

A G E N D A

All items are for discussion and possible action.
Perquimans County Board of Commissioners
Meeting Room at Perquimans County Library
April 3, 2023
7:00 p.m.

I. Call to Order

II. Prayer & Pledge

III. Approval of Agenda

IV. Consent Agenda

(Consent items as follows will be adopted with a single motion, second and vote, unless a request for removal of an item or items is made from a Commissioner or Commissioners.)

A. Personnel Matters

1. Appointment: Part-Time Clerk to the Board
2. Appointment: Social Worker III (APS)
3. Appointment: Social Worker IA&T (CPS)
4. Appointment: Non-certified Part-Time/Fill-In Telecommunicator (2)
5. Appointment: Part-Time/Fill-in Staff for Board of Elections (2)
6. Reclassification: Community Paramedic/MIH Coordinator
7. Resignation: Income Maintenance Caseworker II
8. Resignation: Certified Deputy
9. Resignation: Non-Certified Part-Time/Fill-In Telecommunicator
10. Resignation: Part-Time Fill-In AEMT

B. Step Increases/Merit Increases

1. Social Services (4)
2. EMS (1)
3. Sheriff (1)

C. Budget Amendment Nos. 34 - 38

D. Miscellaneous Documents

1. Resolution: Surplus Equipment
2. GASB 73 Reporting for Special Separation Allowance
3. Board of Education Distribution Form Request

V. Introduction of New Employees

- A. Jonathan Nixon, Emergency Services
- B. Shelby White, Sheriff

VI. Scheduled Appointments

- A. Michael Ervin, Albemarle Commission
- B. Howard Williams, Recreation Director

VII. Commissioner's Concerns/Committee Reports

- A.
- B.

VIII. Old Business

- A. Updates from County Manager
- B.

IX. New Business

- A. Water Department Grant Funding Resolutions & Certification Form
- B. Audit Contract for FY 2022-2023
- C.
- D.
- E.
- F.

**ACTION
REQUIRED**

**NO
ACTION
REQUIRED**

**ACTION
REQUIRED**

**NO
ACTION
REQUIRED**

**ACTION
REQUIRED**

7:00 p.m.

7:20 p.m.

NO
ACTION
REQUIRED

- X. **Unscheduled Appointments/Public Comments**
(If you wish to address the Board, please state your name for the record prior to speaking)
- A.
 - B.

ACTION
REQUIRED

- XI. **Closed Session: Per NCGS #143-318-11(5)(6)** - The purpose of the Closed Session is to consult with attorney regarding real property, discuss a personnel matter, and to approve Closed Session Minutes.
(After the Closed Session, the Board is subject to return to Open Session and may take action as needed on any items discussed during the closed session.)
- XII. **Adjournment**

FOR INFORMATION ONLY:



DEPARTMENT HEAD REPORT:

- Plat Log
- Tax Department Report
- Building Inspector's Reports

COMMITTEE WRITTEN REPORTS:



NOTES FROM THE COUNTY MANAGER

April 3, 2023

7:00 p.m.

IV. **Enclosures:** Items included on the Consent Agenda are enclosed. *If you wish to discuss any of these items, please make that request during the meeting.*

V. The following new employees will be introduced to the Board:

A. **Jonathan Nixon, Emergency Services Director:** Mr. Nixon will introduce the following employees:

Employee Name	Employee Job Title	Action Required	Effective Date
Bethany Buttram	Community Paramedic/MIC Coordinator	Promotion	04/01/2023
Clifton Beaman	Full-Time Paramedic Shift Supervisor	Promotion	04/01/2023
Morgan Lilly	Full-Time AEMT	Promotion	04/01/2023
Robert M. Watkins	Full-Time Shift Supervisor	Promotion	04/01/2023
William Mitchell	Full-Time Paramedic	Appointment	03/15/2023

B. **Shelby White, Sheriff:** Mr. White will introduce DeAngelo Freemanweldy, Deputy, who was appointed on March 1, 2023.

VI.A. Michael Ervin, Executive Director of Albemarle Commission, will discuss grant writing services that Albemarle Commission provides.

VI.B. **Enclosures:** Howard Williams, Recreation Director, will provide information on the enclosed PARTF Grant application to request funding for several projects at the Recreation Center. Board action is requested.

VIII.A. County Manager Heath will present several updates to the Board.

IX.A. **Enclosure:** The Water Department is requesting the Board to consider and take action on the enclosed resolutions and certification form to apply for funding offered by the NC DEQ Division of Water Infrastructure. The application is due by May 1, 2023. Board action is being requested.

IX.B. **Enclosure:** The Finance Officer and County Manager are recommending the approval of the enclosed FY 2022-2023 Audit Contract with Thompson, Price, Scott, Adams & Co. PA. They will be preparing the audit for Perquimans County and for Perquimans County's TDA at a total cost of \$47,500. Board action is being requested.

XI. **Enclosure.** Pursuant to NC General Statute 143-318-11(5)(6), the Board will go into closed session to consult with attorney regarding real property, discuss a personnel matter, and to approve Closed Session Minutes.

(After the Closed Session, the Board is subject to return to Open Session and may take action as needed on any items discussed during the closed session.)

CONSENT AGENDA NOTES

(Consent items as follows will be adopted with a single motion, second and vote, unless a request for removal from the Consent Agenda is heard from a Commissioner)

A. **Enclosure: Personnel Matters**

Employee Name	Employee Job Title	Action Required	Grade/ Step	New Salary	Effective Date
Mary Hunicutt	Part-Time Clerk to the Board	Appointment	65/15	\$24,83/hr.	04/01/2023
Belinda Owens	Social Worker III (APS)	Appointment	69/2	\$44,869	04/01/2023
Heather Russell	Social Worker IA&T (CPS)	Appointment	61/3	\$32,321	04/01/2023
Morgan Story	Non-Certified Telecommunicator	Appointment	60/1	\$14,16/hr.	04/01/2023
Allen Foy	Non-Certified Telecommunicator	Appointment	60/1	\$14,16/hr.	04/01/2023
Gloria Thomas	Part-Time/Fill-In Board of Elections Staff	Appointment	n/g	\$12.00/hr.	03/27/2023
Brenda Hurdle	Part-Time/Fill-In Board of Elections Staff	Appointment	n/g	\$12.00/hr.	03/27/2023
Bethany Buttram	Community Paramedic/MIH Coordinator	Reclassification	70/5	\$24,25/hr.	03/01/2023
Christina Turner	Income Maintenance Caseworker II	Resignation			03/31/2023
Jacob Sikes	Certified Deputy	Resignation			03/17/2023
Kenneth J. Sippel Jr.	Part-Time/Fill-In Telecommunicator	Resignation			03/20/2023
Sarah Hickman	Part-Time/Fill-In AEMT	Resignation			03/29/2023

B. **Enclosures:** During the Budget process, the following step or merit increases were approved for the employees. The following individuals are being recommended by their supervisor for step or merit increases:

Employee Name	Employee Job Title	Grade/ Step	New Salary	Effective Date
Jovan Ward	Income Maintenance Lead Worker (FNS)	65/6	\$41,484	04/01/2023
Elena Ratcliff-Howell	Processing Assistant V	61/3	\$32,321	04/01/2023
Rebecca Cornew	Administrative Officer I	67/11	\$51,162	04/01/2023

Employee Name	Employee Job Title	Grade/ Step	New Salary	Effective Date
Kristin Lassiter	Income Maintenance Supervisor II	67/4	\$43,145	04/01/2023
Cody Chappell	Paramedic	68/4	\$21.68/hr.	04/01/2023
Stephen Chappell	Animal Control Officer	62/8	\$38,170	04/01/2023

C. **Enclosures:** Budget Amendment Nos. 34 – 38 are enclosed for your review and action.

D. **Enclosure.** The following miscellaneous document is presented for Board consideration and action:

1. **Resolution to Sell Vehicle on GovDeals:** The Board will need to consider the enclosed Resolution declaring a vehicle in Sheriff's Office as a surplus vehicle and to authorize them to sell it on GovDeals. Board action is being requested.
2. **GASB 73 Reporting for Special Separation Allowance:** The Board will need to consider the enclosed 2023 Memorandum of Participation for Separation Allowance Benefit with Cavanaugh Macdonald Consulting to complete the GASB 73 Report. County staff recommends approval. Board action is being requested.
3. **Board of Education Distribution Form Request:** Enclosed is a Distribution Request Needs-Based Public School Capital Fund request in the amount of \$11,850 for the Perquimans County Intermediate School (grades 3-8) Project. Board action is being requested.

NOTES FROM THE COUNTY MANAGER

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EMPLOYMENT ACTION FORM

DATE SUBMITTED: _____

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Mary P. Hunnicutt

SOC. SEC. NO.: _____

POSITION: Clerk to the Board - Part-Time

DEPT.: County Manager

NEW EMPLOYEE EFFECTIVE DATE: April 1, 2023

GRADE: 65 STEP: 15 SALARY: \$24.83 per hour

ENDING DATE OF PROBATIONARY PERIOD: April 1, 2024

CURRENT: GRADE: _____ STEP: _____ SALARY: _____

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

_____ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND
Date RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.
GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP
Date RAISE, (YEAR 2 3 4)
GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF EMPLOYEE TERMINATION DUE TO UNSUCCESSFUL PROBA-
Date TIONARY PERIOD.

_____ RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.
Date GRADE: _____ STEP: _____ SALARY: _____

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: _____ PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT RECOMMENDATION

COUNTY MANAGER APPROVAL

Frank Heath

DATE: _____

DATE: 3/28/23

FINANCE OFFICER

DATE: _____

COPY

EMPLOYMENT ACTION FORM

DATE SUBMITTED: 03/01/2023

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Belinda Owens

SOC. SEC. NO. _____

POSITION: Social Worker III (APS)

DEPT: Social Services

NEW EMPLOYEE EFFECTIVE DATE: 04/01/2023

GRADE: 69 STEP: 2 SALARY: \$ 44,869.00

ENDING DATE OF PROBATIONARY PERIOD: 03/31/2024

CURRENT: GRADE: _____ STEP: _____ SALARY: _____

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

_____ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS. GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE. (YEAR 2 3 4) GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF EMPLOYEE TERMINATION DUE TO UNSUCCESSFUL PROBATIONARY PERIOD.

RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE (STEP)

DATE: _____ GRADE: _____ STEP: _____ SALARY: \$ _____

DEPARTMENT RECOMMENDATION

Susanmchaneylr

DATE: 03-01-2023

COUNTY MANAGER APPROVAL

Maury Heats

DATE: 3/2/23

FINANCE OFFICER

DATE: _____

COPY
Revised 7/05

EMPLOYMENT ACTION FORM

DATE SUBMITTED: 02/22/2023

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Heather Russell

SOC. SEC. NO.

POSITION: Social Worker IA&T (CPS)

DEPT: Social Services

NEW EMPLOYEE EFFECTIVE DATE: 04/01/2023

GRADE: 61 STEP: 3 SALARY: \$ 32,321.00

ENDING DATE OF PROBATIONARY PERIOD: 03/31/2024

CURRENT: GRADE: _____ STEP: _____ SALARY: _____

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

_____ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS. GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE. (YEAR 2 3 4) GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF EMPLOYEE TERMINATION DUE TO UNSUCCESSFUL PROBATIONARY PERIOD.

RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE (STEP)

DATE: _____ GRADE: _____ STEP: _____ SALARY: \$ _____

DEPARTMENT RECOMMENDATION

Susan Mchunej/rz

DATE: 03-01-2023

COUNTY MANAGER APPROVAL

Heather Russell

DATE: 3/2/23

FINANCE OFFICER

DATE: _____

COPY
Revised 7/05

EMPLOYMENT ACTION FORM

DATE SUBMITTED: March 20, 2023

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Morgan Story SOC. SEC. NO.: XXX-XX

POSITION: Non-certified Telecommunicator DEPT.: 911 Communications

NEW EMPLOYEE EFFECTIVE DATE: April 1, 2023

GRADE: 60 STEP: 1 SALARY: \$14.16 per hour

ENDING DATE OF PROBATIONARY PERIOD:

CURRENT: GRADE: STEP: SALARY:

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS. GRADE: STEP: SALARY:

DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE. (YEAR 2 3 4) GRADE: STEP: SALARY:

DATE OF EMPLOYEE TERMINATION DUE TO UNSUCCESSFUL PROBATIONARY PERIOD.

DATE OF EMPLOYEE RESIGNATION

RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE. Date GRADE: STEP: SALARY:

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT RECOMMENDATION

DATE:

COUNTY MANAGER APPROVAL

DATE: 3/27/23

FINANCE OFFICER

DATE:

COPY

Revised 7/05

EMPLOYMENT ACTION FORM

DATE SUBMITTED: March 20, 2023

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Allen Foy

SOC. SEC. NO.: XXX-XX

POSITION: Non-certified Telecommunicator

DEPT.: 911 Communications

NEW EMPLOYEE EFFECTIVE DATE: April 1, 2023

GRADE: 60 STEP: 1 SALARY: \$14.16 per hour

ENDING DATE OF PROBATIONARY PERIOD: _____

CURRENT: GRADE: _____ STEP: _____ SALARY: _____

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

_____ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS. GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE. (YEAR 2 3 4) GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF EMPLOYEE TERMINATION DUE TO UNSUCCESSFUL PROBATIONARY PERIOD.

_____ DATE OF EMPLOYEE RESIGNATION

_____ RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE. DATE GRADE: _____ STEP: _____ SALARY: _____

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: _____ PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT RECOMMENDATION

[Signature]

DATE: _____

COUNTY MANAGER APPROVAL

[Signature]

DATE: 3/27/23

FINANCE OFFICER

DATE: _____

COPY

EMPLOYMENT ACTION FORM

DATE SUBMITTED: _____

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Gloria Thomas

SOC. SEC. NO.:

POSITION: Part time/ as needed office staff

DEPT.: Board of Elections

NEW EMPLOYEE EFFECTIVE DATE: March 27, 2023

GRADE: N/G STEP:N/G _____ SALARY: \$12/hour

ENDING DATE OF PROBATIONARY PERIOD: _____

CURRENT: GRADE: _____ STEP: _____ SALARY: _____

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

_____ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.
Date GRADE: _____ STEP: _____ SALARY: _____

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Date

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DEPARTMENT RECOMMENDATION

[Signature]
DATE: 3/27/2023

COUNTY MANAGER APPROVAL

[Signature]
DATE: 3/29/23

FINANCE OFFICER

DATE: _____

COPY

EMPLOYMENT ACTION FORM

DATE SUBMITTED: _____

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Brenda Hurdle

SOC. SEC. NO.:

POSITION: Part time/ as needed office staff

DEPT.: Board of Elections

NEW EMPLOYEE EFFECTIVE DATE: March 27, 2023
GRADE: N/G STEP: N/G SALARY: \$12/hour
ENDING DATE OF PROBATIONARY PERIOD: _____

CURRENT: GRADE: _____ STEP: _____ SALARY: _____

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

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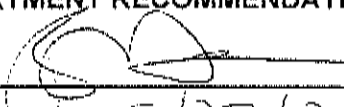
_____ DATE OF EMPLOYEE TERMINATION DUE TO UNSUCCESSFUL PROBATIONARY PERIOD.
Date

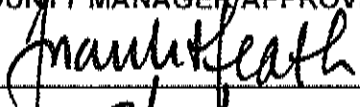
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DEPARTMENT RECOMMENDATION

COUNTY MANAGER APPROVAL


DATE: 3/27/2023


DATE: 3/29/23

FINANCE OFFICER

DATE: _____

COPY

EMPLOYMENT ACTION FORM

DATE SUBMITTED: 3/28/2023

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Bethany Buttram

SOC. SEC. NO.: _____

POSITION: Community Paramedic/ MIH Coordinator

DEPT.: _____

NEW EMPLOYEE EFFECTIVE DATE: March 1, 2023
 GRADE: 70 STEP: 5 SALARY: \$24.25 Hourly
 ENDING DATE OF PROBATIONARY PERIOD: March 1, 2024

CURRENT: GRADE: _____ STEP: _____ SALARY: _____

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

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DEPARTMENT RECOMMENDATION

COUNTY MANAGER APPROVAL

[Signature]
 DATE: 3/29/23

[Signature]
 DATE: 3/29/23

FINANCE OFFICER

 DATE: _____

COPY

EMPLOYMENT ACTION FORM

DATE SUBMITTED: March 21, 2023

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Christina Turner
POSITION: Income Maintenance Caseworker II

SOC.: SEC. NO.:
DEPT.: Social Services

EMPLOYEE EFFECTIVE DATE:

GRADE: STEP: SALARY: \$

ENDING DATE OF PROBATIONARY PERIOD:

CURRENT: GRADE: STEP: SALARY:

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND

Date
GRADE: STEP: SALARY: \$

DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP

RAISE. (YEAR 2 3 4)
GRADE: STEP: SALARY: \$

DATE OF EMPLOYEE RESIGNATION: MARCH 31, 2023 ^{du}

RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE STEP/MERIT RAISE:

Date: GRADE: STEP: SALARY: \$

DEPARTMENT RECOMMENDATION

Susan M Chaney

DATE: March 21, 2023

COUNTY MANAGER APPROVAL

Frank Heath

DATE: 3/22/23

FINANCE OFFICER

DATE: _____

COPY

EMPLOYMENT ACTION FORM

DATE SUBMITTED: 3/2/23

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Jacob Sikes

SOC. SEC. NO.:

POSITION: Deputy

DEPT.: Sheriff's Office

NEW EMPLOYEE EFFECTIVE DATE:

GRADE: STEP: SALARY:

ENDING DATE OF PROBATIONARY PERIOD:

CURRENT: GRADE: STEP: SALARY:

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS. GRADE: STEP: SALARY:

DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE. (YEAR 2 3 4) GRADE: STEP: SALARY:

DATE OF EMPLOYEE TERMINATION DUE TO UNSUCCESSFUL PROBATIONARY PERIOD.

X 3/17/23 DATE OF EMPLOYEE RESIGNATION / RETIREMENT.

RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE. GRADE: STEP: SALARY:

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT RECOMMENDATION

DATE: 3-2-23

FINANCE OFFICER

DATE:

COUNTY MANAGER APPROVAL

DATE: 3/3/23

COPY

EMPLOYMENT ACTION FORM

DATE SUBMITTED: March 20, 2023

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Kenneth Sippel SOC. SEC. NO.: XXX-XX-

POSITION: Non-certified Telecommunicator DEPT.: 911 Communications

NEW EMPLOYEE EFFECTIVE DATE: GRADE: STEP: SALARY: ENDING DATE OF PROBATIONARY PERIOD:

CURRENT: GRADE: STEP: SALARY:

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS. GRADE: STEP: SALARY:

DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE. (YEAR 2 3 4) GRADE: STEP: SALARY:

DATE OF EMPLOYEE TERMINATION DUE TO UNSUCCESSFUL PROBATIONARY PERIOD.

March 20, 2023

DATE OF EMPLOYEE RESIGNATION

RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE. Date GRADE: STEP: SALARY:

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT RECOMMENDATION

COUNTY MANAGER APPROVAL

Signature and date 3/20/23

Signature and date 3/20/23

FINANCE OFFICER

DATE:

COPY

EMPLOYMENT ACTION FORM

DATE SUBMITTED: 3/29/2023

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Sarah Hickman

SOC. SEC. NO.: _____

POSITION: Part Time AEMT

DEPT.: EMS

NEW EMPLOYEE EFFECTIVE DATE: _____

GRADE: _____ STEP: _____ SALARY: _____

ENDING DATE OF PROBATIONARY PERIOD: _____

CURRENT: GRADE: _____ STEP: _____ SALARY: _____

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

_____ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.
Date GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE. (YEAR 2 3 4)
Date GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF EMPLOYEE TERMINATION DUE TO UNSUCCESSFUL PROBATIONARY PERIOD.
Date

X 3/29/2023 DATE OF EMPLOYEE RESIGNATION BY EMAIL
Date

_____ RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.
Date GRADE: _____ STEP: _____ SALARY: _____

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: _____ PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT RECOMMENDATION

COUNTY MANAGER APPROVAL

[Signature]
DATE: 3/29/23

[Signature]
DATE: 3/29/23

FINANCE OFFICER

COPY

DATE: _____

EMPLOYMENT ACTION FORM

DATE SUBMITTED: 3/6/2023

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Jovan Ward SOC.: SEC. NO.:
POSITION: Income Maintenance Lead Worker (FNS) DEPT.: Social Services

EMPLOYEE EFFECTIVE DATE:

GRADE: STEP: SALARY: \$

ENDING DATE OF PROBATIONARY PERIOD:

CURRENT: GRADE: STEP: SALARY:

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND

Date
GRADE: STEP: SALARY: \$

DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP

RAISE. (YEAR 2 3 4)
GRADE: STEP: SALARY: \$

DATE OF EMPLOYEE RESIGNATION:

RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE STEP/MERIT RAISE:

Date: 4/1/2023 GRADE: 65 STEP: 6 SALARY: \$41,484.00

DEPARTMENT RECOMMENDATION

Suzan M Chaney

DATE: March 6, 2023

COUNTY MANAGER APPROVAL

Frank Heath

DATE: 3/7/23

FINANCE OFFICER

DATE: _____

COPY
Revised 7/05

EMPLOYMENT ACTION FORM

DATE SUBMITTED: 3/6/23

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Elena Ratcliff-Howell
POSITION: Processing Assistant V

SOC.: SEC. NO.:
DEPT.: Social Services

EMPLOYEE EFFECTIVE DATE:

GRADE: STEP: SALARY: \$

ENDING DATE OF PROBATIONARY PERIOD:

CURRENT: GRADE: STEP: SALARY:

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND

Date
GRADE: STEP: SALARY: \$

DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP

RAISE. (YEAR 2 3 4)
GRADE: STEP: SALARY: \$

DATE OF EMPLOYEE RESIGNATION:

RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE STEP/MERIT RAISE:

Date: 4/1/2023 GRADE: 61 STEP: 3 SALARY: \$ 32,321.00

DEPARTMENT RECOMMENDATION

Susan M Chaney

DATE: March 6, 2023

COUNTY MANAGER APPROVAL

Frank Heath

DATE: 3/7/23

FINANCE OFFICER

DATE:

COPY
Revised 7/05

EMPLOYMENT ACTION FORM

DATE SUBMITTED: 03/01/2023

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Kristin Lassiter

SOC. SEC. NO.

POSITION: Income Maintenance Supervisor II

DEPT: Social Services

NEW EMPLOYEE EFFECTIVE DATE: 04/01/2023

GRADE: STEP: SALARY: \$

ENDING DATE OF PROBATIONARY PERIOD:

CURRENT: GRADE: STEP: SALARY:

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

_____ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND
Date RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.
GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP
Date RAISE. (YEAR 2 3 4)
GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF EMPLOYEE TERMINATION DUE TO UNSUCCESSFUL PROBA-
Date TIONARY PERIOD.

RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE (STEP)

DATE: 04/01/2023 GRADE: 67 STEP: 4 SALARY: \$ 43,145.00

DEPARTMENT RECOMMENDATION

Susan Chaney

DATE: 3/2/2023

COUNTY MANAGER APPROVAL

Frank Heath

DATE: 3/3/23

FINANCE OFFICER

DATE: _____

COPY
Revised 7/05

EMPLOYMENT ACTION FORM

DATE SUBMITTED: 3/1/2023

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Cody Chappell

SOC. SEC. NO.: _____

POSITION: Paramedic

DEPT.: EMS

NEW EMPLOYEE EFFECTIVE DATE: _____
GRADE: _____ STEP: _____ SALARY: _____
ENDING DATE OF PROBATIONARY PERIOD: _____

CURRENT: GRADE: _____ STEP: _____ SALARY: _____

JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

_____ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND
Date RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.
GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP
Date RAISE. (YEAR 2 3 4)
GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF EMPLOYEE TERMINATION DUE TO UNSUCCESSFUL PROBATIONARY PERIOD.
Date

_____ DATE OF EMPLOYEE RESIGNATION
Date

X 4/1/2023 RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.
Date GRADE: 68 STEP: 4 SALARY: \$21.68 Hourly

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: _____ PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT RECOMMENDATION
[Signature]
DATE: 3/7/23

COUNTY MANAGER APPROVAL
[Signature]
DATE: 3/28/23

FINANCE OFFICER

DATE: _____

COPY

EMPLOYMENT ACTION FORM

DATE SUBMITTED: 3-16-23

COUNTY OF PERQUIMANS

STATUS: NEW EMPLOYEE/PROBATIONARY PERIOD/MERIT RAISE

NAME: Stephen Chappell

SOC. SEC. NO.:

POSITION: Animal Control Officer

DEPT.: Sheriff's Office

NEW EMPLOYEE EFFECTIVE DATE: _____
GRADE: _____ STEP: _____ SALARY: _____
ENDING DATE OF PROBATIONARY PERIOD: _____

CURRENT: GRADE: 62 STEP: 7 SALARY: \$37,238

X JOB PERFORMANCE EVALUATION

YEAR 1 2 3 4 (CIRCLE)

_____ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.
Date GRADE: _____ STEP: _____ SALARY: _____

X 4-1-23 DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE. (YEAR 2 3 4)
Date GRADE: 62 STEP: 8 SALARY: \$38,170

_____ DATE OF EMPLOYEE TERMINATION DUE TO UNSUCCESSFUL PROBATIONARY PERIOD.
Date

_____ DATE OF EMPLOYEE RESIGNATION / RETIREMENT.
Date

_____ RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.
Date GRADE: _____ STEP: _____ SALARY: _____

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: _____ PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT RECOMMENDATION

COUNTY MANAGER APPROVAL

[Signature]
DATE: 3-16-23

[Signature]
DATE: 3/16/23

FINANCE OFFICER

DATE: _____

COPY

BUDGET AMENDMENT
PERQUIMANS COUNTY BOARD OF COMMISSIONERS
GENERAL FUNDS
NO. 35

THE PERQUIMANS COUNTY BOARD OF COMMISSIONERS AT A MEETING ON THE 3rd DAY OF APRIL, 2023, PASSED THE FOLLOWING AMENDMENTS TO THE FY 2022 - 2023 BUDGET.

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
10-348-000	DSS - State Grants	32,758	
10-610-192	DSS - Crisis Intervention	32,758	
EXPLANATION: To amend FY 22/23 budget to include additional funding as awarded by the State FOR THE Crisis Intervention Program..			

WE, THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY, HEREBY ADOPT AND APPROVE, BY RESOLUTION, THE CHANGES IN THE COUNTY BUDGET AS INDICATED ABOVE, AND HAVE MADE ENTRY OF THESE CHANGES IN THE MINUTES OF SAID BOARD, 3rd DAY OF APRIL, 2023.

PASSED BY MAJORITY VOTE OF THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY ON 3rd DAY OF APRIL, 2023.

 Chairman, Board of Commissioners

 Finance Officer

BUDGET AMENDMENT
PERQUIMANS COUNTY BOARD OF COMMISSIONERS
GENERAL FUNDS
NO. 34

THE PERQUIMANS COUNTY BOARD OF COMMISSIONERS AT A MEETING ON THE 3rd DAY OF APRIL, 2023, PASSED THE FOLLOWING AMENDMENTS TO THE FY 2022 - 2023 BUDGET.

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
10-348-000	DSS - State Grants	21,751	
10-610-202	DSS - Low Income Water Assistance	21,751	
EXPLANATION: To amend FY 22/23 budget to include additional funding as awarded by the State for LIWA program.			

WE, THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY, HEREBY ADOPT AND APPROVE, BY RESOLUTION, THE CHANGES IN THE COUNTY BUDGET AS INDICATED ABOVE, AND HAVE MADE ENTRY OF THESE CHANGES IN THE MINUTES OF SAID BOARD, 3rd DAY OF APRIL, 2023.

PASSED BY MAJORITY VOTE OF THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY ON 3rd DAY OF APRIL, 2023.

 Chairman, Board of Commissioners

 Finance Officer

BUDGET AMENDMENT
PERQUIMANS COUNTY BOARD OF COMMISSIONERS
GENERAL FUNDS
NO. 36

THE PERQUIMANS COUNTY BOARD OF COMMISSIONERS AT A MEETING ON THE 3rd DAY OF APRIL, 2023, PASSED THE FOLLOWING AMENDMENTS TO THE FY 2022 - 2023 BUDGET.

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
10-348-000	DSS - State Grants	15,000	
10-610-198	DSS - Low Income Water Assistance (LIEAP)	15,000	
EXPLANATION: To amend FY 22/23 budget to include additional funding as awarded by the State for Low Income Energy Assistance Program..			

WE, THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY, HEREBY ADOPT AND APPROVE, BY RESOLUTION, THE CHANGES IN THE COUNTY BUDGET AS INDICATED ABOVE, AND HAVE MADE ENTRY OF THESE CHANGES IN THE MINUTES OF SAID BOARD, 3rd DAY OF APRIL, 2023.

PASSED BY MAJORITY VOTE OF THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY ON 3rd DAY OF APRIL, 2023.

 Chairman, Board of Commissioners

 Finance Officer

BUDGET AMENDMENT
PERQUIMANS COUNTY BOARD OF COMMISSIONERS
COUNTY CONSTRUCTION FUNDS
NO. 37

THE PERQUIMANS COUNTY BOARD OF COMMISSIONERS AT A MEETING ON THE 3rd DAY OF APRIL, 2023, PASSED THE FOLLOWING AMENDMENTS TO THE FY 2022 - 2023 BUDGET.

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
50-348-006	County Construction - Perquimans Basin	1,500,000	
50-000-724	County Construction - Perquimans Basin	1,500,000	
EXPLANATION: To amend FY 22/23 budget to include additional funding as awarded by NC Commerce for Perquimans Basin Project.			

WE, THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY, HEREBY ADOPT AND APPROVE, BY RESOLUTION, THE CHANGES IN THE COUNTY BUDGET AS INDICATED ABOVE, AND HAVE MADE ENTRY OF THESE CHANGES IN THE MINUTES OF SAID BOARD, 3rd DAY OF APRIL, 2023.

PASSED BY MAJORITY VOTE OF THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY ON 3rd DAY OF APRIL, 2023.

 Chairman, Board of Commissioners

 Finance Officer

BUDGET AMENDMENT
PERQUIMANS COUNTY BOARD OF COMMISSIONERS
GENERAL FUNDS
NO. 38

THE PERQUIMANS COUNTY BOARD OF COMMISSIONERS AT A MEETING ON THE 3rd DAY OF APRIL, 2023, PASSED THE FOLLOWING AMENDMENTS TO THE FY 2022 - 2023 BUDGET.

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
10-360-006	EMS - Trillium Opioid Funding	9,868	
10-592-748	EMS - Trillium Opioid Funding	9,868	
EXPLANATION: To amend FY 22/23 budget to include additional funding as awarded by Trillium and as discussed during March BOC meeting.			

WE, THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY, HEREBY ADOPT AND APPROVE, BY RESOLUTION, THE CHANGES IN THE COUNTY BUDGET AS INDICATED ABOVE, AND HAVE MADE ENTRY OF THESE CHANGES IN THE MINUTES OF SAID BOARD, 3rd DAY OF APRIL, 2023.

PASSED BY MAJORITY VOTE OF THE BOARD OF COUNTY COMMISSIONERS OF PERQUIMANS COUNTY ON 3rd DAY OF APRIL, 2023.

 Chairman, Board of Commissioners

 Finance Officer



MARY P. HUNNICUTT
CLERK TO BOARD

W. FRANK HEATH, III
COUNTY MANAGER

PERQUIMANS COUNTY

BOARD OF COMMISSIONERS

P.O. BOX 45
HERTFORD, NORTH CAROLINA 27944
TELEPHONE: 1-252-426-7550

WALLACE E. NELSON
CHAIRMAN
CHARLES WOODARD
VICE CHAIRMAN
TIMOTHY J. CORPREW
JOSEPH W. HOFFLER
T. KYLE JONES
JAMES W. WARD
W. HACKNEY HIGH, JR.
COUNTY ATTORNEY

RESOLUTION AUTHORIZING SALE OF CERTAIN SURPLUS COUNTY PROPERTY

WHEREAS, the Perquimans County Board of Commissioners desires to dispose of certain surplus property of the County:

NOW, THEREFORE, BE IT RESOLVED by the Perquimans County Board of Commissioners that:

1. The following described vehicle is hereby declared to be surplus to the needs of the County:

<u>Model Year</u>	<u>Make</u>	<u>Model</u>	<u>VIN</u>
2014	Dodge	Charger	2C3CDXAT5EH146310

2. The County Manager is hereby authorized and directed to proceed on behalf of the Perquimans County Board of Commissioners to sell these vehicles on GovDeals.

3. The County reserves the right to reject any or all bids and decide not to sell the vehicles at any time during this process.

4. The County Manager, in accordance with State law, shall cause a summary of this resolution to be posted on bulletin board at Courthouse and place it on the County's website and Facebook page. After not less than ten (10) days from the date of publication, the County Manager is authorized to sell the above-described property to the highest bidder.

Adopted this the 3rd day of April, 2023.

Wallace E. Nelson, Chairman
Perquimans County Board of Commissioners

ATTEST:

Mary P. Hunnicutt, Clerk to the Board

SEAL

Perquimans County's Vision:

To be a community of opportunity in which to live, learn, work, prosper and play.



Memorandum

To: Finance Directors and Human Resource Directors
From: Micki Taylor & Todd Green
Date: March 27, 2023
Subject: GASB 73 Reporting for Special Separation Allowance

Cavanaugh Macdonald Consulting, LLC (CMC) is offering local governments the chance to have actuarial studies performed for the Special Separation Allowance for Law Enforcement Officers. The separation allowance is a locally administered benefit provided to certain law enforcement officers upon their departure from service.

CMC is a premier actuarial consulting firm founded solely for the purpose of providing actuarial services to state and local governments. CMC also performs the actuarial valuation for Other Postemployment Benefits (OPEB) in accordance with GASB 74 and 75. A separate data request is issued for OPEB valuations.

GASB Statement No. 73 establishes accounting and financial reporting requirements for pensions that are not within the scope of GASB 68. GASB 68 relates to pension plans that are administered through qualified trusts. **For most units, GASB 73 will apply to the Law Enforcement Officers' Special Separation Allowance (LEOSSA).** *If you currently administer the Special Separation Allowance for Law Enforcement Officers through a qualified trust, please contact Micki Taylor at CMC for the data request related to the preparation of the actuarial valuation report required under GASB Statement 68.*

The reporting date for GASB 73 will be June 30, 2023. The valuation date will be December 31, 2021 and the measurement date will be December 31, 2022. For measurement of the Total Pension Liability and Pension Expense, the December 31, 2021 accrued liability will be rolled forward to the measurement date of December 31, 2022 using standard roll-forward procedures. If alternative valuation or measurement dates are requested for GASB 73 reporting, additional fees will apply.

If your local government participated in the actuarial study in 2022, the retired participant data provided last year will be used for the Fiscal Year 2023 report. The active participant data is provided by the Local Government Employees Retirement System (LGERS). In addition, we are requesting information that will be necessary for Fiscal Year 2024 reporting. Additional information is provided on the following pages.



NOTE: You must complete the attached forms in order to participate, even if you participated in previous years. The cost to your local unit of government and the procedures you must follow are outlined below:

- 1) The base fee for all Units will be **\$550** per local unit, plus **\$3.95** per covered employee and retiree. If your local government offers the Separation Allowance benefit to any other employee groups (General Employees, Firefighters, etc.), a base fee of \$550 will apply to each additional employee group, plus \$3.95 per additional covered employee and retiree.
- 2) Units must return the 2023 Memorandum of Participation to Cavanaugh Macdonald Consulting, LLC indicating their desire to participate and the Data Collection Sheet **no later than May 15, 2023** to receive the pricing above. If the forms are received after May 15th, the reports will be completed as soon as possible following receipt of the required information. Additional fees may apply if the information is not received by the deadline.
- 3) Units are to receive copies of their actuarial reports by **July 31, 2023** provided the required information is received by the deadline above. Units will be billed directly by Cavanaugh Macdonald Consulting, LLC. **DO NOT PAY CAVANAUGH MACDONALD CONSULTING, LLC IN ADVANCE.**
- 4) Units may negotiate other services with Cavanaugh Macdonald Consulting, LLC outside the scope of the agreement. The hourly rates for consulting services range from \$140 to \$420.
- 5) Additional fees may apply if corrected data collection items are provided after the report is issued and/or time is accrued answering auditor questions.

Note: Unless Cavanaugh Macdonald Consulting, LLC has questions, you may not hear from them until you get your copy of the actuarial report.

The main contact persons with Cavanaugh Macdonald Consulting, LLC are Micki Taylor and Todd Green (NCSSALEO@CavMacConsulting.com). If you have any questions, please contact Micki at (678) 388-1709 or Todd at (678) 388-1705.

Cavanaugh Macdonald Consulting, LLC
3550 Busbee Parkway, Suite 250, Kennesaw, GA 30144
NCSSALEO@CavMacConsulting.com



**2023 MEMORANDUM OF PARTICIPATION
FOR SEPARATION ALLOWANCE BENEFIT**

UNIT: _____

MAILING ADDRESS: _____

CITY: _____ **ZIP CODE:** _____

NAME: _____

TITLE: _____

PHONE #: () _____

EMAIL ADDRESS: _____

On behalf of the unit government noted above, we agree to engage Cavanaugh Macdonald Consulting, LLC to prepare the disclosures required under GASB Statement No. 73 for the Special Separation Allowance for Law Enforcement Officers.

I have read the terms listed on the cover memorandum that outlines conditions and fees of the contract related to reporting requirements under GASB Statement No. 73. Should my unit of government determine at any point that we do not want to continue our participation in the Actuarial Study Program, we will notify Cavanaugh Macdonald Consulting by letter of our desire to cancel. In order to complete the report in time for Fiscal Year 2023 reporting, CMC will need to receive all requested information no later than May 15th, 2023.

I understand that we will be billed directly by Cavanaugh Macdonald Consulting, LLC and copies of the actuarial report will be emailed to our office by Cavanaugh Macdonald Consulting by July 31, 2023. **DO NOT PAY CAVANAUGH MACDONALD CONSULTING, LLC IN ADVANCE.**

By signing this document, I have accepted the terms and conditions outlined in the cover memorandum and agree to pay Cavanaugh Macdonald Consulting upon the completion of all work.

Signed this _____ day of _____, 2023.

(SIGNATURE)

(TITLE)

Cavanaugh Macdonald Consulting, LLC
3550 Busbee Parkway, Suite 250, Kennesaw, GA 30144
NCSSALEO@CavMacConsulting.com



**DATA COLLECTIONS SHEET FOR
SEPARATION ALLOWANCE BENEFIT
FOR FISCAL YEAR ENDING JUNE 30, 2023**
(Article 12D of Chapter 143 N.C. General Statutes)

This form should be completed and returned by **May 15, 2023**.

UNIT: _____

UNIT'S RETIREMENT SYSTEM (LGERS) I.D. NUMBER (if available): _____

- 1) The active participant data as of December 31, 2021 has been provided by the North Carolina Local Government Employees' Retirement System for use in the actuarial study. Typically, the Separation Allowance benefit is provided only to law enforcement officers (LEO). Please check the box(es) below if any of the following employee groups have been extended this benefit at the option of the local government. If only LEO are offered the separation allowance benefit, please skip to #2.

- Firefighters
- General Employees

- 2) Please provide the total gross separation allowance payments made to all retired members for Calendar Year 2022 (January 1, 2022 to December 31, 2022):

\$ _____

- 3) Please provide the administrative expenses* for Calendar Year 2022

(January 1, 2022 to December 31, 2022): _____

- * Costs incurred by the employer related to the administration of the separation allowance benefit (e.g. actuarial report fees, costs to process separation allowance payments, costs to send annual tax statements, staff time to assist employees in projecting retirement amount, staff time in preparing the data needed for the actuarial report, etc.). If no amount is provided, \$0 administrative expenses will be assumed for GASB 73 purposes.

If you have questions about the form, please contact **Micki Taylor** or **Todd Green** (NCSSALEO@CavMacConsulting.com) at Cavanaugh Macdonald Consulting at (678) 388-1709 or (678) 388-1705.

Cavanaugh Macdonald Consulting, LLC
3550 Busbee Parkway, Suite 250, Kennesaw, GA 30144
NCSSALEO@CavMacConsulting.com



SUPPLEMENTAL DATA COLLECTIONS SHEET FOR FISCAL YEAR ENDING JUNE 30, 2024

In preparation for the GASB 73 reporting required for Fiscal Year ending June 30, 2024, please provide a Microsoft Excel file of any retired employees receiving a separation allowance as of December 31, 2022. The file should contain the following information and can be emailed to NCSSALEO@CavMacConsulting.com. Please include the name of the local government in the email. We are enclosing a template to use for providing the retiree information.

- Name
- Separation Allowance Payment Amount PER PAY PERIOD as of December 31, 2022
- Pay Period: Bi-weekly, monthly, semimonthly, weekly, etc.
- Date of Birth (MM/DD/YYYY)
- Gender (Male/Female)
- Date of Retirement (MM/DD/YYYY)

This information will be used for the Fiscal Year 2024 reporting period. We are requesting this information since it may be easier for your unit to provide the retiree information as of December 31, 2022 now instead of producing the information in 2024.

12/31/2022 Retiree Data

Enter MUNICIPALITY/UNIT Name:						
Please refer to the Memorandum of Participation for details.						
Data represents Separation Allowance Retirees as of 12/31/2022.						
Do not include Retirees that terminated or retired after 12/31/2022.						
Disregard this file if you had no Separation Allowance Retirees as of 12/31/2022.						
i.	ii.	iii.	iv.	v.	vi.	vii.
Name ENTER: Last, First (ie: Smith, John)	Allowance AMOUNT Per PAY PERIOD as of 12/31/2022	Pay Period FREQUENCY (Weekly, Biweekly (26 pymts/yr), Monthly, Semimonthly (24 pymts/yr))	Date of Birth (MM/DD/YYYY)	Gender (M/F)	Date of Retirement (MM/DD/YYYY)	GROUP (LEO, Fire, General)

**DISTRIBUTION REQUEST
NEEDS-BASED PUBLIC SCHOOL CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Date of Request: 3-23-2023

DPI USE ONLY
Approved:
Date:

County: Perquimans County
 Address: P.O. Box 45, Hertford, NC 27944
 LEA: Perquimans County Schools
 Address: P.O. Box 337, Hertford, NC, 27944

Contact Person: Frank Heath
 Title: County Manager
 Phone: 252-426-8484
 Email: frankheath@perquimanscountync.gov

Project Title: Perquimans County Intermediate School (grades 3-8)
 Project Address: TBD

The Needs-Based Public School Capital Fund is governed by Article 38B of GS 115C-546. The purpose of the NBPSCF is to assist counties with their critical public school building capital needs. Grant funds may be used for construction of new public school buildings, as well as additions, repairs, and renovations to existing public school buildings. Grant funds cannot be used for real property acquisition, or for capital improvements to administrative buildings. Grant funds may be utilized for a lease agreement per GS 115C-546.13. **Do Not use this Distribution Request Form for lease payments.**

Total Project Costs (per signed agreement)	State Grant		Local Match		Total
Planning / Design	\$ 25,000.00	+	\$	=	\$ 25,000.00
Construction	\$ 32,365,500.00	+	\$	=	\$ 32,365,500.00
Other	\$ 4,534,500.00	+	\$	=	\$ 4,534,500.00
Total	\$ 36,925,000.00	+	\$	=	\$ 36,925,000.00

Design Firm: Hite Associates

Date of Design Contract: February 6, 2023

Bid Date (actual estimated): 3/26/2024

General Contractor: TBD

Date of Construction Contract: TBD

Construction Start Date (actual estimated): April 30, 2024 Completion Date (actual estimated): April 30, 2026

Local Matching Fund Requirement: 1:1 | 1:3 | or 0% | 5% | 15% | 25% | 35%

Source(s) of matching funds: _____

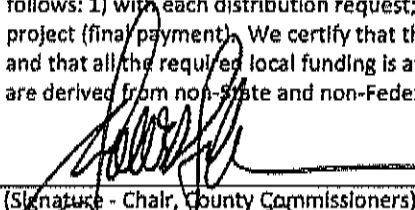
Project Costs (as of date): <u>03-22-2023</u>	State Grant		Local Match		Total
Planning / Design	\$ 11,850	+	\$ 0	=	\$ 11,850
Construction	\$ 0	+	\$ 0	=	\$ 0
Other	\$ 0	+	\$ 0	=	\$ 0
Total	\$ 11,850	+	\$ 0	=	\$ 11,850

Grant Funds Requested	All Prior Requests		This Request		Total
Planning / Design	\$ 0	+	\$ 11,850	=	\$ 11,850
Construction	\$ 0	+	\$ 0	=	\$ 0
Other	\$ 0	+	\$ 0	=	\$ 0
Total	\$ 0	+	\$ 11,850	=	\$ 11,850

Supporting Documentation: *At DPI's request, submit documentation to DPI substantiating project expenditures identified here.*

Reporting Requirements

We, the undersigned, agree to submit a report describing the progress of this project, including State and Local amounts expended, as follows: 1) with each distribution request; 2) annually on or before April 1 of each year; and 3) within 90 days following completion of the project (final payment). We certify that the project herein described is within the parameters set forth in Article 38B of GS 115C-546, and that all the required local funding is available and designated as a Local Match for this project. We certify that Local Matching Funds are derived from non-State and non-Federal funds and will be expended along with Needs-Based Grant funds as the project progresses.


 (Signature - Chair, County Commissioners)

3/23/23
 (Date)


 (Signature - Chair, Board of Education)

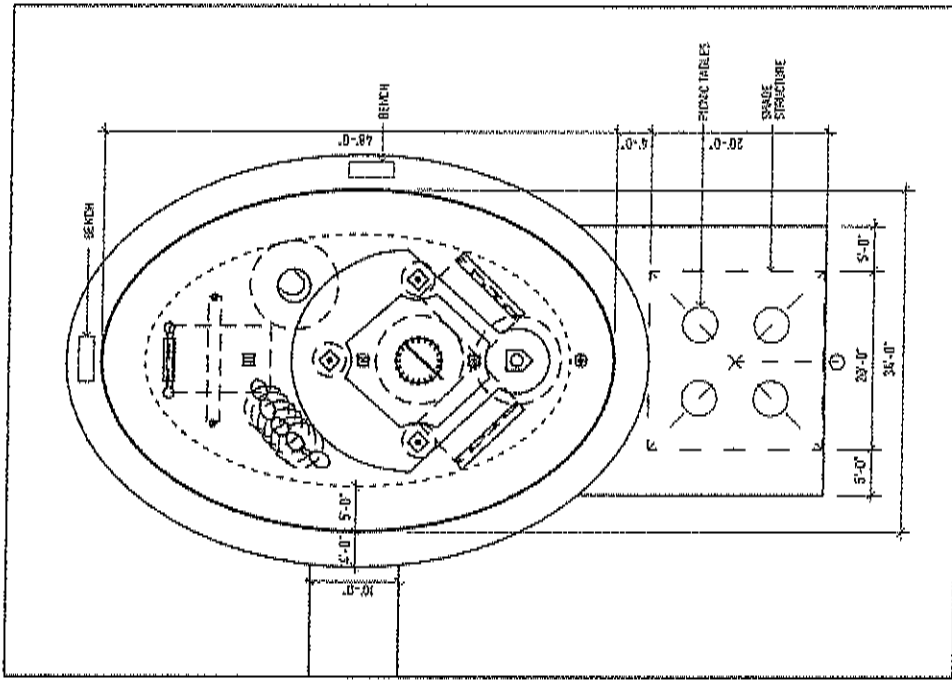
03/23/2023
 (Date)

Project Costs continued

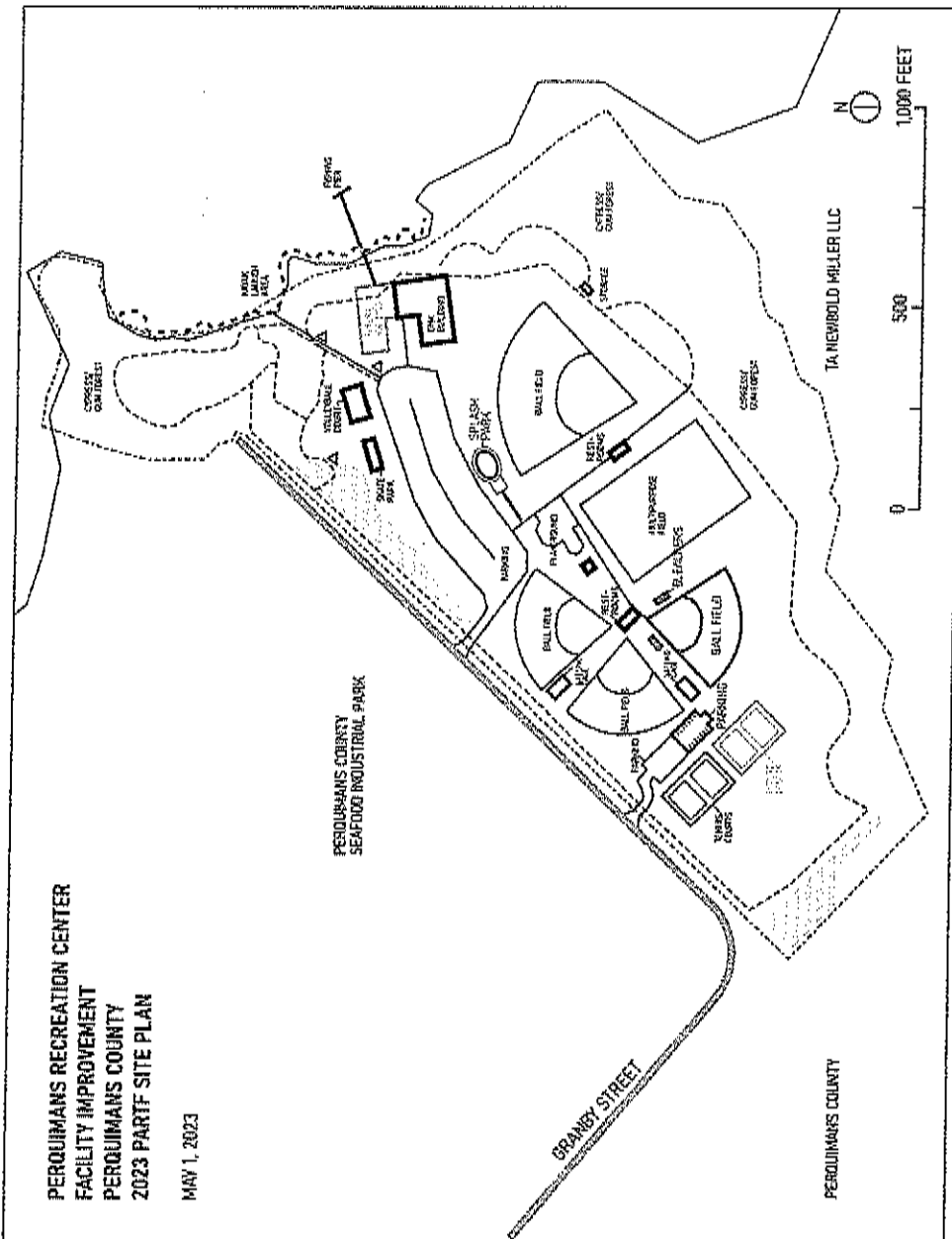
Project Costs

Applicant: Perquimans County Parks & RecreationProject Name: Perquimans Outdoor Recreation Additions 2023

Project Elements (Include specific units — sizes, numbers, lengths, etc. — for each item.)	Unit	Unit Cost	Total Item Cost
Building and/or Renovating Costs			
Baseball Field with dugouts and fence, bases	Lump Sum	270,000	270,000
Splash Pad 34 x 48 w/recycled water system and pump house	Lump Sum	365,000	365,000
Picnic Area 30 x 20 concrete slab w/shade canopy; 4 tables w/attached benches (2 ADA)	Lump Sum	32,680	32,680
Sidewalks to connect w/existing and 4ft wide splash pad perimeter - concrete	Lump Sum	22,000	22,000
2 Bleachers - 5 tier 50 person ea.; 2 benches @splash pad; 2 benches @dug out	Lump Sum	19,000	19,000
Lighting @ballfield 200ft radius w/environmental light controls	Lump Sum	215,000	215,000
Parking - Asphalt 50 spaces, adjoins existing	Lump Sum	90,500	90,500
Score Board	1	8,500	8,500
Cost to Build or Renovate:			1,022,680
Contingency for the Cost of Building / Renovating			
Contingency (not to exceed 5% or \$50,000 of the cost to build, whichever is less)			
Land Value (indicate purchase or donation)			
Land Acquisition <input type="checkbox"/> Purchase <input type="checkbox"/> Donation			
Planning and Incidental Land Acquisition Costs			
Construction management, site planning, preliminary design, survey and appraisals, or the cost of preparing the application (not to exceed 20% or \$200,000 of the cost of the project, whichever is less)			
Total Project Cost:			1,022,680
Total PARTF Grant Request:			500,000
Total Local Match:			522,680



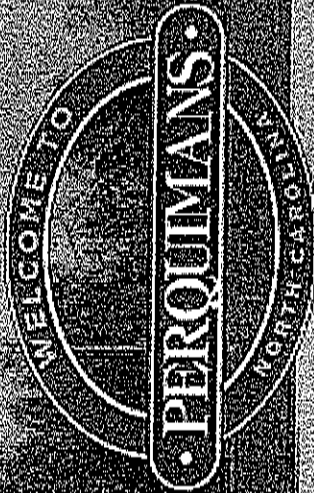
SPLASH PARK - ENLARGED PLAN



PERQUIMANS RECREATION CENTER
 FACILITY IMPROVEMENT
 PERQUIMANS COUNTY
 2023 PART F SITE PLAN
 MAY 1, 2023

OVERVIEW MAP

- LEGEND**
- REC CENTER BOUNDARY - 47 ACRES
 - - - EASEMENT TO WATER
 - EXISTING FACILITIES
 - PART F REQUEST
 - FUTURE FACILITIES
 - ▲ EDUCATIONAL KIOSKS
 - WALKING TRAIL
 - STORMWATER WETLANDS
 - LIVING SHORELINE



3/19/2023 Changes made to reflect input at
Public Meeting held 3/9/2023

Perquimans County is applying for the PARTF
(NC Parks and Recreation Trust Fund) Grant
to add facilities to the

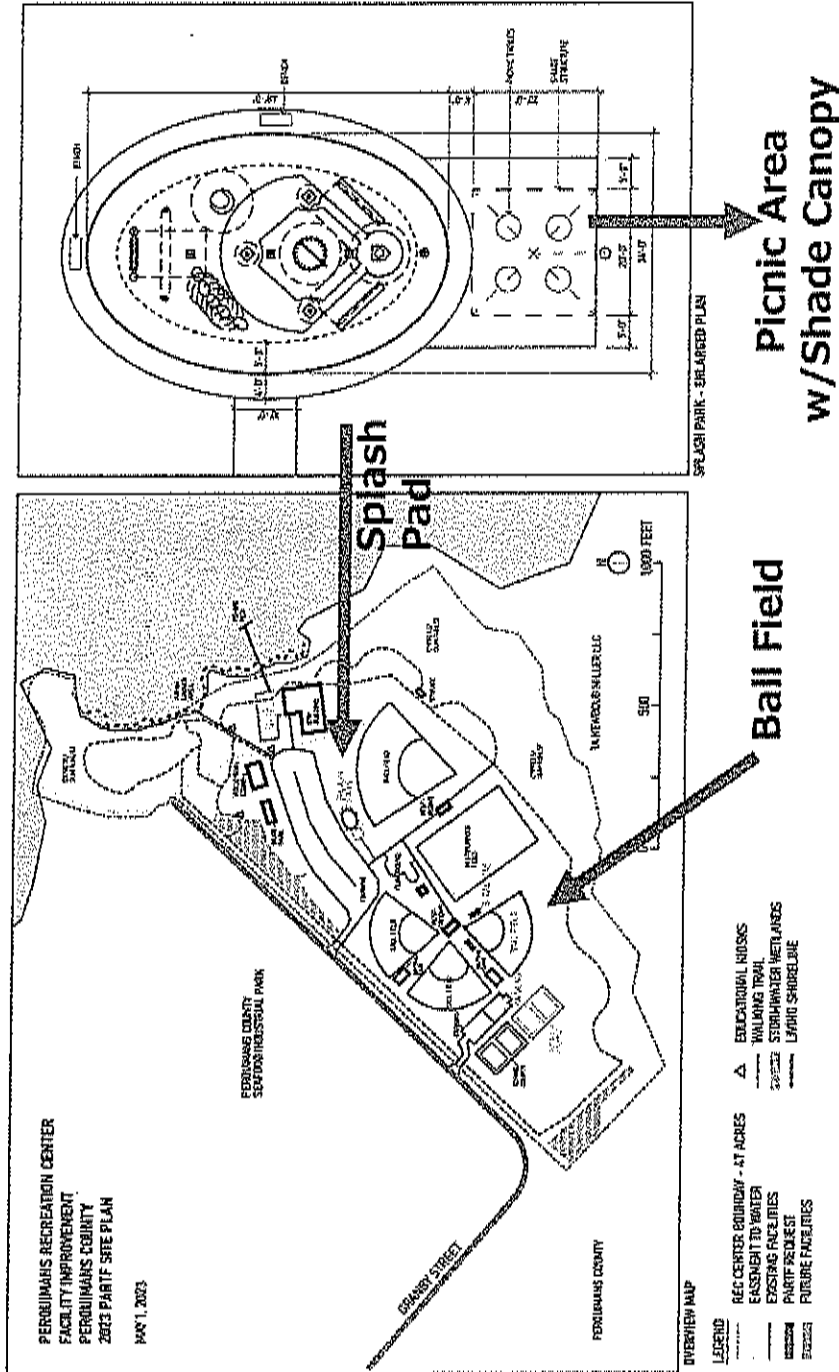
Recreation Complex located on
Granby Street in Hertford.

Learn more and ask questions
Thursday March 9, 2023 at 6:00 PM

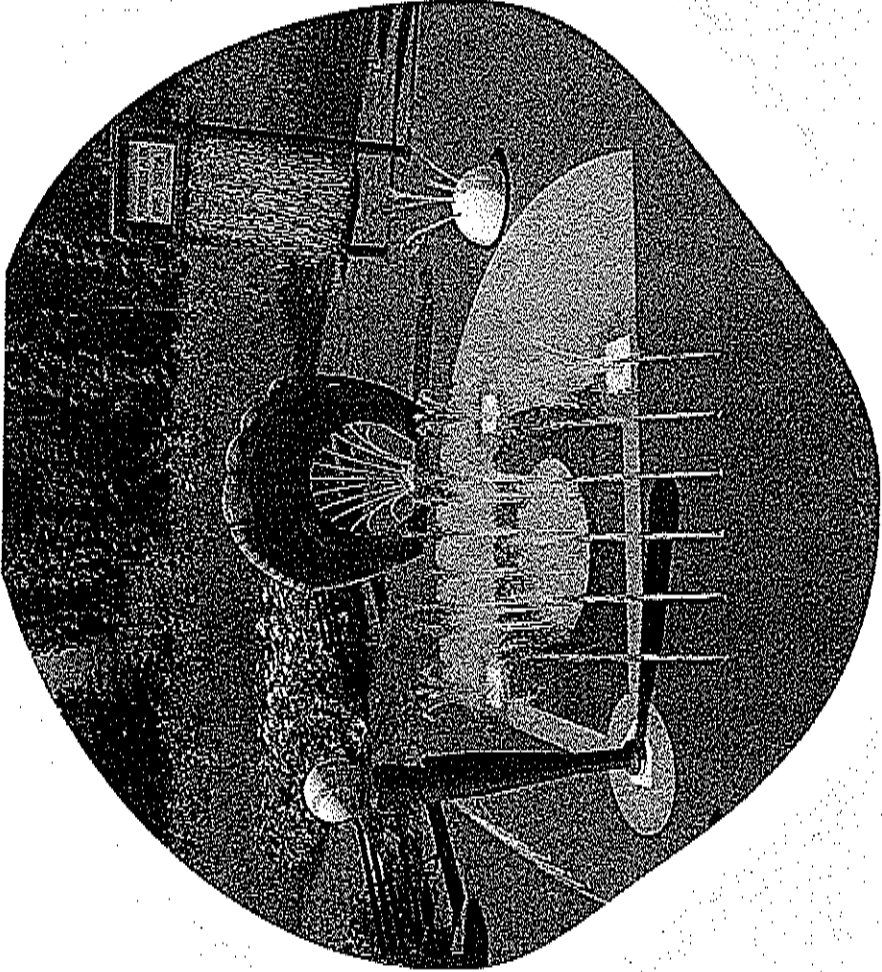
**Splash Pad
Additional Ball Field
Expanded Parking Lot**

**Proposed Additions
in Green:**

- Ball Field with dugouts and benches
- Splash Pad with concrete sidewalk around perimeter
- Picnic Area with canopy, 4 tables (2 ADA)
- Expanded parking lot – 50 new spaces
- Lighting @ballfield
- Bleachers – capacity of 50 people each
- Score Board

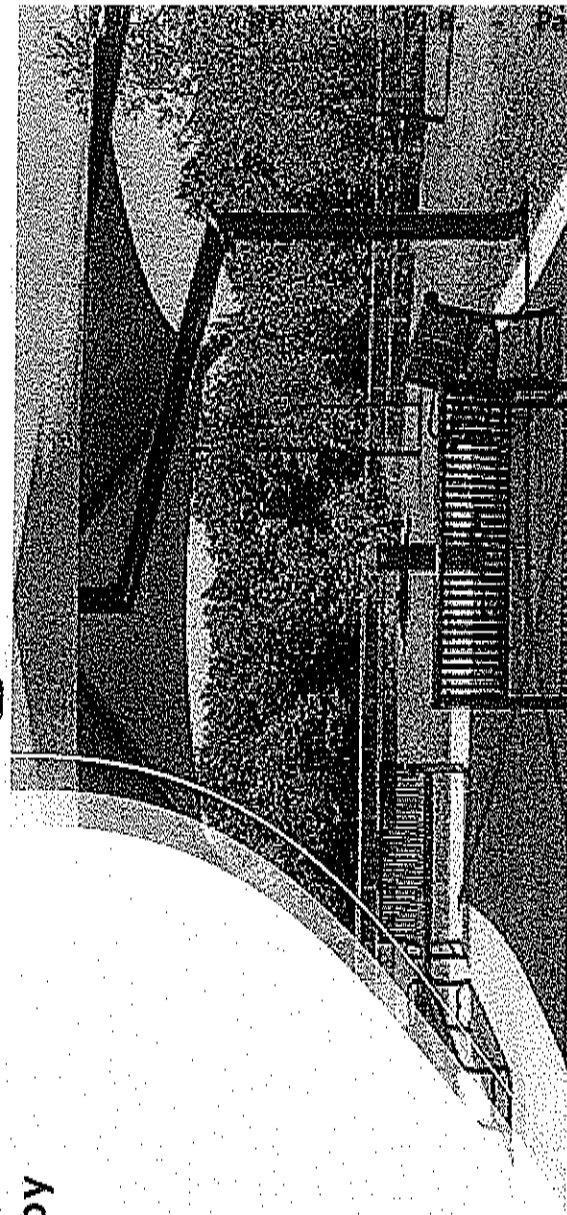
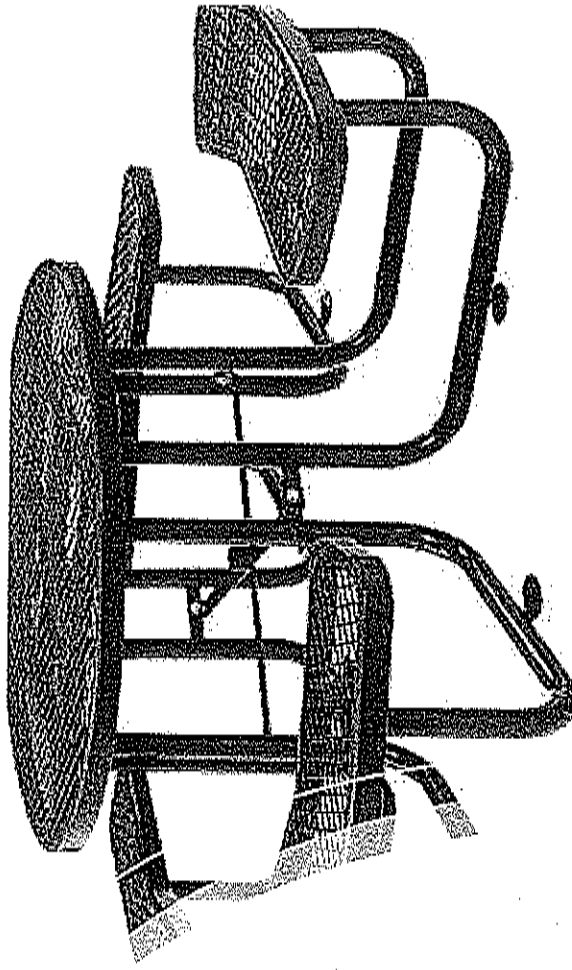


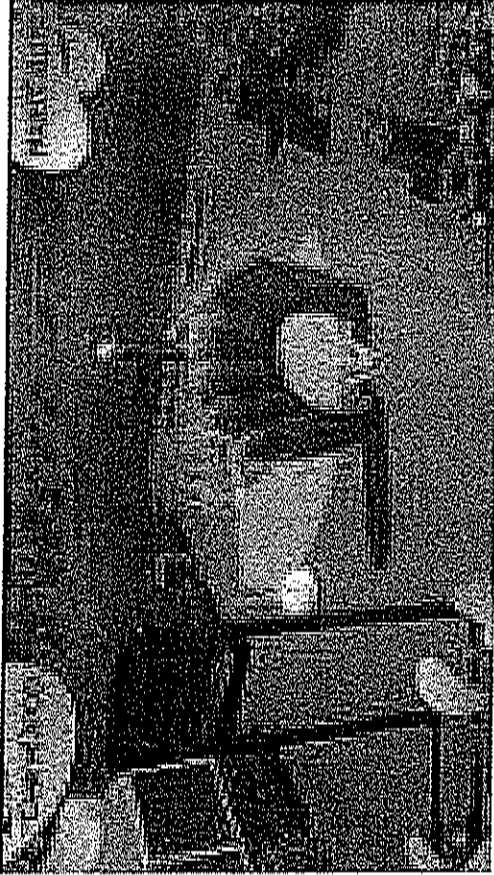
- Splash Pad
- Non-slip surface
 - Water is recycled



Picnic Area

- Concrete Surface
- 20 x 20 Foot Shade Canopy
- 4 Tables (2 ADA)





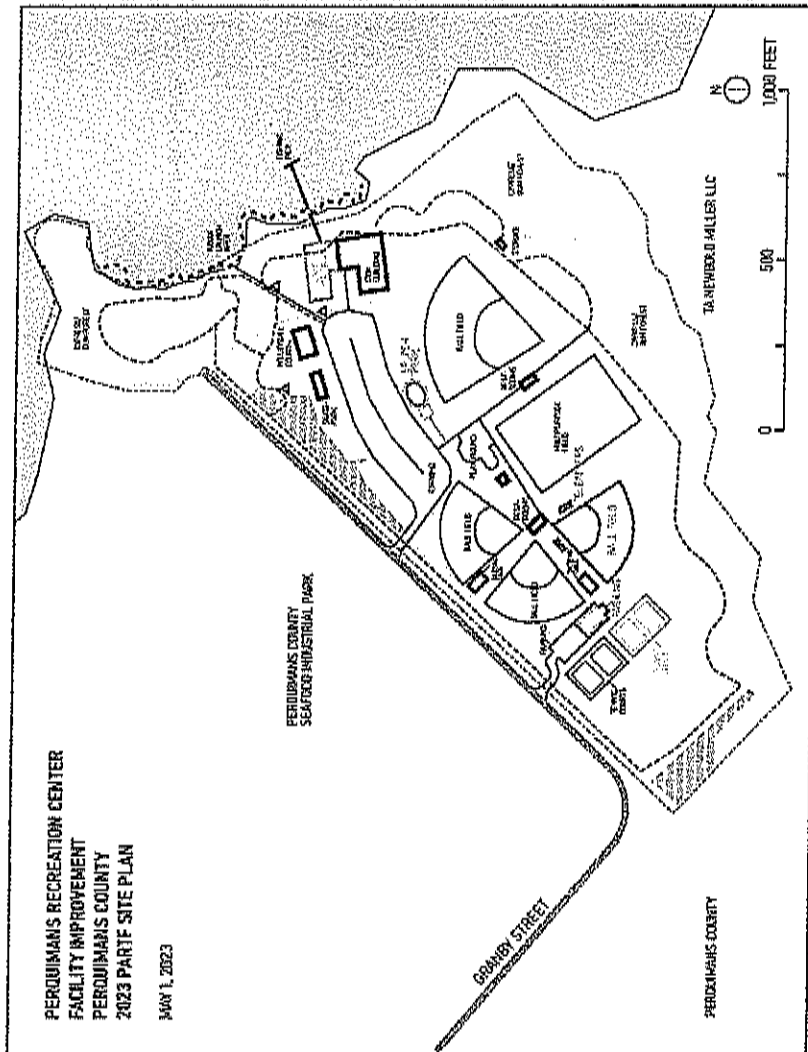
https://www.youtube.com/watch?time_continue=1&v=jL5fH18zIT4&embeds_euri=https%3A%2F%2Fhubblecontent.osi.office.net%2F&feature=emb_logo

Project Budget

Adjusted after Public Meeting 3/9/23

Softball Field	\$270,000
Splash Pad	\$365,000
Picnic Area w/Canopy & 4 Tables (2 ADA)	\$32,680
Sidewalks & Splash Pad Perimeter	\$22,000
Lighting	\$215,000
Bleachers & Benches	\$19,000
Lighting	\$215,000
Parking	\$90,500
Score Board	\$8,500
TOTAL ESTIMATE	\$1,022,680

NCPARTF Request	\$500,000
Perquimans Match	\$522,680



OVERVIEW MAP

Join Us!

Perquimans County is applying for the PARTF (Parks and Recreation Trust Fund) Grant to add facilities to the Recreation Complex located on Granby Street in Renford!

Learn more and ask questions
Thursday March 9, 2023 at 6:00 PM

**Splash Pad
Additional Ball Field
Expanded Parking Lot**

PUBLIC MEETING
Thursday March 9, 2023
6:00 PM

Perquimans County Recreation Complex
313 Granby Street



Questions!



PERQUIMANS COUNTY

BOARD OF COMMISSIONERS

P.O. BOX 45
 HERTFORD, NORTH CAROLINA 27944
 TELEPHONE: 1-252-426-7550

MARY P. HUNNICUTT
 CLERK TO BOARD

W. FRANK HEATH, III
 COUNTY MANAGER

WALLACE E. NELSON
 CHAIRMAN
 CHARLES WOODARD
 VICE CHAIRMAN
 TIMOTHY J. CORPREW
 JOSEPH W. HOFFLER
 T. KYLE JONES
 JAMES W. WARD
 W. HACKNEY HIGH, JR.
 COUNTY ATTORNEY

RESOLUTION BY GOVERNING BODY OF APPLICANT

WHEREAS, Perquimans County has need for and intends to construct a project described as Water Distribution System Improvements – Perquimans River Crossing and

WHEREAS, Perquimans County intends to request State loan and/or grant assistance for the project,

NOW THEREFORE BE IT RESOLVED, BY BOARD OF COMMISSIONERS OF PERQUIMANS COUNTY:

That Perquimans County, the **Applicant**, will arrange financing for all remaining costs of the project, if approved for a State loan and/or grant award.

That the **Applicant** will provide for efficient operation and maintenance of the project on completion of construction thereof.

That the **Applicant** will adopt and place into effect on or before completion of the project a schedule of fees and charges and other available funds which will provide adequate funds for proper operation, maintenance, and administration of the system and the repayment of all principal and interest on the debt.

That the governing body of the **Applicant** agrees to include in the loan agreement a provision authorizing the State Treasurer, upon failure of Perquimans County to make a scheduled repayment of the loan, to withhold from Perquimans County any State funds that would otherwise be distributed to the local government unit in an amount sufficient to pay all sums then due and payable to the State as a repayment of the loan.

That Frank Heath, County Manager the **Authorized Representative** and successors so titled, is hereby authorized to execute and file an application on behalf of the **Applicant** with the State of North Carolina for a loan and/or grant to aid in the study of or construction of the project described above.

That the **Authorized Representative**, and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with such application or the project: to make the assurances as contained above; and to execute such other documents as may be required in connection with the application.

Perquimans County's Vision:

To be a community of opportunity in which to live, learn, work, prosper and play.

Adopted this the 3rd day of April, 2023 at Perquimans County, North Carolina.

Wallace E. Nelson, Chairman
Perquimans County Board of Commissioners

ATTEST:

Mary P. Hunnicutt
Clerk to the Board



PERQUIMANS COUNTY

BOARD OF COMMISSIONERS

P.O. BOX 45
 HERTFORD, NORTH CAROLINA 27944
 TELEPHONE: 1-252-426-7550

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 W. HACKNEY HIGH, JR.
 COUNTY ATTORNEY

MARY P. HUNNICUTT
 CLERK TO BOARD

W. FRANK HEATH, III
 COUNTY MANAGER

RESOLUTION BY GOVERNING BODY OF APPLICANT

WHEREAS, Perquimans County has need for and intends to construct, plan for, or conduct a study in a project described as Bethel Water Treatment Plant discharge relocation and Winfall Water Treatment Plant discharge relocation and

WHEREAS, Perquimans County intends to request State loan and/or grant assistance for the project,

NOW THEREFORE BE IT RESOLVED, BY BOARD OF COMMISSIONERS OF PERQUIMANS COUNTY:

That Perquimans County, the **Applicant**, will arrange financing for all remaining costs of the project, if approved for a State loan and/or grant award.

That the **Applicant** will provide for efficient operation and maintenance of the project on completion of construction thereof.

That the **Applicant** will adopt and place into effect on or before completion of the project a schedule of fees and charges and other available funds which will provide adequate funds for proper operation, maintenance, and administration of the system and the repayment of all principal and interest on the debt.

That the governing body of the **Applicant** agrees to include in the loan agreement a provision authorizing the State Treasurer, upon failure of Perquimans County to make a scheduled repayment of the loan, to withhold from Perquimans County any State funds that would otherwise be distributed to the local government unit in an amount sufficient to pay all sums then due and payable to the State as a repayment of the loan.

That Frank Heath, County Manager the **Authorized Representative** and successors so titled, is hereby authorized to execute and file an application on behalf of the **Applicant** with the State of North Carolina for a loan and/or grant to aid in the study of or construction of the project described above.

That the **Authorized Representative**, and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with such application or the project: to make the assurances as contained above; and to execute such other documents as may be required in connection with the application.

Perquimans County's Vision:

To be a community of opportunity in which to live, learn, work, prosper and play.

Adopted this the 3rd day of April, 2023 at Perquimans County, North Carolina .

Wallace E. Nelson, Chairman
Perquimans County Board of Commissioners

ATTEST:

Mary P. Hunnicutt
Clerk to the Board



PERQUIMANS COUNTY BOARD OF COMMISSIONERS

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COUNTY ATTORNEY

MARY P. HUNNICUTT
CLERK TO BOARD

W. FRANK HEATH, III
COUNTY MANAGER

FORM FOR CERTIFICATION BY THE RECORDING OFFICER

The undersigned duly qualified and acting Chairman of the Perquimans County Board of Commissioners does hereby certify: That the attached resolution is a true and correct copy of the resolution authorizing the filing of an application with the State of North Carolina, as regularly adopted at a legally convened meeting of the Perquimans County Board of Commissioners duly held on the 3rd day of April, 2023; and, further, that such resolution has been fully recorded in the journal of proceedings and records in my office. IN WITNESS WHEREOF, I have hereunto set my hand this 3rd day of April, 2023.

Mary P. Hunnicutt
Clerk to the Board



Thompson, Price, Scott, Adams & Co., P.A.
4024 Oleander Drive Suite 3
Wilmington, North Carolina 28403
Telephone (910) 791-4872
Fax (910) 239-8294

January 1, 2023

Perquimans County
P.O. Box 45/128 N Church Street
Hertford, NC 27944

We are pleased to confirm our understanding of the services we are to provide Perquimans 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Perquimans County as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Perquimans 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 Perquimans County's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Net Pension Asset/Liability RSI
- 3) OPEB

We have also been engaged to report on supplementary information other than RSI that accompanies Perquimans 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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole [in a separate written report accompanying our auditor's report on the financial statements OR in a report combined with our auditor's report on the financial statements].

- 1) Schedule of expenditures of federal awards.
- 2) Budgetary Comparison Statements

3) Combining Statements

4) Individual Fund Statements

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

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal 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 and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; 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 or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters

in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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 individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

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 internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, 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 Perquimans 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 Perquimans 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 Perquimans 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, schedule of expenditures of federal awards, and related notes of Perquimans County in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance 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 statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the 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 and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal 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 of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on July 1, 2023.

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 (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon 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 Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or 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 Thompson, Price, Scott, Adams & Co., PA 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 Cognizant 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 Thompson, Price, Scott, Adams & Co., PA 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 [Name of Cognizant Agency, Oversight Agency for Audit, 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.

Gregory Adams, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately July 1, 2023 and to issue our reports no later than October 31, 2023.

Our fee for these services is stated in the approved audit contract. Any additional work out of the normal scope of the audit will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to management and the governing body of Perquimans 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 Perquimans 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 attached copy and return it to us.

Very truly yours,

Thompson, Price, Scott, Adams & Co., PA

RESPONSE:

This letter correctly sets forth the understanding of Perquimans County.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2022

The	Governing Board
of	Primary Government Unit Perquimans County
and	Discretely Presented Component Unit (DPCU) (if applicable) NA

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

and	Auditor Name Thompson, Price, Scott, Adams & Co. PA
	Auditor Address 4024 Oleander Drive, Suite 103, Wilmington, NC 28403

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/23	Date Audit Will Be Submitted to LGC 10/31/23
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Must be within four months of FYE

hereby agree as follows:

- 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.
- 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.

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2022

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.

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2022

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 be 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:**

Tracy Mathews

Finance/Perquimans County

tracymathews@perquimanscountync.nc

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	Perquimans County
Audit Fee	\$ 47500.00
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ 3,000.00 if applicable
Writing Financial Statements	\$
All Other Non-Attest Services	\$

DPCU FEES (if applicable)

Discretely Presented Component Unit	NA
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Thompson, Price, Scott, Adams & Co. PA	
Authorized Firm Representative (typed or printed)*	Signature*
Gregory S Adams, CPA	
Date*	Email Address*
	gadams@tpsacpas.com

GOVERNMENTAL UNIT

Governmental Unit*	
Perquimans 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*
Wallace E Nelson Chairman	
Date	Email Address
	wallacenelson@perquimanscountync.gov

Chair of Audit Committee (typed or printed, or "NA")	Signature
NA	
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)	Signature*
Tracy Mathews, Finance Officer	
Date of Pre-Audit Certificate*	Email Address*
	tracymathews@perquimanscountync.gov

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

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
NA	
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

§ 143-318.11. Closed sessions.

(a) Permitted Purposes. - It is the policy of this State that closed sessions shall be held only when required to permit a public body to act in the public interest as permitted in this section. A public body may hold a closed session and exclude the public only when a closed session is required:

- (1) To prevent the disclosure of information that is privileged or confidential pursuant to the law of this State or of the United States, or not considered a public record within the meaning of Chapter 132 of the General Statutes.
- (2) To prevent the premature disclosure of an honorary degree, scholarship, prize, or similar award.
- (3) To consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged. General policy matters may not be discussed in a closed session and nothing herein shall be construed to permit a public body to close a meeting that otherwise would be open merely because an attorney employed or retained by the public body is a participant. The public body may consider and give instructions to an attorney concerning the handling or settlement of a claim, judicial action, mediation, arbitration, or administrative procedure. If the public body has approved or considered a settlement, other than a malpractice settlement by or on behalf of a hospital, in closed session, the terms of that settlement shall be reported to the public body and entered into its minutes as soon as possible within a reasonable time after the settlement is concluded.
- (4) To discuss matters relating to the location or expansion of industries or other businesses in the area served by the public body, including agreement on a tentative list of economic development incentives that may be offered by the public body in negotiations. The action approving the signing of an economic development contract or commitment, or the action authorizing the payment of economic development expenditures, shall be taken in an open session.
- (5) To establish, or to instruct the public body's staff or negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating (i) the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease; or (ii) the amount of compensation and other material terms of an employment contract or proposed employment contract.
- (6) To consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee; or to hear or investigate a complaint, charge, or grievance by or against an individual public officer or employee. General personnel policy issues may not be considered in a closed session. A public body may not consider the qualifications, competence, performance, character, fitness, appointment, or removal of a member of the public body or another body and may not consider or fill a vacancy among its own membership except in an open meeting. Final action making an appointment or discharge or removal by a public body having final authority for the appointment or discharge or removal shall be taken in an open meeting.
- (7) To plan, conduct, or hear reports concerning investigations of alleged criminal misconduct.
- (8) To formulate plans by a local board of education relating to emergency response to incidents of school violence or to formulate and adopt the school safety components of school improvement plans by a local board of education or a school improvement team.
- (9) To discuss and take action regarding plans to protect public safety as it relates to existing or potential terrorist activity and to receive briefings by staff members, legal counsel, or law enforcement or emergency service officials concerning actions taken or to be taken to respond to such activity.

(b) Repealed by Session Laws 1991, c. 694, s. 4.

(c) Calling a Closed Session. - A public body may hold a closed session only upon a motion duly made and adopted at an open meeting. Every motion to close a meeting shall cite one or more of the permissible purposes listed in subsection (a) of this section. A motion based on subdivision (a)(1) of this section shall also state the name or citation of the law that renders the information to be discussed privileged or confidential. A motion based on subdivision (a)(3) of this section shall identify the parties in each existing lawsuit concerning which the public body expects to receive advice during the closed session.

(d) Repealed by Session Laws 1993 (Reg. Sess., 1994), c. 570, s. 2. (1979, c. 655, s. 1; 1981, c. 831; 1985 (Reg. Sess., 1986), c. 932, s. 5; 1991, c. 694, ss. 3, 4; 1993 (Reg. Sess., 1994), c. 570, s. 2; 1995, c. 509, s. 84; 1997-222, s. 2; 1997-290, s. 2; 2001-500, s. 2; 2003-180, s. 2; 2013-360, s. 8.41(b).)

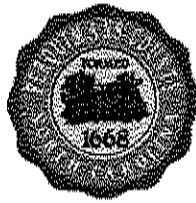
FOR
INFORMATION
ONLY
ITEMS

DEPARTMENT HEAD REPORTS

PLAT REVIEW LOG - PERQUIMANS COUNTY MARCH

SURVEYOR'S NAME PLAT TITLE	SURVEYOR'S PHONE # ADDRESS	DATE IN DATE OUT	APPROVAL YES/NO	COMMENTS
MARK D PRUDEN HOWARD W HURDLE	X	3-1-2023	X	RECOMBINATION OF 5-0033-0084A & 5-0033-0082 .18 ACRES
JOSIAH A WEBB III ALLEN R & IRIS B STALLINGS	X	3-2-2023	X	SUBDIVISION OF 1-0010-0032 1.00 ACRE
JH MILLER JR CLEVELAND & SHARON GREEN	X	3-2-2023	X	SUBDIVISION OF 4-0076-0025A 2.00 ACRES
TA STOKLEY RALPH HOLLOWELL	X	3-3-2023	X	SUBDIVISION OF 4-0055-0014 1.17 ACRES
PAUL J TOTI ALLEN B LAMB	X	3-8-2023	X	RECOMBINATION , A PORTION OF 5-0026-0032 & 5-0026-0032B 1.63 ACRES
TA STOKLEY NORA AMANSFIELD	X	3-10-2023	X	SUBDIVISION OF 4-D053-0001-WA / PARCEL A/ 7309 ACRES/ PARCEL B /1.73 ACRES/ PARCEL C /1.29 ACRES
TIMMONS GROUP GLENNA TUNNELL	X	3-24-2023	X	RECOMBINATION 5-0033-0059L, 5-033-0059F, 5-0033-0059K LOT 9 /12.60 ACRES LOT 8/12.44 ACRES

Bissell PO Box 1068 Kitty Hawk, NC 27949 (252) 261-3266	S. L. Cardwell Surveying 1206 Francis Street Elizabeth City, NC 27909 338-6328	Pat McDowell PO Box 391 Elizabeth City, NC 27909 338-4161	Mark Pruden 146 Oak Grove Road Edenton, NC 27932 482-7804	Saunders Surveying 510 Avena Road Black Mountain, NC 28711 (828) 669-2777
Bowman Consulting Paul J Toti 131 Main Street Gatesville, NC 27938 357-1581	E. T. Hyman Surveying 133 US Hwy 158 West Ste E Camden, NC 27921 335-2913	McKim & Creed 504 E Elizabeth St Ste 1 Elizabeth City, NC 27909 338-2929	Gloria Rogers 215 B Street Camden, NC 27921 338-1415/333-8781	Scott Temple PO Box 422 Elizabeth City, NC 27907 330-4016
Charles E Brown, III 2005 Johnson Road Elizabeth City, NC 27909 335-0928	Eugene Jordan 402 Sign Pine Road Tyner, NC 27980 221-4795	J H Miller Jr. 166 Cottonwood Drive Hertford, NC 27944 339-6932	Robey 150 US Hwy 158 W East Camden, NC 27921 335-1888	Tony Webb PO Box 381 Edenton, NC 27932 482-3066
TIMMONS GROUP 1805 WEST CITY DRIVE ELIZABETH CITY, NC 27909 (252)621-5030				



107 N. Front Street
Post Office Box 7
Hertford, NC 27944

Phone: (252) 426-7010
(252) 426-5564
Fax: (252) 426-3624

PERQUIMANS COUNTY TAX DEPARTMENT

March 28, 2023

To: Perquimans County Board of Commissioners

There were no refunds or releases to turn in for March.

The Board of Equalization and Review will convene at the Commissioners Meeting in May. It is expected to adjourn at the June Commissioners Meeting.

- Commissioners will be asked to sign an Oath of Affirmation prior to a motion being made to call the meeting to order. If any taxpayers are scheduled to speak before the Board concerning their assessments, they will be heard at this time.
After any scheduled appointments have been heard or if no one is scheduled, a motion will be made to adjourn the Board of E & R for the May session.
The meeting will once again convene at the June meeting. If there are no scheduled appointments or if a scheduled appointment from May has been resolved, a motion will be made to adjourn the 2023 session of the Board of Equalization and Review until 2024.

Bill Jennings
Tax Administrator
Perquimans County



107 N. Front Street
Post Office Box 7
Hertford, NC 27944

Phone: (252) 426-7010
(252) 426-5564
Fax: (252) 426-3624

**PERQUIMANS COUNTY
TAX DEPARTMENT**

Enforced Collections-March 2023

GARNISHMENTS: \$1,197.64

PAYMENT AGREEMENTS: \$11,642.54

DEBT SETOFFS: \$268.77

Permit Report

3/1/2023 - 3/27/2023

Permit Date	Permit #	Permit Type	Location	Project Cost	Total Fees	Assigned To
3/1/2023	3032	Mechanical	County	6,500	\$150.00	Erle Solesbee
3/1/2023	3031	Plumbing	County	20,000	\$240.00	Virgil Parrish
3/1/2023	3030	Mechanical	County	6,900	\$75.00	Erle Solesbee
3/1/2023	3028	Plumbing	County	10,000	\$325.00	Virgil Parrish
3/2/2023	3033	Plumbing	County	4,000	\$100.00	Virgil Parrish
3/2/2023	2954	Plumbing	County	15,000	\$200.00	Virgil Parrish
3/3/2023	3038	Mechanical	County	10,000	\$75.00	Virgil Parrish
3/3/2023	3037	Electrical	County	5,000	\$454.00	Virgil Parrish
3/3/2023	3035	Electrical	County	400	\$50.00	Erle Solesbee
3/3/2023	3034	Electrical	County	400	\$50.00	Erle Solesbee
3/6/2023	3040	Electrical	County	250	\$70.00	Virgil Parrish
3/6/2023	3039	Building	County	5,400	\$75.00	Erle Solesbee
3/7/2023	3044	Mechanical	County	5,795	\$75.00	Erle Solesbee
3/7/2023	3043	Plumbing	County	5,500	\$100.00	Virgil Parrish
3/7/2023	3042	Building	County	10,800	\$150.00	Virgil Parrish
3/7/2023	3041	Building	County	65,000	\$251.00	Virgil Parrish
3/7/2023	2984	Building	County	30,000	\$100.00	Erle Solesbee
3/7/2023	2979	Electrical	County	9,600	\$100.00	Erle Solesbee
3/7/2023	2571	Mechanical	County	10,000	\$150.00	Virgil Parrish
3/8/2023	3051	Building	County	17,068	\$373.00	Erle Solesbee
3/8/2023	3050	Electrical	County	5,000	\$120.00	Virgil Parrish
3/8/2023	3049	Mechanical	Hertford	5,000	\$75.00	Erle Solesbee
3/8/2023	3048	Electrical	County	10,000	\$130.00	Erle Solesbee
3/8/2023	3047	Electrical	County	2,000	\$50.00	Erle Solesbee
3/8/2023	3046	Mechanical	County	1,000	\$55.00	Erle Solesbee
3/8/2023	3045	Mechanical	County	9,400	\$75.00	Erle Solesbee
3/8/2023	2662	Mechanical	County	14,000	\$130.00	Virgil Parrish
3/9/2023	3056	Electrical	County	2,000	\$308.00	Virgil Parrish
3/9/2023	3055	Mechanical	County	7,485	\$75.00	Erle Solesbee
3/9/2023	3054	Mechanical	County	5,337	\$75.00	Erle Solesbee
3/9/2023	3053	Mechanical	County	8,448	\$75.00	Erle Solesbee
3/9/2023	3052	Electrical	County	500	\$50.00	Erle Solesbee
3/10/2023	3058	Building	County	371,175	\$1,010.00	Virgil Parrish
3/10/2023	3057	Electrical	County	20,000	\$488.00	Virgil Parrish
3/13/2023	3064	Plumbing	County	3,800	\$55.00	Virgil Parrish
3/13/2023	3063	Plumbing	County	5,800	\$55.00	Virgil Parrish
3/13/2023	3062	Building	County	20,500	\$150.00	Erle Solesbee
3/13/2023	3061	Electrical	County	20,000	\$648.00	Virgil Parrish
3/13/2023	3060	Electrical	County	12,000	\$405.00	Virgil Parrish
3/13/2023	3059	Building	County	0		
3/14/2023	3067	Electrical	County	1,000	\$50.00	Erle Solesbee
3/14/2023	3066	Building	County	86,500	\$439.00	Erle Solesbee
3/14/2023	3065	Building	County	200,000	\$600.00	Virgil Parrish
3/14/2023	3020	Building	County	489,000	\$1,016.00	Virgil Parrish
3/15/2023	3073	Building	County	0		Virgil Parrish
3/15/2023	3072	Electrical	County	2,000	\$50.00	Erle Solesbee
3/15/2023	3071	Plumbing	County	1,550	\$50.00	Erle Solesbee

3/16/2023	3078	Mechanical	County	1,000	\$75.00	Virgil Parrish
3/16/2023	3077	Electrical	County	900	\$70.00	Virgil Parrish
3/17/2023	3079	Building	County	0		
3/17/2023	3070	Mechanical	County	10,977	\$75.00	Erle Solesbee
3/17/2023	3069	Building	County	16,000	\$130.00	Erle Solesbee
3/17/2023	3068	Mechanical	County	6,672	\$75.00	Erle Solesbee
3/20/2023	3082	Building		0		
3/20/2023	3081	Electrical	County	7,000	\$310.00	Virgil Parrish
3/20/2023	3080	Electrical	County	2,800	\$111.00	Virgil Parrish
3/21/2023	3088	Building	Hertford	0		
3/21/2023	3086	Building	County	500	\$180.00	Virgil Parrish
3/21/2023	3085	Plumbing	County	1,500	\$55.00	Virgil Parrish
3/21/2023	3084	Building	County	90,000	\$869.00	Virgil Parrish
3/21/2023	3083	Building	County	90,000	\$518.00	Virgil Parrish
3/22/2023	3089	Plumbing	County	1,200	\$110.00	Virgil Parrish
3/22/2023	3087	Plumbing	County	1,250	\$50.00	Virgil Parrish
3/23/2023	3092	Plumbing	County	750	\$60.00	Virgil Parrish
3/23/2023	3091	Building		0		
3/23/2023	3090	Plumbing	County	9,500	\$160.00	Virgil Parrish
3/24/2023	3097	Electrical	County	1,500	\$128.00	Virgil Parrish
3/24/2023	3096	Building	County	151,000	\$185.00	Erle Solesbee
3/24/2023	3095	Building	County	0		Erle Solesbee
3/24/2023	3094	Plumbing	County	2,800	\$50.00	
3/24/2023	3093	Building	County	2,000	\$75.00	Virgil Parrish
3/26/2023	3098	Building		0		
3/27/2023	3101	Building	Hertford	7,000	\$50.00	Erle Solesbee
3/27/2023	3100	Electrical	Hertford	1,700	\$70.00	Virgil Parrish
3/27/2023	3099	Electrical	County	2,000	\$50.00	Erle Solesbee
				1,949,157	\$12,853.00	

Total Records: 75

3/27/2023

COMMITTEE REPORTS