



AGENDA
Tourism Development Authority Meeting
Wednesday, May 20, 2026
Council Chambers 9:00 AM

	Page
1. CALL TO ORDER	
2. ADOPTION OF AGENDA	
2.1. TDA Board Meeting 5 20 26	3 - 40
3. ADOPTION OF MINUTES	
• April 15, 2026	
4. FINANCIAL REPORT	
• Occupancy Tax/Budget to Date	
• Auditor Approval/Contract	
• FY 2026-27 Operating Budget	
• Call for Budget Public Hearing	
5. ONGOING BUSINESS	
• FY 2025-26 Project Sheet	
• FY 2026-27 Project Sheet	
6. NEW BUSINESS	
• Land of Oz Funding Request	
• Slope Seekers Funding Request	
7. STAFF REPORTS	
• Tourism Summit Update	
• Marketing/TDA Report	
8. FINAL THOUGHTS	
9. ADJOURNMENT	

AGENDA

Beech Mountain Tourism Development Authority Board Meeting
May 20th, 2026 at 9:00 am | Town Council Room

A. CALL TO ORDER

B. ADOPTION OF AGENDA

C. ADOPTION OF MINUTES

- April 15, 2026

D. FINANCIAL REPORT

- Occupancy Tax/Budget to Date
- Auditor Approval/Contract
- FY 26-27 Operating Budget
- Call for Budget Public Hearing

E. ONGOING BUSINESS

- FY 2025-26 Project Sheet
- FY 2026-27 Project Sheet

F. NEW BUSINESS

- Land of Oz Funding Request
- Slope Seekers Funding Request

G. STAFF REPORTS

- Tourism Summit Update
- Marketing/TDA Report

H. FINAL THOUGHTS

I. ADJOURNMENT

Tourism Development Authority
April 15, 2026 at 9:00 am in the Town Council Chambers
Minutes

Present: Dawn Dalglish, Don Carringer, Brian Corrian, and Rick Whitelock
Town Staff: Steve Smith, Sean Royall, Armando Garcia, and Alyssa Whitelock

A. CALL TO ORDER

Chairperson Dawn Dalglish called the meeting to order at 9:01 am.

B. ADOPTION OF AGENDA

Motion: Rick Whitelock moved to adopt the agenda and Brian Corrian seconded.

CARRIED: Unanimously.

C. ADOPTION OF MINUTES

Motion: Don Carringer moved to accept the February 18, 2026 minutes and Brian Corrian seconded.

CARRIED: Unanimously.

Motion: Dawn Dalglish moved to accept the March 4, 2026 minutes and Brian Corrian seconded.

CARRIED: Unanimously.

D. FINANCIAL REPORT

Misty Watson: TDA Audit FY 2024-25 – Misty Watson presented the FY 2024-2025 TDA Audit Report to the board over the phone. Misty Watson reported that everything is in great shape and the TDA received an unmodified clean opinion for the audit.

Occupancy Tax/Budget to Date –Steve Smith reported that the February gross receipts were \$2,816,512.64 and the occupancy tax collected was \$165,487. The operating budget shows a total revenue of \$170,716 including interest accrued. Expenditures for the month totaled \$203,159. Steve Smith reported that revenues are about \$32,442 under expenses for the month but \$382,971 over YTD. Steve Smith stated he is anticipating a budget amendment prior to the end of the fiscal year and is seeking a new auditor for the Town and TDA, with board approval.

Motion: Dawn Dalglish moved to adopt the financial report and Rick Whitelock seconded.

CARRIED: Unanimously.

While waiting to connect with the auditor, chairperson Dawn Dalglish addressed contingency fund questions from Town Council Members Art Beckman and Alan Villanova. Council members, under the impression that the entire fund balance was allotted for contingency, questioned why the TDA had set aside such a large amount. Dawn Dalglish clarified that the entire fund balance was not the contingency fund, the contingency fund is the operating budget for approximately four months as recommendation, and the board has no intentions to dissolve the contingency fund at this time. Armando Garcia also provided clarification on fund balances and restrictions. Art Beckman requested that TDA provide funds to alleviate Town budgetary constraints.

E. ONGOING BUSINESS

FY 2025-26 Project Sheet – Armando Garcia reviewed the current project sheet with the board members highlighting that funds towards the grass cutting and Farmers Market as well as the total funds for the landscaping and Commercial District Plan: Phase 2 grants had been paid out since the previous meeting.

F. NEW BUSINESS

Pineapple PR: FY 2026-27 Strategic Plan– Jennifer Nowicki and Kat Harris, joined by Leigh Marlow via Zoom, from Pineapple PR presented the board with marketing and advertising highlights from the previous year and plans and future goals for PR, digital, and social strategy.

FY 2026-27 Marketing Flowchart – Armando Garcia presented the board his timeline for FY 2026-27 with print, OOH, radio, digital, and social efforts.

Parks and Recreation Additional Funding Requests – Sean Royall presented two additional requests to the board for TDA funding: up to \$50,000 for a comprehensive conceptual plan for future improvements to the

Buckeye Recreation Center campus and \$20,000 for a SXS utility vehicle for landscape operations. Sean Royall also gave a brief update on the Elder Ridge Trail proposal.

White Wolf Lodge/Holy Smokes BBQ Funding Request – Armando Garcia presented White Wolf Lodge/Holy Smokes BBQ's request for partial funding for a beautification project to bring their outdoor lighting into matching aesthetics with the Town along the main business corridor.

Motion: Dawn Dagleish moved to award \$7,500 to White Wolf Lodge for their lighting project from the one-third fund and Don Carringer seconded.

CARRIED: Unanimously.

Funding/Grant Requests – The board reviewed the funding requests presented to them previously at the TDA Budget Retreat in March, discussing the tourism or marketing benefit of each funding request prior to voting. Rick Whitelock expressed interest in formalizing the grant process to ensure proper documentation. Dawn Dagleish and Armando Garcia informed the new board members that this has been an ongoing goal for the TDA.

Motion: Dawn Dagleish moved to award \$3000 to the Beech Mountain Historical Museum for their ongoing marketing expenses from the two-thirds fund and Rick Whitelock seconded.

CARRIED: Unanimously.

Motion: Don Carringer moved to award \$5,000 for the summer concerts at Fred's from the two-thirds fund and Dawn Dagleish seconded.

CARRIED: Unanimously.

Motion: Brian Corrion moved to award \$5,000 to Top of Beech for their summer concert series from the two-thirds fund and Dawn Dagleish seconded.

CARRIED: Unanimously.

Motion: Dawn Dagleish moved to award \$5,000 to Town of Beech Mountain Parks for trail maintenance from the one-third fund and Brian Corrion seconded.

CARRIED: Unanimously.

Motion: Dawn Dagleish moved to award up to \$5,000 to the Town of Beech Mountain for the Farmers Market from the two-thirds fund and Brian Corrion seconded.

CARRIED: Unanimously.

Motion: Dawn Dagleish moved to award up to \$5,000 to the Town of Beech Mountain for the Christmas parade and event from the two-thirds fund and Don Carringer seconded.

CARRIED: Unanimously.

Motion: Don Carringer moved to award \$15,000 to the Town of Beech Mountain for landscaping flowers from the two-thirds fund and Dawn Dagleish seconded.

CARRIED: Unanimously.

Motion: Don Carringer moved to award \$20,000 to the Town of Beech Mountain for fireworks from the two-thirds fund and Rick Whitelock seconded.

CARRIED: Unanimously.

Motion: Don Carringer moved to award \$500 for the TDA Advocacy Gathering to the Town of Beech Mountain from the two-thirds fund and Dawn Dagleish seconded.

CARRIED: Unanimously.

Motion: Dawn Dagleish moved to award \$2,000 to the Town of Beech Mountain for the continued use of the traffic counter from the two-third fund and Brian Corrion seconded.

CARRIED: Unanimously.

Motion: Rick Whitelock moved to award \$2,121 to the Town of Beech Mountain for the 1620 AM Radio from the two-third fund and Dawn Dagleish seconded.

CARRIED: Unanimously.

Motion: Dawn Dagleish moved to award \$75,000 to the Beech Mountain Resort for the summer and winter concert series from the two-third fund and Brian Corrion seconded.

CARRIED: Unanimously.

Motion: Don Carringer moved to award \$110,000 to the Town of Beech Mountain for grass cutting from the one-third fund and Dawn Dagleish seconded.

CARRIED: Unanimously.

Motion: Rick Whitelock moved to award \$15,000 to Town of Beech Mountain Parks and Recreation for the Sunset Park Revitalization from the one-third fund and Brian Corrion seconded.

CARRIED: Unanimously.

Motion: Brian Corrion moved to award \$150,000 to the Town of Beech Mountain for Phae 3 district plan from the two-third fund and Dawn Dagleish seconded.

CARRIED: Unanimously.

Motion: Don Carringer moved to award \$100,000 to the Town of Beech Mountain for salting the roads from the one-third fund and Rick Whitelock seconded.

CARRIED: Unanimously.

Motion: Rick Whitelock moved to award \$80,000 to the Town of Beech Mountain for a full-time landscaping staff member from the one-third fund and Brian Corrion seconded.

CARRIED: Unanimously.

Don Carringer exited the meeting at 12:08 pm.

Motion: Rick Whitelock moved to award \$10,990 to the Town of Beech Mountain for Flyerview dynamic mapping program from the one-third fund and Brian Corrion seconded.

CARRIED: Unanimously.

Motion: Dawn Dagleish moved to award \$20,000 to the Town of Beech Mountain Parks and Recreation for side-by-side vehicle from the one-third fund and Brian Corrion seconded.

CARRIED: Unanimously.

Motion: Dawn Dagleish moved to award up to \$50,000 to the Town of Beech Mountain Parks and Recreation for Buckeye Recreation Center conceptual plan/study from the two-third fund and Brian Corrion seconded.

CARRIED: Unanimously.

Motion: Rick Whitelock moved to award \$80,000 to Town of Beech Mountain Parks and Recreation for Christmas lights from the two-thirds fund and Brian Corrion seconded.

CARRIED: Unanimously.

Motion: Dawn Dagleish moved to award \$65,000 to Town of Beech Mountain Parks and Recreation for Elderberry annual trail lease from the one-third fund and Brian Corrion seconded.

CARRIED: Unanimously.

Motion: Dawn Dagleish moved to award \$65,000 to the Town of Beech Mountain for the entrance kiosk from the one-third fund and Brian Corrion seconded.

CARRIED: 2-1 with Dawn Dagleish and Brian Corrion in the affirmative and Rick Whitelock in the opposition.

Funding requests from the Town of Beech Mountain which did not receive enough support to come to a vote included: \$25,000 for road striping contribution (25%), \$90,000 for resurfacing the basketball court at BRC, \$100,000 for a leaf pick up contract, \$120,000 for improvements to the public pay-to-park lot, \$350,000 for the paving of the BMP extension.

G. STAFF REPORTS

Due to the length of the meeting, the board tabled this discussion until the next meeting.

H. FINAL THOUGHTS

The board discussed the grant application process.

I. ADJOURNMENT

The meeting adjourned at 12:49 pm on a motion by Dawn Dagleish and seconded by Rick Whitelock

CARRIED: Unanimously.

Town of Beech Mountain							
Occupancy Tax							
Gross Receipts Report							
	2019-20	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
July	\$716,314.45	\$1,607,083.26	\$2,003,735.05	\$2,134,917.83	\$1,879,020.53	1,861,151.20	\$1,515,709.01
August	625,679.08	\$1,544,845.24	\$1,626,905.54	\$1,863,525.24	\$1,506,167.39	\$1,636,871.35	\$1,526,929.52
September	\$416,218.00	\$ 1,446,946.48	1,768,251.14	\$ 1,889,934.43	\$ 1,966,940.55	1,191,828.17	\$1,450,207.77
October	\$782,652.57	\$ 1,755,246.03	2,187,816.08	\$ 2,318,772.24	\$ 2,369,005.02	\$ 102,143.11	\$2,166,446.21
November	\$699,187.00	\$ 1,436,019.43	2,217,137.02	\$ 2,091,729.33	\$ 2,132,611.18	\$ 1,456,647.31	\$2,186,723.84
December	1,476,563.47	\$ 2,575,014.61	3,445,972.71	\$ 2,985,641.81	\$ 3,473,501.04	\$ 3,495,430.65	\$3,940,814.15
January	1,574,532.03	\$ 3,191,366.25	3,922,408.36	\$ 3,613,580.89	\$ 4,038,454.07	\$ 3,948,140.71	\$4,192,712.39
February	1,313,888.94	\$ 2,690,275.45	2,991,060.00	\$ 2,588,159.37	\$ 2,701,521.53	\$ 2,294,256.66	\$2,816,512.64
March	271,705.14	\$ 1,411,927.29	1,378,415.48	\$ 1,082,890.02	\$ 1,028,168.17	\$ 868,697.97	\$990,907.21
April	26,159.18	\$ 856,567.50	726,965.22	\$ 644,786.30	\$ 660,006.80	\$ 581,376.95	
May	237,424.22	\$ 971,489.84	913,080.12	\$ 764,901.82	\$ 775,169.50	\$ 812,074.86	
June	1,013,125.67	\$ 1,510,809.39	1,310,355.03	\$ 1,256,273.71	\$ 1,350,372.04	\$ 1,167,598.57	
Total	\$9,153,449.75	\$20,997,590.77	\$24,492,101.75	\$23,235,112.99	\$23,880,937.82	19,416,217.51	\$20,786,962.74

Town of Beech Mountain								
Occupancy Tax								
Tax Received Report								
	2019-20	2020-21	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	sM2M Change
July	39,453	93,120	115,569	117,881	108,718	110,906	89,598	-23.78%
August	35,211	90,514	91,706	106,811	98,379	98,011	90,896	-7.83%
September	35,049	84,296	99,485	108,849	114,590	71,234	86,851	17.98%
October	46,024	107,202	130,219	133,667	138,048	6,660	129,432	94.85%
November	40,907	83,973	125,253	118,785	130,327	94,083	131,203	28.29%
December	85,699	150,386	191,277	178,200	203,353	209,296	231,283	9.51%
January	94,140	187,248	212,974	204,447	237,900	236,807	247,969	4.50%
February	79,324	160,352	169,580	147,403	154,262	137,721	165,487	16.78%
March	14,130	89,664	77,259	60,703	58,094	51,589	58,687	12.10%
April	934	51,116	39,901	35,571	39,275	32,820		
May	12,882	56,575	50,984	44,300	45,082	46,711		
June	58,132	87,965	73,137	72,109	81,769	69,542		
Total	541,886	1,242,410	1,377,342	1,328,727	1,409,797	1,165,379	1,231,407	

Beech Mountain Tourism Development					
Report Year: Fiscal year 2026					April = 75%
Report Month: April 2026		April	2026	Budget	
Description	2026 Budget	Actual	YTD	Balance	% Collected
Revenues					
80-303-0001 BEECH MOUNTAIN OCC TAX	\$ 950,000	58,687	1,231,407	(281,407)	130%
80-329-0000 INTEREST ON INVESTMENT	-	5,064	50,893	(50,893)	
80-335-0000 MISCELLANEOUS REVENUE	-	-	-	-	
80-335-0001 EVENT REVENUE	-	-	-	-	
80-399-0000 Fund Balance Appropriated	-	-	-	-	
80-399-xxxx Transfer-Fund Balance Capital	-	-	-	-	
80-399-0001 TRSF-FUND BALANCE Marketing	200,000	-	-	-	
Total Revenues	\$ 1,150,000	63,751	1,282,300	(132,300)	112%
Expenditures					
					% Spent
80-690-0400 PROFESSIONAL FEES	\$ 9,000		3,150	5,850	35%
80-690-1100 PHONE	-	-	-	-	-
80-690-1101 POSTAGE	1,000		34	966	3%
80-690-1200 DATA PROCESSING	-	-	-	-	-
80-690-1300 UTILITIES	-	-	-	-	-
80-690-1400 STAFF DEVELOPMENT / TRAVEL	5,000	100	2,756	2,244	55%
80-690-2100 OFFICE EQUIPMENT	2,500	195	2,026	474	81%
80-690-3300 OFFICE SUPPLIES	4,500	253	2,276	2,224	51%
80-690-4202 CONTRACT LABOR	10,000	1,000	1,000	9,000	10%
80-690-5400 INSURANCE	1,600		1,517	83	95%
80-690-5500 TELEVISION SERVICE IN VC	-	-	-	-	-
80-690-5700 TDA CONTRACT ADVERTISING	61,000	1,087	22,372	38,628	37%
80-690-5701 IN-HOUSE ADVERTISING	200,000	44,389	152,732	47,268	76%
80-690-5702 EVENTS	75,000		11,504	63,496	15%
80-690-5703 BANK CHARGES	700	392	2,360	(1,660)	337%
80-690-5704 PUBLIC RELATIONS & MKTING	93,000	7,775	86,888	6,112	93%
80-690-5706 PARTNERSHIPS	15,000		10,500	4,500	70%
80-690-5707 3% ADMIN CHARGE	19,500	587	22,136	(2,636)	114%
80-690-5708 ASSOCIATION DUES	4,200		2,073	2,127	49%
80-690-5720 TDA MARKETING GRANTS	189,000	4,715	341,987	(152,987)	181%
80-690-7400 TOURISM RELATED	317,000	7,500	140,900	176,100	44%
80-690-7401 VC EXPANSION	-	-	-	-	9,783
80-690-9100 TRSF TO TOWN RECREATION	-	-	-	-	-
80-690-9101 TRSF TO TOWN SALARIES	142,000	9,783	107,538	34,462	76%
80-690-9102 TRSF TO FUND BALANCE	-	-	-	-	-
80-690-9400 CONTINGENCY	-	-	-	-	-
Total Expenditures	\$ 1,150,000	77,776	913,749	236,251	79%
Revenues Over/(Under) Expenses	\$ -	(14,025)	368,551		
Cash Balances as of 5/05/2026					
Truist - Marketing		\$ 227,197			
Truist - Tourism Related		342,235			
NC Capital Management Trust - Marketing		1,316,221			
NC Capital Management Trust - Tourism Related		423,060			
Total		\$ 2,308,712			

The	Governing Board BOARD
of	Primary Government Unit TOWN OF BEECH MOUNTAIN TOURISM DEVELOPMENT AUTHORITY
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A

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

and	Auditor Name THOMPSON, PRICE, SCOTT, ADAMS & CO, P.A.
	Auditor Address 1626 S MADISON STREET, WHITEVILLE, NC 28472

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/26	Date Audit Will Be Submitted to LGC 12/31/26
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Must be within six months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by "U.S. Auditing Standards – AICPA (Clarified)," referred to as generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). Budgetary comparison information shall be prepared in accordance with applicable GASB standards. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented as required supplementary information and shall not be included in the basic financial statements. Any other budgetary comparison information shall be presented only as supplementary information for funds required to be budgeted under NCGS Chapter 159, Article 3.

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

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

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

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

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

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

6. It is agreed that time is of the essence in this contract. All audits are to be performed, and the report of audit submitted to LGC Staff, within six months of fiscal year end. At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7). If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as they relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters determined to be "significant deficiencies and material weaknesses" in accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of GAAS. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an Auditor issues an AU-C §260 report, "Auditor's Communication With Those Charged With Governance," commonly referred to as a "Governance Letter," LGC staff does not require the report to be submitted unless the Auditor cites significant findings or issues from the audit, as defined in AU-C §260 paragraphs 12 - 14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious for which the Auditor consulted outside the engagement team and, in the Auditor's judgment, are significant and relevant to those charged with governance, and other findings or issues that the Auditor believes are significant and relevant. If matters identified during the audit were required to be reported as described in AU-C §260 paragraphs 12 - 14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

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

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

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal Single Audit Act and the State Single Audit Act. This does not include fees for any pre-issuance reviews that may be required by the North Carolina Association of Certified Public Accountants (NCACPA) Peer Review Committee or North Carolina State Board of CPA Examiners (see Paragraph 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the Secretary of the Local Government Commission to obtain a pre-issuance review or take corrective action as a result of peer review findings or quality control deficiencies, such corrective action shall be consistent with the authority and requirements of the North Carolina State Board of Certified Public Accountant Examiners, the AICPA Peer Review Program, and established Local Government Commission practice, including the use of report addenda or other remedial measures, as appropriate.

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

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

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

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

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

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

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

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

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

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

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

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Paragraph 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in The Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and Finance Officer also shall be included on this contract.

20. The contract shall be executed, preaudited (preaudit requirement does not apply to hospitals) and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.
24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.
25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
26. E-Verify. The Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if the Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 or 2024 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, the Auditor must document and include in the audit workpapers how the Auditor reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The Auditor shall present the audited financial statements including any compliance reports to the Government Unit's Governing Board or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary of the LGC. The Auditor's presentation to the Governing Board or audit committee shall include:
- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the Auditor, and any other issues related to the internal controls or fiscal health of the Government Unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the Auditor regarding internal controls as required by current auditing standards;
 - b) the status of the prior year audit findings;
 - c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
 - d) notification to the Governing Board that the Governing Board shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under Rule 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary of the LGC through the LGC's LOGOS system, including completion of the Data Input Report (DIR). Submission is not complete and shall not be accepted by the LGC until the Finance Officer has reviewed and certified the DIR in accordance with Paragraph 14 of this contract.
30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Paragraph 17 for clarification).
31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and Units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>.
32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.
33. **Applicable to audits with fiscal year ends of June 30, 2025, and later.** The Unit authorizes the LGC to grant access to the LGC's LOGOS system, including the Data Input Report (DIR), to employees of the contracted audit firm who are associated with and acting on behalf of the firm for purposes of performing audit and reporting services under this contract. Such access shall be limited to the scope necessary to perform contracted services and shall not relieve the Auditor or the Unit of their respective responsibilities under this contract.
34. Changes or edits to the text of this contract form are not permitted, except for the Secretary's authority to revise or update this contract form pursuant to LGC Rule 20 NCAC 03. 0502.

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

FEEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Paragraph 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: Auditor Governmental Unit Third Party

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

Name:	Title and Unit / Company:	Email Address:
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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


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

Primary Government Unit	TOWN OF BEECH MOUNTAIN TOURISM DEVELOPMENT AUTHORITY
Audit Fee (financial and compliance if applicable)	\$ 3,000
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$ 500
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 3,500


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


SIGNATURE PAGE

AUDIT FIRM

Audit Firm* THOMPSON, PRICE, SCOTT, ADAMS & CO, P.A.	
Authorized Firm Representative (typed or printed)* ALAN W. THOMPSON	Signature* 
Date* 05/14/26	Email Address* alanthompson@tpsacpas.com

GOVERNMENTAL UNIT

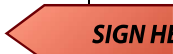

Governmental Unit* TOWN OF BEECH MOUNTAIN TOURISM DEVELOPMENT AUTHORITY	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)*	Signature* 
Date	Email Address* 

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

GOVERNMENTAL UNIT – PREAUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	\$	3,500
Primary Governmental Unit Finance Officer* (typed or printed)	Signature*	
Date of Preaudit Certificate*	Email Address*	



Thompson, Price, Scott, Adams & Co, P.A.

P.O. Box 398
1626 S Madison Street
Whiteville, NC 28472
Telephone (910) 642-2109
Fax (910) 642-5958

Alan W. Thompson, CPA
R. Bryon Scott, CPA
Gregory S. Adams, CPA

May 14, 2026

Town of Beech Mountain Tourism Development Authority
403A Beech Mountain Parkway
Beech Mountain, NC 28604

To the Board and Management:

We are pleased to confirm our understanding of the services we are to provide the Town of Beech Mountain Tourism Development Authority, a component unit of Town of Beech Mountain, for the year ended June 30, 2026.

Audit Scope and Objectives

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

1. Management's Discussion and Analysis.

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

1. Budgetary Schedules

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented in all material respects, in conformity with GAAP; and

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to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

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

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

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

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

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

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

Audit Procedures—Internal Control

We will obtain an understanding of the entity and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion. Forgery, intentional omissions, misrepresentations, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Beech Mountain Tourism Development Authority's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is also responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include

acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information. With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Other Services

We will also assist in preparing the financial statements of the Town of Beech Mountain Tourism Development Authority in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We may also assist in preparing year-end cash to accrual entries if necessary.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, [Lindsey Cearlock], with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We understand that your employees will prepare all cash, accounts receivable or other confirmations we request and will locate any documents selected by us for testing. We will plan the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

The audit documentation for this engagement is the property of Thompson, Price, Scott, Adams & Co, P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Regulator or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Thompson, Price, Scott, Adams & Co, P.A.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the Regulator or its designee. The Regulator or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Alan Thompson is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately June 1, 2026 and to issue our report no later than December 31, 2026.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$3,500. However, any excessive additional fees incurred in obtaining required audit evidence (i.e. bank confirmations) will be billed directly to the Authority. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until

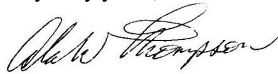
your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the Town of Beech Mountain Tourism Development Authority's financial statements. Our report will be addressed to the Management and the Board of the Town of Beech Mountain Tourism Development Authority. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from the engagement. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

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

Very truly yours,



Alan W. Thompson
Thompson, Price, Scott, Adams & Co, P.A.

RESPONSE:

This letter correctly sets forth the understanding of the Town of Beech Mountain Tourism Development Authority.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

CC: Town of Beech Mountain Tourism Development Authority Board Members

Beech Mountain Tourism Development Authority

Description: Report Year - FY 26-27 - **FINAL DRAFT**

Revenues

80-303-0001 BEECH MOUNTAIN OCC TAX	\$	1,150,000
80-329-0000 INTEREST ON INVESTMENT		-
80-335-0000 MISCELLANEOUS REVENUE		-
80-335-0001 EVENT REVENUE		-
80-399-xxxx CARRY-FORWARD- 17-18 revenue		-
80-390-xxxx Transfer-Fund Balance Capital		87,500
80-399-0001 TRSF-FUND BALANCE Marketing		418,000
Total Revenues	\$	1,655,500

Expenditures

80-690-0400 PROFESSIONAL FEES	\$	6,500
80-690-1100 PHONE		-
80-690-1101 POSTAGE		1,000
80-690-1200 DATA PROCESSING		-
80-690-1300 UTILITIES		-
80-690-1400 STAFF DEVELOPMENT / TRAVEL		5,000
80-690-2100 OFFICE EQUIPMENT		4,500
80-690-3300 OFFICE SUPPLIES		7,500
80-690-4202 CONTRACT LABOR		5,000
80-690-5400 INSURANCE		3,000
80-690-5500 TELEVISION SERVICE IN VC		
80-690-5700 TDA CONTRACT ADVERTISING		110,000
80-690-5701 TDA IN-HOUSE ADVERTISING		278,800
80-690-5702 EVENTS		25,000
80-690-5703 BANK CHARGES		1,500
80-690-5704 PUBLIC RELATIONS & MKTING		93,000
80-690-5706 PARTNERSHIPS		20,000
80-690-5707 3% ADMIN CHARGE		21,500
80-690-5708 ASSOCIATION DUES		4,200
80-690-5720 TDA MARKETING GRANTS		418,000
80-690-7400 TOURISM RELATED		471,000
80-690-7401 VC EXPANSION		
80-690-9100 TRSF TO TOWN RECREATION		-
80-690-9101 TRSF TO TOWN SALARIES		180,000
80-690-9102 TRSF TO FUND BALANCE		-
80-690-9400 CONTINGENCY		-
Total Expenditures	\$	1,655,500

FY 25-26 Project Funding Awards

Recipient	Project	Allocated	Paid	Outstanding	Fund
TOBM	Trail Maintenance	5,000	5,000	0	1/3
TOBM ¹	Grass Cutting	110,000	82,500	27,500	1/3
TOBM	EV Chargers	6,500	6,500	0	1/3
TOBM	Sled Hill Snowmax + Water Tanks	20,500	20,500	0	1/3
TOBM	Grassy Gap Creek Trail Land	18,900	18,900	0	1/3
White Wolf Lodge/Holy Smokes BBQ	Lighting Beautification Contribution	7,500	7,500	0	1/3
Total:		168,400	140,900	27,500	
Avery County Chamber	2025 Kite Festival	10,000	10,000	0	2/3
Fred's General Mercantile	Sunday Summer Concerts	5,000	5,000	0	2/3
Top of Beech	Summer Concerts	5,000	5,000	0	2/3
BMHS	Sign + Museum	3,000	3,000	0	2/3
TOBM	Christmas Parade + Event	5,000	2,940	0	2/3
TOBM	Farmers Market	3,000	3,000	0	2/3
TOBM	2026 Fourth of July Fireworks	19,540	9,770	9,770	2/3
TOBM	Landscaping	15,000	15,000	0	2/3
TOBM ²	Christmas Lights + Expansions	73,050	72,289	0	2/3
Beech Mountain Resort	Summer Concert Series 2025	30,000	30,000	0	2/3
Slope Seekers	Learn to Ride Sponsorship	10,000	10,000	0	2/3
Beech Mountain Academy	Ski Education Foundation Sponsorship	10,000	10,000	0	2/3
TOBM	Advocacy Gatherings- July	500	500	0	2/3
TOBM	Advocacy Gatherings- September	500	500	0	2/3
TOBM	Landscaping- Daffodills	5,000	2,951	0	2/3
Brick Oven Pizzeria	Christmas Lights	15,000	15,000	0	2/3
TOBM	Commercial District Plan: Phase 2	125,000	125,000	0	2/3
Total:		334,590	319,950	9,770	

1- Payment quarterly

2- Amount does not include tax which will be charged at installation

FY 26-27 Project Funding Awards

	Receipient	Project	Allocated	Paid	Outstanding
1/3 Fund	TOBM	Trail Maintenance	5,000	0	5,000
	TOBM	Grass Cutting	110,000	0	110,000
	TOBM	Sunset Park Revitalization	15,000	0	15,000
	TOBM	Road Salting Contribution	100,000	0	100,000
	TOBM	Full-time Landscaping Employee	80,000	0	80,000
	TOBM	Flyerview Dynamic Mapping	10,990	0	10,990
	TOBM	SXS Vehicle	20,000	0	20,000
	TOBM	Elderberry Trailhead	65,000	0	65,000
	TOBM	Enterance Kiosk Paving	65,000	0	65,000
		Total:	470,990	0.00	470,990
2/3 Fund	BMHS	Museum	3,000	0	3,000
	Fred's General Mercantile	Summer Concerts	5,000	0	5,000
	Top of Beech	Summer Concerts	5,000	0	5,000
	BMR	Summer and Winter Concert Series	75,000	0	75,000
	TOBM	Farmers Market ¹	5,000	0	5,000
	TOBM	Christmas Parade + Event ¹	5,000	0	5,000
	TOBM	Landscaping Flowers	15,000	0	15,000
	TOBM	2027 Fourth of July Fireworks	20,000	0	20,000
	TOBM	TDA Advocacy Gatherings	500	0	500
	TOBM	Traffic Counter	2,000	0	2,000
	TOBM	1620 AM Information Radio	2,121	0	2,121
	TOBM	Commercial District Plan: Phase 3	150,000	0	150,000
	TOBM	BRC Conceptual Master Plan Study ¹	50,000	0	50,000
	TOBM	Christmas Lights	80,000	0	80,000
			Total:	417,621	0.00

¹Funds awarded up to the total amount


Tourism Development Authority																				
Application for Funding																				
Name of Applicant Organization: Emerald Mountain, Inc																				
Contact Person: Page Leidy																				
Mailing Address: 580 Village Blvd. Suite 110, West Palm Beach Florida, 33409																				
Email: page@landofoznc.com																				
Phone Number(s): 917-696-3235																				
Name of Your Project or Program: Autumn at Oz and Tea with Dorothy & Aunt Em																				
Program description / how the funds would be used:																				
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Land of Oz Funding Request</th> <th style="text-align: right;">Total Cost</th> <th style="text-align: right;">Request</th> </tr> </thead> <tbody> <tr> <td>1. Park and Property Improvements & Site Work</td> <td style="text-align: right;">\$205,000</td> <td style="text-align: right;">\$20,000</td> </tr> <tr> <td>2. Marketing</td> <td style="text-align: right;">\$71,300</td> <td style="text-align: right;">\$50,000</td> </tr> <tr> <td>3. Transportation</td> <td style="text-align: right;">\$118,000</td> <td style="text-align: right;">\$20,000</td> </tr> <tr> <td>4. Logistics</td> <td style="text-align: right;">\$212,500</td> <td style="text-align: right;">\$5,000</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$606,800</td> <td style="text-align: right;">\$95,000</td> </tr> </tbody> </table>			Land of Oz Funding Request	Total Cost	Request	1. Park and Property Improvements & Site Work	\$205,000	\$20,000	2. Marketing	\$71,300	\$50,000	3. Transportation	\$118,000	\$20,000	4. Logistics	\$212,500	\$5,000	Total	\$606,800	\$95,000
Land of Oz Funding Request	Total Cost	Request																		
1. Park and Property Improvements & Site Work	\$205,000	\$20,000																		
2. Marketing	\$71,300	\$50,000																		
3. Transportation	\$118,000	\$20,000																		
4. Logistics	\$212,500	\$5,000																		
Total	\$606,800	\$95,000																		
Total cost of the entire event, program, or project: \$606,800																				
Amount requested from TDA: \$95,000																				

I certify that I, the applicant for the event, program or project listed above have submitted all documents pertinent to this application.

Applicant/Organization's Name

Authorized Signature

Page Leidy / Emerald Mountain, Inc



date May 13, 2026

Tourism Development Authority	
Application for Funding	
Name of Applicant Organization:	BEECH MOUNTAIN SKI EDUCATIONAL FOUNDATION
Contact Person:	Tanya Murtland
Mailing Address:	106 FAIRWAY DR BEECH MOUNTAIN NC 28604
Email:	Tanya.murtland@yahoo.com
Phone Number(s):	480-720-1283
Name of Your Project or Program:	BEECH MOUNTAIN ACADEMY SCHOLARSHIPS
Program description / how the funds would be used:	THIS PROGRAM PROVIDES SCHOLARSHIPS FOR LOCAL KIDS TO JOIN THE BEECH MOUNTAIN ACADEMY AND GROW THEIR SKILLS IN WINTER SPORTS. THE COST TO BE ON THE ACADEMY IS OUT OF REACH FOR MANY LOCAL FAMILIES. BY SUPPORTING US THE TOWN OF BEECH LOGO WOULD BE PRINTED ON ALL OF OUR COACHES AND TEAM HOODIES AND OTHER GEAR SOLD IN OUR POP-UP STORE. WE WILL ALSO HAVE IT ON A BANNER AT ALL OUR RACES AND SOCIAL MEDIA. MANY OF OUR KIDS GO TO NATIONALS AND WEAR THEIR GEAR AND BANNER THERE TOO.
Total cost of the entire event, program, or project:	\$10,000
Amount requested from TDA:	\$10,000

I certify that I, the applicant for the event, program or project listed above have submitted all documents pertinent to this application.

Applicant/Organization's Name

Authorized Signature

Beech Mountain SKI EDUCATIONAL FOUNDATION Tanya Murtland date 5/6/26

_____ date _____


Tourism Development Authority	
Application for Funding	
Name of Applicant Organization:	BEECH MOUNTAIN SKI EDUCATIONAL FOUNDATION
Contact Person:	TANYA MURLAND
Mailing Address:	106 FAIRWAY DRIVE BEECH MOUNTAIN, NC 28604
Email:	Tanyamurland@yahoo.com
Phone Number(s):	480-720-1283
Name of Your Project or Program:	SLOPE SEEKERS
Program description / how the funds would be used:	THIS IS A SIX WEEK PROGRAM TO TEACH LOCAL 5TH GRADERS TO SKI/SNOWBOARD. FOR FREE. OUR GOAL IS TO PROMOTE THE SPORT AND TO BRING MORE FAMILIES UP TO BEECH MOUNTAIN. WE ALSO HOPE TO EXPOSE LOCAL FAMILIES TO THE BUSINESS OF WINTER SPORTS AND FUTURE CAREER OPPROTUNITIES. THE FIRST STEP IS TO GET THEM ON THE MOUNTAIN AND INVOLVED. MANY LOCAL FAMILIES NEVER COME UP TO BEECH MOUNTAIN. WITH THIS MONEY, THE TOWN OF BEECH MOUNTAIN WILL BECOME A SPONSOR OF SLOPE SEEKERS. THE TOWN LOGO WILL BE PRINTED ON ALL PROMOTIONAL MATERIAL, INCLUDING OFFICAL HOODIES, FLIERS, FORMS AND SOCIAL MEDIA.
Total cost of the entire event, program, or project:	\$ 13,800
Amount requested from TDA:	\$10,000

I certify that I, the applicant for the event, program or project listed above have submitted all documents pertinent to this application.

Applicant/Organization's Name

Authorized Signature

BEECH MOUNTAIN SKI EDUCATIONAL
FOUNDATION

 date 5/6/26

_____ date _____

WATAUGA TOURISM SUMMIT

On March 31st, the Boone/Watauga County TDA held its annual tourism summit. Part of the program include a presentation by the Miles Partnership on *The State of the American Traveler* research. Here are some key takeaways:

2026 Travel Trend Predictions: Intent, Politics, and Cost Pressures

- Travelers are continuing to prioritize travel, but expectations for the year ahead are notably more subdued than they were in 2025.
- Financial outlook tells a cautionary story with growing hesitation over a recession.
- Politics, policies and armed conflicts are fueling concerns over financial stability.
- Increasing gas prices will impact summer travel (specially for drive destinations).

What's Ahead:

- Slightly fewer trips and shorter planning lead time
- Cost-driven travel behavior
- Choices are more deliberate, budgets are tighter, and expectations are grounded.

Opportunity:

- For travel brands and destinations, the opportunity lies in meeting travelers where they are: value-conscious, experience-driven, and still eager to go.

North Carolina Recession Proof Traveler:

- 86% consider travel a priority
- 43% expected higher spending on travel
- Better educated, slightly older, married, less diverse
- International travel a priority – followed by food, heritage & music events
- Top markets of origin – North Carolina, Florida, Texas, New York

Passion Triggers:

- 67% identify as foodies – dining is top of mind when selecting a destination
- 64% heritage & culture – historical sites and attractions
- 36% interested in America250
- 65% events and festivals (excluding sporting events)
- 49% passionate about traveling to a modern musical concert



PR, Digital, Social Media & Content Highlights



APRIL 2026

PR:

April publicity totals reached **9M+** readers/viewers for an earned media value of **\$83.7K+**. Highlights included a story on the Mile High Kite festival with Chattanooga Pulse and World Atlas naming Beech as one of the “Quirkiest North Carolina Towns You Didn't Know Existed”.

DIGITAL:

Web Traffic MoM: Users 19,460 vs. 16,495 (+17.98%). **New Users:** 19,013 vs. 15,206 (+24.04%) **Top Pages:** Spring (22.98%), Homepage (12.02 %), Webcams (10.03%), Things To Do (7.9%), Hiking (5.27%). **Google Ads:** Clicks: 7,401, Impressions: 105,084.

SOCIAL:

For the month of April, Facebook saw **significant growth in followers (+27%), impressions (+29%) and clicks (+1, 273%) YoY**. However, there was a slight dip in engagements, which was due to last year's top post performing extraordinarily well, receiving 16K+ likes. **Instagram** saw a **38% increase YoY in followers**. Pinterest saw a decrease in total impressions and engagement, but a slight increase in total audience.

CONTENT:

The newsletter is still having technical difficulties. We are working with our IT team and Robly to resolve the issue.



April 2026 Public Relations Report

Impressions Monthly: 9,002,545

Editorial Value Monthly: \$251,124.39

Impressions FY to Date: 5,362,629,972

Editorial Value FY to Date: \$147,802,453.59

Monthly Writing

- Pitch Topics
 - Hike on Month + Hiking Tips
 - Blackberry Jam 2026
 - Destinations to Commemorate Memorial Day
 - Winter Travel Trend 2026 Destinations
 - Biggest Weekend Outdoor Adventures
 - Small-Town Festivals, Landmarks & Roadside Odditie
 - Biggest U.S. Events in May
 - Destinations for Memorial Day .

Media Fulfillment

- Worked with WXII-TV for an interview on The Local Vibe with A. Garcia. Provided talking points and images
- Provided additional images to Patty Leon working on an article on Mile High Kite Festival for Chattanooga Pulse
- Sent photos and additional information on Blackberry Jam and Mile High Kite Festival to a freelancer for Southern Living.

Media Visits

- Kidding Around Greenville May 22-24





Detailed Publicity Summary



April 2026 Publicity Summary - Beech Mountain TDA

Outlet	Format	Link	Date	Value	Circulation/ Unique Website Visitors per Month
Ever After in the Woods	Online	https://everafterinthewoods.com/this-north-carolina-park-feels-like-a-fairytales-escape-for-the-wh	6-Apr-26	\$ 11,776.95	1,273,184
World Atlas	Online	https://www.worldatlas.com/cities/9-quirkiest-north-carolina-towns-you-didnt-know-existed-5358	19-Apr-26	\$ 70,617.39	7,634,312
Blue Ridge Country	Online	https://blueridgecountry.com/departments/events/spring-2026-festivals-events-guide/	20-Apr-26	\$ 500.00	7,072
Chattanooga Pulse	Online	https://www.chattanoogapulse.com/citylife/day-trippin/day-tripping-to-north-carolina-s-beech-mo	29-Apr-26	\$ 813.79	87,977
				\$83,708.13	9,002,545
				Earned Media Value	Circulation
TOTAL = Earned Media Value \$83,708.13 Multiplied by 3 for editorial value = \$251,124.39					



BEECH MOUNTAIN
PR, Digital, &
Social Report

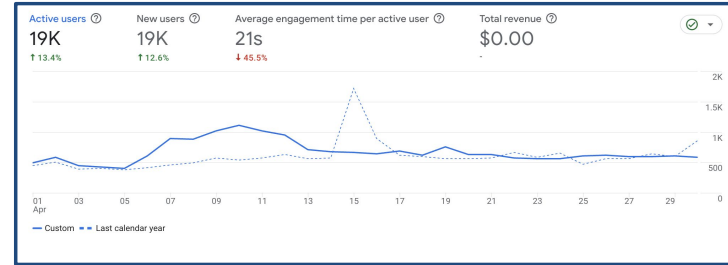


Web Traffic Digital Analysis

Website Analytics Month-Over-Month (April 2026 vs. March 2026)

Primary Metrics:

- **Users:** 19,460 vs. 16,495 (+17.98%)
- **New Users:** 19,013 vs. 15,206 (+24.04%)
- **Sessions:** 23,042 vs. 25,342 (-9.08%)
- **Pageviews:** 30,512 vs. 35,564 (-14%)



Additional Metrics:

- **Top Pages:** Spring (22.98%), Homepage (12.02%), Webcams (10.03%), Things To Do (7.9%), Hiking (5.27%)
- **Top Channels:** Cross-network (32.42%), Direct (20.64%), Paid Social (19.78%), Organic Search (17.75%), and Paid Search (3.5%)
- **Top Metro Areas:** Not Set (6.16%), Charlotte (5.97%), Atlanta (3.49%), Nashville (2.85%), and Raleigh (2.31%)

Website Analytics Year-Over-Year (April 2026 vs. April 2025)

- **Users:** 19,460 vs. 17,164 (+13.38%)
- **New Users:** 19,013 vs. 16,885 (+12.6%)
- **Sessions:** 23,042 vs. 20,246 (+13.81%)
- **Pageviews:** 30,512 vs. 33,544 (-9.04%)

Results Insight:

Beech's April ads increased in users MoM and YoY, with ads successfully targeting and reaching Beech's desired audiences. Pageviews and sessions dropped slightly MoM, but sessions increased YoY by more than 13%. This means that while more users are actively visiting the page, their activity and durations spent on the each landing page is shorter, which can be due to their questions being answered quickly, leaving the page to explore Beech further, etc..

PINEAPPLE PUBLIC RELATIONS



Google Ads

Google Adwords - March 2026

Spend: \$1,412.11

TOTALS


- Clicks: 7,401
- Impressions: 105,084
- CTR: 7.04%
- CPC: \$0.19

Search

- Clicks: 769
- Impressions: 6,298
- CTR: 12.21%
- CPC: \$0.72

Web Traffic Performance Max

- Clicks: 6.632
- Impressions: 98,786
- CTR: 6.71%
- CPC: \$0.13





Find Peace at Beech's Peak

From mountain trails to biking paths, Beech is where springtime adventure thrives.

Beech Mtn Visitors Center

Close Learn more



Hike, Bike, Explore Beech


Escape to Beech Mountain. Peaceful trails, fresh air, and stunning spring views.

Sponsored - Beech Mtn Visitors Center

Recharge, Relax, Repeat

From mountain trails to biking paths, Beech is where springtime adventure thrives.


Ad Beech Mtn Vis. Learn more



Spring Into Beech Adventure

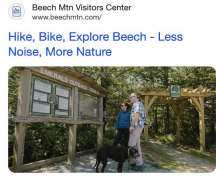
Escape to Beech Mountain. Peaceful trails, fresh air, and stunning spring views.

Sponsored - Beech Mtn Visitors Center



More Mtn Time, Less Crowds

From mountain trails to biking paths, Beech is where springtime adventure thrives.



Hike, Bike, Explore Beech - Less Noise, More Nature

From mountain trails to biking paths, Beech is where springtime adventure thrives. Trade crowds for quiet peaks—hike, bike, and relax in NC's outdoor playground. Highest Town Eastern U.S.. Affordable Trip Options. New Ski Lifts + Trails.

Things to Do Trail Guide Events Suggest

Small Town, Big Adventure

Trade crowds for quiet peaks—hike, bike, and relax in NC's outdoor playground.

Learn more

Beech Mtn Visitors Center
www.beechmtn.com/

Spring Into Beech Adventure - Discover Mountaintop Fun

Trade crowds for quiet peaks—hike, bike, and relax in NC's outdoor playground. From scenic hikes to relaxing nights, Beech Mountain is where memories are made. Destinations: Mountain Getaway, Affordable Stays, Stunning Scenic Views. Family Friendly....

Discover Beech Things To Do Spring Activities



Spring Into Beech Adventure

Escape to Beech Mountain. Peaceful trails, fresh air, and stunning spring views.

Close Learn more

PINEAPPLE PUBLIC RELATIONS



Organic Social Media

Comparing April 2026 vs. April 2025

Facebook

- Total Likes: 97,661 vs. 76,802 **+27%**
- Engagement Rate: 1.2% vs. 3% **-60%**
- Total Engagements: 9,182 vs. 17,966 **-48%**
- Total Impressions: 763,808 vs. 594,303 **+29%**
- Total Clicks: 6,109 vs. 445 **+1,273%**

Instagram

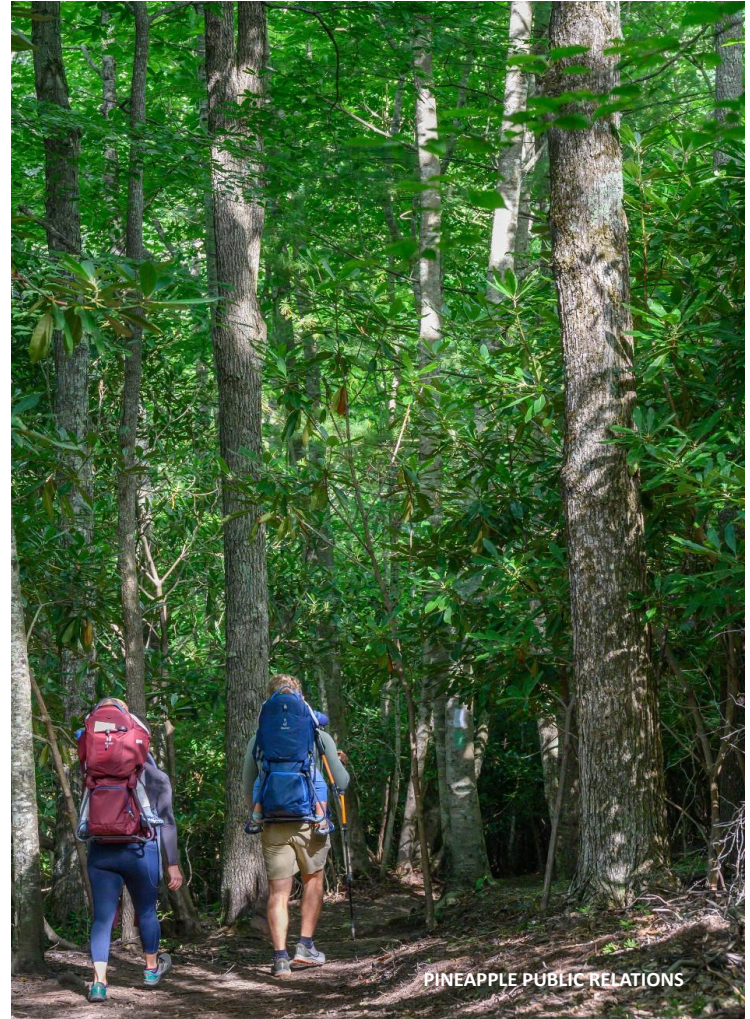
- Total Followers: 33,551 vs. 24,332 **+38%**
- Engagement Rate: 3.3% vs. 5% **-39%**
- Likes Received: 2,204 vs. 4,394 **-53%**
- Shares Received: 145 vs. 652 **-77%**
- Saves Received: 38 vs. 252 **-84%**
- Total Engagements: 2,238 vs. 5,355 **-58%**
- Total Views: 68,320 vs. 98,736 **-30%**

Pinterest (April 2026 vs. March 2026)

- Total Impressions: 153 vs. 224 **-31%**
- Total Audience: 108 vs. 105 **+1%**
- Total Engagements: 5 vs. 8 **-37%**

Results Insight:

Numbers are slightly down on Facebook/Instagram YOY due to last year's post out-performing this year's. Ex: Facebook post 16K (2025) vs. 414 (2026).



PINEAPPLE PUBLIC RELATIONS





Social Wins + Top Posts

Social Media Wins

- **Engagement Rate**
 - Facebook engagements rate of 1.2% surpassed the industry avg. of 0.27%
 - Instagram's engagement rate of 3.3% surpassed industry avg. of 0.98%
- **Engagement**
 - Top FB post reached more than **400+ engagements**
 - Top IG post reached more than **300+ engagements**
 - Top Pinterest board reached more than 91 impressions

Beech Mountain
Thu 4/20/2028 4:00 am PDT

Up, up and away! Soar to new heights at the Beech Mountain Mile High Kite Festival 🪁

Engagements 414
Reactions 111
Comments 9
Shares 32
Post Link Clicks 19
Other Post Clicks 243

beechmountaininc
Tue 4/20/2028 9:00 am PDT

Come on in! @OfficialFredsGeneralMercantile is waiting for you 🍷

Grab breakfast or lunch at the Backside Deli...

Engagements 319
Likes 284
Comments 6
Shares 15
Saves 4

Beech Mountain
Wed 4/20/2028 4:00 am PDT

Come on in! Fred's General Mercantile is waiting for you 🍷

Grab breakfast or lunch at the Backside Deli...

Engagements 342
Reactions 154
Comments 4
Shares 9
Post Link Clicks —
Other Post Clicks 175

beechmountaininc
Wed 4/20/2028 3:00 am PDT

Spotted: Beech's "bear"-y special residents on a walk through the woods 🐻

Engagements 318
Likes 299
Comments 1
Shares 16
Saves 2

Beech Mountain
Wed 4/20/2028 4:00 am PDT

Spotted: Beech's "bear"-y special residents on a walk through the woods 🐻

Engagements 286
Reactions 137
Comments 1
Shares 4
Post Link Clicks —
Other Post Clicks 144

beechmountaininc
Tue 4/20/2028 3:00 am PDT

Mountain view pair best with @Whistlepig.Pub 🍷
#BeechMountain

Engagements 209
Likes 189
Comments 2
Shares 14
Saves 4

Spring/Summer on... 91 Impressions
348 Pins

Winter on Beech 35 Impressions
225 Pins



Paid Social Media

APRIL 2026 AD SPEND: \$1,500

For the month of April, Beech Mountain launched 2 total social media advertising campaign on Facebook focusing on website traffic, Facebook page likes and two boosted posts. The page likes ad exceeded all industry benchmarks.

Facebook

- **Total Campaigns:** 2
- **Total Clicks:** 6,040
 - **Cost-Per-Click:** \$0.17 (Industry Avg. \$0.98)
- **Total Likes:** 859
 - **Cost-Per-Like:** \$0.47 (Industry Avg. \$1.07)
- **Impressions:** 696,190

Pinterest

***No Pinterest boosted post to focus on website traffic ads*



BEECH MOUNTAIN
PR, Digital, &
Social Report



Beech Mountain

Ad · 🌐



New season, new memories 🌲 Explore Beech Mountain, where adventure peaks.



beechmtn.com

Beech Mountain

[Learn more](#)

**Beech Mountain TDA Report
To Town Council
May 2026**

During the month of April, the TDA's marketing efforts promoted quiet and relaxing getaways during spring, with the main messaging driven by hiking and biking. The effort continued to position Beech Mountain as the perfect place to stay while exploring High-Country attractions such as: Grandfather Mountain, Tweetsie Railroad, the Alpine Coaster and area vineyards. Other initiatives included promoting events at the Buckeye Recreation Center, the Summer Concert Series at the Resort as well as the upcoming Mile High Kite Festival on Memorial Day Weekend. At the April board meeting, the TDA awarded \$800,000 in grants to the Town and another \$96,000 to area businesses in support of efforts designed to enhance both the resident and visitor experience.

Examples of recent media coverage received:

Food & Travel- Beech Mountain: A Cool and Calm Retreat

<https://magazines.foodandtravelmagazine.com/books/cbkx/#p=1>

Ski Magazine – Why the Best Ski Trip I Took This Year Was in the South

<https://www.skimag.com/ski-resort-life/east-coast/ski-culture-north-carolina/?scope=anon>

WXII-12 - North Carolina's Iconic Wizard of Oz Theme Park Known as 'Land of Oz' to Reopen

<https://www.wxii12.com/article/north-carolinas-wizard-of-oz-theme-park-land-of-oz-to-reopen/71005467>

DecorHint– This Charming Mountain Town in NC is Perfect For a Peaceful Weekend Drive

<https://decorhint.com/this-charming-mountain-town-in-north-carolina-is-perfect-for-a-peaceful-weekend-drive/>

World Atlas – 9 Quirkiest North Carolina Towns You Didn't Know Existed

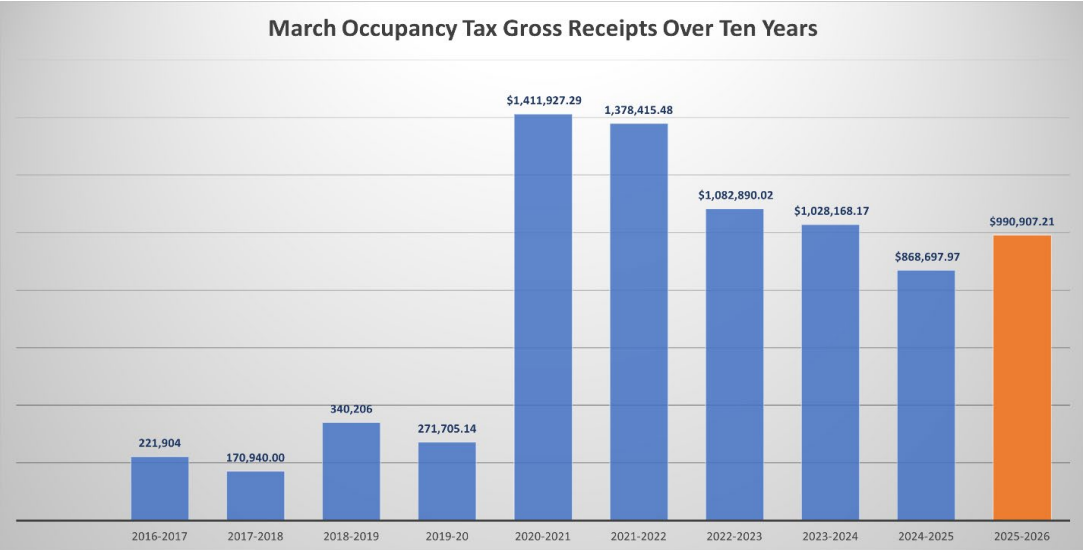
<https://www.worldatlas.com/cities/9-quirkiest-north-carolina-towns-you-didn-t-know-existed-53585.html>

Watauga Democrat – Beech Mountain Hears Update From NCDOT, FEMA Projects Progress

https://www.wataugademocrat.com/news/local/beechn-mountain-hears-update-from-ncdot-fema-projects-progress/article_0b78e1a3-9987-4d2f-9f20-fd918350cbcd.html

Results: There were 270 visitors at the Visitor Center in April, which was lower than the 332 visitors received during April 2025. Occupancy tax of \$58,687 was collected in the month of April (for March overnight stays). This was 12.10% more than the \$51,588 collected in April of 2025. 2553 room nights were reported to the tax office for March overnight stays.

Total Lodging Revenues for March 2026: \$990,907



March 2026 Occupancy Tax Collected: \$58,687

