
MORALES, EBIN	MORALES, EBIN		1646 SCARBROUGH CIR SW		CONCORD, NC 28025	Proration	0063073150	HEW6019	PENDING	362221248	Refund Generated due to proration on Bill #0063073150-2025-2025-0000-00	Vehicle Sold	2/5/2026		C ADVL	TAX	($51.06)	$0.00	($51.06)
															CI02ADVL	TAX	($37.23)	$0.00	($37.23)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	**$88.29**
MORGAN, MICHAEL ANDERSON	MORGAN, MICHAEL ANDERSON		5721 CLAW CT		CONCORD, NC 28025	Proration	0087777813	KKX4346	PENDING	242661672	Refund Generated due to proration on Bill #0087777813-2025-2025-0000-00	Vehicle Sold	2/27/2026		C ADVL	TAX	($233.67)	$0.00	($233.67)
															FR08ADVL	TAX	($40.57)	$0.00	($40.57)
																		Refund	**$274.24**
NALLURI, PUJITHA	NALLURI, PUJITHA		394 HUNTON FOREST DR NW		CONCORD, NC 28027	Adjustment >= $100	0087502709	LAR3798	PENDING	363024690	Refund Generated due to adjustment on Bill #0087502709-2025-2025-0000-00	Over Assessment	2/17/2026		C ADVL	TAX	($72.37)	$0.00	($72.37)
															CI02ADVL	TAX	($52.77)	$0.00	($52.77)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	**$125.14**
NASKA, ANTHONY II	NASKA, ANTHONY II		3056 WINNERS CIR SW		CONCORD, NC 28025	Proration	0089068485	VHZ3980	PENDING	363594765	Refund Generated due to proration on Bill #0089068485-2025-2025-0000-00	Vehicle Sold	2/24/2026		C ADVL	TAX	($16.63)	$0.00	($16.63)
															CI02ADVL	TAX	($12.13)	$0.00	($12.13)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	**$28.76**
NASKA, ANTHONY II	NASKA, ANTHONY II		3056 WINNERS CIR SW		CONCORD, NC 28025	Proration	0089053224	VHZ3853	PENDING	363114294	Refund Generated due to proration on Bill #0089053224-2025-2025-0000-00	Vehicle Sold	2/18/2026		C ADVL	TAX	($49.05)	$0.00	($49.05)
															CI02ADVL	TAX	($35.77)	$0.00	($35.77)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	**$84.82**
NEVILLE, VERDELL RENEE	NEVILLE, VERDELL RENEE		4231 IVORY BIRCH PLACE		KANNAPOLIS, NC 28081	Proration	0074500058	HLP4307	PENDING	363992229	Refund Generated due to proration on Bill #0074500058-2024-2024-0000-00	Vehicle Totalled	2/27/2026		C ADVL	TAX	($60.29)	$0.00	($60.29)
															CI04ADVL	TAX	($58.56)	$0.00	($58.56)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	**$118.85**
NOVISSIMO, LAWRENCE HENRY	NOVISSIMO, LAWRENCE HENRY		PO BOX 2413		DAVIDSON, NC 28036	Proration	0086395782	LJN9842	PENDING	241432268	Refund Generated due to proration on Bill #0086395782-2025-2025-0000-00	Vehicle Sold	2/4/2026		C ADVL	TAX	($172.38)	$0.00	($172.38)
															FR11ADVL	TAX	($17.66)	$0.00	($17.66)
																		Refund	**$190.04**
NUTHAKKI, SESHUVARDHAN	NUTHAKKI, SESHUVARDHAN		10910 ADAIR WOODS DR		DAVIDSON, NC 28036	Proration	0086452749	KHK5708	PENDING	362597973	Refund Generated due to proration on Bill #0086452749-2024-2024-0000-00	Vehicle Sold	2/11/2026		C ADVL	TAX	($93.47)	$0.00	($93.47)
															CI04ADVL	TAX	($90.79)	$0.00	($90.79)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	**$184.26**
ORTEGA, FLORA HYEJI	ORTEGA, FLORA HYEJI		1267 NESTERS STORE PL SW		CONCORD, NC 28027	Adjustment < $100	0088170291	CS41643	PENDING	362686446	Refund Generated due to adjustment on Bill #0088170291-2025-2025-0000-00	Military	2/12/2026		C ADVL	TAX	($33.35)	$0.00	($33.35)
															CI02ADVL	TAX	($24.32)	$0.00	($24.32)
															CI02ADVL	VEHICLE FEE	($30.00)	$0.00	($30.00)
																		Refund	**$87.67**
OSTEMA, LAWRENCE LOTHAR	OSTEMA, LAWRENCE LOTHAR		2504 FALLBROOK PL NW		CONCORD, NC 28027	Proration	0083375295	PJT4716	PENDING	362094363	Refund Generated due to proration on Bill #0083375295-2024-2024-0000-00	Vehicle Sold	2/2/2026		C ADVL	TAX	($195.95)	$0.00	($195.95)
															CI04ADVL	TAX	($190.34)	$0.00	($190.34)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	**$386.29**
POPE, JODIE GENTRY	POPE, BETTY WHITE		87 WINECOFF AVE NE		CONCORD, NC 28025	Proration	0084090024	KJP2277	PENDING	363007473	Refund Generated due to proration on Bill #0084090024-2024-2024-0000-00	Vehicle Sold	2/16/2026		C ADVL	TAX	($90.55)	$0.00	($90.55)
															CI02ADVL	TAX	($66.03)	$0.00	($66.03)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	**$156.58**
QAMAR, IRFAN	QAMAR, IRFAN		4312 WINDJAMMER CT		CONCORD, NC	Proration	0089563916	LCE6074	PENDING	362686302	Refund Generated due to proration on	Vehicle	2/12/2026		C ADVL	TAX	($93.22)	$0.00	($93.22)
															CI02ADVL	TAX	($67.98)	$0.00	($67.98)

North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
MEHMOOD	MEHMOOD		WINDJAMMER CT SW		28027	Proration	0080563016	LCF6074	PENDING	362886362	Bill #0080563016-2025-2025-0000-00	Sold	2/12/2026		CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$161.20
RADFORD, HAYDEN LEE	RADFORD, HAYDEN LEE		7980 MOUNT OLIVE RD		CONCORD, NC 28025	Proration	0082648018	RJB3730	PENDING	362494320	Refund Generated due to proration on Bill #0082648018-2024-2024-0000-00	Vehicle Sold	2/9/2026		C ADVL	TAX	($22.88)	$0.00	($22.88)
															CI02ADVL	TAX	($16.68)	$0.00	($16.68)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$39.56
RICE, CODY AUSTIN	RICE, CODY AUSTIN		5817 BIRCHFIELD LN NW		CONCORD, NC 28027	Proration	0086490603	VHB4423	PENDING	363594771	Refund Generated due to proration on Bill #0086490603-2025-2025-0000-00	Vehicle Sold	2/24/2026		C ADVL	TAX	($8.76)	$0.00	($8.76)
															CI02ADVL	TAX	($6.39)	$0.00	($6.39)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$15.15
RIDENHOUR, JANIS CLAIRE	RIDENHOUR, JANIS CLAIRE		420 IDLEWOOD DR		KANNAPOLIS, NC 28083	Proration	0052495153	HD3455K	PENDING	363992190	Refund Generated due to proration on Bill #0052495153-2024-2024-0000-00	Vehicle Totalled	2/27/2026		C ADVL	TAX	($15.45)	$0.00	($15.45)
															CI04ADVL	TAX	($15.01)	$0.00	($15.01)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$30.46
ROWAN, ALICE MARGARET DEMARIS	ROWAN, ALICE MARGARET DEMARIS	ROWAN, ROBERT LEWIS JR	212 BEANS SPRINGS CT		TAYLORS, SC 29687	Proration	0084195305	LCW4046	PENDING	241671042	Refund Generated due to proration on Bill #0084195305-2024-2024-0000-00	Reg . Out of state	2/10/2026		C ADVL	TAX	($105.09)	$0.00	($105.09)
															FR05ADVL	TAX	($18.24)	$0.00	($18.24)
																		Refund	$123.33
ROWAN, ROBERT LEWIS JR	ROWAN, ROBERT LEWIS JR	ROWAN, ALICE MARGARET DEMARIS	212 BEAN SPRINGS CT		CONCORD, NC 29687	Proration	0042343389	DM4247	PENDING	241853122	Refund Generated due to proration on Bill #0042343389-2024-2024-0000-00	Reg . Out of state	2/13/2026		C ADVL	TAX	($63.80)	$0.00	($63.80)
															FR05ADVL	TAX	($11.08)	$0.00	($11.08)
																		Refund	$74.88
ROZIER, GWENDOLYN MECHELLE	ROZIER, GWENDOLYN MECHELLE		902 N LONGSTREET ST		KINGSTREE, SC 29556	Proration	0072431100	HCB7303	PENDING	363594030	Refund Generated due to proration on Bill #0072431100-2024-2024-0000-00	Reg . Out of state	2/24/2026		C ADVL	TAX	($36.75)	$0.00	($36.75)
															CI04ADVL	TAX	($35.69)	$0.00	($35.69)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$72.44
SAUNDERS, CHERITA JENNETTE	SAUNDERS, CHERITA JENNETTE		1452 C ST		MOUNT PLEASANT, NC 28124	Proration	0082779997	LHV1060	PENDING	242482662	Refund Generated due to proration on Bill #0082779997-2024-2024-0000-00	Vehicle Sold	2/25/2026		C ADVL	TAX	($4.80)	$0.00	($4.80)
															CI03ADVL	TAX	($3.25)	$0.00	($3.25)
																		Refund	$8.05
SHANMUGAM, SAKTHIVEL	SHANMUGAM, SAKTHIVEL		5850 STRATHMORE CT		CHARLOTTE, NC 28215	Proration	0081167401	RHL4371	PENDING	241790788	Refund Generated due to proration on Bill #0081167401-2024-2024-0000-00	Vehicle Sold	2/12/2026		C ADVL	TAX	($119.89)	$0.00	($119.89)
															CI01ADVL	TAX	($85.34)	$0.00	($85.34)
																		Refund	$205.23
SHARMA, NIDHI	SHARMA, NIDHI		2449 SUMMERS GLEN DR NW		CONCORD, NC 28027	Proration	0080780227	KKX1766	PENDING	362221749	Refund Generated due to proration on Bill #0080780227-2024-2024-0000-00	Vehicle Sold	2/5/2026		C ADVL	TAX	($19.57)	$0.00	($19.57)
															CI02ADVL	TAX	($14.27)	$0.00	($14.27)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$33.84
SHAVER, JOSHUA ERIC	SHAVER, JOSHUA ERIC		297 MEADOW OAKS DR SE		CONCORD, NC 28025	Proration	0081443048	VEP8205	PENDING	362685882	Refund Generated due to proration on Bill #0081443048-2025-2025-0000-00	Vehicle Sold	2/12/2026		C ADVL	TAX	($39.70)	$0.00	($39.70)
															CI02ADVL	TAX	($28.94)	$0.00	($28.94)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$68.64
SHEPARD, GARY EDGAR	SHEPARD, GARY EDGAR		3954 TROON DR SW		CONCORD, NC 28027	Proration	0083277656	TFE1835	PENDING	362111505	Refund Generated due to proration on Bill #0083277656-2024-2024-0000-00	Vehicle Sold	2/3/2026		C ADVL	TAX	($88.01)	($4.40)	($92.41)
															CI02ADVL	TAX	($64.17)	($3.21)	($67.38)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$159.79
SHOE SHOW INC	SHOE SHOW INC		PO BOX 648		CONCORD, NC 28026	Proration	0037426255	EKF7489	PENDING	362111580	Refund Generated due to proration on Bill #0037426255-2024-2024-0000-00	Vehicle Sold	2/3/2026		C ADVL	TAX	($19.49)	$0.00	($19.49)
															CI04ADVL	TAX	($18.93)	$0.00	($18.93)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$38.42
SHORE, BETSY BOST	SHORE, BETSY BOST		5424 LOWERSTONE CH RD		ROCKWELL, NC 28138	Adjustment >= $100	0089052833	LMZ1503	PENDING	484766756	Refund Generated due to adjustment on Bill #0089052833-2025-2025-0000	Situs error	2/23/2026		C ADVL	TAX	$0.00	$0.00	$0.00
															CI02ADVL	TAX	($133.14)	$0.00	($133.14)
															CI02ADVL	VEHICLE FEE	($30.00)	$0.00	($30.00)
															FR08ADVL	TAX	$31.70	$0.00	$31.70
																		Refund	$131.44
SMALLEY, PATRICIA ELIZABETH	SMALLEY, PATRICIA ELIZABETH		116 AARON PL NW		CONCORD, NC 28027	Proration	0068691585	DFD4065	PENDING	362506344	Refund Generated due to proration on Bill #0068691585-2024-2024-0000-00	Vehicle Totalled	2/10/2026		C ADVL	TAX	($9.77)	$0.00	($9.77)
															CI02ADVL	TAX	($7.13)	$0.00	($7.13)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$16.90
SMITH, LAREY RAYMOND	SMITH, LAREY RAYMOND		5455 WHITING AVE		KANNAPOLIS, NC 28083	Proration	0081371295	RBP4709	PENDING	242004864	Refund Generated due to proration on Bill #0081371295-2025-2025-0000-00	Vehicle Sold	2/16/2026		C ADVL	TAX	($26.59)	$0.00	($26.59)
															FR09ADVL	TAX	($4.62)	$0.00	($4.62)
																		Refund	$31.21
SMITH, ROBERT STEPHEN JR	SMITH, ROBERT STEPHEN JR		545 N OAK DR		HUNTERSVILLE, NC 28078	Proration	0048210880	FBE3038	PENDING	242661318	Refund Generated due to proration on Bill #0048210880-2024-2024-0000-00	Vehicle Sold	2/27/2026		C ADVL	TAX	($374.27)	$0.00	($374.27)
															FR11ADVL	TAX	($38.34)	$0.00	($38.34)
																		Refund	$412.61
SORRENTINO, BRYAN SCOTT	SORRENTINO, BRYAN SCOTT		10993 RIVER OAKS DR NW		CONCORD, NC 28027	Proration	0086372240	VR8572	PENDING	362494557	Refund Generated due to proration on Bill #0086372240-2025-2025-0000-00	Vehicle Sold	2/9/2026		C ADVL	TAX	($212.97)	$0.00	($212.97)
															CI02ADVL	TAX	($155.29)	$0.00	($155.29)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$368.26
STAMEY, KIMBERLY DIANE	STAMEY, KIMBERLY DIANE		322 SUNSET DR SE		CONCORD, NC 28025	Proration	0065675781	Z327IC	PENDING	363114189	Refund Generated due to proration on Bill #0065675781-2024-2024-0000-00	Vehicle Sold	2/18/2026		C ADVL	TAX	($42.31)	$0.00	($42.31)
															CI02ADVL	TAX	($30.85)	$0.00	($30.85)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$73.16
STANLY COUNTY TAX	CHANDLER, JOSEPH MCKINLEY III	CHANDLER, PATRICIA SAFRIT	PO BOX 707		CONCORD, NC 28026	Adjustment >= $100	0086331487	CS24816	PENDING	363024423	[AS0168] - Refund Generated due to adjustment on abstract # : 0086331487-2025-2025-0000-00	Situs error	2/17/2026		C ADVL	TAX	($115.48)	$0.00	($115.48)
															CI02ADVL	TAX	($84.21)	$0.00	($84.21)
															CI02ADVL	VEHICLE FEE	($30.00)	$0.00	($30.00)
																		Refund	$229.69
											[AS0168] - Refund Generated due to				C ADVL	TAX	($120.38)	$0.00	($120.38)

North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
STANLY COUNTY TAX	GEORGES, SAMUEL		PO BOX 707		CONCORD, NC 28026	Adjustment >= $100	0089140115	LMD9576	PENDING	362094180	Generated due to adjustment on abstract # : 0089140115-2025-	Situs error	2/2/2026		CI02ADVL	TAX	($87.78)	$0.00	($87.78)
															CI02ADVL	VEHICLE FEE	($30.00)	$0.00	($30.00)
																		Refund	$238.16
STRAYHORN, LYNNE MARIE	STRAYHORN, LYNNE MARIE		8216 GALLISON AVE	APT 11102	LELAND, NC 28451	Adjustment >= $100	0076671198	HD3001N	PENDING	363575064	Refund Generated due to adjustment on Bill #0076671198-2025-2025-0000-00	Change of County	2/23/2026		C ADVL	TAX	($87.26)	$0.00	($87.26)
															CI02ADVL	TAX	($63.63)	$0.00	($63.63)
															CI02ADVL	VEHICLE FEE	($30.00)	$0.00	($30.00)
																		Refund	$180.89
SWINDELL-SMITH, CATHY MOSES	SWINDELL-SMITH, CATHY MOSES		3314 ELIZABETH SPRINGS COURT		KATY, TX 77494	Proration	0061128251	VZN6099	PENDING	363574758	Refund Generated due to proration on Bill #0061128251-2024-2024-0000-00	Reg . Out of state	2/23/2026		C ADVL	TAX	($62.79)	$0.00	($62.79)
															CI02ADVL	TAX	($45.78)	$0.00	($45.78)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$108.57
TELFORD, ALEX JAMES	TELFORD, ALEX JAMES		518 N OAK DR		HUNTERSVILLE, NC 28078	Adjustment < $100	0089398177	LFP1409	PENDING	484010120	Refund Generated due to adjustment on Bill #0089398177-2025-2025-0000	Situs error	2/16/2026		C ADVL	TAX	$0.00	$0.00	$0.00
															CI02ADVL	TAX	($56.74)	$0.00	($56.74)
															CI02ADVL	VEHICLE FEE	($30.00)	$0.00	($30.00)
															FR11ADVL	TAX	$7.97	$0.00	$7.97
																		Refund	$78.77
TELFORD, ALEX JAMES	TELFORD, ALEX JAMES		518 N OAK DR		HUNTERSVILLE, NC 28078	Adjustment < $100	0082614955	LFP1409	PENDING	484010176	Refund Generated due to adjustment on Bill #0082614955-2024-2024-0000	Situs error	2/16/2026		C ADVL	TAX	$0.00	$0.00	$0.00
															CI02ADVL	TAX	($76.78)	$0.00	($76.78)
															CI02ADVL	VEHICLE FEE	($30.00)	$0.00	($30.00)
															FR11ADVL	TAX	$10.79	$0.00	$10.79
																		Refund	$95.99
TENEDINE, DOLORES JEAN	TENEDINE, DOLORES JEAN		4315 HUNTON SPRING LN NW		CONCORD, NC 28027	Proration	0053243480	L0TRFAN	PENDING	363114252	Refund Generated due to proration on Bill #0053243480-2024-2024-0000-00	Vehicle Sold	2/18/2026		C ADVL	TAX	($15.38)	$0.00	($15.38)
															CI02ADVL	TAX	($11.21)	$0.00	($11.21)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$26.59
THOMAS, MARLENE FAYETTE	THOMAS, MARLENE FAYETTE		PO BOX 5682		CONCORD, NC 28027	Proration	0043817681	DLP5026	PENDING	363574491	Refund Generated due to proration on Bill #0043817681-2025-2025-0000-00	Vehicle Sold	2/23/2026		C ADVL	TAX	($12.13)	$0.00	($12.13)
															CI02ADVL	TAX	($8.84)	$0.00	($8.84)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$20.97
TROUTMAN, RANDAL GENE	TROUTMAN, RANDAL GENE		5150 BARRIER-GEORGEVILLE	RD	MT PLEASANT, NC 28124	Proration	0082954753	VEP9063	PENDING	241671224	Refund Generated due to proration on Bill #0082954753-2024-2024-0000-00	Vehicle Totalled	2/10/2026		C ADVL	TAX	($54.44)	$0.00	($54.44)
															FR13ADVL	TAX	($8.51)	$0.00	($8.51)
																		Refund	$62.95
TROVATO, LORI GERETTE	TROVATO, LORI GERETTE	TROVATO, MARK ANTHONY	8230 CHILKOOT LN		LOCUST, NC 28097	Proration	0078469806	TDW8794	PENDING	363315096	Refund Generated due to proration on Bill #0078469806-2024-2024-0000-00	Vehicle Sold	2/20/2026		C ADVL	TAX	($74.42)	$0.00	($74.42)
															CI05ADVL	TAX	($46.51)	$0.00	($46.51)
															FR13ADVL	TAX	($11.63)	$0.00	($11.63)
																		Refund	$132.56
VAUGHAN GEARHART, MINNIE ELIZABETH	VAUGHAN GEARHART, MINNIE ELIZABETH		6132 WILD IRIS CT		CONCORD, NC 28027	Proration	0086721245	LKM1922	PENDING	362598177	Refund Generated due to proration on Bill #0086721245-2025-2025-0000-00	Vehicle Totalled	2/11/2026		C ADVL	TAX	($74.51)	$0.00	($74.51)
															CI04ADVL	TAX	($72.38)	$0.00	($72.38)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$146.89
VULTURES ENTERPRISE LLC	VULTURES ENTERPRISE LLC	CHARLOTTE LIMOUSINE & TOURS	4022 TERSK DR		MIDLAND, NC 28107	Proration	0086458363	ZTS404	PENDING	241537850	Refund Generated due to proration on Bill #0086458363-2025-2025-0000-00	Tag Surrender	2/6/2026		C ADVL	TAX	($166.68)	$0.00	($166.68)
															C106ADVL	TAX	($57.87)	$0.00	($57.87)
																		Refund	$224.55
WALKER, SIMONE NATALEE	WALKER, SIMONE NATALEE		1451 ESCHOL LN NW		CONCORD, NC 28027	Proration	0087010564	KBP2192	PENDING	362306826	Refund Generated due to proration on Bill #0087010564-2024-2024-0000-00	Vehicle Totalled	2/6/2026		C ADVL	TAX	($26.11)	$0.00	($26.11)
															CI02ADVL	TAX	($19.03)	$0.00	($19.03)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$45.14
WALLACE, AMBER KRISTINA	WALLACE, AMBER KRISTINA		5020 GOLD HILL RD E		GOLD HILL, NC 28071	Adjustment < $100	0064853998	JME7221	PENDING	242016634	Refund Generated due to adjustment on Bill #0064853998-2025-2025-0000-00	Mileage	2/17/2026		C ADVL	TAX	($36.45)	$0.00	($36.45)
															FR17ADVL	TAX	($5.70)	$0.00	($5.70)
																		Refund	$42.15
WEBER, JOSEPH CURTIS	WEBER, JOSEPH CURTIS		3670 OLD SALISBURY CONCOR	D RD	CONCORD, NC 28025	Adjustment < $100	0081581545	ZR7501	PENDING	484792148	Refund Generated due to adjustment on Bill #0081581545-2023-2023-0000	Situs error	2/24/2026		C ADVL	TAX	$0.00	$0.00	$0.00
															CI02ADVL	TAX	($3.84)	($0.33)	($4.17)
															CI02ADVL	VEHICLE FEE	($30.00)	$0.00	($30.00)
															FR09ADVL	TAX	$0.80	$0.07	$0.87
																		Refund	$33.30
WEBSTER, LISA KAY	WEBSTER, LISA KAY		149 NEWPORT DR		KANNAPOLIS, NC 28081	Proration	0077746935	VBE2715	PENDING	363723915	Refund Generated due to proration on Bill #0077746935-2024-2024-0000-00	Vehicle Sold	2/25/2026		C ADVL	TAX	($84.21)	$0.00	($84.21)
															CI04ADVL	TAX	($81.80)	$0.00	($81.80)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$166.01
WHITBEY, HAROLD RAY	WHITBEY, HAROLD RAY	WHITBEY, IDA SALOME	10330 BLACK LOCUST LN		CHARLOTTE, NC 28215	Proration	0087502974	TAK7818	PENDING	241537712	Refund Generated due to proration on Bill #0087502974-2025-2025-0000-00	Vehicle Sold	2/6/2026		C ADVL	TAX	($208.61)	$0.00	($208.61)
															C101ADVL	TAX	($148.49)	$0.00	($148.49)
																		Refund	$357.10
WHITTIER, ANTHONY LEE	WHITTIER, ANTHONY LEE		620 FLICKER ST		CONCORD, NC 28027	Proration	0072457922	RC5715	PENDING	363314529	Refund Generated due to proration on Bill #0072457922-2024-2024-0000-00	Vehicle Sold	2/20/2026		C ADVL	TAX	($186.98)	$0.00	($186.98)
															CI04ADVL	TAX	($181.63)	$0.00	($181.63)
															CI04ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$368.61
WILSON, WAYNE ALEXANDER II	WILSON, WAYNE ALEXANDER II		2867 WATERCREST DR NW		CONCORD, NC 28027	Proration	0084252592	LEA3001	PENDING	363992259	Refund Generated due to proration on Bill #0084252592-2024-2024-0000-00	Vehicle Totalled	2/27/2026		C ADVL	TAX	($47.46)	$0.00	($47.46)
															CI02ADVL	TAX	($34.61)	$0.00	($34.61)
															CI02ADVL	VEHICLE FEE	$0.00	$0.00	$0.00
																		Refund	$82.07
WOOD, JONATHAN EDWARD	WOOD, JONATHAN EDWARD		4213 FRENCH FIELDS LN		HARRISBURG, NC 28075	Proration	0074551347	LN6272	PENDING	242661680	Refund Generated due to proration on Bill #0074551347-2025-2025-0000-00	Vehicle Sold	2/27/2026		C ADVL	TAX	($401.68)	$0.00	($401.68)
															C101ADVL	TAX	($285.93)	$0.00	($285.93)
																		Refund	$687.61
																		Refund Total	$13820.25

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
New Business

SUBJECT:
County Manager - Cabarrus Health Alliance Request for Exterior Alterations to Old Mount Pleasant Library

BRIEF SUMMARY:
The old Mount Pleasant Library located at 8556 Cook Street in Mt. Pleasant was leased to the Cabarrus Health Alliance in early 2025. The building is approximately 3,600 square feet. The lease does allow for alterations without landlord's approval. However, major alterations do need landlord's approval. Cabarrus Health Alliance has approached the County about adding an RV pad, a shore line installation, a dumpster pad, and some landscaping alterations. Before moving forward with meetings with their engineers, local zoning, adjacent owners, etc. County staff seeks input and approval from the Board of Commissioners.

REQUESTED ACTION:
Recommended Motion:

Motion to approve the concept of the exterior alterations pending zoning approval and County staff approval.

EXPECTED LENGTH OF PRESENTATION:
5 Minutes

SUBMITTED BY:
Kyle Bilafer, Assistant County Manager

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Old MP Library Survey
- Executed Lease of Old MP Library to CHA
- Aerial Exhibit of alterations from CHA staff
- CHA RV



VICINITY MAP

NCGS MONUMENT "LAMBERT"
N: 605,339.9098
E: 1,569,943.0510
N.C. GRID ~ NAD 83(2001)

EIP 1/2" PIPE

S85°10'20"E
2917.48' (GROUND)
2917.04' (GRID)
C.C.F. = 0.999849830

S77°46'41"E
93.72' (TIE)

EIP #5 REBAR
N: 605,094.4107
E: 1,572,849.7399
N.C. GRID ~ NAD 83(2001)

VIRGINIA E. FOIL
PIN: 5670-25-9387
DB. 529, PG. 409
ZONE: RM-1

BEFORE YOU DIG !
CALL 1-800-632-4949
N.C. ONE-CALL CENTER
IT'S THE LAW !

S77°46'41"E
100.26'

EIP #5 REBAR

N77°47'42"W
125.11' (TIE)

EIP #4 REBAR

BASIS OF BEARING
N.C. GRID ~ NAD 83(2001)

REFERENCES:

1. ALL DEEDS AND MAPS SHOWN HEREON.
2. MECKLENBURG COUNTY ON-LINE G.I.S. TAX MAP.

NOTES:

1. TRAVERSE ADJUSTED BY LEAST SQUARES ADJUSTMENT METHOD; RAW ERROR OF CLOSURE 1:20,000+.
2. AREA COMPUTED BY COORDINATE COMPUTATIONS.
3. ALL DISTANCES SHOWN ARE HORIZONTAL GROUND DISTANCES UNLESS OTHERWISE NOTED.
4. SUBJECT PROPERTY LOCATED IN ZONE X (AREAS DETERMINED TO BE OUTSIDE OUTSIDE 0.2% ANNUAL CHANCE FLOODPLAIN; AREAS DETERMINED TO BE OUTSIDE FUTURE CONDITIONS 1% ANNUAL CHANCE FLOOD PLAIN) AS PER F.I.R.M. PANELS 3710567000 J EFFECTIVE DATE NOVEMBER 5, 2008.
5. SOURCE OF UNDERGROUND UTILITY MARKINGS IS ON-TARGET UTILITY LOCATING SERVICE, (704) 531-8544; CESI LAND DEVELOPMENT SERVICES IS SOLELY RESPONSIBLE FOR THE LOCATION OF THE UTILITY MARKINGS AND NOT THE ACTUAL LOCATION OF THE UTILITIES BEING MARKED. THERE MAY BE MORE UNDERGROUND UTILITIES OTHER THAN THOSE SHOWN. BEFORE DOING ANY DIGGING, CALL N.C. ONE-CALL (1-800-632-4949).
6. CONTOUR INTERVAL IS ONE (1) FOOT.
7. ELEVATIONS TRANSFERRED FROM N.C.G.S. MONUMENT "Z78" HAVING AN ELEVATION OF 659.88'; VERTICAL DATUM IS NAVD 88.

TBM RR SPIKE IN POWER POLE ELEV. = 653.68'

BOOK RETURN BOX

CABARRUS COUNTY, A BODY OF POLITIC AND POLITICAL SUBDIVISION OF THE STATE OF NORTH CAROLINA
PIN: 5670-24-9903
DB. 2208, PG. 324
0.640 ACRES
ZONE: RM-1

1 STORY BRICK BLDG.

FFE ELEV. = 652.66

18.63'
12.01'
11.98'
18.18'
58.65'
59.00'
40.70'

N00°37'00"E
296.95'

S01°03'16"W
277.41'

SEE DETAIL "A"

ZEBA H. BARRINGER AND HUSBAND, DAVID T. BARRINGER
PIN: 5670-24-7984
DB. 614, PG. 736
ZONE: RM-1

MR. PLEASANT PROPERTIES, LLC, A NCLLC
PIN: 5670-34-1972
DB. 2995, PG.205
ZONE: OI

EIP #5 REBAR

S88°41'38"E
96.70' (TIE)

EIP (BENT) #5 REBAR

N89°00'41"W
96.09'

SIP #5 REBAR

EIP #5 REBAR

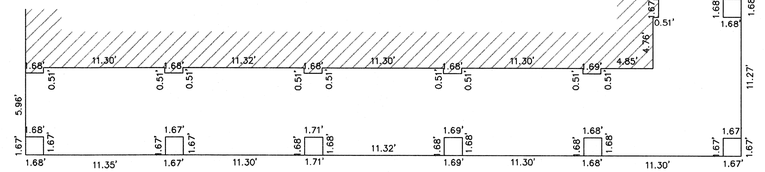
TBM RR SPIKE IN POWER POLE ELEV. = 649.98'

COOK STREET

8" TERRACOTTA

SSMH
RIM = 648.93
INV IN = 646.36
INV OUT = 646.43

15" RCP
644.7
643.6



DETAIL "A"
NOT TO SCALE

LEGEND

- NO POINT SET
- SET IRON PIN (#5 REBAR)
- EXISTING IRON PIN (AS DESCRIBED)
- CONCRETE MONUMENT FOUND
- SPOT ELEVATION
- SANITARY SEWER MANHOLE
- POWER POLE
- LIGHT POLE
- GUY WIRE
- SIGN
- HOSE BIB
- WATER VALVE
- WATER METER
- ELECTRICAL VAULT
- ELECTRIC METER
- CLEAN OUT
- TREE
- TREE LINE
- SHRUB
- SHRUB LINE
- UNDERGROUND POWER LINE
- OVERHEAD POWER LINE
- UNDERGROUND TELEPHONE LINE
- OVERHEAD TELEPHONE LINE
- SANITARY SEWER LINE
- WATER LINE
- UNDERGROUND CABLE TV
- TIE LINE
- BOUNDARY AS SURVEYED
- BOUNDARY BY DEED OR PLAT
- RIGHT OF WAY
- EASEMENT
- MAJOR CONTOUR
- MINOR CONTOUR

I, JAMES E. CRADDOCK, CERTIFY THAT THIS PROJECT WAS COMPLETED UNDER MY DIRECT AND RESPONSIBLE CHARGE FROM AN ACTUAL GROUND SURVEY MADE UNDER MY SUPERVISION; THAT THIS TOPOGRAPHIC SURVEY WAS PERFORMED TO THE HIGHEST NATIONAL MAP ACCURACY STANDARDS AS APPLICABLE; THAT THE ORIGINAL DATA WAS OBTAINED ON 05/07/09; AND ALL COORDINATES ARE BASED ON LOCALIZED NAD 83(2001); VERTICAL DATUM IS NAVD 88.

NORTH CAROLINA PROFESSIONAL SEAL L-3039 LAND SURVEYOR JAMES E. CRADDOCK

PROFESSIONAL LAND SURVEYOR — LICENSE NO. L-3039

PLAT CERTIFICATION

I, JAMES E. CRADDOCK, CERTIFY THAT THIS PLAT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION (DEED DESCRIPTIONS RECORDED IN REFERENCES AS SHOWN HEREON); THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS DRAWN FROM INFORMATION AS SHOWN HEREON; THAT THE RATIO OF PRECISION AS CALCULATED IS 1:10,000+; THAT THIS PLAT WAS NOT PREPARED IN PREPARED IN ACCORDANCE WITH G. S. 47-30 AS AMENDED; AND THAT:

☒ C. ANY OF THE FOLLOWING:
1. THE SURVEY IS OF AN EXISTING PARCEL OR PARCELS OF LAND AND DOES NOT CREATE A NEW STREET OR CHANGE AN EXISTING STREET;
2. THE SURVEY IS OF AN EXISTING BUILDING OR OTHER STRUCTURE, OR NATURAL FEATURE, SUCH AS A WATERCOURSE; OR
3. THE SURVEY IS A CONTROL SURVEY.

WITNESS MY ORIGINAL SIGNATURE, REGISTRATION NUMBER AND SEAL THIS 13 DAY OF MAY, 2009 A.D.

NORTH CAROLINA PROFESSIONAL SEAL L-3039 LAND SURVEYOR JAMES E. CRADDOCK

PROFESSIONAL LAND SURVEYOR — LICENSE NO. L-3039

BOUNDARY AND TOPOGRAPHIC SURVEY OF:

MT. PLEASANT LIBRARY

MT. PLEASANT, CABARRUS COUNTY, NORTH CAROLINA

FOR CLIENT:
ATTN: SHERRI BARNHARDT
CABARRUS COUNTY
P.O. BOX 707
CONCORD, NC 28026

DATE: 5/7/09
SCALE: 1" = 20'
JOB NO.: 090420.000
COMPUTED BY: DLH
DRAWN BY: DLH
CHECKED BY: JEC

SCALE IN FEET
20 0 20 40

CESI LAND DEVELOPMENT SERVICES
45 SPRING STREET SW
CONCORD, NC 28025
CONCORD (704) 786-5404
FAX (704) 786-7454
© CESI 2009

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LEASE AGREEMENT

THIS LEASE AGREEMENT (this "Lease") is made as of this [___] day of December, 2024, by and between **CABARRUS COUNTY**, a body politic and political subdivision of the State of North Carolina ("Landlord"), and **THE PUBLIC HEALTH AUTHORITY OF CABARRUS COUNTY d/b/a CABARRUS HEALTH ALLIANCE** ("Tenant") (Tenant and Landlord each being a "Party" and collectively, the "Parties").

RECITALS

WHEREAS, Landlord is the current owner of certain premises located at 8556 Cook Street, Mt. Pleasant, Cabarrus County, North Carolina 28124 (the "Premises"), which Premises consists of the land described in Exhibit A attached hereto (the "Land") and the buildings and improvements constructed thereon (the "Improvements"); and

WHEREAS, Landlord desires to lease to Tenant, and Tenant desires to lease from Landlord, the Premises, as more fully set forth herein.

NOW THEREFORE, intending to be legally bound, Landlord and Tenant hereby agree as follows:

1. Premises and Term. Landlord hereby lets and demises to Tenant and Tenant hereby takes and hires from Landlord the Premises for a term of ten (10) years (the "Lease Term") beginning on January 1, 2025 (the "Commencement Date") and expiring without further notice or act on December 31, 2034. Notwithstanding the foregoing or anything in this Lease to the contrary, Tenant is required to begin providing a minimum level of services in the Premises no later than 36 months after the Commencement Date.

2. Rent. Tenant shall pay to Landlord annual rental in the amount of $1.00 ("Rent"), payable in full in advance on the Commencement Date.

3. Taxes. Landlord shall pay prior to delinquency all taxes and all other governmental charges, if any, which during the Lease Term may be assessed with respect to the Premises (collectively, "Taxes"); provided, however, that Tenant (i) shall reimburse Landlord for all such Taxes within thirty (30) days after demand for payment (including applicable tax bills), and (ii) shall be responsible for paying all personal property taxes, if any, with respect to Tenant's personal property at the Premises.

4. Utilities. During the Lease Term, Tenant will pay for all water, gas, electricity, telephone, and other utilities used by Tenant in the Premises.

5. Maintenance and Repair. Throughout the Lease Term, Tenant (at its sole cost and expense) shall be responsible for and shall keep and maintain all portions of the Premises in good order and condition and shall make all repairs and replacements necessary to keep the Premises in good order and condition, except to the extent that repairs are made necessary due to the negligence or willful misconduct of Landlord, its employees or contractors, in which event such repairs shall be Landlord's responsibility. In addition to the foregoing, throughout the Lease Term, Tenant (at its sole cost and expense), shall be responsible for trash removal, pest control, janitorial service, snow and ice removal and other similar services required by Tenant. Notwithstanding the foregoing, Landlord shall be responsible for all exterior maintenance, including landscaping services, at the Premises until such time as Tenant begins providing services in the Premises.

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6. Use. Tenant shall have the right to use the Premises for any lawful purpose, including office uses for medical, dental, behavioral health, and/or WIC.

7. Compliance with Law. Except as otherwise set forth herein, Tenant agrees that during the Lease Term, it will comply with all applicable federal, state, county, and municipal regulations and ordinances governing the use and occupancy of the Premises (collectively, "Legal Requirements"). Notwithstanding anything to the contrary in this Lease, Tenant shall in no event have any obligation to do any of the following, all of which shall be Landlord's obligations which Landlord shall promptly perform at its sole cost and expense: (a) correct, remedy, repair or replace any condition (including without limitation any environmental problem or condition) or violation of Legal Requirements which first existed or arose prior to the Commencement Date; (b) correct or remedy any, environmental problem or condition or investigate, remediate or remove any hazardous substance which was not caused, created or introduced by Tenant during the Lease Term; and (c) make any repair or replacement required in order to keep the Premises in compliance with all Legal Requirements affecting the Premises.

8. Sublease and Assignment.

(a) Tenant shall have the right to sublease all or any portion of the Premises or assign this Lease with the prior written approval of Landlord, which approval shall not be unreasonably withheld, conditioned or delayed. Notwithstanding the foregoing, Tenant shall have the right to sublease all or any portion of the Premises or assign this Lease to any parent, subsidiary, affiliate, related entity, successor entity (including without limitation successors by way of merger, consolidation or restructuring), or entity which controls, is controlled by or is under common control with Tenant, without the consent of Landlord.

(b) Notwithstanding anything to the contrary contained herein, Tenant shall be permitted to license space within the Premises, without the consent of Landlord and without complying with the provisions of Section 8(a) hereof, provided that (i) the aggregate space to be licensed by Tenant shall not exceed 20% percent of the usable area of the Premises, (ii) the proposed licensees shall have a substantial relationship with Tenant, (iii) the proposed licensees shall observe all of the terms and conditions of this Lease, (iv) Tenant shall remain fully liable for its obligations under this Lease, and (v) Tenant shall notify Landlord in writing no later than ten (10) days after the effective date of any such licensing made pursuant to this Section 8(b).

9. Fire or Other Casualty.

(a) The term "Major Casualty" as used in this Section means any fire or other casualty which causes damage to or destruction of the Premises of such an extent that it would require one hundred twenty (120) days or more, from the date of such damage or destruction, to restore the Premises to the condition which existed prior to the Major Casualty. The term "Minor Casualty" as used in this Section means any fire or other casualty which causes damage to or destruction of the Premises of such an extent that it would require less than one hundred twenty (120) days, from the date of such damage or destruction, to restore the Premises to the condition which existed prior to the Minor Casualty. The term "Casualty" as used in this Section means either a Minor or Major Casualty.

(b) Upon the occurrence of a Casualty, Tenant shall give notice thereof to Landlord promptly, and Landlord shall, within ten (10) days after receipt of Tenant's notice, advise Tenant in writing whether the Casualty is a Major or Minor Casualty ("Landlord's Casualty Notice").

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(c) If the Casualty is a Minor Casualty, Landlord shall promptly and diligently proceed to restore the Premises to their condition prior to the occurrence of the Minor Casualty. Notwithstanding the provisions of Section 30 below, if such restoration of the Premises is not complete within one hundred fifty (150) days after the occurrence of the Minor Casualty, then Tenant may terminate this Lease by delivering written notice of termination to Landlord, and upon delivery of such notice to Landlord this Lease shall terminate and neither Party shall have any further liability or obligation to the other under this Lease, except those obligations which survive the termination or expiration of this Lease.

(d) If the Casualty is a Major Casualty, Tenant may elect to terminate this Lease by giving notice of termination to Landlord within thirty (30) days after receipt of Landlord's Casualty Notice. If Tenant elects to terminate this Lease, then this Lease shall terminate upon delivery of such termination notice to Landlord and neither Party shall have any further liability or obligation to the other under this Lease, except those obligations which survive the termination or expiration of this Lease. If Tenant does not terminate this Lease within such thirty (30) day period, Landlord shall promptly and diligently proceed to restore the Premises to their condition prior to the occurrence of the Major Casualty. Notwithstanding the provisions of Section 30 below, if such restoration of the Premises is not complete within three hundred (300) days after the occurrence of the Major Casualty, then Tenant may terminate this Lease by delivering written notice of termination to Landlord, and upon delivery of such notice to Landlord this Lease shall terminate and neither Party shall have any further liability or obligation to the other under this Lease, except those obligations which survive the termination or expiration of this Lease.

(e) In the event that there occurs any Casualty, and this Lease is not terminated by Tenant, Tenant's obligation to pay Rent shall abate from the date of the Casualty until the date that the Premises has been fully restored and may be occupied by Tenant for its intended use. In the event that there occurs any Casualty, and this Lease is terminated pursuant to Section 9(c) or 9(d) above, Tenant's obligation to pay Rent shall abate from the date of the Casualty until the date of termination of this Lease.

10. Insurance.

(a) During the Lease Term, the following insurance coverage shall be maintained:

(i) Tenant shall maintain, at its sole cost and expense, "all risk" or "special form-causes of loss" property insurance for the Premises, naming Landlord as an additional insured; and

(ii) Tenant shall maintain, at its sole cost and expense, commercial general liability insurance for the Premises, on an occurrence basis, insuring against claims for personal injury, bodily injury, death and property damage, with a combined single limit with respect to each occurrence in an amount not less than $1,000,000, and not less than $2,000,000 in the aggregate, naming Landlord as an additional insured.

(b) All such insurance shall be carried with companies licensed to do business in the State of North Carolina. All such policies shall provide for at least thirty (30) days written notice to Tenant before cancellation or material modification and shall provide that the insurer waives any rights of subrogation it may have and consents to the releases from liability contained in Section 10(d) below.

(c) Landlord and Tenant each may (but shall have no obligation to) maintain at its own cost and expense such other insurance policies as each may so desire, provided that each such policy provides that the insurer waives any rights of subrogation it may have and consents to the releases from liability contained in Section 10(d) below.

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(d) Landlord and Tenant, respectively, hereby release each other from any and all liability or responsibility to the other, or anyone claiming through or under it or them by way of subrogation or otherwise, for any claim, loss or damage covered by any insurance then in force or any insurance required by this Lease (including, without limitation, any claim, loss or damage which would have been covered if the insurance required by this Lease had been maintained), even if such claim, loss or damage shall have been caused by the fault or negligence of the other Party, or anyone for whom such Party may be responsible.

11. Alterations and Additions. Tenant may, at Tenant's sole cost and expense, make alterations and additions to the Premises at any time and from time to time without Landlord's approval; provided, however, that Tenant shall not make any Major Alteration (as hereinafter defined) to the Improvements or any alterations and/or additions to the Improvements which materially affect the exterior visual appearance of the Improvements from Cook Street, without first securing Landlord's written approval, which approval shall not be unreasonably withheld, conditioned or delayed. The term "Major Alteration" means any alteration and/or addition which could adversely affect the roof, any structural component, or any mechanical system of the Improvements. Any alterations and/or additions made by Tenant shall be performed in a good and workmanlike manner. Tenant shall have the right (but not the obligation) to remove any alterations and/or additions which Tenant makes; provided, however, that Tenant shall repair any damage caused by such removal by Tenant.

12. Condemnation.

(a) The term "Total Taking" as used herein means any taking of all or a portion of the Premises by condemnation or other governmental proceeding as a result of which it is unreasonable or impossible for Tenant to properly conduct its business in the Premises. The term "Partial Taking" means any taking of a portion of the Premises, other than a Total Taking. The term "Taking" means either a Total Taking or a Partial Taking.

Following a Taking the entire proceeds of any condemnation award or compensation shall belong to Landlord, except as hereinafter provided. Tenant shall and hereby does assign all right, title and interest in any condemnation award or compensation to Landlord, except as hereinafter provided, and Tenant shall and hereby does waive in favor of Landlord any interest therein, except as hereinafter provided. In addition, Tenant shall have the right to claim from the condemning authorities such compensation as may be separately awarded or recoverable by Tenant in its own right on account of any and all damages to Tenant's business by reason of the condemnation and for or on account of any cost or a loss to which Tenant might be put in relocating its business or in removing Tenant's personalty.

(b) In the event of a Total Taking, this Lease shall terminate on the date the possession of the Premises is delivered to the condemning authority.

(c) In the event of a Partial Taking, Landlord shall, using due diligence, promptly repair and restore the balance of the Premises remaining after the condemnation as nearly as possible to the condition prior to the Partial Taking, and Tenant's obligation to pay Rent shall abate from the date the portion of the Premises is delivered to the condemning authority until the date that the balance of the Premises remaining after the condemnation has been fully restored and may be occupied by Tenant for its intended use. Following a Partial Taking, Rent shall be equitably adjusted in the event that Tenant's use of the Premises is adversely affected by such Partial Taking.

13. Indemnification. Tenant covenants and agrees to exonerate, indemnify, defend, protect and save harmless Landlord from and against any and all claims, demands, expenses, losses, penalties, fines, reasonable attorney fees, court costs, suits and damages as may be occasioned by reason of (i)

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injury to persons or damage to property caused by the negligence or otherwise tortious act of Tenant or Tenant's agents, employees, contractors, licensees or invitees, (ii) any breach by Tenant of any covenant, agreement, representation or warranty made by Tenant pursuant to this Lease, and (iii) any hazardous substances brought on to the Premises by Tenant during the Lease Term in violation of applicable Legal Requirements.

Landlord covenants and agrees to exonerate, indemnify, defend, protect and save harmless Tenant from and against any and all claims, demands, expenses, losses, penalties, fines, reasonable attorney fees, court costs, suits and damages as may be occasioned by reason of (i) injury to persons or damage to property caused by the negligence or otherwise tortious act of Landlord or Landlord's agents, employees, contractors, licensees or invitees, (ii) any breach of any covenant, agreement, representation or warranty made by Landlord pursuant to this Lease, (iii) matters and conditions and violations of Legal Requirements affecting the Premises first occurring or existing prior to the Commencement Date, and (iv) the presence or release of any hazardous substances in, on, at, to, from or under the Premises except to the extent introduced or brought on to the Premises by Tenant during the Lease Term. All of the indemnities set forth in this Lease shall expressly survive expiration or termination of this Lease.

14. Default by Tenant. The occurrence of any one of the following shall constitute an event of default by Tenant (a "Tenant Default"):

(a) failure by Tenant to pay any installment of Rent within ten (10) days after Tenant receives written notice from Landlord that the same is past due;

(b) failure by Tenant to perform or comply with any other covenant or condition of this Lease to be performed or complied with by Tenant within thirty (30) days after written notice thereof from Landlord and such additional time, if any, as is reasonably necessary to cure such failure, provided Tenant commences to cure such failure within such thirty (30) day period and thereafter prosecutes such cure to completion with reasonable diligence; or

(c) the filing of a petition against Tenant for adjudication of it as a bankrupt or insolvent, or for its reorganization or the appointment of a receiver or trustee for the benefit of its creditors, if such petition is not dismissed within sixty (60) days of filing; or the filing of such a petition by Tenant; or an assignment by Tenant for the benefit of creditors; or the taking of possession of the property of Tenant by any governmental officer or agency pursuant to statutory authority for the dissolution or liquidation of Tenant.

15. Landlord's Remedies.

In addition to all other remedies available to Landlord at law or equity, if a Tenant Default under this Lease shall have occurred and be continuing, Landlord at its option, may:

(i) terminate this Lease and all the estate of Tenant in the Premises by giving Tenant fifteen (15) days' written notice of termination, and, upon the date specified in such notice, the Lease Term and the estate hereby granted shall expire and terminate with the same force and effect as if the date set forth in such notice were the date herein before fixed for the expiration of the Lease Term;

(ii) terminate this Lease pursuant to the immediately preceding subparagraph (i) and recover from Tenant, and Tenant shall pay to Landlord within thirty (30) days after demand, as and for liquidated and agreed final damages for Tenant's Default and in lieu of all current damages beyond the date of such demand (it being agreed that it would be impracticable or extremely difficult to

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fix the actual damages), an amount equal to six monthly installments of Rent (at the then current monthly installment amount) or, if less than six months remain in the Lease Term at the time of such demand, an amount equal to the Rent which would be payable under this Lease for the remainder of the Lease Term. If any statute or rule of law shall validly limit the amount of such liquidated final damages to less than the amount above agreed upon, Landlord shall be entitled to the maximum amount allowable under such statute or rule of law; or

(iii) perform for the account of Tenant any obligation to be performed by Tenant pursuant to the provisions of this Lease which Tenant has failed to perform, and Landlord may reenter such part of the Premises as may be necessary to perform such obligation. Tenant shall pay to Landlord within thirty (30) days after demand the amount reasonably paid or expended by Landlord to perform the obligation or otherwise cure the Tenant Default. In the event of any Tenant Default, Landlord shall use commercially reasonable efforts to mitigate its damages.

16. Default by Landlord.

(a) The following shall be an event of default by Landlord (a "Landlord Default"):

(i) Landlord's violation of Section 18 of this Lease;

(ii) failure by Landlord to pay any sum required to be paid by Landlord pursuant to this Lease within ten (10) days after Landlord receives notice from Tenant that the same is past due;

(iii) failure by Landlord to perform or comply with any other covenant or condition of this Lease to be performed or complied with by Landlord within thirty (30) days after written notice thereof from Tenant and such additional time, if any, as is reasonably necessary to cure such failure, provided Landlord commences to cure such failure within such thirty (30) day period and thereafter prosecutes such cure to completion with reasonable diligence.

(b) Upon the occurrence of a Landlord Default, Tenant may, at its election, (i) terminate this Lease by delivering written notice of termination to Landlord, and (ii) perform the obligation which Landlord has failed to perform for the account of Landlord. Notwithstanding the foregoing, in case of an emergency where there is an immediate threat to the Premises or Tenant's property therein as a result of Landlord's failure to perform any obligation under this Lease, Tenant shall have the right to perform any obligation that Landlord has failed to perform, without giving the notice and opportunity for cure required for such failure to constitute a Landlord Default. Tenant shall, however, give such notice as may be reasonable under the circumstances (which notice may, for this purpose, consist of telephonic notice).

Landlord shall pay Tenant upon demand all reasonable costs incurred by Tenant in performing Landlord's obligations under clause (ii) in the preceding paragraph.

The rights and remedies granted to Tenant pursuant to this Section are in addition to all other rights and remedies which Tenant may have at law or equity on account of a failure by Landlord to perform its obligations under this Lease or breach by Landlord of its representations, warranties, covenants and agreements under this Lease.

17. Quiet Possession. Landlord covenants and agrees that, so long as Tenant keeps and performs each and every covenant and condition contained herein to be kept and performed by Tenant,

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Tenant shall quietly possess and enjoy the Premises without hindrance or molestation by Landlord or any party claiming through, under or by Landlord.

18. No Transfer or Encumbrance by Landlord.

(a) Landlord hereby represents and warrants to Tenant that as of the date hereof (i) Landlord owns fee simple title to the Premises, (ii) there are no ground or superior leases affecting the Premises and (iii) there are no mortgages, deeds of trust, judgments or liens encumbering the Premises.

(b) Any transfer by Landlord of its interest in the Premises shall be made subject to this Lease, and Landlord's transferee shall be bound by all of the terms and provisions of this Lease.

19. Inspection and Access.

(a) Landlord shall have the right upon reasonable notice and at reasonable times during business hours to inspect all parts of the Premises. Landlord shall not in any way interfere with or disrupt the operation of Tenant's business in the exercise by Landlord of its rights under this Section.

(b) Tenant and its employees, officers, contractors, agents, licensees, subtenants, visitors, clients and members shall have access to the Premises on a 24 hour-per-day, 7 day-per-week, 365 day-per-year basis.

20. Surrender. At the expiration or earlier termination of the Lease Term, Tenant shall surrender and deliver possession of the Premises in accordance with the terms and conditions of this Lease. Tenant shall repair any damage to the Premises caused by Tenant's removal of its property.

21. Signs. Tenant shall have the right to place signs upon the Premises (including the exterior of the Improvements) identifying Tenant, provided such signs comply with the local ordinances and regulations. Upon the expiration of the Lease Term, Tenant shall remove all signage not existing on the Commencement Date and shall restore and repair any damage caused by the installation or removal of such signs.

22. Notices. All notices to be given to either Party hereunder shall be in writing and shall be sent to the following addresses:

If to Landlord:	65 Church Street S Concord, NC 28025 Attn: County Manager
If to Tenant:	300 Mooresville Road Kannapolis, NC 28081 Attn: Public Health Director

Notices shall be sufficient if sent by registered or certified mail, by hand delivery or by reputable overnight courier service (with receipted proof of delivery). Notices shall be effective on the date of delivery (if a business day) or the next business day after delivery (if delivery does not occur on a business day). The Party to whom notice is to be given may change the address for the giving of notices set forth above by delivering notice of such change to the other Party.

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23. Memorandum of Lease. Concurrently with the execution of this Lease, Landlord and Tenant shall execute, acknowledge, deliver and record a memorandum of lease. Tenant shall be responsible for the costs of recording the memorandum of lease.

24. Representations and Warranties. Landlord, to induce Tenant to enter into this Lease and to lease the Premises from Landlord, represents and warrants to Tenant as follows:

(a) The entry by Landlord into this Lease, and the observance and performance of each of Landlord's agreements and obligations hereunder, have been duly approved by all necessary action on the part of Landlord. This Lease constitutes the valid and binding obligations of Landlord, enforceable in accordance with its terms;

(b) There are no judgments, orders, suits, actions, garnishments, attachments or proceedings of any nature by or before any court, commission, board or other governmental body pending, or, to the best knowledge of Landlord, threatened, which involve or affect, or will involve or affect, the Premises or the validity or enforceability of this Lease or involve any risk of judgment or liability being imposed upon Landlord that could adversely affect the financial condition of Landlord or Landlord's ability to observe or perform fully its agreements and obligations hereunder;

(c) There is no existing agreement, commitment, option or right with, in or to any person to lease, or transfer the fee interest of, all or any portion of the Premises, other than the leasing of the Premises pursuant to this Lease;

(d) Landlord has no knowledge of any notice from any governmental authority of any violations of any Legal Requirements affecting any portion of the Premises. The Premises is in compliance with all applicable environmental, zoning and land use laws, and all other applicable Legal Requirements, and all applicable easements, rights of way, covenants, restrictions and other matters of record;

(e) There is not currently and in the past there has not been any spill, leakage, discharge or release of any hazardous substances in, on or under the Premises; and

(f) The Land constitutes one single parcel of real estate which has been validly subdivided (to the extent legally required) in compliance with all applicable laws, regulations and ordinances, and the Land is a whole and separate tax parcel.

25. Brokers. Landlord covenants, represents and warrants to Tenant that Landlord has had no dealing or negotiations with any broker or agent or finder in connection with respect to this Lease. Tenant covenants, represents and warrants to Landlord that Tenant has had no dealing or negotiations with any broker or agent or finder in connection with respect to this Lease. Landlord and Tenant each covenant and agree to pay, hold harmless and indemnify the other from and against any and all costs, expenses, including reasonable attorneys' fees, and liability for any compensation, commissions or charges claimed by any broker or agent with whom the indemnifying Party has had any dealings or negotiations with respect to this Lease.

26. Waiver. Any particular waiver by Landlord or Tenant of any covenant or condition of this Lease shall extend to that particular case only in the manner specified and shall not be construed as applying to or in any manner waiving any further or other rights hereunder. The receipt of Rent by Landlord, with knowledge of any breach of this Lease by Tenant or of any default on the part of Tenant in

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any of the conditions or covenants of this Lease, shall not be deemed to be a waiver of any provision of this Lease.

27. Tenant Holding Over. Any hold over by Tenant beyond the expiration of the Lease Term shall give rise to a tenancy from month-to-month, cancellable on thirty (30) days' written notice by either Party, notwithstanding the provisions of any law or rule to the contrary.

28. Estoppel Certificates. Each of the Parties hereby agrees to deliver to the other, from time to time, within twenty (20) days after request therefor, an estoppel certificate certifying that this Lease is in full force and effect and that the requesting Party is not in default under the terms hereof (or if the foregoing is not the case, giving an explanation thereof).

29. Delivery for Examination. The submission of this instrument for review and examination does not constitute an offer by the Party submitting the same to lease the Premises. This instrument shall not become effective as a lease, nor shall Landlord or Tenant have any obligation hereunder, unless and until this instrument has been executed by and delivered to the Parties.

30. Force Majeure. If either Party shall be delayed or hindered in or prevented from the performance of any condition required under this Lease by reason of strikes, lockouts, labor trouble, inability to procure materials, failure of electrical power, governmental laws or regulations, riots, insurrection, war, pandemic, epidemic, or other similar or dissimilar reasons beyond such Party's reasonable control (other than financial inability), such Party's performance of such act shall be excused for the period of the delay caused thereby and the period, or date, for the performance of any such act shall be extended for a period equivalent to the period of such delay.

31. Pre-Existing Conditions. Notwithstanding anything to the contrary in this Lease, in no event will Tenant have any obligations or liabilities with respect to matters or conditions (including without limitation environmental conditions or the presence or release of hazardous substances) first affecting or on, at, in, under or released to or from the Premises prior to the Commencement Date.

32. No Consequential Damages. Notwithstanding anything to the contrary in this Lease, in no event will Tenant or Landlord be liable for any indirect, special, punitive or consequential damages.

33. Waiver of Landlord's Lien. Landlord shall have no security interest in Tenant's equipment, furniture and other personal property (including without limitation trade fixtures) located at the Premises, and Landlord hereby expressly waives any statutory or common law landlord's lien that Landlord may have on Tenant's personal property. Tenant shall have the right to finance and/or lease its equipment, furniture and other personal property (including without limitation trade fixtures) located at the Premises at any time and from time to time, and Landlord shall, upon Tenant's request and at no cost to Tenant, enter into commercially reasonable agreements with Tenant's lender(s) and/or lessor(s) to acknowledge and confirm Landlord's waiver of any statutory or common law landlord's lien that Landlord may have on Tenant's personal property (including without limitation trade fixtures) as set forth above and expressly permit Tenant's lender(s) and/or lessor(s) to enter the Premises for purposes of exercising its rights against its collateral and/or leased property.

34. Miscellaneous.

(a) If any term or other provision of this Lease is held by a court of competent jurisdiction to be invalid, illegal or incapable of being enforced under any applicable law in any particular respect or under any particular circumstances, then, so long as the economic or legal substance of the Lease is not affected in any manner materially adverse to any Party, (i) such term or provision shall

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nevertheless remain in full force and effect in all other respects and under all other circumstances, and (ii) all other terms, conditions and provisions of this Lease shall remain in full force and effect. Upon such determination that any term or other provision is invalid, illegal or incapable of being enforced, the Parties shall negotiate in good faith to modify this Lease so as to effect the original intent of the Parties as closely as possible in an acceptable manner so that this Lease is fulfilled to the fullest extent possible.

(b) This Lease may be amended, modified or supplemented only by a written instrument duly executed by each of the Parties. This Lease shall be binding upon and inure to the benefit of and be enforceable by the respective legal representatives, successors and assigns of the Parties, subject to Sections 8 and 18 above. Nothing in this Lease shall confer any rights upon any person or entity other than the Parties and their respective heirs, legal representatives, successors and assigns, subject to Sections 8 and 18 above. Any term or provision of this Lease may be waived at any time by the Party entitled to the benefit thereof by a written instrument duly executed by such Party. Neither the failure nor the delay by any Party in exercising any right, power or privilege hereunder shall operate as a waiver of such right, power or privilege, and no single or partial exercise of any such right, power or privilege shall preclude any other or further exercise of any such right, power or privilege or the exercise of any other right, power or privilege.

(c) This Lease shall be governed by and construed in accordance with the laws of the state in which the Premises is located, without regard to any choice of law or conflict of law, choice of forum or provision, rule or principle that might otherwise refer construction or interpretation of this Lease to the substantive law of another jurisdiction. This Lease shall be construed without regard to any presumption or other rule requiring construction against the Party causing this Lease to be drafted. Each covenant, agreement, obligation or other provision of this Lease shall be deemed and construed as a separate and independent covenant, not dependent on any other provision of this Lease.

(d) If the time for performance hereunder falls on a Saturday, Sunday or a day that is recognized as a holiday in the State of North Carolina, then such time shall be deemed extended to the next day that is not a Saturday, Sunday or holiday in said state.

(e) It is the intention of this Lease to create the relation of landlord and tenant between the Parties and no other relation whatsoever and nothing herein contained shall be construed to make the Parties partners or joint venturers or to render either Party liable for any of the debts or obligations of the other Party.

(f) All exhibits attached hereto shall be deemed to be a part hereof and are hereby incorporated herein.

(g) This Lease may be executed in two or more counterparts (delivery of which may occur via facsimile or electronic mail attachment in "pdf" or similar format), each of which shall be binding as of the date first written above, and all of which shall constitute one and the same instrument. Each such copy shall be deemed an original, and it shall not be necessary in making proof of this instrument to produce or account for more than one such counterpart.

[Remainder of page intentionally left blank; signature page follows]

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IN WITNESS WHEREOF, the Parties have caused this Lease to be executed the day and year first above written.

LANDLORD:

CABARRUS COUNTY

By: Kelly F. Sifford
Name: Kelly F. Sifford
Title: Deputy County Manager

Attest:

By: Lauren Linker
Lauren Linker, County Clerk

TENANT:

THE PUBLIC HEALTH AUTHORITY OF CABARRUS COUNTY

Signed by:
By: Erin Shoe, Health Director & CEO
45C36F13305644D...
Name: Erin Shoe
Title: Public Health Director
1/17/2025 | 07:21:26 PST

DocuSigned by:
Sue Yates, CFO
AA0C86F0482746B...
Sue Yates, CFO

Chief Financial Officer

1/17/2025 | 08:49:58 PST

THIS INSTRUMENT HAS BEEN PREAUDITED IN THE MANNER REQUIRED BY THE LOCAL GOVERNMENT BUDGET AND FISCAL CONTROL ACT.

James Howden
FINANCE DIRECTOR


Google Maps

26-03-03 Cabarrus Health Alliance RV to be parked at Old Mount Pleasant Library






cha
CABARRUS
HEALTH
ALLIANCE
MT. PLEASANT
8556


cha
CABARRUS
HEALTH
ALLIANCE
WWW.CABARRUSHEALTH.ORG
704.920.1000
COMMUNITY MOBILE CLINIC

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
New Business

SUBJECT:
Facilities Design and Construction - Presentation of Guaranteed Maximum Price #1 for Progress Place Renovation

BRIEF SUMMARY:
Staff presented GMP 1 for the Progress Place Renovation, which is for procurement of long lead time items.

REQUESTED ACTION:
Recommended Motion:

Motion to approve the bid award and authorize the County Manager to execute the contract between Cabarrus County and Messer Construction, subject to review and revision by the County Attorney.

EXPECTED LENGTH OF PRESENTATION:
5 Minutes

SUBMITTED BY:
Michael Miller, Design and Construction Director

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Progress Place Renovation GMP1

AIA® Document A133® – 2019 Exhibit A

Guaranteed Maximum Price Amendment

This Amendment dated the 2nd day of February in the year 2026 , is incorporated into the accompanying AIA Document A133™–2019, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price dated the 12th day of May in the year 2025 (the "Agreement")
(In words, indicate day, month, and year.)

for the following **PROJECT:**
(Name and address or location)

Cabarrus County Department of Social Services
1000 Progress Place NE, Concord, NC 28025

THE OWNER:
(Name, legal status, and address)

Cabarrus County
P.O. Box 707
Street Address: 65 Church Street South, Concord, NC 28025
Phone: 704-920-3206

THE CONSTRUCTION MANAGER:
(Name, legal status, and address)

Messer Construction Co.
2400 Executive Street
Charlotte, NC 28208
Phone: 704-679-6000

TABLE OF ARTICLES

A.1 GUARANTEED MAXIMUM PRICE

A.2 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

A.3 INFORMATION UPON WHICH AMENDMENT IS BASED

A.4 CONSTRUCTION MANAGER'S CONSULTANTS, CONTRACTORS, DESIGN PROFESSIONALS, AND SUPPLIERS

ARTICLE A.1 GUARANTEED MAXIMUM PRICE

§ A.1.1 Guaranteed Maximum Price

Pursuant to Section 3.2.6 of the Agreement, the Owner and Construction Manager hereby amend the Agreement to establish a Guaranteed Maximum Price. As agreed by the Owner and Construction Manager, the Guaranteed Maximum Price is an amount that the Contract Sum shall not exceed. The Contract Sum consists of the Construction Manager's Fee plus the Cost of the Work, as that term is defined in Article 6 of the Agreement.

§ A.1.1.1 The Contract Sum is guaranteed by the Construction Manager not to exceed One Million Seven Hundred and One Thousand Five Hundred and Thirty Nine Dollars ($

ADDITIONS AND DELETIONS:
The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

AIA Document A201™–2017, General Conditions of the Contract for Construction, is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

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1,701,539), subject to additions and deductions by Change Order as provided in the Contract Documents.

§ A.1.1.2 Itemized Statement of the Guaranteed Maximum Price. Provided below is an itemized statement of the Guaranteed Maximum Price organized by trade categories, including allowances; the Construction Manager's contingency; alternates; the Construction Manager's Fee; and other items that comprise the Guaranteed Maximum Price as defined in Section 3.2.1 of the Agreement.
(Provide itemized statement below or reference an attachment.)

See Attached Exhibit 1 – GMP Cost Breakdown

§ A.1.1.3 The Construction Manager's Fee is set forth in Section 6.1.2 of the Agreement.

§ A.1.1.4 The method of adjustment of the Construction Manager's Fee for changes in the Work is set forth in Section 6.1.3 of the Agreement.

§ A.1.1.5 Alternates
§ A.1.1.5.1 Alternates, if any, included in the Guaranteed Maximum Price:

(Table deleted)
See Attached Exhibit 1 – GMP Cost Breakdown

§ A.1.1.5.2 Subject to the conditions noted below, the following alternates may be accepted by the Owner following execution of this Exhibit A. Upon acceptance, the Owner shall issue a Modification to the Agreement.
(Insert below each alternate and the conditions that must be met for the Owner to accept the alternate.)
(Row deleted)

N/A

§ A.1.1.6 Unit prices, if any:
(Identify the item and state the unit price and quantity limitations, if any, to which the unit price will be applicable.)
(Row deleted)

N/A

ARTICLE A.2 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION
§ A.2.1 The date of commencement of the Work shall be:
(Check one of the following boxes.)

[**X**] The date of execution of this Amendment.

[ ] Established as follows:
(Insert a date or a means to determine the date of commencement of the Work.)

If a date of commencement of the Work is not selected, then the date of commencement shall be the date of execution of this Amendment.

§ A.2.2 Unless otherwise provided, the Contract Time is the period of time, including authorized adjustments, allotted in the Contract Documents for Substantial Completion of the Work. The Contract Time shall be measured from the date of commencement of the Work.

§ A.2.3 Substantial Completion
§ A.2.3.1 Subject to adjustments of the Contract Time as provided in the Contract Documents, the Construction Manager shall achieve Substantial Completion of the entire Work:
(Check one of the following boxes and complete the necessary information.)

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[ ] Not later than ( ) calendar days from the date of commencement of the Work.

[X] By the following date: 5/10/2027

§ A.2.3.2 Subject to adjustments of the Contract Time as provided in the Contract Documents, if portions of the Work are to be completed prior to Substantial Completion of the entire Work, the Construction Manager shall achieve Substantial Completion of such portions by the following dates:
(Row deleted)

N/A

§ A.2.3.3 If the Construction Manager fails to achieve Substantial Completion as provided in this Section A.2.3, liquidated damages, if any, shall be assessed as set forth in Section 6.1.6 of the Agreement.

ARTICLE A.3 INFORMATION UPON WHICH AMENDMENT IS BASED

§ A.3.1 The Guaranteed Maximum Price and Contract Time set forth in this Amendment are based on the Contract Documents and the following:

§ A.3.1.1 The following Supplementary and other Conditions of the Contract:
(Row deleted)

N/A

§ A.3.1.2 The following Specifications:
(Either list the Specifications here, or refer to an exhibit attached to this Amendment.)

See Attached Exhibit 3 – Specifications List

§ A.3.1.3 The following Drawings:
(Either list the Drawings here, or refer to an exhibit attached to this Amendment.)

See Attached Exhibit 4 – Drawing List

§ A.3.1.4 The Sustainability Plan, if any:
(If the Owner identified a Sustainable Objective in the Owner's Criteria, identify the document or documents that comprise the Sustainability Plan by title, date and number of pages, and include other identifying information. The Sustainability Plan identifies and describes the Sustainable Objective; the targeted Sustainable Measures; implementation strategies selected to achieve the Sustainable Measures; the Owner's and Construction Manager's roles and responsibilities associated with achieving the Sustainable Measures; the specific details about design reviews, testing or metrics to verify achievement of each Sustainable Measure; and the Sustainability Documentation required for the Project, as those terms are defined in Exhibit C to the Agreement.)
(Row deleted)

N/A

Other identifying information:

§ A.3.1.5 Allowances, if any, included in the Guaranteed Maximum Price:
(Identify each allowance.)
(Row deleted)

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N/A

§ A.3.1.6 Assumptions and clarifications, if any, upon which the Guaranteed Maximum Price is based:
(Identify each assumption and clarification.)

See Attached Exhibit 2 - Clarifications

§ A.3.1.7 The Guaranteed Maximum Price is based upon the following other documents and information:
(List any other documents or information here, or refer to an exhibit attached to this Amendment.)

Addendum 1 dated January 20th, 2026
Addendum 2 dated January 23rd, 2026

ARTICLE A.4 CONSTRUCTION MANAGER'S CONSULTANTS, CONTRACTORS, DESIGN PROFESSIONALS, AND SUPPLIERS

§ A.4.1 The Construction Manager shall retain the consultants, contractors, design professionals, and suppliers, identified below:
(List name, discipline, address, and other information.)

See Attached Exhibit 1 – Cost Breakdown

This Amendment to the Agreement entered into as of the day and year first written above.

	MESSER CONSTRUCTION CO
OWNER *(Signature)*	**CONSTRUCTION MANAGER** *(Signature)*
Kelly Sifford Interim County Manager	Chris Malinowski Vice President
(Printed name and title)	*(Printed name and title)*

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PROJECT: Cabarrus County DSS GMP-1 MEP Direct Purchase
February 2nd, 2026

Exhibit 1 - GMP Cost Breakdown
Overall Project Recap

PKG#	Description	Value	Subcontractor	MBE %	Local Contractor
23A	Cooling Tower	$ 166,544	ElitAire, LLC (BAC)	0.0%	-
23B	SWUD & WSHP's	$ 1,069,107	ElitAire, LLC (AAON / Daikin)	0.0%	-
23C	Rooftop Units	$ 208,650	Carrier	0.0%	-
	General Conditions	$ 12,360			
	General Requirements/Hoisting/Safety	$ -			
	Subtotal	**$ 1,456,661**		0.0%	0.0%
	SDI - 1.25%	$ 18,054		$ -	$ -
	CMaR Contingency - 3%	$ 43,700		MBE Spend	Local Spend
	Escalation	$ -			
	BR - DIC - 0.11%	$ 1,804			
	CM Bond - 0.6%	$ 9,842			
	CCIP - 2.50%	$ 41,009			
	Fee - 3.15% +2% Direct Purchase Fee	$ 80,910			
	Owner Contingency 3%	$ 49,559			
	GMP Total	**$ 1,701,539**			

Exhibit 1 - GMP Cost Breakdown
General Conditions and General Requirements

General Conditions - Staffing

Name	Hours	Rate	Cost
Alec Carnes - BSG Executive	80	$ 154.50	$ 12,360.00
		Total:	**$12,360.00**

EXHIBIT 2
Qualifications and Clarifications

1. GMP includes $0 in Minority Spend which equals 0% of the total contract.
2. GMP includes an estimated $0 in spend with local Cabarrus County Companies which equals 0% of the total contract.
3. Sales tax is included.
4. Messer Construction is providing a Contractor Controlled Insurance Program (CCIP) for this work.
5. Messer Construction is providing Subcontractor Default Insurance (SDI) for this work.
6. Cabarrus County will provide the Builder's Risk insurance for this project. Messer Construction has included the cost of a Difference in Coverage Policy (DIC).
7. Messer Construction has included an owner contingency as outlined in Exhibit 1.
8. General conditions are based Alec Carnes time for this package. The balance of our staff for this package are funded through our existing Preconstruction agreement. No on-site staff time has been included in this package.
9. This package includes the direct purchase of equipment as required to maintain the overall project schedule. A limited amount of on-site labor is included for start-up, commissioning, etc. Cost associated with delivery to the site, lifting/rigging, on-site installation, connections to the building, supporting structure, etc. will be included as part of a future Bid Package and subsequent change to the contract.
10. Warranties for all equipment have been purchased as listed in the specification and will extend from the established date of substantial completion 5/10/2027.
11. GMP excludes design or engineering costs with the exception of the following delegated design items identified in the project specifications:
    i. Cooling Tower Wind Load Certification & Support Calculations
    ii. RTU Wind Load Certification & Curb Support Calculations
12. Determination of resultant stresses and forces to the surrounding building structure and their proper design and/or modifications are not included for any delegated design elements.

Exhibit 3 - Specification List

Specification No.	Specification Description/Title	Revision #	Release Date
	CMAR BIDDER'S MANUAL		
00 00 00	Cover Sheet		1.12.26
00 00 01	Table of Contents		1.12.26
00 10 00	Prequalification of 1st Tier Subcontractors		1.12.26
00 21 13	Instructions To Bidders	Add. 2	1.23.26
00 24 13	Bid Category Descriptions		1.12.26
00 30 10	MBE Provisions and Forms		1.12.26
00 31 13	Preliminary Schedules and Project Phasing		1.12.26
00 41 00	Bid Forms		1.12.26
00 43 13	Bid Security Bond		1.12.26
00 52 00	Agreement Forms		1.12.26
00 62 76.13	Sales Tax Form		1.12.26
00 73 19	Health and Safety Requirements		1.12.26
01 11 11	Virtual Design & Construction Coordination		1.12.26
01 23 00	Alternates		1.12.26
01 29 00	Payment Procedures		1.12.26
01 77 00	Closeout Procedures		1.12.26
01 78 36	Warranties		1.12.26
	CREECH & ASSOCIATES - TECHNICAL SPECIFICATIONS		
23 05 00	Common Work Results for HVAC		12.17.25
23 05 13	Common Motor Requirements for HVAC Equipment		12.17.25
23 05 48	Vibration & Seismic Controls for HVAC Piping & Equipment		12.17.25
23 05 53	Identification for HVAC Piping & Equipment		12.17.25
23 65 00	Cooling Towers		12.17.25
23 74 13	Packaged, Outdoor, Central-Station Air-Handling Units	Add. 1	1.20.26
23 81 19	Self-Contained Air-Conditioners		12.17.25
23 81 46	Water Source Unitary Heat Pumps		12.17.25

Exhibit 4 - Drawing List

Sheet Number	Sheet Description/Drawing Title	Revision #	Sheet Date
ER-M0.2	Mechanical Schedules, Notes, Legends, and Details		12.17.25
ER-MD1.02	Demolition Mechanical Roof Plan		12.17.25
ER-M1.02	Mechanical Roof Plan		12.17.25
ER-M0.1	Mechanical Legend, Notes & Schedules	Rev. 1	12.17.25
ER-MD1.15	Penthouse Mechanical Demolition Plan		12.17.25
ER-M1.15	New Penthouse Mechanical Plan		12.17.25
ER-MD3.01	Enlarged Mechanical Demolition Plans		12.17.25
ER-M3.01	Enlarged Mechanical Plans		12.17.25
ER-M4.11	Mechanical Details		12.17.25
ER-E1.01	Roof Equipment Connections Plan		12.17.25
ER-E2.01	Electrical Schedules		12.17.25
ER-E3.10	New Basement Equipment Connections Plan		12.17.25
ER-E3.12	New Second Floor Equipment Connections Plan		12.17.25
ER-E3.13	New Third Floor Equipment Connections Plan		12.17.25
ER-E3.14	New Fourth Floor Equipment Connections Plan		12.17.25
ER-E3.15	New Penthouse Equipment Connections Plan		12.17.25
ER-E5.01	Electrical Diagrams		12.17.25
ER-E7.01	Panel Schedules		12.17.25
ER-E7.02	Panel Schedules		12.17.25

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
New Business

SUBJECT:
County Manager - Retiree Health Benefits

BRIEF SUMMARY:
Attached is the current language in the Cabarrus County Personnel Ordinance pertaining to retiree health benefits.

REQUESTED ACTION:
Recommended Affirmation:

The Cabarrus County Board of Commissioners hereby affirms the current personnel ordinance language pertaining to retiree health benefits.

EXPECTED LENGTH OF PRESENTATION:
5 Minutes

SUBMITTED BY:
On Behalf of the Board

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Retiree Health Benefits

Section 3. Retiree Health Benefits

County health and life insurance coverage ($20,000) will be provided to employees retiring from Cabarrus County, qualifying for retirement as a member of the North Carolina Local Government Employees' Retirement System (NCLGERS) AND who have retained the option to receive retiree health and life insurance benefits through Cabarrus County.

Employee eligibility is excluded by any of the following: 1) Declining one-time offer of coverage at the time of retirement, 2) conviction of or entering into a plea of no contest to a criminal act causing financial injury to Cabarrus County, 3) not serving the last five years prior to retirement with Cabarrus County or 4) becoming eligible for Medicare.

Other conditions:

- Retiree premiums will be paid at the current actuarial premium rate and will be provided to the retired employee until they become eligible for Medicare (or reach the age where such benefits are available based on Social Security qualifications). The retiree is required to notify the County when they become Medicare eligible.
- Employee must be actively enrolled in the Cabarrus County health insurance plan at the time of retirement from NCLGERS.
- If an employee retires with this benefit and is later rehired or employed with another jurisdiction that participates in NCLGERS and offers health insurance (and the employee is eligible for retirement benefits), then the retiree health insurance benefits provided by Cabarrus County will be terminated.
- Retirees will be subject to any cost sharing required of current employees.
- 100% premium group are eligible for 100% of discounts offered to employees.
- 50% premium equals the current actuarial premium rate for the retiree health insurance plan and this group will be limited to 50% of any discounts offered employees.
- Premiums amounts are subject to change.
- Premium payments required for retiree and/or dependent health plan benefit coverage must be made to the County by the 25th day of the month prior to the month for which coverage is needed. If the required premium payment is more than 30 days late, the health plan benefit coverage will terminate retroactively to the first day of the month for which the premium payment was due. Termination of coverage may occur without notice and results in ineligibility for reinstatement of coverage, except as may be required by law.

The following information and table indicate the required years of service to receive County paid health insurance premiums based on employee's most recent hire/rehire date:

New Hires/Rehires effective November 1, 2016, and thereafter:

- Qualify for 100% premium coverage with 25 or more years of creditable service to Cabarrus County.
- Qualify for 50% premium (calculated at the current actuarial premium rate) with more than 15 years of creditable service to Cabarrus County.

Hires/Rehires between November 1, 2003, and October 31, 2016:

- Qualify for 100% premium coverage with 25 or more years of creditable service to Cabarrus County.
- Qualify for 50% premium (calculated at the current actuarial premium rate) with more than 10 years of creditable service to Cabarrus County.

Hires/Rehires between July 1, 1997, and October 31, 2003:

- Qualify for 100% premium coverage with 10 or more years of creditable service to Cabarrus County.
- Employees hired between these dates and whom have continuous employment with the County until the date of their retirement from Cabarrus County will be vested to receive "County paid health plan and life insurance coverage".

Hired Prior to July 1, 1997:

- If conditions above are all met to retain eligibility, employees agreeing to move to Vacation Schedule A (signed the acceptance agreement), will qualify for 100% premium coverage.
- Employees declining vacation modification (signed the declination agreement) remained on Vacation Schedule B and are not eligible for retiree health insurance.

Retirees must meet all eligibility requirements including last 5 years as County employee.

Hire/Rehire Date	Eligible for 100%	Eligible for 50%
Prior to 7/1/97	Signed acceptance agreement for reduced vacation	
Prior to 7/1/97 – "second chance agreement"	**Not eligible** – signed original declination agreement for reduced vacation	If still employed as of 7/1/21 AND sign new vacation reduction agreement effective 9/1/21 or prior and follow all other terms as outlined in agreement.
7/1/97-10/31/03*	10 years	N/A
11/1/03 – 10/31/16	25 years	10 years
11/1/16 or after	25 years	15 years

*If employees leave and return, they will restart under the current guidelines; this option above will end.

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
New Business

SUBJECT:
BOC - Rules of Procedure

BRIEF SUMMARY:
The Board wishes to amend the Rules of Procedure regarding physical attendance at meetings to allow virtual attendance for meetings other than those noted on the Board of Commissioner 2026 Meeting Schedule from March 24, 2026 through May 31, 2026.

REQUESTED ACTION:
Recommended Motion:

Motion to amend the Rules of Procedure to allow virtual attendance at meetings other than those noted on the Board of Commissioners 2026 Meeting Schedule from March 24, 2026 through May 31, 2026.

EXPECTED LENGTH OF PRESENTATION:
3 Minutes

SUBMITTED BY:
On Behalf of the Board of Commissioners

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Reports

SUBJECT:
BOC - Receive Updates From Commission Members Who Serve As Liaisons To Municipalities Or On Various Boards/Committees

BRIEF SUMMARY:
This time is allotted during regular meetings to receive updates from commission members that serve as liaisons to local municipalities or that serve on various boards/committees, if needed. This opportunity allows the board as a whole to learn more about what is going on with the boards each commissioner is individually involved with.

REQUESTED ACTION:
Receive updates and discuss as needed.

EXPECTED LENGTH OF PRESENTATION:
1 Minute

SUBMITTED BY:
Clerk to the Board

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Reports

SUBJECT:
BOC - Request for Applications for County Boards/Committees

BRIEF SUMMARY:
Vacant Positions on the Cabarrus County Boards & Committees are as follows:

Boards & Committees	Vacancies/Expiring/Expired Terms	Term Expiration and/or Position
Active Living and Parks Commission	1 Vacant &1 Expired	*
Adult Care Home Community Advisory Committee	14 Vacant	**
Agricultural Advisory Board	1 Vacant	*
Concord Planning Commission (ETJ)	1 Vacant	*
HCCBG	1Vacant	*
Library Board of Trustees	3 Expired	*
Nursing Home Community Advisory Board	9 Vacant	**
Region F Aging Advisory Committee	1 Vacant	*
Transportation Advisory Board	5 Vacant	*
Youth Commission	4 Vacant	*

*Term lengths and expirations vary per board roster.

**Initial terms are for one year. Additional terms are for three years.

A description of each board/committee is attached along with an application for appointment.

Visit the County's website to complete the online application. For more information, contact the Clerk at 704-920-2109 or go to https://www.cabarruscounty.us/boards-and-committees.

REQUESTED ACTION:
Review the aforementioned list of County Boards/Committees for the benefit of the viewing audience and encourage citizens to participate.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Clerk to the Board

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Boards & Committees Descriptions
- Concord ETJ Map
- Application
- Youth Commission Application

CABARRUS COUNTY

BOARDS, COMMITTEES, COMMISSIONS AND AUTHORITIES

The Cabarrus County Board of Commissioners makes appointments to a number of boards, committees, commissions and authorities. All citizens of Cabarrus County are encouraged to volunteer to serve on these boards/committees. To obtain an application for appointment or for more information, please contact the Clerk to the Board, at the Governmental Center, 65 Church Street, SE, Concord, or call (704) 920-2109. The application may also be downloaded from the County's website at *www.cabarruscounty.us*.

A listing of the boards/committees is as follows:

ACTIVE LIVING AND PARKS COMMISSION

This commission advises on parks and recreation needs of County residents and assists the Parks Department in planning facilities and operational activities. The 11-member commission includes a representative from each of the 7 planning areas (Concord, Eastern, Kannapolis, Central, Midland, Northwest Cabarrus and Harrisburg), 2 at-large representatives, 1 representative from the Cabarrus School Board and 1 representative from the Kannapolis School Board. Appointments are for terms of three years.

ADULT CARE HOME COMMUNITY ADVISORY COMMITTEE

This 17-member committee seeks to maintain the intent of the Adult Care Home Residents Bill of Rights and to promote community involvement with the homes (homes for the aged, family care homes and homes for developmentally disabled adults). Members cannot be employed by an adult care home nor have any financial interest, directly or indirectly, in an adult care home. Immediate family of an adult care home resident in Cabarrus County cannot serve on the committee. Initial appointment is for a term of one year with successive appointments of three-year terms.

AGRICULTURAL ADVISORY BOARD

The 7-member Agricultural Advisory Board is designed to implement the provisions of the Voluntary Agricultural District Ordinance. The Board is charged with accepting applications to the voluntary agricultural districts, promoting the enhancement of agriculture in our county, and assisting the Cabarrus County Commissioners with information and positions regarding decisions impacting agricultural production in our county.

BOARD OF EQUALIZATION AND REVIEW

This 5-member board and an alternate member: (1) reviews the tax lists of the county for the current year to assure that all property is listed and appraised accurately; (2) hears any property owner's appeal concerning the value assigned to his property (or that of others); and (3) has the authority to make adjustments necessary to bring the valuation into line with the standards established by law. Members serve three-year terms.

CABARRUS COUNTY PLANNING AND ZONING COMMISSION

This commission serves a key role in shaping the future development of the county as it reviews subdivisions, assists in area plans, and makes land use decisions, some of which are forwarded to the Board of Commissioners. The commission also serves as the Board of Adjustment that hears and decides appeals of decisions by the Zoning Enforcement Officer, and grants special use permits/variances. Members include a representative from each of the 7 planning areas (Concord, Midland, Central, Eastern, Harrisburg, Kannapolis and Northwest Cabarrus), 2 at-large representatives and 3 Alternate members. Appointments are for terms of three years.

CENTRALINA WORKFORCE DEVELOPMENT BOARD

This group serves as the governing body for a variety of programs and their plans, including the Job Training Partnership Act, Work First (JOBS) welfare and placement programs, the Older Worker Americans Act Job Training and Employment Program, etc. The County Commissioners appoint 4 persons representing Education, Organized Labor and the Private Sector (2) to serve on this six-county, 20-member board. Appointments are for terms of two years.

COMMISSION ON FINANCIAL EFFICIENCY

The up to 7-member commission was set up to bring to the citizens of Cabarrus County more efficient and effective County services by reviewing financial, construction and operational practices and to report its finding and recommendations to the Cabarrus County Board of Commissioners for review and action.

CONCORD PLANNING AND ZONING COMMISSION

The Commission guides, reviews and regulates land developments within and around the boundaries of the City of Concord. The County Commissioners appoint one member who resides in Concord's extraterritorial jurisdiction area for a term of three years.

EARLY CHILDHOOD TAKS FORCE ADVISORY BOARD

This 15-member advisory board serves as a resource to evaluate existing early intervention efforts, to assess available resources, and identify actions that could be taken to develop an enhanced plan of support for early childhood education.

FAIR ADVISORY COMMISSION

The nine member commission shall advise the Board of Commissioners on all matters relating to the agricultural parts of the Fair and assist with providing ideas for improvements.

HOME AND COMMUNITY CARE BLOCK GRANT ADVISORY COMMITTEE

This 15-member advisory committee assists the Department of Aging with the development of the County Aging Funding Plan through the Home and Community Care Block Grant for Older Adults. The committee is composed of potential public and private providers of aging services, elected county officials, older adults and representatives of other aging interests in the county.

HUMAN SERVICES ADVISORY BOARD

This board is appointed by the Board of Commissioners to advocate, advise and consult regarding services within the Department of Human Services. The board is composed of five members who are appointed for three-year terms.

In the first year of organization, the terms will be staggered with three members appointed to three-year terms and two members appointed to two-year terms.

JURY COMMISSION

This commission is responsible for compiling the jury lists for the Courts. The Board of Commissioners appoints one member for a term of two years to the 3-member commission.

JUVENILE CRIME PREVENTION COUNCIL

The council plans for the needs of adjudicated and at-risk youth and assesses the need for delinquency treatment and prevention services in Cabarrus County. The 25-member council is made up of a variety of judicial and public agency representatives as well as seven at-large members. Appointments are for terms of two years.

LIBRARY BOARD OF TRUSTEES

The board advises the County Commissioners on matters relating to the Cabarrus County Library system, including the planning of programs, policies, facilities and budgetary matters. The seven-member board includes representatives selected from the areas of Concord (one member appointed by the Concord City Council and one member appointed by the County Commissioners), Mt. Pleasant, Harrisburg, Midland, and Kannapolis (2). Appointments are for terms of three years.

MOUNT PLEASANT PLANNING BOARD AND BOARD OF ADJUSTMENT

This board guides, reviews, regulates land development within and around the boundaries of the Town of Mt. Pleasant and hears and decides on appeals of zoning within the Town's jurisdiction. The Board of Commissioners appoints two persons who reside within the Town's extraterritorial jurisdiction area for terms of three years.

NURSING HOME COMMUNITY ADVISORY COMMITTEE

This 12-member committee seeks to maintain the intent of the Nursing Home Residents Bill of Rights for those persons residing in nursing homes, works to ensure appropriate conditions within the nursing homes and promotes community involvement with those homes. Members cannot be employed by a nursing home nor have any financial interest, directly or indirectly, in a nursing home. Also, no immediate family of a nursing home resident in Cabarrus County can serve on the committee. Initial appointments are made for terms of one year with successive appointments of three years.

PUBLIC HEALTH AUTHORITY OF CABARRUS COUNTY

The authority seeks to enhance public/private health care partnerships, stabilize county dollars going to support health services, and to provide consolidation and long range planning for health services. It also acts as the local board of health and is charged to protect and promote the public health of the citizens of Cabarrus County. Membership is as follows: Member or designee of the Board of County Commissioners; Member of the Cabarrus County Medical Society; Member of the Cabarrus Physicians Organization; Member or designee of the CMC-NorthEast Medical Center Board of Trustees; Member of the Cabarrus County Schools System or Kannapolis City Schools System; a dentist practicing in or has previously practiced dentistry in Cabarrus County; and three members from the general public not affiliated with the above organizations, but recommended by the nominees of those organizations.

REGION F AGING ADVISORY COMMITTEE

This committee advises the Centralina Council of Governments (COG) staff and COG Board on area plans for the aging within the nine-county region. County Commissioners appoint three members and one alternate to the 26-member regional committee. The appointments are for terms of two years except for the alternate appointment, which is a one-year term.

ROWAN-CABARRUS COMMUNITY COLLEGE (RCCC) BOARD OF TRUSTEES

This board governs the operation of the community college according to State law. The Cabarrus County Board of Commissioners makes two four-year appointments to the Board of Trustees.

SENIOR CENTERS ADVISORY COUNCIL

The Senior Centers Advisory Council aids in determining senior citizen activities to be provided by the County as well as activities and operations at the senior centers. The council is comprised of 11 members (and 4 ex-officio members) who work closely with the Active Living and Parks Department and Senior Center staff. Appointments are for three-year terms.

TOURISM AUTHORITY

This 12-member board is charged with the development of tourism, tourist-related events, facilities and other activities that serve to increase the amount of tourism in the County. The Board of Commissioners appoints membership as follows: Three members from nominations submitted by the County, including a County Commissioner or County Manager and one hotelier; six members from nominations submitted by the Cabarrus County Tourism Authority Board including two hoteliers and two persons currently active in the promotion of tourism in the County; and three members from nominations submitted by the Cabarrus Regional Chamber of Commerce including one hotelier. Appointments are for terms of three years.

TRANSPORTATION ADVISORY BOARD

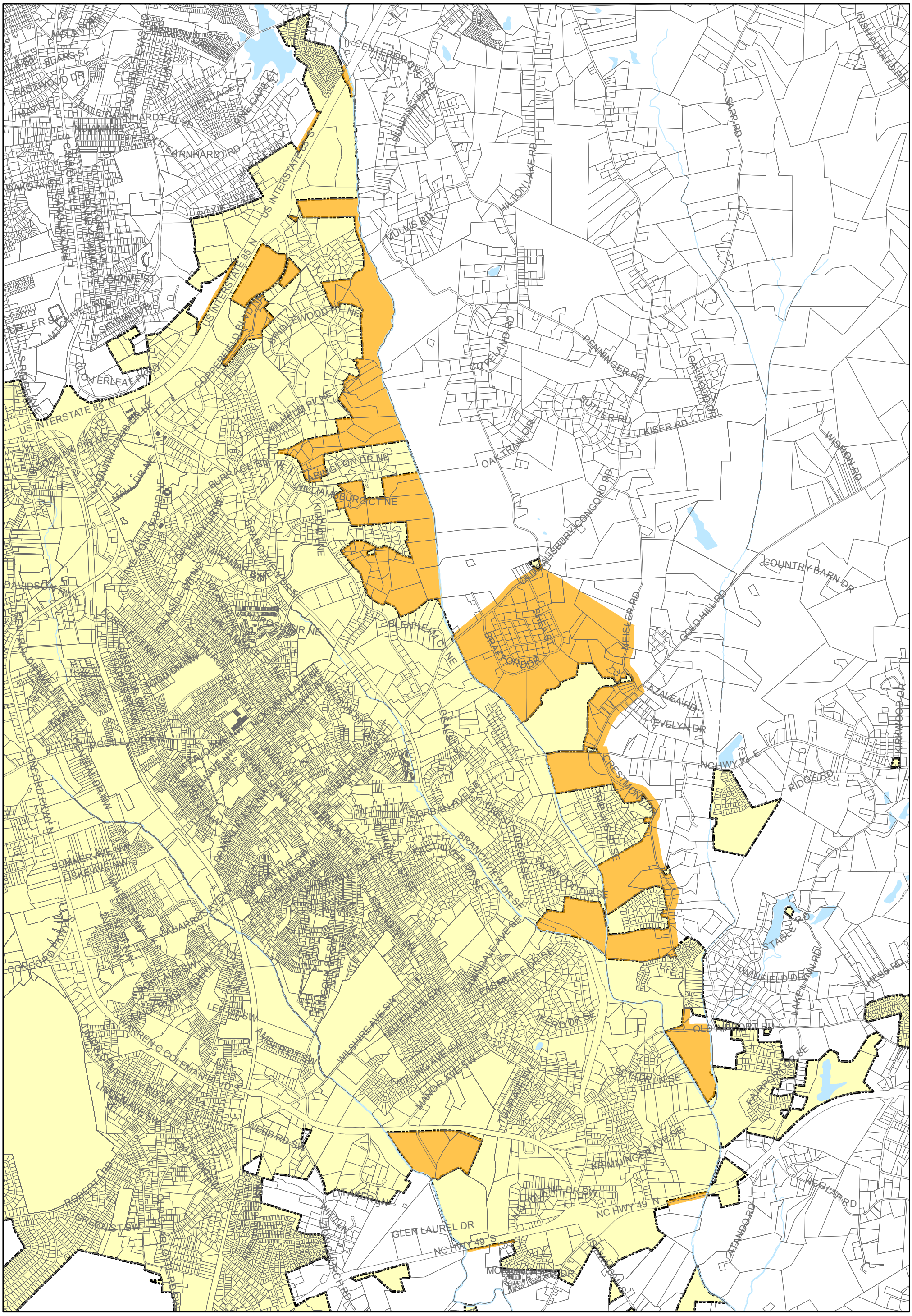
This 18-member board works to advance coordination between the County and human service agencies, to monitor transportation services and to advise the Board on issues related to human service transportation policy matters. Members include representatives from the Department of Social Services, Cabarrus Health Alliance, Department of Aging, Cabarrus EMS, L.I.F.E. Center, Cabarrus Workshop, Healthy Cabarrus, Head Start, Piedmont Behavioral Healthcare and a representative of the visually impaired in the county.

WATER & SEWER AUTHORITY OF CABARRUS COUNTY

The Water and Sewer Authority (WSACC) was established in 1992 by Cabarrus County and the four municipalities for the purpose of planning, constructing, owning, operating and maintaining water and sewer facilities in Cabarrus County. Membership of the board is as follows: two members appointed by Cabarrus County; two members appointed by the City of Concord; two members appointed by the City of Kannapolis; one member appointed by the Town of Harrisburg; one member appointed by the Town of Mt. Pleasant; and one at-large member appointed by Cabarrus County with the advice of the municipalities. Appointments are for terms of three years.

YOUTH COMMISSION

The purpose of the 22-member Youth Commission is to provide teens in the community an opportunity to be active citizens. Through experiences and education, youth will be empowered in the community. The Youth Commission will expose teens to county government, allow teens an opportunity to discuss issues, and interact with county commissioners and employees through youth-adult partnerships.



City of Concord
Extraterritorial Jurisdiction (ETJ)

Map created: 6-3-2009

Application for Appointment to Cabarrus County Advisory Boards and Committees

The Cabarrus County Board of Commissioners believes all citizens should have the opportunity to participate in government decisions. One way of participating is serving as a citizen member on one of the County's various advisory boards. If you wish to be considered for appointment to an advisory board, complete this form and submit it.

Once you click to submit, your application will go to the **CLERK TO THE BOARD OF COMMISSIONERS**. For more information about the various boards, or for questions about this form or its process, you may contact the Clerk, **Lauren Linker, at (704) 920-2109**.

Advisory Board(s) / Committee(s) Interested In: (list in order of preference)

Choice 1: *

Choice 2: *

Choice 3: *

First name: *

Last name: *

Home address: *

Street Address

Address Line 2

City

State / Province / Region

Postal / Zip Code

Country

Is your mailing address different from your home address? *

◯ Yes ◯ No

Home phone number: *

Must be in format xxx-xxx-xxxx

Work phone number:

Must be in format xxx-xxx-xxxx

Cell phone number:

Must be in format xxx-xxx-xxxx

Fax number:

Must be in format xxx-xxx-xxxx

Email address: *

Occupation:

Business address: *

Street Address

Address Line 2

City

State / Province / Region

Postal / Zip Code

Country

Do you have a NC Driver's license? *

◯ Yes ◯ No

Age: *

How many hours are you available PER MONTH for this position? *

What is the best time of day to contact you? *

Background

Education:

Business and Civic Experience:

Areas of Interest/Skills:

Other County Boards, Committees, Commissions presently serving on:

Term expiration date:

Have you ever been charged with and/or convicted of a criminal offense? *

◯ Yes ◯ No

References

List three persons who are not related to you and who have definite knowledge of your qualification and fitness for the position for which you are appyling.

Reference first name: *

Reference last name: *

Reference business or occupation: *

Reference address: *

Street Address

Address Line 2

City

State / Province / Region

Postal / Zip Code

Country

Reference phone number: *

Must be in format xxx-xxx-xxxx

Add Reference

I understand this application will be kept on active file for two years and I hereby authorize Cabarrus County to verify all information included in this application. I further understand this application is subject to the NC Public Records Law (NCGS 132-1) and may be released upon request. Meetings of the appointed boards and committees are subject to the NC Open Meetings Law (NCGS 143-318.10).

Applicant signature: *

Sign

Submit

Cabarrus County Youth Commission
Application

Full Name: _____ _____M _____F (check one)

Street Address: _____

City: _____ State: _____ Zip: _____

Telephone (home): (_____)_____ (cell): (_____)_____

E-mail: _____ Date of Birth: _____

Name(s) of Parents or Guardians: _____

High School: _____ Grade: _____

Cumulative High School GPA: _____ Year of Expected Graduation: _____

School groups/clubs/activities in which you participate: _____

_____

List other activities you have been involved in through church, clubs, community, etc. _____

_____

_____

What interests you about being a member of the Youth Commission?_____

_____

_____

What do you hope to accomplish though being a member of the Youth Commission? What do you hope to learn?

_____

_____

_____

_____

_____

_____

_____

10/2012

Are you available for evening meetings? _____

References:

Name: _____ Phone: _____

Relationship to you: _____

Name: _____ Phone: _____

Relationship to you: _____

Applicant Signature: _____ Date: _____

Parent/Guardian Signature: _____

Please return this application in person or via mail to:

Lauren Linker
Clerk to the Board
Cabarrus County
P.O. Box 707
Concord, NC 28026-0707
Fax: 704-920-2820
lelinker@cabarruscounty.us

10/2012

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Reports

SUBJECT:
Budget - Monthly Budget Amendment Report

BRIEF SUMMARY:
Monthly report of Budget Amendments. This report shows all transfers of money from one appropriation to another in accordance with the Budget Ordinance for FY 2025-2026.

REQUESTED ACTION:
For informational purposes. No action required.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Rosh Khatri, Budget Director

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Report

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	08	80319	BUA	02/10/2026	02/10/2026	OPIOID	jjshuping	1	N	Hist	2026	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
							ACCOUNT DESCRIPTION			
1	44295910	9397		442	OPIOID	T	TRANS TO A2EMS		8,670.82	
							Miscellaneous			
2	44295910	9113	A2EMS	442	OPIOID	T	TRANS FROM MISC	6,856.13		
							Overtime			
3	44295910	9121	A2EMS	442	OPIOID	T	TRANS FROM MISC	314.69		
							Vacation Payouts			
4	44295910	9125	A2EMS	442	OPIOID	T	TRANS FROM MISC	1,500.00		
							Longevity			
							** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	08	80349	BUA	02/11/2026	02/11/2026	auto maint	snpolitis	1	N	Hist	2026	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
							ACCOUNT DESCRIPTION			
1	00193250	9520		3250	auto maint			2,127.88		
							Autos & Trucks Maintenance			
2	00191910	9520		3250	auto maint				2,127.88	
							Autos & Trucks Maintenance			
							** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	08	80359	BUA	02/12/2026	02/12/2026	CCS DM	msthorne	1	N	Hist	2026	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
							ACCOUNT DESCRIPTION			
1	39097210	9501	DM-24				CCS Field House Repair CMS	28,002.00		
							Buildings & Grounds Maintenanc			
2	39067210	6932	DM-24				CCS Field House Repair CMS		28,002.00	
							Cont from Comm Investment Fund			
3	39097210	9501	DM25				CCS Field House Repair CMS		28,002.00	
							Buildings & Grounds Maintenanc			
4	39067210	6932	DM25				CCS Field House Repair CMS	28,002.00		
							Cont from Comm Investment Fund			
							** JOURNAL TOTAL	0.00	0.00	

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	08	80504	BUA	02/17/2026	02/17/2026	off supp	snpolitis	1	N	Hist	2026	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	00191215	9301		1215	off supp		business cards Office Supplies	12.14		
2	00191215	9610		1215	off supp		business cards Travel and Education		12.14	
							** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	08	80505	BUA	02/17/2026	02/17/2026	2119-SVR	blconrad	1	N	Hist	2026	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	00192119	9331		2119	2119-SVR	T	COMMS for SVR Helmets Minor Office Equipment & Furn	16,204.00		
2	00192119	9860		2119	2119-SVR	T	COMMS for SVR Helmets Equipment & Furniture		16,204.00	
							** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	08	80531	BUA	02/17/2026	02/17/2026	2130-Linen	blconrad	1	N	Hist	2026	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	00192130	9305		2130	2130-Linen	T	to purchase Mattresses Linen supplies	61.00		
2	00192130	9320		2130	2130-Linen	T	to purchase Mattresses Printing & Binding		61.00	
							** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	08	80538	BUA	02/18/2026	02/18/2026	F-5	snpolitis	1	N	Hist	2026	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	08	80538	BUA	02/18/2026	02/18/2026	F-5	snpolitis	1	N	Hist	2026	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	46093270	9698		BOC	F-5		agriculture growth zone gr Soil & Water District Activiti		606,000.00	
2	46093270	9698	AGZ	BOC	F-5		agriculture growth zone gr Soil & Water District Activiti	1,019,477.00		
3	46063270	6365	AGZ	BOC	F-5		agriculture growth zone gr Soil & Water Grants		413,477.00	
4	460	5704		BOC	F-5		Appropriations	606,000.00		1
5	460	5707		BOC	F-5		Budgetary FB - Unreserved		606,000.00	1
6	460	5704		BOC	F-5		Appropriations		1,019,477.00	1
7	460	5703		BOC	F-5		Estimated Revenues	413,477.00		1
8	460	5707		BOC	F-5		Budgetary FB - Unreserved	606,000.00		1
							** JOURNAL TOTAL	1,625,477.00	1,625,477.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	08	80539	BUA	02/18/2026	02/18/2026	F-6	snpolitis	1	N	Hist	2026	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	00165410	6606	4HCAN	BOC	F-6		cannon foundation grant Program Fees		11,250.00	
2	00195410	9104	4HCAN	BOC	F-6		cannon foundation grant Temporary Employees	5,700.00		
3	00195410	9201	4HCAN	BOC	F-6		cannon foundation grant Social Security	240.00		
4	00195410	9202	4HCAN	BOC	F-6		cannon foundation grant Medicare	100.00		
5	00195410	9230	4HCAN	BOC	F-6		cannon foundation grant Workers' Compensation	10.00		
6	00195410	9356	4HCAN	BOC	F-6		cannon foundation grant Special Program Supplies	5,100.00		
7	00195410	9640	4HCAN	BOC	F-6		cannon foundation grant Insurance & Bonds	100.00		
8	001	5704		BOC	F-6		Appropriations		11,250.00	1

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	08	80539	BUA	02/18/2026	02/18/2026	F-6	snpolitis	1	N	Hist	2026	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
9	001	5703		BOC	F-6		Estimated Revenues	11,250.00		1
							** JOURNAL TOTAL	11,250.00	11,250.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	08	80587	BUA	02/18/2026	02/18/2026	recliners	trligon	1	N	Hist	2026	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	00192730	9330				T	Tools & Minor Equipment		1,800.00	
2	00192730	9331				T	Minor Office Equipment & Furn	1,800.00		
							** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	08	80625	BUA	02/20/2026	02/20/2026	REPAIR	tmclair	1	N	Hist	2026	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	00191953	9504		1953	REPAIR		MOVE TO 9560 FOR REPAIR Building and grounds materials		696.00	
2	00191953	9560		1953	REPAIR		MOVE FROM 9504 Minor Equipment Maintenance	696.00		
							** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	08	80968	BUA	02/26/2026	02/26/2026	OPIOID	jjshuping	1	N	Hist	2026	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	44295910	9397		442	OPIOID	T	TRANS TO A2EMS Miscellaneous		3,000.00	

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	08	80968	BUA	02/26/2026	02/26/2026	OPIOID	jjshuping	1	N	Hist	2026	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
2	44295910	9113	A2EMS	442	OPIOID	T	TRANS FROM MISC Overtime	3,000.00		
							** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	08	80969	BUA	02/27/2026	02/27/2026	OT	tmclair	1	N	Hist	2026	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	00191940	9445		1940	OT		MOVE TO 9113 Purchased Services Prop Maint		5,000.00	
2	00191940	9113		1940	OT		MOVE FROM 9445 Overtime	5,000.00		
							** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	08	80970	BUA	02/27/2026	02/27/2026	adj	snpolitis	1	N	Hist	2026	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	00195410	9301		5410	adj		adjustment off supp to too Office Supplies		1,000.00	
2	00195410	9330		5410	adj		adjustment off supp to too Tools & Minor Equipment	1,000.00		
							** JOURNAL TOTAL	0.00	0.00	
							** GRAND TOTAL	1,636,727.00	1,636,727.00	

13 Journals printed

** END OF REPORT - Generated by Sophia Politis **

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Reports

SUBJECT:
Budget - Monthly Financial Update

BRIEF SUMMARY:
Monthly reports displaying relevant information regarding the year-to-date budget.

REQUESTED ACTION:
For informational purposes. No action required.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Rosh Khatri, Budget Director

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Report

Cabarrus County, North Carolina
General Fund
Statement of Revenues and Expenditures - Budget and Actual
As of February 28, 2026*

*this report was pulled prior to month end close

	Budgeted Amounts				Variance with	% Collected
	Original	Final	Actual Amounts	Encumbrances*	Final Budget	or Used
REVENUES						
Ad Valorem Taxes & Interest	(280,066,034)	(280,066,034)	(267,154,034)	$ -	$ 12,912,000	95.4%
Other Taxes	(49,039,740)	(49,039,740)	(24,987,162)	-	24,052,578	51.0%
Intergovernmental Revenues	(31,450,692)	(32,217,730)	(15,559,303)	-	16,658,427	48.3%
Permits and Fees	(9,652,880)	(9,652,880)	(7,634,131)	-	2,018,749	79.1%
Sales and Services	(19,219,193)	(19,214,120)	(11,942,433)	-	7,271,687	62.2%
Investment Earnings	(4,500,000)	(4,500,000)	(4,426,479)	-	73,521	98.4%
Miscellaneous/Other Finance Sources	(5,582,708)	(21,270,033)	(3,156,871)	-	18,113,162	14.8%
TOTAL REVENUES	**(399,511,247)**	**(415,960,536)**	**(334,860,411)**	**$ -**	**$ 81,100,125**	**80.5%**
EXPENDITURES						
GENERAL GOVERNMENT						
Board of Commissioners	$ 644,168	$ 644,168	$ 413,410	$ -	230,758	64.2%
Legal	999,780	1,029,575	376,021	69,795	583,759	43.3%
County Manager	1,414,043	1,968,693	995,277	30,100	943,316	52.1%
Budget	491,624	491,624	313,225	-	178,399	63.7%
Strategy	461,078	461,078	139,574	-	321,504	30.3%
Procurement	268,847	268,847	166,385	-	102,462	61.9%
Communications	1,022,356	1,022,356	586,437	-	435,919	57.4%
Safety & Risk	306,065	306,065	184,632	-	121,433	60.3%
Human Resources	1,806,198	1,893,098	916,360	51,478	925,260	51.1%
Tax Collector	1,312,320	1,312,320	752,253	-	560,067	57.3%
Tax Administration	3,480,407	3,484,207	2,245,954	3,800	1,234,453	64.6%
Board of Elections	1,768,456	1,768,456	678,610	137,428	952,418	46.1%
Register of Deeds	885,667	885,667	609,043	-	276,624	68.8%
Finance	2,153,182	2,153,182	1,238,910	42,475	871,797	59.5%
Information Technology	10,047,588	11,439,479	7,019,765	792,215	3,627,499	68.3%
Non-departmental*	3,613,785	2,631,578	839,753	763,724	1,028,101	60.9%
Facility Design & Construction	358,832	358,832	227,988	-	130,844	63.5%
Infrastructure & Asset Management						
Grounds Maintenance	2,695,327	2,834,212	1,321,206	878,851	634,155	77.6%
Administration	3,737,145	3,745,116	1,957,161	60,859	1,727,096	53.9%
Sign Maintenance	305,205	309,379	131,976	14,527	162,876	47.4%
Building Maintenance	4,473,308	4,554,772	2,008,734	662,947	1,883,091	58.7%
Facility Services	3,836,259	3,836,259	2,188,404	289,794	1,358,061	64.6%
Fleet Maintenance	1,037,066	1,038,958	600,247	0	438,711	57.8%
Contribution to Other Funds	41,633,975	41,144,975	41,133,975	-	11,000	100.0%
Total General Government	**$ 88,752,681**	**$ 91,532,895**	**$ 67,045,299**	**$ 3,797,992**	**$ 20,689,604**	**77.4%**
PUBLIC SAFETY						
Sheriff						
Administration & Operations	$ 30,477,051	$ 30,238,900	17,053,615	1,816,094	$ 11,369,192	62.4%
Harrisburg Division	4,334,536	4,342,536	2,507,856	55,935	1,778,745	59.0%
Midland Division	535,107	535,107	301,465	-	233,642	56.3%
Mt. Pleasant Division	482,827	482,827	297,108	-	185,719	61.5%
School Resource Officers	3,630,896	3,709,734	2,301,703	-	1,408,031	62.0%
Communications	-	4,085,241	2,382,144	42,454	1,660,643	59.4%
Detention Center	21,554,220	21,876,922	12,789,514	1,156,029	7,931,379	63.7%
Animal Control	1,426,330	1,531,616	911,238	101,755	518,623	66.1%
Animal Shelter	1,012,556	1,063,747	558,115	193	505,439	52.5%
Courts Maintenance	1,267,713	1,277,497	646,581	156,134	474,783	62.8%
Construction Standards	6,126,981	8,196,974	4,074,553	82,254	4,040,167	50.7%
Emergency Management	483,981	525,235	291,673	-	233,562	55.5%
Fire Services	2,343,577	2,343,577	1,412,351	114,265	816,961	65.1%
Fire Districts	2,162,708	2,162,708	1,205,382	-	957,326	55.7%
Emergency Medical Services	20,110,669	21,064,592	12,314,799	1,553,063	7,196,730	65.8%
Emergency Telephone	117,300	1,863,983	64,915	935,725	863,344	53.7%
Other Public Safety*	1,670,901	1,670,901	1,151,521	276,189	243,192	85.4%
Total Public Safety	**$ 97,737,353**	**$ 106,972,099**	**$ 60,264,534**	**$ 6,290,089**	**$ 40,417,476**	**62.2%**

* In order to be compliant with G.S. 159-28, all p-card transactions are encumbered in the departmental functions within their budgets

Cabarrus County, North Carolina
General Fund
Statement of Revenues and Expenditures - Budget and Actual
As of February 28, 2026*

*this report was pulled prior to month end close

	Budgeted Amounts				Variance with	% Collected
	Original	Final	Actual Amounts	Encumbrances*	Final Budget	or Used
ECONOMIC & PHYSICAL DEVELOPMENT						
Planning & Development						
Planning	733,516	733,516	$ 462,244	$ -	$ 271,272	63.0%
Community Development	1,008,271	1,030,590	419,200	-	611,390	40.7%
Soil & Water Conservation	442,761	442,761	273,054	-	169,707	61.7%
Zoning Administration	314,507	314,507	204,399	-	110,108	65.0%
Economic Development Corporation	841,726	841,726	595,802	4,042	241,882	71.3%
Economic Development Incentives	2,430,000	3,861,218	597,652	-	3,263,566	15.5%
Other Economic & Physical Development*	2,322,325	2,518,600	620,526	72,000	1,826,074	27.5%
Total Economic & Physical Development	**$ 8,093,106**	**$ 9,742,918**	**$ 3,172,876**	**$ 76,042**	**$ 6,494,000**	**33.3%**
HUMAN SERVICES						
Veterans Services	$ 586,770	$ 586,770	$ 359,128	$ -	$ 227,642	61.2%
Cooperative Extension	476,226	507,437	$ 252,470	-	254,968	49.8%
Human Services						
Business Operations	860,943	860,943	586,285	-	274,658	68.1%
Administration	7,555,780	7,556,375	4,704,424	322,530	2,529,421	66.5%
Economic Family Support Services	2,489,303	2,650,630	1,474,604	40,000	1,136,026	57.1%
Food and Nutrition Services	2,979,175	2,979,175	1,868,392	-	1,110,783	62.7%
Transportation	3,690,068	4,515,479	2,421,051	530,958	1,563,471	65.4%
Child Welfare	14,869,149	15,323,821	7,866,807	132,216	7,324,798	52.2%
Child Support Services	2,616,824	2,616,824	1,670,805	10,160	935,859	64.2%
Economic Services	11,263,201	11,263,201	6,846,587	-	4,416,614	60.8%
Adult and Family Services	3,417,117	3,415,617	2,078,619	14,669	1,322,329	61.3%
Nutrition	910,742	926,911	434,665	124,079	368,167	60.3%
Behavioral Health Division	348,349	348,349	221,274	-	127,075	63.5%
Senior Services	955,454	963,839	544,132	165,859	253,849	73.7%
Cabarrus Health Alliance	12,649,861	12,649,861	7,784,955	4,864,906	-	100.0%
Other Human Services*	945,511	947,371	685,576	286,196	(24,401)	102.6%
Total Human Services	**$ 66,614,473**	**$ 68,112,605**	**$ 39,799,773**	**$ 6,491,572**	**$ 21,821,260**	**68.0%**
EDUCATION						
Cabarrus County Schools Operating	$ 109,230,994	$ 110,212,473	$ 73,147,822	$ -	$ 37,064,651	66.4%
Kannapolis City Schools Operating	12,503,346	12,662,802	8,666,668	-	3,996,134	68.4%
RCCC Operating	4,903,500	4,903,500	3,269,000	-	1,634,500	66.7%
Cabarrus County Schools Capital	36,324	36,324	33,297	6,054	(3,027)	108.3%
Kannapolis City Schools Capital	8,832	8,832	8,096	1,472	(736)	108.3%
RCCC Capital	-	-	-	-	-	-
Other Education*	148,534	148,534	99,024	18,717	30,793	79.3%
Total Education	**$ 126,831,530**	**$ 127,972,465**	**$ 85,223,907**	**$ 26,243**	**$ 42,722,315**	**66.6%**
CULTURE & RECREATION						
Active Living & Parks						
Parks	$ 2,800,941	$ 2,820,321	$ 1,428,023	$ 153,096	$ 1,239,201	56.1%
Senior Centers	1,228,436	1,228,436	653,746	15,328	559,362	54.5%
Library System	7,425,727	7,551,798	4,382,894	300,859	2,868,046	62.0%
Other Cultural & Recreation*	27,000	27,000	27,000	138,000	(138,000)	611.1%
Total Culture & Recreation	**$ 11,482,104**	**$ 11,627,555**	**$ 6,491,663**	**$ 607,283**	**$ 4,528,609**	**61.1%**
DEBT SERVICE						
Schools	$ -	$ -	$ -	$ -	$ -	-
Other	-	-	-	-	-	-
Total Debt Service	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 399,511,247**	**$ 415,960,536**	**$ 261,998,053**	**$ 17,289,220**	**$ 136,673,263**	**67.1%**
Excess (deficiency) of revenues over (under) expenditures	**$ -**	**$ -**	**$ 72,862,358**	**$ (17,289,220)**	**$ 55,573,138**	

* In order to be compliant with G.S. 159-28, all p-card transactions are encumbered in the departmental functions within their budgets

Cabarrus County, North Carolina
Community Investment Fund
Statement of Revenues and Expenditures - Budget and Actual
As of February 28, 2026*

***this report was pulled prior to month end close**

	Budgeted Amounts				Variance with	% Collected
	Original	Final	Actual Amounts	Encumbrances*	Final Budget	or Used
REVENUES						
Other Taxes	$ (28,710,260)	$ (28,710,260)	$ (15,356,823)	$ -	$ 13,353,437	53.5%
Intergovernmental Revenues	(404,000)	(404,000)	(192,446)	-	211,554	47.6%
Investement Earnings	(2,000,000)	(2,000,000)	(2,051,682)	-	(51,682)	102.6%
Other Finance Sources	(62,795,997)	(98,166,955)	(42,795,568)	-	55,371,387	43.6%
TOTAL REVENUES	**$ (93,910,257)**	**$ (129,281,215)**	**$ (60,396,519)**	**$ -**	**$ 68,884,696**	**46.7%**
EXPENDITURES						
Operations	$ 91,260,257	$ 126,631,215	$ 91,805,153	$ 230,502	$ 34,595,560	72.7%
Capital Outlay	2,650,000	2,650,000	-	-	2,650,000	0.0%
TOTAL EXPENDITURES	**$ 93,910,257**	**$ 129,281,215**	**$ 91,805,153**	**$ 230,502**	**$ 37,245,560**	**71.2%**
Excess (deficiency) of revenues over (under) expenditures	**$ -**	**$ -**	**$ (31,408,634)**	**$ (230,502)**	**$ 31,639,136**	

* In order to be compliant with G.S. 159-28, all p-card transactions are encumbered in the departmental functions within their budgets

Cabarrus County, North Carolina
Other Funds
Statement of Revenues and Expenditures - Budget and Actual
As of February 28, 2026*

*this report was pulled prior to month end close

	Budgeted Amounts				Variance with	% Collected
	Original	Final	Actual Amounts	Encumbrances*	Final Budget	or Used
Arena and Events Center						
REVENUES						
Arena Other Finance Source Revenues	$ (2,006,208)	$ (2,281,652)	$ (785,688)	$ -	$ 1,495,964	34.4%
Fair Sales and Services	(632,000)	(632,000)	(752,606)	-	(120,606)	119.1%
Fair Investment Earnings	(60,000)	(60,000)	(79,884)	-	(19,884)	133.1%
Fair Miscellaneous Revenue	(5,000)	(5,000)	(8,991)	-	(3,991)	179.8%
Total Arena and Events Center Fund	**$ (2,703,208)**	**$ (2,978,652)**	**$ (1,627,169)**	**$ -**	**$ 1,351,483**	**54.6%**
EXPENDITURES						
Arena and Events Center	$ 1,403,133	$ 1,645,627	$ 527,393	$ 213,225	$ 905,009	45.0%
County Fair	1,300,075	1,333,025	909,310	41,805	381,910	71.4%
Total Arena and Events Center Fund	**$ 2,703,208**	**$ 2,978,652**	**$ 1,436,703**	**$ 255,030**	**$ 1,286,919**	**56.8%**
Landfill Fund						
REVENUES						
Intergovernmental Revenues	$ (53,000)	$ (53,000)	$ (35,465)	$ -	$ 17,535	66.9%
Permits and Fees	(180,000)	(180,000)	(112,095)	-	67,905	62.3%
Sales and Services	(1,874,000)	(1,874,000)	(856,425)	-	1,017,575	45.7%
Investment Earnings	-	-	(146,667)	-	(146,667)	100.0%
Other Financing Sources	(724,274)	(1,425,236)	(724,274)	-	700,962	50.8%
Total Landfill Fund	**$ (2,831,274)**	**$ (3,532,236)**	**$ (1,874,926)**	**$ -**	**$ 1,657,310**	**53.1%**
EXPENDITURES						
Landfill Operations	$ 2,906,274	$ 3,607,236	$ 1,619,023	$ 663,077	$ 1,325,136	63.3%
Total Landfill Fund	**$ 2,906,274**	**$ 3,607,236**	**$ 1,619,023**	**$ 663,077**	**$ 1,325,136**	**63.3%**
911 Emergency Telephone Fund						
REVENUES						
Intergovernmental Revenues	$ (442,764)	$ (2,012,599)	$ (258,279)	$ -	$ 1,754,320	12.8%
Investment Earnings	(10,000)	(39,071)	(8,213)	-	30,858	21.0%
Other Finance Sources	(13,121)	(518,899)	-	-	518,899	0.0%
Total 911 Emergency Telephone Fund	**$ (465,885)**	**$ (2,570,569)**	**$ (266,491)**	**$ -**	**$ 2,304,078**	**10.4%**
EXPENDITURES						
Operations	$ 317,885	$ 333,691	$ 238,706	$ -	$ 94,985	71.5%
Debt Service	-	-	-	-	-	0.0%
Captial Outlay	148,000	2,236,878	294,016	161,902.60	1,780,959	0.0%
Total 911 Emergency Telephone Fund	**$ 465,885**	**$ 2,570,569**	**$ 532,722**	**$ 161,903**	**$ 1,875,944**	**27.0%**
Self-Insured Funds						
REVENUES						
Sales and Services	$ (28,315,627)	$ (28,315,627)	$ (15,970,836)	$ -	$ 12,344,792	56.4%
Investment Earnings	(125,000)	(125,000)	(160,549)	-	(35,549)	128.4%
Miscellaneous	(725,000)	(725,000)	(645,178)	-	79,822	89.0%
Other Finance Sources	(3,062,563)	(3,898,726)	-	-	3,898,726	0.0%
Total Self-Insured Funds	**$ (32,228,190)**	**$ (33,064,353)**	**$ (16,776,563)**	**$ -**	**$ 16,287,790**	**50.7%**
EXPENDITURES						
Workers Compensation Insurance	$ 4,861,018	$ 4,861,018	$ 3,025,868	$ -	$ 1,835,150	62.2%
Liability Insurance	2,702,000	3,191,000	1,547,652	-	1,643,348	48.5%
Dental Insurance	800,000	800,000	480,338	-	319,662	60.0%
Hospitalization Insurance	23,865,172	24,212,335	13,780,688	1,449,366	8,982,282	62.9%
Total Self-Insured Funds	**$ 32,228,190**	**$ 33,064,353**	**$ 18,834,546**	**$ 1,449,366**	**$ 12,780,442**	**61.3%**

Cabarrus County, North Carolina
Other Funds
Statement of Revenues and Expenditures - Budget and Actual
As of February 28, 2026*

*this report was pulled prior to month end close

	Budgeted Amounts				Variance with	% Collected
	Original	Final	Actual Amounts	Encumbrances*	Final Budget	or Used
Fire Districts Fund						
REVENUES						
Ad Valorem Taxes	$ (9,650,712)	$ (9,650,712)	$ (9,043,172)	$ -	$ 607,540	93.7%
Total Fire Districts Fund	**$ (9,650,712)**	**$ (9,650,712)**	**$ (9,043,172)**	**$ -**	**$ 607,540**	**93.7%**
EXPENDITURES						
Fire Districts	$ 9,650,712	$ 9,650,712	$ 9,043,172	$ -	$ 607,540	93.7%
Total Fire Districts Fund	**$ 9,650,712**	**$ 9,650,712**	**$ 9,043,172**	**$ -**	**$ 607,540**	**93.7%**
Social Services Fund						
REVENUES						
Sales and Services	$ (475,000)	$ (475,000)	$ -	$ -	$ 475,000	0.0%
Total Social Services Fund	**$ (475,000)**	**$ (475,000)**	**$ -**	**$ -**	**$ 475,000**	**0.0%**
EXPENDITURES						
Operations	$ 475,000	$ 475,000	$ -	$ -	$ 475,000	0.0%
Total Social Services Fund	**$ 475,000**	**$ 475,000**	**$ -**	**$ -**	**$ 475,000**	**0.0%**
Intergovernmental Fund						
REVENUES						
Sales and Services	$ (2,605,000)	$ (2,605,000)	$ (1,029,541)	$ -	$ 1,575,459	39.5%
Total Intergovernmental Fund	**$ (2,605,000)**	**$ (2,605,000)**	**$ (1,029,541)**	**$ -**	**$ 1,575,459**	**39.5%**
EXPENDITURES						
Operations	$ 2,605,000	$ 2,605,000	$ 775,058	$ -	$ 1,829,942	29.8%
Total Intergovernmental Fund	**$ 2,605,000**	**$ 2,605,000**	**$ 775,058**	**$ -**	**$ 1,829,942**	**29.8%**
Opioid Setlement Fund						
REVENUES						
Investment Earnings	$ -	$ -	$ (185,547)	$ -	$ (185,547)	#DIV/0!
Miscellaneous	$ (1,400,000)	$ (1,400,000)	$ (1,837,610)	$ -	$ (437,610)	131.3%
Other Finance Sources	$ (1,789,703)	$ (2,520,866)	$ -	$ -	$ 2,520,866	0.0%
Total Opioid Fund	**$ (3,189,703)**	**$ (3,920,866)**	**$ (2,023,157)**	**$ -**	**$ 1,897,709**	**51.6%**
EXPENDITURES						
Operations	$ 3,189,703	$ 3,920,866	$ 1,186,223	$ 1,212,065	$ 1,522,579	30.3%
Total Opioid Fund	**$ 3,189,703**	**$ 3,920,866**	**$ 1,186,223**	**$ 1,212,065**	**$ 1,522,579**	**30.3%**
TOTAL REVENUES	**$ (54,148,972)**	**$ (58,797,388)**	**$ (32,641,020)**	**$ -**	**$ 26,156,368**	**55.5%**
TOTAL EXPENDITURES	**$ 54,223,972**	**$ 58,872,388**	**$ 33,427,446**	**$ 3,741,440**	**$ 1,522,579**	**63.1%**
Excess (deficiency) of revenues over (under) expenditures	**$ (75,000)**	**$ (75,000)**	**$ (786,426)**	**$ (3,741,440)**	**$ 24,633,790**	

* In order to be compliant with G.S. 159-28, all p-card transactions are encumbered in the departmental functions within their budgets

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Reports

SUBJECT:
Communications and Outreach - Monthly Summary Report

BRIEF SUMMARY:
The Communications and Outreach Department provides a monthly report.

REQUESTED ACTION:
For informational purposes. No action required.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Jonathan Weaver, Communications and Outreach Director

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

Report

Enhancing resident engagement in the budget process

Communications and Outreach partnered with the **BOC** and **County Manager's Office** plus the **Finance**, **Budget** and **Tax Administration** departments to bring back **Brews+Bites+Budget**, an informal event that gives residents a relaxed look at how the County's budget is developed. The event replaces traditional presentations with a more approachable format, encouraging conversation and understanding.

Communications Manager Dominique Clark led planning efforts for both events (the next is set for March 26), including scheduling, organization and promotion. She also served as the event host, guiding the engagement with discussion and games.



Cabarrus This Week

HOT TOPICS

Early Voting · School Resource Officer Appreciation · Hearts & Heroes Resource Hub · New Veteran Services Director

Views: **28K**

TOP SOCIAL MEDIA STORIES

Brews+Bites+Budget



Views: **42K**

Cabarrus Facilities Snowstorm Update



Views: **22K**

Winter Weather Update



Views: **17K**

PROJECTS, EVENTS & MORE

Showcasing the 'Hearts' of public service

Each year, the Communications team assists **EMS** with their event that brings together survivors and those who made that survival possible. This year, **Communications Director Jonathan Weaver**, **Broadcast and Technical Manager Jarrett Glass**, **Content Producer Jaelyn McCrea** and **Intern Claire Trammell** facilitated the photography as well as the livestream component of the event. Communications also handled pre-event promotion and the post-event media release.









Encouraging the next generation of conservationists

Communications Manager Dominique Clark served as a judge for the **Cabarrus Soil and Water Conservation District**'s annual public speaking contest, themed "Wetlands are Wonderful!"Alongside a panel of judges, she evaluated middle and high school students on both the strength of their environmental conservation content and their public speaking skills.

Keeping CabCo voters in the know

While the **Board of Elections** team worked diligently behind the scenes to prepare for this year's primary, the Communications team focused on keeping residents informed every step of the way. **Communications Coordinator Tiffany Powell** shared key updates with local media through press releases, while **Communications Specialist Macy Andrews** regularly posted reminders and important election information on social media and in **CabConnect**, the County's external newsletter. The team also produced an election segment for Cabarrus This Week that highlighted why primary elections matter and encouraged residents to make their voices heard at the ballot box.





Broadcasting and promoting the BOC Retreat

In addition to the monthly **BOC meetings**, Communications broadcasts and records special meetings like the **Retreat** held in February. The team promoted the event via the County's social media channels and external newsletter, as well as internally to employees.

Ongoing education makes for better communication

Communications Manager Dominique Clark and **Communications Specialist Macy Andrews** attended the 'Navigating Challenging Issues Through Community Engagement' workshop at the **UNC School of Government**. The session provided a valuable opportunity to connect with communications professionals from across the state. We look forward to applying these insights to better serve and connect with our community.

Promoting County events, activities and info

Collaboration with other County departments is central to our work. Last month, we partnered with **Human Resources** to internally promote the **AIM program**, worked with the **Sheriff's Office** to highlight school resource officers, supported **Active Living and Parks** in promoting the **Active Living Expo** and assisted **DSS** in raising awareness for the **Cabarrus Health Fair** held at **EMS** Headquarters.

MEDIA / NEWSLETTER INSIGHTS

Facebook & Instagram

+318 New followers

92 Posts/Stories

448k Views

LinkedIn

3.7K Impressions

+47 New followers

5 Posts

YouTube

13.1K Views

+41 Subscribers

2.3K Watch time (hours)

DirectConnect & CabConnect

13 Connects sent

48.75% Open rate

13.2% Above overall industry average open rate

Did Y'all Hear? Podcast Downloads **76**

Media Releases/ Appearances **5**

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Reports

SUBJECT:
County Manager - Cabarrus Arena and Events Center Financial Report

BRIEF SUMMARY:
Attached is the financial report for the Cabarrus Arena and Events Center.

REQUESTED ACTION:
No action required. For informational purposes.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Kelly Sifford, AICP
Interim County Manager

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Report
- Report

CABARRUS ARENA & EVENTS CENTER

Financial Statements

For Month Ending January 31, 2026

Cabarrus Arena & Events Center

Financial Statements
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Cabarrus Arena & Events Center
Income Statement
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
EVENT INCOME						
Direct Event Income						
Rental Income	$ 50,110	$ 40,900	$ 47,469	$ 453,554	$ 450,720	$ 479,026
Service Revenue	70,684	37,481	44,845	647,271	299,163	510,437
Service Expenses	(42,659)	(15,963)	(26,781)	(504,647)	(138,894)	(360,307)
Total Direct Event Income	78,135	62,418	65,533	596,178	610,989	629,156
Ancillary Income						
F & B Concessions	28,427	18,725	(939)	152,830	139,238	100,092
F & B Catering	6,587	2,026	3,122	62,076	72,059	51,333
Novelty Sales	0	0	0	3,641	2,000	4,017
Parking	31,854	8,214	11,720	216,380	165,548	163,447
Total Ancillary Income	66,868	28,965	13,903	434,927	378,845	318,889
Other Event Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	9,391	4,603	4,370
Facility Fees	0	0	0	8,586	5,558	16,698
Total Other Event Income	0	0	0	17,977	10,161	21,068
Total Event Income	145,003	91,383	79,436	1,049,082	999,995	969,113
OTHER OPERATING INCOME						
Advertising	0	1,458	0	0	10,206	3,750
Ticket Rebates	0	0	0	0	0	0
Other Income	4,226	2,125	2,617	17,891	14,875	9,965
Total Other Operating Income	4,226	3,583	2,617	17,891	25,081	13,715
Adjusted Gross Income	149,229	94,966	82,053	1,066,973	1,025,076	982,828
INDIRECT EXPENSES						
Salaries & Wages	82,391	87,418	88,631	602,804	611,926	606,345
Payroll Taxes & Benefits	18,737	27,542	18,187	128,608	192,794	120,104
Net Salaries and Benefits	101,128	114,960	106,818	731,412	804,720	726,449
Contracted Services	0	0	0	0	0	0
General and Administrative	31,366	23,769	55,648	133,396	166,383	165,733

Cabarrus Arena & Events Center
Income Statement
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Operating	4,607	7,587	4,180	33,399	53,109	42,691
Repairs & Maintenance	24,465	8,701	558	84,382	95,290	79,760
Operational Supplies	5,450	8,295	4,329	41,514	58,065	39,986
Insurance	9,984	17,264	14,485	177,099	120,848	115,031
Utilities	44,527	41,445	44,241	284,273	290,115	274,079
Other	0	0	0	0	0	0
SMG Management Fees	12,655	13,522	12,116	92,322	94,654	97,410
Total Indirect Expenses	234,182	235,543	242,375	1,577,797	1,683,184	1,541,139
Net Income (Loss)	$ (84,953)	$ (140,577)	$ (160,322)	$ (510,824)	$ (658,108)	$ (558,311)

SMG - Cabarrus Arena & Events Center
Food & Beverage Income Statement
For the One Month Ending January 31, 2026

	Current Month Actual	Current Month Budget	Last Year Actual	Year to Date Actual	Year to Date Budget	Last Year Actual
REVENUE						
Concession Revenue	$ 56,159	$ 36,580	$ 15,369	$ 348,577	$ 316,810	$ 288,558
Catering Revenue	12,574	5,864	9,302	182,373	168,836	136,137
Total Net Revenue	68,733	42,444	24,671	530,950	485,646	424,695
COST OF GOODS SOLD						
Concession CGS	16,831	9,624	9,816	115,152	95,619	100,051
Catering CGS	4,295	2,315	3,057	78,618	58,881	52,343
Total Cost of Goods Sold	21,126	11,939	12,873	193,770	154,500	152,394
DIRECT COSTS						
Concessions Labor	10,901	8,231	6,492	80,595	81,953	88,415
Catering Labor	1,575	1,366	2,610	38,775	35,850	28,292
Direct Concessions Costs	0	0	0	0	0	0
Direct Catering Costs	117	157	513	2,904	2,046	4,169
Total Direct Costs	12,593	9,754	9,615	122,274	119,849	120,876
GROSS PROFIT	35,014	20,751	2,183	214,906	211,297	151,425
INDIRECT EXPENSES						
Salaries Administration	10,543	10,437	10,971	73,290	73,059	68,673
General - Part-Time	124	667	3,056	9,403	4,669	15,315
Payroll Taxes	682	983	1,090	4,303	6,881	4,694
Benefits	57	1,745	51	499	12,215	(793)
401 (k)	502	313	342	2,977	2,191	1,998
Workers Compensation Ins.	35	292	267	1,621	2,044	1,709
Meals & Entertainment	0	25	0	0	175	0
Employee Training	0	21	143	2,096	147	143
Operating Supplies-F&B	0	0	135	742	0	3,482
Flower Decorations-F&B	0	1,250	225	63	8,750	1,836
Renewals & Replacements-F	0	750	0	1,561	5,250	4,701
Laundry & Linen-F&B	198	125	(200)	469	875	2,541
Repair&Maintenance-F&B	127	125	55	924	875	1,019
Equipment Rental-F&B	0	0	0	35	0	1,889
Miscellaneus Operating Exp	0	542	0	0	3,794	9

SMG - Cabarrus Arena & Events Center
Food & Beverage Income Statement
For the One Month Ending January 31, 2026

	Current Month Actual	Current Month Budget	Last Year Actual	Year to Date Actual	Year to Date Budget	Last Year Actual
Uniforms	0	42	0	284	294	770
Kitchen Supplies	485	333	303	2,442	2,331	5,315
F&B Base Fee	5,155	6,022	1,234	39,822	42,154	21,235
Total Indirect Expense	17,908	23,672	17,672	140,531	165,704	134,536
Net Income (Loss)	$ 17,106	$ (2,921)	$ (15,489)	$ 74,375	$ 45,593	$ 16,889

SMG - Cabarrus Arena & Events Center
Financial Statements Monthly Highlights
For the Seven Months Ending January 31, 2026

	Current Actual	Current Budget	Variance	Prior Year Actual	Variance
Attendance	10,322	10,639	(317)	8,695	1,627
Number of Performances	0	0	0	0	0
Event Days	11	11	0	13	(2)
Move-In/Move-Out Days	5	6	(1)	7	(2)
Gross Ticket Sales	0	0	0	5,696	(5,696)
Direct Event Income	78,135	62,418	15,717	65,533	12,602
Ancillary Income	66,868	28,965	37,903	13,903	52,965
Other Event Income	0	0	0	0	0
Total Event Income	145,003	91,383	53,620	79,436	65,567
Other Operating Income	4,226	3,583	643	2,617	1,609
Adjusted Gross Income	149,229	94,966	54,263	82,053	67,176
Indirect Expenses	(234,182)	(235,543)	1,361	(242,375)	8,193
Net Income (Loss) From Operations	(84,953)	(140,577)	55,624	(160,322)	75,369

SMG - Cabarrus Arena & Events Center
Financial Statements Year to Date Highlights
For the Seven Months Ending January 31, 2026

	Year to Date Actual	Year to Date Budget	Variance	Prior YTD Actual	Variance
Attendance	85,258	95,200	(9,942)	102,422	(17,164)
Number of Performances	0	6	(6)	5	(5)
Event Days	127	137	(10)	147	(20)
Move-In/Move-Out Days	69	47	22	47	22
Gross Ticket Sales	75,346	10,161	65,185	175,529	(100,183)
Direct Event Income	596,178	610,989	(14,811)	629,156	(32,978)
Ancillary Income	434,927	378,845	56,082	318,889	116,038
Other Event Income	17,977	10,161	7,816	21,068	(3,091)
Total Event Income	1,049,082	999,995	49,087	969,113	79,969
Other Operating Income	17,891	25,081	(7,190)	13,715	4,176
Adjusted Gross Income	1,066,973	1,025,076	41,897	982,828	84,145
Indirect Expenses	(1,577,797)	(1,683,184)	105,387	(1,541,139)	(36,658)
Net Income (Loss) From Operations	(510,824)	(658,108)	147,284	(558,311)	47,487

SMG - Cabarrus Arena Events Center
Balance Sheet
January 31, 2026

ASSETS			
Current Assets			
Cash	$	285,732	
Accounts Receivable		814	
Prepaid Assets		0	
Inventory		57,364	
Total Current Assets			343,910
Fixed Assets			
Total Fixed Assets			0
Other Assets			
Other Assets		107,293	
Total Other Assets			107,293
Deposits			
Deposits			7
Total Assets			**$ 451,210**
LIABILITIES AND EQUITY			
Current Liabilities			
Accounts Payable	$	23,405	
Accrued Expenses		127,684	
Advance Ticket Sales/Deposits		337,581	
Total Current Liabilities			488,670
Long-Term Liabilities			
Total Long-Term Liabilities			0
Total Liabilities			488,670

SMG - Cabarrus Arena Events Center
Balance Sheet
January 31, 2026

Equity		
Contributions	100,000	
Net Funds Received	12,197,922	
Retained Earnings	(11,824,558)	
Net Income (Loss)	(510,824)	
Total Equity		(37,460)
Total Liabilities & Equity		**$ 451,210**

SMG - Cabarrus Arena Events Center
Balance Sheet Supporting Schedules
January 31, 2026

ASSETS		
Cash and Investments		
Cash - Operating	$ 284,748	
Cash - Box Office (AB)	66	
Petty Cash - Operations	918	
Total Cash and Investments		285,732
Accounts Receivable		
A/R Other	814	
Total Accounts Receivable		814
Prepaid Assets		
Total Prepaid Assets		0
Inventory		
Inventory	57,364	
Total Inventory		57,364
Fixed Assets		
Total Fixed Assets		0
Depreciation		
Total Depreciation		0
Other Assets		
Other Assets	107,293	
Total Other Assets		107,293
Deposits		
Deposits	7	
Total Deposits		7
LIABILITIES AND EQUITY		
Accounts Payable		

A/P-State Sales Tax	2,723	
A/P-Medical/Dental Withholding	10,933	
A/P-401(k) Withholding	4,594	
A/P-SMG F&B	5,155	
Total Accounts Payable		23,405
Accrued Expenses		
Accrued Expenses	75,899	
Accrued Other	492	
Accrued Payroll	21,077	
Accrued 401(k)	29,097	
Accrued Workers Compensation	1,119	
Total Accrued Expenses		127,684
Deferred Income		
Total Deferred Income		0
Advance Ticket Sales/Deposits		
Advance Other	337,581	
Advance Ticket Sales/Deposits		337,581
Other Current Liabilities		
Other Current Liabilities		0
Long-Term Liabilities		
Total Long-Term Liabilities		0
Equity		
Contributions		
Event Contribution Fund	100,000	
Total Contributions		100,000
Funds Received		
CY Funds Received From County	400,000	

SMG - Cabarrus Arena Events Center
Balance Sheet Supporting Schedules
January 31, 2026

Cum. PY Funds Rec'd From Cnty.	11,797,922	
Total Funds Received		12,197,922
Retained Earnings		
Retained Earnings	(11,824,558)	
Total Retained Earnings		(11,824,558)

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement
For the Seven Months Ending January 31, 2026

	Current Actual	Current Budget	Variance	Current Actual	Variance
Attendance	10,322	10,639	(317)	8,695	1,627
Number of Performances	0	0	0	0	0
Event Days	11	11	0	13	(2)
Move-In/Move-Out Days	5	6	(1)	7	(2)
Gross Ticket Sales	0	0	0	5,696	(5,696)
Direct Event Income					
Rental Income	50,110	40,900	9,210	47,469	2,641
Service Revenue	70,684	37,481	33,203	44,845	25,839
Service Expenses	(42,659)	(15,963)	(26,696)	(26,781)	(15,878)
Total Direct Event Income	78,135	62,418	15,717	65,533	12,602
Ancillary Income					
F & B Concessions	28,427	18,725	9,702	(939)	29,366
F & B Catering	6,587	2,026	4,561	3,122	3,465
Novelty Sales	0	0	0	0	0
Parking	31,854	8,214	23,640	11,720	20,134
Total Ancillary Income	66,868	28,965	37,903	13,903	52,965
Other Operating Income					
Other Event Related Income	0	0	0	0	0
Event Advertising Income	0	0	0	0	0
Facility Fees	0	0	0	0	0
Total Other Event Income	0	0	0	0	0
Total Event Income	145,003	91,383	53,620	79,436	65,567

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Assemblies
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	5,000	300	4,200
Number of Performances	0	0	0	0	0	0
Event Days	0	0	0	2	1	1
Move-In/Move-Out Days	0	0	0	2	0	0
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	0	0	0	8,500	950	7,300
Service Revenue	0	0	0	53,286	625	21,692
Service Expenses	0	0	0	(49,066)	(613)	(14,255)
Total Direct Event Income	0	0	0	12,720	962	14,737
Ancillary Income						
F & B Concessions	0	0	0	0	0	0
F & B Catering	0	0	0	6,587	0	5,000
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	3,826
Total Ancillary Income	0	0	0	6,587	0	8,826
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	0	0	0	19,307	962	23,563

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Banquets
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	100	0	3,071	3,364	3,516
Number of Performances	0	0	0	0	0	0
Event Days	0	1	0	12	15	13
Move-In/Move-Out Days	0	0	0	5	2	5
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	0	1,400	0	13,450	21,300	10,925
Service Revenue	0	1,047	0	83,647	27,143	113,446
Service Expenses	0	(481)	0	(79,561)	(16,841)	(103,987)
Total Direct Event Income	0	1,966	0	17,536	31,602	20,384
Ancillary Income						
F & B Concessions	0	0	0	81	2,813	748
F & B Catering	0	1,428	0	19,366	39,945	29,012
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	0
Total Ancillary Income	0	1,428	0	19,447	42,758	29,760
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	0	3,394	0	36,983	74,360	50,144

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Consumer / Public Shows
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	150	4,399	6,155	27,146	30,995	31,251
Number of Performances	0	0	0	0	0	0
Event Days	3	5	7	27	32	37
Move-In/Move-Out Days	2	4	6	20	12	27
Gross Ticket Sales	0	0	5,696	0	0	5,696
Direct Event Income						
Rental Income	9,990	23,300	33,869	141,094	152,468	170,431
Service Revenue	2,998	23,479	27,938	121,403	123,188	143,661
Service Expenses	(3,282)	(9,141)	(12,907)	(55,900)	(50,341)	(66,144)
Total Direct Event Income	9,706	37,638	48,900	206,597	225,315	247,948
Ancillary Income						
F & B Concessions	(231)	3,246	(2,939)	38,326	28,742	15,110
F & B Catering	0	200	280	4,941	1,551	938
Novelty Sales	0	0	0	0	0	0
Parking	317	5,799	7,851	74,153	65,124	56,511
Total Ancillary Income	86	9,245	5,192	117,420	95,417	72,559
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	9,792	46,883	54,092	324,017	320,732	320,507

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Concerts
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	1,381	0	3,531
Number of Performances	0	0	0	0	0	0
Event Days	0	0	0	1	0	1
Move-In/Move-Out Days	0	0	0	0	0	0
Gross Ticket Sales	0	0	0	75,346	0	135,409
Direct Event Income						
Rental Income	0	0	0	265	0	25,898
Service Revenue	0	0	0	46,283	0	35,063
Service Expenses	0	0	0	(78,787)	0	(42,783)
Total Direct Event Income	0	0	0	(32,239)	0	18,178
Ancillary Income						
F & B Concessions	0	0	0	14,643	0	4,945
F & B Catering	0	0	0	130	0	(226)
Novelty Sales	0	0	0	3,141	0	2,017
Parking	0	0	0	5,349	0	6,568
Total Ancillary Income	0	0	0	23,263	0	13,304
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	9,391	0	814
Facility Fees	0	0	0	8,586	0	6,722
Total Other Event Income	0	0	0	17,977	0	7,536
Total Event Income	0	0	0	9,001	0	39,018

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Off-Site Caterings
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	170	350	400
Number of Performances	0	0	0	0	0	0
Event Days	0	0	0	2	3	4
Move-In/Move-Out Days	0	0	0	0	0	0
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	0	0	0	0	0	0
Service Revenue	0	0	0	4,388	53	8,264
Service Expenses	0	0	0	(4,441)	(53)	(8,085)
Total Direct Event Income	0	0	0	(53)	0	179
Ancillary Income						
F & B Concessions	0	0	0	0	0	0
F & B Catering	0	0	0	264	0	63
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	0
Total Ancillary Income	0	0	0	264	0	63
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	0	0	0	211	0	242

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Entertainment
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	0	4,200	0
Number of Performances	0	0	0	0	0	0
Event Days	0	0	0	0	1	0
Move-In/Move-Out Days	0	0	0	0	0	0
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	0	0	0	0	7,300	0
Service Revenue	0	0	0	0	16,691	0
Service Expenses	0	0	0	0	(7,355)	0
Total Direct Event Income	0	0	0	0	16,636	0
Ancillary Income						
F & B Concessions	0	0	0	0	0	0
F & B Catering	0	0	0	0	5,000	0
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	3,826	0
Total Ancillary Income	0	0	0	0	8,826	0
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	0	0	0	0	25,462	0

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Family Shows
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	2,000	6,478	7,312
Number of Performances	0	0	0	0	6	5
Event Days	0	0	0	2	4	5
Move-In/Move-Out Days	0	0	0	0	0	1
Gross Ticket Sales	0	0	0	0	10,161	18,260
Direct Event Income						
Rental Income	0	0	0	8,100	26,250	29,413
Service Revenue	0	0	0	9,256	18,877	25,459
Service Expenses	0	0	0	(4,857)	(10,506)	(13,874)
Total Direct Event Income	0	0	0	12,499	34,621	40,998
Ancillary Income						
F & B Concessions	0	0	0	8,313	19,745	14,063
F & B Catering	0	0	0	0	1,500	1,500
Novelty Sales	0	0	0	500	2,000	2,000
Parking	0	0	0	9,952	19,246	17,793
Total Ancillary Income	0	0	0	18,765	42,491	35,356
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	4,603	3,556
Facility Fees	0	0	0	0	5,558	9,976
Total Other Event Income	0	0	0	0	10,161	13,532
Total Event Income	0	0	0	31,264	87,273	89,886

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Meetings
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	50	170	340	1,647	3,123	1,070
Number of Performances	0	0	0	0	0	0
Event Days	1	3	4	29	40	31
Move-In/Move-Out Days	0	0	0	2	2	1
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	0	1,900	4,400	50,175	48,850	36,975
Service Revenue	1,580	924	8,540	46,154	13,143	24,837
Service Expenses	(1,901)	(393)	(8,857)	(40,274)	(6,694)	(21,023)
Total Direct Event Income	(321)	2,431	4,083	56,055	55,299	40,789
Ancillary Income						
F & B Concessions	0	0	0	(1,366)	32	32
F & B Catering	103	303	2,925	14,124	12,877	4,254
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	0
Total Ancillary Income	103	303	2,925	12,758	12,909	4,286
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	(218)	2,734	7,008	68,813	68,208	45,075

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Sporting Event
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	9,972	5,970	1,200	34,273	24,620	16,800
Number of Performances	0	0	0	0	0	0
Event Days	4	2	1	16	10	10
Move-In/Move-Out Days	3	2	1	13	5	8
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	38,395	14,300	5,000	133,218	88,319	82,262
Service Revenue	66,106	12,031	4,992	148,521	58,392	67,161
Service Expenses	(37,476)	(5,948)	(3,784)	(78,045)	(26,002)	(36,695)
Total Direct Event Income	67,025	20,383	6,208	203,694	120,709	112,728
Ancillary Income						
F & B Concessions	28,658	15,479	2,000	89,038	81,041	60,259
F & B Catering	6,484	95	(83)	13,861	5,640	5,139
Novelty Sales	0	0	0	0	0	0
Parking	31,537	2,415	3,869	101,489	46,421	50,502
Total Ancillary Income	66,679	17,989	5,786	204,388	133,102	115,900
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	133,704	38,372	11,994	408,082	253,811	228,628

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Trade Shows
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	0	0	0
Number of Performances	0	0	0	0	0	0
Event Days	0	0	0	0	0	0
Move-In/Move-Out Days	0	0	0	0	0	0
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	0	0	0	0	0	0
Service Revenue	0	0	0	0	0	0
Service Expenses	0	0	0	0	0	0
Total Direct Event Income	0	0	0	0	0	0
Ancillary Income						
F & B Concessions	0	0	0	0	0	0
F & B Catering	0	0	0	0	0	0
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	0
Total Ancillary Income	0	0	0	0	0	0
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	0	0	0	0	0	0

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Performing Arts
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	0	0	0
Number of Performances	0	0	0	0	0	0
Event Days	0	0	0	0	0	0
Move-In/Move-Out Days	0	0	0	0	0	0
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	0	0	0	0	0	0
Service Revenue	0	0	0	0	0	0
Service Expenses	0	0	0	0	0	0
Total Direct Event Income	0	0	0	0	0	0
Ancillary Income						
F & B Concessions	0	0	0	0	0	0
F & B Catering	0	0	0	0	0	0
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	0
Total Ancillary Income	0	0	0	0	0	0
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	0	0	0	0	0	0

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Other
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	150	0	1,000	10,570	21,770	34,342
Number of Performances	0	0	0	0	0	0
Event Days	3	0	1	36	31	45
Move-In/Move-Out Days	0	0	0	27	26	5
Gross Ticket Sales	0	0	0	0	0	16,164
Direct Event Income						
Rental Income	1,725	0	4,200	98,752	105,283	115,822
Service Revenue	0	0	3,375	134,333	41,051	70,854
Service Expenses	0	0	(1,233)	(113,716)	(20,489)	(53,461)
Total Direct Event Income	1,725	0	6,342	119,369	125,845	133,215
Ancillary Income						
F & B Concessions	0	0	0	3,795	6,865	4,935
F & B Catering	0	0	0	2,803	5,546	5,653
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	25,437	30,931	28,247
Total Ancillary Income	0	0	0	32,035	43,342	38,835
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	1,725	0	6,342	151,404	169,187	172,050

SMG - Cabarrus Arena & Events Center
Yearly Event Income Statement
For the Seven Months Ending January 31, 2026

	Year to Date Actual	Year to Date Budget	Variance	Prior Year Actual	Variance
Attendance	85,258	95,200	(9,942)	102,422	(17,164)
Number of Performances	0	6	(6)	5	(5)
Event Days	127	137	(10)	147	(20)
Number of Move-In/Move-Out Day	69	47	22	47	22
Gross Ticket Sales	75,346	10,161	65,185	175,529	(100,183)
Direct Event Income					
Rental Income	453,554	450,720	2,834	479,026	(25,472)
Service Revenue	647,271	299,163	348,108	510,437	136,834
Service Expenses	(504,647)	(138,894)	(365,753)	(360,307)	(144,340)
Total Direct Event Income	596,178	610,989	(14,811)	629,156	(32,978)
Ancillary Income					
F & B Concessions	152,830	139,238	13,592	100,092	52,738
F & B Catering	62,076	72,059	(9,983)	51,333	10,743
Novelty Sales	3,641	2,000	1,641	4,017	(376)
Parking	216,380	165,548	50,832	163,447	52,933
Total Ancillary Income	434,927	378,845	56,082	318,889	116,038
Other Operating Income					
Other Event Related Income	0	0	0	0	0
Event Advertising Income	0	0	0	0	0
Ticket Rebates	9,391	4,603	4,788	4,370	5,021
Facility Fees	8,586	5,558	3,028	16,698	(8,112)
Total Other Event Income	17,977	10,161	7,816	21,068	(3,091)
Total Event Income	1,049,082	999,995	49,087	969,113	79,969

SMG - Cabarrus Arena & Events Center
YTD Event Income Summary
January 31, 2026

	Assembly	Banquet	Consumer	Concert	Off-Site	Entertainment	Family	Meetings	Sporting	Trade	Performing Arts	Other	TOTALS
Attendance	5,000	3,071	27,146	1,381	170	0	2,000	1,647	34,273	0	0	10,570	85,258
Number of Event Days	2	12	27	1	2	0	2	29	16	0	0	36	127
Number of Move-In/Move	2	5	20	0	0	0	0	2	13	0	0	27	69
Gross Ticket Sales	0	0	0	75,346	0	0	0	0	0	0	0	0	75,346
Direct Event Income													
Rental Income	8,500	13,450	141,094	265	0	0	8,100	50,175	133,218	0	0	98,752	453,554
Service Revenue	53,286	83,647	121,403	46,283	4,388	0	9,256	46,154	148,521	0	0	134,333	647,271
Service Expenses	(49,066)	(79,561)	(55,900)	(78,787)	(4,441)	0	(4,857)	(40,274)	(78,045)	0	0	(113,716)	(504,647)
Total Direct Event Income	12,720	17,536	206,597	(32,239)	(53)	0	12,499	56,055	203,694	0	0	119,369	596,178
Ancillary Income													
F & B Concessions	0	81	38,326	14,643	0	0	8,313	(1,366)	89,038	0	0	3,795	152,830
F & B Catering	6,587	19,366	4,941	130	264	0	0	14,124	13,861	0	0	2,803	62,076
Novelty Sales	0	0	0	3,141	0	0	500	0	0	0	0	0	3,641
Parking	0	0	74,153	5,349	0	0	9,952	0	101,489	0	0	25,437	216,380
Total Ancillary Income	6,587	19,447	117,420	23,263	264	0	18,765	12,758	204,388	0	0	32,035	434,927
Other Operating Income													
Advertising Income	0	0	0	0	0	0	0	0	0	0	0	0	0
Ticket Rebates	0	0	0	9,391	0	0	0	0	0	0	0	0	9,391
Facility Fees	0	0	0	8,586	0	0	0	0	0	0	0	0	8,586
Total Other Event Income	0	0	0	17,977	0	0	0	0	0	0	0	0	17,977
Total Event Income	19,307	36,983	324,017	9,001	211	0	31,264	68,813	408,082	0	0	151,404	1,049,08

SMG - Cabarrus Arena & Events Center
Other Operating Income Statement
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Non-Operating Parking	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Luxury Box Agreements	0	0	0	0	0	0
Advertising	0	1,458	0	0	10,206	3,750
Ticket Rebates	0	0	0	0	0	0
Other Income	4,226	2,125	2,617	17,891	14,875	9,965
Total Other Operating Income	$ 4,226	$ 3,583	$ 2,617	$ 17,891	$ 25,081	$ 13,715

SMG - Cabarrus Arena & Events Center
Indirect Expenses Summary
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
INDIRECT EXPENSES						
Salaries & Wages	$ 82,391	$ 87,418	$ 88,631	$ 602,804	$ 611,926	$ 606,345
Payroll Taxes & Benefits	18,737	27,542	18,187	128,608	192,794	120,104
Net Salaries and Benefits	101,128	114,960	106,818	731,412	804,720	726,449
Contracted Services	0	0	0	0	0	0
General and Administrative	31,366	23,769	55,648	133,396	166,383	165,733
Operating	4,607	8,337	4,180	33,499	58,359	42,700
Repairs & Maintenance	24,465	7,951	558	84,282	90,040	79,751
Operational Supplies	5,450	8,295	4,329	41,514	58,065	39,986
Insurance	9,984	17,264	14,485	177,099	120,848	115,031
Utilities	44,527	41,445	44,241	284,273	290,115	274,079
Other	0	0	0	0	0	0
SMG Management Fees	12,655	13,522	12,116	92,322	94,654	97,410
Total Indirect Expenses	234,182	235,543	242,375	1,577,797	1,683,184	1,541,139

SMG - Cabarrus Arena & Events Center
Indirect Expenses Detail
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
INDIRECT EXPENSES						
Employee Wages and Benefits						
Salaries Administration	$ 67,245	$ 70,600	$ 71,692	$ 488,669	$ 494,200	$ 473,332
Changeover Labor	1,339	2,366	(66)	6,877	16,562	17,631
Custodial - Part-Time	3,430	2,962	4,266	24,490	20,734	28,867
General - Part-Time	(127)	1,707	4,319	10,423	11,949	19,616
Grounds Keeping - Part-Time	3,319	4,687	4,235	32,004	32,809	31,243
Maint. Mech. - Part-Time	1,752	2,479	1,583	19,297	17,353	17,316
Parking - Part-Time	0	0	0	0	0	245
Bonus - Performance	5,012	2,196	2,181	18,098	15,372	15,149
Auto Allowance	421	421	421	2,946	2,947	2,946
Payroll Taxes	8,211	8,178	6,924	42,845	57,246	42,812
Benefits	6,558	15,122	7,724	59,892	105,854	54,243
401 (k)	3,045	2,367	2,490	16,782	16,569	13,201
Workers Compensation Ins.	923	1,875	1,049	9,089	13,125	9,848
Net Employee Wages and Benefits	101,128	114,960	106,818	731,412	804,720	726,449
Contracted Services						
Total Contracted Services	0	0	0	0	0	0
General and Administrative Expenses						
Bad Debt Expense	660	0	0	660	0	0
Bank Service Charges	830	60	1,018	4,544	420	1,474
Interest Expense	0	0	301	1,844	0	330
Travel	0	846	0	2,910	5,922	3,486
Meals & Entertainment	92	780	247	6,281	5,460	5,362
Meetings & Conventions	0	125	0	0	875	355
Dues & Subscriptions	20	83	40	1,380	581	904
Postage	0	33	73	11	231	73
Rental Office Equipment	181	200	181	1,265	1,400	1,265
Office Supplies	187	542	454	4,006	3,794	2,034
Printing & Stationary	0	67	0	0	469	173
Payroll Processing	1,079	1,483	1,098	8,239	10,381	9,674
Advertising Newspaper	0	321	0	0	2,247	214
Advertising Website	3,170	817	98	3,849	5,719	4,793
Marketing Fund	0	250	362	5,377	1,750	(193)
PR Activities	0	0	0	672	0	19
Printing Marketing	0	42	0	0	294	0
Promotional	0	42	0	57	294	2,344
Licenses & Fees	0	368	302	2,782	2,576	2,997
Credit Card Discounts	4,782	6,417	3,161	34,229	44,919	31,890

SMG - Cabarrus Arena & Events Center
Indirect Expenses Detail
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Over & Short	0	0	0	0	0	(155)
Computer Expense	284	701	284	284	4,907	1,988
Computer Software	18,287	9,738	44,007	43,509	68,166	86,233
Employee Training	1,794	854	4,022	11,497	5,978	10,473
Total General and Administrative Expen	31,366	23,769	55,648	133,396	166,383	165,733
Operating Expenses						
Operating Supplies	88	500	219	3,503	3,500	1,021
Trash Removal	2,900	1,750	1,569	14,833	12,250	11,655
Environmental Expenses	0	625	856	2,846	4,375	2,590
Snow Removal	197	42	363	197	294	363
Landscaping	750	1,000	220	1,729	7,000	671
Exterminating	0	233	385	0	1,631	385
Small Equipment	113	583	229	1,222	4,081	3,816
Safety Equipment	0	63	0	277	441	133
Medical First Aid	0	208	0	2,281	1,456	2,002
Rental Other	0	0	0	0	0	2,368
Vehicle Maintenance	234	333	124	2,717	2,331	2,219
Operating Supplies-F&B	0	0	135	742	0	3,482
Flower Decorations-F&B	0	1,250	225	63	8,750	1,836
Renewals & Replacements-F&B	0	750	0	1,561	5,250	4,701
Laundry & Linen-F&B	198	125	(200)	469	875	2,541
Repair&Maintenance-F&B	127	125	55	924	875	1,019
Equipment Rental-F&B	0	0	0	35	0	1,889
Miscellaneus Operating Exp	0	750	0	100	5,250	9
Total Operating Expenses	4,607	8,337	4,180	33,499	58,359	42,700
Repairs and Maintenance						
General Building Repairs	5,146	917	0	5,146	6,419	5,024
Door Maintenance	46	42	137	540	294	5,878
Seat Repairs	0	125	0	0	875	0
Sound Equipment Maintenance	0	83	0	241	581	33
Ceiling/Wall Maintenance	0	83	0	0	581	38
Electrical Systems	7,829	833	(507)	7,829	5,831	12,108
Marquee Maintenance	0	125	0	0	875	0
Fire Alarm	1,152	125	452	1,152	875	1,379
Flags & Poles Maintenance	0	92	160	225	644	160
Floor Maintenance	0	425	0	2,460	2,975	2,460
HVAC Systems	4,893	2,101	0	39,279	49,090	40,312
Moving Equipment Maint.	2,712	1,667	151	17,341	11,669	11,146

SMG - Cabarrus Arena & Events Center
Indirect Expenses Detail
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Rigging Maintenance	7	500	0	416	3,500	3,695
Kitchen Equipment Maint.	2,680	833	165	9,653	5,831	5,048
Other Repairs / Maintenance	0	0	0	0	0	(7,530)
Total Repairs and Maintenance	24,465	7,951	558	84,282	90,040	79,751
Operational Supplies						
General Building Supplies	30	375	80	4,296	2,625	1,318
Audio Visual	0	0	28	0	0	28
Bulbs & Lamps	0	133	0	367	931	433
Electrical	140	1,000	263	5,609	7,000	5,890
Fuel Propane	118	225	215	1,513	1,575	1,147
Telecommunication	(183)	583	0	220	4,081	73
Carpentry	(30)	0	0	(126)	0	0
Plumbing	1,696	417	0	2,008	2,919	3,570
Chemicals	0	0	0	21	0	0
HVAC	0	1,250	11	4,950	8,750	1,306
Filters	1,727	583	1,506	3,375	4,081	1,547
Paint	0	42	0	604	294	382
Janitorial	1,467	2,500	1,923	13,981	17,500	11,986
Laundry	0	21	0	0	147	21
Uniforms	0	625	0	2,068	4,375	6,926
Security	0	208	0	105	1,456	0
Kitchen Supplies	485	333	303	2,442	2,331	5,315
Misc. Operational Supplies	0	0	0	81	0	44
Total Operational Supplies	5,450	8,295	4,329	41,514	58,065	39,986
Insurance						
Auto Insurance	0	413	0	4,696	2,891	4,480
Fidelity Insurance	0	83	0	0	581	0
General Liability Insurance	9,984	16,592	14,485	172,403	116,144	110,551
Other Insurance	0	176	0	0	1,232	0
Total Insurance	9,984	17,264	14,485	177,099	120,848	115,031
Utilities						
Electricity	25,192	30,454	25,097	200,776	213,178	199,174
Heating Fuel	12,952	4,149	13,424	34,070	29,043	29,576
Telephone	2,815	2,817	2,865	19,705	19,719	19,805
Water & Sewage	3,568	4,025	2,855	29,722	28,175	25,524

SMG - Cabarrus Arena & Events Center
Indirect Expenses Detail
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Total Utilities	44,527	41,445	44,241	284,273	290,115	274,079
Other Expenses						
Total Other Expenses	0	0	0	0	0	0
SMG Management Fees						
Base Fee	7,500	7,500	10,882	52,500	52,500	76,175
F&B Base Fee	5,155	6,022	1,234	39,822	42,154	21,235
Total SMG Management Fees	12,655	13,522	12,116	92,322	94,654	97,410
Expense Allocations						
Total Expense Allocations	0	0	0	0	0	0
Net Indirect Expenses	$ 234,182	$ 235,543	$ 242,375	$ 1,577,797	$ 1,683,184	$ 1,541,139

SMG - Cabarrus Arena & Events Center
Department Income Statement: Executive
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	$ 15,547	$ 15,404	$ 15,068	$ 115,654	$ 107,828	$ 103,250
Bonus - Performance	5,012	2,196	2,181	18,098	15,372	15,149
Auto Allowance	421	421	421	2,946	2,947	2,946
Payroll Taxes	3,443	1,595	1,213	11,158	11,165	10,049
Benefits	2,810	3,079	2,878	22,430	21,553	20,587
401 (k)	622	541	575	3,311	3,787	3,097
Workers Compensation Ins.	164	250	33	1,426	1,750	1,331
Net Salaries and Benefits	28,019	23,486	22,369	175,023	164,402	156,409
Travel	0	250	0	2,183	1,750	2,297
Meals & Entertainment	0	633	0	5,908	4,431	4,629
Meetings & Conventions	0	0	0	0	0	160
Dues & Subscriptions	20	50	0	125	350	464
Total Operating Expenses	28,039	24,419	22,369	183,239	170,933	163,959

SMG - Cabarrus Arena & Events Center
Department Income Statement: Finance
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	$ 12,607	$ 16,549	$ 15,201	$ 95,767	$ 115,843	$ 98,469
Payroll Taxes	1,089	1,465	1,313	7,820	10,255	8,054
Benefits	777	873	791	5,820	6,111	3,448
401 (k)	473	497	440	2,914	3,479	2,237
Workers Compensation Ins.	174	183	106	1,110	1,281	1,187
Net Salaries and Benefits	15,120	19,567	17,851	113,431	136,969	113,395
Travel	0	125	0	682	875	0
Meals & Entertainment	0	17	0	73	119	197
Payroll Processing	1,079	1,483	1,098	8,239	10,381	9,674
Computer Software	8,786	5,646	25,495	31,401	39,522	66,405
Total Operating Expenses	24,985	26,838	44,444	153,826	187,866	189,671

SMG - Cabarrus Arena & Events Center
Department Income Statement: Sales and Marketing
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	$ 9,996	$ 9,948	$ 10,419	$ 69,490	$ 69,636	$ 72,168
Payroll Taxes	838	880	873	5,515	6,160	5,675
Benefits	1,188	3,079	1,416	11,112	21,553	11,406
401 (k)	407	298	397	2,168	2,086	1,801
Workers Compensation Ins.	108	150	24	820	1,050	984
Net Salaries and Benefits	12,537	14,355	13,129	89,105	100,485	92,034
Travel	0	317	0	0	2,219	0
Meals & Entertainment	0	42	0	0	294	0
Meetings & Conventions	0	125	0	0	875	195
Dues & Subscriptions	0	33	40	1,230	231	440
Advertising Newspaper	0	321	0	0	2,247	214
Advertising Website	3,170	817	98	3,849	5,719	4,793
Marketing Fund	0	250	362	5,377	1,750	(193)
PR Activities	0	0	0	672	0	19
Printing Marketing	0	42	0	0	294	0
Promotional	0	42	0	57	294	2,344
Computer Software	9,481	3,375	14,029	10,320	23,625	15,345
Total Operating Expenses	25,188	19,719	27,658	110,610	138,033	115,191

SMG - Cabarrus Arena & Events Center
Department Income Statement: Operations
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	$ 9,700	$ 8,278	$ 10,415	$ 69,657	$ 57,946	$ 68,415
Changeover Labor	1,339	2,366	(66)	6,877	16,562	17,631
Custodial - Part-Time	3,430	2,962	4,266	24,490	20,734	28,867
General - Part-Time	(251)	1,040	1,263	1,020	7,280	4,301
Grounds Keeping - Part-Time	3,319	4,687	4,235	32,004	32,809	31,243
Maint. Mech. - Part-Time	1,752	2,479	1,583	19,297	17,353	17,316
Parking - Part-Time	0	0	0	0	0	245
Payroll Taxes	1,424	2,371	1,658	9,121	16,597	9,617
Benefits	1,646	3,952	2,572	19,126	27,664	18,626
401 (k)	733	418	549	4,266	2,926	3,072
Workers Compensation Ins.	316	708	457	3,132	4,956	3,494
Net Salaries and Benefits	23,408	29,261	26,932	188,990	204,827	202,827
Travel	0	154	0	45	1,078	1,189
Meals & Entertainment	92	63	247	300	441	536
Dues & Subscriptions	0	0	0	25	0	0
Computer Software	20	300	3,603	368	2,100	3,603
Employee Training	1,794	833	3,879	9,401	5,831	10,330
Operating Supplies	88	500	219	3,503	3,500	1,021
Trash Removal	2,900	1,750	1,569	14,833	12,250	11,655
Snow Removal	197	42	363	197	294	363
Landscaping	750	1,000	220	1,729	7,000	671
Exterminating	0	233	385	0	1,631	385
Small Equipment	113	583	229	1,222	4,081	3,816
Safety Equipment	0	63	0	277	441	133
Rental Other	0	0	0	0	0	2,368
Vehicle Maintenance	234	333	124	2,717	2,331	2,219
Miscellaneus Operating Exp	0	0	0	100	0	0
General Building Repairs	5,146	917	0	5,146	6,419	5,024
Door Maintenance	46	42	137	540	294	5,878
Seat Repairs	0	125	0	0	875	0
Sound Equipment Maintenance	0	83	0	241	581	33
Ceiling/Wall Maintenance	0	83	0	0	581	38
Electrical Systems	7,829	833	(507)	7,829	5,831	12,108
Marquee Maintenance	0	125	0	0	875	0
Fire Alarm	1,152	125	452	1,152	875	1,379
Flags & Poles Maintenance	0	92	160	225	644	160
Floor Maintenance	0	425	0	2,460	2,975	2,460
HVAC Systems	4,893	2,101	0	39,279	49,090	40,312
Moving Equipment Maint.	2,712	1,667	151	17,341	11,669	11,146
Rigging Maintenance	7	500	0	416	3,500	3,695

SMG - Cabarrus Arena & Events Center
Department Income Statement: Operations
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Kitchen Equipment Maint.	2,680	833	165	9,653	5,831	5,048
Other Repairs / Maintenance	0	0	0	0	0	(7,530)
General Building Supplies	30	375	80	4,296	2,625	1,318
Audio Visual	0	0	28	0	0	28
Bulbs & Lamps	0	133	0	367	931	433
Electrical	140	1,000	263	5,609	7,000	5,890
Fuel Propane	118	225	215	1,513	1,575	1,147
Telecommunication	(183)	583	0	220	4,081	73
Carpentry	(30)	0	0	(126)	0	0
Plumbing	1,696	417	0	2,008	2,919	3,570
Chemicals	0	0	0	21	0	0
HVAC	0	1,250	11	4,950	8,750	1,306
Filters	1,727	583	1,506	3,375	4,081	1,547
Paint	0	42	0	604	294	382
Janitorial	1,467	2,500	1,923	13,981	17,500	11,986
Laundry	0	21	0	0	147	21
Uniforms	0	583	0	1,784	4,081	6,156
Security	0	208	0	105	1,456	0
Misc. Operational Supplies	0	0	0	81	0	44
Total Operating Expenses	59,026	50,986	42,354	346,777	391,285	354,768

SMG - Cabarrus Arena & Events Center
Department Income Statement: Event Management
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	$ 8,852	$ 9,984	$ 9,618	$ 64,811	$ 69,888	$ 62,357
Payroll Taxes	735	884	777	4,928	6,188	4,723
Benefits	80	2,394	16	905	16,758	969
401 (k)	308	300	187	1,146	2,100	996
Workers Compensation Ins.	126	292	162	980	2,044	1,143
Net Salaries and Benefits	10,101	13,854	10,760	72,770	96,978	70,188
Computer Software	0	417	0	0	2,919	0
Total Operating Expenses	10,101	14,271	10,760	72,770	99,897	70,188

SMG - Cabarrus Arena & Events Center
Department Income Statement: Box Office
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Net Salaries and Benefits	0	0	0	0	0	0
Over & Short	$ 0	$ 0	$ 0	$ 0	$ 0	$ (155)
Total Operating Expenses	0	0	0	0	0	(155)

SMG - Cabarrus Arena & Events Center
Department Income Statement: Overhead
For the Seven Months Ending January 31, 2026

OPERATING EXPENSES	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Net Salaries and Benefits	0	0	0	0	0	0
Bad Debt Expense	$ 660	$ 0	$ 0	$ 660	$ 0	$ 0
Bank Service Charges	830	60	1,018	4,544	420	1,474
Interest Expense	0	0	301	1,844	0	330
Postage	0	33	73	11	231	73
Rental Office Equipment	181	200	181	1,265	1,400	1,265
Office Supplies	187	542	454	4,006	3,794	2,034
Printing & Stationary	0	67	0	0	469	173
Licenses & Fees	0	368	302	2,782	2,576	2,997
Credit Card Discounts	4,782	6,417	3,161	34,229	44,919	31,890
Computer Expense	284	701	284	284	4,907	1,988
Computer Software	0	0	880	1,420	0	880
Environmental Expenses	0	625	856	2,846	4,375	2,590
Medical First Aid	0	208	0	2,281	1,456	2,002
Miscellaneous Operating Exp	0	208	0	0	1,456	0
Auto Insurance	0	413	0	4,696	2,891	4,480
Fidelity Insurance	0	83	0	0	581	0
General Liability Insurance	9,984	16,592	14,485	172,403	116,144	110,551
Other Insurance	0	176	0	0	1,232	0
Electricity	25,192	30,454	25,097	200,776	213,178	199,174
Heating Fuel	12,952	4,149	13,424	34,070	29,043	29,576
Telephone	2,815	2,817	2,865	19,705	19,719	19,805
Water & Sewage	3,568	4,025	2,855	29,722	28,175	25,524
Base Fee	7,500	7,500	10,882	52,500	52,500	76,175
Total Operating Expenses	68,935	75,638	77,118	570,044	529,466	512,981

SMG - Cabarrus Arena & Events Center
Department Income Statement: Food and Beverage
For the Seven Months Ending January 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	$ 10,543	$ 10,437	$ 10,971	$ 73,290	$ 73,059	$ 68,673
General - Part-Time	124	667	3,056	9,403	4,669	15,315
Payroll Taxes	682	983	1,090	4,303	6,881	4,694
Benefits	57	1,745	51	499	12,215	(793)
401 (k)	502	313	342	2,977	2,191	1,998
Workers Compensation Ins.	35	292	267	1,621	2,044	1,709
Net Salaries and Benefits	11,943	14,437	15,777	92,093	101,059	91,596
Meals & Entertainment	0	25	0	0	175	0
Employee Training	0	21	143	2,096	147	143
Operating Supplies-F&B	0	0	135	742	0	3,482
Flower Decorations-F&B	0	1,250	225	63	8,750	1,836
Renewals & Replacements-F&B	0	750	0	1,561	5,250	4,701
Laundry & Linen-F&B	198	125	(200)	469	875	2,541
Repair&Maintenance-F&B	127	125	55	924	875	1,019
Equipment Rental-F&B	0	0	0	35	0	1,889
Miscellaneus Operating Exp	0	542	0	0	3,794	9
Uniforms	0	42	0	284	294	770
Kitchen Supplies	485	333	303	2,442	2,331	5,315
F&B Base Fee	5,155	6,022	1,234	39,822	42,154	21,235
Total Operating Expenses	17,908	23,672	17,672	140,531	165,704	134,536

CABARRUS ARENA & EVENTS CENTER

Financial Statements

For Month Ending February 28, 2026

Cabarrus Arena & Events Center

Financial Statements
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Cabarrus Arena & Events Center
Income Statement
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
EVENT INCOME						
Direct Event Income						
Rental Income	$ 116,122	$ 92,127	$ 97,238	$ 569,676	$ 542,847	$ 576,264
Service Revenue	97,165	60,737	93,828	744,435	359,897	604,263
Service Expenses	(55,600)	(29,765)	(54,261)	(560,244)	(168,658)	(414,568)
Total Direct Event Income	157,687	123,099	136,805	753,867	734,086	765,959
Ancillary Income						
F & B Concessions	87,277	101,323	72,227	240,107	240,561	172,321
F & B Catering	5,107	13,007	10,799	67,181	85,066	62,133
Novelty Sales	0	0	0	3,641	2,000	4,017
Parking	87,121	65,693	62,302	303,500	231,241	225,749
Total Ancillary Income	179,505	180,023	145,328	614,429	558,868	464,220
Other Event Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	9,391	4,603	4,370
Facility Fees	20,019	0	0	28,605	5,558	16,698
Total Other Event Income	20,019	0	0	37,996	10,161	21,068
Total Event Income	357,211	303,122	282,133	1,406,292	1,303,115	1,251,247
OTHER OPERATING INCOME						
Advertising	0	1,458	0	0	11,664	3,750
Ticket Rebates	0	0	0	0	0	0
Other Income	268	2,125	10,120	18,158	17,000	20,086
Total Other Operating Income	268	3,583	10,120	18,158	28,664	23,836
Adjusted Gross Income	357,479	306,705	292,253	1,424,450	1,331,779	1,275,083
INDIRECT EXPENSES						
Salaries & Wages	68,427	87,418	73,853	671,236	699,344	680,195
Payroll Taxes & Benefits	17,191	27,542	17,876	145,799	220,336	137,982
Net Salaries and Benefits	85,618	114,960	91,729	817,035	919,680	818,177
Contracted Services	0	0	0	0	0	0
General and Administrative	34,362	23,769	24,652	167,758	190,152	190,383

Cabarrus Arena & Events Center
Income Statement
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Operating	5,425	7,587	2,871	38,826	60,696	45,558
Repairs & Maintenance	2,252	8,701	3,669	86,634	103,991	83,428
Operational Supplies	9,239	8,295	4,637	50,752	66,360	44,622
Insurance	9,984	17,264	15,987	187,083	138,112	131,018
Utilities	46,938	41,445	40,049	331,210	331,560	314,127
Other	0	0	0	0	0	0
SMG Management Fees	19,619	13,522	18,057	111,940	108,176	115,468
Total Indirect Expenses	213,437	235,543	201,651	1,791,238	1,918,727	1,742,781
Net Income (Loss)	$ 144,042	$ 71,162	$ 90,602	$ (366,788)	$ (586,948)	$ (467,698)

SMG - Cabarrus Arena & Events Center
Food & Beverage Income Statement
For the One Month Ending February 28, 2026

	Current Month Actual	Current Month Budget	Last Year Actual	Year to Date Actual	Year to Date Budget	Last Year Actual
REVENUE						
Concession Revenue	$ 146,175	$ 166,132	$ 127,268	$ 494,751	$ 482,942	$ 415,827
Catering Revenue	15,408	22,043	16,228	197,780	190,878	152,365
Total Net Revenue	161,583	188,175	143,496	692,531	673,820	568,192
COST OF GOODS SOLD						
Concession CGS	37,978	41,545	36,542	153,129	137,165	136,593
Catering CGS	7,379	5,657	3,110	85,997	64,537	55,453
Total Cost of Goods Sold	45,357	47,202	39,652	239,126	201,702	192,046
DIRECT COSTS						
Concessions Labor	20,920	23,264	18,499	101,515	105,216	106,913
Catering Labor	2,728	2,952	2,074	41,504	38,802	30,366
Direct Concessions Costs	0	0	0	0	0	0
Direct Catering Costs	194	427	245	3,098	2,473	4,413
Total Direct Costs	23,842	26,643	20,818	146,117	146,491	141,692
GROSS PROFIT	92,384	114,330	83,026	307,288	325,627	234,454
INDIRECT EXPENSES						
Salaries Administration	9,564	10,437	9,243	82,854	83,496	77,916
General - Part-Time	(3,560)	667	4,603	5,843	5,336	19,918
Payroll Taxes	31	983	582	4,334	7,864	5,276
Benefits	64	1,745	51	562	13,960	(742)
401 (k)	302	313	341	3,279	2,504	2,339
Workers Compensation Ins.	615	292	315	2,236	2,336	2,024
Meals & Entertainment	0	25	0	0	200	0
Employee Training	0	21	0	2,096	168	143
Operating Supplies-F&B	0	0	7	742	0	3,489
Flower Decorations-F&B	0	1,250	0	63	10,000	1,836
Renewals & Replacements-F	0	750	0	1,561	6,000	4,701
Laundry & Linen-F&B	478	125	(155)	947	1,000	2,386
Repair&Maintenance-F&B	127	125	100	1,051	1,000	1,119
Equipment Rental-F&B	0	0	53	35	0	1,941
Miscellaneus Operating Exp	0	542	0	0	4,336	9

SMG - Cabarrus Arena & Events Center
Food & Beverage Income Statement
For the One Month Ending February 28, 2026

	Current Month Actual	Current Month Budget	Last Year Actual	Year to Date Actual	Year to Date Budget	Last Year Actual
Uniforms	0	42	0	284	336	770
Kitchen Supplies	431	333	656	2,873	2,664	5,971
F&B Base Fee	12,119	6,022	7,175	51,940	48,176	28,410
Total Indirect Expense	20,171	23,672	22,971	160,700	189,376	157,506
Net Income (Loss)	$ 72,213	$ 90,658	$ 60,055	$ 146,588	$ 136,251	$ 76,948

SMG - Cabarrus Arena & Events Center
Financial Statements Monthly Highlights
For the Eight Months Ending February 28, 2026

	Current Actual	Current Budget	Variance	Prior Year Actual	Variance
Attendance	27,716	27,574	142	30,152	(2,436)
Number of Performances	0	0	0	0	0
Event Days	24	28	(4)	29	(5)
Move-In/Move-Out Days	8	7	1	10	(2)
Gross Ticket Sales	81,398	0	81,398	56,609	24,789
Direct Event Income	157,687	123,099	34,588	136,805	20,882
Ancillary Income	179,505	180,023	(518)	145,328	34,177
Other Event Income	20,019	0	20,019	0	20,019
Total Event Income	357,211	303,122	54,089	282,133	75,078
Other Operating Income	268	3,583	(3,315)	10,120	(9,852)
Adjusted Gross Income	357,479	306,705	50,774	292,253	65,226
Indirect Expenses	(213,437)	(235,543)	22,106	(201,651)	(11,786)
Net Income (Loss) From Operations	144,042	71,162	72,880	90,602	53,440

SMG - Cabarrus Arena & Events Center
Financial Statements Year to Date Highlights
For the Eight Months Ending February 28, 2026

	Year to Date Actual	Year to Date Budget	Variance	Prior YTD Actual	Variance
Attendance	112,974	122,774	(9,800)	132,574	(19,600)
Number of Performances	0	6	(6)	5	(5)
Event Days	151	165	(14)	176	(25)
Move-In/Move-Out Days	77	54	23	57	20
Gross Ticket Sales	156,744	10,161	146,583	232,138	(75,394)
Direct Event Income	753,867	734,086	19,781	765,959	(12,092)
Ancillary Income	614,429	558,868	55,561	464,220	150,209
Other Event Income	37,996	10,161	27,835	21,068	16,928
Total Event Income	1,406,292	1,303,115	103,177	1,251,247	155,045
Other Operating Income	18,158	28,664	(10,506)	23,836	(5,678)
Adjusted Gross Income	1,424,450	1,331,779	92,671	1,275,083	149,367
Indirect Expenses	(1,791,238)	(1,918,727)	127,489	(1,742,781)	(48,457)
Net Income (Loss) From Operations	(366,788)	(586,948)	220,160	(467,698)	100,910

SMG - Cabarrus Arena Events Center
Balance Sheet
February 28, 2026

ASSETS			
Current Assets			
Cash	$	482,719	
Accounts Receivable		39,155	
Prepaid Assets		0	
Inventory		57,155	
Total Current Assets			579,029
Fixed Assets			
Total Fixed Assets			0
Other Assets			
Other Assets		107,561	
Total Other Assets			107,561
Deposits			
Deposits			(2)
Total Assets			**$ 686,588**
LIABILITIES AND EQUITY			
Current Liabilities			
Accounts Payable	$	106,010	
Accrued Expenses		158,684	
Advance Ticket Sales/Deposits		315,318	
Total Current Liabilities			580,012
Long-Term Liabilities			
Total Long-Term Liabilities			0
Total Liabilities			580,012

SMG - Cabarrus Arena Events Center
Balance Sheet
February 28, 2026

Equity		
Contributions	100,000	
Net Funds Received	12,197,922	
Retained Earnings	(11,824,558)	
Net Income (Loss)	(366,788)	
Total Equity		106,576
Total Liabilities & Equity		**$ 686,588**

ASSETS		
Cash and Investments		
Cash - Operating	$ 462,426	
Cash - Box Office (AB)	66	
Cash - Transfer Clearing	19,309	
Petty Cash - Operations	918	
Total Cash and Investments		482,719
Accounts Receivable		
A/R Other	39,155	
Total Accounts Receivable		39,155
Prepaid Assets		
Total Prepaid Assets		0
Inventory		
Inventory	57,155	
Total Inventory		57,155
Fixed Assets		
Total Fixed Assets		0
Depreciation		
Total Depreciation		0
Other Assets		
Other Assets	107,561	
Total Other Assets		107,561
Deposits		
Deposits	(2)	
Total Deposits		(2)
LIABILITIES AND EQUITY		

SMG - Cabarrus Arena Events Center
Balance Sheet Supporting Schedules
February 28, 2026

Accounts Payable		
A/P Control	83,691	
A/P-State Sales Tax	14,389	
A/P-Medical/Dental Withholding	624	
A/P-401(k) Withholding	4,987	
A/P-Event Liab. Sporting Event	(9,800)	
A/P-SMG F&B	12,119	
Total Accounts Payable		106,010
Accrued Expenses		
Accrued Expenses	94,861	
Accrued Other	356	
Accrued Payroll	30,314	
Accrued 401(k)	31,258	
Accrued Workers Compensation	1,895	
Total Accrued Expenses		158,684
Deferred Income		
Total Deferred Income		0
Advance Ticket Sales/Deposits		
Advance Ticket Sales	(47,117)	
Advance Other	362,435	
Advance Ticket Sales/Deposits		315,318
Other Current Liabilities		
Other Current Liabilities		0
Long-Term Liabilities		
Total Long-Term Liabilities		0
Equity		
Contributions		
Event Contribution Fund	100,000	

Total Contributions		100,000
Funds Received		
CY Funds Received From County	400,000	
Cum. PY Funds Rec'd From Cnty.	11,797,922	
Total Funds Received		12,197,922
Retained Earnings		
Retained Earnings	(11,824,558)	
Total Retained Earnings		(11,824,558)

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement
For the Eight Months Ending February 28, 2026

	Current Actual	Current Budget	Variance	Current Actual	Variance
Attendance	27,716	27,574	142	30,152	(2,436)
Number of Performances	0	0	0	0	0
Event Days	24	28	(4)	29	(5)
Move-In/Move-Out Days	8	7	1	10	(2)
Gross Ticket Sales	81,398	0	81,398	56,609	24,789
Direct Event Income					
Rental Income	116,122	92,127	23,995	97,238	18,884
Service Revenue	97,165	60,737	36,428	93,828	3,337
Service Expenses	(55,600)	(29,765)	(25,835)	(54,261)	(1,339)
Total Direct Event Income	157,687	123,099	34,588	136,805	20,882
Ancillary Income					
F & B Concessions	87,277	101,323	(14,046)	72,227	15,050
F & B Catering	5,107	13,007	(7,900)	10,799	(5,692)
Novelty Sales	0	0	0	0	0
Parking	87,121	65,693	21,428	62,302	24,819
Total Ancillary Income	179,505	180,023	(518)	145,328	34,177
Other Operating Income					
Other Event Related Income	0	0	0	0	0
Event Advertising Income	0	0	0	0	0
Facility Fees	20,019	0	20,019	0	20,019
Total Other Event Income	20,019	0	20,019	0	20,019
Total Event Income	357,211	303,122	54,089	282,133	75,078

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Assemblies
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	5,000	300	4,200
Number of Performances	0	0	0	0	0	0
Event Days	0	0	0	2	1	1
Move-In/Move-Out Days	0	0	0	2	0	0
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	0	0	0	8,500	950	7,300
Service Revenue	0	0	0	53,286	625	21,692
Service Expenses	0	0	0	(49,066)	(613)	(14,255)
Total Direct Event Income	0	0	0	12,720	962	14,737
Ancillary Income						
F & B Concessions	0	0	0	0	0	0
F & B Catering	0	0	0	6,587	0	5,000
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	3,826
Total Ancillary Income	0	0	0	6,587	0	8,826
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	0	0	0	19,307	962	23,563

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Banquets
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	150	0	3,071	3,514	3,516
Number of Performances	0	0	0	0	0	0
Event Days	0	2	0	12	17	13
Move-In/Move-Out Days	0	0	0	5	2	5
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	0	2,350	0	13,450	23,650	10,925
Service Revenue	0	2,337	0	83,647	29,479	113,446
Service Expenses	0	(1,304)	0	(79,561)	(18,145)	(103,987)
Total Direct Event Income	0	3,383	0	17,536	34,984	20,384
Ancillary Income						
F & B Concessions	0	770	0	81	3,583	748
F & B Catering	0	1,630	0	19,366	41,575	29,012
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	0
Total Ancillary Income	0	2,400	0	19,447	45,158	29,760
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	0	5,783	0	36,983	80,142	50,144

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Consumer / Public Shows
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	1,087	2,500	2,500	28,233	33,495	33,751
Number of Performances	0	0	0	0	0	0
Event Days	1	4	3	28	36	40
Move-In/Move-Out Days	2	3	3	22	15	30
Gross Ticket Sales	0	0	0	0	0	5,696
Direct Event Income						
Rental Income	9,190	17,467	18,027	150,284	169,935	188,458
Service Revenue	4,147	11,390	12,248	125,550	134,578	155,908
Service Expenses	(1,543)	(3,090)	(3,470)	(57,444)	(53,431)	(69,614)
Total Direct Event Income	11,794	25,767	26,805	218,390	251,082	274,752
Ancillary Income						
F & B Concessions	3,135	4,996	4,599	41,461	33,738	19,709
F & B Catering	0	0	90	4,941	1,551	1,028
Novelty Sales	0	0	0	0	0	0
Parking	2,174	12,559	11,567	76,327	77,683	68,078
Total Ancillary Income	5,309	17,555	16,256	122,729	112,972	88,815
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	17,103	43,322	43,061	341,119	364,054	363,567

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Concerts
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	1,381	0	3,531
Number of Performances	0	0	0	0	0	0
Event Days	0	0	0	1	0	1
Move-In/Move-Out Days	0	0	0	0	0	0
Gross Ticket Sales	0	0	0	75,346	0	135,409
Direct Event Income						
Rental Income	0	0	0	265	0	25,898
Service Revenue	0	0	0	46,283	0	35,063
Service Expenses	0	0	0	(78,787)	0	(42,783)
Total Direct Event Income	0	0	0	(32,239)	0	18,178
Ancillary Income						
F & B Concessions	0	0	0	14,643	0	4,945
F & B Catering	0	0	0	130	0	(226)
Novelty Sales	0	0	0	3,141	0	2,017
Parking	0	0	0	5,349	0	6,568
Total Ancillary Income	0	0	0	23,263	0	13,304
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	9,391	0	814
Facility Fees	0	0	0	8,586	0	6,722
Total Other Event Income	0	0	0	17,977	0	7,536
Total Event Income	0	0	0	9,001	0	39,018

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Off-Site Caterings
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	170	350	400
Number of Performances	0	0	0	0	0	0
Event Days	0	0	0	2	3	4
Move-In/Move-Out Days	0	0	0	0	0	0
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	0	0	0	0	0	0
Service Revenue	0	0	0	4,388	53	8,264
Service Expenses	0	0	0	(4,441)	(53)	(8,085)
Total Direct Event Income	0	0	0	(53)	0	179
Ancillary Income						
F & B Concessions	0	0	0	0	0	0
F & B Catering	0	0	0	264	0	63
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	0
Total Ancillary Income	0	0	0	264	0	63
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	0	0	0	211	0	242

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Entertainment
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	2,000	0	4,200	2,000
Number of Performances	0	0	0	0	0	0
Event Days	0	0	2	0	1	2
Move-In/Move-Out Days	0	0	0	0	0	0
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	0	0	3,031	0	7,300	3,031
Service Revenue	0	0	2,536	0	16,691	2,536
Service Expenses	0	0	(6,222)	0	(7,355)	(6,222)
Total Direct Event Income	0	0	(655)	0	16,636	(655)
Ancillary Income						
F & B Concessions	0	0	8,523	0	0	8,523
F & B Catering	0	0	1,342	0	5,000	1,342
Novelty Sales	0	0	0	0	0	0
Parking	0	0	3,987	0	3,826	3,987
Total Ancillary Income	0	0	13,852	0	8,826	13,852
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	0	0	13,197	0	25,462	13,197

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Family Shows
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	13,348	0	0	15,348	6,478	7,312
Number of Performances	0	0	0	0	6	5
Event Days	3	0	0	5	4	5
Move-In/Move-Out Days	1	0	0	1	0	1
Gross Ticket Sales	0	0	0	0	10,161	18,260
Direct Event Income						
Rental Income	33,400	0	0	41,500	26,250	29,413
Service Revenue	18,636	0	0	27,892	18,877	25,459
Service Expenses	(11,126)	0	0	(15,981)	(10,506)	(13,874)
Total Direct Event Income	40,910	0	0	53,411	34,621	40,998
Ancillary Income						
F & B Concessions	20,989	0	0	29,302	19,745	14,063
F & B Catering	0	0	0	0	1,500	1,500
Novelty Sales	0	0	0	500	2,000	2,000
Parking	31,980	0	0	41,932	19,246	17,793
Total Ancillary Income	52,969	0	0	71,734	42,491	35,356
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	4,603	3,556
Facility Fees	20,019	0	0	20,019	5,558	9,976
Total Other Event Income	20,019	0	0	20,019	10,161	13,532
Total Event Income	113,898	0	0	145,164	87,273	89,886

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Meetings
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	295	170	230	1,942	3,293	1,300
Number of Performances	0	0	0	0	0	0
Event Days	8	11	15	37	51	46
Move-In/Move-Out Days	0	0	1	2	2	2
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	7,700	9,500	11,875	57,875	58,350	48,850
Service Revenue	6,116	2,244	5,822	52,269	15,387	30,658
Service Expenses	(4,422)	(257)	(4,523)	(44,696)	(6,950)	(25,546)
Total Direct Event Income	9,394	11,487	13,174	65,448	66,787	53,962
Ancillary Income						
F & B Concessions	0	0	0	(1,366)	32	32
F & B Catering	230	65	118	14,353	12,942	4,373
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	0
Total Ancillary Income	230	65	118	12,987	12,974	4,405
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	9,624	11,552	13,292	78,435	79,761	58,367

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Sporting Event
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	8,500	24,254	24,922	42,773	48,874	41,722
Number of Performances	0	0	0	0	0	0
Event Days	4	8	6	20	18	16
Move-In/Move-Out Days	2	2	5	15	7	13
Gross Ticket Sales	81,398	0	56,609	81,398	0	56,609
Direct Event Income						
Rental Income	49,541	48,810	49,605	182,759	137,129	131,867
Service Revenue	53,921	38,499	65,547	202,442	96,889	132,708
Service Expenses	(29,467)	(22,697)	(36,532)	(107,510)	(48,699)	(73,227)
Total Direct Event Income	73,995	64,612	78,620	277,691	185,319	191,348
Ancillary Income						
F & B Concessions	58,407	90,578	54,859	147,445	171,619	115,120
F & B Catering	4,594	11,312	9,249	18,455	16,952	14,388
Novelty Sales	0	0	0	0	0	0
Parking	43,823	46,324	41,442	145,311	92,745	91,944
Total Ancillary Income	106,824	148,214	105,550	311,211	281,316	221,452
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	180,819	212,826	184,170	588,902	466,635	412,800

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Trade Shows
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	0	0	0
Number of Performances	0	0	0	0	0	0
Event Days	0	0	0	0	0	0
Move-In/Move-Out Days	0	0	0	0	0	0
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	0	0	0	0	0	0
Service Revenue	0	0	0	0	0	0
Service Expenses	0	0	0	0	0	0
Total Direct Event Income	0	0	0	0	0	0
Ancillary Income						
F & B Concessions	0	0	0	0	0	0
F & B Catering	0	0	0	0	0	0
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	0
Total Ancillary Income	0	0	0	0	0	0
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	0	0	0	0	0	0

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Performing Arts
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	1,136	500	500	1,136	500	500
Number of Performances	0	0	0	0	0	0
Event Days	3	3	3	3	3	3
Move-In/Move-Out Days	1	2	1	1	2	1
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	15,141	14,000	14,700	15,141	14,000	14,700
Service Revenue	8,088	6,267	7,675	8,088	6,267	7,675
Service Expenses	(2,687)	(2,417)	(3,514)	(2,687)	(2,417)	(3,514)
Total Direct Event Income	20,542	17,850	18,861	20,542	17,850	18,861
Ancillary Income						
F & B Concessions	4,746	4,979	4,246	4,746	4,979	4,246
F & B Catering	0	0	0	0	0	0
Novelty Sales	0	0	0	0	0	0
Parking	9,144	6,810	5,306	9,144	6,810	5,306
Total Ancillary Income	13,890	11,789	9,552	13,890	11,789	9,552
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	34,432	29,639	28,413	34,432	29,639	28,413

SMG - Cabarrus Arena & Events Center
Monthly Event Income Statement: Other
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	3,350	0	0	13,920	21,770	34,342
Number of Performances	0	0	0	0	0	0
Event Days	5	0	0	41	31	45
Move-In/Move-Out Days	2	0	0	29	26	5
Gross Ticket Sales	0	0	0	0	0	16,164
Direct Event Income						
Rental Income	1,150	0	0	99,902	105,283	115,822
Service Revenue	6,257	0	0	140,590	41,051	70,854
Service Expenses	(6,355)	0	0	(120,071)	(20,489)	(53,461)
Total Direct Event Income	1,052	0	0	120,421	125,845	133,215
Ancillary Income						
F & B Concessions	0	0	0	3,795	6,865	4,935
F & B Catering	283	0	0	3,085	5,546	5,653
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	25,437	30,931	28,247
Total Ancillary Income	283	0	0	32,317	43,342	38,835
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	1,335	0	0	152,738	169,187	172,050

SMG - Cabarrus Arena & Events Center
YTD Event Income Summary
February 28, 2026

	Assembly	Banquet	Consumer	Concert	Off-Site	Entertainment	Family	Meetings	Sporting	Trade	Performing Arts	Other	TOTALS
Attendance	5,000	3,071	28,233	1,381	170	0	15,348	1,942	42,773	0	1,136	13,920	112,974
Number of Event Days	2	12	28	1	2	0	5	37	20	0	3	41	151
Number of Move-In/Move	2	5	22	0	0	0	1	2	15	0	1	29	77
Gross Ticket Sales	0	0	0	75,346	0	0	0	0	81,398	0	0	0	156,744
Direct Event Income													
Rental Income	8,500	13,450	150,284	265	0	0	41,500	57,875	182,759	0	15,141	99,902	569,676
Service Revenue	53,286	83,647	125,550	46,283	4,388	0	27,892	52,269	202,442	0	8,088	140,590	744,435
Service Expenses	(49,066)	(79,561)	(57,444)	(78,787)	(4,441)	0	(15,981)	(44,696)	(107,510)	0	(2,687)	(120,071)	(560,244)
Total Direct Event Income	12,720	17,536	218,390	(32,239)	(53)	0	53,411	65,448	277,691	0	20,542	120,421	753,867
Ancillary Income													
F & B Concessions	0	81	41,461	14,643	0	0	29,302	(1,366)	147,445	0	4,746	3,795	240,107
F & B Catering	6,587	19,366	4,941	130	264	0	0	14,353	18,455	0	0	3,085	67,181
Novelty Sales	0	0	0	3,141	0	0	500	0	0	0	0	0	3,641
Parking	0	0	76,327	5,349	0	0	41,932	0	145,311	0	9,144	25,437	303,500
Total Ancillary Income	6,587	19,447	122,729	23,263	264	0	71,734	12,987	311,211	0	13,890	32,317	614,429
Other Operating Income													
Advertising Income	0	0	0	0	0	0	0	0	0	0	0	0	0
Ticket Rebates	0	0	0	9,391	0	0	0	0	0	0	0	0	9,391
Facility Fees	0	0	0	8,586	0	0	20,019	0	0	0	0	0	28,605
Total Other Event Income	0	0	0	17,977	0	0	20,019	0	0	0	0	0	37,996
Total Event Income	19,307	36,983	341,119	9,001	211	0	145,164	78,435	588,902	0	34,432	152,738	1,406,29

SMG - Cabarrus Arena & Events Center
Yearly Event Income Statement
For the Eight Months Ending February 28, 2026

	Year to Date Actual	Year to Date Budget	Variance	Prior Year Actual	Variance
Attendance	112,974	122,774	(9,800)	132,574	(19,600)
Number of Performances	0	6	(6)	5	(5)
Event Days	151	165	(14)	176	(25)
Number of Move-In/Move-Out Day	77	54	23	57	20
Gross Ticket Sales	156,744	10,161	146,583	232,138	(75,394)
Direct Event Income					
Rental Income	569,676	542,847	26,829	576,264	(6,588)
Service Revenue	744,435	359,897	384,538	604,263	140,172
Service Expenses	(560,244)	(168,658)	(391,586)	(414,568)	(145,676)
Total Direct Event Income	753,867	734,086	19,781	765,959	(12,092)
Ancillary Income					
F & B Concessions	240,107	240,561	(454)	172,321	67,786
F & B Catering	67,181	85,066	(17,885)	62,133	5,048
Novelty Sales	3,641	2,000	1,641	4,017	(376)
Parking	303,500	231,241	72,259	225,749	77,751
Total Ancillary Income	614,429	558,868	55,561	464,220	150,209
Other Operating Income					
Other Event Related Income	0	0	0	0	0
Event Advertising Income	0	0	0	0	0
Ticket Rebates	9,391	4,603	4,788	4,370	5,021
Facility Fees	28,605	5,558	23,047	16,698	11,907
Total Other Event Income	37,996	10,161	27,835	21,068	16,928
Total Event Income	1,406,292	1,303,115	103,177	1,251,247	155,045

SMG - Cabarrus Arena & Events Center
Other Operating Income Statement
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Non-Operating Parking	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Luxury Box Agreements	0	0	0	0	0	0
Advertising	0	1,458	0	0	11,664	3,750
Ticket Rebates	0	0	0	0	0	0
Other Income	268	2,125	10,120	18,158	17,000	20,086
Total Other Operating Income	$ 268	$ 3,583	$ 10,120	$ 18,158	$ 28,664	$ 23,836

SMG - Cabarrus Arena & Events Center
Indirect Expenses Summary
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
INDIRECT EXPENSES						
Salaries & Wages	$ 68,427	$ 87,418	$ 73,853	$ 671,236	$ 699,344	$ 680,195
Payroll Taxes & Benefits	17,191	27,542	17,876	145,799	220,336	137,982
Net Salaries and Benefits	85,618	114,960	91,729	817,035	919,680	818,177
Contracted Services	0	0	0	0	0	0
General and Administrative	34,362	23,769	24,652	167,758	190,152	190,383
Operating	5,425	8,337	2,871	38,926	66,696	45,567
Repairs & Maintenance	2,252	7,951	3,669	86,534	97,991	83,419
Operational Supplies	9,239	8,295	4,637	50,752	66,360	44,622
Insurance	9,984	17,264	15,987	187,083	138,112	131,018
Utilities	46,938	41,445	40,049	331,210	331,560	314,127
Other	0	0	0	0	0	0
SMG Management Fees	19,619	13,522	18,057	111,940	108,176	115,468
Total Indirect Expenses	213,437	235,543	201,651	1,791,238	1,918,727	1,742,781

SMG - Cabarrus Arena & Events Center
Indirect Expenses Detail
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
INDIRECT EXPENSES						
Employee Wages and Benefits						
Salaries Administration	$ 63,736	$ 70,600	$ 57,759	$ 552,407	$ 564,800	$ 531,090
Changeover Labor	596	2,366	2,266	7,473	18,928	19,896
Custodial - Part-Time	227	2,962	1,382	24,718	23,696	30,249
General - Part-Time	(4,736)	1,707	5,205	5,687	13,656	24,821
Grounds Keeping - Part-Time	3,080	4,687	2,998	35,085	37,496	34,241
Maint. Mech. - Part-Time	2,907	2,479	1,641	22,205	19,832	18,956
Parking - Part-Time	0	0	0	0	0	245
Bonus - Performance	2,196	2,196	2,181	20,294	17,568	17,330
Auto Allowance	421	421	421	3,367	3,368	3,367
Payroll Taxes	4,549	8,178	5,055	47,394	65,424	47,867
Benefits	7,811	15,122	9,161	67,702	120,976	63,403
401 (k)	2,160	2,367	2,046	18,943	18,936	15,249
Workers Compensation Ins.	2,671	1,875	1,614	11,760	15,000	11,463
Net Employee Wages and Benefits	85,618	114,960	91,729	817,035	919,680	818,177
Contracted Services						
Total Contracted Services	0	0	0	0	0	0
General and Administrative Expenses						
Bad Debt Expense	0	0	0	660	0	0
Bank Service Charges	631	60	696	5,175	480	2,170
Interest Expense	0	0	96	1,844	0	426
Travel	1,245	846	289	4,156	6,768	3,775
Meals & Entertainment	634	780	143	6,914	6,240	5,505
Meetings & Conventions	0	125	0	0	1,000	355
Dues & Subscriptions	20	83	20	1,400	664	924
Postage	0	33	0	11	264	73
Rental Office Equipment	181	200	181	1,445	1,600	1,445
Office Supplies	1,377	542	246	5,383	4,336	2,280
Printing & Stationary	0	67	0	0	536	173
Payroll Processing	3,890	1,483	1,879	12,129	11,864	11,553
Advertising Newspaper	0	321	0	0	2,568	214
Advertising Website	313	817	4,815	4,163	6,536	9,608
Marketing Fund	0	250	1,050	5,377	2,000	857
PR Activities	0	0	0	672	0	19
Printing Marketing	0	42	0	0	336	0
Promotional	0	42	0	57	336	2,344
Licenses & Fees	48	368	2,223	2,830	2,944	5,220
Credit Card Discounts	10,675	6,417	10,545	44,904	51,336	42,434

SMG - Cabarrus Arena & Events Center
Indirect Expenses Detail
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Over & Short	0	0	0	0	0	(155)
Computer Expense	0	701	284	284	5,608	2,272
Computer Software	14,950	9,738	455	58,459	77,904	86,688
Employee Training	398	854	1,730	11,895	6,832	12,203
Total General and Administrative Expen	34,362	23,769	24,652	167,758	190,152	190,383
Operating Expenses						
Operating Supplies	983	500	239	4,486	4,000	1,260
Trash Removal	1,913	1,750	2,078	16,747	14,000	13,732
Environmental Expenses	0	625	0	2,846	5,000	2,590
Snow Removal	0	42	0	197	336	363
Landscaping	251	1,000	325	1,980	8,000	995
Exterminating	0	233	0	0	1,864	385
Small Equipment	184	583	82	1,406	4,664	3,898
Safety Equipment	0	63	0	277	504	133
Medical First Aid	1,320	208	0	3,601	1,664	2,002
Rental Other	0	0	0	0	0	2,368
Vehicle Maintenance	169	333	142	2,887	2,664	2,360
Operating Supplies-F&B	0	0	7	742	0	3,489
Flower Decorations-F&B	0	1,250	0	63	10,000	1,836
Renewals & Replacements-F&B	0	750	0	1,561	6,000	4,701
Laundry & Linen-F&B	478	125	(155)	947	1,000	2,386
Repair&Maintenance-F&B	127	125	100	1,051	1,000	1,119
Equipment Rental-F&B	0	0	53	35	0	1,941
Miscellaneus Operating Exp	0	750	0	100	6,000	9
Total Operating Expenses	5,425	8,337	2,871	38,926	66,696	45,567
Repairs and Maintenance						
General Building Repairs	0	917	0	5,146	7,336	5,024
Door Maintenance	0	42	0	540	336	5,878
Seat Repairs	0	125	0	0	1,000	0
Sound Equipment Maintenance	0	83	11	241	664	43
Ceiling/Wall Maintenance	216	83	0	216	664	38
Electrical Systems	0	833	0	7,829	6,664	12,108
Marquee Maintenance	0	125	0	0	1,000	0
Fire Alarm	0	125	0	1,152	1,000	1,379
Flags & Poles Maintenance	0	92	(35)	225	736	125
Floor Maintenance	0	425	0	2,460	3,400	2,460
HVAC Systems	0	2,101	0	39,279	51,191	40,312
Moving Equipment Maint.	2,036	1,667	2,459	19,377	13,336	13,605

SMG - Cabarrus Arena & Events Center
Indirect Expenses Detail
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Rigging Maintenance	0	500	0	416	4,000	3,695
Kitchen Equipment Maint.	0	833	1,234	9,653	6,664	6,282
Other Repairs / Maintenance	0	0	0	0	0	(7,530)
Total Repairs and Maintenance	2,252	7,951	3,669	86,534	97,991	83,419
Operational Supplies						
General Building Supplies	154	375	691	4,450	3,000	2,009
Audio Visual	0	0	0	0	0	28
Bulbs & Lamps	0	133	0	367	1,064	433
Electrical	1,502	1,000	531	7,111	8,000	6,421
Fuel Propane	173	225	109	1,686	1,800	1,256
Telecommunication	0	583	0	220	4,664	73
Carpentry	0	0	0	(126)	0	0
Plumbing	72	417	21	2,081	3,336	3,591
Chemicals	0	0	0	21	0	0
HVAC	141	1,250	959	5,090	10,000	2,265
Filters	0	583	0	3,375	4,664	1,547
Paint	478	42	0	1,081	336	382
Janitorial	0	2,500	1,670	13,981	20,000	13,655
Laundry	0	21	0	0	168	21
Uniforms	0	625	0	2,068	5,000	6,926
Security	6,288	208	0	6,393	1,664	0
Kitchen Supplies	431	333	656	2,873	2,664	5,971
Misc. Operational Supplies	0	0	0	81	0	44
Total Operational Supplies	9,239	8,295	4,637	50,752	66,360	44,622
Insurance						
Auto Insurance	0	413	0	4,696	3,304	4,480
Fidelity Insurance	0	83	360	0	664	360
General Liability Insurance	9,984	16,592	14,485	182,387	132,736	125,036
Other Insurance	0	176	1,142	0	1,408	1,142
Total Insurance	9,984	17,264	15,987	187,083	138,112	131,018
Utilities						
Electricity	26,341	30,454	25,097	227,117	243,632	224,271
Heating Fuel	14,048	4,149	7,916	48,117	33,192	37,491
Telephone	2,815	2,817	3,315	22,520	22,536	23,120
Water & Sewage	3,734	4,025	3,721	33,456	32,200	29,245

SMG - Cabarrus Arena & Events Center
Indirect Expenses Detail
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Total Utilities	46,938	41,445	40,049	331,210	331,560	314,127
Other Expenses						
Total Other Expenses	0	0	0	0	0	0
SMG Management Fees						
Base Fee	7,500	7,500	10,882	60,000	60,000	87,058
F&B Base Fee	12,119	6,022	7,175	51,940	48,176	28,410
Total SMG Management Fees	19,619	13,522	18,057	111,940	108,176	115,468
Expense Allocations						
Total Expense Allocations	0	0	0	0	0	0
Net Indirect Expenses	$ 213,437	$ 235,543	$ 201,651	$ 1,791,238	$ 1,918,727	$ 1,742,781

SMG - Cabarrus Arena & Events Center
Department Income Statement: Executive
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	$ 13,972	$ 15,404	$ 13,545	$ 129,626	$ 123,232	$ 116,795
Bonus - Performance	2,196	2,196	2,181	20,294	17,568	17,330
Auto Allowance	421	421	421	3,367	3,368	3,367
Payroll Taxes	1,116	1,595	1,109	12,274	12,760	11,158
Benefits	3,328	3,079	3,348	25,758	24,632	23,935
401 (k)	419	541	411	3,730	4,328	3,509
Workers Compensation Ins.	298	250	163	1,724	2,000	1,494
Net Salaries and Benefits	21,750	23,486	21,178	196,773	187,888	177,588
Travel	0	250	0	2,183	2,000	2,297
Meals & Entertainment	0	633	26	5,908	5,064	4,655
Meetings & Conventions	0	0	0	0	0	160
Dues & Subscriptions	20	50	20	145	400	484
Total Operating Expenses	21,770	24,419	21,224	205,009	195,352	185,184

SMG - Cabarrus Arena & Events Center
Department Income Statement: Finance
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	$ 13,655	$ 16,549	$ 10,824	$ 109,423	$ 132,392	$ 109,293
Payroll Taxes	1,156	1,465	924	8,976	11,720	8,978
Benefits	834	873	849	6,654	6,984	4,296
401 (k)	405	497	340	3,319	3,976	2,577
Workers Compensation Ins.	237	183	138	1,348	1,464	1,325
Net Salaries and Benefits	16,287	19,567	13,075	129,720	156,536	126,469
Travel	1,245	125	38	1,928	1,000	38
Meals & Entertainment	634	17	8	706	136	205
Payroll Processing	3,890	1,483	1,879	12,129	11,864	11,553
Computer Software	135	5,646	135	31,536	45,168	66,540
Total Operating Expenses	22,191	26,838	15,135	176,019	214,704	204,805

SMG - Cabarrus Arena & Events Center
Department Income Statement: Sales and Marketing
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	$ 9,046	$ 9,948	$ 8,521	$ 78,537	$ 79,584	$ 80,689
Payroll Taxes	742	880	706	6,257	7,040	6,381
Benefits	1,407	3,079	1,635	12,519	24,632	13,041
401 (k)	271	298	265	2,439	2,384	2,066
Workers Compensation Ins.	167	150	108	986	1,200	1,093
Net Salaries and Benefits	11,633	14,355	11,235	100,738	114,840	103,270
Travel	0	317	140	0	2,536	140
Meals & Entertainment	0	42	44	0	336	44
Meetings & Conventions	0	125	0	0	1,000	195
Dues & Subscriptions	0	33	0	1,230	264	440
Advertising Newspaper	0	321	0	0	2,568	214
Advertising Website	313	817	4,815	4,163	6,536	9,608
Marketing Fund	0	250	1,050	5,377	2,000	857
PR Activities	0	0	0	672	0	19
Printing Marketing	0	42	0	0	336	0
Promotional	0	42	0	57	336	2,344
Computer Software	10,800	3,375	320	21,120	27,000	15,665
Total Operating Expenses	22,746	19,719	17,604	133,357	157,752	132,796

SMG - Cabarrus Arena & Events Center
Department Income Statement: Operations
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	$ 9,116	$ 8,278	$ 8,511	$ 78,773	$ 66,224	$ 76,925
Changeover Labor	596	2,366	2,266	7,473	18,928	19,896
Custodial - Part-Time	227	2,962	1,382	24,718	23,696	30,249
General - Part-Time	(1,176)	1,040	602	(156)	8,320	4,903
Grounds Keeping - Part-Time	3,080	4,687	2,998	35,085	37,496	34,241
Maint. Mech. - Part-Time	2,907	2,479	1,641	22,205	19,832	18,956
Parking - Part-Time	0	0	0	0	0	245
Payroll Taxes	835	2,371	1,121	9,956	18,968	10,738
Benefits	2,058	3,952	2,976	21,184	31,616	21,602
401 (k)	519	418	505	4,786	3,344	3,578
Workers Compensation Ins.	1,125	708	772	4,257	5,664	4,266
Net Salaries and Benefits	19,287	29,261	22,774	208,281	234,088	225,599
Travel	0	154	62	45	1,232	1,251
Meals & Entertainment	0	63	65	300	504	601
Dues & Subscriptions	0	0	0	25	0	0
Computer Software	3,731	300	0	4,099	2,400	3,603
Employee Training	398	833	1,730	9,799	6,664	12,060
Operating Supplies	983	500	239	4,486	4,000	1,260
Trash Removal	1,913	1,750	2,078	16,747	14,000	13,732
Snow Removal	0	42	0	197	336	363
Landscaping	251	1,000	325	1,980	8,000	995
Exterminating	0	233	0	0	1,864	385
Small Equipment	184	583	82	1,406	4,664	3,898
Safety Equipment	0	63	0	277	504	133
Rental Other	0	0	0	0	0	2,368
Vehicle Maintenance	169	333	142	2,887	2,664	2,360
Miscellaneus Operating Exp	0	0	0	100	0	0
General Building Repairs	0	917	0	5,146	7,336	5,024
Door Maintenance	0	42	0	540	336	5,878
Seat Repairs	0	125	0	0	1,000	0
Sound Equipment Maintenance	0	83	11	241	664	43
Ceiling/Wall Maintenance	216	83	0	216	664	38
Electrical Systems	0	833	0	7,829	6,664	12,108
Marquee Maintenance	0	125	0	0	1,000	0
Fire Alarm	0	125	0	1,152	1,000	1,379
Flags & Poles Maintenance	0	92	(35)	225	736	125
Floor Maintenance	0	425	0	2,460	3,400	2,460
HVAC Systems	0	2,101	0	39,279	51,191	40,312
Moving Equipment Maint.	2,036	1,667	2,459	19,377	13,336	13,605
Rigging Maintenance	0	500	0	416	4,000	3,695

SMG - Cabarrus Arena & Events Center
Department Income Statement: Operations
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Kitchen Equipment Maint.	0	833	1,234	9,653	6,664	6,282
Other Repairs / Maintenance	0	0	0	0	0	(7,530)
General Building Supplies	154	375	691	4,450	3,000	2,009
Audio Visual	0	0	0	0	0	28
Bulbs & Lamps	0	133	0	367	1,064	433
Electrical	1,502	1,000	531	7,111	8,000	6,421
Fuel Propane	173	225	109	1,686	1,800	1,256
Telecommunication	0	583	0	220	4,664	73
Carpentry	0	0	0	(126)	0	0
Plumbing	72	417	21	2,081	3,336	3,591
Chemicals	0	0	0	21	0	0
HVAC	141	1,250	959	5,090	10,000	2,265
Filters	0	583	0	3,375	4,664	1,547
Paint	478	42	0	1,081	336	382
Janitorial	0	2,500	1,670	13,981	20,000	13,655
Laundry	0	21	0	0	168	21
Uniforms	0	583	0	1,784	4,664	6,156
Security	6,288	208	0	6,393	1,664	0
Misc. Operational Supplies	0	0	0	81	0	44
Total Operating Expenses	37,976	50,986	35,147	384,758	442,271	389,908

SMG - Cabarrus Arena & Events Center
Department Income Statement: Event Management
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	$ 8,383	$ 9,984	$ 7,115	$ 73,194	$ 79,872	$ 69,472
Payroll Taxes	669	884	613	5,597	7,072	5,336
Benefits	120	2,394	302	1,025	19,152	1,271
401 (k)	244	300	184	1,390	2,400	1,180
Workers Compensation Ins.	229	292	118	1,209	2,336	1,261
Net Salaries and Benefits	9,645	13,854	8,332	82,415	110,832	78,520
Travel	0	0	49	0	0	49
Computer Software	0	417	0	0	3,336	0
Total Operating Expenses	9,645	14,271	8,381	82,415	114,168	78,569

SMG - Cabarrus Arena & Events Center
Department Income Statement: Box Office
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Net Salaries and Benefits	0	0	0	0	0	0
Over & Short	$ 0	$ 0	$ 0	$ 0	$ 0	$ (155)
Total Operating Expenses	0	0	0	0	0	(155)

SMG - Cabarrus Arena & Events Center
Department Income Statement: Overhead
For the Eight Months Ending February 28, 2026

OPERATING EXPENSES	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Net Salaries and Benefits	0	0	0	0	0	0
Bad Debt Expense	$ 0	$ 0	$ 0	$ 660	$ 0	$ 0
Bank Service Charges	631	60	696	5,175	480	2,170
Interest Expense	0	0	96	1,844	0	426
Postage	0	33	0	11	264	73
Rental Office Equipment	181	200	181	1,445	1,600	1,445
Office Supplies	1,377	542	246	5,383	4,336	2,280
Printing & Stationary	0	67	0	0	536	173
Licenses & Fees	48	368	2,223	2,830	2,944	5,220
Credit Card Discounts	10,675	6,417	10,545	44,904	51,336	42,434
Computer Expense	0	701	284	284	5,608	2,272
Computer Software	284	0	0	1,704	0	880
Environmental Expenses	0	625	0	2,846	5,000	2,590
Medical First Aid	1,320	208	0	3,601	1,664	2,002
Miscellaneous Operating Exp	0	208	0	0	1,664	0
Auto Insurance	0	413	0	4,696	3,304	4,480
Fidelity Insurance	0	83	360	0	664	360
General Liability Insurance	9,984	16,592	14,485	182,387	132,736	125,036
Other Insurance	0	176	1,142	0	1,408	1,142
Electricity	26,341	30,454	25,097	227,117	243,632	224,271
Heating Fuel	14,048	4,149	7,916	48,117	33,192	37,491
Telephone	2,815	2,817	3,315	22,520	22,536	23,120
Water & Sewage	3,734	4,025	3,721	33,456	32,200	29,245
Base Fee	7,500	7,500	10,882	60,000	60,000	87,058
Total Operating Expenses	78,938	75,638	81,189	648,980	605,104	594,168

SMG - Cabarrus Arena & Events Center
Department Income Statement: Food and Beverage
For the Eight Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	$ 9,564	$ 10,437	$ 9,243	$ 82,854	$ 83,496	$ 77,916
General - Part-Time	(3,560)	667	4,603	5,843	5,336	19,918
Payroll Taxes	31	983	582	4,334	7,864	5,276
Benefits	64	1,745	51	562	13,960	(742)
401 (k)	302	313	341	3,279	2,504	2,339
Workers Compensation Ins.	615	292	315	2,236	2,336	2,024
Net Salaries and Benefits	7,016	14,437	15,135	99,108	115,496	106,731
Meals & Entertainment	0	25	0	0	200	0
Employee Training	0	21	0	2,096	168	143
Operating Supplies-F&B	0	0	7	742	0	3,489
Flower Decorations-F&B	0	1,250	0	63	10,000	1,836
Renewals & Replacements-F&B	0	750	0	1,561	6,000	4,701
Laundry & Linen-F&B	478	125	(155)	947	1,000	2,386
Repair&Maintenance-F&B	127	125	100	1,051	1,000	1,119
Equipment Rental-F&B	0	0	53	35	0	1,941
Miscellaneus Operating Exp	0	542	0	0	4,336	9
Uniforms	0	42	0	284	336	770
Kitchen Supplies	431	333	656	2,873	2,664	5,971
F&B Base Fee	12,119	6,022	7,175	51,940	48,176	28,410
Total Operating Expenses	20,171	23,672	22,971	160,700	189,376	157,506

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Reports

SUBJECT:
County Manager - Monthly Building Activity Reports

BRIEF SUMMARY:
The Board of Commissioners requested monthly reports of building and permit activities including information of plans under review.

REQUESTED ACTION:
For informational purposes. No action required.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Kelly Sifford, Interim County Manager

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Report
- Report

Cabarrus County Construction Standards Dodge Report 2/1/2026-2/28/2026

Jurisdiction: All

New Construction

Description	Const Code	Buildings	Housing Units	Estimated Cost
Single Family Houses Detached	101	73	73	$16,208,690.00
Single Family Houses Attached	102	26	26	$3,749,851.00
Manufactured Home (Mobile Homes)	106	2	2	$245,000.00
Office, Bank, and Professional Buildings	324	2	0	$1,281,157.00
Public Works and Utilities Buildings	325	2	0	$115,500,000.00
Stores and Customer Services	327	1	0	$2,100,000.00
Other Nonresidential Buildings	328	4	0	$267,000.00
Structures Other Than Buildings	329	4	0	$303,293.00
Other	999	25	0	$89,455,193.00
Sub Total (New Construction)		139	101	$229,110,184.00

Addition, Alteration, and Conversion

Description	Const Code	Buildings	Housing Units	Estimated Cost
Additions, Alterations and Conversions - Nonresidential and No housekeeping	437	7	0	$1,457,827.94
Sub Total (Addition, Alteration, and Conversion)		7	0	$1,457,827.94
	Grand Total	146	101	$230,568,011.94

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 2/1/2026 through End Date: 2/28/2026

Green	File Date	Address	Application Name	Description	Est Cost	Est Sq Ft
BU2026-00288	2/2/2026	7940 US HWY 601 S, AC# CONCORD, NC 28025	NORTH GEORGIA CIVIL INC	876270 696061 Verizon Wireless FTI ~~ Collocation of antennas, ancillary equipment and ground equipment as per plans for a new carrier on an existing wireless communication facility.	$25,000	0
BU2026-00290	2/2/2026	446 BROOKWOOD AVE NE, AC# CONCORD, NC 28025	DIRECT POWER INC.	VERIZON, BRAND - A~~ adding antennas, RRUs, and OVP box, as well as replacing cables on the existing tower (with concealment cannister) with no changes to ground space, electrical, or tower height.	$10,000	0
BU2026-00294	2/2/2026	87 PALASIDE DR NE CONCORD, NC 28025	IKES CONSTRUCTION INC	Segmental Retaining wall on the east side of the building.	$22,000	146
BU2026-00297	2/3/2026	4601 CORPORATE DR NW 115 CONCORD, NC 28027	CUSTOM DEMO & DISMANTLING LLC	SUITE 115 - INTERIOR PARTIAL DEMO	$0	27,000
BU2026-00310	2/4/2026	4795 FARMINGTON RIDGE PKWY, AC# CHARLOTTE, NC 28215	RITE LITE SIGNS INC. - Everbrook Academy	Manufacture and install 2 illuminated wall signs, 65 SQ FT EACH	$10,000	0
BU2026-00312	2/4/2026	4295 DEFENDER WAY NW, AC# CONCORD, NC 28027	JAMES R VANNOY & SONS CONSTRUCTION	35 TEMPORARY SITE LIGHTS FOR AMC LOT 5 ISV GRAVEL PARKING LOT	$125,000	0
BU2026-00320	2/4/2026	5700 ROYCE ST, AC# KANNAPOLIS, NC 28083	Momentec - Commercial upfit	Momentec - Commercial upfit ~~ Dematic, a contractor for Momentec Brands, is installing a standalone package sortation material handling conveyor belt system occupying 19,500 sqft. at ground level within an existing, occupied warehouse. The conveyor system has it's own standardized UL listed power distribution network signed off on by a PE licensed in NC and will be fed by house power permitted separately by SAMET Corporation, ref permit Permit #:BU2026-00166	$1,486,935	750,000

BU2026-00325	2/5/2026	8011 CONCORD MILLS BLVD CONCORD, NC 28027	SIMON ROOFING AND SHEET METAL CORP.	Replace insulation and roofing membrane in these areas to match plane of existing roof assembly and properly attach to existing substrate. Tie in new roof membrane to existing roof system with Wite Brite™ Cement and polyester fabric in a 3-course application. Install new seamless flashing around the perimeter and existing penetrations utilizing a 3-course application of SR Wite Brite™ Cement and reinforced polyester fabric. Properly flash scuppers utilizing a 3-course application of SR Wite Brite™ Cement and reinforced polyester fabric. Install adhere CLP™ Membrane in base of scuppers and walk through area between sections 1 and 2. Re-secure existing coping metal and seal joints with multiple layers of SR Wite Brite™ Cement and reinforced polyester fabric. Install one layer of SR Wite Brite™ BaseCoat (liquid applied seamless membrane) over the entire roof area at the rate of 2.5 gallons per 100 square feet. While the basecoat is still wet, immediately embed a layer SR Poly Plus reinforcement over the entire roof area. Install a second layer of SR Wite Brite™ BaseCoat (liquid applied seamless membrane) over the entire roof area at the rate of 1.5 gallons per 100 square feet. Install a third layer of SR Wite Brite™ Primer Plus at a rate of ½ gallon per 100 square feet. Install a fourth layer using SR Wite Brite™ Coating (liquid applied seamless membrane) over the entire roof area at the rate of 1.5 gallons per 100 square feet. Install SR Wite Brite™ Coating (liquid applied seamless membrane) over the existing vertical flashing at the rate of 1 to 1.5 gallons per 100 square feet, per coat.	$85,220	2,812
BU2026-00338	2/6/2026	8320 W FRANKLIN ST MT PLEASANT, NC 28124	CASCO SIGNS INC - Uwharrie Bank	Casco to install lighted monument and 3 lighted wall signs and connect to existing electrical	$1,500	0
BU2026-00345	2/9/2026	1065 NORTHEAST GATEWAY CT NE CONCORD, NC 28025	SHELCO, LLC.	ATRIUM HEALTH IMAGING, Copperfield Bone Density Replacement ~~ Selective demolition, new flooring, paint, wall protection, new lights and diffusers in the area of work. Work limited to the room the new bone density machine is in.	$44,000	140
BU2026-00352	2/10/2026	1420 CONCORD PKWY S, AC# CONCORD, NC 28027	MCFARLAND BUILDING GROUP - PFS13 B3 4th Bay	PFS13 B3 4th Bay ~~ Interior fit-out inside the existing building (about 75,000 SF per project information). All work will be performed in an active GMP facility and will follow required isolation and housekeeping controls. Includes: • Structural changes, such as steel and slab reinforcement and creating slab recesses as needed. • Installation and modifications to clean/process utilities, including: o Purified Water (PW) o Water for Injection (WFI) generation, storage, and distribution o Clean Steam generation, storage, and distribution • All supporting fit-out systems needed to make the area and equipment ready for startup and turnover, including architectural, MEP, fire protection, electrical, and controls work. This also includes commissioning/PSSR support and turnover package documentation. Work will be performed on Level 1, Level 2, and the Basement.	$77,000,000	75,000

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 2/1/2026 through End Date: 2/28/2026

BU2026-00355	2/10/2026	8341 CONCORD MILLS BLVD CONCORD, NC 28027	ALLIANCE RETAIL CONSTRUCTION - Nike Store	COMMERCIAL UPFIT FOR NIKE STORE ~~ Scope of work shall consist of interior paint finishes, floor finish refresh for fitting rooms and offices, burnish sales floor concrete, sales floor fixture replacement, and sales floor lighting fixture replacement.	$2,100,000	16,190
BU2026-00364	2/10/2026	8012 CONCORD MILLS BLVD CONCORD, NC 28027	Red Lobster LLC	ABC		
BU2026-00381	2/12/2026	2222 SHILOH CHURCH RD, AC# DAVIDSON, NC 28036	MASTEC NETWORK SOLUTIONS	THE PROPOSED PROJECT CONSISTS OF: · NEW AT&T 15'X20' LEASE AREA · NEW AT&T WUC & GENERATOR ON A CONCRETE PAD · NEW AT&T ANTENNAS & ASSOCIATED EQUIPMENT ON EXISTING 149' MONOPOLE	$158,000	0
BU2026-00383	2/12/2026	10401 Landon	PATHWAY TO PROMISE	FAMILY CARE HOME		
BU2026-00384	2/12/2026	361 GEORGE W LILES PKWY NW, LT# CONCORD, NC 28027	Rite Lite Signs	Vida Compounding Pharmacy Signs ~~ Manufacture and install signage, retrofit existing electrical to new signs	$7,301	40
BU2026-00385	2/12/2026	526 CABARRUS AVE W, AC# CONCORD, NC 28027	Casco Signs, Inc.	Casco to install 3 non lighted wall signs and 1 non lighted ground sign	$2,000	79
BU2026-00389	2/12/2026	120 PITTS SCHOOL RD SW CONCORD, NC 28027	Concord Commerce Center (Building 2 SHELL)	Concord Commerce Center Building 2 SHELL~~ A 75,000 Square Foot Flexible Facility Shell Building	$4,626,570	75,000
BU2026-00403	2/13/2026	1316 S MAIN ST B KANNAPOLIS, NC 28081		ABC - Suite B and C		
BU2026-00409	2/16/2026	76 SPRING ST SW CONCORD, NC 28025	OLD HOUSE BUILDERS LLC	RENOVATING EXISTING KITCHEN AND DINNING AREA	$39,000	2,000
BU2026-00416	2/16/2026	7650 GRIFFINS GATE DR SW, AC# CONCORD, NC 28025	OWENS ROOFING, INC.	Gypsum Roof Deck Repair Roof Membrane Repairs	$270,926	0

BU2026-00423	2/17/2026	8100 LOWER ROCKY RIVER RD CONCORD, NC 28025	MASTEC NETWORK SOLUTIONS - 074-460 (C Band)	AT&T TOWER UPFIT - GROUND SCOPE OF WORK: NO POWER PLANT NEEDED RE-USE EMERSON ODN512 PP (8R , 2C) RE-USE EIGHT EXISTING BATTERIES PER DE111 ADD THREE VERTIV -48V RECT PER DE111 ADD SEVEN -58V CONVERTORS PER DE111 ADD ONE -58V CONVERSION KIT TO THE 24VDC BAR NO 24V IN THE 48V PP PER PGDB SWAP FLX16V1 FOR A NEW RAY-38 CABINET TO MAKE ROOM FOR 6672 RE-USE EXISTING DC12-SS ON THE PAD 5G NR 1SR CBAND.5G.1 BAND 77G 77M LAND AND LUG #6AWG TELCOFLEX TO POWER AIR6472 B77G B77M AIR RADIO 700 / 850 MHZ UPPER D (10 MHZ) BAND B5/B12A RE-USE #8AWG TELCOFLEX TO POWER 4490 B5/B12A ‘S 700 UPPER D (10 MHZ) BAND B14/B29 RE-USE #8AWG TELCOFLEX TO POWER 4494 B14/B29 ‘S 5G NR 1SR CBAND.5G.1 BAND 77G 77M RE-USE (3) 6601, (2) XMU03, (2) 5216, (1) DUW ‘S IN NEW PROPOSED RAY-38 CABINET ADD ONE 6672 IN NEW PROPOSED RAY-38 CABINET TOWER SCOPE OF WORK: 5G NR 1SR CBAND.5G.1 BAND 77G 77M ADD THREE AIR6472 B77G B77M AIR ANTENNAS IN P2 ALL SECTORS RE-USE #6AWG DC TRUNK FOR AIR6472 B77G B77M ‘S ADD ONE 18CH FIBER TRUNK (SPARES NEEDED) PROPOSED 700 / 850 MHZ UPPER D (10 MHZ) BAND B5/B12A INSTALL THREE 4490 B5/B12A RADIOS ‘S IN P3 ALL SECTORS HARVEST THREE RRUS-11 B12 ‘S IN P3 ALL SECTORS HARVEST THREE RRUS-32 B66A ‘S IN P3 ALL SECTORS RE-USE #8AWG DC TRUNK FOR 4490 B5/B12A ‘S PROPOSED 700 UPPER D (10 MHZ) BAND B14/B29 INSTALL THREE 4494 B14/B29 RADIOS ‘S IN P1 ALL SECTORS ADD THREE 840 370799K ANTENNAS IN P3 ALL SECTORS HARVEST THREE RRUS-11 B2 ‘S IN P3 ALL SECTORS HARVEST THREE EPBQ-652L8H8 ‘S IN P3 ALL SECTORS HARVEST THREE CBC1921-DF-2X ‘S FROM ALL SECTORS RE-USE #8AWG DC TRUNK FOR 4494 B14/B29 ‘S	$25,000	0
BU2026-00427	2/17/2026	8011 CONCORD MILLS BLVD CONCORD, NC 28027	ABC Permit for Razzoo's	BUILDING INSPECTION ABC Permit - M Crowd Razzoos, LLC		
BU2026-00431	2/17/2026	8312 BUCKINGHAM LN, LT# HARRISBURG, NC 28075		GROUP HOME		
BU2026-00439	2/18/2026	290 COPPERFIELD BLVD NE CONCORD, NC 28025	MODERN INFORMATION SERVICES, INC DBA: D.B.A SIR SPEEDY	Concord Family House ~~ Wall signs and monument new panels	$28,900	0
BU2026-00441	2/18/2026	8885 CHRISTENBURY PKWY CONCORD, NC 28027	DOYLE CONSTRUCTION COMPANY	Partial upfit/partial demo - New upfit will be submitted at a later time.	$35,000	20,000

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 2/1/2026 through End Date: 2/28/2026

BU2026-00448	2/18/2026	425 COPPERFIELD BLVD NE CONCORD, NC 28025	SEDBERRY CONSTRUCTION, INC	upfit of an existing 3800 sf building to accommodate 6 new in center dialysis home training rooms with supporting offices	$750,000	3,813
BU2026-00453	2/19/2026	1420 CONCORD PKWY S, AC# CONCORD, NC 28027	GILBANE BUILDING COMPANY	Sport Court Complex Storage Shed ~~ 10x12 prefabricated storage shed provided by Tuff Shed for sports equipment.	$12,000	120
BU2026-00454	2/19/2026	601 WARREN C COLEMAN BLVD S CONCORD, NC 28025	SYNERGY RESOURCES LLC	Bistro Catering Kitchen ~~ Installation of new cooking equipment, exhaust hood, refrigeration, and storage areas. Includes installation associated plumbing and electrical infrastructure	$123,528	1,081
BU2026-00462	2/19/2026	250 CHURCH ST N, LT# B CONCORD, NC 28025	RITE LITE SIGNS, INC.	Manufacture and install awning and reface non-illuminated panels	$3,076	94
BU2026-00463	2/19/2026	2405 HERRONS NEST PL NW 100 CONCORD, NC 28027	SIGN SYSTEMS, INC.	Install 3 wall signs and 2 door graphics with hours	$19,200	0
BU2026-00465	2/19/2026	4055 HARRIS SQUARE DR HARRISBURG, NC 28075	VENTURE CONST CO - Panda Express - Harris Square	New, ground-up restaurant with dine-in, take-out, and drive-thru options	$2,000,000	2,600
BU2026-00474	2/20/2026	2825 LANE ST KANNAPOLIS, NC 28083	Brianna Bradford	PILOT TRAVEL CENTERS, LLC ~~ Update store laundry update check out counter & equipment replace and expand beverage cooler, doors, & equipment update showers, new equipment, add additional showers update restroom with new layout and equipment general interior finishes update exterior facade new Subway counter, cabinets, and equipment	$397,580	6,000
BU2026-00481	2/20/2026	5254 PIT RD S CONCORD, NC 28027	HEARTLAND CONTRACTING LLC	Interior renovation of 19,445 sf S1, B Occupancy. Add new offices, reconfigure existing spaces, add toilets and training area, all associated PME work. No new square footage.	$820,780	2,895
BU2026-00489	2/20/2026	47010 WILD COTTON LN KANNAPOLIS, NC 28083	EDGEWATER POOLS, LLC	Build new swimming pool for community	$250,000	0
BU2026-00493	2/23/2026	1355 COX MILL RD, AC# CONCORD, NC 28027	LCJ CONSTRUCTION COMPANY INC	RELOCATING THE BAND STAND	$1,000	0
BU2026-00497	2/23/2026	801 ZION CHURCH RD E CONCORD, NC 28025	Dollar General #18115- Dolgencorp, LLC	ABC		
BU2026-00502	2/23/2026	323 MISENHEIMER DR NW, AC# CONCORD, NC 28025	HOSS CONTRACTING, INC	Renovation to Webb Field, McAllister Field and Gibson Field. Includes new synthetic turf field at Webb Field, new restroom and storage building at Webb Field and existing building renovations at Gibson and McAllister Fields	$20,000	880
BU2026-00504	2/23/2026	1465 CONCORD PKWY S CONCORD, NC 28027	LAYTON CONSTRUCTION COMPANY, LLC	RED BULL ~~ RRB Concord Distribution Hub (RBNA Building) ~~ 1.145 million square foot 1) Warehouse and Regional Distribution Hub for Red Bull Beverage Company including 2) Administrative Offices and 3)	$115,000,000	7,000
BU2026-00505	2/23/2026	1465 CONCORD PKWY S CONCORD, NC 28027	LAYTON CONSTRUCTION COMPANY, LLC	RED BULL ~~ Guard House/Welcome Center (RBNA Building) (FOOTINGS AND FOUNDATION ONLY AT THIS TIME)	$500,000	7,000
BU2026-00527	2/24/2026	2011 NC HWY 49 S, AC# CONCORD, NC 28027	MESSER CONSTRUCTION CO - Mateenbar Composite Reinforcements - RTO Installation	INSTALL TRITON RTO ON A NEW CONCRETE PAD. RTO PROVIDED BY MATEENBAR. TERMINATE ELECTRICAL FROM EXISTING PANEL. COMPRESSED AIR AND NATURAL GAS- RTO UNIT INSTALLED OUTSIDE OF EXISTING BUILDING	$148,820	0

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 2/1/2026 through End Date: 2/28/2026

BU2026-00550	2/25/2026	3700 TAYLOR GLEN LN NW, UNIT# 329B CONCORD, NC 28027	I. L. LONG CONSTRUCTION CO., INC.	TAYLOR GLEN ASSISTED LIVING RENOVATION ~~ UNIT 329B ~~ NEW CABINETS, FLORRING, COUNTERTOPS, PAINT. THERE WILL NOT BE ANY MOVING OF ELECTRIC OR PLUMBING	$30,000	1,200
BU2026-00551	2/25/2026	3700 TAYLOR GLEN LN NW, UNIT# 301A CONCORD, NC 28027	I. L. LONG CONSTRUCTION CO., INC.	TAYLOR GLEN ASSISTED LIVING RENOVATION ~~ UNIT 301A ~~ NEW CABINETS, FLORRING, COUNTERTOPS, PAINT. THERE WILL NOT BE ANY MOVING OF ELECTRIC OR PLUMBING	$30,000	1,200
BU2026-00561	2/26/2026	115 YMCA DR KANNAPOLIS, NC 28081	FAIRWOOD CONSTRUCTION, LLC	The YMCA's annex building has a skylight which leaks profusely. We are going to remove it, reframe the rafters and add sheathing where the skylight was then re roof the entire roof to be uniform. The project also includes adding a hard ceiling where the skylight was and repairing and repainting damaged drywall from the leaks.	$80,000	5,556
BU2026-00562	2/26/2026	7500 BAYBROOKE LN HARRISBURG, NC 28075	EPCON COMMUNITIES CAROLINAS, LLC - Robinson Church Clubhouse	Robinson Church Clubhouse AND Pool (see comments from CHA) ~~ Aprox. 3533 sf farmhouse style community clubhouse for the Courtyards at Robinson Church. Community space, exercise room, offices, kitchen and bathrooms, front and rear covered porches, and a proposed swimming pool at the rear	$423,500	3,530
BU2026-00563	2/26/2026	7670 BRUTON SMITH BLVD CONCORD, NC 28027	JAMES R VANNOY & SONS CONSTRUCTION	TOYOTA OF CONCORD TEMPORARY SALES TRAILERS ~~ Drawings for Trailer to be used during construction.	$24,000	1,152
BU2026-00564	2/26/2026	308 CONCORD PKWY N CONCORD, NC 28027	IKES CONSTRUCTION INC	IKE'SD IS TAKING OVER JOB 2/26/2026 Concord Parkway Animal Hospital~~Addition to existing clinic for lobby expansion, new exam rooms, and handicap accessibility.	$857,657	4,479
BU2026-00567	2/26/2026	7670 BRUTON SMITH BLVD CONCORD, NC 28027	JAMES R VANNOY & SONS CONSTRUCTION - TOC Service Drive	Service drive of dealership to be renovated and expanded. Existing overhead openings to be demo'd and new exterior overhead doors to be added. New vehicle drive lanes to be added. New plumbing, mechanical, structural, electrical, and fire protection drawings to be included.	$2,692,652	7,601
BU2026-00568	2/26/2026	4469 SCHOOL HOUSE CMN HARRISBURG, NC 28075	ERIC W. RODGERS	The project includes renovations to the existing kitchen within the the existing Vortex Bottle Shop. New opening will be created to connect a newly acquired next door. The new suite will be a complete gut and removation in the same spirit of the existing Vortex Bottle Shop	$51,500	3,837
BU2026-00586	2/27/2026	2222 SHILOH CHURCH RD, AC# DAVIDSON, NC 28036	DEGLER ENTERPRISE, LLC	THE PROPOSED PROJECT CONSISTS OF: · NEW AT&T 15'X20' LEASE AREA · NEW AT&T WUC & GENERATOR ON A CONCRETE PAD · NEW AT&T ANTENNAS & ASSOCIATED EQUIPMENT ON EXISTING 149' MONOPOLE	$158,000	0
BU2026-00590	2/27/2026	1420 CONCORD PKWY S, AC# CONCORD, NC 28027	MCFARLAND BUILDING GROUP	ELI LILLY ~~ Modular Office/Support Facility Installation of a prefabricated plex modular structure. This unit will serve as a temporary or semi-permanent support building, providing essential operational space such as meeting rooms or break areas.	$150,000	4,320
BU2026-00591	2/27/2026	1465 CONCORD PKWY S, AC# CONCORD, NC 28027	GRAY CONSTRUCTION, INC., T/A	Temporary Use Permit for temporary construction trailer at 1465 Concord Pkwy. S - A 2,880 sf 4 wide trailer and a 1,440 sf 2 wide trailer will be connected by a 480 sf deck and used Gray- Frampton for the duration of the project.	$95,000	4,320
BU-EXCO-2026-00010	2/3/2026	1 BUFFALO AVE NW 2202 CONCORD, NC 28025	Alisha Marie Portraits LLC	Photography Studio		
BU-EXCO-2026-00011	2/6/2026	360 EXCHANGE ST NW CONCORD, NC 28027	Wake Up and Eat Suite 107	Restaurant at 360 Exchange St. NW Suite 107		

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 2/1/2026 through End Date: 2/28/2026

BU-EXCO-2026-00012	2/11/2026	295 E 22ND ST KANNAPOLIS, NC 28083	Furniture Market Warehouse	retail furniture store offering discounted furniture.		
BU-EXCO-2026-00014	2/19/2026	1032 CENTRAL DR NW B CONCORD, NC 28027	Legacy Elite Youth Upfit	LEGACY ELITE YOUTH CO OF AN EXISTING BUILDING		
BU-EXCO-2026-00015	2/24/2026	327 CODDLE MARKET DR NW CONCORD, NC 28027	Limitless NeuroWellness Center LLC Suite 130	Physical Therapy Business Suite 130		
BU-EXCO-2026-00016	2/27/2026	1287 OLD CHARLOTTE RD SW, LT# CONCORD, NC 28027	SALON ELEVATE & SPA	Salon Business		
				Total Plans Reviewed: 58	**$842,962,580**	**4,148,340**

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Reports

SUBJECT:
EDC - February 2026 Monthly Summary Report

BRIEF SUMMARY:
The Cabarrus Economic Development Corporation (EDC) provides monthly updates on the local economic and industry activities in the form of the included report.

REQUESTED ACTION:
For informational purposes. No action required.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Gretchen Carson, EDC President and Chief Executive Officer

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Reports

Project Activity Report

FEBRUARY 2026

Current Active Projects
43

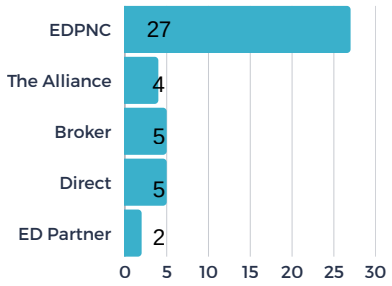
Projects Added in February
13

STATS OVER THE PAST MONTH

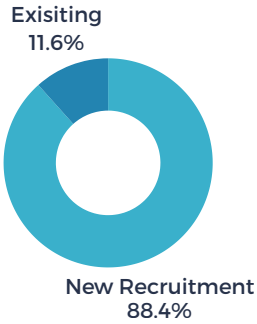
The EDC received **19** new projects/RFIs (request for information) in February and submitted sites/buildings for **13** of the requests. There were **0** client/consultant site visits/meetings in February.

Project Activity Highlights

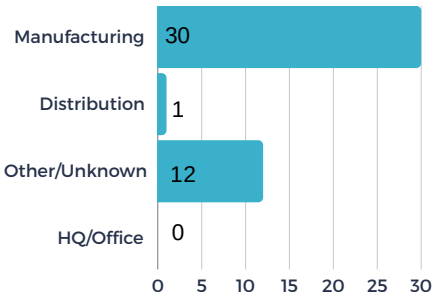
PROJECTS BY SOURCE



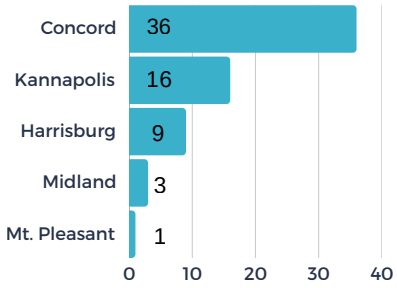
EXISTING VS. NEW



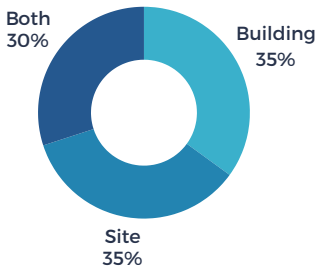
PROJECTS BY TYPE/INDUSTRY



OF PROJECTS BY LOCATION



BUILDINGS VS. SITES



182
average jobs per project

$239M
average investment per project

105K
average square feet per project

40
average acres per project

35%
of Cabarrus EDC's projects involved companies outside of the U.S.

57 Union Street South
Concord, NC 28025

704-703-1725
www.cabarrusedc.com

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Reports

SUBJECT:
Fire Marshal - Cabarrus County Fire Services Monthly Report

BRIEF SUMMARY:
The Cabarrus County Fire Services Monthly Report provides a comprehensive overview of fire service activities across the county, encompassing incident response statistics, significant events, emerging issues, notable achievements, upcoming Insurance Services Office (ISO) inspections, staffing updates/schedules and other pertinent fire department information.

REQUESTED ACTION:
Receive report. No action needed.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

Report

Cabarrus County Fire Services Monthly Report

Date: [February, 2026]

Executive Summary

• Total Incidents for the Month of January for All Departments

596 (729 responses if mutual aid is included)

• Incident Type Breakdown

Fire Incidents

- Fire – Outside Fire – Other Outside Fire: **4**
- Fire – Outside Fire – Trash / Rubbish Fire: **6**
- Fire – Outside Fire – Utility Infrastructure Fire: **1**
- Fire – Outside Fire – Vegetation / Grass Fire: **10**
- Fire – Structure Fire – Chimney Fire: **2**
- Fire – Structure Fire – Confined Cooking / Appliance Fire: **2**
- Fire – Structure Fire – Room and Contents Fire: **2**
- Fire – Structure Fire – Structural Involvement: **8**
- Fire – Transportation Fire – Vehicle Fire – Passenger: **3**

Hazardous Situations

- Electrical Hazard / Short Circuit: **2**
- Electrical Power Line Down / Arching / Malfunction: **2**
- Motor Vehicle Collision (Hazardous Situation): **5**
- Biological Release / Incident: **2**
- Carbon Monoxide Release: **1**
- Gas Leak / Gas Odor: **4**

- Odor Investigation: **6**
- Smoke Investigation: **5**

Medical – Illness

- Abdominal Pain / Problems: **7**
- Allergic Reaction / Stings: **3**
- Altered Mental Status: **7**
- Breathing Problems: **25**
- Cardiac Arrest: **5**
- Chest Pain (Non-Trauma): **31**
- Convulsions / Seizures: **10**
- Diabetic Problems: **6**
- Headache: **2**
- Heart Problems: **8**
- Nausea / Vomiting: **3**
- No Appropriate Choice: **4**
- Overdose / Poisoning: **7**
- Psychological / Behavioral Issues: **9**
- Sick Case: **47**
- Stroke / CVA: **8**
- Unconscious Victim: **8**
- Unknown Problem: **14**
- Well Person Check: **2**

Medical – Injury / Trauma

- Animal Bites: **1**
- Burns / Explosion: **1**
- Drowning / Diving / SCUBA: **1**

- Falls: **5**
- Gunshot Wound: **3**
- Hemorrhage / Laceration: **8**
- Motor Vehicle Collision (Medical): **7**
- Other Traumatic Injury: **29**

No Emergency / False Alarms / Good Intent

- Cancelled: **16**
- False Alarm – Accidental: **124**
- False Alarm – Intentional: **1**
- False Alarm – Malfunction: **9**
- False Alarm – Other: **6**
- Controlled Burning (Authorized): **2**
- Investigate Hazardous Release (Nothing Found): **2**
- No Incident Found / Location Error: **5**
- Smoke from Non-Hostile Source (Smoke Scare): **3**

Public Service / Assist

- CO Alarm (Non-Medical): **2**
- Fire / Smoke Alarm (Non-Medical): **16**
- Citizen Assist / Service Call: **14**
- Lift Assist: **14**
- Lost Person: **3**
- Person in Distress: **2**
- Disaster / Weather – Damage Assessment: **2**
- Disaster / Weather – Weather Response: **1**
- Standby: **6**

Rescue

- Backcountry Rescue: **1**
- Structure – Extrication / Entrapped: **1**
- MVC Extrication / Entrapment: **3**
- Water Rescue – Person in Water: **1**

Approximately 85 incident reports remain incomplete for January.

• Total Incidents for the year for All Departments through December 31st.

596

• Average Number of Personnel Per Incident from Each Department for Month

4.04

• County Wide Notable Items

- All departments switched reporting systems to remain federally compliant on January 1st. The Fire Marshals office has been working locally to implement the appropriate changes to facilitate this transition. This has been challenging with the vendors and federal government.
  - UPDATE: FM continues to facilitate this transition and is establishing a working group to support the reporting system county wide. Regional training was hosted locally on our reporting system with a list of action items established to improve our system county wide.

- Department annual financial statements were due to the county by December 31st. There are still several to be turned in. Departments are having a more difficult time securing CPA services and getting financial statements completed in a timely manner. Departments have been informed to please just continue to keep Fire Marshal updated on the progress of their annual audits.
  - UPDATE: Audits still outstanding from Cold Water, Richfield, Allen, Rimer, and Mt. Mitchell Fire Departments. The audits received to date are attached to this report.

- Will be working with departments on required 5-year plans to be submitted with budgets for this upcoming FY year. Will be discussing with Chiefs on what should be included in these plans and when they should be submitted.
  - UPDATE: These have been requested to be completed for submission by June 31st to accompany the change in the fiscal year and fire department budget submittal.

- FM, EM, and County Management continue to work through contract and ordinance updates to bring to the departments and commissioners.
    - UPDATE: Some example contracts have been secured from several sources to compare for common and best practice. EM Director Burnett is reviewing these.

- ISO mandated run card updates are in progress and will continue throughout the next year in cooperation with all departments and the communications center.
    - UPDATE: This project will be delegated to Assistant Fire Marshal Ashleigh Ennis to carry forward.

- Departments are working to implement a rescue task force.

- Fire service board will be working on bylaw updates.
    - UPDATE: FM has requested additional department support with reviewing these with no response with the exception of Allen Fire Department.

- Chiefs are forming a committee to look at the possibility of a fire service district overlay to present to commissioners. Chief Dustin Sneed will be the point of contact on this item.

- Fire Services will be presenting at the budget retreat on our current county employed firefighters and some alternative response model possibilities in conjunction with Mt. Pleasant.

- Preliminary budget numbers have been provided to the departments with a deadline of February 18th for any department that may be requesting a tax increase. This is to provide time to place this on the agenda for the budget retreat to be heard by the Board of Commissioners if necessary.

- An issue recently arose with Kannapolis Fire Department regarding automatic and mutual aid responses. Kannapolis provided correspondence to Mt. Mitchell fire department stating that they would be withdrawing their responses to the district as of February 2nd. A formal response was provided to Kannapolis in consultation with county management and county legal council with concerns pertaining to their contractual obligations with the county. All of the contextual information is attached to this report for view.

- December staffing schedules have not been received from Mt. Mitchell Fire Department or Richfield Fire Department. These are requested by the 10th of

each month and should have been received by January 10th. A reminder has been sent to departments with several others missing the requested deadline.

- Concerns have been raised regarding Northeast Cabarrus financial stability and current operations. Additional context can be found in their section of the monthly report.

- An apparatus request was made by Rimer Fire Department. Additional context can be found in the section of the report.

Station Specific Summaries

Allen ($.11 Tax Rate, Current ISO 3)

• Station Location(s)

- Current Station 1- 4000 US 601 S Concord, NC 28025
- Future Station 2- 5650 MIAMI CHURCH RD CONCORD NC 28025. Station build is in progress but estimated time to completion is unknown. Projected to be 4th quarter of 2026. The land has been cleared, graded, and erosion control has been placed. Department is currently going through the process to select a design professional and a contractor.

• Total Incidents for the Month

109

• Total Incidents for the Year

109

• Average Number of Personnel per Incident

3.3

• Notable Items from Department

- ISO Inspection completed In November. Expect results within 90 days of the inspection.
- Department looking to add additional storage building at current station.
    - UPDATE: Department has conducted a meeting with planning/zoning for application for zoning permits.

Cabarrus County Fire Services

• Station Location(s)

Current Station- 380 Highway 49 Concord, NC 28025

• Total Incidents for the Month

70

• Total Incidents for the Year

70

• Average Number of Personnel per Incident

3.3

• Notable Items from Department

Hiring process for Squad 410 and P/T admin position in progress. In process of onboarding new part time admin, several new part time Firefighters, and one new full time Firefighter. Still have one full time opening and looking at add a few more part time to our pool of part time personnel to fill open positions.

UPDATE: Process delayed due to weather.

Water rescue team swim testing set up for next month with Harrisburg Fire Department.

Fire Services personnel deployed with the Cabarrus County Search and Rescue team to Iredell County to assist with a land search for a missing teenage boy.

Cold Water ($.08 Tax Rate, ISO 2)

• Station Location(s)

Current Station 1- 1830 Gold Hill Road Concord, NC 28025

• Total Incidents for the Month

54

• Total Incidents for the Year

54

• Average Number of Personnel Per Incident

5.2

• Notable Items from Department

Nothing to report.

Concord Rural- Concord Fire Department ($.125 Tax Rate, ISO 1)

• Primary response data utilizes another communications center and records management system, and we are unable to pull this data at county level.

• Notable Items from Department

Nothing to report.

Flowes Store ($.10 Tax Rate, ISO 3)

• Station Location(s)

Current Station 1- 8623 Flowes Store Road Concord, NC 28025

• Total Incidents for the Month

44

• Total Incidents for the Year

44

• Average Number of Personnel per Incident

6.2

• Notable Items from Department

Nothing to report.

Georgeville ($.09 Tax Rate, ISO 9)

• Station Location(s)

Current Station 1- 6916 NC-200 Concord, NC 28025

• Total Incidents for the Month

41

• Total Incidents for the Year

41

• Average Number of Personnel per Incident

4.0

• Notable Items from Department

Department completed their first lower than 9 ISO inspection with great success. They should receive their grade back in 90 days.

East Gold Hill ($.09 Tax Rate, ISO 4)

• Station Location(s)

Current Station 1- 820 Old US Hwy 80, Gold Hill, NC 28071

• Primary response data utilizes another communications center and records management system, and we are unable to pull this data at county level.

• Notable Items from Department

Nothing to report

Harrisburg Rural- Harrisburg Fire Department ($.15 Tax Rate, ISO 2)

• Primary response data utilizes another communications center and records management system, and we are unable to pull this data at county level.

• Notable Items from Department

Nothing to report

Jackson Park- Concord FD ($.125 Tax Rate, ISO 1)

• Primary response data utilizes another communications center and records management system, and we are unable to pull this data at county level.

• Notable Items from Department

Nothing to report

Kannapolis Rural- City of Kannapolis Fire Department ($.10 Tax Rate, ISO 1)

• Primary response data utilizes another communications center and records management system, and we are unable to pull this data at county level.

• Notable Items from Department

Nothing to Report.

Midland Rural ($.10 Tax Rate, ISO 4)

• Station Location(s)

Current Station 1- 12805 US Hwy 601 S Midland, NC 28107

Current Station 2- 369 US HWY 24/27 E Midland, NC 28107

Future Station 3- Plans exist to construct a fire station in the area of Flowes Store Rd. E and US HWY 601. The timeline is unknown but is reflected in the departments 5-to-10-year plans.

Future Station 4- Plans exist to construct a fire station in the area of the Carolina Ridge Housing Development off of Pioneer Mill Rd. The timeline is unknown but is reflected in the department's 5-to-10-year plans.

• Total Incidents for the Month

123

• Total Incidents for the Year

123

• Average Number of Personnel per Incident

3.7

• Notable Items from Department

Nothing to Report.

Mt. Mitchell ($.10 Tax Rate, ISO 4)

• Station Location(s)

Current Station 1- 5875 Old Salisbury-Concord Road Kannapolis, NC 28081

• Total Incidents for the Month

26

• Total Incidents for the Year

26

• Average Number of Personnel per Incident

3.4

• Notable Items from Department

Department is looking to downsize their current apparatus fleet to required ISO minimum to reduce operational cost.

Mt. Pleasant Rural ($.11 Tax Rate, ISO 4)

• Station Location(s)

Current Station 1- 1415 N Main Street Mt. Pleasant, NC 28124

Future Station 2- A future station is planned for Walker Rd. in the area of Mt. Pleasant high school. Unknown timeline but land is secure for the purpose and will depend on budget prioritization in Mount Pleasant and demand.

Future Station 3- A future station has been discussed for Mt. Pleasant Rd. South depending on future development. Timeline is unknown and is depending on future growth and need.

• Total Incidents for the Month

96

• Total Incidents for the Year

96

• Average Number of Personnel per Incident

4.1

• Notable Items from Department

Nothing to report.

Northeast-Cabarrus ($.12 Tax Rate, ISO 5)

• Station Location(s)

Current Station 1- 1530 Lentz Harness Shop Road N Mt. Pleasant, NC 28124

• Total Incidents for the Month

19

• Total Incidents for the Year

19

• Average Number of Personnel per Incident

4.8

• Notable Items from Department

Fire Services was made aware of some concerns regarding Northeast and their financial stability. Their annual financial statement also featured some concerns from their accountant about how transactions were occurring and being accounted for. This prompted Fire Marshal Thompson to reach out to department leadership.

On 1/20/2026, Fire Marshal staff met via telephone with Shawn Pike, President of the Northeast Fire Department Board of Directors, to discuss recent governance and financial challenges identified within the department. Mr. Pike assumed the role of Board President in July 2025, coinciding with several changes in board membership.

During the discussion, Mr. Pike outlined several issues encountered over the past six months that contributed to strained board–chief relations and deficiencies in financial oversight. He indicated that corrective actions are underway and that the board is actively working to strengthen internal controls and governance practices.

Key issues identified included:

- **Governance and leadership structure:** The board identified challenges in the prior operational dynamic, in which the former fire chief exercised significant control over operational, staffing, maintenance, and spending decisions, with limited board oversight. This resulted in the board reacting to budget impacts rather than providing proactive fiscal governance. The former fire chief has since stepped down, and an interim chief has been appointed.

- **Financial planning and cash-flow management:** Due to inadequate planning for the timing of tax revenue distributions, the department obtained short-term loans in 2023 and 2024 to meet operational obligations. While both loans were repaid within approximately six months, interest costs were incurred. In 2025, the department avoided borrowing by adjusting cash-flow management practices, including early allocation of funds to savings and rescheduling higher-cost maintenance items.
- **Staffing expenditure:** Staffing practices were identified as inconsistent with the approved budget, with staffing decisions previously driven by availability rather than fiscal planning. The prior full-time chief staffing model was also identified as inefficient, and the board is reviewing alternative approaches to improve value and alignment with budgetary constraints.
- **Purchasing and accountability:** The board identified prior instances of purchases lacking receipts or sufficient justification. This practice has been discontinued. All expenditures are now documented and presented to the board, and any purchase exceeding $100 requires board approval until financial controls are fully stabilized.

Based on discussions with Mr. Pike, and in the opinion of Fire Services leadership, the current board appears to be taking appropriate and proactive steps to address these issues. If these corrective measures continue, the department is anticipated to remain on a positive trajectory. Fire Services staff will continue to monitor the department's progress.

Mr. Pike also indicated a willingness to meet with county management or the Board of Commissioners, if requested, and expressed a commitment to transparency and cooperation as the department continues its corrective efforts.

Odell ($.059 Tax Rate, ISO 4)

• Station Location(s)

Current Station 1- 9051 Davidson Highway Concord, NC 28027

Current Station 2- 4240 Shiloh Church Road Davidson, NC 28036

• Total Incidents for the Month

120

• Total Incidents for the Year

120

• Average Number of Personnel per Incident

4.0

• Notable Items from Department

Nothing to report.

Richfield-Misenheimer ($.07 Tax Rate, ISO 5)

• Station Location(s)

Current Station 1- 228 W Church St, Richfield, NC 28137

• Primary response data utilizes another communications center and records management system, and we are unable to pull this data at county level.

• Notable Items from Department

Nothing to report.

Rimer ($.10 Tax Rate, ISO 5)

• Station Location(s)

Current Station 1- 4306 Rimer Road Concord, NC 28025

Future Station 2- Unknown exact location but planned for the eastern portion of their district. Timeline for completion is unknown, but department is currently looking for land to purchase.

• Total Incidents for the Month

33

• Total Incidents for the Year

33

• Average Number of Personnel per Incident

3.5

• Notable Items from Department

A certificate of need was requested for the purchase of both a used apparatus in the short term and a new apparatus in the long term as a plan to replace its apparatus that was involved in the traffic accident and was unrepairable. The request and certificate of need generated by the FM are attached to this report for review.

Attachments

- Department December Schedules
- Rimer Fire Department Apparatus Request and Certificate of Need
- Various Fire Department FY25 financial statements and Audits that have been submitted.
- Correspondance and contextual information regarding Kannapolis Fire Departments request for cessation of automatic aid.

Department Schedules



January 2026

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
29 6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department Drew Barkley 8:00 AM - 6:00 PM Firefighter • Allen Volunteer Fire Department Jack Bickerstaff 6:00 PM - 8:00 AM Firefighter • Allen Volunteer Fire Department Jack Bickerstaff 8:00 AM - 6:00 PM Driver • Allen Volunteer Fire Department Kelley Lowder 8:00 AM - 6:00 PM 1 Officer • Allen Volunteer Fire Department Randy Dozier 6:00 PM - 8:00 AM 1 Officer • Allen Volunteer Fire Department Randy Dozier	30 8:00 AM - 6:00 PM 1 Officer • Allen Volunteer Fire Department Hakim Simmons 6:00 PM - 8:00 AM 1 Officer • Allen Volunteer Fire Department Hakim Simmons 6:00 PM - 8:00 AM Firefighter • Allen Volunteer Fire Department Jack Bickerstaff 8:00 AM - 6:00 PM Driver • Allen Volunteer Fire Department Mikey App 6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department Mikey App 8:00 AM - 6:00 PM Firefighter • Allen Volunteer Fire Department Noah Goodman	31 8:00 AM - 6:00 PM Firefighter • Allen Volunteer Fire Department No employee 8:00 AM - 6:00 PM Driver • Allen Volunteer Fire Department James Davis 6:00 PM - 7:00 AM Firefighter • Allen Volunteer Fire Department James Davis 6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department Kelley Lowder 8:00 AM - 6:00 PM 1 Officer • Allen Volunteer Fire Department Mikey App 6:00 PM - 8:00 AM 1 Officer • Allen Volunteer Fire Department Randy Dozier	1 Jan 8:00 AM - 6:00 PM Firefighter • Allen Volunteer Fire Department No employee 6:00 PM - 8:00 AM Firefighter • Allen Volunteer Fire Department No employee 8:00 AM - 6:00 PM 1 Officer • Allen Volunteer Fire Department Drew Barkley 6:00 PM - 8:00 AM 1 Officer • Allen Volunteer Fire Department Drew Barkley 6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department James Davis 8:00 AM - 6:00 PM Driver • Allen Volunteer Fire Department Kelley Lowder	2 8:00 AM - 6:00 PM Firefighter • Allen Volunteer Fire Department No employee 8:00 AM - 6:00 PM Driver • Allen Volunteer Fire Department Drew Barkley 8:00 AM - 6:00 PM Firefighter • Allen Volunteer Fire Department Jacob Barbee 6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department Kelley Lowder 6:00 PM - 8:00 AM 1 Officer • Allen Volunteer Fire Department Mikey App 6:00 PM - 8:00 AM Firefighter • Allen Volunteer Fire Department Ozell Thompson	3 8:00 AM - 6:00 PM Firefighter • Allen Volunteer Fire Department No employee 6:00 PM - 8:00 AM Firefighter • Allen Volunteer Fire Department No employee 8:00 AM - 6:00 PM 1 Officer • Allen Volunteer Fire Department Jacob Barbee 6:00 PM - 8:00 AM 1 Officer • Allen Volunteer Fire Department Jacob Barbee 8:00 AM - 6:00 PM • 10h Firefighter • Allen Volunteer Fire Department James Davis 6:00 PM - 8:00 AM • 14h Driver • Allen Volunteer Fire Department James Davis 6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department Kelley Lowder 8:00 AM - 6:00 PM Driver • Allen Volunteer Fire Department Noah Goodman	4 8:00 AM - 6:00 PM 1 Officer • Allen Volunteer Fire Department Hakim Simmons 6:00 PM - 8:00 AM Firefighter • Allen Volunteer Fire Department Hakim Simmons 8:00 AM - 6:00 PM Firefighter • Allen Volunteer Fire Department Jack Bickerstaff 6:00 PM - 8:00 AM 1 Officer • Allen Volunteer Fire Department Jacob Barbee 6:00 PM - 8:00 AM Driver • Allen Volunteer Fire Department Monty Green 8:00 AM - 6:00 PM Driver • Allen Volunteer Fire Department Noah Goodman
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Jan 2026 - Cold Water Volunteer Fire Department

Sun	Mon	Tue	Wed	Thur	Fri	Sat
				Jan 1 Cold Water PT Staffing Randy Love 7:00a-3:00p Officer/FF 7:00a-9:00a H L Ruth 9:00a-5:00p Randy Love 3:00p-11:00p Officer/FF 5:00p-7:00a Jim Preddy 11:00p-7:00a	2 Cold Water PT Staffing Jim Preddy 7:00a-3:00p Officer/FF 7:00a-10:00p Jim Preddy 3:00p-11:00p Alex Blackwelder 10:00p-6:00a Samuel Long 11:00p-7:00a Officer/FF Red asterisk 6:00a-7:00a	3 Cold Water PT Staffing Samuel Long 7:00a-3:00p Crystal Long 7:00a-3:00p Jason Walker 3:00p-7:00a Jayden Moser 3:00p-7:00a Randy Love 3:00p-11:00p Randy Love 11:00p-7:00a
4 Cold Water PT Staffing Jim Preddy 7:00a-3:00p Alex Blackwelder 7:00a-7:00a Randy Love 3:00p-11:00p David Blackwelder 11:00p-7:00a	5 Cold Water PT Staffing Jim Preddy 7:00a-3:00p H L Ruth 7:00a-7:00a Jim Preddy 3:00p-11:00p David Blackwelder 11:00p-7:00a	6 Cold Water PT Staffing Engineer 7:00a-8:00a Officer/FF 7:00a-11:00p Tim McDonald 8:00a-6:00p Randy Love 3:00p-11:00p Tom Blackwelder 11:00p-7:00a Steve Blackwelder Jr. 11:00p-5:30a Engineer Red asterisk 5:30a-7:00a	7 Cold Water PT Staffing Tim McDonald 7:00a-7:00p Officer/FF 7:00a-6:00p Benjamin Preddy 12:00p-11:00p Alex Blackwelder 6:00p-6:00a Tom Blackwelder 11:00p-7:00a Officer/FF Red asterisk 6:00a-7:00a	8 Cold Water PT Staffing Tom Blackwelder 7:00a-6:00p Officer/FF 7:00a-6:00p Engineer 3:00p-11:00p Crystal Long 6:00p-5:30a Samuel Long 6:00p-7:00a Officer/FF Red asterisk 5:30a-7:00a	9 Cold Water PT Staffing Engineer 7:00a-8:00a Benjamin Preddy 7:00a-6:00p Tim McDonald 8:00a-6:00p Jim Preddy 3:00p-11:00p Crystal Long 6:00p-7:00a Samuel Long 11:00p-7:00a	10 Cold Water PT Staffing Samuel Long 7:00a-3:00p Crystal Long 7:00a-12:00p Officer/FF 12:00p-3:00p Alex Blackwelder 3:00p-7:00p Samuel Long 3:00p-11:00p Crystal Long 7:00p-11:00p Officer/FF 11:00p-7:00a Jim Preddy 11:00p-7:00a
11 Cold Water PT Staffing Jim Preddy 7:00a-3:00p Alex Blackwelder 7:00a-7:00a Tom Blackwelder 3:00p-11:00p	12 Cold Water PT Staffing Engineer 7:00a-8:00a H L Ruth 7:00a-7:00a Tim McDonald 8:00a-6:00p	13 Cold Water PT Staffing Tim McDonald 7:00a-7:00p Benjamin Preddy 7:00a-11:00p Alex Blackwelder 7:00p-6:00a	14 Cold Water PT Staffing Randy Love 7:00a-3:00p Officer/FF 7:00a-8:00a H L Ruth 8:00a-5:00p	15 Cold Water PT Staffing Jason Walker 7:00a-8:00a Officer/FF 7:00a-9:00a Tim McDonald 8:00a-6:00p	16 Cold Water PT Staffing Jim Preddy 7:00a-3:00p Officer/FF 7:00a-8:00a Benjamin Preddy 8:00a-4:00p Jim Preddy 3:00p-11:00p	17 Cold Water PT Staffing Samuel Long 7:00a-3:00p Crystal Long 7:00a-3:00p Officer/FF 3:00p-10:00p

Sun	Mon	Tue	Wed	Thur	Fri	Sat
David Blackwelder 11:00p-7:00a	Jim Preddy 3:00p-11:00p David Blackwelder 11:00p-7:00a Events Board of Directors Meetin… 7:00p-9:00p	Tom Blackwelder 11:00p-7:00a Officer/FF 6:00a-7:00a	Randy Love 3:00p-11:00p Officer/FF 5:00p-10:00p Jason Walker 10:00p-7:00a Tom Blackwelder 11:00p-7:00a	H L Ruth 9:00a-3:00p Officer/FF 3:00p-11:00p Randy Love 3:00p-11:00p Crystal Long 11:00p-5:30a Samuel Long 11:00p-7:00a Officer/FF 5:30a-7:00a	Officer/FF 4:00p-11:00p Crystal Long 11:00p-7:00a Samuel Long 11:00p-7:00a	Randy Love 3:00p-11:00p Jayden Moser 10:00p-7:00a Randy Love 11:00p-7:00a

18	19	20	21	22	23	24
Cold Water PT Staffing Jim Preddy 7:00a-3:00p Caleb Anderson 7:00a-3:00p H L Ruth 3:00p-10:00p Randy Love 3:00p-11:00p Alex Blackwelder 10:00p-6:00a David Blackwelder 11:00p-7:00a Officer/FF 6:00a-7:00a	Cold Water PT Staffing Jim Preddy 7:00a-3:00p Officer/FF 7:00a-10:30a H L Ruth 10:30a-7:00a Jim Preddy 3:00p-11:00p David Blackwelder 11:00p-7:00a	Cold Water PT Staffing Randy Love 7:00a-3:00p Jason Walker 7:00a-3:00p Stephen Bryant 3:00p-6:00p Randy Love 3:00p-11:00p Alex Blackwelder 6:00p-6:00a Steve Blackwelder Jr. 11:00p-7:00a Officer/FF 6:00a-7:00a	Cold Water PT Staffing Engineer 7:00a-8:00a Officer/FF 7:00a-9:00a Tim McDonald 8:00a-6:00p H L Ruth 9:00a-1:00p Officer/FF 1:00p-11:00p Benjamin Preddy 3:00p-11:00p Steve Blackwelder Jr. 11:00p-5:30a Tom Blackwelder 11:00p-7:00a Officer/FF 5:30a-7:00a	Cold Water PT Staffing Tim McDonald 7:00a-7:00p Benjamin Preddy 7:00a-7:00p Randy Love 3:00p-11:00p Officer/FF 7:00p-11:00p Crystal Long 11:00p-5:30a Samuel Long 11:00p-7:00a Officer/FF 5:30a-7:00a	Cold Water PT Staffing Benjamin Preddy 7:00a-3:00p Caleb Anderson 7:00a-3:00p Randy Love 3:00p-6:00p Jim Preddy 3:00p-11:00p Alex Blackwelder 6:00p-11:00p Crystal Long 11:00p-7:00a Samuel Long 11:00p-7:00a	Cold Water PT Staffing Samuel Long 7:00a-3:00p Officer/FF 7:00a-7:00a Engineer 7:00a-8:00a Crystal Long 7:00a-3:00p Colby Hicks 8:00a-3:00p Engineer 3:00p-7:00a Randy Love 3:00p-7:00a Jayden Moser 3:00p-7:00a

25	26	27	28	29	30	31
Cold Water PT Staffing Tom Blackwelder 7:00a-7:00a Officer/FF 7:00a-10:00a Jayden Moser 7:00a-12:00p Engineer 7:00a-7:00a Randy Love 10:00a-12:00p Officer/FF 12:00p-3:00p	Cold Water PT Staffing Benjamin Preddy 7:00a-4:00p H L Ruth 7:00a-11:00p Jim Preddy 7:00a-11:00p Engineer 7:00a-11:00p Engineer 4:00p-7:00a	Cold Water PT Staffing Engineer 7:00a-8:00a Benjamin Preddy 7:00a-5:00p Tim McDonald 8:00a-6:00p Randy Love 3:00p-11:00p Officer/FF 5:00p-7:00p Caleb Anderson 7:00p-10:00p	Cold Water PT Staffing Tim McDonald 7:00a-7:00p Officer/FF 7:00a-8:00a H L Ruth 8:00a-5:00p Randy Love 3:00p-11:00p Officer/FF 5:00p-7:00p Caleb Anderson 7:00p-10:00p	Cold Water PT Staffing Randy Love 7:00a-3:00p Officer/FF 7:00a-9:00a H L Ruth 9:00a-3:00p Officer/FF 3:00p-6:00p Jim Preddy 3:00p-11:00p Stephen Bryant 6:00p-11:00p Randy Love 3:00p-11:00p Crystal Long 11:00p-7:00a	Cold Water PT Staffing Jim Preddy 7:00a-3:00p Officer/FF 7:00a-8:00a Tim McDonald 8:00a-3:00p Officer/FF 3:00p-6:00p Jim Preddy 3:00p-11:00p Stephen Bryant 6:00p-11:00p Crystal Long 11:00p-7:00a	Cold Water PT Staffing Engineer 7:00a-8:00a Jayden Moser 7:00a-3:30p H L Ruth 8:00a-3:00p Randy Love 3:00p-11:00p Officer/FF 3:30p-9:30p

Sun	Mon	Tue	Wed	Thur	Fri	Sat
Randy Love 12:00p-7:00a	Steve Blackwelder Jr. 11:00p-7:00a	Alex Blackwelder 10:00p-6:00a	Officer/FF 10:00p-11:00p	Tom Blackwelder 11:00p-7:00a	Samuel Long 11:00p-7:00a	Jayden Moser 9:30p-7:00a
Alex Blackwelder 3:00p-5:00a	Randy Love 11:00p-7:00a	Steve Blackwelder Jr. 11:00p-7:00a	Jason Walker 10:00p-7:00a	Officer/FF Red asterisk 6:00a-7:00a		Randy Love 11:00p-7:00a
Officer/FF Red asterisk 5:00a-7:00a	David Blackwelder 11:00p-7:00a	Officer/FF Red asterisk 6:00a-7:00a	Steve Blackwelder Jr. 11:00p-5:30a			
			Officer/FF Red asterisk 5:30a-7:00a			

Red asterisk Indicates time starts on following calendar day
*** Events and Time Off follow default Split Time of Day of 7:00a**

Schedule By Position For 01-01-2026 to 01-31-2026

Unit Name	Event Date	Shift	Times	User Name	Hours
ENG - Day	1/1/2026	C	08:00-15:30	Bingler, Scott	7.50
ENG - Day	1/4/2026	A	08:00-20:00	Parker, Evan	12.00
ENG - Day	1/5/2026	B	08:00-20:00	Houston, Joey	12.00
ENG - Day	1/6/2026	C	08:00-20:00	Baker, Kyle	12.00
ENG - Day	1/7/2026	B	08:00-20:00	Houston, Joey	12.00
ENG - Day	1/8/2026	C	08:00-20:00	Shaffer, Jeremy	12.00
ENG - Day	1/10/2026	B	08:00-20:00	Shaffer, Jeremy	12.00
ENG - Day	1/12/2026	B	08:00-20:00	Houston, Joey	12.00
ENG - Day	1/13/2026	C	08:00-16:00	Bingler, Richie	8.00
ENG - Day	1/14/2026	A	08:00-20:00	Hester, Ryan	12.00
ENG - Day	1/16/2026	A	08:00-20:00	Shaffer, Jeremy	12.00
ENG - Day	1/17/2026	B	08:00-20:00	ODay, Austin	12.00
ENG - Day	1/18/2026	C	08:00-20:00	Shaffer, Jeremy	12.00
ENG - Day	1/19/2026	B	08:00-20:00	Houston, Joey	12.00
ENG - Day	1/20/2026	C	08:00-17:00	Shaffer, Jeremy	9.00
ENG - Day	1/20/2026	C	17:00-22:00	Vanderkolk, Travis	5.00
ENG - Day	1/21/2026	A	08:00-20:00	ODay, Austin	12.00
ENG - Day	1/22/2026	B	08:00-20:00	Hester, Ryan	12.00
ENG - Day	1/23/2026	A	08:00-20:00	ODay, Austin	12.00
ENG - Day	1/24/2026	B	11:30-20:00	Tackett, Dillon	8.50
ENG - Day	1/26/2026	A	08:00-20:00	ODay, Austin	12.00
ENG - Day	1/27/2026	C	08:00-16:00	Baker, Kyle	8.00
ENG - Day	1/28/2026	A	08:30-20:00	ODay, Austin	11.50
ENG - Day	1/29/2026	B	08:00-20:00	Tackett, Dillon	12.00
ENG - Day	1/30/2026	C	07:00-15:00	Houston, Joey	8.00
ENG - Day	1/31/2026	B	08:00-20:00	Tackett, Dillon	12.00
ENG - Night	1/1/2026	C	18:00-08:00	Bingler, Scott	14.00
ENG - Night	1/2/2026	A	20:00-06:00	Parker, Evan	10.00
ENG - Night	1/4/2026	A	20:00-08:00	Parker, Evan	12.00
ENG - Night	1/5/2026	B	20:00-08:00	Vanderkolk, Travis	12.00
ENG - Night	1/6/2026	C	20:00-08:00	Morgan, Patrick	12.00
ENG - Night	1/7/2026	B	20:00-08:00	Houston, Joey	12.00
ENG - Night	1/8/2026	C	20:00-08:00	Morgan, Patrick	12.00
ENG - Night	1/9/2026	A	20:00-08:00	Parker, Evan	12.00
ENG - Night	1/10/2026	B	20:00-08:00	Parker, Evan	12.00
ENG - Night	1/11/2026	A	20:00-08:00	Parker, Evan	12.00
ENG - Night	1/12/2026	B	20:00-08:00	Parker, Evan	12.00
ENG - Night	1/13/2026	C	20:00-08:00	Tackett, Dillon	12.00
ENG - Night	1/14/2026	A	20:00-06:00	Tackett, Dillon	10.00
ENG - Night	1/15/2026	C	20:00-08:00	Morgan, Patrick	12.00
ENG - Night	1/16/2026	A	20:00-05:00	Shaffer, Jeremy	9.00
ENG - Night	1/17/2026	B	05:00-08:00	ODay, Austin	3.00
ENG - Night	1/17/2026	B	20:00-08:00	Messina, Anthony	12.00
ENG - Night	1/18/2026	C	20:00-08:00	Houston, Joey	12.00

Unit Name	Event Date	Shift	Times	User Name	Hours
ENG - Night	1/19/2026	B	20:00-08:00	Baker, Kyle	12.00
ENG - Night	1/20/2026	C	22:00-07:30	Tackett, Dillon	9.50
ENG - Night	1/21/2026	A	20:00-08:00	Parker, Evan	12.00
ENG - Night	1/22/2026	B	20:00-08:00	Hester, Ryan	12.00
ENG - Night	1/23/2026	A	20:00-08:00	Shaffer, Jeremy	12.00
ENG - Night	1/24/2026	B	20:00-08:00	Houston, Joey	12.00
ENG - Night	1/25/2026	C	20:00-08:00	Parker, Evan	12.00
ENG - Night	1/26/2026	A	20:00-06:00	ODay, Austin	10.00
ENG - Night	1/27/2026	C	20:00-08:00	Morgan, Patrick	12.00
ENG - Night	1/28/2026	A	20:00-08:00	Messina, Anthony	12.00
ENG - Night	1/29/2026	B	20:00-06:00	Parker, Evan	10.00
ENG - Night	1/30/2026	C	20:00-08:00	Messina, Anthony	12.00
ENG - Night	1/31/2026	B	20:00-06:00	Parker, Evan	10.00
FF - Day	1/1/2026	C	06:00-14:00	Tackett, Dillon	8.00
FF - Day	1/3/2026	C	06:00-14:00	Tackett, Dillon	8.00
FF - Day	1/4/2026	A	06:00-14:00	Bliss, Elijah	8.00
FF - Day	1/5/2026	B	06:00-14:00	Tackett, Dillon	8.00
FF - Day	1/6/2026	C	06:00-14:00	Morales, Julian	8.00
FF - Day	1/7/2026	B	06:00-14:00	Hollar, Kenneth	8.00
FF - Day	1/8/2026	C	06:00-14:00	Tackett, Dillon	8.00
FF - Day	1/10/2026	B	06:00-14:00	Bliss, Elijah	8.00
FF - Day	1/11/2026	A	08:30-14:00	Eudy, Charli	5.50
FF - Day	1/12/2026	B	06:00-14:00	Tackett, Dillon	8.00
FF - Day	1/13/2026	C	06:00-14:00	Hollar, Kenneth	8.00
FF - Day	1/14/2026	A	06:00-14:00	Morales, Julian	8.00
FF - Day	1/15/2026	C	06:00-14:00	Tackett, Dillon	8.00
FF - Day	1/16/2026	A	08:00-14:00	Morales, Julian	6.00
FF - Day	1/17/2026	B	06:00-14:00	Tackett, Dillon	8.00
FF - Day	1/18/2026	C	06:00-14:00	Eudy, Charli	8.00
FF - Day	1/19/2026	B	06:00-14:00	Tackett, Dillon	8.00
FF - Day	1/20/2026	C	06:00-14:00	Morales, Julian	8.00
FF - Day	1/21/2026	A	06:00-09:30	Morales, Julian	3.50
FF - Day	1/21/2026	A	12:00-14:00	Morales, Julian	2.00
FF - Day	1/22/2026	B	06:00-14:00	Tackett, Dillon	8.00
FF - Day	1/23/2026	A	07:00-14:00	LeBlanc, Mason	7.00
FF - Day	1/25/2026	C	06:00-14:00	Eudy, Charli	8.00
FF - Day	1/25/2026	C	06:00-14:00	Malmut, Craig	8.00
FF - Day	1/26/2026	A	06:00-14:00	Tackett, Dillon	8.00
FF - Day	1/26/2026	A	08:00-14:00	Morales, Julian	6.00
FF - Day	1/27/2026	C	06:00-14:00	Morales, Julian	8.00
FF - Day	1/28/2026	A	06:00-14:00	Morales, Julian	8.00
FF - Day	1/29/2026	B	06:00-14:00	Bliss, Elijah	8.00
FF - Day	1/30/2026	C	06:00-14:00	Bliss, Elijah	8.00
FF - Day	1/31/2026	B	07:00-14:00	LeBlanc, Mason	7.00
FF - Day	1/31/2026	B	08:00-14:00	ODay, Austin	6.00
FF - Evening	1/1/2026	C	14:00-18:00	Tackett, Dillon	4.00
FF - Evening	1/2/2026	A	18:45-22:00	ODay, Austin	3.25

Unit Name	Event Date	Shift	Times	User Name	Hours
FF - Evening	1/3/2026	C	14:00-22:00	Tackett, Dillon	8.00
FF - Evening	1/4/2026	A	14:00-20:00	Bliss, Elijah	6.00
FF - Evening	1/5/2026	B	14:00-18:00	Tackett, Dillon	4.00
FF - Evening	1/5/2026	B	18:00-22:00	Kirby, Corey	4.00
FF - Evening	1/6/2026	C	14:00-22:00	Eudy, Charli	8.00
FF - Evening	1/7/2026	B	14:00-22:00	Hollar, Kenneth	8.00
FF - Evening	1/8/2026	C	14:00-18:00	Tackett, Dillon	4.00
FF - Evening	1/8/2026	C	18:00-22:00	Kirby, Corey	4.00
FF - Evening	1/9/2026	A	17:00-22:00	Kirby, Corey	5.00
FF - Evening	1/10/2026	B	14:00-22:00	Bliss, Elijah	8.00
FF - Evening	1/11/2026	A	14:00-22:00	Eudy, Charli	8.00
FF - Evening	1/12/2026	B	14:00-22:00	Hollar, Kenneth	8.00
FF - Evening	1/13/2026	C	14:00-18:00	Hollar, Kenneth	4.00
FF - Evening	1/13/2026	C	18:00-22:00	Kirby, Corey	4.00
FF - Evening	1/14/2026	A	14:00-22:00	Morales, Julian	8.00
FF - Evening	1/15/2026	C	14:00-22:00	McClellan, Chelsei	8.00
FF - Evening	1/16/2026	A	17:00-22:00	Kirby, Corey	5.00
FF - Evening	1/17/2026	B	14:00-22:00	Tackett, Dillon	8.00
FF - Evening	1/18/2026	C	14:00-22:00	Eudy, Charli	8.00
FF - Evening	1/19/2026	B	14:00-18:00	Tackett, Dillon	4.00
FF - Evening	1/19/2026	B	18:00-22:00	Kirby, Corey	4.00
FF - Evening	1/20/2026	C	14:00-22:00	Morales, Julian	8.00
FF - Evening	1/21/2026	A	17:00-22:00	Kirby, Corey	5.00
FF - Evening	1/22/2026	B	14:00-18:00	Tackett, Dillon	4.00
FF - Evening	1/22/2026	B	18:00-22:00	Kirby, Corey	4.00
FF - Evening	1/23/2026	A	14:00-22:00	LeBlanc, Mason	8.00
FF - Evening	1/24/2026	B	14:00-20:00	ODay, Austin	6.00
FF - Evening	1/24/2026	B	20:00-22:00	Messina, Anthony	2.00
FF - Evening	1/24/2026	B	20:00-22:00	Tackett, Dillon	2.00
FF - Evening	1/25/2026	C	14:00-22:00	Eudy, Charli	8.00
FF - Evening	1/25/2026	C	14:00-22:00	Malmut, Craig	8.00
FF - Evening	1/25/2026	C	15:15-20:00	Parker, Evan	4.75
FF - Evening	1/26/2026	A	14:00-18:00	Tackett, Dillon	4.00
FF - Evening	1/26/2026	A	18:00-22:00	Kirby, Corey	4.00
FF - Evening	1/27/2026	C	14:00-22:00	Morales, Julian	8.00
FF - Evening	1/28/2026	A	17:30-22:00	McClellan, Chelsei	4.50
FF - Evening	1/29/2026	B	14:00-22:00	Bliss, Elijah	8.00
FF - Evening	1/30/2026	C	14:00-22:00	Bliss, Elijah	8.00
FF - Evening	1/31/2026	B	14:00-22:00	Hapeman, Ben	8.00
FF - Evening	1/31/2026	B	14:00-22:00	ODay, Austin	8.00
FF - Night	1/1/2026	C	22:00-06:00	McClellan, Chelsei	8.00
FF - Night	1/2/2026	A	22:00-06:00	ODay, Austin	8.00
FF - Night	1/3/2026	C	22:00-06:00	Tackett, Dillon	8.00
FF - Night	1/4/2026	A	20:00-06:00	McClellan, Chelsei	10.00

Unit Name	Event Date	Shift	Times	User Name	Hours
FF - Night	1/5/2026	B	22:00-06:00	Morales, Julian	8.00
FF - Night	1/6/2026	C	22:00-06:00	Eudy, Charli	8.00
FF - Night	1/7/2026	B	22:00-06:00	Hollar, Kenneth	8.00
FF - Night	1/8/2026	C	22:00-06:00	Kirby, Corey	8.00
FF - Night	1/9/2026	A	22:00-06:00	Bliss, Elijah	8.00
FF - Night	1/10/2026	B	22:00-06:00	Bliss, Elijah	8.00
FF - Night	1/11/2026	A	22:00-06:00	Kirby, Corey	8.00
FF - Night	1/12/2026	B	22:00-06:00	Hollar, Kenneth	8.00
FF - Night	1/13/2026	C	22:00-06:00	Kirby, Corey	8.00
FF - Night	1/14/2026	A	22:00-06:00	Morales, Julian	8.00
FF - Night	1/15/2026	C	22:00-06:00	McClellan, Chelsei	8.00
FF - Night	1/16/2026	A	22:00-06:00	Hapeman, Ben	8.00
FF - Night	1/17/2026	B	22:00-06:00	Tackett, Dillon	8.00
FF - Night	1/18/2026	C	22:00-06:00	Eudy, Charli	8.00
FF - Night	1/19/2026	B	22:00-06:00	Hapeman, Ben	8.00
FF - Night	1/20/2026	C	22:00-06:00	McClellan, Chelsei	8.00
FF - Night	1/21/2026	A	22:00-06:00	Morales, Julian	8.00
FF - Night	1/22/2026	B	22:00-06:00	Hapeman, Ben	8.00
FF - Night	1/23/2026	A	22:00-06:00	Bliss, Elijah	8.00
FF - Night	1/24/2026	B	22:00-06:00	Hapeman, Ben	8.00
FF - Night	1/24/2026	B	22:00-08:00	Messina, Anthony	10.00
FF - Night	1/24/2026	B	22:00-06:00	Tackett, Dillon	8.00
FF - Night	1/25/2026	C	22:00-06:00	Eudy, Charli	8.00
FF - Night	1/26/2026	A	22:00-06:00	Kirby, Corey	8.00
FF - Night	1/27/2026	C	22:00-06:00	Morales, Julian	8.00
FF - Night	1/28/2026	A	22:00-06:00	McClellan, Chelsei	8.00
FF - Night	1/29/2026	B	22:00-06:00	McClellan, Chelsei	8.00
FF - Night	1/30/2026	C	22:00-06:00	Bliss, Elijah	8.00
FF - Night	1/31/2026	B	22:00-06:00	Hapeman, Ben	8.00
FF - Night	1/31/2026	B	22:00-06:00	McClellan, Chelsei	8.00
FF - Night	1/31/2026	B	22:00-06:00	ODay, Austin	8.00
Officer - Day	1/1/2026	C	08:00-20:00	McClellan, Chelsei	12.00
Officer - Day	1/2/2026	A	08:00-20:00	Parker, Evan	12.00
Officer - Day	1/3/2026	C	06:00-20:00	Pericho, Dave	14.00
Officer - Day	1/4/2026	A	08:00-20:00	McClellan, Chelsei	12.00
Officer - Day	1/5/2026	B	08:00-20:00	Messina, Anthony	12.00
Officer - Day	1/6/2026	C	08:00-20:00	Vanderkolk, Travis	12.00
Officer - Day	1/7/2026	B	08:00-20:00	Messina, Anthony	12.00
Officer - Day	1/8/2026	C	08:00-20:00	Messina, Anthony	12.00
Officer - Day	1/9/2026	A	08:00-20:00	Pericho, Dave	12.00
Officer - Day	1/10/2026	B	08:00-20:00	Pericho, Dave	12.00

Unit Name	Event Date	Shift	Times	User Name	Hours
Officer - Day	1/11/2026	A	08:00-20:00	Parker, Evan	12.00
Officer - Day	1/12/2026	B	08:00-20:00	Messina, Anthony	12.00
Officer - Day	1/13/2026	C	08:00-20:00	Messina, Anthony	12.00
Officer - Day	1/14/2026	A	08:00-20:00	Pericho, Dave	12.00
Officer - Day	1/15/2026	C	08:00-20:00	Houston, Joey	12.00
Officer - Day	1/16/2026	A	08:00-20:00	Pericho, Dave	12.00
Officer - Day	1/17/2026	B	08:00-20:00	Messina, Anthony	12.00
Officer - Day	1/18/2026	C	08:00-20:00	McClellan, Chelsei	12.00
Officer - Day	1/19/2026	B	08:00-20:00	Messina, Anthony	12.00
Officer - Day	1/20/2026	C	08:00-20:00	McClellan, Chelsei	12.00
Officer - Day	1/21/2026	A	08:00-20:00	Pericho, Dave	12.00
Officer - Day	1/22/2026	B	08:00-12:00	Messina, Anthony	4.00
Officer - Day	1/23/2026	A	08:00-20:00	Shaffer, Jeremy	12.00
Officer - Day	1/24/2026	B	08:00-20:00	Messina, Anthony	12.00
Officer - Day	1/25/2026	C	08:00-20:00	Houston, Joey	12.00
Officer - Day	1/26/2026	A	08:00-17:00	Parker, Evan	9.00
Officer - Day	1/27/2026	C	08:00-20:00	Messina, Anthony	12.00
Officer - Day	1/28/2026	A	13:00-20:00	Hester, Ryan	7.00
Officer - Day	1/29/2026	B	08:00-20:00	Pericho, Dave	12.00
Officer - Day	1/30/2026	C	08:00-20:00	Messina, Anthony	12.00
Officer - Day	1/31/2026	B	08:00-20:00	Pericho, Dave	12.00
Unit Name	Event Date	Shift	Times	User Name	Hours

Georgeville

January 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 *Open*	2 Officer- Scott Williams Driver- John Ferrante	3 *Open*
4 *Open*	5 Officer- John Ferrante Driver- Doug Saunders	6 Officer- Jeff Page Driver- Matt Helms FF1- Keith Hicks FF2- Trey Cruse FF3- Scott Williams	7 Officer- Keith Hicks Driver- John Ferrante FF- Trey Cruse	8 Officer- Trey Cruse Driver- Matt Helms FF1- Doug Saunders FF2- John Ferrante	9 *Open*	10 Evening- Trevor Cruse
11 Officer- Doug Saunders Driver- Aaron Kimmel Evening- Jeff Page	12 Officer- Matt Helms Driver- Brian Smith	13 Officer- Keith Hicks Driver- Scott Williams FF- Trey Cruse	14 Officer- Doug Saunders Driver- Matt Helms FF- Raliegh Knox	15 *Open*	16 Officer- Keith Hicks Driver- Scott Williams FF- Trey Cruse Evening- Trevor Cruse	17 Evening- Trevor Cruse
18 Officer- Matt Helms	19 Officer- Doug Saunders Driver- Brian Smith	20 Officer- Brian Smith Driver- Matt Helms FF- Raleigh Knox	21 Officer- Keith Hicks Driver- Scott Williams FF- Trey Cruse	22 Officer- Trey Cruse Driver- Keith Hicks FF1- John Ferrante FF2- Aaron Kimmel	23 Officer- John Ferrante Driver- Matt Helms FF- Aaron Kimmel	24 Officer- Matt Helms Driver- Zachery Schrump Evening- Trevor Cruse
25 Officer- Aaron Kimmel Driver- Doug Saunders	26 Officer- Doug Saunders Driver- Matt Helms	27 Officer- Matt Helms Driver- Scott Williams FF- Trey Cruse	28 Officer- John Ferrante Driver- Aaron Kimmel	29 Officer- John Ferrante Driver- Raleigh Knox FF-Aaron Kimmel	30 Officer- Keith Hicks Driver- Matt Helms FF- Brian Smith	31 *Open*

January 2026



Sun	Mon	Tue	Wed	Thu	Fri	Sat
28	29 Brock/Livengood/ (Day) Morgan/Haas (Night)	30 Brock/Livengood/ (Day) Morgan/Haas (Night)	31 Brock/Livengood/ (Day) Morgan/Haas (Night)	1 Brock/Livengood/ (Day) Morgan/Haas (Night)	2 Brock/Livengood/ (Day)	3
4	5 Brock/Morgan(Day) Haas/Livengood(Night)	6 Brock/Morgan(Day) Haas/Livengood(Night)	7 Brock/Morgan(Day) Haas/Livengood(Night)	8 Brock/Morgan(Day) Haas/Livengood(Night)	9 7:30 AM Brock/Morgan(Day)	10
11	12 Brock/Livengood/ (Day) Morgan/Haas (Night)	13 Brock/Livengood/ (Day) Morgan/Haas (Night)	14 Brock/Livengood/ (Day) Morgan/Haas (Night)	15 Brock/Livengood/ (Day) Morgan/Haas (Night)	16 Brock/Livengood/ (Day)	17
18	19 Brock/Morgan(Day) Haas/Livengood(Night)	20 Brock/Morgan(Day) Haas/Livengood(Night)	21 Brock/Morgan(Day) Haas/Livengood(Night)	22 Brock/Morgan(Day) Haas/Livengood(Night)	23 7:30 AM Brock/Morgan(Day)	24
25	26 Brock/Livengood/ (Day) Morgan/Haas (Night)	27 Brock/Livengood/ (Day) Morgan/Haas (Night)	28 Brock/Livengood/ (Day) Morgan/Haas (Night)	29 Brock/Livengood/ (Day) Morgan/Haas (Night)	30 Brock/Livengood/ (Day)	31

Staffing Levels - By Hour Of Day as of 02-04-2026

Date	Day	Shift	00	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15
1/1/2026	Thu	A	6	6	6	6	6	6	6	4	5	5	5	5	5	5	5	5
1/2/2026	Fri	B	6	6	6	6	6	6	6	4	6	6	6	6	5	5	5	5
1/3/2026	Sat	C	6	6	6	6	6	6	6	5	6	6	6	6	6	6	6	6
1/4/2026	Sun	A	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
1/5/2026	Mon	B	5	5	5	5	5	5	5	4	6	6	6	6	6	6	6	6
1/6/2026	Tue	C	6	6	6	6	6	6	6	4	6	6	6	6	6	6	6	6
1/7/2026	Wed	A	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
1/8/2026	Thu	B	6	6	6	6	6	6	6	3	6	6	6	6	6	6	6	6
1/9/2026	Fri	C	5	5	5	5	5	5	5	4	6	6	6	6	6	6	6	6
1/10/2026	Sat	A	6	6	6	6	6	6	6	5	5	5	5	4	4	5	5	5
1/11/2026	Sun	B	6	6	6	6	6	6	6	5	6	6	6	6	6	6	6	6
1/12/2026	Mon	C	6	6	6	6	6	6	6	4	6	6	6	6	6	6	6	6
1/13/2026	Tue	A	5	5	5	5	5	5	5	5	6	6	6	6	6	6	6	6
1/14/2026	Wed	B	4	4	4	4	4	4	4	3	5	5	6	6	6	6	6	5
1/15/2026	Thu	C	6	6	6	6	6	6	6	5	6	6	6	6	6	6	6	6
1/16/2026	Fri	A	6	6	6	6	6	6	6	3	6	6	6	6	6	6	6	6
1/17/2026	Sat	B	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
1/18/2026	Sun	C	4	4	4	4	4	4	4	3	4	4	4	4	4	4	4	4
1/19/2026	Mon	A	5	5	5	5	5	5	5	5	6	6	6	6	6	6	6	6
1/20/2026	Tue	B	6	6	6	6	6	6	6	4	5	5	5	5	5	5	5	5
1/21/2026	Wed	C	5	5	5	5	5	5	5	3	6	6	7	6	6	6	6	6
1/22/2026	Thu	A	6	6	6	6	6	6	6	4	4	4	4	5	5	5	5	5
1/23/2026	Fri	B	4	4	4	4	4	4	4	4	5	6	6	6	6	6	6	6
1/24/2026	Sat	C	4	4	4	4	4	4	4	4	6	6	6	6	6	6	6	6
1/25/2026	Sun	A	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
1/26/2026	Mon	B	10	10	10	10	10	10	9	6	7	7	7	8	8	8	8	8
1/27/2026	Tue	C	8	8	8	8	8	8	8	5	6	6	6	6	6	6	6	5
1/28/2026	Wed	A	4	4	4	4	4	4	4	6	6	6	6	6	6	6	6	6
1/29/2026	Thu	B	5	5	5	5	5	5	5	4	6	6	6	6	6	6	6	6
1/30/2026	Fri	C	5	5	5	5	5	5	5	3	4	4	4	4	4	4	4	4
1/31/2026	Sat	A	4	4	4	4	4	4	4	5	5	5	5	5	5	5	5	5
Hrly Avg			**5.7**	**5.7**	**5.7**	**5.7**	**5.7**	**5.7**	**5.6**	**4.4**	**5.7**	**5.7**	**5.8**	**5.8**	**5.7**	**5.8**	**5.8**	**5.7**

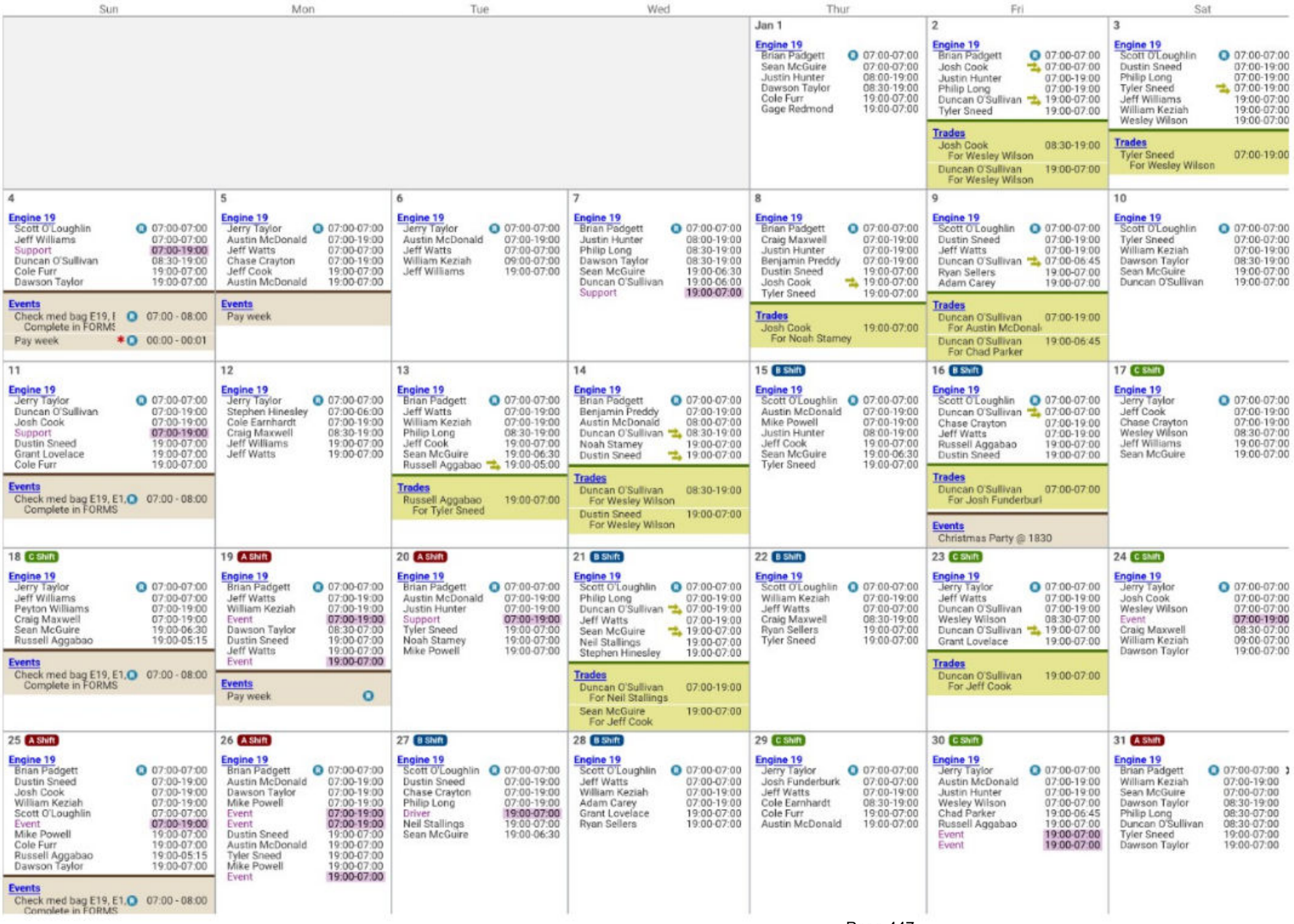
16	17	18	19	20	21	22	23	Daily Avg
5	6	6	6	6	6	6	6	5.5
5	6	6	6	6	6	6	6	5.7
6	5	5	5	5	5	5	5	5.7
4	5	5	5	5	5	5	5	4.6
6	6	6	6	6	6	6	6	5.6
6	6	6	6	6	6	6	6	5.9
6	6	6	6	6	6	6	6	6
6	5	5	5	5	5	5	5	5.6
6	6	6	6	6	6	6	6	5.6
5	6	6	6	6	6	6	6	5.5
6	6	6	6	6	6	6	6	6
6	5	5	5	5	5	5	5	5.6
6	4	4	4	4	4	4	4	5.1
5	6	6	6	6	6	6	6	5.1
6	6	6	6	6	6	6	6	6
6	5	5	5	5	5	5	5	5.6
4	4	4	4	4	4	4	4	4.3
4	5	5	5	5	5	5	5	4.3
6	6	6	6	6	6	6	6	5.7
5	5	5	5	5	5	5	5	5.3
6	6	6	6	6	6	6	6	5.6
5	4	4	4	4	4	4	4	4.8
6	4	4	4	4	4	4	4	4.7
6	11	11	11	11	11	11	11	6.8
11	11	11	10	10	10	10	10	10.8
7	9	8	8	8	8	8	8	8.3
5	4	4	4	4	4	4	4	5.9
6	5	5	5	5	5	5	5	5.1
6	5	5	5	5	5	5	5	5.3
4	4	4	4	4	4	4	4	4.2
5	5	5	5	5	5	5	5	4.7
5.7	**5.7**	**5.7**	**5.6**	**5.6**	**5.6**	**5.6**	**5.6**	**-**

January 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 [B] 08(24) Sta 1 08(24) Sta1 08(24) Sta1- 08(10) Sta2- 18(14) Sta2- 08(24) Sta2- 08(10) Sta2- 18(14) Sta2- 08(24) Batt 07(8) Chief 08(8) Dep C 08(6) EM/Tr	**2 [C]** Towery D 08(10) Sta 1 Gianino R 08(10) Sta 1 OPEN 18(14) Sta 1 OPEN 08(10) Sta1 Abernath W 18(14) Sta1 Frame J 08(10) Sta1- OPEN 18(14) Sta1- OPEN 08(24) Sta2- Bergeron P 08(24) Sta2- OPEN 08(10) Sta2- OPEN 18(14) Sta2- Mills T 08(24) Batt 07(8) Chief 08(8) Dep C 08(10) AC 08(10) LG/IO 08(5) EMS C	**3 [C]** Morris C 08(24) Sta 1 Towery D 08(24) Sta1 Mills T 08(24) Sta1- Mills T 08(24) Sta2- Clarke J 08(24) Sta2- Clarke J 08(24) Sta2- Basso A 08(24) Batt Rivera H Furr W Abernath W Principi R Owen D Coley L OPEN Yow T Gianino R Penninge J
4 [A] 08(24) Sta 1 08(24) Sta1 08(10) Sta1- 18(14) Sta1- 08(24) Sta2- 08(24) Sta2- 08(10) Sta2- 18(14) Sta2- 08(24) Batt	**5 [A]** Abernath W 08(10) Sta 1 Brown S 18(14) Sta 1 Morris C 08(24) Sta1 Gardner A 08(24) Sta1- Towery D 08(24) Sta2- Furr K 08(24) Sta2- OPEN 18(11) Sta2- Morales J 08(24) Batt King S 07(8) Chief 08(8) Dep C 07(12.5) AC 12(6) EM/Tr	**6 [B]** Abernath W 08(10) Sta 1 Morris C 18(14) Sta 1 Brown S 08(24) Sta1 OPEN 08(10) Sta1- Legg C 18(14) Sta1- Furr K 22(10) Sta1- Hastings R 08(9) Sta2- King S 18(14) Sta2- Coley L 08(24) Sta2- Case J 08(24) Sta2- Yow T 08(24) Batt Mills T 07(8) Chief 08(8) Dep C 11(6) EM/Tr 07(10) EMS C	**7 [B]** Morris C 08(10) Sta 1 OPEN 18(14) Sta 1 Gianino R 08(24) Sta1 Abernath W 08(24) Sta1- OPEN 08(22.75) Sta2- Morales J 08(24) Sta2- Legg C 08(10) Sta2- OPEN 18(11.25) Sta2- Frame J 08(24) Batt OPEN 07(8) Chief Bergeron P 08(8) Dep C Coley L 08(7.75) Finan Case J 15:45(2.25) Finan Mills T 09(8) EM/Tr Penninge J 07(10) EMS C	**8 [C]** OPEN 08(24) Sta 1 Towery D 08(24) Sta1 Gianino R 08(10) Sta1- Morales J 18(11) Sta1- Eddins B 08(24) Sta2- Frame J 08(24) Sta2- Roy J 08(10) Sta2- Bullock D 18(14) Sta2- Bergeron P 08(24) Batt Coley L 07(8) Chief Case J 08(8) Dep C Smith D 07(10) EMS C OPEN Mills T Penninge J	**9 [C]** Towery D 08(24) Sta 1 Mills T 08(24) Sta1 Morales J 08(10) Sta1- Hastings R 18(14) Sta1- OPEN 08(22) Sta2- Furr W 08(24) Sta2- Beasley R 08(24) Sta2- Bullock D 08(24) Batt Owen D 07(8) Chief Coley L 08(8) Dep C Case J 08(3) AC Penninge J 08(8) LG/IO	**10 [A]** Mills T 08(24) Sta 1 Clarke J 08(24) Sta1 Abernath W 08(8.5) Sta1- Morales J 18(14) Sta1- Rivera H 08(24) Sta2- Furr W 18(14) Sta2- Beasley R 08(24) Sta2- Owen D 08(24) Sta2- Coley L 08(24) Batt Case J Yow T Gianino R	**11 [A]** Abernath W 08(10) Sta 1 OPEN 18(14) Sta 1 Brown S 08(24) Sta1 Morales J 08(10) Sta1- Towery D 18(11) Sta1- Furr K 08(10) Sta2- Morris C 18(13) Sta2- OPEN 08(24) Sta2- King S 08(10) Sta2- 18(14) Sta2- 08(24) Batt 07(8) Chief 08(8) Dep C 08(10) AC 08(10) Finan 08(5.25) Finan 13:15(2) Finan 15:15(2.75) Finan 08(1) EM/Tr 09(7) EM/Tr	**12 [B]** Legg C 08(10) Sta 1 OPEN 18(14) Sta 1 Gianino R 08(24) Sta1 Morales J 08(24) Sta1- Hastings R 08(10) Sta2- OPEN 17(15) Sta2- Eddins B 08(24) Sta2- Frame J 08(6) Sta2- Davis J 14(18) Sta2- Davis J 08(24) Batt Bergeron P 07(8) Chief Coley L 08(8) Dep C Case J 09(8) EM/Tr Yow T 07(10) EMS C OPEN OPEN Smith D OPEN OPEN Mills T	**13 [B]** Abernath W 08(24) Sta 1 Morris C 08(24) Sta1 Gianino R 08(24) Sta1- OPEN 08(24) Sta2- OPEN 08(24) Sta2- Furr W 08(10) Sta2- Frame J 18(14) Sta2- Davis J 08(24) Batt OPEN 07(8) Chief Bergeron P 08(8) Dep C Coley L 08(10) AC Case J 08(6) Finan Mills T 14(4) Finan Penninge J 07(10) EMS C	**14 [C]** Abernath W 08(10) Sta 1 Mills T 18(14) Sta 1 Morris C 08(10) Sta1 Towery D 18(14) Sta1 Furr W 08(10) Sta1- Eddins B 08(10) Sta1- Principi R 18(11) Sta1- Owen D 08(24) Sta2- Coley L 08(24) Sta2- Case J 08(10) Sta2- Yow T 18(14) Sta2- Smith D 08(24) Batt OPEN 07(8) Chief Penninge J 08(8) Dep C 07(10) EMS C	**15 [C]** Abernath W 08(24) Sta 1 Mills T 08(24) Sta1 Mills T 08(24) Sta1- Clarke J 08(24) Sta2- Morris C 08(24) Sta2- Clarke J 08(10) Sta2- Hastings R 18(4) Sta2- Towery D 22(10) Sta2- Furr W 08(24) Batt Davis J 07(8) Chief Eddins B 08(8) Dep C Owen D 08(7) AC Coley L 08(4) EM/Tr Case J 12(4) EM/Tr Penninge J 08(8) LG/IO	**16 [A]** Legg C 08(24) Sta 1 Brown S 08(24) Sta1 OPEN 08(24) Sta1- OPEN 08(24) Sta2- Furr K 08(24) Sta2- Clarke J 13(19) Sta2- OPEN 08(24) Batt Morales J King S Coley L Case J Yow T Mills T OPEN Gianino R	**17 [A]** OPEN Brown S Basso A OPEN Furr K Morales J King S
18 [B] Morris C 08(24) Sta 1 OPEN 08(24) Sta1 Gianino R 08(10) Sta1- Abernath W 18(14) Sta1- Gardner A 08(10) Sta2- Towery D 18(14) Sta2- Frame J 08(24) Sta2- Furr K 08(24) Sta2- OPEN 08(24) Batt Morales J 07(8) Chief Bergeron P 08(8) Dep C 08(10) AC 09:30(5.5) EM/Tr	**19 [B]** Abernath W 08(10) Sta 1 Gianino R 18(14) Sta 1 OPEN 08(24) Sta1 Basso A 08(10) Sta1- OPEN 18(14) Sta1- Morris C 08(10) Sta2- Frame J 18(14) Sta2- OPEN 08(24) Sta2- Bergeron P 08(10) Sta2- Coley L 18(11) Sta2- Case J 08(24) Batt Yow T 07(8) Chief Mills T 08(8) Dep C 07(10) EMS C	**20 [C]** Abernath W 08(24) Sta 1 Rivera H 08(24) Sta1 Mills T 08(24) Sta1- Rivera H 08(24) Sta2- OPEN 08(24) Sta2- Morris C 08(24) Sta2- OPEN 08(24) Batt Furr W 07(8) Chief OPEN 08(8) Dep C Hastings R 08(10) AC Owen D 08(7.5) Finan Coley L 15:30(2.5) Finan Case J 07(10) EMS C Penninge J	**21 [C]** Towery D 08(24) Sta 1 Mills T 08(24) Sta1 Gardner A 08(24) Sta1- OPEN 08(24) Sta2- Furr W 08(24) Sta2- Eddins B 08(10) Sta2- Owen D 18(14) Sta2- Coley L 08(24) Batt Case J 07(8) Chief Yow T 08(8) Dep C Smith D 08(8) AC OPEN 08(7.5) EM/Tr Penninge J 15:30(0.5) EM/Tr 07(10) EMS C	**22 [A]** Towery D 08(24) Sta 1 Brown S 08(24) Sta1 Legg C 08(9.5) Sta1- Morris C 08(9.5) Sta1- Furr K 17:30(14.5) Sta1- Davis J 17:30(9.5) Sta1- Morales J 08(24) Sta2- King S 08(24) Sta2- Coley L 08(10) Sta2- Case J 18(5.25) Sta2- Yow T 23:15(8.75) Sta2- Mills T 08(24) Batt OPEN 07(8) Chief Penninge J 08(8) Dep C 08(8) EM/Tr 08(8) LG/IO	**23 [A]** Legg C 08(24) Sta 1 Brown S 08(24) Sta1 OPEN 03(5) Sta1- OPEN 08(24) Sta1- Clarke J 08(10) Sta2- Morales J 18(14) Sta2- Abernath W 08(24) Sta2- Furr K 13(19) Sta2- Morris C 20(10.5) Sta2- Eddins B 08(24) Batt OPEN King S Coley L Case J Mills T Gianino R	**24 [B]** Gianino R Clarke J OPEN OPEN OPEN Frame J Morales J Eddins B Bergeron P
25 [B] Towery D 08(24) Sta 1 OPEN 08(24) Sta1 Gianino R 08(12) Sta1- Clarke J 08(7) Sta1- Principi R 16(16) Sta1- OPEN 08(24) Sta2- Frame J 08(24) Sta2- Morales J 08(12) Sta2- Davis J 08(11) Sta2- Bergeron P 18(14) Sta2- Mills T 08(24) Batt 07(8) Chief 08(8) Dep C 08(10) AC 08(8) LG/IO	**26 [C]** Rivera H 08(10) Sta 1 Mills T 18(14) Sta 1 Clarke J 08(24) Sta1 Principi R 08(24) Sta1- Hastings R 08(24) Sta2- Eddins B 08(24) Sta2- Furr W 08(10) Sta2- Morales J 18(14) Sta2- Davis J 08(24) Batt Basso A 07(8) Chief Owen D 08(8) Dep C Coley L 08(7) Finan Case J 15(1.5) Finan OPEN 16:30(1.5) Finan Gianino R 07(10) EMS C	**27 [C]** Abernath W 08(24) Sta 1 Morris C 08(24) Sta1 Mills T 08(24) Sta1- OPEN 08(24) Sta2- Eddins B 08(24) Sta2- Furr W 08(24) Sta2- Davis J 08(24) Batt OPEN 07(8) Chief Owen D 08(8) Dep C Coley L 08(10) AC Case J 08(7) Finan OPEN 15(3) Finan Smith D 08(16) EM/Tr OPEN 07(10) EMS C Penninge J	**28 [A]** Morris C 08(10) Sta 1 Brown S 18(14) Sta 1 Legg C 08(24) Sta1 Abernath W 08(10) Sta1- Furr K 18(12.5) Sta1- OPEN 08(10) Sta2- King S 18(14) Sta2- Coley L 08(24) Sta2- Case J 08(10) Sta2- OPEN 18(11) Sta2- Smith D 08(24) Batt OPEN 07(8) Chief Mills T 08(8) Dep C Penninge J 08(8) EM/Tr 07(10) EMS C	**29 [A]** Morris C 08(24) Sta 1 Legg C 08(24) Sta1 Brown S 08(24) Sta1- Legg C 08(24) Sta2- Bullock D 08(24) Sta2- Abernath W 08(24) Sta2- Towery D 18(14) Sta2- Furr K 08(24) Batt Towery D 07(8) Chief Hastings R 08(8) Dep C King S 09(7) EM/Tr Coley L Case J Mills T Penninge J	**30 [B]** Gianino R 08(24) Sta 1 Clarke J 08(24) Sta1 OPEN 08(24) Sta1- OPEN 08(24) Sta1- Frame J 08(22.75) Sta2- Morales J 08(24) Sta2- Basso A 08(24) Sta2- Bergeron P 08(24) Sta2- Coley L 08(24) Batt Case J Mills T	**31 [B]** Morris C Gianino R Abernath W Clarke J Eddins B Frame J Basso A Morales J Bergeron P

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 [C] 08(8) Squad OPEN 00(8) Staff OPEN 16(8) Staff OPEN	**2 [A]** 00(8) Staff OPEN 16(8) Staff OPEN 08(8) Tanke Shue R	**3 [B]** 08(8) Staff OPEN 00(8) Staff OPEN 16(8) Staff OPEN
4 [C] 08(8) Staff Beck T 00(8) Staff OPEN 16(8) Staff OPEN	**5 [A]** 08(8) Engin Whiting C 00(8) Staff OPEN 16(8) Staff Beck T	**6 [B]** 08(8) Engin Whiting C 00(8) Staff OPEN 16(8) Staff Ritchie R	**7 [C]** 00(8) Staff OPEN 16(8) Staff Beck T 08(8) Tanke Ritchie R	**8 [A]** 08(8) Squad Whiting C 00(8) Staff OPEN 16(8) Staff Ritchie R	**9 [B]** 00(8) Staff OPEN 16(8) Staff OPEN 08(8) Tanke Whiting C	**10 [C]** 08(8) Staff OPEN 00(8) Staff OPEN 16(8) Staff OPEN
11 [A] 08(8) Staff OPEN 00(8) Staff OPEN 16(8) Staff OPEN	**12 [B]** 08(8) Engin Whiting C 00(8) Staff OPEN 16(8) Staff Ritchie R	**13 [C]** 08(8) Engin OPEN 00(8) Staff OPEN 16(8) Staff Beck T	**14 [A]** 08(8) Brush Linn H 00(8) Staff OPEN 16(8) Staff OPEN	**15 [B]** 08(8) Squad Shue R 00(8) Staff OPEN 16(8) Staff Ritchie R	**16 [C]** 00(8) Staff OPEN 16(8) Staff OPEN 08(8) Tanke Shue R	**17 [A]** 08(8) Staff OPEN 00(8) Staff OPEN 16(8) Staff OPEN
18 [B] 08(8) Staff Whiting C 00(8) Staff OPEN 16(8) Staff OPEN	**19 [C]** 08(8) Engin Ritchie R 00(8) Staff OPEN 16(8) Staff Beck T	**20 [A]** 08(8) Engin Whiting C 00(8) Staff OPEN 16(8) Staff Ritchie R	**21 [B]** 00(8) Staff OPEN 16(8) Staff OPEN 08(8) Tanke Linn H	**22 [C]** 08(8) Squad Russell J 00(8) Staff OPEN 16(8) Staff Beck T	**23 [A]** 00(8) Staff OPEN 16(8) Staff Shue R 08(8) Tanke Shue R	**24 [B]** 08(8) Staff Beck T 00(8) Staff OPEN 16(8) Staff Beck T
25 [C] 08(8) Staff OPEN 00(8) Staff OPEN 16(8) Staff OPEN	**26 [A]** 08(8) Engin Ritchie R 00(8) Staff OPEN 16(8) Staff Beck T	**27 [B]** 08(8) Engin Shue R 00(8) Staff OPEN 16(8) Staff Ritchie R	**28 [C]** 08(8) Brush Shue R 00(8) Staff OPEN 16(8) Staff OPEN	**29 [A]** 08(8) Squad Whiting C 00(8) Staff OPEN 16(8) Staff Ritchie R	**30 [B]** 00(8) Staff OPEN 16(8) Staff OPEN 08(8) Tanke Shue R	**31 [C]** 08(8) Staff Beck T 00(8) Staff OPEN 16(8) Staff Beck T

Jan 2026 - Mount Pleasant Fire Department



January 2026

Include Availability

☑

Include Leave

☑

Print

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 [A] 07(12) 12 D OPEN 09(7.5) 10 Da OPEN 16:30(2.5) 10 Da Bergeron A 17(3.5) 10 Da Overcash J 19(12) 12 N Bergeron A	2 [B] 07(12) 12 D Beretz J 07(12) 12 D Loughlin N 09(10) 10 Da OPEN 19(12) 12 N Beretz J 07(24) AVAIL Beretz J	3 [C] 07(12) 12 D OPEN 09(10) 10 Da OPEN 19(12) 12 N OPEN
4 [A] 07(12) 12 D Beretz J 09(10) 10 Da OPEN 04(3) 12 N Bergeron A 07(24) AVAIL Beretz J	5 [B] 07(12) 12 D Bergeron A 07(12) 12 D Loughlin N 09(10) 10 Da OPEN 19(12) 12 N OPEN 07(12) AVAIL Loughlin N	6 [C] 07(12) 12 D Loughlin N 09(10) 12 D Beretz J 09(10) 10 Da Redmond H 19(12) 12 N OPEN 07(12) AVAIL Beretz J 07(12) AVAIL Loughlin N 09(10) AVAIL Redmond H	7 [A] 07(1) 12 D OPEN 08(11) 12 D Bergeron A 09(1) 10 Da OPEN 10(5) 10 Da Chaffin S 15(4) 10 Da OPEN 19(12) 12 N OPEN 07(24) AVAIL Beretz J	8 [B] 07(12) 12 D OPEN 07(12) 12 D Bergeron A 09(10) 10 Da OPEN 19(12) 12 N OPEN 07(24) AVAIL Beretz J	9 [C] 07(12) 12 D Beretz J 07(12) 12 D Loughlin N 09(10) 10 Da OPEN 19(12) 12 N OPEN Beretz J Loughlin N	10 [A] 07(12) 12 D OPEN 09(10) 10 Da OPEN 19(12) 12 N OPEN
11 [B] 07(12) 12 D OPEN 09(10) 10 Da OPEN 19(12) 12 N OPEN	12 [C] 07(12) 12 D Loughlin N 09(10) 10 Da OPEN 19(12) 12 N OPEN 07(12) AVAIL Loughlin N	13 [A] 07(12) 12 D Wright G 07(12) 12 D Loughlin N 09(10) 10 Da OPEN 19(12) 12 N OPEN 07(12) AVAIL Beretz J 07(12) AVAIL Loughlin N	14 [B] 07(12) 12 D Wright G 09(10) 10 Da OPEN 19(12) 12 N Beretz J 07(24) AVAIL Beretz J	15 [C] 07(12) 12 D OPEN 09(10) 10 Da OPEN 19(12) 12 N OPEN	16 [A] 07(12) 12 D Beretz J 07(12) 12 D Loughlin N 09(10) 10 Da OPEN 19(12) 12 N Beretz J 07(24) AVAIL Beretz J 07(12) AVAIL Loughlin N	17 [B] 07(12) 12 D Clayton D 09(10) 10 Da OPEN 19(12) 12 N OPEN
18 [C] 07(12) 12 D Beretz J 09(10) 10 Da OPEN 19(12) 12 N OPEN 07(24) AVAIL Beretz J	19 [A] 07(12) 12 D Loughlin N 09(10) 10 Da OPEN 19(12) 12 N OPEN 07(12) AVAIL Loughlin N	20 [B] 07(12) 12 D Redmond H 09(10) 10 Da OPEN 19(12) 12 N OPEN 07(12) AVAIL Redmond H 07(12) AVAIL Beretz J	21 [C] 07(12) 12 D Redmond H 07(12) 12 D Wright G 07(12) 12 D Loughlin N 09(10) 10 Da OPEN 19(12) 12 N OPEN 07(24) AVAIL Beretz J 07(12) AVAIL Redmond H 07(12) AVAIL Loughlin N	22 [A] 07(12) 12 D Wright G 09(10) 10 Da OPEN 19(12) 12 N Beretz J 07(24) AVAIL Beretz J	23 [B] 07(12) 12 D Wright G 07(12) 12 D Loughlin N 09(10) 10 Da OPEN 19(12) 12 N Beretz J 07(24) AVAIL Beretz J 07(12) AVAIL Loughlin N	24 [C] 07(12) 12 D OPEN 09(10) 10 Da OPEN 19(12) 12 N OPEN
25 [A] 07(12) 12 D OPEN 09(10) 10 Da OPEN 19(12) 12 N OPEN 07(24) AVAIL Beretz J	26 [B] 07(12) 12 D Wright G 07(12) 12 D Loughlin N 09(10) 10 Da OPEN 19(12) 12 N Beretz J 07(24) AVAIL Beretz J 07(12) AVAIL Loughlin N	27 [C] 07(12) 12 D Beretz J 07(12) 12 D Loughlin N 09(10) 10 Da OPEN 19(12) 12 N OPEN 07(12) AVAIL Beretz J 07(12) AVAIL Loughlin N	28 [A] 07(12) 12 D Wright G 09(10) 10 Da OPEN 19(12) 12 N OPEN	29 [B] 07(12) 12 D Wright G 09(10) 10 Da OPEN 19(12) 12 N OPEN	30 [C] 07(12) 12 D Loughlin N 09(10) 10 Da OPEN 19(12) 12 N Beretz J 07(24) AVAIL Beretz J 07(12) AVAIL Loughlin N	31 [A] 07(4) 12 D Beretz J 11(8) 12 D OPEN 09(10) 10 Da OPEN 19(12) 12 N OPEN 07(24) AVAIL Beretz J

Richfield-Misenheimer FD	Month		
Date	Jan	8am-5pm	Staff Number
1			0
2			0
3			0
4			0
5			2
6			2
7			0
8			1
9			2
10			0
11			0
12			2
13			1
14			0
15			0
16			1
17			0
18			0
19			2
20			3
21			2
22			0
23			2
24			0
25			0
26			0
27			1
28			0
29			1
30			2
31			0

January 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 08(8) Day 1 - Moose S 08(8) Day 2 - Brown C 16(4) Split - Moose S 16(4) Split - OPEN 20(12) Night - Ennis D	**2** 08(8) Day 1 - Brown C 08(8) Day 2 - Clay M 16(4) Split - OPEN 16(4) Split - OPEN 20(12) Night - Johnson T	**3** 08(8) Day 1 - Gabriel M 08(8) Day 2 - OPEN 16(4) Split - OPEN 16(4) Split - Johnson T 20(12) Night - Ennis D
4 08(8) Day 1 - Brown C 08(8) Day 2 - Cranford J 16(4) Split - Johnson T 16(4) Split - Cranford J 20(12) Night - Ford M	**5** 08(8) Day 1 - Clay M 08(8) Day 2 - Gabriel M 16(4) Split - OPEN 16(4) Split - Moose S 20(12) Night - Cranford J	**6** 08(8) Day 1 - Funderbu J 08(8) Day 2 - Laws B 16(4) Split - Key M 16(4) Split - Laws B 20(12) Night - Key M	**7** 08(8) Day 1 - Woods-Co A 08(8) Day 2 - Funderbu J 16(4) Split - Woods-Co A 16(4) Split - Moose S 20(12) Night - Woods-Co A	**8** 08(8) Day 1 - Funderbu J 08(8) Day 2 - Clay M 16(4) Split - Moose S 16(4) Split - OPEN 20(12) Night - Ennis D	**9** 08(8) Day 1 - Key M 08(8) Day 2 - Laws B 16(4) Split - Key M 16(4) Split - Moose S 20(12) Night - Little L	**10** 08(8) Day 1 - Little L 08(8) Day 2 - Cranford J 16(4) Split - Johnson T 16(4) Split - Cranford J 20(12) Night - Ennis D
11 08(8) Day 1 - Johnson T 08(8) Day 2 - Brown C 16(4) Split - Cranford J 16(4) Split - Johnson T 20(12) Night - Cranford J	**12** 08(8) Day 1 - Funderbu J 08(8) Day 2 - Key M 16(4) Split - Moose S 16(4) Split - Key M 20(12) Night - Key M	**13** 08(8) Day 1 - Key M 08(8) Day 2 - Little L 16(4) Split - Moose S 16(4) Split - Cranford J 20(4) Night - Ennis D 23:45(8) Night - Little L	**14** 08(8) Day 1 - Woods-Co A 08(8) Day 2 - Clay M 16(4) Split - Woods-Co A 16(4) Split - Moose S 20(12) Night - Woods-Co A	**15** 08(8) Day 1 - Ennis D 08(8) Day 2 - Funderbu J 16(4) Split - Moose S 16(4) Split - Ennis D 20(12) Night - Little L	**16** 08(4) Day 1 - Key M 12(4) Day 1 - OPEN 08(8) Day 2 - Little L 16(4) Split - Moose S 16(4) Split - Cranford J 20(12) Night - Cranford J	**17** 08(8) Day 1 - Johnson T 08(8) Day 2 - Gabriel M 16(4) Split - Brown C 16(4) Split - Johnson T 20(12) Night - Ennis D
18 08(8) Day 1 - Brown C 08(8) Day 2 - Johnson T 16(4) Split - Johnson T 16(4) Split - Ennis D 20(12) Night - Cranford J	**19** 08(8) Day 1 - Cranford J 08(8) Day 2 - OPEN 16(4) Split - OPEN 16(4) Split - Moose S 20(12) Night - Gabriel M	**20** 08(8) Day 1 - OPEN 08(8) Day 2 - Gabriel M 16(4) Split - Moose S 16(4) Split - Ennis D 20(12) Night - Ennis D	**21** 08(8) Day 1 - Key M 08(8) Day 2 - Funderbu J 16(4) Split - Moose S 16(4) Split - Key M 20(12) Night - Little L	**22** 08(8) Day 1 - Little L 08(8) Day 2 - Key M 16(4) Split - Key M 16(4) Split - Moose S 20(12) Night - Ford M	**23** 08(8) Day 1 - Cranford J 08(8) Day 2 - OPEN 16(4) Split - Moose S 16(4) Split - OPEN 20(12) Night - Moose S	**24** 08(8) Day 1 - Brown C 08(8) Day 2 - Cranford J 16(4) Split - Brown C 16(4) Split - Johnson T 20(12) Night - Ennis D 20(12) Night - Johnson T
25 08(8) Day 1 - Brown C 08(8) Day 2 - Johnson T 16(4) Split - Ennis D 16(4) Split - Johnson T 20(12) Night - Cranford J 20(12) Night - Moose S	**26** 08(8) Day 1 - Gabriel M 08(8) Day 2 - Funderbu J 16(4) Split - Moose S 16(4) Split - OPEN 20(12) Night - Cranford J	**27** 08(8) Day 1 - Little L 08(8) Day 2 - Laws B 16(4) Split - Ennis D 16(4) Split - Moose S 20(12) Night - Ford M	**28** 08(8) Day 1 - Laws B 08(8) Day 2 - Funderbu J 16(4) Split - Laws B 16(4) Split - Moose S 20(12) Night - OPEN	**29** 08(8) Day 1 - Woods-Co A 08(8) Day 2 - Clay M 16(4) Split - Woods-Co A 16(4) Split - Moose S 20(12) Night - Woods-Co A	**30** 08(8) Day 1 - Laws B 08(8) Day 2 - Woods-Co A 16(4) Split - Moose S 16(4) Split - OPEN 20(12) Night - Ennis D	**31** 08(8) Day 1 - Ennis D 08(8) Day 2 - Brown C 16(4) Split - Moose S 16(4) Split - Johnson T 20(12) Night - Cranford J 20(12) Night - Johnson T

FY25 Department Audit/Financial Statements

Forms 990 / 990-EZ Return Summary

For calendar year 2024, or tax year beginning **07/01/24** , and ending **06/30/25**

56-6055785

RICHFIELD-MISENHEIMER FIRE DEPT,INC

Net Asset / Fund Balance at Beginning of Year			1,067,736
Revenue			
Contributions	133,272		
Program service revenue	297,873		
Investment income	10,092		
Capital gain / loss			
Fundraising / Gaming:			
Gross revenue			
Direct expenses			
Net income			
Other income	1,045		
Total revenue		442,282	
Expenses			
Program services	251,067		
Management and general	2,520		
Fundraising			
Total expenses		253,587	
Excess / (deficit)			188,695
Changes			-10
Net Asset / Fund Balance at End of Year			1,256,421

Reconciliation of Revenue

Total revenue per financial statements	
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
Total revenue per return	442,282

Reconciliation of Expenses

Total expenses per financial statements	
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
Total expenses per return	253,587

Balance Sheet

	Beginning	Ending	Differences
Assets	1,079,150	1,270,360	
Liabilities	11,414	13,939	
Net assets	1,067,736	1,256,421	188,685

Miscellaneous Information

Amended return	
Return / extended due date	11/17/25
Failure to file penalty	

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning 7/01, 2024, and ending 6/30, 20 25

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2024

Name of filer

RICHFIELD-MISENHEIMER FIRE DEPT,INC

EIN or SSN

56-6055785

Name and title of officer or person subject to tax **CHRISSY CHANDLER**
SEC/TREASURER

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	X	**b**	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b** 442,282
2a	**Form 990-EZ** check here		**b**	**Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a	**Form 1120-POL** check here		**b**	**Total tax** (Form 1120-POL, line 22)	**3b**
4a	**Form 990-PF** check here		**b**	**Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**
5a	**Form 8868** check here		**b**	**Balance due** (Form 8868, line 3c)	**5b**
6a	**Form 990-T** check here		**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**
7a	**Form 4720** check here		**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**
8a	**Form 5227** check here		**b**	**FMV of assets at end of tax year** (Form 5227, Item D)	**8b**
9a	**Form 5330** check here		**b**	**Tax due** (Form 5330, Part II, line 19)	**9b**
10a	**Form 8038-CP** check here		**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize **Beane Swaringen & Company, PLLC** to enter my PIN **56605** as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date **11/15/25**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. **69869612345**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____ Date **11/15/25**

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 07/01/24 , and ending 06/30/25

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
RICHFIELD-MISENHEIMER FIRE DEPT,INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) **PO BOX 382** Room/suite

City or town, state or province, country, and ZIP or foreign postal code **RICHFIELD NC 28137**

D Employer identification number **56-6055785**

E Telephone number

G Gross receipts $ **442,282**

F Name and address of principal officer:
CHRISSY CHANDLER
PO BOX 382
RICHFIELD NC 28137

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: **N/A**

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation:

M State of legal domicile:

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
THE RICHFIELD-MISENHEIMER FIRE DEPARTMENT PROVIDES EMERGENCY SERVICES TO A PRIMARY RESPONSE DISTRICT OF APPROXIMATELY 33 SQUARE MILES THAT INCLUDES AREA WITHIN STANLY, CABARRUS, AND ROWAN COUNTIES.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	12
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	12
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	6
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	104,729	133,272
9	Program service revenue (Part VIII, line 2g)	208,539	297,873
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	9,648	10,092
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,213	1,045
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	325,129	442,282
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	47,541	53,307
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) **0**		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	188,085	200,280
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	235,626	253,587
19	Revenue less expenses. Subtract line 18 from line 12	89,503	188,695

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,079,150	1,270,360
21	Total liabilities (Part X, line 26)	11,414	13,939
22	Net assets or fund balances. Subtract line 21 from line 20	1,067,736	1,256,421

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer Date

CHRISSY CHANDLER SEC/TREASURER

Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Todd Swaringen		**10/10/25**		**P00614547**

Firm's name **Beane Swaringen & Company, PLLC** Firm's EIN **20-3938606**

Firm's address **PO Box 908 Albemarle, NC 28002** Phone no. **704-982-0126**

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2024)

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

THE RICHFIELD-MISENHEIMER FIRE DEPARTMENT PROVIDES EMERGENCY SERVICES TO A PRIMARY RESPONSE DISTRICT OF APPROXIMATELY 33 SQUARE MILES THAT INCLUDES AREA WITHIN STANLY, CABARRUS, AND ROWAN COUNTIES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ **251,067** including grants of $) (Revenue $)

MAINTAINED, OPERATED, AND CARRIED ON VOLUNTEER FIRE DEPARTMENT AND FIRE PROTECTION SERVICES WITHIN THE DEFINED PROTECTION DISTRICT.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses **251,067**

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	**1**	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	**2**		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	**3**		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	**4**		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	**5**		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	**6**		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	**7**		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	**8**		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	**9**		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	**10**		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	**11a**	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	**11b**	X	
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	**11c**		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	**11d**		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	**11e**		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	**11f**		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	**12a**		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	**12b**		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	**13**		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	**14a**		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	**14b**		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	**15**		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	**16**		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	**17**		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	**18**		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	**19**		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	**20a**		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	**20b**		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	**24a**		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	**26**		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	**28a**		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	**28b**		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	**28c**		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	**29**		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	**33**		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	**38**	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	**1a**	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	**1b**	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	**1c**			X

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** **6**			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	**17**		

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	12		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	12		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **None**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

CHRISSY CHANDLER **PO BOX 382**
RICHFIELD **NC 28137** **704-463-7613**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) **WESLEY BEEKER**	0.00									
DIRECTOR	0.00	X						0	0	0
(2) **CHRISSY CHANDLER**	0.00									
SEC/TREASURER	0.00	X		X				0	0	0
(3) **AMANDA CODY**	0.00									
ASSISTANT TREASURER	0.00	X		X				0	0	0
(4) **AMY CODY**	0.00									
1ST VICE CHAIR	0.00	X		X				0	0	0
(5) **BRIAN CODY**	0.00									
DIRECTOR	0.00	X						0	0	0
(6) **BRIAN CODY**	0.00									
DIRECTOR	0.00	X						0	0	0
(7) **DAVID CODY**	0.00									
CHAIR	0.00	X		X				0	0	0
(8) **TIMOTHY CODY**	0.00									
DIRECTOR	0.00	X						0	0	0
(9) **MICHAEL DENNIS**	0.00									
DIRECTOR	0.00	X						0	0	0
(10) **BRYAN DUNN**	0.00									
FIRE CHIEF	0.00	X		X				0	0	0
(11) **JJ LOWDER**	0.00									
DIRECTOR	0.00	X						0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) TOMMY ROSEMAN										
(12)	0.00									
2ND VICE CHAIR	0.00	X		X				0	0	0
(13) JARRETT LOWDER, SR										
(13)	0.00									
DIRECTOR	0.00	X						0	0	0
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b **Subtotal**										
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**										

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization **0**

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization **0**

Part VIII **Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	53,930			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	79,342			
	g Noncash contributions included in lines 1a-1f	1g	$			
	h **Total.** Add lines 1a–1f		133,272			
Program Service Revenue		Business Code				
	2a **COUNTY TAXES**		297,873	297,873		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f		297,873			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		10,092	10,092		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental inc. or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales exps. 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	8a				
	b Less: direct expenses	8b				
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19	9a				
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances	10a				
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a **SALES TAX REFUND**		1,045	1,045		
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d		1,045			
	12 **Total revenue.** See instructions		442,282	309,010	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	**49,491**	**49,491**		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	**3,816**	**3,816**		
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	**1,400**		**1,400**	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	**1,120**		**1,120**	
14 Information technology	**7,779**	**7,779**		
15 Royalties				
16 Occupancy	**16,590**	**16,590**		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	**35,251**	**35,251**		
23 Insurance	**13,823**	**13,823**		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a **GRANT EXPENSES**	**50,723**	**50,723**		
b **REPAIRS & MAINTENANCE**	**38,395**	**38,395**		
c **SMALL EQUIPMENT**	**10,277**	**10,277**		
d **STIPEND**	**7,045**	**7,045**		
e All other expenses	**17,877**	**17,877**		
25 Total functional expenses. Add lines 1 through 24e	**253,587**	**251,067**	**2,520**	**0**
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		1	
	2	Savings and temporary cash investments	670,681	2	891,240
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 2,086,675			
	b	Less: accumulated depreciation — 10b: 1,843,849	278,077	10c	242,826
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11	130,392	12	136,294
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	1,079,150	16	1,270,360
Liabilities	17	Accounts payable and accrued expenses	11,414	17	13,939
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	11,414	26	13,939
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	1,067,736	27	1,256,421
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	1,067,736	32	1,256,421
	33	Total liabilities and net assets/fund balances	1,079,150	33	1,270,360

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	442,282
2	Total expenses (must equal Part IX, column (A), line 25)	2	253,587
3	Revenue less expenses. Subtract line 2 from line 1	3	188,695
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,067,736
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-10
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,256,421

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

RICHFIELD-MISENHEIMER FIRE DEPT,INC

Employer identification number

56-6055785

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	50,745	98,448	105,778	104,728	133,272	492,971
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	168,722	188,132	186,900	208,539	297,873	1,050,166
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	219,467	286,580	292,678	313,267	431,145	1,543,137
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						1,543,137

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	219,467	286,580	292,678	313,267	431,145	1,543,137
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	6,050	3,279	3,856	9,648	10,092	32,925
9 Net income from unrelated business activities, whether or not the business is regularly carried on	2,955	34,163	1,754	2,213	1,045	42,130
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						1,618,192

12 Gross receipts from related activities, etc. (see instructions) **12** 750,655

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) **14** 95.36 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 **15** 94.74 %

16a **33 1/3% support test — 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test — 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test — 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test — 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests — 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests — 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	**1**		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	**2**		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	**3a**		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*	**3b**		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*	**3c**		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	**4a**		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	**4b**		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	**4c**		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	**5a**		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	**5b**		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	**5c**		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*	**6**		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	**7**		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	**8**		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*	**9a**		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*	**9b**		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*	**9c**		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	**10a**		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	**10b**		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on line 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.*	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).*

- **a** ☐ The organization satisfied the Activities Test. *Complete line 2 below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*
- **c** ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. *Answer lines 2a and 2b below.*			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain* how these activities directly furthered their exempt purposes, *how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. *Answer lines 3a and 3b below.*			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in Part VI.*	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	**3b**		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors *(explain in detail in Part VI)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D – Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*)	5	
6	Other distributions (*describe in Part VI*). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	8	
9	Distributable amount for 2024 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required–*explain in Part VI*). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019			
b	From 2020			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in Part VI.* See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in Part VI.* See instructions.			
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2020			
b	Excess from 2021			
c	Excess from 2022			
d	Excess from 2023			
e	Excess from 2024			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE D (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

RICHFIELD-MISENHEIMER FIRE DEPT,INC

Employer identification number

56-6055785

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included on line 2a	2c
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conversation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year $

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- **a** ☐ Public exhibition
- **b** ☐ Scholarly research
- **c** ☐ Preservation for future generations
- **d** ☐ Loan or exchange program
- **e** ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ **Yes** ☐ **No**

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c Beginning balance	**1c**	
d Additions during the year	**1d**	
e Distributions during the year	**1e**	
f Ending balance	**1f**	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- **a** Board designated or quasi-endowment ____ %
- **b** Permanent endowment ____ %
- **c** Term endowment ____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	**3a(i)**		
(ii) Related organizations?	**3a(ii)**		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	**3b**		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		**70,000**		**70,000**
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		**2,016,675**	**1,843,849**	**172,826**
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				**242,826**

Schedule D (Form 990) (Rev. 12-2024)

DAA

Part VII Investments – Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives	136,294	Market
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*	136,294	

Part VIII Investments – Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

SCHEDULE O (Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

RICHFIELD-MISENHEIMER FIRE DEPT,INC

Employer identification number

56-6055785

Form 990, Part VI, Line 2 - Related Party Information Among Officers

BRIAN CODY
2ND VC
BROTHERS

TIMOTHY CODY
DIRECTOR

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

A COPY OF THE 990 IS REVIEWED BY THE TREASURER AND FIRE CHIEF, ALONG WITH MEMBERS OF THE BOARD OF DIRECTORS BEFORE FILING.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

FINANCIAL STATEMENTS, GOVERNING DOCUMENTS, AND COPIES OF THE MOST RECENT FORM 990 ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to *www.irs.gov/Form4562* **for instructions and the latest information.**

OMB No. 1545-0172

2024

Attachment Sequence No. **179**

Name(s) shown on return

RICHFIELD-MISENHEIMER FIRE DEPT,INC

Identifying number

56-6055785

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	3,050,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	35,251

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only–see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year			30 yrs.	MM	S/L	
d	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	35,251
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Form **4562** (2024)

There are no amounts for Page 2

Form **990**

Two Year Comparison Report

For calendar year 2024, or tax year beginning **07/01/24** , ending **06/30/25**

2023 & 2024

Name

RICHFIELD-MISENHEIMER FIRE DEPT,INC

Taxpayer Identification Number

56-6055785

			2023	2024	Differences
Revenue	1. Contributions, gifts, grants	1.	61,248	79,342	18,094
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.	43,481	53,930	10,449
	4. Program service revenue	4.	208,539	297,873	89,334
	5. Investment income	5.	9,648	10,092	444
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.			
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.	2,213	1,045	-1,168
	12. **Total revenue.** Add lines 1 through 11	12.	325,129	442,282	117,153
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.			
	16. Salaries, other compensation, and employee benefits	16.	47,541	53,307	5,766
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	1,300	1,400	100
	19. Occupancy, rent, utilities, and maintenance	19.	13,528	16,590	3,062
	20. Depreciation and Depletion	20.	53,286	35,251	-18,035
	21. Other expenses	21.	119,971	147,039	27,068
	22. **Total expenses.** Add lines 13 through 21	22.	235,626	253,587	17,961
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	89,503	188,695	99,192
Other Information	24. Total exempt revenue	24.	325,129	442,282	117,153
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	220,400	309,010	88,610
	27. Total assets	27.	1,079,150	1,270,360	191,210
	28. Total liabilities	28.	11,414	13,939	2,525
	29. Retained earnings	29.	1,067,736	1,256,421	188,685
	30. Number of voting members of governing body	30.	12	12	
	31. Number of independent voting members of governing body	31.	12	12	
	32. Number of employees	32.	7	6	
	33. Number of volunteers	33.	35		

Form **990**

Tax Return History

2024

Name

RICHFIELD-MISENHEIMER FIRE DEPT,INC

Employer Identification Number

56-6055785

	2020	2021	2022	2023	2024	2025
Contributions, gifts, grants			105,778	104,729	133,272	
Membership dues						
Program service revenue			186,900	208,539	297,873	
Capital gain or loss						
Investment income			3,856	9,648	10,092	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue			1,754	2,213	1,045	
Total revenue			298,288	325,129	442,282	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation			49,103	47,541	53,307	
Professional fees			4,500	1,300	1,400	
Occupancy costs			13,939	13,528	16,590	
Depreciation and depletion			72,492	53,286	35,251	
Other expenses			178,044	119,971	147,039	
Total expenses			318,078	235,626	253,587	
Excess or (Deficit)			-19,790	89,503	188,695	
Total exempt revenue			298,288	325,129	442,282	
Total unrelated revenue						
Total excludable revenue			192,510	220,400	309,010	
Total Assets			1,096,818	1,079,150	1,270,360	
Total Liabilities			118,585	11,414	13,939	
Net Fund Balances			978,233	1,067,736	1,256,421	

Federal Statements

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
UNIFORMS	$ 4,784	$ 4,784	$	$
FIRST RESPONDERS SUPPLIES	4,674	4,674		
MISCELLANEOUS	2,709	2,709		
FUEL	2,077	2,077		
DUES	1,351	1,351		
TRAINING	1,218	1,218		
PAYROLL/STAFF EXPENSES	1,064	1,064		
Total	$ 17,877	$ 17,877	$ 0	$ 0

Rimer Volunteer Fire Department, Inc.

Agreed-Upon Procedures

June 30, 2025

dmjps
cpas + advisors

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of
Rimer Volunteer Fire Department
Concord, North Carolina

We have performed the procedures enumerated below on the confirmation of significant revenue sources and the testing of a sample of cash disbursements of Rimer Volunteer Fire Department for the year ended June 30, 2025. Rimer Volunteer Fire Department's management is responsible for the Organization's accounting records.

Rimer Volunteer Fire Department has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement. Additionally, Cabarrus County, North Carolina has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for whether the procedures performed are appropriate for their purposes.

Our procedures and associated findings are as follows:

Procedure	Finding
1. Confirmation of significant revenue sources and dollar amounts for the year ended June 30, 2025.	Confirmed revenue with Cabarrus County Finance office without exception.
2. Review policies and procedures of the Organization for cash disbursements, including discussion of procedures for cash disbursements with responsible Organization individual	Reviewed the Organization's policies and procedures for cash disbursements. Discussed current policies and procedures with Board Treasurer - Janie Sifford. No changes in current year.
3. Selection of random sample of 25 cash disbursements for detailed testing from listing of all checks issued by the Organization during the year ended June 30, 2025, and perform the following procedures on the items selected:	
• Compare disbursement to related supporting documentation matching invoice payee, amount, and date	Agreed disbursements to related supporting documentation without exception.
• Determine that invoice is an appropriate use of Organization funds	All applicable invoices tested appear to be an appropriate use of Organization funds.

• Determine that payment of invoice has been properly approved by authorized individual of the Organization	All applicable invoices tested were properly approved.
• Determine that paid invoice has been properly cancelled to avoid duplicate payment	All applicable invoices tested were properly cancelled.
• Determine that payment has been coded to the proper general ledger account for the proper amount	All applicable invoices tested were coded to the correct general ledger account for the proper amount with the exception of 1 transaction improperly coded to the wrong GL account, per Janie Sifford.
• Sight cancelled check to verify signature is that of authorized check signer	Bank statements do not include copies of cancelled checks; therefore, signatures could not be verified on selected payroll checks, but these are prepared in Jim Corey's office, and he is authorized to make payments without a signer. In addition, some disbursements tested were paid by automatic draft through online banking. These disbursements did not require a check signer.
• Sight Organization bank statement to verify that check cleared the bank for the proper amount and within a reasonable period of time after issue.	All disbursements tested cleared the bank for the proper amount and within a reasonable period of time.

We were engaged by Rimer Volunteer Fire Department to perform the agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on revenues and cash disbursements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Rimer Volunteer Fire Department and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Rimer Volunteer Fire Department and Cabarrus County, North Carolina, and is not intended to be and should not be used by anyone other than those specified parties.

DMJPS PLLC

Concord, North Carolina
January 27, 2026

RIMER VOLUNTEER FIRE DEPARTMENT

Reviewed Financial Statements

June 30, 2025 and 2024

RIMER VOLUNTEER FIRE DEPARTMENT

Concord, North Carolina

Reviewed

Financial Statements

As Of And For The Years Ended

June 30, 2025 and 2024

* * * * * * * *

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors of
Rimer Volunteer Fire Department
Concord, North Carolina

We have reviewed the accompanying financial statements of Rimer Volunteer Fire Department (a non-profit organization), which comprise the statements of assets, liabilities, and net assets – modified cash basis as of June 30, 2025 and 2024, the related statements of revenue, expenses and changes in net assets – modified cash basis and the statements of functional expenses – modified cash basis for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the organization's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Report on 2024 and 2023 Financial Statements
The financial statements as of June 30, 2024 and 2023, were reviewed by Potter & Company P.A., who merged with DMJPS PLLC as of July 1, 2025. Potter & Company P.A.'s report dated November 11, 2024, stated that, based on their review, they were not aware of any material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility
Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the modified cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Rimer Volunteer Fire Department and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our review.

Accountants' Conclusion
Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the modified cash basis of accounting

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

DMJPS PLLC

January 27, 2026
Concord, North Carolina

RIMER VOLUNTEER FIRE DEPARTMENT
STATEMENTS OF ASSETS, LIABILITIES AND NET ASSETS - MODIFIED CASH BASIS
June 30, 2025 and 2024

ASSETS

	2025	2024
CURRENT ASSETS		
Cash	$ 323,108	$ 430,386
Restricted cash - Firemen's Relief Fund	23,010	22,314
Total Current Assets	346,118	452,700
LONG-TERM ASSETS		
Property and Equipment		
Station	517,408	515,859
Vehicles	996,812	996,812
Furniture and fixtures	16,947	16,947
Equipment	874,818	756,759
	2,405,985	2,286,377
Less: Accumulated depreciation	(1,655,658)	(1,427,164)
Property and Equipment, net	750,327	859,213
TOTAL ASSETS	$ 1,096,445	$ 1,311,913

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Payroll taxes payable	$ 5,103	$ 2,897
Current portion of long-term debt	27,775	49,488
Total Current Liabilities	32,878	52,385
LONG-TERM LIABILITIES		
Long-term debt	54,119	257,499
TOTAL LIABILITIES	86,997	309,884
NET ASSETS		
Without donor restrictions	986,438	979,715
With donor restrictions	23,010	22,314
Total Net Assets	1,009,448	1,002,029
TOTAL LIABILITIES AND NET ASSETS	$ 1,096,445	$ 1,311,913

See Independent Accountants' Review Report and Accompanying Notes

RIMER VOLUNTEER FIRE DEPARTMENT
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET ASSETS - MODIFIED CASH BASIS
For the Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
County property tax	$ 407,131	$ -	$ 407,131
County sales tax	84,743	-	84,743
County staffing grant	30,000	-	30,000
State Grants	-	43,369	43,369
Interest income	182	2	184
Miscellaneous income	4,493	2,194	6,687
Total Revenue	526,549	45,565	572,114
Net assets reclassified	43,369	(43,369)	-
Total revenue and reclassifications	569,918	2,196	572,114
EXPENSES			
Program	513,376	-	513,376
Management and general	49,819	1,500	51,319
Total Expenses	563,195	1,500	564,695
Increase (Decrease) in Net Assets	6,723	696	7,419
Net Assets at Beginning of Period	979,715	22,314	1,002,029
Net Assets at End of Period	$ 986,438	$ 23,010	$ 1,009,448

See Independent Accountants' Review Report and Accompanying Notes

RIMER VOLUNTEER FIRE DEPARTMENT
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET ASSETS - MODIFIED CASH BASIS
For the Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
County property tax	$ 326,296	$ -	$ 326,296
County sales tax	63,860	-	63,860
County staffing grant	30,000	-	30,000
Loss on fixed asset disposal	(185)	-	(185)
Interest income	1,893	18	1,911
Miscellaneous income	11,734	1,614	13,348
Total Revenue	433,598	1,632	435,230
Net assets reclassified	1,044	(1,044)	-
Total revenue and reclassifications	434,642	588	435,230
EXPENSES			
Program	403,013	-	403,013
Management and general	48,018	-	48,018
Total Expenses	451,031	-	451,031
Increase (Decrease) in Net Assets	(16,389)	588	(15,801)
Net Assets at Beginning of Period	996,104	21,726	1,017,830
Net Assets at End of Period	$ 979,715	$ 22,314	$ 1,002,029

See Independent Accountants' Review Report and Accompanying Notes

RIMER VOLUNTEER FIRE DEPARTMENT
STATEMENT OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS
For The Year Ended June 30, 2025

	Program Services	Management & General	Total
Payroll	$ 192,876	$ -	$ 192,876
Insurance	19,921	3,515	23,436
Truck expense and maintenance	17,872	-	17,872
Payroll taxes	16,646	-	16,646
Equipment maintenance	14,141	2,496	16,637
Utilities and telephone	11,029	1,946	12,975
Building and grounds maintenance	9,933	1,753	11,686
Professional fees	8,003	1,412	9,415
Fuel	5,438	-	5,438
Training	3,981	703	4,684
First Responders supplies	4,495	-	4,495
Dues and subscriptions	3,771	665	4,436
Small equipment purchases	2,794	-	2,794
Miscellaneous	1,363	241	1,604
Employee Appreciation	-	1,597	1,597
Interest expense	6,011	1,061	7,072
Fireman's Assistance	-	1,500	1,500
Office supplies	882	156	1,038
Total expenses before depreciation	319,156	17,045	336,201
Depreciation	194,220	34,274	228,494
Total Expenses	$ 513,376	$ 51,319	$ 564,695

See Independent Accountants' Review Report and Accompanying Notes

RIMER VOLUNTEER FIRE DEPARTMENT
STATEMENT OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS
For The Year Ended June 30, 2024

	Program Services	Management & General	Total
Payroll	$ 102,204	$ -	$ 102,204
Equipment maintenance	20,034	3,535	23,569
Insurance	19,205	3,389	22,594
Building and grounds maintenance	12,013	2,120	14,133
Interest expense	11,006	1,942	12,948
Truck expense and maintenance	12,310	-	12,310
Utilities and telephone	9,392	1,657	11,049
Payroll taxes	8,555	-	8,555
Professional fees	7,080	1,250	8,330
Fuel	5,771	-	5,771
Dues and subscriptions	3,125	552	3,677
Office supplies	2,551	450	3,001
Miscellaneous	2,291	404	2,695
First Responders supplies	1,440	-	1,440
Small equipment purchases	631	-	631
Total expenses before depreciation	217,608	15,299	232,907
Depreciation	185,405	32,719	218,124
Total Expenses	$ 403,013	$ 48,018	$ 451,031

See Independent Accountants' Review Report and Accompanying Notes

NOTE 1 - NATURE OF ACTIVITIES

Rimer Volunteer Fire Department (the "Department") is a North Carolina non-profit organization formed for the purpose of fighting fires. The Department operates in the Rimer Fire District of Cabarrus County, North Carolina. The majority of the Department's revenues are provided by a supplemental fire district tax administered by Cabarrus County, North Carolina.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of Rimer Volunteer Fire Department have been prepared on the modified cash basis of accounting; consequently, revenues and related assets are recognized when received rather than when earned and expenses are recognized when paid rather than when the obligation is incurred. Exceptions to the modified cash basis of accounting are the recording of property and equipment and the related accumulated depreciation as long-term assets, payroll tax liabilities, and the recording of long-term debt. The Department is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

Donated Materials and Services

The Department records the value of donated goods or services when there is an objective basis available to measure their value. Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated fair market values at date of receipt. No amounts have been reflected in the statements for donated services as no objective basis is available to measure the value of such services. Services donated to the Department include fighting fires, management, fund-raising, and other administrative services necessary for Department operations.

Restricted and Unrestricted Support

Contributions received are recorded as support with or without donor restrictions, depending on the existence or nature of any donor restrictions.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as support with donor restrictions and thus increase that net asset class. However, if a restriction is fulfilled in the same period in which the contribution is received, the Department reports the contribution as support without donor restrictions.

Property and Equipment

Property and equipment purchased by the Department are stated at cost. Donations of property and equipment are recorded as support at their estimated fair value as established by the donor. Such donations are reported as support without donor restrictions unless the donor has restricted the donated asset to a specific purpose.

NOTE 2 - **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - Continued

Expenditures for maintenance, repairs and minor renewals are charged to expense as incurred. Major renewals and betterments in excess of $500 are capitalized. Depreciation is calculated on the straight-line method over the following estimated useful lives:

Station	7-39 years
Vehicles	5-10 years
Furniture and fixtures	5-10 years
Equipment	5-10 years

Income Tax Status

The Department is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Department has been classified as an organization that is not a private foundation under the Internal Revenue Code and qualifies for the 50% charitable contribution deduction for individual donors. There was no unrelated business income for the years ended June 30, 2025, and 2024.

The Department has adopted ASC 740-10 as it relates to uncertain tax positions for the years ended June 30, 2025, and 2024, and has evaluated its tax positions for all open tax years. The Department is not currently under audit nor has the Department been contacted by the Internal Revenue Service.

Based on the evaluation of the Department's tax positions, management believes all positions taken would be upheld under an examination. Therefore, no provision for the effects of uncertain tax positions has been recorded for the years ended June 30, 2025, and 2024.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities, and the reported revenues and expenses. Management believes its estimates are reasonable.

Subsequent Events

Management has evaluated subsequent events through January 27, 2026, the date the financial statements were available to be issued.

NOTE 3 - **CASH AND INVESTMENTS**

The Department places its cash and cash equivalents on deposit with financial institutions in the United States. The Federal Deposit Insurance Corporation (FDIC) covers $250,000 for substantially all depository accounts. During the year, the Department from time to time may have had amounts on deposit in excess of the insured limits. At June 30, 2025 and 2024, the Department's uninsured cash balance was $31,411 and $140,899 respectively.

NOTE 4 - **RESTRICTED CASH**

Amounts held by the Department have been restricted for the Firemen's Relief Fund, which is administered by the North Carolina State Firemen's Association. This fund is used to support injured fire fighters in times of need. The balance in this account at June 30, 2025 and 2024 was $23,010 and $22,314, respectively. These funds are required to be maintained in a separate bank account and are reported as net assets with donor restrictions.

NOTE 5 - **FIXED ASSETS**

Composition of fixed assets is as follows:

	July1, 2024	Additions	Reclassifications/ Retirements	June 30, 2025
Station, land	$ 515,859	$ 1,549	$ -	$ 517,408
Vehicles	996,812	-	-	996,812
Furniture, fixtures	16,947	-	-	16,947
Equipment	756,759	118,059	-	874,818
	$ 2,286,377	$ 119,608	$ -	$ 2,405,985

Depreciation expense for the years ended June 30, 2025, and 2024 was $228,494 and $218,124, respectively.

NOTE 6 - **LONG-TERM DEBT**

	2025	2024
Note payable to First Bank in biannual installments of $14,994, including interest at 2.95%, through June 2028. The note is secured by a truck.	$ 81,894	$ 226,403
Note payable to First Bank in monthly installments of $2,356, including interest at 3.3%, The note was paid off during the year ended June 30, 2025.	-	80,584
	81,894	306,987
Less: Current Portion	(27,775)	(49,488)
Long-Term Debt	$ 54,119	$ 257,499

NOTE 6 - **LONG-TERM DEBT** – Continued

Interest expense for the years ended June 30, 2025, and 2024 was $7,072 and $12,948, respectively.

Required principal payments on long-term debt are as follows:

Year Ending June 30		Amount
2027	$	28,601
2028		25,518
2029		-
2030		-
Thereafter		-
	$	54,119

NOTE 7 - **CONCENTRATIONS**

Sources of Revenue

The Department obtains a considerable portion of its funding without donor restrictions from Cabarrus County. Cabarrus County revenue accounted for approximately 91% and 96% of total organizational support and revenue for the years ended June 30, 2025 and 2024, respectively.

NOTE 8 - **LIQUIDITY AND AVAILABILITY**

	June 30, 2025	June 30, 2024
Total financial assets	$ 346,118	$ 452,700
Donor-imposed restrictions:		
Restricted for firefighter hardship	(23,010)	(22,314)
Financial assets available to meet cash needs for general expenditures within one year	$ 323,108	$ 430,386

The Department receives the majority of its funding from Cabarrus County (See NOTE 7), so its income is consistent and reliable. This ensures that necessary funds will be available when expenses such as payroll and other monthly obligations become due. The Department manages its liquidity and reserves following these guiding principles: operating within a prudent range of financial soundness and stability and maintaining adequate liquid assets to fund near-term operating needs. The Department forecasts its future cash flows and monitors its liquidity on an ongoing basis.

NOTE 9 - FUNCTIONAL EXPENSE ALLOCATION

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Revenues, Expenses and Changes in Net Assets – Modified Cash Basis and in the Statement of Functional Expenses – Modified Cash Basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Department.

NOTE 10 - RELATED-PARTY TRANSACTIONS

The Department paid certain Board members for firefighting services on a part-time and pay-per-call basis for the years ended June 30, 2025 and 2024. These Board members and the amount paid to each are as follows:

	2025	2024
Marty Ritchie	$ 126	$ 252
Timmy Sifford	207	266
Roy Gray	12,024	19,282
Ashleigh Ennis	171	-

NOTE 11 - RECLASSIFICATIONS

Certain financial statement amounts from the prior year financial statements have been reclassified to conform with the current year presentation.

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Reports

SUBJECT:
Super Cab Co - Monthly Report

BRIEF SUMMARY:
Attached is the list of staff members that received a Super C recognition over the past month.

REQUESTED ACTION:
For informational purposes. No action required.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Staff

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Report

SuperC's for the Month of February 2026

Employee	Department	Award Count
AARON M COWARD	TRANSPORTATION - HUMAN SERVICE	2
ALICIA M CARPENTER	KANNAPOLIS LIBRARY	1
ALLISON M WHITE	LIBRARY ADMINISTRATION	1
ALVIN C PARHAM	FOOD & NUTRITION SERVICES-DSS	1
ALYMDIA BURCH	FOOD & NUTRITION SERVICES-DSS	1
AMANDA A WILKERSON	KANNAPOLIS LIBRARY	1
AMANDA M PUTNAM	INCOME MAINTENANCE - DSS	4
AMANDA R GALLEGOS	FOOD & NUTRITION SERVICES-DSS	1
AMANDA R SMIT	KANNAPOLIS LIBRARY	1
AMBER R HAAS	INCOME MAINTENANCE - DSS	2
AMY E MCBRIDE	INCOME MAINTENANCE - DSS	6
AMY L FLOYD	MIDLAND LIBRARY	1
ANDREW S BARRIER	TAX ADMINISTRATION	1
ANGELA D SLOOP	ADULT AND FAMILY SERVICES	3
ANGELA S WILLIAMS	INCOME MAINTENANCE - DSS	1
ANNETTE L SOLOMON	AFTON RIDGE LIBRARY	1
ANTHONY L WHITE	AFTON RIDGE LIBRARY	1
APRIL L LANGFORD	CONCORD LIBRARY	1
APRIL L WHALING	INCOME MAINTENANCE - DSS	2
APRIL M SHUTTERS	BUSINESS OPERATIONS - HHS	1
ARIN M PRICE	COUNTY SHERIFF	1
ASHLEY A WITTERSHEIM	CONCORD LIBRARY	2
ASHLEY J MOORE	INCOME MAINTENANCE - DSS	6
ASHLEY M BOWMAN	INCOME MAINTENANCE - DSS	3
AUGUSTINE L MCCANN	COUNTY SHERIFF	2
AUSTIN J DEMEGLIO	AFTON RIDGE LIBRARY	1
BENJAMIN A RUSSELL	LANDFILL OPERATIONS	2
BENJAMIN L HARWOOD	COUNTY SHERIFF	3
BERNADETTE M SOBKOWIAK	TAX ADMINISTRATION	3
BERTHA V CARDENAS	ADMINISTRATION OPERATIONS-DSS	2
BETH A LAZAROWICZ	ADMINISTRATION OPERATIONS-DSS	1
BETH A PRYMOCK	FOOD & NUTRITION SERVICES-DSS	1
BLAKE A PLUMMER	COUNTY SHERIFF	1
BRAD M SULLIVAN	STRATEGY	1
BRANDON J MICHETTI	COUNTY SHERIFF	1
BRIAN A SMITH	DETENTION CENTER	1
BRITTANY A CAREL	INCOME MAINTENANCE - DSS	1
BRITTANY K YODER	INFORMATION SERVICES - ADMIN	1
CANDACE H WILLIAMS	SHERIFF COMMUNICATIONS	1
CARLIE BASTINE	INCOME MAINTENANCE - DSS	4
CARLITHA D FOXWORTH-DULIN	ADMINISTRATION OPERATIONS-DSS	1
CARLY L VARNADORE	KANNAPOLIS LIBRARY	1
CAROLE L DENNIS	CONCORD LIBRARY	1
CARYS M ROBERSON	AFTON RIDGE LIBRARY	1
CATINNA L BREWINGTON	ALPS ADMINISTRATION	1
CELESTE M BEACHAM	ADULT AND FAMILY SERVICES	2
CHARLES E TREVATHAN	INFORMATION SERVICES - ADMIN	1
CHARLES R RATLIFF	TRANSPORTATION - HUMAN SERVICE	1
CHASITY S ST. JOHN	SENIOR SERVICES	2
CHELSEA R LYTAL	LIBRARY ADMINISTRATION	1

CHERITA C ALLSBROOK	FOOD & NUTRITION SERVICES-DSS	1
CHERYL L MANN	TAX COLLECTOR	1
CHEYENNE L MILLER	INCOME MAINTENANCE - DSS	2
CHRISTIAN J CHILDERS	DETENTION CENTER	4
CHRISTIE E REALE	LIBRARY ADMINISTRATION	1
CHRISTOPHER J BENSON	ADMINISTRATION OPERATIONS-DSS	1
CINDY C HALL	NUTRITION TITLE III	1
CONNOR A DUNLAP	CONCORD LIBRARY	1
CONSTANCE E JACKSON	INCOME MAINTENANCE - DSS	1
CORBIN S SMITH	COUNTY SHERIFF	1
CRYSTAL H FUNDERBURK	TAX COLLECTOR	1
CYNTHIA L GILMORE	CONCORD LIBRARY	1
DARLENE D ELDER	FACILITY SERVICES	1
DAVID B GRASSO	INFORMATION SERVICES - ADMIN	1
DAWN I LAMB	INCOME MAINTENANCE - DSS	1
DESHANA M MCMILLAN	INCOME MAINTENANCE - DSS	1
DEVIN G HASENAUER	EMERGENCY MEDICAL SERVICES	1
DIANA MARTIN	INCOME MAINTENANCE - DSS	1
DONNA B WARNER	SENIOR SERVICES	1
DYLAN A FORTSON	DETENTION CENTER	1
DYLAN M SHUBERT	COUNTY SHERIFF	1
EBONY S FOSTER	INCOME MAINTENANCE - DSS	7
ELIZABETH B HARTZOG	AFTON RIDGE LIBRARY	3
ELIZABETH I ZUNIGA	TAX COLLECTOR	1
ELIZABETH SUZANNE H MOOSE	BUSINESS OPERATIONS - HHS	1
EMILY RATHIDA	TAX ADMINISTRATION	2
EMILY A PETERSON	INCOME MAINTENANCE - DSS	1
EMILY G BURNETTE	TAX ADMINISTRATION	2
EMILY G LYNCH	INCOME MAINTENANCE - DSS	6
EMILY R MCCARTY	AFTON RIDGE LIBRARY	1
ERIC C DEES II	COUNTY SHERIFF	1
ERIC M BANKS	FACILITY SERVICES	1
ERICA A LETTICE	INCOME MAINTENANCE - DSS	2
ETHAN X LO	INFORMATION SERVICES - ADMIN	2
EVAN P CRISAFULLI	ANIMAL CONTROL	2
FARICA D WOODS	CONCORD LIBRARY	1
FATEANA S KERSEY	INCOME MAINTENANCE - DSS	1
FELIX E OWENS	INCOME MAINTENANCE - DSS	1
FRANCES H BANKS	BUSINESS OPERATIONS - HHS	1
GABRIELLE N SPINNER	SOCIAL WORK SERVICES - DSS	1
GINA ADAMS	CONCORD LIBRARY	2
GRISSELDA K CARRANZA HURTADO	ADMINISTRATION OPERATIONS-DSS	3
HANNAH C GOODMAN	SHERIFF COMMUNICATIONS	2
HANNAH R PARKER	DETENTION CENTER	2
HARLEY E MOSS	COUNTY SHERIFF	1
HEATHER D DIMARCO	MT PLEASANT LIBRARY	1
HEATHER K FRICK	ALC-AFTON RIDGE	1
HEATHER L ALTMAN	INCOME MAINTENANCE - DSS	3
HELEN J FINCHER	SHERIFF COMMUNICATIONS	1
HOLLY L ZUFALL	ACTIVE LIVING CTR-CONCORD	1
HOLLYE L MCCALLUM	ADMINISTRATION OPERATIONS-DSS	3
HUGH A HAYNIE JR	INFORMATION SERVICES - ADMIN	2
ISABELLA R ADRIANO	INFORMATION SERVICES - ADMIN	1

JACKSON D SUGGS	COUNTY SHERIFF	2
JACOB D BARRIER	COUNTY SHERIFF	1
JACQUELINE P WILLIAMS	STRATEGY	1
JADEN R SHIELDS	KANNAPOLIS LIBRARY	1
JAIROUS C GURLEY	VETERANS SERVICES	2
JAMES H HENTZE	INFORMATION SERVICES - ADMIN	2
JAMES R CORBETT	LANDFILL OPERATIONS	1
JAMES V COLLINS	PROPERTY MAINTENANCE	1
JAMIE K LINN	HUMAN RESOURCES	1
JAMIE L SMITH	TRANSPORTATION - HUMAN SERVICE	1
JANE A BASINGER	ADULT AND FAMILY SERVICES	1
JANELL R CAMERON	TAX ADMINISTRATION	2
JANICE L CRISCOE	AFTON RIDGE LIBRARY	1
JARDIN R LESANE	INCOME MAINTENANCE - DSS	2
JASON R COOK	INFORMATION SERVICES - ADMIN	1
JEANNIE M KOR	INCOME MAINTENANCE - DSS	1
JEFFREY M MERRIMAN	INCOME MAINTENANCE - DSS	1
JEFFREY W BLAKE	LIBRARY ADMINISTRATION	2
JENNIFER A PANCZYK	ACTIVE LIVING CTR-CONCORD	1
JENNIFER L SHUMWAY	INCOME MAINTENANCE - DSS	4
JENNY H HOLLIS	TAX COLLECTOR	2
JEREMIAH M MOSS	ADMINISTRATION OPERATIONS-DSS	1
JERMAINE L GODFREY	COUNTY SHERIFF	1
JESSE J BEAL	COUNTY SHERIFF	2
JESSI H ELLENBURG	CONCORD LIBRARY	1
JESSICA B BRIDGES	SOCIAL WORK SERVICES - DSS	1
JESSICA E DOWDY	MT PLEASANT LIBRARY	3
JESSICA R WIEGAND	CHILD SUPPORT SERVICES-DSS	1
JODIE A DIAZ	DETENTION CENTER	1
JODY R NORRIS	TRANSPORTATION - HUMAN SERVICE	1
JOHANNA C DIAZ	INCOME MAINTENANCE - DSS	5
JOHANNA R RAY	HUMAN RESOURCES	1
JOHN S EURY	CONCORD LIBRARY	1
JON A BOSWELL	SHERIFF COMMUNICATIONS	1
JONATHAN D BRADLEY	RISK MANAGEMENT	1
JONI D OWENS	INCOME MAINTENANCE - DSS	2
JOSHUA A STORY	KANNAPOLIS LIBRARY	2
JOSHUA D HARLESS	COUNTY SHERIFF	2
JULIANA R MYERS	ADULT AND FAMILY SERVICES	1
JUSTIN M LINNEY	EMERGENCY MEDICAL SERVICES	1
KA B VANG	INCOME MAINTENANCE - DSS	1
KAMEIKA J PICKENS	INCOME MAINTENANCE - DSS	3
KAMILAH M MCKISSICK	BEHAVORIAL HEALTH DIVISION	2
KAREN D BAKER	CONCORD LIBRARY	1
KAREN M HEIDT	ACTIVE LIVING CTR-CONCORD	1
KATE E MODROW	ALC-AFTON RIDGE	1
KATHARINE M WHEELES	ADMINISTRATION OPERATIONS-DSS	1
KATHELEEN J LITTLE	TAX ADMINISTRATION	5
KATHRYN M EUDY	CONCORD LIBRARY	2
KATIE M BURGESS	ACTIVE LIVING CTR-CONCORD	2
KATLYN P WALLACE	KANNAPOLIS LIBRARY	1
KATRINA A MCMASTERS	SOCIAL WORK SERVICES - DSS	1
KAYLA N HOLDER	INCOME MAINTENANCE - DSS	1

KAYLAH A SLOOP	SHERIFF COMMUNICATIONS	1
KENDALL M BOLTON	TAX ADMINISTRATION	1
KEVIN J GATES	TAX ADMINISTRATION	1
KEVIN J REYES	ADMINISTRATION OPERATIONS-DSS	4
KEVIN P MOOSMANN	BUILDING MAINTENANCE	3
KEVIN R VINSON	INFORMATION SERVICES - ADMIN	2
KEYSHA R PEGUESE	CHILD SUPPORT SERVICES-DSS	3
KIMBERLY JOHNSON	SOCIAL WORK SERVICES - DSS	1
KIMBERLY D FREEMAN	FOOD & NUTRITION SERVICES-DSS	1
KIMBERLY M RUSS	INCOME MAINTENANCE - DSS	8
KIMBERLY M STIREWALT	INCOME MAINTENANCE - DSS	3
KIMBERLY T ALLRED	EMERGENCY MEDICAL SERVICES	1
KOLISHA D MCIVER	INCOME MAINTENANCE - DSS	1
KRISTEN V DURYEE	ADMINISTRATION OPERATIONS-DSS	3
KRISTINA D FISER	INCOME MAINTENANCE - DSS	1
KYLE B WHITE	CONCORD LIBRARY	1
LAURA A ENDICOTT	CHILD SUPPORT SERVICES-DSS	2
LAURA K ROBERTS	INCOME MAINTENANCE - DSS	3
LAWTON D FEUGER	COUNTY SHERIFF	1
LESLIE M KESLER	CONCORD LIBRARY	2
LESLIE S CARVER	INCOME MAINTENANCE - DSS	2
LESLY L MOORE	INCOME MAINTENANCE - DSS	1
LINDA D DESHONG	INCOME MAINTENANCE - DSS	1
LINDA E GOODE	NUTRITION TITLE III	1
LINDSEY C ROY	PROCUREMENT	1
LINH T LE	CONCORD LIBRARY	1
LISA C HONEYCUTT	ADMINISTRATION OPERATIONS-DSS	2
LISA H JOHNSON	COMMERCE	2
LOREAL MCKOY	TRANSPORTATION - HUMAN SERVICE	1
LORI T CUMMINGS	INCOME MAINTENANCE - DSS	1
LORRIE B SHUE	TAX ADMINISTRATION	1
LUCAS M KLAUSS	AFTON RIDGE LIBRARY	1
MAKENNA K GREENE	CONCORD LIBRARY	1
MANEICILIA U DANIELS GARVIN	INCOME MAINTENANCE - DSS	4
MARCI A JONES	INFORMATION SERVICES - ADMIN	1
MARIA G MENDOZA ARIAS	ADMINISTRATION OPERATIONS-DSS	2
MARIA L SOUSA	ADMINISTRATION OPERATIONS-DSS	3
MARINA A LELEUX	HUMAN RESOURCES	1
MARK MCINTYRE	INFORMATION SERVICES - ADMIN	3
MARK A HELMS	ANIMAL CONTROL	1
MARK B FULLER IV	SHERIFF COMMUNICATIONS	1
MARLA K MCNEILL-JOHNSON	ADULT AND FAMILY SERVICES	2
MAUREEN RYAN	ADMINISTRATION OPERATIONS-DSS	1
MAUREEN E RITTER	CHILD SUPPORT SERVICES-DSS	1
MEAGAN A SHIVER	ADULT AND FAMILY SERVICES	2
MELANIE J HOLLES	LIBRARY ADMINISTRATION	1
MELISSA A MULLIS	TAX ADMINISTRATION	1
MELODIE L MELVIN	ADULT AND FAMILY SERVICES	5
MERCEDES G CHICAS	ADMINISTRATION OPERATIONS-DSS	2
MEREDITH R ALLRED	SHERIFF COMMUNICATIONS	1
MICHAEL R RYDER	COUNTY SHERIFF	2
MICHELLE D STURGILL	INCOME MAINTENANCE - DSS	3
MICHELLE R STAPULA	CHILD SUPPORT SERVICES-DSS	1

MILEYDIS LLANOS	INCOME MAINTENANCE - DSS	1
MONICA D DELGADO	ADMINISTRATION OPERATIONS-DSS	1
MONICA W ROWE	ADULT AND FAMILY SERVICES	2
MORGAN E BRUNK	SHERIFF COMMUNICATIONS	2
MYISHA A WEBSTER	INCOME MAINTENANCE - DSS	4
NAQUAN J CLAIRE	TRANSPORTATION - HUMAN SERVICE	1
NATALIA Z WEAVER	ADMINISTRATION OPERATIONS-DSS	1
NATASHA M MCCLELLEN	TAX ADMINISTRATION	5
NATASHA S MURRAY	ADULT AND FAMILY SERVICES	4
NATHAN C ASH	INFORMATION SERVICES - ADMIN	2
NAYLA G OCHOA	INCOME MAINTENANCE - DSS	1
NICOLE A CHUBB	MT PLEASANT LIBRARY	1
NYSHEKIA N CHAMBERS	INCOME MAINTENANCE - DSS	1
NYYA B STARLING	INCOME MAINTENANCE - DSS	1
PAMELA A WILLIAMS	ADULT AND FAMILY SERVICES	2
PAMELA C BATTLE	INCOME MAINTENANCE - DSS	1
PARIS C BROWN	SOCIAL WORK SERVICES - DSS	6
PATRICIA A WAGNER	ADMINISTRATION OPERATIONS-DSS	1
PATRICIA D ROGERS	TAX ADMINISTRATION	3
PATRICIA R GURGANUS	SOCIAL WORK SERVICES - DSS	3
PAULA J MCNAIR	HUMAN RESOURCES	1
PETRENELLA H FUNDERBURK	INCOME MAINTENANCE - DSS	1
RACHAEL J MCLAUGHLIN	KANNAPOLIS LIBRARY	1
RANDALL L TURNER	TRANSPORTATION - HUMAN SERVICE	1
RANDY L TURNER	BUILDING MAINTENANCE	1
REBECCA M FITZPATRICK	ADMINISTRATION OPERATIONS-DSS	1
REBEKAH A JARRELL	KANNAPOLIS LIBRARY	1
REKITA L MCDUFFIE	ADMINISTRATION OPERATIONS-DSS	2
RHONDA K STORM	TAX ADMINISTRATION	2
RHONDA M STARNES	DETENTION CENTER	2
RICHARD E COOKE III	AFTON RIDGE LIBRARY	1
RICHARD W MAUNEY	SHERIFF COMMUNICATIONS	1
RITA F CLYBURN	ACTIVE LIVING CTR-MT. PLEASANT	1
ROBERT MCNEALEY II	FOOD & NUTRITION SERVICES-DSS	1
ROGER E MAXWELL	INCOME MAINTENANCE - DSS	1
RUSSELL W ALKIRE	SHERIFF COMMUNICATIONS	1
SAMANTHA A ANDERSON	INCOME MAINTENANCE - DSS	4
SAMIYAH I RASHEED	ALC-AFTON RIDGE	1
SAMMY D HANNAH	TRANSPORTATION - HUMAN SERVICE	1
SANDRA D BLAKEY	ADMINISTRATION OPERATIONS-DSS	1
SANDRA M BOWLES	TRANSPORTATION - HUMAN SERVICE	1
SARAH M STEPHENS	SHERIFF COMMUNICATIONS	1
SARAI MARTINEZ	FOOD & NUTRITION SERVICES-DSS	1
SHAKOKA Y WEST	TRANSPORTATION - HUMAN SERVICE	1
SHANNON L DERNER	HUMAN RESOURCES	1
SHAWN P MARSHALL	DETENTION CENTER	1
SHEILA K BRUCE	BOARD OF COMMISSIONERS	1
SHERRY M DIXON	TAX COLLECTOR	2
SONDRA G BRYAN	INCOME MAINTENANCE - DSS	1
STACEY T DANIELS	INCOME MAINTENANCE - DSS	1
STACY S GARBER	HARRISBURG LIBRARY	1
STEPHANIE L BYRD	SHERIFF COMMUNICATIONS	1
SUA THAO	FOOD & NUTRITION SERVICES-DSS	1

SUSAN A DEMPSEY	SHERIFF COMMUNICATIONS	2
SUSAN V DOMANN	SENIOR SERVICES	1
TAMMY L DRYE	COUNTY SHERIFF	1
TANYA L LISK	TAX ADMINISTRATION	2
TARANDA M MILLER	INCOME MAINTENANCE - DSS	1
TEARA A NEILS	INCOME MAINTENANCE - DSS	1
TERESA C CARROLL	TRANSPORTATION - HUMAN SERVICE	1
TERESA D ROGERS	INCOME MAINTENANCE - DSS	1
THOMAS A MITCHELL	ADMINISTRATION OPERATIONS-DSS	3
THOMAS A READLING	TAX ADMINISTRATION	2
THOMAS C NUNN	PROCUREMENT	1
TIFFANIE D SHARPE	CHILD SUPPORT SERVICES-DSS	1
TIMOTHY B CULP	DETENTION CENTER	1
TRISTAN J SORROW	COUNTY SHERIFF	1
TROY J HERRMANN	HUMAN RESOURCES	1
TYGEE J SHAKIR	ADMINISTRATION OPERATIONS-DSS	1
VASTINA S BRITTON	SOCIAL WORK SERVICES - DSS	1
VERONICA C LAKE	SOCIAL WORK SERVICES - DSS	1
WILLIAM HAMILTON JR	ALPS ADMINISTRATION	1
YAZMIN F MILLAN	ADMINISTRATION OPERATIONS-DSS	3
YELY M ORTIZ	INCOME MAINTENANCE - DSS	4
YESSIKA I KING	BOARD OF COMMISSIONERS	2

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

March 16, 2026
6:00 PM

AGENDA CATEGORY:
Closed Session

SUBJECT:
Closed Session - Consult with Attorney

BRIEF SUMMARY:
A closed session is needed for consult with attorney as authorized by NCGS 143-318.11(a)(3).

REQUESTED ACTION:
Motion to go into closed session for consult with attorney as authorized by NCGS 143-318.11(a)(3).

EXPECTED LENGTH OF PRESENTATION:
1 Hour or More

SUBMITTED BY:
On behalf of the Board

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS: