



## **BOARD OF COUNTY COMMISSIONER'S MEETING**

**Monday, October 2<sup>nd</sup>, 2023**

**224 Seminary Street**

**Kenansville, N.C. 28349**

**6:00 p.m.** Meeting Called to Order  
Invocation  
Pledge of Allegiance  
Approval of Meeting Agenda

Approval of Minutes – Regular Meeting held on September 18<sup>th</sup>, 2023 (A)

### **REGULAR MEETING AGENDA**

#### **CONSENT AGENDA**

1. Budget Amendments Journal Entry Proof (B)
2. Tax and Solid Waste Releases-- #21091 - #21248 (C)
3. Resolution Honoring Mabel Branch Henry on the Occasion of her 100<sup>th</sup> Birthday (D)

### **ITEMS TO BE MADE PART OF MINUTES**

- Administrative Budget Amendment Journal Inquiry (E)

### **REGULAR AGENDA ITEMS OF BUSINESS**

**6:05 p.m.** Public Comments (limited to three (3) minutes per speaker)

**6:15 p.m.** Appointment of a County Manager

**6:20 p.m.** Announcement of the Hiring of an Assistant County Manager

**6:25 p.m.** Ms. Hillary Crawford of Parrish & Partners, LLC  
Present the Duplin Commons Master Plan Report

- 6:45 p.m.** Ms. Laura Jones, Library Director  
Request to Appoint Chelsey Daniels Smith to the Duplin County Public Library Advisory Board **(F)**
- 6:50 p.m.** Josh Raynor, Airport Director  
Request Approval of a Letter of Agreement for Airport Safety/Maintenance Projects **(G)**  
Request Approval of Change Order No. 8 (Final) with River Landing Builders, LLC **(H)**
- 6:55 p.m.** Ms. Chelsey Lanier, Finance Director  
Request Approval to Designate Blanca Pineda, Accounting Manager, as Deputy Finance Officer **(I)**  
Request Approval of a Contract and Engagement Letter with RH CPAs PLLC **(J)**
- 7:00 p.m.** George Wood, Interim County Manager  
General Comments/Announcements

**CLOSED SESSION**

Legal Matters NCGS 143-318.11 (a) (3)

**FYI**

Town of Greenevers, Kenansville, Teachey and Wallace Tax Releases **(K)**  
Town of Wallace Corrected Tax Releases **(L)**

**RECESS**

**Motion to recess until October 3<sup>rd</sup>, 2023 at 7:30 a.m. for a Commissioners Meeting in the Williams Building, Room 100 located on the campus of James Sprunt Community College located at 159 James Sprunt Drive, Kenansville, NC**





**BOARD OF COUNTY COMMISSIONER'S MEETING**

**Monday, October 2<sup>nd</sup>, 2023**

**224 Seminary Street**

**Kenansville, N.C. 28349**

**COMMISSIONER'S INFORMATION BULLETIN**

**TO:** Commissioner Branch  
Commissioner Dowe  
Commissioner D. Edwards  
Commissioner Garner  
Commissioner J. Edwards

**FROM:** Jaime W. Carr/Clerk to the Board

**DATE:** Monday, October 2<sup>nd</sup>, 2023

**SUBJECT:** Commissioner's Meeting

1. Meeting Called to Order by Chairman D. Edwards
2. Invocation given by \_\_\_\_\_
3. Pledge of Allegiance to the Flag of the United States of America.
4. Approval of agenda for tonight's meeting. Members of the Board and/or the County Manager/Clerk to the Board may request to make any changes or additions to the proposed agenda.

**RECOMMENDED MOTION:** Motion to approve the meeting agenda.

**Motion** \_\_\_\_\_ **2nd** \_\_\_\_\_ **For** \_\_\_\_\_ **Against** \_\_\_\_\_ **Carried** \_\_\_\_\_

5. Approval of Minutes – Regular Meeting held on September 18<sup>th</sup>, 2023 (A)

**RECOMMENDED MOTION:** Motion to approve the minutes of the September 18<sup>th</sup>, 2023 Board of Commissioners meeting as presented.

Motion \_\_\_\_\_ 2<sup>nd</sup> \_\_\_\_\_ For \_\_\_\_\_ Against \_\_\_\_\_ Carried \_\_\_\_\_

**REGULAR MEETING AGENDA**

**CONSENT AGENDA**

1. Budget Amendments Journal Entry Proof (B)
2. Tax and Solid Waste Releases-- #21091 - #21248 (C)
3. Resolution Honoring Mabel Branch Henry on the Occasion of her 100<sup>th</sup> Birthday (D)

**RECOMMEND MOTION:** Motion to approve the consent agenda.

Motion \_\_\_\_\_ 2<sup>nd</sup> \_\_\_\_\_ For \_\_\_\_\_ Against \_\_\_\_\_ Carried \_\_\_\_\_

**ITEMS TO BE MADE PART OF MINUTES**

- Administrative Budget Amendment Journal Inquiry (E)

**AGENDA**

1. Public Comments (limited to three (3) minutes per speaker)
2. Appointment of a County Manager effective October 9, 2023 and authorize the Chairman and Clerk to enter into the parties' Employment Agreement and otherwise execute all administrative duties as required under both the Agreement and North Carolina General Statutes.

**RECOMMENDED MOTION:** Motion to appoint \_\_\_\_\_ as the County Manager effective October 9, 2023 and authorize the Chairman and Clerk to enter into the parties' Employment Agreement and otherwise execute all administrative duties as required under both the Agreement and North Carolina General Statutes.

Motion \_\_\_\_\_ 2<sup>nd</sup> \_\_\_\_\_ For \_\_\_\_\_ Against \_\_\_\_\_ Carried \_\_\_\_\_

3. Announcement of the hiring of an Assistant County Manager.
4. Ms. Hillary Crawford of Parrish & Partners, LLC. will appear before the Board to present the Duplin Commons Master Plan Report.
5. Ms. Laura Jones, Library Director, will appear before the Board to request that Chelsey Daniels Smith be appointed the Duplin County Public Library Advisory Board. As the Albertson Community Library (ACL) is joining the Duplin County Public Library System a representative from that library is needed to participate on the Library Advisory Board with representatives for towns in Duplin County. **(F)**

**RECOMMENDED MOTION:** Motion to appoint Chelsey Daniels Smith to the Duplin County Library Advisory Board.

**Motion** \_\_\_\_\_ **2<sup>nd</sup>** \_\_\_\_\_ **For** \_\_\_\_\_ **Against** \_\_\_\_\_ **Carried** \_\_\_\_\_

6. Mr. Josh Raynor, Airport Director, will appear before the Board to request approval of a Letter of Agreement for Airport Safety/Maintenance Projects between the Duplin County Airport and the North Carolina Department of Transportation (Division of Aviation). The NC Division of Aviation offers 100% state funded Airport Safety, Preservation and Maintenance (SPAM) assistance to publicly owned and operated airports in North Carolina through a Letter of Agreement (LOA) and Resolution of Release of Liability for NCDOT. The agreement is for a five (5) year period ending December 31, 2028. This allows the NC Division of Aviation to use their resources to provide specific airport related maintenance and repair work at not cost to the owner, Duplin County. The airport has been enrolled in this program since it began, previously on an annual basis, then a three (3) year term, and now a five (5) year term. **(G)**

**RECOMMENDED MOTION:** Motion to approve the Letter of Agreement for Airport Safety/Maintenance Projects between the Duplin County Airport and the North Carolina Department of Transportation (Division of Aviation), an agency of the State of North Carolina and authorize the Chairman to sign.

**Motion** \_\_\_\_\_ **2<sup>nd</sup>** \_\_\_\_\_ **For** \_\_\_\_\_ **Against** \_\_\_\_\_ **Carried** \_\_\_\_\_

7. Mr. Josh Raynor, Airport Director, will appear before the Board to request approval of Change Order No. 8 (Final) with River Landing Builders, LLC. This change order is needed to pay for the actual amount of concrete versus the estimated amount of concrete to finish the North Carolina Forestry Service project. An additional ten (10) square yards of concrete



were required to complete the additions at the North Carolina Forest Service hangers for the helicopters to land and for additional aircraft parking spaces. **(H)**

**RECOMMENDED MOTION:** Motion to approve Change Order No. 8 (Final) with River Landing Builders, LLC and authorize the Chairman to sign.

**Motion** \_\_\_\_\_ **2nd** \_\_\_\_\_ **For** \_\_\_\_\_ **Against** \_\_\_\_\_ **Carried** \_\_\_\_\_

8. Ms. Chelsey Lanier, Finance Director, will appear before the Board to request the designation of Blanca Pineda, Accounting Manager, as Deputy Finance Officer. The NC State Treasurer's Office requires the governing board to approve a Deputy Finance Officer designation by the County Finance Officer. The Finance Officer can delegate duties such as pre-audit requirements and control of the Finance Officer's signature stamp on certain documents. The Finance Officer remains legally obligated to perform these functions; however, delegation is necessary to efficiently operate the finance office. **(I)**

**RECOMMENDED MOTION:** Motion to approve the designation of Blanca Pineda, Accounting Manager, as Deputy Finance Officer who may sign as directed on behalf of Chelsey Lanier Finance Officer.

**Motion** \_\_\_\_\_ **2nd** \_\_\_\_\_ **For** \_\_\_\_\_ **Against** \_\_\_\_\_ **Carried** \_\_\_\_\_

9. Ms. Chelsey Lanier, Finance Officer, will appear before the Board to request approval to execute the Contract to Audit Accounts for FY 2023, and the Chairman and Interim County Manager to execute the Engagement Letter with RH CPAs PLLC. **(J)**

**RECOMMENDED MOTION:** Motion to authorize the Chairman and Clerk to execute the Contract to Audit Accounts for FY 2023, and the Chairman and Interim County Manager to execute the Engagement Letter with RH CPAs PLLC.

**Motion** \_\_\_\_\_ **2nd** \_\_\_\_\_ **For** \_\_\_\_\_ **Against** \_\_\_\_\_ **Carried** \_\_\_\_\_

10. Mr. George Wood, Interim County Manager will appear before the Board to make announcements/comments.

**Legal Matters NCGS 143-318.11 (a) (3)**

Motion to go out of regular session and into closed session for legal matters pursuant to NCGS 143-31.11 (a) (3).

**Motion** \_\_\_\_\_ **2nd** \_\_\_\_\_ **For** \_\_\_\_\_ **Against** \_\_\_\_\_ **Carried** \_\_\_\_\_

Motion to go out of closed session and back into open session.

**Motion** \_\_\_\_\_ **2nd** \_\_\_\_\_ **For** \_\_\_\_\_ **Against** \_\_\_\_\_ **Carried** \_\_\_\_\_

**FYI**

Town of Greenevers, Kenansville, Teachey and Wallace Tax Releases (K)

Town of Wallace Corrected Tax Releases (L)

**RECESS**

**Motion to recess until October 3<sup>rd</sup>, 2023 at 7:30 a.m. for a Commissioners Meeting in the Williams Building, Room 100 located on the campus of James Sprunt Community College located at 159 James Sprunt Drive, Kenansville, NC**

**Motion** \_\_\_\_\_ **2nd** \_\_\_\_\_ **For** \_\_\_\_\_ **Against** \_\_\_\_\_ **Carried** \_\_\_\_\_





## **BOARD OF COUNTY COMMISSIONER'S MEETING**

**Monday, September 18<sup>th</sup>, 2023**

**224 Seminary Street**

**Kenansville, N.C. 28349**

The Duplin County Board of Commissioners met at 6:00 p.m. on Monday, September 18<sup>th</sup>, 2023 in the Commissioners Room located at 224 Seminary Street, Kenansville, NC.

Present: Commissioners Elwood Garner; Jesse L. Dowe, III; Wayne Branch and Justin Edwards

Absent: Commissioner Dexter Edwards

Also Present: Mr. George Wood, Interim County Manager; Ms. Jaime W. Carr, Clerk to the Board; Mr. Tim Wilson, County Attorney; and Ms. Chelsey Lanier, Finance Officer.

### **Call to Order**

The meeting was called to order by Vice-Chairman Garner.

### **Invocation and Pledge of Allegiance**

Invocation was given by Reverend A.J. Connors, Town of Warsaw Mayor. Mayor Connors then led those in attendance in the pledge of allegiance to the flag of the United States of America.

### **Approval of the Meeting Agenda**

Vice-Chairman Garner asked if the members of the Board approved the proposed meeting agenda and if any Board member, County Manager or Clerk to the Board wished to make changes or additions to the agenda. Ms. Jaime W. Carr, Clerk to the Board, requested to add the following: Ms. Tracey Simmons-Kornegay, Health Director, to request the acceptance of Region 8 American Rescue Plan Act (ARPA) Mini-Grant Award #2 Funds; Ms. Angle Venecia, Transportation Director, to request approval of the updated/revised Section 5339(b) Discretionary Grant Supplemental Agreement; and Ms. Chelsey Lanier, to request an amendment to the FY 22 Audit Contract with RH CPA's PLLC.

Motion was made by Commissioner Branch, seconded by Commissioner J. Edwards, carried unanimously to approve the meeting agenda with the requested additions made by the Clerk to the Board.

### **Approval of the Minutes – Governing Body**

Motion was made by Commissioner Branch, seconded by Commissioner J. Edwards, carried unanimously, to approve the minutes of the September 5<sup>th</sup>, 2023 Board of Commissioners meeting as presented.

Motion was made by Commissioner Branch, seconded by Commissioner Dowe, carried unanimously, to approve the closed session minutes of the September 12<sup>th</sup>, 2023 Board of Commissioners meeting as presented.

Motion was made by Commissioner Branch, seconded by Commissioner J. Edwards, carried unanimously, to approve the closed session minutes of the September 13<sup>th</sup>, 2023 Board of Commissioners meeting as presented.

## **REGULAR MEETING AGENDA**

### **CONSENT AGENDA**

Motion was made by Commissioner Dowe, seconded by Commissioner Branch, carried unanimously, to approve the consent agenda which consisted of: Tax and Solid Waste Releases - #20922 - # 21090; Tax and Solid Waste Releases # 20552, # 20575, # 20585, #20628, # 20666; # 20701 and # 20747 Approved at the September 5<sup>th</sup>, 2023 Board Meeting Corrected; Duplin County Health Department Bad Debt & Deceased Write Off for Duplin County EMS Through August 2013; Reappoint Harvey Lee Kennedy to the Duplin County Watershed Improvement Commission for a Six (6) Year Term Beginning December 1<sup>st</sup>, 2023 and Ending December 1<sup>st</sup>, 2029.

## **ITEMS TO BE MADE PART OF MINUTES**

Administrative Budget Amendment Journal Entry Report

### **AGENDA**

### **Public Comments**

Reverend A. J. Connors, Town of Warsaw Mayor, appeared during public comments to request that the Board consider a way to honor our Hispanic population on the day set aside as National Hispanic Day.

### **End Public Comments**



Ms. Melissa Kennedy, E-911 Addressing Project Coordinator, appeared before the Board to conduct a public hearing regarding a request from Harry Dorsey to name a lane off the 200 block of HC Powers Road; Wallace; NC; Island Creek Township: Lois Lane in accordance with the Duplin County Addressing and Road Naming Ordinance.

**Vice-Chairman Garner opened the public hearing.**

No Public Comments.

**Vice-Chairman Garner closed the public hearing.**

Motion was made by Commissioner Branch, seconded by Commissioner Dowe, carried unanimously, to approve the request from Harry Dorsey to name a lane off the 200 block of HC Powers Road; Wallace; NC; Island Creek Township: Lois Lane in accordance with the Duplin County Addressing and Road Naming Ordinance.

Ms. Tracey Simmons-Kornegay, Health Director, appeared before the Board to request acceptance of Region 8 American Rescue Plan Act (ARPA) Mini-Grant Funds in the amount of \$50,000.00. COVID-19 brought awareness of specific gaps within our healthcare system including public health, emergency preparedness and response, and social determinants of health and inequities. This grant request will aim to provide funding for public health workforce development for Duplin County Health Department staff to fulfill the foundational public health service framework. Workforce development is a key component to achieving one of Public Health's foundational responsibilities known as organizational competencies. Recruitment and retention are more challenging for a rural public health department than the private sector, such as healthcare systems, as they can be more competitive and selective in their hiring process, due to higher salary ranges and other incentives. Retention will lead to more employees with a good working knowledge of public health. When positions are left vacant for long periods of time, this can cause current staff to be overworked and can lead to staff burnout. This is a major reason to focus on retention, and in the case that we do have to recruit, we can obtain a great candidate for the position quickly. Additionally, succession planning can be more difficult if knowledgeable individuals with public health skill sets are not a priority until several vacancies, such as when retirements occur within a department.

**1) Educational and Clinical License Renewal Stipends - \$25,000**

A portion of this grant request will aim to provide funding for the recruitment, retention, and succession planning of a skilled public health workforce to fill critical gaps within Duplin County's public health infrastructure. The funds will be administered toward the nursing and medical provider staff license renewals and educational stipends for any current full-time health department employee who meets one of the criteria below and commits to working in Duplin County, an underserved Tier 1 county, through an application process.

- 1) plans to graduate with a public health-related or graduate/professional degree, prior to May 31, 2024, and commits to working for two (2) years post-graduation; or

2) currently enrolled in a public health-related or graduate/professional degree program in good academic standing to assist with current educational related-costs, and commits to working for two (2) years after receiving their stipend; or

3) hired in the past five (5) years with public health-related or graduate/professional degree loans and commits to working for two (2) years after receiving their stipend; or

4) any contingent health department employee may receive a sign-on bonus for any vacant hard-to-hire position filled before April 28, 2024, and commit to working for two (2) years after receiving their stipend.

Another portion of this specific stipend request will cover the cost of each clinical employee's license renewal between June 1, 2023 through May 31, 2024.

## 2) Educational Conferences - \$25,000

- \$15,000.00 (total) – Annual Conference or Certificate Program for each DCHD medical provider
- \$5,000 – 2023 NWA WIC Technology, Innovation, and Vendor Management Conference held in Portland, Oregon from September 27-29, 2023
- \$1,500 – 2024 North Carolina Public Health Leaders' Conference held at the Hilton Raleigh North Hills from March 14-15, 2024
- \$1,500 – 2024 North Carolina Legal Conference held at UNC School of Government in Chapel Hill from April 17-18, 2024
- \$2,000.00 – 2024 Annual NC Public Health Preparedness and Response Symposium, 2024

Motion was made by Commissioner Dowe, seconded by Commissioner Branch, carried unanimously, to accept Region 8 American Rescue Plan Act (ARPA) Mini-Grant Funds in the amount of \$50,000.00; allow the Chairman to sign any associated agreement(s)/contract(s) related to this funding pending approval by the County Attorney; and approve the associated budget amendment.

Ms. Tracey Simmons-Kornegay, Health Director, appeared before the Board to request acceptance of the Dr. Ann Wolfe Mini-Grant in the amount of \$8,000.00. The Duplin County Health Department in partnership with Duplin County DSS is responsible for the leadership of Duplin County's Fatality Prevention Team (CFPT) and Community Child Protection Team (CCPT). These two (2) agencies with multiple other county organizations meet quarterly to review child fatality and abuse data for the county. The committee continues to identify unsafe infant sleep practices as a major contributor to infant deaths in Duplin County. Duplin County CPS services have continued to see an increase in cases of infant death with safe sleep issues being the primary cause of death in their investigations. The joint committee desired to use a portion of the funding to purchase and provide Cribs for Kids-- Cribettes for our uninsured, underinsured, and low-income families who are unable to purchase these on their own. Funds will be used to purchase and provide safe sleep educational materials; a Halo Infant sleep sack, a fitted sheet for each cribette, and visual demos. All program supplies will be purchased in both



English and Spanish. The Health Department along with the joint committees will identify families in need of assistance through referrals from the Maternal Health clinic, CMARC home visits, CPS services, WIC appointment visits, and other medical providers. Outreach and educational training will also be given to other medical providers on how to screen for safe sleep, the promotion of safe sleep, risk reduction messaging, and how to make referrals to the program.

Motion was made by Commissioner Dowe, seconded by Commissioner Branch, carried unanimously, to accept the Dr. Ann Wolfe Mini-Grant funds in the amount of \$8,000.00 and authorize the associated budget amendment.

Ms. Tracey Simmons-Kornegay, Health Director, will appear before the Board to request acceptance of COVID-19 Vaccination Program – AA 716 Funding in the amount of \$260,033.00. The Local Health Department is to continue activities that focus on removing the barriers to accessing vaccines, increasing vaccine confidence, coordinating COVID-19 vaccine services, and expanding its COVID-19 vaccination program, with an emphasis on reaching high-risk and underserved populations, including racial and ethnic minorities and all others disproportionately affected by COVID-19. To reduce the spread of the SARS-CoV-2 virus and its variants. We need to sustain our vaccination efforts as new products become available and vaccinate as many people as possible. Planning and response require close collaboration among public and private sector partners, public health emergency response and emergency management, healthcare organizations, and healthcare industry groups within the community. A key component is community sustainability, so that the LHD is prepared for updated COVID-19 vaccines and is prepared to implement influenza vaccination, both seasonally and as part of pandemic preparedness.

Motion was made by Commissioner Dowe, seconded by Commissioner Garner, carried unanimously, to accept the COVID-19 Vaccination Program – AA 716 Funding in the amount of \$260,033.00 and authorize the associated budget amendment.

Ms. Tracey Simmons-Kornegay, Health Director appeared before the Board to request acceptance of the Region 8 American Rescue Plan Act (ARPA) Mini-Grant Award #2 funds in the amount of \$100,000.00. Duplin County Health Department strives to decrease the overall healthcare cost by providing primary care to all residents, including those who are uninsured and underinsured. This grant will continue to support the contract services of a clinical pharmacist practitioner (CPP) for the health department's rural, evidence-based, whole-person integrated care team for primary care services for adults. Also, the CPP provides pharmacology and pharmacotherapy consultative support for the department's clinical staff and rural, ambulatory clinical care practice experiences for students. The CPP has a collaborative practice agreement with the department's medical director for chronic disease management for diabetes, hypertension, hyperlipidemia, and thromboembolic diseases. The integrated care team remains critical for the continuation of meeting the needs of the vulnerable, underserved, and medically indigent adults in Duplin County. This team provides chronic disease management for patients with diabetes, hypertension, hyperlipidemia, obesity, and tobacco addiction using disease prevention, health promotion, patient education, and medication assistance services. Chronic disease prevention and management can produce a reduction in the number of emergency room visits and hospitalizations.



Motion was made by Commissioner Branch, seconded by Commissioner Dowe, carried unanimously, to accept the Region 8 American Rescue Plan Act (ARPA) Mini-Grant Award #2 funds in the amount of \$100,000.00; approve any associated agreement(s)/contract(s) related to this funding pending approval by the County Attorney and authorize the Chairman to sign and to approve the associated budget amendment.

Mr. Joe Newburn, Animal Control Supervisor and Mr. Chris Jarman, Animal Advisory Board Member, appeared before the Board to request the addition of three (3) positions (two (2) full-time Shelter Attendants and one (1) Animal Control Officer) for his department. The opening of the New Animal Shelter will cause a need for two (2) additional Shelter Attendants. Also, there is a need for one (1) additional Animal Control Officer due to the towns wanting the County's Animal Control to take over all animal control issues within the town jurisdictions. The National Animal Control Association and the North Carolina Department of Agriculture requirements state that our County needs four (4) Shelter Attendants. Also, the County and the Animal Advisory Board have performed a study on similar size and economics of other counties within North Carolina.

Motion was made by Commissioner Dowe, seconded by Commissioner Branch, carried two to two (2-2), with Commissioner Dowe and Commissioner Branch voting for and Commissioner Garner and Commissioner J. Edwards voting against the addition of three (3) positions: two (2) full-time Shelter Attendants and one (1) Animal Control Officer to the Animal Services Department – Motion did not pass.

Motion was made by Commissioner Garner, seconded by Commissioner J. Edwards, carried unanimously, to approve two (2) full-time Shelter Attendants to the Animal Services Department.

Ms. Angel Venecia, Transportation Director, appeared before the Board to request the approval of the updated/revised Section 5339(b) Discretionary Grant Agreement. NCDOT has announced that the amount awarded for the Section 5339(b) discretionary grant to build a new transportation facility has been increased again from \$3,020,171 (\$2,416,137- federal & \$604,034-local) to \$4,270,171 (\$3,416,137-federal & \$804,034-local). Therefore, an updated/revised agreement must be approved/signed showing the increased budget amount. No county money is involved in this project. All local funding will be from the Transportation fund balance.

Motion was made by Commissioner Dowe, seconded by Commissioner Branch, carried unanimously, to approve the updated/revised Section 5339(b) Discretionary Grant Agreement showing the increased budget of \$4,270,171.00 and authorized the Vice-Chairman to sign.

Ms. Chelsey Lanier, Finance Director, appeared before the Board to request an amendment to the FY 22 Audit Contract with RH CPA's, PLLC. This amendment changes the date of the FY 22 audit submission to Friday, September 22, 2023. This amendment with the updated due date is required by the Local Government Commission (LGC).

Motion was made by Commissioner Branch, seconded by Commissioner J. Edwards, carried unanimously, to approve the amendment to the Audit Contract with RH CPA's PLLC and authorize the Vice-Chairman to sign.

Mr. George Wood, Interim County Manager, appeared before the Board to request approval of Grant Project Ordinance Amendment #1 for the Agency on Aging and Veterans Services Office Project. On March 20, 2023 the Board adopted a Grant Project Ordinance in the amount of \$2,030,778 for the Agency on Aging and Veterans Services Office Project. This Design/Build Project has been bid out to all the necessary sub-contractors, and a Construction Contract has been approved with Daniels and Daniels Construction in the amount of \$5,369,574. There are additional costs for design fees, furniture, fixtures and equipment, and some miscellaneous work to be performed by Duplin County— which makes the full cost of this Project \$6,218,261. The Grant Project Ordinance needs to be amended to reflect this new project cost, and the sources of revenue to pay costs.

Motion was made by Commissioner Branch, seconded by Commissioner Dowe, carried unanimously, to approve Grant Project Ordinance Amendment #1 for the Agency on Aging and Veterans Services Office Project in the amount of \$6,218,261.00 and authorize the Chairman to sign.

Mr. George Wood, Interim County Manager, appeared before the Board to request approval of Amendment Number 003 the AIA contract between Duplin County and Mosely Architects P.C. in the amount of \$176,715.00. This amendment is for additional services that are needed to provide civil engineering for sanitary sewer improvements, including a new lift station and force main that will serve the new detention center and future law enforcement center. The force main will extend to an existing manhole at the intersection of Fairgrounds Drive and Duplin Commons Drive. Additional services will also consist of a new off-site water main extension which will connect to an existing water main at the intersection of Fairgrounds Drive and Duplin Commons Drive.

Motion was made by Commissioner J. Edwards, seconded by Commissioner Branch, carried unanimously, to approve Amendment Number 003 to the AIA Agreement between Duplin County and Mosely Architects P.C. in the amount of \$176,715.00 and authorize George Wood, Interim County Manager to sign.

Mr. George Wood, Interim County Manager will appear before the Board to announce that at the October 2<sup>nd</sup>, 2023, Parrish and Partners LLC will present their Final Report of the Duplin Commons Master Plan.

Motion was made by Commissioner J. Edwards seconded by Commissioner Dowe, carried unanimously, to leave open session and enter into a closed session for Personnel Matters pursuant to NCGS §143-318 (a) (6) and Legal Matters pursuant to NCGS § 143-318 (a) (3).

Motion was made by Commissioner Dowe, seconded by Commissioner Branch, carried unanimously, to leave closed session and return to open session.



Motion was made by Commissioner J. Edwards, seconded by Commissioner Dowe, carried unanimously, to adjourn until October 2<sup>nd</sup>, 2023 for a Commissioners Meeting at the Administrative Building located at 224 Seminary Street in Kenansville, NC.

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Jaime W. Carr  
Clerk to the Board

DRAFT

**BUDGET AMENDMENTS JOURNAL ENTRY PROOF**

LN	ORG	OBJECT	PROJ	ORG DESCRIPTION	ACCOUNT DESCRIPTION	EFF DATE	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET	ERR
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY AMEND				
2024	04	2	10/03/2023		BUA 100223C	1 2				
1	4310	34351		SHERIFF	SCAAP GRANT		.00	-13,065.00	-13,065.00	
	10-43-4310-0000-000-34351-						10/03/2023			
2	4322	41990		2016 SCAAP	PROFESSIONAL SERVICES		6,560.74	13,065.00	19,625.74	
	10-43-4310-4322-000-41990						10/03/2023			
** JOURNAL TOTAL								0.00		
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY AMEND				
2024	04	3	10/03/2023		BUA 100223C	1 2				
1	38	39969		EPA BROWNFIELD GRANT	FUND BALANCE APPROPRIATED		.00	-466,309.54	-466,309.54	
	38-18-4100-0000-000-39969				Carry forward funds		10/03/2023			
2	38	41979		EPA BROWNFIELD GRANT	ADMINISTRATION		.00	6,583.94	6,583.94	
	38-18-4100-0000-000-41979				Carry forward funds		10/03/2023			
3	38	41990		EPA BROWNFIELD GRANT	PROFESSIONAL SERVICES		.00	459,725.60	459,725.60	
	38-18-4100-0000-000-41990				Carry forward funds		10/03/2023			
** JOURNAL TOTAL								0.00		
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY AMEND				
2024	04	4	10/03/2023		BUA 100223C	1 2				
1	5110	40121		HEALTH	SALARIES		685,440.00	-29,500.00	655,940.00	
	10-50-5100-5110-000-40121						10/03/2023			
2	5151	41990		PRIMARY CARE	PROFESSIONAL SERVICES		10,853.00	14,500.00	25,353.00	
	10-50-5100-5151-000-41990						10/03/2023			
3	5167	41990		CHILD HEALTH	PROFESSIONAL SERVICES		5,530.00	15,000.00	20,530.00	
	10-50-5100-5167-000-41990						10/03/2023			
** JOURNAL TOTAL								0.00		
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY AMEND				
2024	04	5	10/03/2023		BUA 100223C	1 2				
1	5300	35301		DEPARTMENT OF SOCIAL SERVICES	SOCIAL SERVICES ADMIN		-5,750,000.00	-9,646.05	-5,759,646.05	
	10-50-5300-0000-000-35301				LIHWAP		10/03/2023			

# BUDGET AMENDMENTS JOURNAL ENTRY PROOF

LN	ORG	OBJECT PROJ	ORG DESCRIPTION	ACCOUNT DESCRIPTION	EFF DATE	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET
ACCOUNT				LINE DESCRIPTION				
YEAR-PER JOURNAL	EFF-DATE	REF 1	REF 2	SRC JNL-DESC	ENTITY AMEND			
2024 04	5 10/03/2023			BUA 100223C	1 2			
2 5480	44014			CRISIS INTERVENTION	LIHWAP	.00	9,646.05	9,646.05
10-50-5300-5480-000-44014					LIHWAP	10/03/2023		
3 5300	35301			DEPARTMENT OF SOCIAL SERVICES	SOCIAL SERVICES ADMIN	-5,750,000.00	-350,578.00	-6,100,578.00
10-50-5300-0000-000-35301					LIEAP	10/03/2023		
4 5480	44012			CRISIS INTERVENTION	LIEAP	334,053.00	350,578.00	684,631.00
10-50-5300-5480-000-44012-					LIEAP	10/03/2023		
5 5300	35301			DEPARTMENT OF SOCIAL SERVICES	SOCIAL SERVICES ADMIN	-5,750,000.00	-46,267.60	-5,796,267.60
10-50-5300-0000-000-35301					Share the Light	10/03/2023		
6 5480	44004			CRISIS INTERVENTION	SHARE THE LIGHT	.00	46,267.60	46,267.60
10-50-5300-5480-000-44004					Share the Light	10/03/2023		
** JOURNAL TOTAL							0.00	



## BUDGET AMENDMENT JOURNAL ENTRY PROOF

CLERK: chelsey.lanier

YEAR	PER	JNL	SRC	ACCOUNT	EFF DATE	JNL DESC	REF 1	REF 2	REF 3	ACCOUNT DESC LINE DESC	T	OB	DEBIT	CREDIT
2024	4	2												
	BUA	4310-34351			10/03/2023	100223C				SCAAP GRANT	T	5		13,065.00
	BUA	4322-41990			10/03/2023	100223C				PROFESSIONAL SERVICES	T	5	13,065.00	
										JOURNAL 2024/04/2		TOTAL	.00	.00
2024	4	3												
	BUA	38-39969			10/03/2023	100223C				FUND BALANCE APPROPRIATED	T	5		466,309.54
										Carry forward funds				
	BUA	38-41979			10/03/2023	100223C				ADMINISTRATION	T	5	6,583.94	
										Carry forward funds				
	BUA	38-41990			10/03/2023	100223C				PROFESSIONAL SERVICES	T	5	459,725.60	
										Carry forward funds				
										JOURNAL 2024/04/3		TOTAL	.00	.00
2024	4	4												
	BUA	5110-40121			10/03/2023	100223C				SALARIES	T	5		29,500.00
	BUA	5151-41990			10/03/2023	100223C				PROFESSIONAL SERVICES	T	5	14,500.00	
	BUA	5167-41990			10/03/2023	100223C				PROFESSIONAL SERVICES	T	5	15,000.00	
										JOURNAL 2024/04/4		TOTAL	.00	.00
2024	4	5												
	BUA	5300-35301			10/03/2023	100223C				SOCIAL SERVICES ADMIN	T	5		9,646.05
										LIHWAP				
	BUA	5480-44014			10/03/2023	100223C				LIHWAP	T	5	9,646.05	
										LIHWAP				
	BUA	5300-35301			10/03/2023	100223C				SOCIAL SERVICES ADMIN	T	5		350,578.00
										LIEAP				
	BUA	5480-44012			10/03/2023	100223C				LIEAP	T	5	350,578.00	
										LIEAP				
	BUA	5300-35301			10/03/2023	100223C				SOCIAL SERVICES ADMIN	T	5		46,267.60
										Share the Light				
	BUA	5480-44004			10/03/2023	100223C				SHARE THE LIGHT	T	5	46,267.60	
										Share the Light				
										JOURNAL 2024/04/5		TOTAL	.00	.00

BUDGET AMENDMENT JOURNAL ENTRY PROOF

FUND ACCOUNT	YEAR PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
				FUND TOTAL	.00	.00

\*\* END OF REPORT - Generated by CHELSEY LANIER \*\*

BA # \_\_\_\_\_

Duplin County  
Budget Amendment

Department Title

Department Head's Signature

(form can be e-mailed to Finance from Dept. Head)

Admin Assistant  
[Signature]

All amendments involving revenues must be approved by the Board of Commissioners

**Brief description of why this amendment is being requested:**

Budget Grant Funds

Credit GL	Line Item Description	Amount	GL	Line Item Description	Amount
4310-34351	SCAAP Grant	13,065.00	4322-41990	Professional Services	13,065.00
Total		13,065.00	Total		13,065.00

Finance Signature

Date Approved:

Chelsey Ramier  
9/26/23

Manager Signature

Date Approved:

\_\_\_\_\_  
\_\_\_\_\_

Commisioner Approval

Date Approved:

\_\_\_\_\_  
\_\_\_\_\_

# Duplin County Budget Amendment

Department Title Finance

Department Head's Signature

(form can be e-mailed to Finance from Dept. Head)

**All amendments involving revenues must be approved by the Board of Commissioners**

**Brief description of why this amendment is being requested:**

Carry forward unspent EPA Brownfield funds from FY 23

Revenue code	Line Item Description	Amount	Expense code	Line Item Description	Amount
38-39969	Fund Balance Appropriated	466,309.54	38-41979	Administration	6,583.94
			38-41990	Professional Services	459,725.60
Total		466,309.54	Total		466,309.54

Finance Signature

Date Approved:

Chelsey Romo  
9/27/23

Manager Signature

Date Approved:

Commissioner Approval

Date Approved:

9/27/2023



BA # \_\_\_\_\_

Duplin County  
Budget Amendment

Department Title

HEALTH

Department Head's Signature

TRACEY SIMMONS-KORNEGAY

(form can be e-mailed to Finance from Dept. Head)

Manager can only approve the moving of budgeted expense under 10,000

Expenditure requests over 10,000 must be approved by Board of Commissioners

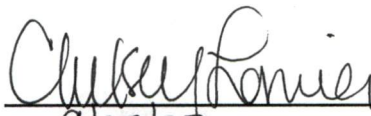
**Brief description of why this amendment is being requested:**

Increasing VOYCE PO for Interpretation services

Expense code to DECREASE	Line Item Description	Credit Amount	Expense code to INCREASE	Line Item Description	Debit Amount
5110-40121	Salaries	29,500.00	5151-41990	Professional Services	14,500.00
			5167-41990	Professional Services	15,000.00
Total		29,500.00	Total		29,500.00

Finance Signature

Date Approved:

  
9/27/23

Manager Signature

Date Approved:

Commissioner Approval

Date Approved:



## Duplin County Budget Amendment

Department Title \_\_\_\_\_ Finance \_\_\_\_\_

Department Head's Signature \_\_\_\_\_

(form can be e-mailed to Finance from Dept. Head)

**All amendments involving revenues must be approved by the Board of Commissioners**

<b>Brief description of why this amendment is being requested:</b>
Funding authorization from DHHS

Revenue code	Line Item Description	Amount	Expense code	Line Item Description	Amount
5300-35301	Social Services Admin	9,646.05	5480-44014	LIHWAP	9,646.05
Total		9,646.05	Total		9,646.05

Finance Signature \_\_\_\_\_  
Date Approved: 9/27/23 \_\_\_\_\_

Manager Signature \_\_\_\_\_  
Date Approved: \_\_\_\_\_

Commissioner Approval \_\_\_\_\_  
Date Approved: \_\_\_\_\_

9/27/2023

**Fw: [External] Funding Auth**

Joyce Lambert

Tue 9/5/2023 10:00 AM

To: Chelsey Lanier &lt;chelsey.lanier@duplincountync.com&gt;

Ms. Chelsey,

See below—this is what I got from our LBL---this report is for 08-23-2023

Can we use this?



**JOYCE LAMBERT**  
 ACCOUNTING TECH II  
 DUPLIN COUNTY DEPARTMENT OF SOCIAL SERVICES  
 Phone (910) 296-2391  
 Mail PO BOX 969, Kenansville, NC 28349  
 e-mail Joyce.Lambert@duplincountync.com

**From:** Winstead, Elizabeth B <beth.winstead@dhhs.nc.gov>**Sent:** Tuesday, September 5, 2023 9:41 AM**To:** Joyce Lambert <joyce.lambert@duplincountync.com>**Subject:** RE: [External] Funding Auth

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

This message was sent securely using Zix®

Hey, Joyce!

Our guidance has been there will not be a funding authorization due to the state budget not being passed, yet. We have been given instructions to advise counties to use the 230823\_LIHWAP One Time Supplement Payments Detail Report in NCFast Help in place of the funding authorization. Here is your information from the report:

County	County Check Totals	Direct Deposit Totals
Duplin	\$17,128.50	\$9,646.05

Please let me know if you need anything....Thanks!

**Beth Winstead****Local Business Liaison**

Division of Social Services, Business Operations  
 NC Department of Health and Human Services

Cell: 252-947-2260

[beth.winstead@dhhs.nc.gov](mailto:beth.winstead@dhhs.nc.gov)

820 S. Boylan Avenue, McBryde East  
 2410 Mail Service Center

Raleigh, NC 27699-2410

**From:** Joyce Lambert <joyce.lambert@duplincountync.com>  
**Sent:** Tuesday, September 5, 2023 9:31 AM  
**To:** Winstead, Elizabeth B <beth.winstead@dhhs.nc.gov>  
**Subject:** [External] Funding Auth  
**Importance:** High

**CAUTION:** External email. Do not click links or open attachments unless verified. Report suspicious emails with the Report Message button located on your Outlook menu bar on the Home tab.

This message was sent securely using Zix®

Beth, I am looking for the one for LIHWAP suppliment payments.

Thanks



**JOYCE LAMBERT**  
ACCOUNTING TECH II  
DUPLIN COUNTY DEPARTMENT OF SOCIAL SERVICES  
Phone (910) 296-2391  
Mail PO BOX 969, Kenansville, NC 28349  
e-mail [Joyce.Lambert@duplincountync.com](mailto:Joyce.Lambert@duplincountync.com)

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## Duplin County Budget Amendment

Department Head's Signature

(form can be e-mailed to Finance from Dept. Head)

**All amendments involving revenues must be approved by the Board of Commissioners**

**Brief description of why this amendment is being requested:**

Funding authorization from DHHS

Revenue code	Line Item Description	Amount	Expense code	Line Item Description	Amount
5300-35301	Social Services Admin	319,296.00	5480-44012	LIEAP	350,578.00
		31,282.00			
Total		350,578.00	Total		350,578.00

Finance Signature

Date Approved:

Oliver Romien  
9/27/23

Manager Signature

Date Approved:

Commissioner Approval

Date Approved:

9/27/2023



NC DEPARTMENT OF  
**HEALTH AND  
HUMAN SERVICES**  
Division of Social Services

**FUNDING AUTHORIZATION**

FUNDING SOURCE: **Low-Income Home Energy Assistance Program**  
EFFECTIVE DATE: **July 1, 2023**  
AUTHORIZATION #: **1**

**ALLOCATION PERIOD**

Service Period: **6/1/2023** to **5/31/2024**  
Payment Period: **7/1/2023** to **6/30/2024**

Funding Authorization is for Direct Payments and provided  
informational purposes only.

**One-Time Supplement**

Co. No.	COUNTY	UEI	Initial (or Previous) Allocation Funding Authorization			Additional Allocation			Grand Total Allocation		
			Federal	State	Total	Federal	State	Total	Federal	State	Total
01	ALAMANCE	F5VHYUU13NC5	1,020,004	0	1,020,004	-	-	-	1,020,004	-	1,020,004
02	ALEXANDER	XVEEJSNY7UX9	133,841	0	133,841	-	-	-	133,841	-	133,841
03	ALLEGHANY	GTC2BCN7SKK3	27,037	0	27,037	-	-	-	27,037	-	27,037
04	ANSON	PK8UYTSNJCC3	288,908	0	288,908	-	-	-	288,908	-	288,908
05	ASHE	PBZ9TLZMHUS9	166,910	0	166,910	-	-	-	166,910	-	166,910
06	AVERY	UZ19JT8JLX3	42,901	0	42,901	-	-	-	42,901	-	42,901
07	BEAUFORT	Q14JUM5NZQ43	393,478	0	393,478	-	-	-	393,478	-	393,478
08	BERTIE	FSW9MGNZAK39	88,036	0	88,036	-	-	-	88,036	-	88,036
09	BLADEN	TLCTJWDJH1H9	296,058	0	296,058	-	-	-	296,058	-	296,058
10	BRUNSWICK	MJBMXLN9NJT5	627,643	0	627,643	-	-	-	627,643	-	627,643
11	BUNCOMBE	W5TCDKMLHE69	760,367	0	760,367	-	-	-	760,367	-	760,367
12	BURKE	KVJHUFURQDM5	357,951	0	357,951	-	-	-	357,951	-	357,951
13	CABARRUS	PF3KTEELMHV6	614,014	0	614,014	-	-	-	614,014	-	614,014
14	CALDWELL	HL4FGNJNGE97	414,370	0	414,370	-	-	-	414,370	-	414,370
15	CAMDEN	FVT7YDQ5CAA5	13,407	0	13,407	-	-	-	13,407	-	13,407
16	CARTERET	UC6WJ2MQMJS8	186,573	0	186,573	-	-	-	186,573	-	186,573
17	CASWELL	CL7NKCTNQG75	135,852	0	135,852	-	-	-	135,852	-	135,852
18	CATAWBA	GYUNA9W1NFM1	482,519	0	482,519	-	-	-	482,519	-	482,519
19	CHATHAM	KE57QE2GV5F1	205,230	0	205,230	-	-	-	205,230	-	205,230
20	CHEROKEE	DCEGK6HA11M5	81,668	0	81,668	-	-	-	81,668	-	81,668
21	CHOWAN	YJ7KT3E58F5	90,494	0	90,494	-	-	-	90,494	-	90,494
22	CLAY	HYKLQVNWLXK7	51,392	0	51,392	-	-	-	51,392	-	51,392
23	CLEVELAND	MXEZRW9DKR86	675,795	0	675,795	-	-	-	675,795	-	675,795
24	COLUMBUS	V1UA4L87WQ7	299,634	0	299,634	-	-	-	299,634	-	299,634
25	CRAVEN	LTZ2U8LZQ214	165,793	0	165,793	-	-	-	165,793	-	165,793
26	CUMBERLAND	TH2WJPJRMGV3	2,481,302	0	2,481,302	-	-	-	2,481,302	-	2,481,302
27	CURRITUCK	VDL5DNFQX374	55,414	0	55,414	-	-	-	55,414	-	55,414
28	DARE	ELV6JGB11QK6	83,344	0	83,344	-	-	-	83,344	-	83,344
29	DAVIDSON	C9P5MDJC7KY7	458,723	0	458,723	-	-	-	458,723	-	458,723
30	DAVIE	GSJ6K8J2PD57	124,457	0	124,457	-	-	-	124,457	-	124,457
31	DUPLIN	KZN4GK5262K3	319,296	0	319,296	-	-	-	319,296	-	319,296
32	DURHAM	LJ5BA6U2HLM7	1,214,844	0	1,214,844	-	-	-	1,214,844	-	1,214,844
33	EDGECOMBE	DYB5XFVEN8H3	678,141	0	678,141	-	-	-	678,141	-	678,141
34	FORSYTH	ZTVELM361423	1,800,480	0	1,800,480	-	-	-	1,800,480	-	1,800,480
35	FRANKLIN	FFKTRQCNN143	353,036	0	353,036	-	-	-	353,036	-	353,036
36	GASTON	QKY9R8A8D5J6	577,034	0	577,034	-	-	-	577,034	-	577,034
37	GATES	F4L4FXEB3BK3	18,099	0	18,099	-	-	-	18,099	-	18,099
38	GRAHAM	W3JTJG1KPSD7	33,963	0	33,963	-	-	-	33,963	-	33,963
39	GRANVILLE	DAZ3PRU8U4J5	273,714	0	273,714	-	-	-	273,714	-	273,714
40	GREENE	VCU5LD71N9U3	192,606	0	192,606	-	-	-	192,606	-	192,606
41	GUILFORD	YBEQWGFJPMJ3	1,929,181	0	1,929,181	-	-	-	1,929,181	-	1,929,181
42	HALIFAX	MRL8MYNJ3Y5	483,525	0	483,525	-	-	-	483,525	-	483,525
43	HARNETT	JBDCD9V41BX7	641,832	0	641,832	-	-	-	641,832	-	641,832
44	HAYWOOD	DQHZEVAV95G5	198,192	0	198,192	-	-	-	198,192	-	198,192
45	HENDERSON	EXFKXBHH7EG7	369,123	0	369,123	-	-	-	369,123	-	369,123
46	HERTFORD	YIEUCNJ7BQK7	234,166	0	234,166	-	-	-	234,166	-	234,166
47	HOKE	C1GWSADARX51	332,032	0	332,032	-	-	-	332,032	-	332,032



**FUNDING AUTHORIZATION**

FUNDING SOURCE: **Low-Income Home Energy Assistance Program**  
 EFFECTIVE DATE: **July 1, 2023**  
 AUTHORIZATION #: **1**

**ALLOCATION PERIOD**

Service Period: **6/1/2023** to **5/31/2024**  
 Payment Period: **7/1/2023** to **6/30/2024**

**Funding Authorization is for Direct Payments and provided informational purposes only.**

			Initial (or Previous) Allocation			Additional Allocation			Grand Total Allocation		
	COUNTY		Federal	State	Total	Federal	State	Total	Federal	State	Total
48	HYDE	ENMJWY3H3CJ9	46,253.00	0	46,253	-	-	-	46,253	-	46,253
49	IREDELL	XTNRLKJLA59	625,409	0	625,409	-	-	-	625,409	-	625,409
50	JACKSON	X7YWWY6ZP574	106,358	0	106,358	-	-	-	106,358	-	106,358
51	JOHNSTON	SYGAGEFDHYR7	546,535	0	546,535	-	-	-	546,535	-	546,535
52	JONES	HE3NNNUE27M7	61,000	0	61,000	-	-	-	61,000	-	61,000
53	LEE	F6A8UC99JWJ5	342,311	0	342,311	-	-	-	342,311	-	342,311
54	LENOIR	QKUFL37VPGH6	451,573	0	451,573	-	-	-	451,573	-	451,573
55	LINCOLN	UGGQGS5KBGJ5	292,037	0	292,037	-	-	-	292,037	-	292,037
56	MACON	LLPJB6CN2LL3	105,911	0	105,911	-	-	-	105,911	-	105,911
57	MADISON	YQ96F8BJYTJ9	38,879	0	38,879	-	-	-	38,879	-	38,879
58	MARTIN	HA4QLH34LNS3	160,430	0	160,430	-	-	-	160,430	-	160,430
59	MCDOWELL	TT3NTH2NDJ73	298,740	0	298,740	-	-	-	298,740	-	298,740
60	MECKLENBURG	E215XL6BMM68	3,690,731	0	3,690,731	-	-	-	3,690,731	-	3,690,731
61	MITCHELL	YL69DGLK4CH3	29,048	0	29,048	-	-	-	29,048	-	29,048
62	MONTGOMERY	E78ZAJM3BFL3	143,672	0	143,672	-	-	-	143,672	-	143,672
63	MOORE	HFNSK95FS7Z8	355,047	0	355,047	-	-	-	355,047	-	355,047
64	NASH	NF58K566HQM7	635,911	0	635,911	-	-	-	635,911	-	635,911
65	NEW HANOVER	F7TLT2GMEJE1	992,744	0	992,744	-	-	-	992,744	-	992,744
66	NORTHAMPTON	CRA2KCAL8BA4	176,518	0	176,518	-	-	-	176,518	-	176,518
67	ONslow	LTXVW6QF6297	793,883	0	793,883	-	-	-	793,883	-	793,883
68	ORANGE	GFFMCW9XDA53	490,451	0	490,451	-	-	-	490,451	-	490,451
69	PAMLICO	FT59QFEAU344	57,648	0	57,648	-	-	-	57,648	-	57,648
70	PASQUOTANK	NRDUHMG7ZW4	264,442	0	264,442	-	-	-	264,442	-	264,442
71	PENDER	T11BE678U9P5	300,527	0	300,527	-	-	-	300,527	-	300,527
72	PERQUIMANS	MBXQSJ2NMCK9	67,926	0	67,926	-	-	-	67,926	-	67,926
73	PERSON	FQ8LFJGMABJ4	257,403	0	257,403	-	-	-	257,403	-	257,403
74	PITT	VZNPMLCFT5R6	1,430,687	0	1,430,687	-	-	-	1,430,687	-	1,430,687
75	POLK	QZ6B2PGLX4Y9	84,014	0	84,014	-	-	-	84,014	-	84,014
76	RANDOLPH	T3BUM1CVS9N5	595,468	0	595,468	-	-	-	595,468	-	595,468
77	RICHMOND	Q63FZNTJM3M4	476,486	0	476,486	-	-	-	476,486	-	476,486
78	ROBESON	LKBEJQLAAK5	738,470	0	738,470	-	-	-	738,470	-	738,470
79	ROCKINGHAM	KGCCCHJJZ43	393,478	0	393,478	-	-	-	393,478	-	393,478
80	ROWAN	GC87UCV96NW6	577,369	0	577,369	-	-	-	577,369	-	577,369
81	RUTHERFORD	GTATPCDJVYN8	363,761	0	363,761	-	-	-	363,761	-	363,761
82	SAMPSON	RS3KYMVKJL3	338,736	0	338,736	-	-	-	338,736	-	338,736
83	SCOTLAND	FNVTUCQGCHM5	317,285	0	317,285	-	-	-	317,285	-	317,285
84	STANLY	U86MKZUYPL7C5	111,497	0	111,497	-	-	-	111,497	-	111,497
85	STOKES	W41TRA3NUNS1	187,355	0	187,355	-	-	-	187,355	-	187,355
86	SURRY	FMWCTM24C9J8	387,669	0	387,669	-	-	-	387,669	-	387,669
87	SWAIN	E29GLEXDH849	35,751	0	35,751	-	-	-	35,751	-	35,751
88	TRANSYLVANIA	W51VGHGM8945	145,460	0	145,460	-	-	-	145,460	-	145,460
89	TYRRELL	JLNEVJ2625L8	24,579	0	24,579	-	-	-	24,579	-	24,579
90	UNION	LHMKBD4AGRJ5	238,188	0	238,188	-	-	-	238,188	-	238,188
91	VANCE	EBWNMFHTNV41	413,364	0	413,364	-	-	-	413,364	-	413,364
92	WAKE	FTJ2WJPLWMJ3	2,625,085	0	2,625,085	-	-	-	2,625,085	-	2,625,085
93	WARREN	WLTATC4JLJ54	224,111	0	224,111	-	-	-	224,111	-	224,111
94	WASHINGTON	QWRZCQJFTEE4	118,424	0	118,424	-	-	-	118,424	-	118,424
95	WATAUGA	X7B4LX1QQMX6	118,200	0	118,200	-	-	-	118,200	-	118,200
96	WAYNE	DACFHCLQKMS1	755,004	0	755,004	-	-	-	755,004	-	755,004
97	WILKES	M14KKHY2NNR3	349,237	0	349,237	-	-	-	349,237	-	349,237
98	WILSON	ME2DJHMYWG55	822,483	0	822,483	-	-	-	822,483	-	822,483
99	YADKIN	PLCDT7JFA8B1	119,653	0	119,653	-	-	-	119,653	-	119,653
100	YANCEY	L98MCUHKC2J8	88,483	0	88,483	-	-	-	88,483	-	88,483
<b>Total</b>			<b>43,884,063</b>	<b>-</b>	<b>43,884,063</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,884,063</b>	<b>-</b>	<b>43,884,063</b>



**FUNDING AUTHORIZATION**

FUNDING SOURCE: Low-Income Home Energy Assistance Program  
EFFECTIVE DATE: July 1, 2023  
AUTHORIZATION #: 1

**ALLOCATION PERIOD**

Service Period: 6/1/2023 to 5/31/2024  
Payment Period: 7/1/2023 to 6/30/2024

Funding Authorization is for Direct Payments and provided  
informational purposes only.

Funding Source: Low-Income Home Energy Assistance Program  
Project Description: The LIHEAP provides assistance to families with home energy cost  
Research & Development:  
CFDA Number: 93.568  
CFDA Name: Low-Income Home Energy Assistance Program  
Award Name: Low-Income Home Energy Assistance Program  
☐ Yes ☒ No  
Award Number: 2301NCLIEE  
Award Date: FFY2023  
Federal Agency: DHHS/ACF

**GRANT INFORMATION:**

This represents 100% Federal dollars

THIS FUNDING AUTHORIZATION IS CONTINGENT UPON APPROPRIATION BY THE NORTH CAROLINA GENERAL ASSEMBLY. THESE AMOUNTS ARE CURRENTLY ESTIMATES AND ARE SUBJECT TO CHANGE UPON APPROPRIATION.

XS411 Heading: LIHEAP  
Tracked on XS411: Federal Share 100%

OBLIGATIONS INCURRED AND EXPENDITURES MADE UNDER THIS ADVICE WILL BE SUBJECT TO LIMITATIONS PUBLISHED BY FEDERAL AND STATE AGENCIES AS TO THE AVAILABILITY OF FUNDS

**AUTHORIZED SIGNATURE**

Date: August 9, 2023



NC DEPARTMENT OF  
**HEALTH AND  
HUMAN SERVICES**  
Division of Social Services

**FUNDING AUTHORIZATION**

FUNDING SOURCE: **Low-Income Home Energy Assistance Program**  
EFFECTIVE DATE: **July 1, 2023**  
AUTHORIZATION #: **1**

**ALLOCATION PERIOD**

Service Period: **6/1/2023** to **5/31/2024**  
Payment Period: **7/1/2023** to **6/30/2024**

**One-Time Supplement**

Co. No.	COUNTY	UEI	Initial (or Previous) Allocation Funding Authorization			Additional Allocation			Grand Total Allocation		
			Federal	State	Total	Federal	State	Total	Federal	State	Total
01	ALAMANCE	F5VHYUU13NC5	32,176	-	32,176	-	-	-	32,176	-	32,176
02	ALEXANDER	XVEEJSNY7UX9	30,388	-	30,388	-	-	-	30,388	-	30,388
03	ALLEGHANY	GTC2BCN7SKK3	44,018	-	44,018	-	-	-	44,018	-	44,018
04	ANSON	PK8UYTSNJCC3	120,211	-	120,211	-	-	-	120,211	-	120,211
05	ASHE	PBZ9TLZMHUS9	33,070	-	33,070	-	-	-	33,070	-	33,070
06	AVERY	UZ19JT8JLXLF3	46,253	-	46,253	-	-	-	46,253	-	46,253
07	BEAUFORT	Q14JUM5NZQ43	79,992	-	79,992	-	-	-	79,992	-	79,992
08	BERTIE	FSW9MGNZAK39	139,650	-	139,650	-	-	-	139,650	-	139,650
09	BLADEN	TLCTJWDJH1H9	13,407	-	13,407	-	-	-	13,407	-	13,407
10	BRUNSWICK	MJBMXLN9NJT5	5,810	-	5,810	-	-	-	5,810	-	5,810
11	BUNCOMBE	W5TCDKMLHE69	139,204	-	139,204	-	-	-	139,204	-	139,204
12	BURKE	KVJHUFURQDM5	214,726	-	214,726	-	-	-	214,726	-	214,726
13	CABARRUS	PF3KTEELMHV6	8,938	-	8,938	-	-	-	8,938	-	8,938
14	CALDWELL	HL4FGNJNGE97	118,535	-	118,535	-	-	-	118,535	-	118,535
15	CAMDEN	FVT7YDQSCAA5	7,821	-	7,821	-	-	-	7,821	-	7,821
16	CARTERET	UC6WJ2MQMJ58	79,322	-	79,322	-	-	-	79,322	-	79,322
17	CASWELL	CL7NKCTNQG75	34,187	-	34,187	-	-	-	34,187	-	34,187
18	CATAWBA	GYUNA9W1NFM1	95,521	-	95,521	-	-	-	95,521	-	95,521
19	CHATHAM	KE57QE2GV5F1	42,789	-	42,789	-	-	-	42,789	-	42,789
20	CHEROKEE	DCEGK6HA11M5	61,558	-	61,558	-	-	-	61,558	-	61,558
21	CHOWAN	YJ7KT3E58F5	35,751	-	35,751	-	-	-	35,751	-	35,751
22	CLAY	HYKLQVNWVXK7	23,909	-	23,909	-	-	-	23,909	-	23,909
23	CLEVELAND	MXEZRWDKR86	62,675	-	62,675	-	-	-	62,675	-	62,675
24	COLUMBUS	V1UAI4L87WQ7	53,850	-	53,850	-	-	-	53,850	-	53,850
25	CRAVEN	L7Z2U8LZQ214	323,988	-	323,988	-	-	-	323,988	-	323,988
26	CUMBERLAND	TH2WJPRMGV3	11,619	-	11,619	-	-	-	11,619	-	11,619
27	CURRITUCK	VDL5DNFQX374	7,151	-	7,151	-	-	-	7,151	-	7,151
28	DARE	ELV6JGB11QK6	8,938	-	8,938	-	-	-	8,938	-	8,938
29	DAVIDSON	C9P5MDJC7KY7	37,315	-	37,315	-	-	-	37,315	-	37,315
30	DAVIE	GSJ6K8J2PD57	8,268	-	8,268	-	-	-	8,268	-	8,268
31	DUPLIN	KZN4GK5262K3	31,282	-	31,282	-	-	-	31,282	-	31,282
32	DURHAM	LJ5BA6U2HLM7	6,257	-	6,257	-	-	-	6,257	-	6,257
33	EDGECOMBE	DYB5XFVEN8H3	19,887	-	19,887	-	-	-	19,887	-	19,887
34	FORSYTH	ZTVELM361423	78,875	-	78,875	-	-	-	78,875	-	78,875
35	FRANKLIN	FFKTRQCNN143	23,685	-	23,685	-	-	-	23,685	-	23,685
36	GASTON	QKY9R8A8D5J6	363,873	-	363,873	-	-	-	363,873	-	363,873
37	GATES	F4L4FXEB3BK3	38,879	-	38,879	-	-	-	38,879	-	38,879
38	GRAHAM	W3JTG1KP5D7	28,824	-	28,824	-	-	-	28,824	-	28,824
39	GRANVILLE	DAZ3PRU8U4J5	38,656	-	38,656	-	-	-	38,656	-	38,656
40	GREENE	VCU5LD71N9U3	16,312	-	16,312	-	-	-	16,312	-	16,312
41	GUILFORD	YBEQWGFJPMJ3	681,716	-	681,716	-	-	-	681,716	-	681,716
42	HALIFAX	MRL8MYNJ3Y5	157,973	-	157,973	-	-	-	157,973	-	157,973
43	HARNETT	JBDCD9V41BX7	40,331	-	40,331	-	-	-	40,331	-	40,331
44	HAYWOOD	DQHZEVAV95G5	117,306	-	117,306	-	-	-	117,306	-	117,306
45	HENDERSON	EXFKXBHH7EG7	23,462	-	23,462	-	-	-	23,462	-	23,462
46	HERTFORD	YJEUENJ7BQK7	59,436	-	59,436	-	-	-	59,436	-	59,436
47	HOKE	C1GWSADARX51	47,593	-	47,593	-	-	-	47,593	-	47,593



**FUNDING AUTHORIZATION**

FUNDING SOURCE: **Low-Income Home Energy Assistance Program**  
 EFFECTIVE DATE: **July 1, 2023**  
 AUTHORIZATION #: **1**

**ALLOCATION PERIOD**

Service Period: **6/1/2023** to **5/31/2024**  
 Payment Period: **7/1/2023** to **6/30/2024**

**One-Time Supplement**

			Initial (or Previous) Allocation			Additional Allocation			Grand Total Allocation		
	COUNTY		Federal	State	Total	Federal	State	Total	Federal	State	Total
48	HYDE	ENMJWY3H3CJ9	2,905.00	-	2,905	-	-	-	2,905	-	2,905
49	IREDELL	XTNRLKJLA4S9	35,751	-	35,751	-	-	-	35,751	-	35,751
50	JACKSON	X7YWWY6ZP574	68,373	-	68,373	-	-	-	68,373	-	68,373
51	JOHNSTON	SYGAGEFDHYR7	288,908	-	288,908	-	-	-	288,908	-	288,908
52	JONES	HE3NNNUE27M7	6,033	-	6,033	-	-	-	6,033	-	6,033
53	LEE	F6A8UC99JWJ5	18,993	-	18,993	-	-	-	18,993	-	18,993
54	LENOIR	QKUF37VPGH6	13,854	-	13,854	-	-	-	13,854	-	13,854
55	LINCOLN	UGGQSSKBGJ5	96,303	-	96,303	-	-	-	96,303	-	96,303
56	MACON	LLPJB6N2LL3	59,882	-	59,882	-	-	-	59,882	-	59,882
57	MADISON	YQ96F8BJYTJ9	63,011	-	63,011	-	-	-	63,011	-	63,011
58	MARTIN	HA4QLH34LNS3	43,795	-	43,795	-	-	-	43,795	-	43,795
59	MCDOWELL	TT3NTH2NDJ73	1,788	-	1,788	-	-	-	1,788	-	1,788
60	MECKLENBURG	EZ15XL6BMM68	30,564	-	30,564	-	-	-	30,564	-	30,564
61	MITCHELL	YL69DGLK4CH3	69,043	-	69,043	-	-	-	69,043	-	69,043
62	MONTGOMERY	E78ZAJM3BFL3	42,231	-	42,231	-	-	-	42,231	-	42,231
63	MOORE	HFNSK95FS7Z8	22,121	-	22,121	-	-	-	22,121	-	22,121
64	NASH	NF58K566HQM7	34,857	-	34,857	-	-	-	34,857	-	34,857
65	NEW HANOVER	F7LT2GMEJE1	1,788	-	1,788	-	-	-	1,788	-	1,788
66	NORTHAMPTON	CRA2KCAL8BA4	30,165	-	30,165	-	-	-	30,165	-	30,165
67	ONslow	LTXVW6QF6297	7,151	-	7,151	-	-	-	7,151	-	7,151
68	ORANGE	GFFMCW9XDA53	10,279	-	10,279	-	-	-	10,279	-	10,279
69	PAMLICO	FT59QFEAU344	7,597	-	7,597	-	-	-	7,597	-	7,597
70	PASQUOTANK	NRDUHMLG7ZW4	48,599	-	48,599	-	-	-	48,599	-	48,599
71	PENDER	T11BE678U9P5	4,022	-	4,022	-	-	-	4,022	-	4,022
72	PERQUIMANS	MBXQJ2NMCK9	67,926	-	67,926	-	-	-	67,926	-	67,926
73	PERSON	FQ8LFJGMABJ4	29,048	-	29,048	-	-	-	29,048	-	29,048
74	PITT	VZNPMLCLFT5R6	214,056	-	214,056	-	-	-	214,056	-	214,056
75	POLK	QZ6BZPGLX4Y9	15,418	-	15,418	-	-	-	15,418	-	15,418
76	RANDOLPH	T3BUM1CVS9N5	70,161	-	70,161	-	-	-	70,161	-	70,161
77	RICHMOND	Q63FZNTJM3M4	94,180	-	94,180	-	-	-	94,180	-	94,180
78	ROBESON	LKBEJQFLAAK5	39,773	-	39,773	-	-	-	39,773	-	39,773
79	ROCKINGHAM	KGCCCHJJZZ43	58,542	-	58,542	-	-	-	58,542	-	58,542
80	ROWAN	GCB7UCV96NW6	18,993	-	18,993	-	-	-	18,993	-	18,993
81	RUTHERFORD	GTATPCDJVYN8	149,035	-	149,035	-	-	-	149,035	-	149,035
82	SAMPSON	RS3KMYMYTKJL3	16,088	-	16,088	-	-	-	16,088	-	16,088
83	SCOTLAND	FNVTUQGCCHM5	21,451	-	21,451	-	-	-	21,451	-	21,451
84	STANLY	U86MZUYPL7C5	259,414	-	259,414	-	-	-	259,414	-	259,414
85	STOKES	W41TRA3NUNS1	36,309	-	36,309	-	-	-	36,309	-	36,309
86	SURRY	FMWCTM24C9J8	104,347	-	104,347	-	-	-	104,347	-	104,347
87	SWAIN	E29GLEXDH849	22,344	-	22,344	-	-	-	22,344	-	22,344
88	TRANSYLVANIA	W51VGHGM8945	14,524	-	14,524	-	-	-	14,524	-	14,524
89	TYRRELL	JLNEVJ2625L8	5,586	-	5,586	-	-	-	5,586	-	5,586
90	UNION	LHMKBD4AGRJ5	249,136	-	249,136	-	-	-	249,136	-	249,136
91	VANCE	EBWNMFHTNV41	111,944	-	111,944	-	-	-	111,944	-	111,944
92	WAKE	FTJ2WJPLWMJ3	32,064	-	32,064	-	-	-	32,064	-	32,064
93	WARREN	WLTATC4JLJ54	18,993	-	18,993	-	-	-	18,993	-	18,993
94	WASHINGTON	QWRZCQJFTEE4	14,971	-	14,971	-	-	-	14,971	-	14,971
95	WATAUGA	X7B4LX1QQMX6	57,871	-	57,871	-	-	-	57,871	-	57,871
96	WAYNE	DACFHCLQKMS1	27,707	-	27,707	-	-	-	27,707	-	27,707
97	WILKES	M14KKHY2NNR3	74,853	-	74,853	-	-	-	74,853	-	74,853
98	WILSON	ME2DJHMYWG55	39,996	-	39,996	-	-	-	39,996	-	39,996
99	YADKIN	PLCDT7JFA8B1	16,870	-	16,870	-	-	-	16,870	-	16,870
100	YANCEY	L98MCUHKC2J8	42,454	-	42,454	-	-	-	42,454	-	42,454
<b>Total</b>			<b>6,627,454</b>	<b>0</b>	<b>6,627,454</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,627,454</b>	<b>0</b>	<b>6,627,454</b>



**FUNDING AUTHORIZATION**

FUNDING SOURCE: Low-Income Home Energy Assistance Program  
EFFECTIVE DATE: July 1, 2023  
AUTHORIZATION #: 1

One-Time Supplement

**ALLOCATION PERIOD**

Service Period: 6/1/2023 to 5/31/2024  
Payment Period: 7/1/2023 to 6/30/2024

**Funding Source** Low-Income Home Energy Assistance Program  
**Project Description:** The LIHEAP provides assistance to families with home energy costs.  
**Research & Development:**  
**CFDA Number:** 93.568  
**CFDA Name:** Low-Income Home Energy Assistance Program  
☐ Yes ☒ No  
**Award Name:** Low-Income Home Energy Assistance Program  
**Award Number:** 2301NCLIEE  
**Award Date:** FFY2023  
**Federal Agency:** DHHS/ACF

**GRANT INFORMATION:**

This represents 100% Federal dollars

THIS FUNDING AUTHORIZATION IS CONTINGENT UPON APPROPRIATION BY THE NORTH CAROLINA GENERAL ASSEMBLY. THESE AMOUNTS ARE CURRENTLY ESTIMATES AND ARE SUBJECT TO CHANGE UPON APPROPRIATION.

**XS411 Heading:** LIHEAP  
**Tracked on XS411:** Federal Share 100%

OBLIGATIONS INCURRED AND EXPENDITURES MADE UNDER THIS ADVICE WILL BE SUBJECT TO LIMITATIONS PUBLISHED BY FEDERAL AND STATE AGENCIES AS TO THE AVAILABILITY OF FUNDS

**AUTHORIZED SIGNATURE**

Date: August 9, 2023

## Duplin County Budget Amendment

(form can be e-mailed to Finance from Dept. Head)

**Brief description of why this amendment is being requested:**

<b>Revenue code</b>	<b>Line Item Description</b>	<b>Amount</b>	<b>Expense code</b>	<b>Line Item Description</b>	<b>Amount</b>
5300-35301	Social Services Admin	46,267.60	5480-44004	Share the Light	46,267.60
Total		46,267.60	Total		46,267.60

Chase Romier  
9/27/23

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9/27/2023



# **DIVISION OF SOCIAL SERVICES**

**FUNDING SOURCE: Duke Energy Progress-Share the Light**

**EFFECTIVE DATE: 07/01/2023**

**AUTHORIZATION NUMBER: 1**

**Funding Authoriation is for Direct Payments and provided for  
informational purposes only**

## **ALLOCATION PERIOD**

**FROM JUNE 2023 THRU MAY 2024 SERVICE MONTHS**

**FROM JULY 2023 THRU JUNE 2024 PAYMENT MONTHS**

		Additional Allocation	
Co. No.	COUNTY	State	Total
01	ALAMANCE	0.00	0.00
02	ALEXANDER	0.00	0.00
03	ALLEGHANY	0.00	0.00
04	ANSON	11,638.95	11,638.95
05	ASHE	0.00	0.00
06	AVERY	2,316.71	2,316.71
07	BEAUFORT	15,352.33	15,352.33
08	BERTIE	0.00	0.00
09	BLADEN	23,499.60	23,499.60
10	BRUNSWICK	42,920.02	42,920.02
11	BUNCOMBE	286,506.63	286,506.63
12	BURKE	0.00	0.00
13	CABARRUS	0.00	0.00
14	CALDWELL	0.00	0.00
15	CAMDEN	0.00	0.00
16	CARTERET	47,276.31	47,276.31
17	CASWELL	13,445.76	13,445.76
18	CATAWBA	0.00	0.00
19	CHATHAM	56,753.74	56,753.74
20	CHEROKEE	0.00	0.00
21	CHOWAN	0.00	0.00
22	CLAY	0.00	0.00
23	CLEVELAND	0.00	0.00
24	COLUMBUS	56,986.52	56,986.52
25	CRAVEN	54,902.59	54,902.59
26	CUMBERLAND	89,420.40	89,420.40
27	CURRITUCK	0.00	0.00
28	DARE	0.00	0.00
29	DAVIDSON	0.00	0.00
30	DAVIE	0.00	0.00
31	DUPLIN	46,267.60	46,267.60
32	DURHAM	2,239.11	2,239.11
33	EDGECOMBE	5,719.71	5,719.71
34	FORSYTH	0.00	0.00
35	FRANKLIN	54,869.34	54,869.34
36	GASTON	0.00	0.00
37	GATES	0.00	0.00
38	GRAHAM	0.00	0.00
39	GRANVILLE	34,484.55	34,484.55
40	GREENE	9,876.48	9,876.48



41	GUILFORD	432.30	432.30
42	HALIFAX	6,606.49	6,606.49
43	HARNETT	99,341.22	99,341.22
44	HAYWOOD	61,885.97	61,885.97
45	HENDERSON	12,159.93	12,159.93
46	HERTFORD	0.00	0.00
47	HOKE	19,653.20	19,653.20

**FUNDING SOURCE: Duke Energy Progress-Share the Light**

		Additional Allocation	
	COUNTY	State	Total
48	HYDE	0.00	0.00
49	IREDELL	0.00	0.00
50	JACKSON	920.03	920.03
51	JOHNSTON	175,847.92	175,847.92
52	JONES	5,863.81	5,863.81
53	LEE	66,497.21	66,497.21
54	LENOIR	42,809.17	42,809.17
55	LINCOLN	0.00	0.00
56	MACON	0.00	0.00
57	MADISON	1,441.01	1,441.01
58	MARTIN	0.00	0.00
59	MCDOWELL	0.00	0.00
60	MECKLENBURG	0.00	0.00
61	MITCHELL	16,992.87	16,992.87
62	MONTGOMERY	25,184.47	25,184.47
63	MOORE	79,189.21	79,189.21
64	NASH	78,501.95	78,501.95
65	NEW HANOVER	232,169.36	232,169.36
66	NORTHAMPTON	0.00	0.00
67	ONSLOW	67,162.29	67,162.29
68	ORANGE	587.49	587.49
69	PAMLICO	9,887.57	9,887.57
70	PASQUOTANK	0.00	0.00
71	PENDER	45,536.01	45,536.01
72	PERQUIMANS	0.00	0.00
73	PERSON	40,869.35	40,869.35
74	PITT	8,180.52	8,180.52
75	POLK	0.00	0.00
76	RANDOLPH	93,743.44	93,743.44
77	RICHMOND	67,616.76	67,616.76
78	ROBESON	111,301.63	111,301.63
79	ROCKINGHAM	0.00	0.00
80	ROWAN	0.00	0.00
81	RUTHERFORD	0.00	0.00
82	SAMPSON	59,591.43	59,591.43
83	SCOTLAND	23,144.89	23,144.89
84	STANLY	687.25	687.25
85	STOKES	0.00	0.00
86	SURRY	0.00	0.00
87	SWAIN	0.00	0.00
88	TRANSYLVANIA	0.00	0.00
89	TYRRELL	0.00	0.00
90	UNION	0.00	0.00
91	VANCE	91,570.83	91,570.83
92	WAKE	706,495.41	706,495.41

93	WARREN	23,288.99	23,288.99
94	WASHINGTON	0.00	0.00
95	WATAUGA	0.00	0.00
96	WAYNE	136,840.81	136,840.81
97	WILKES	0.00	0.00
98	WILSON	12,558.98	12,558.98
99	YADKIN	0.00	0.00
100	YANCEY	942.20	942.20
	Total	3,279,978.32	3,279,978.32



# Agenda

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## DUPLIN COUNTY TAX AND SOLID WASTE REQUEST RELEASE DATE OCTOBER 2, 2023

RELEASE NUMBER	NAME	TOWNSHIP	FIRE DISTRICT 1	FIRE DISTRICT 2	TAX YEAR	ACCOUNT NUMBER	COUNTY TAX	CAPITAL FUND	FIRE TAX 1	FIRE TAX 2	LATE LIST PENALTY	SOLID WASTE	TOTAL RELEASE	REASON FOR RELEASE
21091	ACC NAILS	09			2023	0001990	\$ 71.84	\$ 2.01			\$ 7.39		\$ 81.24	BUSINESS CLOSED 2022
21092	ANDREWS, MAMIE R.	09	F018		2023	0107559	\$ 207.35	\$ 5.80	\$ 20.30				\$ 233.45	SHOULD HAVE RECEIVED EXEMPTION
21093	ASSOCIATED DEVELOPMENT INC	09			2023	0160169	\$ 875.16	\$ 24.48					\$ 899.64	PROPERTY IS VACANT
21094	ATLANTIC DEWATERING SERV., LLC	10			2023	171851	\$ 11.01	\$ 0.31			\$ 1.13		\$ 12.45	SOLD 2 MYT TRAILERS
21095	ATLANTIC DEWATERING SERV., LLC	10			2022	171851	\$ 11.01	\$ 0.31			\$ 1.13		\$ 12.45	SOLD 2 MYT TRAILERS
21096	ATLANTIC DEWATERING SERV., LLC	10			2021	171851	\$ 11.01	\$ 0.31			\$ 1.13		\$ 12.45	SOLD 2 MYT TRAILERS
21097	ATLANTIC DEWATERING SERV., LLC	10			2020	171851	\$ 11.01	\$ 0.31			\$ 1.13		\$ 12.45	SOLD 2 MYT TRAILERS
21098	ATLANTIC DEWATERING SERV., LLC	10			2019	171851	\$ 7.44	\$ 0.21			\$ 0.77		\$ 8.42	SOLD 2 MYT TRAILERS
21099	ATLANTIC DEWATERING SERV., LLC	10			2019	171851	\$ 3.58	\$ 0.10			\$ 0.37		\$ 4.05	SOLD 2 MYT TRAILERS
21100	ATLANTIC DEWATERING SERV., LLC	10			2018	171851	\$ 11.65				\$ 1.17		\$ 12.82	SOLD 2 MYT TRAILERS
21101	ATLANTIC DEWATERING SERV., LLC	10			2017	171851	\$ 11.74				\$ 1.17		\$ 12.91	SOLD 2 MYT TRAILERS
21102	BIN DONG MIYAKO JAPANESE RESTAURANT	09			2023	0536801	\$ 41.95	\$ 1.17			\$ 4.31		\$ 47.43	BUSINESS CLOSED 2019
21103	BIN DONG MIYAKO JAPANESE RESTAURANT	09			2022	0536801	\$ 41.95	\$ 1.17			\$ 4.31		\$ 47.43	BUSINESS CLOSED 2019
21104	BIN DONG MIYAKO JAPANESE RESTAURANT	09			2021	0536801	\$ 41.95	\$ 1.17			\$ 4.31		\$ 47.43	BUSINESS CLOSED 2019
21105	BIN DONG MIYAKO JAPANESE RESTAURANT	09			2020	0536801	\$ 41.95	\$ 1.17			\$ 4.31		\$ 47.43	BUSINESS CLOSED 2019
21106	BRICK CITY SOLAR, LLC	09	F011		2023	10004125	\$ 116.50	\$ 3.26	\$ 11.41				\$ 131.17	BILLED ON WRONG VALUE
21107	BUG'S SHOP BEAUTY SALON	09			2023	1391655	\$ 6.69	\$ 0.19			\$ 0.69		\$ 7.57	BUSINESS CLOSED
21108	BUG'S SHOP BEAUTY SALON	09			2022	1391655	\$ 6.69	\$ 0.19			\$ 0.69		\$ 7.57	BUSINESS CLOSED
21109	BUG'S SHOP BEAUTY SALON	09			2021	1391655	\$ 6.69	\$ 0.19			\$ 0.69		\$ 7.57	BUSINESS CLOSED
21110	BUG'S SHOP BEAUTY SALON	09			2020	1391655	\$ 6.69	\$ 0.19			\$ 0.69		\$ 7.57	BUSINESS CLOSED
21111	BUG'S SHOP BEAUTY SALON	09			2019	1391655	\$ 6.69	\$ 0.19			\$ 0.69		\$ 7.57	BUSINESS CLOSED
21112	BUG'S SHOP BEAUTY SALON	09			2018	1391655	\$ 6.69				\$ 0.67		\$ 7.36	BUSINESS CLOSED
21113	BUG'S SHOP BEAUTY SALON	09			2017	1391655	\$ 6.50				\$ 0.65		\$ 7.15	BUSINESS CLOSED
21114	BUG'S SHOP BEAUTY SALON	09			2016	1391655	\$ 6.83				\$ 0.68		\$ 7.51	BUSINESS CLOSED
21115	BUG'S SHOP BEAUTY SALON	09			2015	1391655	\$ 6.83				\$ 0.68		\$ 7.51	BUSINESS CLOSED
21116	BUG'S SHOP BEAUTY SALON	09			2014	1391655	\$ 6.83				\$ 0.68		\$ 7.51	BUSINESS CLOSED
21117	BLACK EAGLE TRANS CORP	11			2023	0372898	\$ 421.42	\$ 11.79			\$ 43.32		\$ 476.53	TAGS TURNED IN FOR 3 MYT TRAILERS
21118	BLACK EAGLE TRANS CORP	11			2022	0372898	\$ 421.42	\$ 11.79			\$ 43.32		\$ 476.53	TAGS TURNED IN FOR 3 MYT TRAILERS
21119	BLACK EAGLE TRANS CORP	11			2021	0372898	\$ 421.42	\$ 11.79			\$ 43.32		\$ 476.53	TAGS TURNED IN FOR 3 MYT TRAILERS
21120	BLACK EAGLE TRANS CORP	11			2020	0372898	\$ 421.42	\$ 11.79			\$ 43.32		\$ 476.53	TAGS TURNED IN FOR 3 MYT TRAILERS
21121	BURTON, JOYCE	13			2023	1405468	\$ 433.65	\$ 12.13					\$ 445.78	SHOULD HAVE RECEIVED EXEMPTION
21122	CAVENAUGH, JOHNATHAN DEAN	09	F009		2023	000001305	\$ 109.75	\$ 3.07	\$ 13.82				\$ 126.64	VALUE ADJUSTED FOR MYT TRAILER
21123	CELLULAR EXPRESS INC	09			2023	1783673	\$ 6.44	\$ 0.18			\$ 0.66		\$ 7.28	BUSINESS CLOSED 2017
21124	CELLULAR EXPRESS INC	09			2022	1783673	\$ 6.44	\$ 0.18			\$ 0.66		\$ 7.28	BUSINESS CLOSED 2017
21125	CELLULAR EXPRESS INC	09			2021	1783673	\$ 6.44	\$ 0.18			\$ 0.66		\$ 7.28	BUSINESS CLOSED 2017
21126	CELLULAR EXPRESS INC	09			2020	1783673	\$ 6.44	\$ 0.18			\$ 0.66		\$ 7.28	BUSINESS CLOSED 2017
21127	CELLULAR EXPRESS INC	09			2019	1783673	\$ 6.44	\$ 0.18			\$ 0.66		\$ 7.28	BUSINESS CLOSED 2017
21128	CELLULAR EXPRESS INC	09			2018	1783673	\$ 6.44				\$ 0.64		\$ 7.08	BUSINESS CLOSED 2017
21129	COASTLINE CARE INC	09			2023	1875151	\$ 10.09	\$ 0.28			\$ 1.04		\$ 11.41	VEHICLE HAS NO REGISTRATION
21130	COASTLINE CARE INC	09			2022	1875151	\$ 10.09	\$ 0.28			\$ 1.04		\$ 11.41	VEHICLE HAS NO REGISTRATION
21131	COASTLINE CARE INC	09			2021	1875151	\$ 10.09	\$ 0.28			\$ 1.04		\$ 11.41	VEHICLE HAS NO REGISTRATION
21132	COASTLINE CARE INC	09			2020	1875151	\$ 10.09	\$ 0.28			\$ 1.04		\$ 11.41	VEHICLE HAS NO REGISTRATION
21133	COASTLINE CARE INC	09			2019	1875151	\$ 40.36	\$ 1.13			\$ 4.15		\$ 45.64	VEHICLE HAS NO REGISTRATION
21134	COASTLINE CARE INC	09			2018	1875151	\$ 43.87				\$ 4.39		\$ 48.26	VEHICLE HAS NO REGISTRATION
21135	COASTLINE CARE INC	09			2017	1875151	\$ 44.89				\$ 4.49		\$ 49.38	VEHICLE HAS NO REGISTRATION
21136	COASTLINE CARE INC	09			2016	1875151	\$ 49.63				\$ 4.96		\$ 54.59	VEHICLE HAS NO REGISTRATION



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21137	COASTLINE CARE INC	09			2015	1875151	\$ 49.63				\$ 4.96		\$ 54.59	VEHICLE HAS NO REGISTRATION
21138	CORK, LYNDALL BUCKLEW	07			2023	1974635	\$ 112.51	\$ 3.15			\$ 11.57		\$ 127.23	SOLD BOAT IN 2022
21139	DAVIS, THOMAS BRENT	05			2023	2226737					\$ 110.00		\$ 110.00	PARCEL HAS NO DWELLING
21140	DELVA, RENALD	07	F014		2023	2258828	\$ 118.40	\$ 3.31	\$ 8.28		\$ 13.00		\$ 142.99	IRP TAG TURNED IN 3/18/22
21141	DIXIE GENERAL CONTRACTORS	09			2023	10001980	\$ 5.36	\$ 0.15			\$ 0.55		\$ 6.06	DOES NOT OWN MYT TRAILER
21142	DIXON, RANDY	10			2023	2339825	\$ 321.75	\$ 9.00					\$ 330.75	SHOULD HAVE RECEIVED EXEMPTION
21143	DIXON, RANDY	10			2022	2339825	\$ 321.75	\$ 9.00					\$ 330.75	SHOULD HAVE RECEIVED EXEMPTION
21144	EL SOL	12	F022		2023	2528345	\$ 128.38	\$ 3.59			\$ 13.20		\$ 145.17	OUT OF BUSINESS
21145	EL SOL	12	F022		2022	2528345	\$ 128.38	\$ 3.59			\$ 13.20		\$ 145.17	OUT OF BUSINESS
21146	EL SOL	12			2021	2528345	\$ 128.38	\$ 3.59			\$ 13.20		\$ 145.17	OUT OF BUSINESS
21147	EL SOL	12	F022		2020	2528345	\$ 128.38	\$ 3.59			\$ 13.20		\$ 145.17	OUT OF BUSINESS
21148	EL SOL	12			2019	2528345	\$ 128.38	\$ 3.59			\$ 13.20		\$ 145.17	OUT OF BUSINESS
21149	EL SOL	12			2018	2528345	\$ 128.38				\$ 12.84		\$ 141.22	OUT OF BUSINESS
21150	EL SOL	12			2017	2528345	\$ 124.79						\$ 124.79	OUT OF BUSINESS
21151	FAIR SLICE LLC	13			2023	10003345					\$ 143.17		\$ 143.17	PROPERTY IS NOT IN TOWN
21152	FIELDS TWIN CONSTRUCTION INC	09	F009		2023	2825387	\$ 3.58	\$ 0.10	\$ 0.45		\$ 0.41		\$ 4.54	TURNED TAG IN FOR MYT TRAILER
21153	FIELDS TWIN CONSTRUCTION INC	09	F009		2022	2825387	\$ 3.58	\$ 0.10	\$ 0.45		\$ 0.41		\$ 4.54	TURNED TAG IN FOR MYT TRAILER
21154	FIELDS TWIN CONSTRUCTION INC	09	F009		2021	2825387	\$ 3.58	\$ 0.10	\$ 0.45		\$ 0.41		\$ 4.54	TURNED TAG IN FOR MYT TRAILER
21155	FORLAW, JOHN W. & ANNE F. WATSON	10	F011	F018	2023	010003668	\$ 59.35	\$ 1.66	\$ 2.79	\$ 3.02			\$ 66.82	PARCEL SHOULD HAVE BEEN TRANSFERRED 2023
21156	HANCHEY, RAMONA ELINOR & NICOLE LANGSTON ROSE	02			2023	1000190					\$ 110.00		\$ 110.00	VACANT SINCE MARCH 2021
21157	HARPER EXPRESS	05	F006		2023	3580144	\$ 3.58	\$ 0.10	\$ 0.38		\$ 0.41		\$ 4.47	SOLD MYT TRAILER IN 2009
21158	HARPER EXPRESS	05	F006		2022	3580144	\$ 3.58	\$ 0.10	\$ 0.38		\$ 0.41		\$ 4.47	SOLD MYT TRAILER IN 2009
21159	HARPER EXPRESS	05	F006		2020	3580144	\$ 3.58	\$ 0.10	\$ 0.38		\$ 0.41		\$ 4.47	SOLD MYT TRAILER IN 2009
21160	HARPER EXPRESS	05	F006		2019	3580144	\$ 19.42		\$ 1.98		\$ 2.14		\$ 23.54	SOLD MYT TRAILER IN 2009
21161	HARPER EXPRESS	05	F006		2018	3580144	\$ 20.53		\$ 2.15		\$ 2.27		\$ 24.95	SOLD MYT TRAILER IN 2009
21162	HARPER EXPRESS	05	F006		2017	3580144	\$ 21.01		\$ 2.26		\$ 2.33		\$ 25.60	SOLD MYT TRAILER IN 2009
21163	HARPER EXPRESS	05	F006		2016	3580144	\$ 23.23		\$ 2.39		\$ 2.56		\$ 28.18	SOLD MYT TRAILER IN 2009
21164	HARPER EXPRESS	05	F006		2015	3580144	\$ 23.23		\$ 2.39		\$ 2.56		\$ 28.18	SOLD MYT TRAILER IN 2009
21165	IDENTITY SEARCH, LLC	09			2023	4270896	\$ 19.24	\$ 0.54			\$ 1.98		\$ 21.76	BUSINESS CLOSED 2011
21166	IDENTITY SEARCH, LLC	09			2022	4270896	\$ 19.24	\$ 0.54			\$ 1.98		\$ 21.76	BUSINESS CLOSED 2011
21167	IDENTITY SEARCH, LLC	09			2021	4270896	\$ 19.24	\$ 0.54			\$ 1.98		\$ 21.76	BUSINESS CLOSED 2011
21168	IDENTITY SEARCH, LLC	09			2020	4270896	\$ 19.24	\$ 0.54			\$ 1.98		\$ 21.76	BUSINESS CLOSED 2011
21169	IDENTITY SEARCH, LLC	09			2019	4270896	\$ 19.24	\$ 0.54			\$ 1.98		\$ 21.76	BUSINESS CLOSED 2011
21170	IDENTITY SEARCH, LLC	09			2018	4270896	\$ 19.24				\$ 1.92		\$ 21.16	BUSINESS CLOSED 2011
21171	IDENTITY SEARCH, LLC	09			2017	4270896	\$ 18.70				\$ 1.87		\$ 20.57	BUSINESS CLOSED 2011
21172	IDENTITY SEARCH, LLC	09			2016	4270896	\$ 19.64				\$ 1.96		\$ 21.60	BUSINESS CLOSED 2011
21173	IDENTITY SEARCH, LLC	09			2015	4270896	\$ 19.64				\$ 1.96		\$ 21.60	BUSINESS CLOSED 2011
21174	IDENTITY SEARCH, LLC	09			2014	4270896	\$ 19.64				\$ 1.96		\$ 21.60	BUSINESS CLOSED 2011
21175	JJ'S CHECK CASHING	12			2023	4295519	\$ 20.11	\$ 0.56			\$ 2.07		\$ 22.74	BUSINESS CLOSED 2015
21176	JJ'S CHECK CASHING	12			2022	4295519	\$ 20.11	\$ 0.56			\$ 2.07		\$ 22.74	BUSINESS CLOSED 2015
21177	JJ'S CHECK CASHING	12			2021	4295519	\$ 20.11	\$ 0.56			\$ 2.07		\$ 22.74	BUSINESS CLOSED 2015
21178	JJ'S CHECK CASHING	12			2020	4295519	\$ 20.11	\$ 0.56			\$ 2.07		\$ 22.74	BUSINESS CLOSED 2015
21179	JJ'S CHECK CASHING	12			2019	4295519	\$ 20.11	\$ 0.56			\$ 2.07		\$ 22.74	BUSINESS CLOSED 2015
21180	JJ'S CHECK CASHING	12			2018	4295519	\$ 20.11				\$ 2.01		\$ 22.12	BUSINESS CLOSED 2015
21181	JJ'S CHECK CASHING	12			2017	4295519	\$ 19.54				\$ 1.95		\$ 21.49	BUSINESS CLOSED 2015
21182	JJ'S CHECK CASHING	12			2016	4295519	\$ 20.53				\$ 2.05		\$ 22.58	BUSINESS CLOSED 2015
21183	JOHNSON, JEFFREY ALAN	12			2023	4501109	\$ 19.28	\$ 0.54					\$ 19.82	ADJUSTED BOAT VALUE FOR POOR CONDITION
21184	JONES, KIMBERLY P. 1/2 & HENRY DONALD PICKETT 1/2	07			2023	1001665					\$ 110.00		\$ 110.00	HOUSE UNLIVABLE
21185	JONES, SHINNETTA	01			2023	010004837	\$ 804.38	\$ 22.50			\$ 110.00		\$ 936.88	ONLY 1 HOUSE ON PROPERTY
21186	KEEL, MITCHELL LANE & WIFE	07	F005		2023	010000928	\$ 121.55	\$ 3.40	\$ 8.50				\$ 133.45	PROPERTY VACANT-BLDGS. REMOVED
21187	KENNEDY, LEVON W. JR.	04	F002		2023	1000282	\$ 521.95	\$ 14.60	\$ 47.45		\$ 110.00		\$ 694.00	REMOVED BUILDINGS



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21188	KENNEDY, SHAWN	06	F003		2023	10005288	\$ 14.30	\$ 0.40	\$ 1.10		\$ 1.58	\$ 110.00	\$ 127.38	SWMH DOUBLE LISTED
21189	LANIER, NORMA BETH	07	F016		2023	1001390	\$ 72.93	\$ 2.04	\$ 7.14				\$ 82.11	APPLIED LAND USE
21190	LEE, GERALD RONALD SR.	01			2023	5303301						\$ 110.00	\$ 110.00	VACANT LAND
21191	LEYDE, DIABETIC SUPPLIES	09			2023	5357722	\$ 2.50	\$ 0.07			\$ 0.26		\$ 2.83	BUSINESS CLOSED
21192	LEYDE, DIABETIC SUPPLIES	09			2022	5357722	\$ 2.50	\$ 0.07			\$ 0.26		\$ 2.83	BUSINESS CLOSED
21193	LEYDE, DIABETIC SUPPLIES	09			2021	5357722	\$ 2.50	\$ 0.07			\$ 0.26		\$ 2.83	BUSINESS CLOSED
21194	LEYDE, DIABETIC SUPPLIES	09			2020	5357722	\$ 2.50	\$ 0.07			\$ 0.26		\$ 2.83	BUSINESS CLOSED
21195	LEYDE, DIABETIC SUPPLIES	09			2019	5357722	\$ 2.50	\$ 0.07			\$ 0.26		\$ 2.83	BUSINESS CLOSED
21196	LEYDE, DIABETIC SUPPLIES	09			2018	5357722	\$ 2.50				\$ 0.25		\$ 2.75	BUSINESS CLOSED
21197	LEYDE, DIABETIC SUPPLIES	09			2017	5357722	\$ 2.43				\$ 0.24		\$ 2.67	BUSINESS CLOSED
21198	LEYLA'S COFFEE SHOP	09			2023	5338754	\$ 99.17	\$ 2.77			\$ 10.19		\$ 112.13	BUSINESS CLOSED 2019
21199	LEYLA'S COFFEE SHOP	09			2022	5338754	\$ 99.17	\$ 2.77			\$ 10.19		\$ 112.13	BUSINESS CLOSED 2019
21200	LEYLA'S COFFEE SHOP	09			2021	5338754	\$ 99.17	\$ 2.77			\$ 10.19		\$ 112.13	BUSINESS CLOSED 2019
21201	LEYLA'S COFFEE SHOP	09			2020	5338754	\$ 99.17	\$ 2.77			\$ 10.19		\$ 112.13	BUSINESS CLOSED 2019
21202	RUANOS INCOME TAX	09			2016	7547954	\$ 13.09				\$ 1.31		\$ 14.40	BUSINESS CLOSED 2014
21203	MOORE, JULIUS C. & WF LAVERN MOORE	13			2023	6136358						\$ 110.00	\$ 110.00	BILLED 2 SOLID WASTE FEES IN ERRO
21204	MOORE, VIOLA	13	F021		2023	10005141	\$ 217.15	\$ 6.07	\$ 21.26		\$ 24.45	\$ 110.00	\$ 378.93	BILLED TO INCORRECT OWNER
21205	NORRIS, DANNY R.	10	F018		2023	6441431	\$ 14.30	\$ 0.40	\$ 1.40		\$ 1.61	\$ 110.00	\$ 127.71	DOES NOT OWN SWMH
21206	PENNY, ROBBIE ALLEN	07	F004		2023	6726440	\$ 3.58	\$ 0.10	\$ 0.23		\$ 0.39		\$ 4.30	BOAT DESTROYED
21207	PENNY, ROBBIE ALLEN	07	F004		2022	6726440	\$ 3.58	\$ 0.10	\$ 0.23		\$ 0.39		\$ 4.30	BOAT DESTROYED
21208	ROYAL, PATRICIA A. KELLY	02	F007		2023	7545448	\$ 155.87	\$ 4.36	\$ 15.26				\$ 175.49	SHOULD HAVE RECEIVED EXEMPTION
21209	RUANOS INCOME TAX	09			2023	7547954	\$ 12.82	\$ 0.36			\$ 1.32		\$ 14.50	BUSINESS CLOSED 2014
21210	RUANOS INCOME TAX	09			2022	7547954	\$ 12.82	\$ 0.36			\$ 1.32		\$ 14.50	BUSINESS CLOSED 2014
21211	RUANOS INCOME TAX	09			2021	7547954	\$ 12.82	\$ 0.36			\$ 1.32		\$ 14.50	BUSINESS CLOSED 2014
21212	RUANOS INCOME TAX	09			2020	7547954	\$ 12.82	\$ 0.36			\$ 1.32		\$ 14.50	BUSINESS CLOSED 2014
21213	RUANOS INCOME TAX	09			2019	7547954	\$ 12.82	\$ 0.36			\$ 1.32		\$ 14.50	BUSINESS CLOSED 2014
21214	RUANOS INCOME TAX	09			2018	7547954	\$ 12.82				\$ 1.28		\$ 14.10	BUSINESS CLOSED 2014
21215	RUANOS INCOME TAX	09			2017	7547954	\$ 12.46				\$ 1.25		\$ 13.71	BUSINESS CLOSED 2014
21216	RUANOS INCOME TAX	09			2015	7547954	\$ 13.09				\$ 1.31		\$ 14.40	BUSINESS CLOSED 2014
21217	SANCHEZ, JUAN	07	F004		2023	7563270						\$ 110.00	\$ 110.00	DOUBLE BILLED FOR SOLID WASTE FEE
21218	SANCHEZ, JUAN	07	F004		2022	7563270						\$ 110.00	\$ 110.00	DOUBLE BILLED FOR SOLID WASTE FEE
21219	SANCHEZ, JUAN	07	F004		2021	7563270						\$ 90.00	\$ 90.00	DOUBLE BILLED FOR SOLID WASTE FEE
21220	SANCHEZ, JUAN	07	F004		2020	7563270						\$ 90.00	\$ 90.00	DOUBLE BILLED FOR SOLID WASTE FEE
21221	SANCHEZ, JUAN	07	F004		2019	7563270						\$ 90.00	\$ 90.00	DOUBLE BILLED FOR SOLID WASTE FEE
21222	SANTOS, ANGELICA M.	13	F021		2023	7637099	\$ 14.30	\$ 0.40	\$ 1.40		\$ 1.61	\$ 110.00	\$ 127.71	NEVER OWNED SWMH
21223	SANTOS, ANGELICA M.	13	F021		2022	7637099	\$ 14.30	\$ 0.40	\$ 1.40		\$ 1.61	\$ 110.00	\$ 127.71	NEVER OWNED SWMH
21224	SANTOS, ANGELICA M.	13	F021		2021	7637099	\$ 14.30	\$ 0.40	\$ 1.40		\$ 1.61	\$ 90.00	\$ 107.71	NEVER OWNED SWMH
21225	SANTOS, ANGELICA M.	13	F021		2020	7637099	\$ 14.30	\$ 0.40			\$ 1.47	\$ 90.00	\$ 106.17	NEVER OWNED SWMH
21226	SANTOS, ANGELICA M.	13			2019	7637099	\$ 14.30	\$ 0.40			\$ 1.47	\$ 90.00	\$ 106.17	NEVER OWNED SWMH
21227	SANTOS, ANGELICA M.	13			2018	7637099	\$ 14.30				\$ 1.43	\$ 90.00	\$ 105.73	NEVER OWNED SWMH
21228	SANTOS, ANGELICA M.	13			2017	7637099	\$ 13.90				\$ 1.39	\$ 90.00	\$ 105.29	NEVER OWNED SWMH
21229	SANTOS, ANGELICA M.	13			2016	7637099	\$ 14.60				\$ 1.46	\$ 90.00	\$ 106.06	NEVER OWNED SWMH
21230	SANTOS, ANGELICA M.	13			2015	7637099	\$ 14.60				\$ 1.46	\$ 90.00	\$ 106.06	NEVER OWNED SWMH
21231	SANTOS, ANGELICA M.	13			2014	7637099	\$ 14.60				\$ 1.46	\$ 90.00	\$ 106.06	NEVER OWNED SWMH
21232	SCOTT & JONES INC	02			2023	7677981	\$ 460.92	\$ 12.89			\$ 47.38		\$ 521.19	BUSINESS CLOSED 2022
21233	STYLES, JAMIE	04	F002		2023	10005332	\$ 14.30	\$ 0.40	\$ 1.30		\$ 1.60	\$ 110.00	\$ 127.60	DOES NOT OWN SWMH
21234	TAYLOR, JOHN	07	F016		2023	8541454						\$ 110.00	\$ 110.00	SWMH UNLIVABLE
21235	TRI-COUNTY ELECTRIC	06	F003		2023	10004903	\$ 115.83	\$ 3.24	\$ 8.91				\$ 127.98	PUBLIC SERVICE-IS EXEMPT
21236	TUCKER, GERALDINE W.	06	F003		2023	8797861	\$ 49.34	\$ 1.38	\$ 3.80				\$ 54.52	BILLED ON WRONG PARCEL
21237	TUCKER, GERALDINE W.	06	F003		2022	8797861	\$ 49.34	\$ 1.38	\$ 3.80			\$ 110.00	\$ 164.52	BILLED ON WRONG PARCEL
21238	TUCKER, GERALDINE W.	06	F003		2021	8797861	\$ 49.34	\$ 1.38	\$ 3.80			\$ 90.00	\$ 144.52	BILLED ON WRONG PARCEL

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## County Commissioners Agenda Request Form

Complete and submit this form along with any supporting documentation to request time on the county commissioner's agenda. This is not required for items included on the consent agenda.

<b>Representative Name and Department:</b> Melisa S. Brown, Senior Services	<b>Meeting Date:</b> October 2 <sup>nd</sup> , 2023
<b>Subject:</b> Centennial Proclamation – Ms. Mabel Branch Henry – 100 <sup>th</sup> Birthday	
<p><b>Summary, explanation and background:</b> Once a senior reaches the 100 years young milestone, participants become part of the “centennial club”. An elite group that is officially recognized and honored with a special presentation by elected officials and agency staff members. The initial proclamation is given at the age of 100, and there after a special birthday greeting from the Duplin County Board of Commissioners. Ms. Frankie Hobbs has made initial contact with the Commissioner in the district for the event hosted below. Reminder calls to the Commissioner and family contact members will be provided closer to the actual celebration event.</p> <ul style="list-style-type: none"> <li>October 20, 2023 @ 1:30 p.m. Commissioner Dexter Edwards – Ms. Mabel Branch Henry</li> </ul>	
<b>Requested Action:</b> Complete Centennial Proclamation.	
Budget impact for this fiscal year: NA	
Budget impact for subsequent years: NA	
<b>Time needed to explain to Commissioners:</b> Consent agenda	
Attachments: Centennial Proclamation for Mabel Branch Henry	
<b>Instructions for what to do with attachments once approved:</b> Return proclamation to Melisa S. Brown	

*County of Duplin*  
*Office of the County Commissioners*



**RESOLUTION HONORING MABEL BRANCH HENRY  
ON THE OCCASION OF HER 100<sup>TH</sup> BIRTHDAY**

**STATE OF NORTH CAROLINA  
COUNTY OF DUPLIN**

**WHEREAS**, Ms. Mabel Branch Henry was born on October 20, 1923 in Pink Hill, North Carolina. She is the eldest daughter of the late Gaston and Minnie Branch and the middle child of 12 siblings, and

**WHEREAS**, Ms. Henry received her elementary education at Pink Hill School and traveled twenty miles away from home to complete her high school education. She received her Bachelor of Science in Elementary Education at Elizabeth City Teacher's College, as her aspiration was to be a teacher following in the footsteps of her mother. Ms. Henry taught the fourth grade at Branch Elementary School built by the county with land donated by her father, Gaston, and

**WHEREAS**, During the summer school vacation months, Ms. Henry would travel to Baltimore and New York. It was during this time, she met her life partner, Mr. James Henry. They were married and blessed with one daughter, Gwendolyn. Upon their retirement, Mabel and James lived dually in both their homes in Brooklyn, New York, and Albertson, North Carolina, and

**WHEREAS**, Ms. Henry returned to the workforce after seventeen years as a homemaker. She secured a senior associate position with B' Altman and later retired in 1988, and

**WHEREAS**, Ms. Henry loves to read, watch the news, and travel to new places with her daughter and sister. She ends every day on her knees thanking the Lord for the blessing of life.

**NOW, THEREFORE, BE IT RESOLVED**, that the Duplin County Board of Commissioners do herewith acknowledge the excellence in public service exemplified by Ms. Mable Henry.

Adopted this the 2nd day of October, 2023.

---

Dexter B. Edwards, Chairman  
Duplin County Board of Commissioners

Attest \_\_\_\_\_  
Jaime W. Carr  
Clerk to the Board



JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	03	139	BUA	09/13/2023	09/13/2023	100223	chelsey.lanier	1	N	Hist	2024	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT OB
ACCOUNT DESCRIPTION												
1	4181	41804					T					1,919.94
2	4181	42600					T				1,919.94	
3	5163	42600					T					500.00
4	5163	41990					T				500.00	
PROFESSIONAL SERVICES												
** JOURNAL TOTAL											0.00	0.00

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	03	155	BUA	09/15/2023	09/15/2023	100223	chelsey.lanier	1	N	Hist	2024	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT OB
ACCOUNT DESCRIPTION												
1	5151	42420					T					2,000.00
2	5164	42420					T				2,000.00	
3	5124	43110					T					275.00
4	5124	42980					T				275.00	
5	5124	43110					T					600.00
6	5151	42980					T					3,000.00
7	5124	42013					T				600.00	
8	5164	42013					T				3,000.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	03	253	BUA	09/19/2023	09/19/2023	100223	chelsey.lanier	1	N	Hist	2024	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT OB
ACCOUNT DESCRIPTION												

## JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	03	253	BUA	09/19/2023	09/19/2023	100223	chelsey.lanier	1	N	Hist	2024	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT OB
ACCOUNT DESCRIPTION												
1	4520	42490					T					880.00
2	4520	41990					T			880.00		
VEHICLE SUPPLIES												
PROFESSIONAL SERVICES												
** JOURNAL TOTAL											0.00	0.00
YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	03	323	BUA	09/22/2023	09/22/2023	100223	chelsey.lanier	1	N	Hist	2024	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT OB
ACCOUNT DESCRIPTION												
1	4520	42500					T					2,000.00
2	4520	42120					T			2,000.00		
3	5129	42980					T					2,000.00
4	5167	42600					T					43.35
5	5129	43520					T			400.00		
6	5129	43510					T			1,600.00		
7	5167	43520					T			43.35		
VEHICLE GASOLINE												
UNIFORMS												
PROGRAM SUPPLIES												
OFFICE SUPPLIES												
REPAIRS & MAINTENANCE EQUIPME												
REPAIRS BUILDING AND GROUNDS												
REPAIRS & MAINTENANCE EQUIPME												
** JOURNAL TOTAL											0.00	0.00
YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	03	361	BUA	09/25/2023	09/25/2023	100223	chelsey.lanier	1	N	Hist	2024	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT OB
ACCOUNT DESCRIPTION												
1	5164	42420					T					80.00
2	5167	42420					T					80.00
IN HOUSE LAB												
IN HOUSE LAB												



JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	03	361	BUA	09/25/2023	09/25/2023	100223	chelsey.lanier	1	N	Hist	2024	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
3	5164	43520					T				80.00	
4	5164	43520					T	REPAIRS & MAINTENANCE	EQUIPME		80.00	
								REPAIRS & MAINTENANCE	EQUIPME			
** JOURNAL TOTAL										0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	03	398	BUA	09/26/2023	09/26/2023	100223	chelsey.lanier	1	N	Hist	2024	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	4520	42490					T					300.00
2	4520	41990					T	VEHICLE SUPPLIES			300.00	
								PROFESSIONAL SERVICES				
** JOURNAL TOTAL										0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	03	429	BUA	09/27/2023	09/27/2023	100223	chelsey.lanier	1	N	Hist	2024	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	4350	49911					T					534.44
2	4350	43510					T	RESTRICTED TO BLD INSPSL 20151			534.44	
								REPAIRS BUILDING AND GROUNDS				
** JOURNAL TOTAL										0.00	0.00	
** GRAND TOTAL										0.00	0.00	

7 Journals printed

\*\* END OF REPORT - Generated by CHELSEY LANIER \*\*

BA # \_\_\_\_\_

Duplin County  
Budget Amendment

Department Title

Register of Deeds

Department Head's Signature

Anita Marie Savage

(form can be e-mailed to Finance from Dept. Head)

Manager can only approve the moving of budgeted expense under 10,000

Expenditure requests over 10,000 must be approved by Board of Commissioners

**Brief description of why this amendment is being requested:**

Requesting a total of \$1,919.94 be transferred from the Register of Deeds AE&P Reserve Account (4181 41804) to the Register of Deeds AE&P Office Supplies Account (4181 42600). The funds will be used to purchase (6) 32" monitors for employee workstations.

Expense code to DECREASE	Line Item Description	Credit Amount	Expense code to INCREASE	Line Item Description	Debit Amount
4181 41804	AE&P Reserve Account	1,919.94	4181 42600	AE&P Office Supplies Account	1,919.94
Total		1,919.94	Total		1,919.94

Finance Signature

Date Approved:

*Chesley Romier*  
4/13/23

Manager Signature

Date Approved:

Commisioner Approval

Date Approved:



BA # \_\_\_\_\_

Duplin County  
Budget Amendment

Department Title

Health Department

Department Head's Signature

Tracey Simmons - Kornegay / Billie Jo Dunn

(form can be e-mailed to Finance from Dept. Head)

Manager can only approve the moving of budgeted expense under 10,000

Expenditure requests over 10,000 must be approved by Board of Commissioners

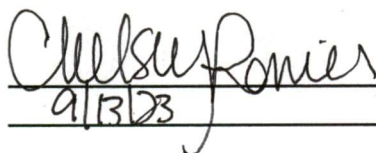
**Brief description of why this amendment is being requested:**

increase line items to cover Alliance invoice going over

Expense code to DECREASE	Line Item Description	Credit Amount	Expense code to INCREASE	Line Item Description	Debit Amount
5163-42600	office supplies	500.00	5163-41990	Professional Services	500.00
Total		500.00	Total		500.00

Finance Signature

Date Approved:

  
9/13/23

Manager Signature

Date Approved:

Commisioner Approval

Date Approved:

BA # \_\_\_\_\_

Duplin County  
Budget Amendment

Department Title

HEALTH

Department Head's Signature

TRACEY SIMMONS-KORNEGAY

(form can be e-mailed to Finance from Dept. Head)

Manager can only approve the moving of budgeted expense under 10,000

Expenditure requests over 10,000 must be approved by Board of Commissioners

**Brief description of why this amendment is being requested:**

5164 In house lab PO

Expense code to DECREASE	Line Item Description	Credit Amount	Expense code to INCREASE	Line Item Description	Debit Amount
5151-42420	In house Lab	2,000.00	5164-42420	In House Lab	2,000.00
Total		2,000.00	Total		2,000.00

Finance Signature

Date Approved:

*Chelsie Lanier*  
9/15/23

Manager Signature

Date Approved:

Commissioner Approval

Date Approved:

BA # \_\_\_\_\_

Duplin County  
Budget Amendment

Department Title

HEALTH

Department Head's Signature

TRACEY SIMMONS-KORNEGAY

(form can be e-mailed to Finance from Dept. Head)

Manager can only approve the moving of budgeted expense under 10,000

Expenditure requests over 10,000 must be approved by Board of Commissioners

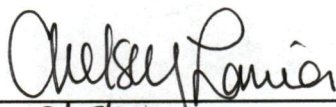
**Brief description of why this amendment is being requested:**

Increase program supplies for new order

Expense code to DECREASE	Line Item Description	Credit Amount	Expense code to INCREASE	Line Item Description	Debit Amount
5124-43110	Travel	275.00	5124-42980	Program Supplies	275.00
Total		275.00	Total		275.00

Finance Signature

Date Approved:

  
9/15/23

Manager Signature

Date Approved:

Commisioner Approval

Date Approved:



BA # \_\_\_\_\_

Duplin County  
Budget Amendment

Department Title

HEALTH

Department Head's Signature

TRACEY SIMMONS-KORNEGAY

(form can be e-mailed to Finance from Dept. Head)

Manager can only approve the moving of budgeted expense under 10,000

Expenditure requests over 10,000 must be approved by Board of Commissioners

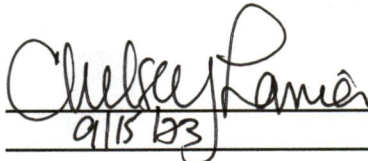
**Brief description of why this amendment is being requested:**

Increasing LabCorp PO

Expense code to DECREASE	Line Item Description	Credit Amount	Expense code to INCREASE	Line Item Description	Debit Amount
5124-43110	Travel	600.00	5124-42013	Lab Processing	600.00
5151-42980	Program Supplies	3,000.00	5164-42013	Lab Processing	3,000.00
Total		3,600.00	Total		3,600.00

Finance Signature

Date Approved:

  
9/15/23

Manager Signature

Date Approved:

Commissioner Approval

Date Approved:

BA # \_\_\_\_\_

Duplin County  
Budget Amendment

Department Title

Public Transportation

Department Head's Signature

Angel Venecia

(form can be e-mailed to Finance from Dept. Head)

Manager can only approve the moving of budgeted expense under 10,000

Expenditure requests over 10,000 must be approved by Board of Commissioners

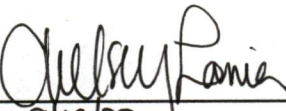
**Brief description of why this amendment is being requested:**

move funds to cover the cost of one professional van cleaning

Expense code to DECREASE	Line Item Description	Credit Amount	Expense code to INCREASE	Line Item Description	Debit Amount
4520-42490	Vehicle Supplies	880.00	4520-41990	Professional Services	880.00
Total		880.00	Total		880.00

Finance Signature

Date Approved:

  
9/19/23

Manager Signature

Date Approved:

Commisioner Approval

Date Approved:



BA # \_\_\_\_\_

Duplin County  
Budget Amendment

Department Title

Public Transportation

Department Head's Signature

Angel Venecia

(form can be e-mailed to Finance from Dept. Head)

Manager can only approve the moving of budgeted expense under 10,000

Expenditure requests over 10,000 must be approved by Board of Commissioners

**Brief description of why this amendment is being requested:**

move funds to cover the purchase of uniforms with new logo

Expense code to DECREASE	Line Item Description	Credit Amount	Expense code to INCREASE	Line Item Description	Debit Amount
4520-42500	Vehicle Gasoline	2,000.00	4520-42120	Uniforms	2,000.00
Total		2,000.00	Total		2,000.00

Finance Signature

Date Approved:

*Chelsy Fomici*  
9/22/23

Manager Signature

Date Approved:

Commisioner Approval

Date Approved:

BA # \_\_\_\_\_

Duplin County  
Budget Amendment

Department Title

HEALTH

Department Head's Signature

TRACEY SIMMONS-KORNEGAY

(form can be e-mailed to Finance from Dept. Head)

Manager can only approve the moving of budgeted expense under 10,000

Expenditure requests over 10,000 must be approved by Board of Commissioners

**Brief description of why this amendment is being requested:**

Increasing maintenance line to cover e3 invoice for audiometer repairs.

Expense code to DECREASE	Line Item Description	Credit Amount	Expense code to INCREASE	Line Item Description	Debit Amount
5129-42980	Program Supplies	2,000.00	5129-43520	Equipment repairs	400.00
5167-42600	Office supplies	43.35	5129-43510	Repairs buildings & Grounds	1,600.00
			5167-43520	Equipment repairs	43.35
Total		2,043.35	Total		2,043.35

Finance Signature

Date Approved:

*Arlene Remier*  
9/22/23

Manager Signature

Date Approved:

Commisioner Approval

Date Approved:



BA # \_\_\_\_\_

Duplin County  
Budget Amendment

Department Title

HEALTH

Department Head's Signature

TRACEY SIMMONS-KORNEGAY

(form can be e-mailed to Finance from Dept. Head)

Manager can only approve the moving of budgeted expense under 10,000

Expenditure requests over 10,000 must be approved by Board of Commissioners


**Brief description of why this amendment is being requested:**

Need urgent Microscope cleaning. Moving money to open a requisition.

Expense code to DECREASE	Line Item Description	Credit Amount	Expense code to INCREASE	Line Item Description	Debit Amount
5164-42420	In house lab	80.00	5164-43520	Repairs & Maintenance	80.00
5167-42420	In house lab	80.00	5164-43520	Repairs & Maintenance	80.00
Total		160.00	Total		160.00

Finance Signature

Date Approved:

  
9/25/23

Manager Signature

Date Approved:

Commissioner Approval

Date Approved:

BA # \_\_\_\_\_

Duplin County  
Budget Amendment

Department Title

Public Transportation

Department Head's Signature

Angel Venecia

(form can be e-mailed to Finance from Dept. Head)

Manager can only approve the moving of budgeted expense under 10,000

Expenditure requests over 10,000 must be approved by Board of Commissioners

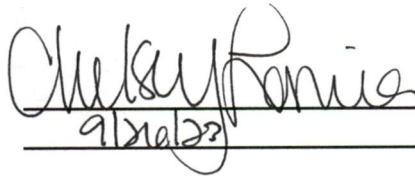
**Brief description of why this amendment is being requested:**

move funds to cover increased cost of van washing

Expense code to DECREASE	Line Item Description	Credit Amount	Expense code to INCREASE	Line Item Description	Debit Amount
4520-42490	Vehicle Supplies	300.00	4520-41990	Professional Services	300.00
Total		300.00	Total		300.00

Finance Signature

Date Approved:

  
9/26/22

Manager Signature

Date Approved:

Commissioner Approval

Date Approved:



BA # \_\_\_\_\_

Duplin County  
Budget Amendment

Department Title

BUILDING INSPECTIONS

Department Head's Signature

*David Houston*

(form can be e-mailed to Finance from Dept. Head)

All amendments involving revenues must be approved by the Board of Commissioners

**Brief description of why this amendment is being requested:**

COVER UNDER BUDGETED REPAIRS BUILDING AND GROUNDS ACCOUNT

Revenue code	Line Item Description	Amount	Expense code	Line Item Description	Amount
4350-49911	Restricted (Fund Balance)	534.44	4350-43510	Repairs Building and Grounds	534.44
Total		534.44	Total		534.44

Finance Signature

Date Approved:

*Chelsey Lanier*  
9/27/23

Manager Signature

Date Approved:

Commissioner Approval

Date Approved:

9/25/2023

## County Commissioners Agenda Request Form

Complete and submit this form along with any supporting documentation to request time on the county commissioner's agenda. This is not required for items included on the consent agenda.

Name / Department: Laura Jones LIBRARY	Meeting Date: 10/2/2023
Subject: Adding Library Board representation from the Albertson Community Library (ACL)	
Summary, explanation and background: As the ACL is joining our DCPL system, we will need a representative from that library to participate in the Library Advisory Board with representatives from other towns in DC.	
Requested Action: Appoint Chelsey Daniels Smith to the DCPL Library Advisory Board Chelsey is a School Librarian at ND Jr/Sr HS 1927 N NC Hwy 111 Pink Hill NC 28572	
Budget impact for this fiscal year: (Funds available, allocation needed, etc.) none	
Budget impact for subsequent years: (Funds available, allocation needed, etc.) none	
Time needed to explain to Commissioners: 30 seconds	
Attachments: none	
Instructions for what to do with attachments once approved:	

Note: Please have all signatures on any contracts, agreements, etc. prior to board meeting and give all copies to Jaime Carr by the agenda deadline. Remember, one original will be retained for the minutes.



## County Commissioners Agenda Request Form

Complete and submit this form along with any supporting documentation to request time on the county commissioner's agenda. This is not required for items included on the consent agenda.

Name / Department: Josh Raynor / Airport	Meeting Date: October 2, 2023
Subject: NCDOT Division of Aviation Airport Safety/Maintenance Program Agreement	
Summary, explanation and background:  The NC Division of Aviation offers <b>100% state funded</b> Airport Safety, Preservation and Maintenance (SPAM) assistance to publicly owned and operated airports in North Carolina through a Letter of Agreement (LOA) and Resolution of Release of Liability for NCDOT. The agreement is for a five-year period ending December 31, 2028. This allows the NC Division of Aviation to use their resources to provide specific airport related maintenance and repair work at no cost to the owner, Duplin County. We have been enrolled in this program since it began, previously on an annual basis then a three-year term, now a five-year term	
Requested Action: Request approval to enter into the NCDOT-Division of Aviation Airport Safety/Maintenance Program Agreement and authorize the Chair to sign the same.	
Budget impact for this fiscal year: (Funds available, allocation needed, etc.) None	
Budget impact for subsequent years: (Funds available, allocation needed, etc.) Cost savings	
Time needed to explain to Commissioners: 2 minutes	
Attachments: Copy of LOA and Copy of Resolution	
Instructions for what to do with attachments once approved: Keep one copy for minutes and return one original to Airport please. (Please note the notary and county seal requirement) Thank you.	

Note: Please have all signatures on any contracts, agreements, etc. prior to board meeting and give all copies to Jaime Carr by the agenda deadline. Remember, one original will be retained for the minutes.

**COPY**

**LETTER OF AGREEMENT FOR  
AIRPORT SAFETY/MAINTENANCE PROJECTS**

THIS AGREEMENT is made, this 2nd day of October, 20 23 by the  
(Airport Owner) Duplin County  
as owner and operator (hereinafter referred to as "Sponsor") of the  
(Official Airport Name) Duplin County Airport  
(hereinafter referred to as "Airport,") and the North Carolina Department of Transportation (Division  
of Aviation), an agency of the State of North Carolina (hereinafter referred to as "Department"), for  
the purposes of future and as-yet unspecified safety or maintenance services to be performed by said  
Department in accordance with the terms, conditions and provisions hereof.

**WITNESSETH**

WHEREAS, the Sponsor is primarily responsible for maintaining the facilities of the Airport to  
protect and preserve the safety of flight operations at, from and to the Airport; and

WHEREAS, and the Department shares the interest of the Sponsor in the prompt and adequate  
maintenance and repair of the paved surfaces of the Airport which support aircraft movements on the  
Airport; and

WHEREAS, the Sponsor and the Department may, from time to time, mutually determine that  
certain paved surfaces and adjacent areas on the airport have aged and deteriorated and/or that other  
infrastructure is in need of maintenance or repair, and that the Sponsor could benefit from the  
assistance of the Department in accomplishing such maintenance and repair; and

WHEREAS, pursuant to Article 7 of North Carolina General Statute 63, the Department is  
authorized to undertake safety improvements of aircraft movement areas, on publicly owned and  
operated airports in North Carolina; and

WHEREAS, the Sponsor and the Department agree that upon the request by the sponsor and the  
acceptance by the Department, certain needed improvements at the Airport may be undertaken by the  
Department in conformance with the provision of North Carolina General Statute 63; and

WHEREAS, the Department requires a Commitment and Release of Liability statement to be on file  
in its offices, in order to be able provide and oversee such maintenance and repair at the Airport;

NOW THEREFORE, the Sponsor does hereby commit to the following measures:

1. This Letter of Agreement supersedes all prior agreements between the Department and Sponsor  
with respect to the subject matter of this Letter of Agreement.

2. Upon the Sponsor's approval, the Department, using NCDOT state forces and/or private contractor(s) under a Purchase Order Contract, may perform the requested maintenance and repair to the Airport. This work may include, but not be limited to; Joint and Crack Sealing, Pavement Repairs and Patching, Surface Treatments, Maintenance Overlays, Electrical, Grading, Drainage Improvements, Pavement Markings, or other infrastructure maintenance.
3. The Sponsor will receive notification from the Department of the Department's willingness to perform (or pay to have performed) any item or items of work approved by the Sponsor and a proposed schedule for performing the work and the force or contractor the Department proposes to perform the work.
4. If the schedule and the force or contractor proposed by the Department for performing the work is acceptable to the Sponsor, the Sponsor shall authorize the Department (or its contractors) to enter upon the property of the Airport during the scheduled time to perform the work.
5. If the schedule and the force or contractor proposed by the Department for performing the work is unacceptable to the Sponsor, the Sponsor shall inform the Department of the reasons for its objections and the Sponsor and the Department will engage in dialogue with the intent of determining if an alternative schedule or force or contractor is acceptable to both the Sponsor and the Department. If the Sponsor and the Department cannot reach agreement through the process described in paragraph 4 then the Department will withdraw its offer to perform the requested work.
6. The Sponsor hereby represents to the Department that the title to the pavement and adjacent areas of the Airport is vested in the Sponsor.
7. The Sponsor agrees to provide a duly authorized representative who will be present and/or available at all times the work is in progress (including nights and weekends, as applicable) to monitor project operations and assist the Department's representative.
8. The Sponsor agrees to provide a duly qualified operator who will monitor the airport's UNICOM radio transceiver at all times the work is in progress (including nights and weekends, as applicable) and will issue airport advisories as necessary on the UNICOM radio transceiver.
9. The Sponsor agrees, when needed, to formally close any runway, taxiway, or apron at all times when the work is in progress on that pavement area and to take appropriate steps to prohibit use of such areas by aircraft and/or ground vehicles while the work is being performed or the subject pavement areas are in an unsafe or uncured condition due to the conduct of the work.
10. The Sponsor agrees to issue and keep current the necessary Notices to Airmen (NOTAMS) through the Federal Aviation Administration (FAA) until all work is completed and the Department's representative notifies the Sponsor's representative that the affected areas may be returned to service.



11. The Sponsor agrees that the Department may, in its sole discretion, determine the design, scope of work, materials to be used, and methods of accomplishing the authorized work. The Department covenants that any and all such work as it performs or has performed at the Airport pursuant to this agreement will meet or exceed all relevant State of North Carolina and Federal Aviation Administration specifications for the type of pavement concerned and the type of maintenance or repair that is being performed.

12. To the maximum extent allowed by law, the Sponsor shall indemnify and hold harmless the Department and its officers and employees from all suits, actions, or claims of any character because of injury or damage received or sustained by any person, persons, or property resulting from work performed under this Commitment. This indemnity does not extend to causes of action arising from the negligence of the Department, its officers and employees or any of Department's contractors who performed the work.

13. Should Sponsor fail to comply with any material duty required of it under this Agreement the Department shall give written notice to the sponsor of the details of its non-compliance and provide a reasonable period in which the Sponsor can cure its non-compliance. Upon the expiration of said cure period without the Sponsor having come into compliance, the Sponsor agrees that, at its sole and unlimited discretion, the Department shall have the right to immediately stop all work being performed at the Airport and release the work area to the jurisdiction of the Sponsor.

14. The Sponsor understands that for the Department to perform maintenance or safety services, the Airport and Sponsor must be in good standing on all State and Federal Grant Requirements and Assurances before any project shall be performed under this Commitment.

15. Subject to the provisions of paragraph 13 above, this Commitment will expire on December 31, 2028. Subject to the provisions of paragraph 13 above, this Commitment may be terminated by either the Department or the Sponsor by providing written notification of termination. The effective date of termination pursuant to this paragraph shall be the date of receipt of the notice of written termination by the non-terminating party.

**NC Division of Aviation**

BY: \_\_\_\_\_

DATE: \_\_\_\_\_

Becca Gallas, P.E.  
Aviation Director

WITNESS WHEREOF, the Sponsor has executed this Commitment on the date first written on Page 1 of this document.

FOR THE LOCAL AIRPORT SPONSORING AGENCY

Signed: \_\_\_\_\_

Title: Chairman

Official Sponsor: Duplin County

Attest: \_\_\_\_\_ Clerk to the Board

SEAL OF THE SPONSOR

A digital copy of this LETTER OF AGREEMENT in adopted form should be emailed to the Statewide Program Manager and your Airport Project Manager. General telephone number is: (919) 814-0550.

Statewide Program Manager – Raj Kondapalli, P.E. rkondapalli@ncdot.gov  
Airport Project Manager (NW) – Caleb Whitby, P.E. cwhitby@ncdot.gov  
Airport Project Manager (NE) – Robin Peele, P.E. rdpeele@ncdot.gov  
Airport Project Manager (SW) – Emily Ferreira. eafferreira@ncdot.gov  
Airport Project Manager (SE) – Tommy Mann, P.E. tmann@ncdot.gov

### Resolution of the Sponsor

A motion was made by (Name and title) \_\_\_\_\_  
and seconded by (Name and Title) \_\_\_\_\_  
for the adoption of the following resolution, upon being put to a vote it was duly adopted:

THAT WHEREAS (Airport Owner) \_\_\_\_\_  
(hereinafter referred to as "Sponsor") the North Carolina Department of Transportation (hereinafter  
referred to as "Department") requires a Commitment and Release of Liability statement to be on file,  
in order to provide and oversee maintenance and safety improvements on the operational surfaces of  
the (Official Airport Name) \_\_\_\_\_ ;  
in accordance with the provisions of North Carolina General Statute 63.

NOW THEREFORE, BE IT AND IS HEREBY RESOLVED, that the  
(Title of Airport Official) \_\_\_\_\_  
of the Sponsor be and is hereby authorized and empowered to enter into a Commitment and Release  
of Liability with the Department, thereby binding the Sponsor to fulfillment of its obligation as  
incurred under this resolution and its commitment to the Department.

\*\*\*\*\*

I, (Name and title of Public Notary) \_\_\_\_\_ ,  
of the (Name of Sponsoring Agency) \_\_\_\_\_ ,  
do hereby certify that the above is a true and correct copy of the minutes of  
(Name of Authorizing Board of the Sponsoring Agency) \_\_\_\_\_ ,  
held on (Date of Meeting) \_\_\_\_\_ .

WITNESS my hand and the official seal of the Sponsor.

This the day of (month, day, year) \_\_\_\_\_ .

Signed: \_\_\_\_\_

NOTARY SEAL



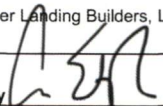
## County Commissioners Agenda Request Form

Complete and submit this form along with any supporting documentation to request time on the county commissioner's agenda. This is not required for items included on the consent agenda.

Name / Department: Josh Raynor / Airport	Meeting Date: October 2, 2023
Subject: Change Order #8 FINAL	
Summary, explanation and background: The reason for this change order is to pay for the actual amount of concrete versus the estimated amount of concrete to finish the NCFS project. An additional 10 square yards of concrete were required to completed the concrete additions at the Forest Service hangars for the helicopters to land on and additional aircraft parking space.	
Requested Action: Request approval of Change Order #8 FINAL as presented, authorizing the Chairman to sign the same.	
Budget impact for this fiscal year: (Funds available, allocation needed, etc.) No budgetary impact	
Budget impact for subsequent years: (Funds available, allocation needed, etc.) None	
Time needed to explain to Commissioners: Approximately 1 minute	
Attachments: 2 partially executed originals of Change Order #8 FINAL from River Landing Builders, LLC	
Instructions for what to do with attachments once approved: Return one copy to Airport	

Note: Please have all signatures on any contracts, agreements, etc. prior to board meeting and give all copies to Jaime Carr by the agenda deadline. Remember, one original will be retained for the minutes.

# COPY

PROJECT-INDUSTRIAL AIRPARK CONSTRUCTION-HANGAR COMPLEX-DUPLIN COUNTY AIRPORT (DPL)																					
<b>CHANGE ORDER 8</b>			(Date Prepared) August 14, 2023	(Change Order No.) <b>8 (FINAL)</b>																	
(Name of Sponsor) DUPLIN COUNTY	(Sponsor's Address) 260 AIRPORT ROAD KENANSVILLE, NC 28349		(Project Numbers) NCDOT Project No. 36244.20.14.1																		
(Name of Airport) DUPLIN COUNTY AIRPORT (DPL)		(Location Airport) KENANSVILLE, NC 28349	(State) North Carolina	(Docket No.)																	
(Name of Contractor) River Landing Builders, LLC			(Date Accepted)																		
(Address of Contractor) PO Box 1139 Wallace, NC 28466			(Total Max Grant)																		
(Description of Work Included in Contract)  ADDITIONAL CONCRETE WORK			(Original Contract Cost) \$98,780.00																		
			\$1,300.00 <b>CHANGE ORDER 1</b>																		
			(Revised Contract Cost) \$100,080.00																		
			(Contract Time) Days 60		(New Contract Time) New completion date Days 8/15/2023																
(Reason for Change Order ) 1) AS BUILT QUANTITY																					
<b>SUBJECT TO CONDITIONS SET FORTH BELOW, AN EQUITABLE ADJUSTMENT IS ESTABLISHED AS FOLLOWS:</b>																					
<table style="width: 100%; border: none;"> <tr> <td style="width: 15%;">(Contract Price)</td> <td style="width: 35%;"></td> <td style="width: 15%;">(Contract Time)</td> <td style="width: 35%;"></td> </tr> <tr> <td><div style="border: 1px solid black; width: 50px; height: 20px; text-align: center; line-height: 20px;">X</div></td> <td>Not Changed</td> <td><div style="border: 1px solid black; width: 50px; height: 20px; text-align: center; line-height: 20px;">X</div></td> <td>Not Changed</td> </tr> <tr> <td></td> <td>Increased by <u>\$1,300.00</u> Dollars</td> <td></td> <td>Increased by <u>30</u> Days</td> </tr> <tr> <td></td> <td>Decreased by _____ Dollars</td> <td></td> <td>Decreased by _____ Days</td> </tr> </table>						(Contract Price)		(Contract Time)		<div style="border: 1px solid black; width: 50px; height: 20px; text-align: center; line-height: 20px;">X</div>	Not Changed	<div style="border: 1px solid black; width: 50px; height: 20px; text-align: center; line-height: 20px;">X</div>	Not Changed		Increased by <u>\$1,300.00</u> Dollars		Increased by <u>30</u> Days		Decreased by _____ Dollars		Decreased by _____ Days
(Contract Price)		(Contract Time)																			
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	Increased by <u>\$1,300.00</u> Dollars		Increased by <u>30</u> Days																		
	Decreased by _____ Dollars		Decreased by _____ Days																		
<p>THE FOREGOING IS IN ACCORDANCE WITH YOUR CONTRACT DATED _____ AS LISTED BELOW:</p> <p>A. The aforementioned change, and work affected thereby, is subject to all contract stipulations and covenants.</p> <p>B. The rights of the Public are not prejudiced; and</p> <p>C. All claims against the Public Agency which are incidental to or as a consequence of all aforementioned change are satisfied.</p>																					
<p>We are sending you electronically (1) original of this Change Order for your acceptance.</p> <p>Please return to us the original bearing your dated signature.</p> <p>The original and one copy will be returned to you after approval by the Funding Agencies</p>																					
ACCEPTED Duplin County			ACCEPTED River Landing Builders, LLC																		
By _____ (Public Agency)			By  (Contractor)																		
_____ (Title)			_____ (Date)																		
NCDOT - Division of Aviation Approval:																					

**DUPLIN COUNTY AIRPORT (DPL)  
INDUSTRIAL AIRPARK CONSTRUCTION-HANGAR COMPLEX**

**CHANGE ORDER 8**

**August 14, 2023**

**CONTRACTOR:**

RIVER LANDING BUILDERS, LLC  
PO BOX 1139  
WALLACE, NORTH CAROLINA 28466

**OWNER:**

DUPLIN COUNTY  
260 AIRPORT ROAD  
KENANSVILLE, NORTH CAROLINA 28349

PREPARED BY: GMW

AVCON, INC.

MARTY WYNN, P.E.

AVCON PROJECT NO.- 2020.0289.01

NCDot PROJECT NO. - 36244.20.14.1

CONCRETE APRON AND APRON EXPANSION			CURRENTLY UNDER CONTRACT				CHANGE ORDER		
ITEM NO.	SPEC NO.	DESCRIPTION	CONTRACT QUANTITY	REVISED QUANTITY	UNIT	UNIT PRICE	TOTAL UNDER CONTRACT	INCREASED TOTAL	DECREASED TOTAL
1	S-102	SAFETY AND SECURITY	1		LS	2,500.00	2,500.00	-	-
2	C-105	MOBILIZATION	1		LS	5,000.00	5,000.00	-	-
3	P-101	ASPHALT PAVEMENT REMOVAL	150		SY	35.00	5,250.00	-	-
4	P-101	CABC REMOVAL	25		CY	20.00	500.00	-	-
5	P-101	TIEDOWN REMOVAL	3		EA	100.00	300.00	-	-
6	P-152	UNDERCUT (AREA BETWEEN HANGARS)	150		CY	17.00	2,550.00	-	-
7	P-209	CRUSHED AGGREGATE BASE COURSE (AREA BETWEEN HANGARS)	80		CY	110.00	8,800.00	-	-
8	P-501	PORTLAND CEMENT CONCRETE - PCC 6" THICK - FIBER REINFORCED	540	550	SY	130.00	70,200.00	1,300.00	-
9	P-501	CONCRETE EXPANSION JOINT	420		LF	4.00	1,680.00	-	-
10	T-901	SEEDING/MULCHING	0.5		AC	4,000.00	2,000.00	-	-
TOTAL:							\$98,780.00	\$1,300.00	\$0.00

TOTAL CONTRACT AMOUNT \$ 100,800.00



## County Commissioners Agenda Request Form

Complete and submit this form along with any supporting documentation to request time on the county commissioner's agenda. This is not required for items included on the consent agenda.

Name / Department: Chelsey Lanier/Finance	Meeting Date: 10/2/23
Subject: Designate a Deputy Finance Officer	
Summary, explanation and background: The NC State Treasurer's Office requires the governing board to approve a Deputy Finance Officer designation by the County Finance Officer. The Finance Officer can delegate duties such as pre-audit requirements and control of the Finance Officer's signature stamp on certain documents. The Finance Officer remains legally obligated to perform these functions, however delegation is necessary to efficiently operate the finance office.	
Requested Action: The Board of Commissioners is requested to approve the designation of Blanca Pineda, Accounting Manager, as Deputy Finance Officer who may sign as directed on behalf of Chelsey Lanier, Finance Officer.	
Budget impact for this fiscal year: (Funds available, allocation needed, etc.) none	
Budget impact for subsequent years: (Funds available, allocation needed, etc.) none	
Time needed to explain to Commissioners: 3 minutes	
Attachments: none	
Instructions for what to do with attachments once approved: N/A	

Note: Please have all signatures on any contracts, agreements, etc. prior to board meeting and give all copies to Jaime Carr by the agenda deadline. Remember, one original will be retained for the minutes.

## County Commissioners Agenda Request Form

Complete and submit this form along with any supporting documentation to request time on the county commissioner's agenda. This is not required for items included on the consent agenda.

Name / Department: Chelsey Lanier/Finance	Meeting Date: 10/2/23
Subject: Approve the Contract to Audit Accounts for FY 2023 and an Engagement Letter with RH CPAs PLLC	
Summary, explanation and background: Request approval to execute the Contract to Audit Accounts for FY 2023, and the Chairman and Interim County Manager to execute the Engagement Letter with RH CPAs PLLC	
Requested Action: Motion to authorize the Chairman and Clerk to execute the Contract to Audit Accounts for FY 2023, and the Chairman and Interim County Manager to execute the Engagement Letter with RH CPAs PLLC.	
Budget impact for this fiscal year: (Funds available, allocation needed, etc.) none	
Budget impact for subsequent years: (Funds available, allocation needed, etc.) none	
Time needed to explain to Commissioners: 3 minutes	
Attachments: none	
Instructions for what to do with attachments once approved: N/A	

Note: Please have all signatures on any contracts, agreements, etc. prior to board meeting and give all copies to Jaime Carr by the agenda deadline. Remember, one original will be retained for the minutes.

The of and	Governing Board Board of Commissioners
	Primary Government Unit Duplin County
	Discretely Presented Component Unit (DPCU) (if applicable) Duplin County Tourism Development Authority

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

and	Auditor Name RH CPAs, PLLC
	Auditor Address 629 Green Valley Road, Suite 201, Greensboro, NC 27408

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending 06/30/23	Date Audit Will Be Submitted to LGC 10/31/23

*Must be within four months of FYE*

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. 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). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.
2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F (Uniform Guidance)* or the State Single Audit Implementation Act. 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 staffs 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), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

Effective for audits of fiscal years beginning after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then



the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/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 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 auditor's receipt of an updated peer review report. If the audit firm received 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 four months of fiscal year end. 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 same 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 his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. 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, commonly referred to as "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 §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters.



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 and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 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 NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.



14. The Auditor shall submit the report of audit in PDF format to LGC Staff. 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 pre-audited if the change includes a change in audit fee (pre-audit 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, the Governing Board, and the Auditor.

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 Item 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, pre-audited (pre-audit 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. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** 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 Revision* (as applicable). Financial statement preparation assistance 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, s/he must document and include in the audit workpapers how he/she 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 body 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. The auditor's presentation to the government unit's governing body 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 set by the Accounting Standards Board or its successor;
- 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 body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 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. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.



## FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 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 not be approved.

Financial statements were prepared by: ☒ Auditor ☒ Governmental Unit ☐ Third Party

If applicable: Individual at 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:

Chelsey Lanier

Finance Officer/Duplin County

chelsey.lanier@duplincountync.com

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 Items 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 form 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 20 NCAC .0503 shall be submitted to the Commission 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 FEES

Primary Government Unit	Duplin County
Audit Fee	\$ 56,050
<b>Additional Fees Not Included in Audit Fee:</b>	
Fee per Major Program	\$ 2,500
Writing Financial Statements	\$
All Other Non-Attest Services	\$

## DPCU FEES (if applicable)

Discretely Presented Component Unit	Duplin County Tourism Development Authority
Audit Fee	\$
<b>Additional Fees Not Included in Audit Fee:</b>	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

## SIGNATURE PAGE

## AUDIT FIRM

Audit Firm* RH CPAs, PLLC	
Authorized Firm Representative (typed or printed)* Diana Hardy	Signature* <i>Diana Hardy</i>
Date* 09/15/23	Email Address* dhardy@rh-accounting.com

## GOVERNMENTAL UNIT

Governmental Unit* Duplin County	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address

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

## GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Primary Governmental Unit Finance Officer* (typed or printed) Chelsey Lanier	Signature*
Date of Pre-Audit Certificate*	Email Address* chelsey.lanier@duplincountync.com



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

**DISCRETELY PRESENTED COMPONENT UNIT**

DPCU*	
Duplin County Tourism Development Authority	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

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

**DPCU – PRE-AUDIT CERTIFICATE**

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

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

DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

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

**PRINT**



September 25, 2023

To the Board of Commissioners  
Duplin County  
Kenansville, North Carolina

We are pleased to confirm our understanding of the services we are to provide Duplin County for the year ended June 30, 2023.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, the discretely presented component unit, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements, of the Duplin County as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Duplin County'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 Duplin County's RSI in accordance with 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 generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

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



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

- 1) Schedule of expenditures of Federal and State awards
- 2) Other Postemployment Benefits Schedules
- 3) Individual Fund Statements and Schedules

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

- 1) Statistical Section

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

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

Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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



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

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed 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 comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

A presumed risk of material misstatement related to revenue recognition exists. We consider the risk to be the existence and cut-off of income for all revenue streams. There is also risk of management bias in developing estimates of allowance for doubtful accounts.

A presumed risk of management override of controls exists. We consider timing, resources, and control design to be the underlying drivers for this type of risk.

Expenses related to federal or state grants are assessed as higher risk due to the nature of timing and considerations for compliance requirements.



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 financial statements does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

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

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

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

### **Audit Procedures—Compliance**

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



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

### **Other Services**

We will also assist in preparing the financial statements and related notes of the Duplin County in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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

### **Responsibilities of Management for the Financial Statements**

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



You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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

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

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.



You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

#### **Engagement Administration, Fees, and Other**

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

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the County; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of RH CPAs, PLLC 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 an oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of RH CPAs, PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.



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

We shall begin our audit during August 2023 and issue our reports no later than December 1, 2023. It is mutually recognized that time is an essential element of the parties' agreement, and that delays by RH CPAs, LLC in completing the work will result in damages due to public inconvenience, interference with business, and the increasing of costs to Duplin County. RH CPAs, LLC shall have no liability, however, for any delay caused by the acts, omissions or delays of Duplin County. Diana E. Hardy, CPA, CFE is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

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 **\$56,050 (plus 2,500 for each additional Single Audit required)**. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our initial invoice of one-half of total fees will be rendered at the commencement of the audit. Our remaining invoices for these fees will be rendered each month as work progresses and are payable on presentation, up to 75% with a final bill produced after presentation to the governing board. 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 reports. 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.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by these addressees. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by use 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.

In the event we are required to respond to a court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our hourly rates, as set forth above, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared, the terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

## Reporting

We will issue a written report upon completion of our Single Audit. Our reports will be addressed to the governance of Duplin County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our

opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our 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 issue reports, or we may withdraw from this engagement.

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

We appreciate the opportunity to be of service to the Duplin County 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,

*RH CPA's, PLLC*

**RESPONSE:**

This letter correctly sets forth the understanding of Duplin County.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



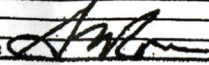
LL 1-01-23  
H 07/31/23

TOWN OF GREENEVERS TAX REQUEST RELEASE DATE AUGUST 7, 2023													
NAME	TOWNSHIP	TOWN	FIRE DISTRICT	TAX YEAR	ACCOUNT NUMBER	COUNTY TAX	CAPITAL FUND	TOWN TAX	FIRE DISTRICT	LATE LIST PENALTY	SOLID WASTE	TOTAL RELEASE	REASON FOR RELEASE
ISLAND CREEK COMMONS, CORP	09	T-71		2022	4286970			\$ 1,539.75				\$ 1,539.75	NOT IN THE TOWN OF GREENEVERS
ISLAND CREEK COMMONS, CORP	09	T-71		2021	4286970			\$ 1,539.75				\$ 1,539.75	NOT IN THE TOWN OF GREENEVERS
ISLAND CREEK COMMONS, CORP	09	T-71		2020	4286970			\$ 1,539.75				\$ 1,539.75	NOT IN THE TOWN OF GREENEVERS
GRAND TOTAL						\$ -	\$ -	\$ 4,619.25	\$ -	\$ -	\$ -	\$ 4,619.25	
SUBMITTED BY: <u>[Signature]</u> FINAL APPROVAL BY: <u>Greenevers Board of Commissioners</u> DATE APPROVED: <u>Aug 14, 2023</u>													

17

LL 7-10-23  
CW 7-12-23

TOWN OF GREENEVEERS  
TAX REQUEST  
RELEASE DATE JULY 17, 2023

NAME	TOWNSHIP	TOWN	FIRE DISTRICT	TAX YEAR	ACCOUNT NUMBER	COUNTY TAX	CAPITAL FUND	TOWN TAX	FIRE DISTRICT	LATE LIST PENALTY	SOLID WASTE	TOTAL RELEASE	REASON FOR RELEASE
WITHERSPOON, JOHNNIE D. & GWENDOLYN W. CARR	09	T-71		2022	9818893			\$ 2.40				\$ 2.40	HOUSE BURNED BY FIRE DEPT. 4/18/2019
WITHERSPOON, JOHNNIE D. & GWENDOLYN W. CARR	09	T-71		2021	9818893			\$ 2.40				\$ 2.40	HOUSE BURNED BY FIRE DEPT. 4/18/2019
WITHERSPOON, JOHNNIE D. & GWENDOLYN W. CARR	09	T-71		2020	9818893			\$ 2.40				\$ 2.40	HOUSE BURNED BY FIRE DEPT. 4/18/2019
GRAND TOTAL						\$ -	\$ -	\$ 7.20	\$ -	\$ -	\$ -	\$ 7.20	
SUBMITTED BY: 													
FINAL APPROVAL BY: <u>Greeneveers Board of Commissioners</u> DATE APPROVED: <u>Aug 14, 2023</u>													

From: Duplin County

Fax: 9102892331

To: 9102892555@rcfax.com

Fax: (910) 289-2555

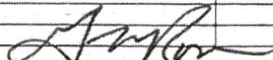
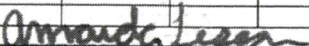
Page: 2 of 2

07/12/2023 9:42 AM



LL 8-25-23  
CW 8-25-23

TOWN OF KENANSVILLE  
TAX REQUEST  
RELEASE DATE SEPTEMBER 5, 2023

RELEASE DATE SEPTEMBER 5, 2023													
NAME	TOWNSHIP	TOWN	FIRE DISTRICT	TAX YEAR	ACCOUNT NUMBER	COUNTY TAX	CAPITAL FUND	TOWN TAX	FIRE DISTRICT	LATE LIST PENALTY	SOLID WASTE	TOTAL RELEASE	REASON FOR RELEASE
CAROLINA TELEPHONE	13	T-72		2023	1549448			\$ 560.74				\$ 560.74	PUBLIC SERVICE-SHOULDN'T HAVE BEEN BILLED
STROUD, JOANN	13	T-72		2023	8308392			\$ 1,091.74				\$ 1,091.74	ONLY 8% OF PARCEL IN TOWN
GUTHRIE, GUY B. II AND WIFE	13	T-72		2023	3398995			\$ 166.02				\$ 166.02	BILLED INCORRECT VALUE IN TOWN
LANDIS, BARBARA S.	13	T-72		2023	5123975			\$ 219.37				\$ 219.37	BILLED INCORRECT VALUE IN TOWN
SUPERIOR PLUS ENERGY	13	T-72		2023	000000963			\$ 2.74				\$ 2.74	CHARGED TOWN OF KENANSVILLE TOO MUCH
PHILLIPS & PHILLIPS ATTY'S	13	T-72		2023	6764200			\$ 16.02				\$ 16.02	CHARGED TOWN OF KENANSVILLE TOO MUCH
NPR TO SOUTH-EAST	13	T-72		2023	000001613			\$ 2.31				\$ 2.31	CHARGED TOWN OF KENANSVILLE TOO MUCH
PEPSI BOTTLING VENTURES LLC	13	T-72		2023	000000830			\$ 37.58				\$ 37.58	CHARGED TOWN OF KENANSVILLE TOO MUCH
TOSHIBA AMERICA BUSINESS SOLUTIONS	13	T-72		2023	10003240			\$ 91.48				\$ 91.48	CHARGED TOWN OF KENANSVILLE TOO MUCH
TIAA, FSB	13	T-72		2023	000000634			\$ 61.31				\$ 61.31	CHARGED TOWN OF KENANSVILLE TOO MUCH
US BANK NATIONAL ASSOC.	13	T-72		2023	000000301			\$ 30.44				\$ 30.44	CHARGED TOWN OF KENANSVILLE TOO MUCH
TOSHIBA AMERICA BUSINESS SOLUTIONS	13	T-72		2023	8774006			\$ 2.40				\$ 2.40	CHARGED TOWN OF KENANSVILLE TOO MUCH
WABASHA LEASING	13	T-72		2023	000000602			\$ 10.85				\$ 10.85	CHARGED TOWN OF KENANSVILLE TOO MUCH
WELLS FARGO VENDOR FINANCIAL SERV. LLC	13	T-72		2023	9171753			\$ 80.30				\$ 80.30	CHARGED TOWN OF KENANSVILLE TOO MUCH
IGT GLOBAL SOLUTIONS CORP	13	T-72		2023	000001165			\$ 3.77				\$ 3.77	CHARGED TOWN OF KENANSVILLE TOO MUCH
JOHNSON CONTROLS SECURITY SOLUTIONS LLC	13	T-72		2023	000000910			\$ 3.47				\$ 3.47	CHARGED TOWN OF KENANSVILLE TOO MUCH
LEONARD ALUMINUM UTILITY	13	T-72		2023	000001221			\$ 3.26				\$ 3.26	CHARGED TOWN OF KENANSVILLE TOO MUCH
ABBOTT LABORATORIES INC	13	T-72		2023	000001831			\$ 1.15				\$ 1.15	CHARGED TOWN OF KENANSVILLE TOO MUCH
APT LLC	13	T-72		2023	000000743			\$ 12.21				\$ 12.21	CHARGED TOWN OF KENANSVILLE TOO MUCH
BRAGG MUTUAL FEDERAL CREDIT UNION	13	T-72		2023	10005790			\$ 51.29				\$ 51.29	CHARGED TOWN OF KENANSVILLE TOO MUCH
AIRGAS USA LLC	13	T-72		2023	000000471			\$ 21.86		\$ 2.19		\$ 24.05	CHARGED TOWN OF KENANSVILLE TOO MUCH
CAROLINA ICE CO.	13	T-72		2023	000001125			\$ 2.50				\$ 2.50	CHARGED TOWN OF KENANSVILLE TOO MUCH
COMPASS GROUP USA INC	13	T-72		2023	000000712			\$ 11.94				\$ 11.94	CHARGED TOWN OF KENANSVILLE TOO MUCH
DE LAGE LANDEN FINANCIAL SERVICES INC.	13	T-72		2023	000000516			\$ 14.95				\$ 14.95	CHARGED TOWN OF KENANSVILLE TOO MUCH
GREAT AMERICAN FINANCIAL SERVICES CORP.	13	T-72		2023	000000559			\$ 1.81				\$ 1.81	CHARGED TOWN OF KENANSVILLE TOO MUCH
CECIL, ROBERT CHARLES	13	T-72		2023	1783375			\$ 76.29				\$ 76.29	ADJUSTED VALUE OF BOATS
								\$ -				\$ -	
GRAND TOTAL						\$ -	\$ -	\$ 2,577.80	\$ -	\$ 2.19	\$ -	\$ 2,579.99	
SUBMITTED BY:					FINAL APPROVAL BY:				DATE APPROVED:		4-11-23		

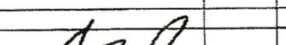
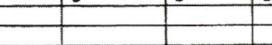
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TOWN OF TEACHEY  
TAX REQUEST

9/21/23

TOWN OF TEACHEY  
TAX REQUEST  
RELEASE DATE SEPTEMBER 5, 2023

RELEASE DATE SEPTEMBER 5, 2023													
NAME	TOWNSHIP	TOWN	FIRE DISTRICT	TAX YEAR	ACCOUNT NUMBER	COUNTY TAX	CAPITAL FUND	TOWN TAX	FIRE DISTRICT	LATE LIST PENALTY	SOLID WASTE	TOTAL RELEASE	REASON FOR RELEASE
BENTON, BARBARA	09	T-78		2023	0475258			\$ 202.50				\$ 202.50	SHOULD HAVE RECEIVED EXEMPTION HOUSE CHARGED TO WRONG PARCEL
CESTERNINO, JAMES A.	09	T-78		2023	1001474			\$ 46.53				\$ 46.53	
												\$ -	
GRAND TOTAL						\$ -	\$ -	\$ 249.03	\$ -	\$ -	\$ -	\$ 249.03	
SUBMITTED BY:  FINAL APPROVAL BY:  DATE APPROVED: 9/11/2023													



RELEASE DATE SEPTEMBER 5, 2023

[illegible]

TOWN OF WALLACE  
TAX REQUEST  
RELEASE DATE SEPTEMBER 5, 2023

**SUBMITTED BY:**



TOWN OF WALLACE  
TAX REQUEST

RELEASE DATE SEPTEMBER 18, 2023

NAME	TOWNSHIP	TOWN	FIRE DISTRICT	TAX YEAR	ACCOUNT NUMBER	COUNTY TAX	CAPITAL FUND	TOWN TAX	FIRE DISTRICT	LATE FEE	PEANUT	SOLID WASTE	TOTAL RELEASE	REASON FOR RELEASE
ENCORE RECYCLING, LLC	09	T-079		2023	2538833			\$ 18,754.54					\$ 18,754.54	BILLED TOWN OF WALLACE IN ERROR
GALIANO, BETTY	09	T-079		2023	3062833			\$ 262.57					\$ 262.57	SHOULD HAVE RECEIVED EXEMPTION
KENAN, RONALD & ANALICIA KENAN	09	T-079		2023	1000931			\$ 529.65					\$ 529.65	DWMBY KEYED ON WRONG PARCEL
STALLINGS TIRE & BATTERY SERVICE INC	09	T-079		2023	8167858			\$ 141.43		\$ 14.14			\$ 155.57	BUSINESS CLOSED
STALLINGS TIRE & BATTERY SERVICE INC	09	T-079		2022	8167858			\$ 141.43		\$ 14.14			\$ 155.57	BUSINESS CLOSED
STALLINGS TIRE & BATTERY SERVICE INC	09	T-079		2021	8167858			\$ 141.43		\$ 14.14			\$ 155.57	BUSINESS CLOSED
TTP LOGISTICS LLC	09	T-079		2023	0002743			\$ 95.48		\$ 9.55			\$ 105.03	SOLD MYT TRAILER IN 2019
TTP LOGISTICS LLC	09	T-079		2023	10002743			\$ 95.48		\$ 9.55			\$ 105.03	SOLD MYT TRAILER IN 2019
TTP LOGISTICS LLC	09	T-079		2022	10002743			\$ 95.48		\$ 9.55			\$ 105.03	SOLD MYT TRAILER IN 2019
GRAND TOTAL						\$	\$	\$ 20,757.49	\$	\$ 71.07	\$	\$	\$ 20,828.56	
SUBMITTED BY: _____ FINAL APPROVAL BY: _____ DATE APPROVED: _____														
TTP LOGISTICS LLC	09	T-079		2023	0002743			\$ 95.48		\$ 9.55			\$ 105.03	VOID-ALREADY WRITTEN UP ON SINK/SHULET
KENAN, RONALD & ANALICIA KENAN	09	T-079		2023	1000931			\$ 529.65					\$ 529.65	VOID-NOT IN TOWN OF WALLACE SHOULD BE IN TOWN OF TEACHIE

TOTALS AFTER CORRECTIONS

\$18,682.56

\$61.82

\$19,683.88

*James Telford*

9/21/2023

# Agenda

## TOWN OF WALLACE

### TAX REQUEST

RELEASE DATE SEPTEMBER 5, 2023

NAME	TOWNSHIP	TOWN	FIRE DISTRICT	TAX YEAR	ACCOUNT NUMBER	COUNTY TAX	CAPITAL FUND	TOWN TAX	FIRE DISTRICT	LATE LIST PENALTY	SOLID WASTE	TOTAL RELEASE	REASON FOR RELEASE
DUPLIN COUNTY	09	T-79		2023	2441897			\$ 74.40				\$ 74.40	FLOODED BUYOUT-SHOULDN'T HAVE BEEN BILLED
DUPLIN COUNTY	09	T-79		2023	2437560			\$ 89.90				\$ 89.90	FLOODED BUYOUT-SHOULDN'T HAVE BEEN BILLED
DUPLIN COUNTY	09	T-79		2023	2437568			\$ 109.12				\$ 109.12	FLOODED BUYOUT-SHOULDN'T HAVE BEEN BILLED
DUPLIN COUNTY	09	T-79		2023	2438231			\$ 24.80				\$ 24.80	FLOODED BUYOUT-SHOULDN'T HAVE BEEN BILLED
DUPLIN COUNTY	09	T-79		2023	2438232			\$ 81.84				\$ 81.84	FLOODED BUYOUT-SHOULDN'T HAVE BEEN BILLED
DUPLIN COUNTY	09-	T-79		2023	2033845			\$ 59.52				\$ 59.52	FLOODED BUYOUT-SHOULDN'T HAVE BEEN BILLED
WALLACE, TOWN OF	09	T-79		2023	9008351			\$ 14.26				\$ 14.26	TOWN PROPERTY-SHOULDN'T HAVE BEEN BILLED
PETERSON, JANICE	09	T-79		2023	6747309			\$ 279.00				\$ 279.00	SHOULD HAVE RECEIVED EXEMPTION
U. S. BANK NATIONAL ASSOCIATION	09	T-79		2023	000000285			\$ 458.50				\$ 458.50	ERRORS IN BILLING
ART OF HOPE	09	T-79		2023	0146306			\$ 7.11				\$ 7.11	LISTING WAS NOT LATE
DUPLIN GENERAL HOSPITAL INC	09	T-79		2023	2447976			\$ 2,242.34				\$ 2,242.34	PROPERTY IS EXEMPT
MCQUEEN, DANIEL JEROME & WF ANNIE	09	T-79		2023	5762447			\$ 279.00				\$ 279.00	SHOULD HAVE RECEIVED EXEMPTION
BEN'S TOBACCO INC	09	T-79		2023	0456006			\$ 4.92				\$ 4.92	BUSINESS CLOSED
ABC PHONES	09	T-79		2023	0001347			\$ 445.59		\$ 44.55		\$ 490.14	ERRORS IN BILLING
												\$ -	
GRAND TOTAL						\$ -	\$ -	\$ 4,170.30	\$ -	\$ 44.55	\$ -	\$ 4,214.85	
SUBMITTED BY: _____													
FINAL APPROVAL BY: _____													
DATE APPROVED: _____													
ART OF HOPE	09	T-79		2023	0146306			\$ 7.11				\$ 7.11	AMOUNT IN WRONG COLUMN- SHOULD BE IN PENALTY
TOTALS AFTER CORRECTIONS								\$4,163.19	\$51.66	\$4,214.85			