AMENDMENT #1
To the DISASTER RECOVERY SERVICES MEMORANDUM OF AGREEMENT

This **AMENDMENT #1** to the Disaster Recovery Services Memorandum of Agreement (hereinafter the "Amendment #1") is entered into as of the Effective Date set out below, by and between the Town of Black Mountain, (hereinafter the "Municipality") and the NC League of Municipalities (hereinafter the "League"), each additionally referred to as a "Party", and collectively as the "Parties."

WHEREAS, the Parties executed a Disaster Recovery Services Memorandum of Agreement ("MOA") dated 10/17/2025;

WHEREAS, pursuant to Section 5 of the MOA, the League is offering, and the Municipality is willing to accept, Additional Services as set forth in Exhibit C to this Amendment #1.

THEREFORE, for good and valuable consideration, the adequacy of which is hereby acknowledged, the Parties agree to amend the original MOA by adding the attached Exhibit C to the MOA. The MOA, with this Amendment #1, constitutes the entire agreement of the Parties with respect to the subject matter hereof. Except as provided in this Amendment #1, the MOA and any previous amendments, if any, will remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement by digital signature on the respective dates below, and this Agreement shall be effective upon the date of the MUNICIPALITY's signature.

NC LEAGUE OF MUNICIPALITIES:	**MUNICIPALITY:** TOWN OF BLACK MOUNTAIN a North Carolina municipal corporation
By:	By:
_____ Signature	_____ Signature
_____ Rose Vaughn Williams	_____ Name
_____ Executive Director	_____ Title
_____ Date of Signature	_____ Date of Signature
	ATTEST:
	_____ Town Clerk (or designee)

Exhibit C

Contractor Services

Town of Black Mountain interim manager has requested the NCLM to provide consultants with experience as a finance officers for a small local government to support existing finance staff and potentially a new finance officer in learning and maintaining best practices in local government finance processes in North Carolina. This will include learning statutory requirements of finance officers under NCGS 159 and financial reporting requirements under Generally Accepted Accounting Principles (GAAP)for governments as promulgated by the Governmental Accounting Standards Boards (GASB).

The scope of work is expected to include one or more site visits. The first site visit will include the consultant meeting with the remaining finance staff to determine their needs to maintain efficient and effective finance management and to maintain the integrity of the accounting books an records. The process may also include virtual sessions, as needed, for follow up. The consultant may also involve other NCLM team members to solidify concepts and practices for the finance staff based on their skillset and experience.

Some area of focus may include, but are not limited to ensuring the following:

- Timely and accurate bank reconciliation processes are maintained.
- Review of internal control processes within the finance department.
- Daily and monthly journal entries and processes necessary to maintain financial books and records on a current basis.
- Review of payroll processes and reporting to federal and state governments and benefit fiduciaries for payroll taxes, pension, and employee benefits payments.
- Review of utility and tax payments systems for linkage to other FMS Southern modules to ensure data integrity.
- Review of financial reporting requirements for board reporting to include a monthly budget to actual report.
- Review of regulatory reporting requirements.
- Providing resources and support in areas where the finance staff are needing additional assistance to ensure processes are maintained under best practices methodology.
- Accountants will assist the grant personnel in making any needed adjusting entries to align grant information to the financial books

Due to the fact that the town has been utilizing a local CPA firm to assist in the recent past with potential plans for maintaining that relationship, the scope of this engagement may be limited in scope and duration.

The estimated cost of this engagement is determined not to exceed $30,000.

Compensation:

For services to be performed, the League shall pay the Contractor $100.00 per hour based on the hours worked. The League's standard payment term is NET 30 days from the date of invoice. For prompt payment, you may email all invoices to drinvoices@nclm.org or mail all invoices to Carla Obiol, Chief ARP Officer, NC League of Municipalities, 434 Fayetteville Street, Suite 1900, Raleigh, North Carolina 27601. Total costs for services provided to each participating Member shall not exceed the greater of $30,000 per Member; or (ii) the specific not to exceed amount set forth in the Memorandum of Agreement, or amendment to the Memorandum of Agreement, between the League and the participating Member, which not to exceed amount shall also be incorporated in a separate agreement between the Consultant and the participating Member. Invoices will not be paid until sufficient detail is provided to NCLM staff.

Expenses:

In addition to the hourly rates quoted above, out-of-pocket expenses incurred in connection with this agreement's performance will be invoiced. Travel expenses such as lodging, airfare, rental car and other miscellaneous expenses shall be reimbursed at Consultant's cost, without mark up. Per diem will be reimbursed according to the rates reimbursed by the General Services Administration for the operational area. If mileage is applicable, mileage shall be reimbursed at the prevailing IRS mileage rate.