BOARD OF COUNTY COMMISSIONER'S MEETING

Monday, April 4th, 2022

224 Seminary Street

Kenansville, N.C. 28349

The Duplin County Board of Commissioners met at 6:00 p.m. on Monday, April 4th, 2022 in the Commissioners Room located at 224 Seminary Street, Kenansville, NC.

Present: Commissioners: Dexter B. Edwards; Jesse L. Dowe, III.; Elwood Garner; Kennedy Thompson; and Wayne Branch.

Also Present: Mr. Davis H. Brinson, County Manager/Airport Director; Trisha-Ann Hoskins, Administrative Officer/ Deputy Clerk; Tracy Chestnutt, Finance Officer; and Mr. Tim Wilson, County Attorney.

Call to Order

The meeting was called to order by Chairman Edwards.

Invocation and Pledge of Allegiance

Invocation was given by Mr. George Futrelle. The Board then led those in attendance in the pledge of allegiance to the flag of the United States of America.

Approval of the Meeting Agenda

Motion was made by Commissioner Garner, seconded by Commissioner Branch, carried unanimously to approve the meeting agenda.

Approval of the Minutes – Governing Body

Motion was made by Commissioner Branch, seconded by Commissioner Dowe, carried unanimously to approve the minutes of the March 21st, 2022 Board of Commissioners meeting as presented.

REGULAR MEETING AGENDA

CONSENT AGENDA

Motion was made by Commissioner Garner, seconded by Commissioner Dowe, carried unanimously to approve the consent agenda which consisted of: Budget Amendment Journal Entry Report, and Tax and Solid Waste Releases- #19267-19293.

ITEMS TO BE MADE PART OF MINUTES

Administrative Budget Amendment Journal Entry Report

AGENDA

Public Comments

No Public Comments

End Public Comments

Davis H. Brinson, County Manager/Clerk to the Board appeared before the Board to request Board guidance on the implementation strategy for the classification and compensation study recently completed by Bakertilly. At the Board's annual budget retreat held on February 18th, the Board was presented with an overview of the County's current classification and compensation system as it relates to the County's positions and given the final report including the methodology used by Bakertilly to update the classification and compensation system, options for implementing the compensation system and for addressing issues related to salary compression and other compensation/pay issues. The recommendations offered in the study seek to increase the market competitiveness of our County's compensation program within the regional marketplace and provide increased internal equity among County positions. It is the belief of Bakertilly that the implementation of the recommendations will assist the County in attracting new employees and in retaining current employees needed to meet the County's service demands. Mr. Brinson advised that it was his recommendation that the Board fully implement Option 3 which will raise the County's minimum salaries across all grades, which are currently 24.53% below the average minimum salaries of the jurisdictions surveyed to compile the study. The County Manager stated that Option 3 would not only move around 531 budgeted positions that are currently below the minimum salaries of the new proposed grades to the minimum, but this option will also address the issue of salary compression by providing an addition increase of .5% for each year of continuous service with the County. The implementation of Option 3 will, in the opinion of the County Manager, provide equitable and competitive salaries for all County employees. It would also implement a salary structure that provides for internal equity and ensures external competitiveness with other entities in our geographic area. The cost to implement Option 3 in the first fiscal year (FY23) is $4,549,193.78 for general fund departments and $415,034.93 for the enterprise fund departments for a total of $4,964,228.71. The County Manager proposes to use $9,137,752.00 of the remaining American Rescue Plan Act (ARPA) funds allocated the County to cover the increase to the County's annual budgets in both FY 23 and FY 24. This will allow the Board two (2) fiscal years to plan and strategize for future funding of the increased operational costs as a result of the pay study implementation. Commissioner Garner expressed reservations that the County was using ARPA funds to finance the cost of the implementation of the recommendation of the pay study in that the funds would run out in two (2) years and that the current Board was tying a future Board to a twelve and a half cent (12 1/2¢) tax increase. He then asked County Attorney Wilson if the current board could legally tie a future Board to a tax increase. The County Attorney advised that while Commissioner Garner's statement was technically true in practicality a future Board would not be required to pay the same salaries. Commissioner Garner then questioned the fact that Bakertilly used New Hanover and Cumberland Counties as comparison Counties to compile the pay study and stated that if they hadn't had been used it would have saved the County anywhere from 5%-10%. He advised that Duplin County shouldn't compare itself to those two counties because we do not have the tax base that they have and will never be able to compete with them. The County Manager explained that we are competing with New Hanover County for employees. Chairman Edwards expressed his appreciation for what every employee has done for the County and looks forward to seeing what they are going to do in the future. He stated that he voted against funding the pay study because he didn't know how the County would fund the results. Chairman Edwards stated that this was long overdue and he appreciated the opportunity. Commissioner Thompson stated that the pay study was the right call and that it was 10-20 years too late. He went on to say that this needs to happen. Commissioner Branch commented that it was time to do the right thing by the people, that there was no need to continue to delay and that he had no reservations. Commissioner Dowe commented that the employees are the County's most valuable resource and with them and the County Manager we will take care of the citizens and provide the services they deserve.

Motion was made by Commissioner Branch, seconded by Commissioner Dowe, carried unanimously to approve the proposed salary grades and classifications and to fund Option 3 of the Bakertilly Duplin County Classification and Compensation Study dated February 15, 2022 in the Fiscal Year 2022-23 Duplin County budget.

Davis H. Brinson, County Manager/Clerk to the Board appeared before the Board to receive any road/highway concerns from the members of the Board and/or the general public so he could convey those concerns to the NC Department of Transportation (NCDOT). Commissioner Dowe explained that Willis Carr Road is a dirt road north of Magnolia that he would like to have reviewed NCDOT to determine if it is eligible for paving because of the traffic. He also requested to NCDOT look into repairing the pot holes on that road as well. Commissioner Garner reported that State Road 1959 the Paul Ed Dail Road near where it intersects with NC Hwy. 24 in front of Cast Ambulance Services has a stop sign that is damaged-- the sign is hanging off of its post. Mr. Davis Brinson gave an update about a previous concern at C.M. Outlaws Crossroads; the DOT has advised that they will review the traffic accident data over the next six (6) months and will make changes according to the information, if the data warrants additional changes or lights. Commissioner Branch informed Mr. Brinson that Landfill Road in the Rose Hill area, heading toward NC Hwy 11 is littered with some trash. Mr. Davis Brinson reported to the Board that the railroad crossing at Bruce Coston Road has been repaired.

Frankie Herring, IT Director, appeared before the Board to present the contract with Toshiba for Printer Management. The Duplin County IT Department desired to sign a rental contract with Toshiba for printer management. The IT Director advised that Toshiba currently holds the rental contract for all of the County's copiers. The approval of the proposed rental contract would result in Toshiba also managing network and/or USB printers for all County Departments. Departments would have the option to lease or purchase printers through Toshiba as well as the option to keep their current printers and let Toshiba manage print services. The program provides the same benefits as the copier contract. Toshiba will service, provide ink/cartridges, drums, and/or replace managed printers if needed.

Motion was made by Commissioner Dowe, seconded by Commissioner Branch, carried unanimously to approve the AIMS (All Inclusive Maintenance and Supply) maintenance contract with Toshiba Business Solutions for print management services and authorize the County Manager to sign the associated documents.

George Futrelle, Airport Director/Assistant County Manager, appeared before the Board to present the Airport Capital Project #7548- Change Order #7. With the completion of the NC Forest Service Hangar Complex Project, this change order reconciles all as-built survey quantities and contract amount with the contractor, River Landing Builders, LLC. This final change order is a credit to the project, thereby reducing the contract amount by $35,472.30. The Duplin County Airport Commission reviewed and approved at their March 23, 2022 meeting and recommends approval from the Board of County Commissioners.

Motion was made by Commissioner Garner, seconded by Commissioner Branch, carried unanimously to approve Duplin County Airport's NC Forestry Service Hangar Complex Project final Change Order #7 in the credit amount of ($35,472.30).

Ms. Nitella Faison, M.A., VSP of Coastal Horizons Center appeared before the Board to request the Board adopt a proclamation in recognition of sexual assault awareness month. Coastal Horizons Center, Inc. is a private, non-profit service delivery corporation servicing Eastern North Carolina whose mission is to provide a continuum of professional services to promote healthier lives, stronger families and safer communities. Ms. Faison is Coastal Horizons Center's sexual assault victim advocate for Duplin County. As a part of their mission, Coastal Horizons Center provides free services to sexual assault victims and their families. Their services include: 1:1 therapy, group support, court accompaniment and advocacy. April is Sexual Assault Awareness Month (SAAM), a time to focus the attention to the prevalence of sexual assault and educate communities, individuals and relatives about how to prevent it. Thus, Coastal Horizons Center has requested to appear before the Board to present a proposed SAAM proclamation to the next Board and request its adoption.

Motion was made by Commissioner Branch, seconded by Commissioner Garner, carried unanimously to adopt the Proclamation proclaiming April, 2022 as Sexual Assault Awareness Month in Duplin County.

Elizabeth Stalls, County Planner, appeared before the Board to present a lease with the Chinquapin Recreation Association. Duplin County owns a parcel of land (08-E015) at the site of the old Chinquapin Elementary School at 2700 S. NC 41 and 50 Hwy, Chinquapin, N.C. which had been leased for many years by the Chinquapin Recreation Association for the purpose of providing the community with a recreation park. The area used for recreation is approximately 9.5 acres behind EMS Medic Station 3, built in 2020/2021. Chinquapin Recreation Association is interested in leasing the property (approx. 9.5 acres) on a long-term basis to minimize both parties' annual administration efforts and expenses. Pursuant to N.C. Gen. Stat. § 160D-272, the County may enter a lease term of up to 10 years upon resolution of the Board and 30 days' public notice.

Motion was made by Commissioner Thompson, seconded by Commissioner Garner, carried unanimously to accept the proposal of a long-term lease with Chinquapin Recreation Association for five (5) years; authorize the County Planner to publish a Public Notice of the Board's intent to lease approximately 9.5 acres at the old Chinquapin Elementary School site to the Chinquapin Recreation Association for a term of five (5) years and authorize the County Attorney to prepare the lease.

Tracy Chestnutt, Finance Officer, appeared before the Board to present the contract for audit services for FY 2021-2022. The Duplin County Finance Office solicited fifteen (15) firms for request for proposals for audit services on February 22, 2022. The County received four (4) intents to bid and one (1) proposal by the RFP deadline. The County resubmitted requests for proposals to the firms who submitted an intent to bid and received two (2) proposals. Thompson, Price, Scott, Adams and Co., P.A. and R.H. CPAs. R.H. CPAs, PLLC operates offices in Lexington, Charlotte and Greensboro and have experience with larger municipalities, school systems and community colleges. R.H. CPAs, PLLC submitted the lowest responsive bid. The County received favorable references from clients of the firm.

Motion was made by Commissioner Thompson, seconded by Commissioner Dowe, carried unanimously to accept the proposal for audit services from R.H. CPAs and authorize the Board Chairman and County Manager to execute the FY 2022 audit contract upon approval by the County attorney.

Laura Jones, County Librarian, appeared before the Board to present information on the National Library Week – "We Want You Back in our Books" Campaign – Fine Forgiveness Month. Across the country, Libraries have been going FINE FREE in an effort to get people back into the buildings to use library materials. Charging library fines keeps the people who need access to materials the most from entering the building. An average family saves $484 a week using library materials – mom and two kids come into the library and check out 6 movies and 20 books – this saves them around $84 for DVD rental (Redbox $1.99/day) and $400+ in books (average book retails $20) If those items are returned late, the fees could quickly add up - $1.00/day DVDs and .05/day per book - $42/week for late movies and $7/week for books. Many families choose NOT to use the library to avoid potential fines for lost books or fees for late returns. Reading skills begin in the earliest pre-school years. Our county is a low-literate county with thousands of children reading below grade level. Exposure to free reading materials at the library from a young age sets a foundation for learning and a lifelong love of reading. The County Librarian requested that the Library System go fine free for the month of April 2022 but Commissioner Garner suggested that the initiative be extended through the month of August 2022 in order to better gauge the program's effectiveness.

Motion was made by Commissioner Garner, seconded by Commissioner Branch, carried unanimously to approve for the Duplin County Library System to set-up and operate FINE FORGIVENESS until the end of August 2022.

Commissioner Dowe, Department of Social Services (DSS) Board member, formally introduced the newly selected DSS Director, Ms. Annie Murrell to the Duplin County Board of Commissioners and those members of the public in attendance.

Annie Murrell, Director of the Department of Social Services (DSS), appeared before the Board to present a request to establish a Foster Care and Adoptions and Adult Services Program Manager Position. DSS has two trainer positions that have not been utilized for several years due to the high percentage of turnovers and a lack of qualified candidates to fill the positions. Due to the fact that the Child Protective Services (CPS) unit is receiving an influx of CPS reports, which has required an inordinate amount of the Program Manager's time, the Program Manager has had less and less time to focus on and offer their assistance to the other two units, Foster Care & Adoption and Adult Services. DSS Director Murrell explained that the creation of this position will allow a Program Manager to be dedicated to these two units allowing for more time to stay abreast of changes in policy and guidelines and to focus primarily on the Foster Care & Adoptions and Adult Services. It will also help ensure program integrity by making sure that the programs are adhering to rules and regulations and to guide the two programs in changes that are taking place in both programs. The DSS Director proposes to fund the Foster Care & Adoptions and Adult Services Program Manager position by eliminating the two (2) Social Worker trainer positions which will result in a cost savings within the DSS's departmental budget. This request has been reviewed and approved by the Duplin County Board of Social Services.

Motion was made by Commissioner Dowe, seconded by Commissioner Branch, carried unanimously to approve the request that the two (2) Social Work Trainer positions at the Department of Social Services be eliminated and that a Program Manager position for Foster Care and Adoption and Adult Services be established.

Davis H. Brinson, County Manager/Clerk to the Board, appeared to make general announcements and/or updates.

Motion was made by Commissioner Dowe, seconded by Commissioner Edwards, carried unanimously to recess until Tuesday, April 5th, 2022 at 7:30 a.m. for a joint meeting with the James Sprunt Community College Board of Trustees in the Ed Emory Auditorium located in the Lois Britt Agricultural Office Building at 165 Agriculture Drive, Kenansville, NC.

Davis H. Brinson

Davis H. Brinson
Clerk to the Board

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LN	ORG / ACCOUNT	OBJECT	PROJ	ORG DESCRIPTION	ACCOUNT DESCRIPTION / LINE DESCRIPTION	EFF DATE	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET	ERR
YEAR-PER JOURNAL EFF-DATE REF 1 REF 2					SRC JNL DESC ENTITY AMEND					
2022 10 2 04/05/2022					BUA 040422C 1					
1	7100 / 61-70 7100-0000-000-38395	38395		Water	2022 WATER BOND CLOSING PROCEE	04/05/2022	.00	-198,412.89	-198,412.89	
2	7100 / 61-70 7100-0000-000-47106	47106		Water	2022 BOND REFUNDING CLOSING FE	04/05/2022	.00	198,412.89	198,412.89	
					** JOURNAL TOTAL			0.00		
YEAR-PER JOURNAL EFF-DATE REF 1 REF 2					SRC JNL-DESC ENTITY AMEND					
2022 10 3 04/05/2022					BUA 040422C 1 1					
1	5111 / 10-50-5100-5111-000-40121	40121		ENVIRONMENTAL HEALTH	SALARIES	04/05/2022	293,435.00	-65,000.00	228,435.00	
2	5111 / 10-50-5100-5111-000-40181	40181		ENVIRONMENTAL HEALTH	SOCIAL SECURITY	04/05/2022	22,448.00	-5,000.00	17,448.00	
3	5111 / 10-50-5100-5111-000-40182	40182		ENVIRONMENTAL HEALTH	RETIREMENT	04/05/2022	35,330.00	-9,000.00	26,330.00	
4	5111 / 10-50-5100-5111-000-40183	40183		ENVIRONMENTAL HEALTH	HOSPITAL INSURANCE	04/05/2022	58,530.00	-14,000.00	44,530.00	
5	5129 / 10-50-5100-5129-000-40121	40121		COUNTY WELLNESS PROGRAM	SALARIES	04/05/2022	195,200.00	-17,000.00	178,200.00	
6	5129 / 10-50-5100-5129-000-40183	40183		COUNTY WELLNESS PROGRAM	HOSPITAL INSURANCE	04/05/2022	34,100.00	-2,000.00	32,100.00	
7	5110 / 10-50-5100-5110-000-45100	45100		HEALTH	CAPITAL OUTLAY	04/05/2022	.00	30,970.00	30,970.00	
8	5110 / 10-50-5100-5110-000-42600	42600		HEALTH	OFFICE SUPPLIES	04/05/2022	6,227.55	81,030.00	87,257.55	
					** JOURNAL TOTAL			0.00		
YEAR-PER JOURNAL EFF-DATE REF 1 REF 2					SRC JNL-DESC ENTITY AMEND					
2022 10 4 04/05/2022					BUA 040422C 1					
1	5133 / 10-50-5100-5133-000-42980	42980		CDC-ELC Cooperative Agreement	PROGRAM SUPPLIES	04/05/2022	448,947.18	-50,000.00	398,947.18	

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LN	ORG / ACCOUNT	OBJECT	PROJ	ORG DESCRIPTION	ACCOUNT DESCRIPTION / LINE DESCRIPTION	EFF DATE	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET
YEAR-PER JOURNAL EFF-DATE REF 1 REF 2					SRC JNL-DESC ENTITY AMEND				
2022 10 4 04/05/2022					BUA 040422C 1 1				
2	5133 / 10-50-5100-5133-000-45100	45100		CDC-ELC Cooperative Agreement	CAPITAL OUTLAY	04/05/2022	.00	50,000.00	50,000.00
					** JOURNAL TOTAL			0.00	
YEAR-PER JOURNAL EFF-DATE REF 1 REF 2					SRC JNL-DESC ENTITY AMEND				
2022 10 5 04/05/2022					BUA 040422C 1 1				
1	4530 / 65-70-4530-0000-000-38403	38403		Airport	CARES Act	04/05/2022	-13,000.00	-32,000.00	-45,000.00
2	4530 / 65-70-4530-0000-000-40121	40121		Airport	SALARIES	04/05/2022	165,426.00	32,000.00	197,426.00
					** JOURNAL TOTAL			0.00	
YEAR-PER JOURNAL EFF-DATE REF 1 REF 2					SRC JNL-DESC ENTITY AMEND				
2022 10 6 04/05/2022					BUA 040422C 1 1				
1	5912 / 22-59-5900-5912-000-40060	40060		SCHOOL CAPITAL	CAP OUTLAY REC ELEM SCHOOLS	04/05/2022	31,600.92	-31,600.92	.00
2	5912 / 22-59-5900-5912-000-40110	40110		SCHOOL CAPITAL	CAP IMPROVEMENTS TO SITES	04/05/2022	440,045.00	-1,270.93	438,774.07
3	5912 / 22-59-5900-5912-000-40140	40140		SCHOOL CAPITAL	CAPITAL EQUIPMENT	04/05/2022	170,000.00	32,871.85	202,871.85
					** JOURNAL TOTAL			0.00	
YEAR-PER JOURNAL EFF-DATE REF 1 REF 2					SRC JNL-DESC ENTITY AMEND				
2022 10 7 04/05/2022					BUA 040422C 1 1				
1	4370 / 10-43-4330-4370-000-42490	42490		EMERGENCY MEDICAL SERVICES	VEHICLE SUPPLIES	04/05/2022	46,347.39	-7,000.00	39,347.39
2	4370 / 10-43-4330-4370-000-43520	43520		EMERGENCY MEDICAL SERVICES	REPAIRS & MAINTENANCE EQUIPME	04/05/2022	14,927.18	-4,000.00	10,927.18
3	4370 / 10-43-4330-4370-000-41974	41974		EMERGENCY MEDICAL SERVICES	BILLING SOFTWARE/HARDWARE	04/05/2022	8,000.00	-3,500.00	4,500.00

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LN	ORG / ACCOUNT	OBJECT	PROJ	ORG DESCRIPTION	ACCOUNT DESCRIPTION / LINE DESCRIPTION	EFF DATE	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET
YEAR-PER 2022 10	JOURNAL 7	EFF-DATE 04/05/2022		SRC BUA	JNL-DESC 040422C	ENTITY 1	AMEND 1		
4	4370 10-43-4330-4370-000-42980	42980		EMERGENCY MEDICAL SERVICES	PROGRAM SUPPLIES	04/05/2022	165,000.00	12,000 00	177,000 00
5	4370 10-43-4330-4370-000-43510	43510		EMERGENCY MEDICAL SERVICES	REPAIRS BUILDING AND GROUNDS	04/05/2022	24,101.83	500.00	24,601 83
6	4370 10-43-4330-4370-000-43540	43540		EMERGENCY MEDICAL SERVICES	SOFTWARE MAINTENANCE	04/05/2022	6,240.00	2,000.00	8,240 00
					** JOURNAL TOTAL			0 00	

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YEAR PER JNL / SRC ACCOUNT / EFF DATE	JNL DESC	REF 1	REF 2	REF 3		ACCOUNT DESC / LINE DESC	T OB	DEBIT	CREDIT
2022 10 2									
BUA 7100-38395 04/05/2022	040422C				T	2022 WATER BOND CLOSING PROCEE	5		198,412 89
BUA 7100-47106 04/05/2022	040422C				T	2022 BOND REFUNDING CLOSING FE	5	198,412.89	
						JOURNAL 2022/10 2 TOTAL		00	00
2022 10 3									
BUA 5111-40121 04/05/2022	040422C				T	SALARIES	5		65,000 00
BUA 5111-40181 04/05/2022	040422C				T	SOCIAL SECURITY	5		5,000 00
BUA 5111-40182 04/05/2022	040422C				T	RETIREMENT	5		9,000.00
BUA 5111-40183 04/05/2022	040422C				T	HOSPITAL INSURANCE	5		14,000.00
BUA 5129-40121 04/05/2022	040422C				T	SALARIES	5		17,000.00
BUA 5129-40183 04/05/2022	040422C				T	HOSPITAL INSURANCE	5		2,000.00
BUA 5110-45100 04/05/2022	040422C				T	CAPITAL OUTLAY	5	30,970.00	
BUA 5110-42600 04/05/2022	040422C				T	OFFICE SUPPLIES	5	81,030.00	
						JOURNAL 2022/10 3 TOTAL		.00	.00
2022 10 4									
BUA 5133-42980 04/05/2022	040422C				T	PROGRAM SUPPLIES	5		50,000.00
BUA 5133-45100 04/05/2022	040422C				T	CAPITAL OUTLAY	5	50,000.00	
						JOURNAL 2022/10 4 TOTAL		.00	.00
2022 10 5									
BUA 4530-38403 04/05/2022	040422C				T	CARES Act	5		32,000.00
BUA 4530-40121 04/05/2022	040422C				T	SALARIES	5	32,000.00	
						JOURNAL 2022/10 5 TOTAL		00	.00

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YEAR PER JNL / SRC ACCOUNT / EFF DATE	JNL DESC	REF 1	REF 2	REF 3		ACCOUNT DESC / LINE DESC	T OB	DEBIT	CREDIT
2022 10 6									
BUA 5912-40060 04/05/2022	040422C				T	CAP OUTLAY REC ELEM. SCHOOLS	5		31,600.92
BUA 5912-40110 04/05/2022	040422C				T	CAP IMPROVEMENTS TO SITES	5		1,270.93
BUA 5912-40140 04/05/2022	040422C				T	CAPITAL EQUIPMENT	5	32,871.85	
						JOURNAL 2022/10/6 TOTAL		.00	.00
2022 10 7									
BUA 4370-42490 04/05/2022	040422C				T	VEHICLE SUPPLIES	5		7,000.00
BUA 4370-43520 04/05/2022	040422C				T	REPAIRS & MAINTENANCE EQUIPME	5		4,000.00
BUA 4370-41974 04/05/2022	040422C				T	BILLING SOFTWARE HARDWARE	5		3,500.00
BUA 4370-42980 04/05/2022	040422C				T	PROGRAM SUPPLIES	5	12,000.00	
BUA 4370-43510 04/05/2022	040422C				T	REPAIRS BUILDING AND GROUNDS	5	500.00	
BUA 4370-43540 04/05/2022	040422C				T	SOFTWARE MAINTENANCE	5	2,000.00	
						JOURNAL 2022/10/7 TOTAL		.00	.00

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

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DUPLIN COUNTY
TAX AND SOLID WASTE REQUEST
RELEASE DATE APRIL 4, 2022

RELEASE NUMBER	NAME	TOWNSHIP	TOWN	FIRE DISTRICT	TAX YEAR	ACCOUNT NUMBER	COUNTY TAX	CAPITAL FUND	TOWN TAX	FIRE DISTRICT	LATE LIST PENALTY	SOLID WASTE	TOTAL RELEASE	REASON FOR RELEASE
19267	MARY SHELTON ROUSE	11	077		2021	0764565	$ 23.75	$ 0.66	$ 24.91		$ 4.93		$ 54.25	BUSINESS CLOSED YEARS AGO
19268	CARLTON RAY CROOM	07		004	2021	2081675	$ 11.30	$ 0.40		$ 0.92	$ 1.56	$ 90.00	$ 107.18	SWMH DOUBLE LISTED
19269	MABLLYN Z DUARTE-MELGAR	09			2021	010000430						$ 810.00	$ 810.00	CHARGED 10 SW FEES IN ERROR
19270	BETTY ANN FREDERICK	09			2021	2917198	$ 137.28	$ 3.84				$ 90.00	$ 231.12	MOBILE HOME DAMAGED AND VACANT
19271	BETTY ANN FREDERICK	09			2020	2917198	$ 137.28	$ 3.84				$ 90.00	$ 231.12	MOBILE HOME DAMAGED AND VACANT
19272	BETTY ANN FREDERICK	09			2019	2917198	$ 137.28	$ 3.84				$ 90.00	$ 231.12	MOBILE HOME DAMAGED AND VACANT
19273	BETTY ANN FREDERICK	09			2018	2917198	$ 137.28					$ 90.00	$ 227.28	MOBILE HOME DAMAGED AND VACANT
19274	BETTY ANN FREDERICK	09			2017	2917198	$ 133.44						$ 133.44	MOBILE HOME DAMAGED
19275	LENON HICKMAN	07			2021	3886049						$ 90.00	$ 90.00	HOUSE VACANT SINCE 1999
19276	JEFFERY ANDREW JONES	07		004	2021	10002692	$ 195.46	$ 5.47		$ 12.52	$ 21.35		$ 234.80	BOAT DOUBLE LISTED
19277	JEFFREY F JONES & OTHERS	08		010	2021	4625028	$ 14.30	$ 0.40		$ 1.40		$ 90.00	$ 106.10	SWMH DESTROYED BY FIRE
19278	MARY S JONES	08		010	2021	4656450	$ 21.74	$ 0.61		$ 2.13	$ 2.45	$ 90.00	$ 116.93	SWMH DOUBLE LISTED
19279	MARY S JONES	08		010	2020	4656450	$ 23.31	$ 0.65		$ 2.28	$ 2.62	$ 90.00	$ 118.86	SWMH DOUBLE LISTED
19280	MARY S JONES	08			2019	4656450	$ 25.74	$ 0.72			$ 2.65	$ 90.00	$ 119.11	SWMH DOUBLE LISTED
19281	MARY S JONES	08			2018	4656450	$ 28.39				$ 2.84	$ 90.00	$ 121.23	SWMH DOUBLE LISTED
19282	MARY S JONES	08			2017	4656450	$ 30.44				$ 3.04	$ 90.00	$ 123.48	SWMH DOUBLE LISTED
19283	MARY S JONES	08			2016	4656450	$ 35.26				$ 3.53	$ 90.00	$ 128.79	SWMH DOUBLE LISTED
19284	MARY S JONES	08			2015	4656450	$ 39.20				$ 3.92	$ 90.00	$ 133.12	SWMH DOUBLE LISTED
19285	MARY S JONES	08			2014	4656450	$ 42.85				$ 4.29	$ 90.00	$ 137.14	SWMH DOUBLE LISTED
19286	EDUARDO MORALES	06		003	2021	6168964	$ 26.38	$ 0.74		$ 2.03	$ 2.92		$ 32.07	SOLD 2006 TRAILER IN 2020
19287	ANTHONY J NICHOLS HRS	11			2021	6417620	$ 269.56	$ 7.54				$ 90.00	$ 367.10	MOBILE HOME MOVED OUT OF COUNTY
19288	ANTHONY J NICHOLS HRS	11			2020	6417620	$ 269.56	$ 7.54				$ 90.00	$ 367.10	MOBILE HOME MOVED OUT OF COUNTY
19289	ANTHONY J NICHOLS HRS	11			2019	6417620	$ 269.56	$ 7.54				$ 90.00	$ 367.10	MOBILE HOME MOVED OUT OF COUNTY
19290	ELLA FAYE SMITH	13		003	2021	7927393	$ 16.52	$ 0.46		$ 1.27		$ 90.00	$ 108.25	SWMH DOUBLE LISTED
19291	VANTAGE SOUTH ATLANTIC LLC	01		007	2021	8952762	$ 4.49	$ 0.13		$ 0.44	$ 0.51		$ 5.57	SOLD TRAILER 2020
19292	JUAN A VERDIN & WIFE ERICA S VERDIN	06			2021	8958413						$ 180.00	$ 180.00	DWELLINGS VACANT
19293	CLIFTON C WHALEY & WIFE SHERRY	07			2021	9318606						$ 90.00	$ 90.00	SW FEE CHARGED TO LAND IN ERROR
	GRAND TOTAL						$ 2,033.37	$ 44.38	$ 24.91	$ 22.99	$ 56.61	$ 2,790.00	$ 4,972.26	

SUBMITTED BY: [signature] FINAL APPROVAL BY: [signature] DATE APPROVED: 4-4-2022

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YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2022	09	310	BUA	03/15/2022	03/15/2022	040422	chelsey.lanier	1	N	Hist	2022	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3		LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT OB
1	4370	43520					T	REPAIRS & MAINTENANCE EQUIPME		5,869.87
2	4370	43210					T	TELEPHONE		3,000.00
3	4370	45100					T	CAPITAL OUTLAY	8,869.87	
								** JOURNAL TOTAL	0.00	0.00

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2022	09	329	BUA	03/15/2022	03/15/2022	040422	chelsey.lanier	1	N	Hist	2022	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3		LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT OB
1	4335	42980					T	PROGRAM SUPPLIES		400.00
2	4335	43110					T	TRAVEL	400.00	
								** JOURNAL TOTAL	0.00	0.00

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2022	09	351	BUA	03/16/2022	03/16/2022	040422	chelsey.lanier		N	Hist	2022	

LN	ORG	OBJECT	PROJ	REF	REF2	REF3		LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT OB
1	4110	41990					T	PROFESSIONAL SERVICES		907.00
2	4210	44300					T	RENT		255.00
3	4130	43540					T	SOFTWARE MAINTENANCE		1,350.00
4	4110	42600					T	OFFICE SUPPLIES	400.00	
5	4110	43110					T	TRAVEL	100.00	
6	4110	43540					T	SOFTWARE MAINTENANCE	200.00	

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YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2022	09	351	BUA	03/16/2022	03/16/2022	040422	chelsey.lanier	1	N	Hist	2022	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3		LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
7	4110	43910					T	ADVERTISING	107.00		
8	4110	44910					T	DUES AND SUBSCRIPTIONS	100.00		
9	4210	42600					T	OFFICE SUPPLIES	200.00		
10	4210	43540					T	SOFTWARE MAINTENANCE	55.00		
11	4130	42600					T	OFFICE SUPPLIES	1,000.00		
12	4130	44300					T	RENT	350.00		
								** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2022	09	364	BUA	03/16/2022	03/16/2022	040422	chelsey.lanier	1	N	Hist	2022	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3		LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	4180	42600					T	OFFICE SUPPLIES		147.67	
2	4180	43540					T	SOFTWARE MAINTENANCE	147.67		
								** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2022	09	454	BUA	03/21/2022	03/21/2022	040422	chelsey.lanier	1	N	Hist	2022	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3		LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	4953	11260					T	OTHER PERSONNEL		1,500.00	
2	4953	42980					T	PROGRAM SUPPLIES	1,500.00		
3	4950	43520					T	REPAIRS & MAINTENANCE EQUIPME		100.00	

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YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2022	09	454	BUA	03/21/2022	03/21/2022	040422	chelsey.lanier	1	N	Hist	2022	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3		LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
4	4950	44500					T	INSURANCE AND BONDS		411.30	
5	4950	43510					T	REPAIRS BUILDING AND GROUNDS		1,000.00	
6	4950	42980					T	PROGRAM SUPPLIES		800.00	
7	4950	42600					T	OFFICE SUPPLIES	2,211.30		
								** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2022	09	455	BUA	03/21/2022	03/21/2022	040422	chelsey.lanier	1	N	Hist	2022	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3		LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	5165	43530					T	REPAIRS VEHICLES		600.00	
2	5165	42600					T	OFFICE SUPPLIES	600.00		
								** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2022	09	479	BUA	03/22/2022	03/22/2022	040422	chelsey.lanier	1	N	Hist	2022	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3		LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	4530	42100					T	HOUSEKEEPING		200.00	
2	4530	41990					T	PROFESSIONAL SERVICES		200.00	
3	4530	44500					T	INSURANCE AND BONDS		700.00	
4	4530	41700					T	BOARD EXPENSE	400.00		
5	4530	42980					T	PROGRAM SUPPLIES	700.00		

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2022	09	479	BUA	03/22/2022	03/22/2022	040422	chelsey.lanier	1	N	Hist	2022	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3		LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
6	4141	43110					T	TRAVEL		4,000.00	
7	4141	42600					T	OFFICE SUPPLIES	4,000.00		
8	4140	43110					T	TRAVEL		5,000.00	
9	4140	42600					T	OFFICE SUPPLIES	5,000.00		
								** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2022	09	495	BUA	03/22/2022	03/22/2022	040422	chelsey.lanier	1	N	Hist	2022	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3		LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	4530	49807					T	PROJECT MATCH FOR GRANTS		3,500.00	
2	4530	43510					T	REPAIRS BUILDING AND GROUNDS	3,500.00		
3	4920	41990					T	PROFESSIONAL SERVICES		500.00	
4	4920	44910					T	DUES AND SUBSCRIPTIONS	500.00		
5	4350	49911					T	RESTRICTED TO BLD INSPSL 20151		3,400.00	
6	4350	42724					T	CREDIT CARD CHARGES	2,700.00		
7	4350	46992					T	HOMEOWNER'S RECOVERY FUND	700.00		
								** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2022	09	519	BUA	03/23/2022	03/23/2022	040422	chelsey.lanier	1	N	Hist	2022	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2022	09	519	BUA	03/23/2022	03/23/2022	040422	chelsey.lanier	1	N	Hist	2022	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3		LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	4952	43111					T	TRAINING		924.00	
2	4952	42381					T	EDUCATIONAL SUPPLIES	603.63		
3	4952	42600					T	OFFICE SUPPLIES	304.44		
4	4952	44500					T	INSURANCE AND BONDS	15.93		
								** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2022	09	520	BUA	03/23/2022	03/23/2022	040422	chelsey.lanier	1	N	Hist	2022	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3		LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	6110	43520					T	REPAIRS & MAINTENANCE EQUIPME		2,000.00	
2	6110	44500					T	INSURANCE AND BONDS		3,700.00	
3	6110	43300					T	UTILITIES		3,200.00	
4	6110	43510					T	REPAIRS BUILDING AND GROUNDS	8,900.00		
								** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2022	09	526	BUA	03/23/2022	03/23/2022	040422	chelsey.lanier	1	N	Hist	2022	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3		LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	7135	43510					T	REPAIRS BUILDING AND GROUNDS		2,000.00	
2	7133	41990					T	PROFESSIONAL SERVICES	1,000.00		
3	7133	43510					T	REPAIRS BUILDING AND GROUNDS	1,000.00		
								** JOURNAL TOTAL	0.00	0.00	

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YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2022	09	547	BUA	03/24/2022	03/24/2022	040422	chelsey.lanier	1	N	Hist	2022	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3		LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	4952	43110					T	TRAVEL		1,000 00	
2	4952	42381					T	EDUCATIONAL SUPPLIES	1,000 00		
								** JOURNAL TOTAL	0 00	0 00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2022	09	629	BUA	03/28/2022	03/28/2022	040422	chelsey.lanier	1	N	Hist	2022	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3		LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	5114	42980					T	PROGRAM SUPPLIES		4,000.00	
2	5114	42200					T	FOOD	4,000 00		
								** JOURNAL TOTAL	0 00	0.00	
								** GRAND TOTAL	0.00	0.00	

13 Journals printed

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

Duplin County Classification & Compensation Study Presentation

April 4, 2022

Pay Study Quick Facts

- The last pay study completed by the County was in 2008. The plan was not fully implemented.
- The County has 595 budgeted positions.
- 546 full time positions and 49 part time positions.
- 531 positions are under the recommended minimum of the proposed pay scale.
- 17 counties and 2 municipalities responded to the survey

Proposed Options

- Option 1-Raises all salaries to the minimum of the new pay scale
- $ 3,784,889.84
- Option 2-Raises all salaries to the minimum of the new pay scale or provides a 3% to employees already over the minimum
- $3,909,822.52
- Option 3-Raises all salaries to the minimum of the new pay scale and provides an additional .5% for each whole year of service earned as of June 30, 2022.
- $4,964,228.71

Administration Recommended Option

- County administration requests approval to implement Option 3.
- Option 1 and 2 do not address salary compression between new and seasoned employees.
- Cost By Fund(includes salaries, FICA/Medicare and retirement)
  - General Fund $4,549,193.78
  - Airport $23,759.02
  - Transportation $61,062.48
  - Water $94,432.67
  - Solid Waste $235,780.76

Budgetary Plan

- The estimated General Fund estimated impact is $4,549,193.78.
- The County can use $9,137,752 of remaining ARPA funds to cover the increase in FY 23 and 24.
- This will allow the Board two fiscal years to plan for future funding of the increased operational costs as a result of the pay study implementation

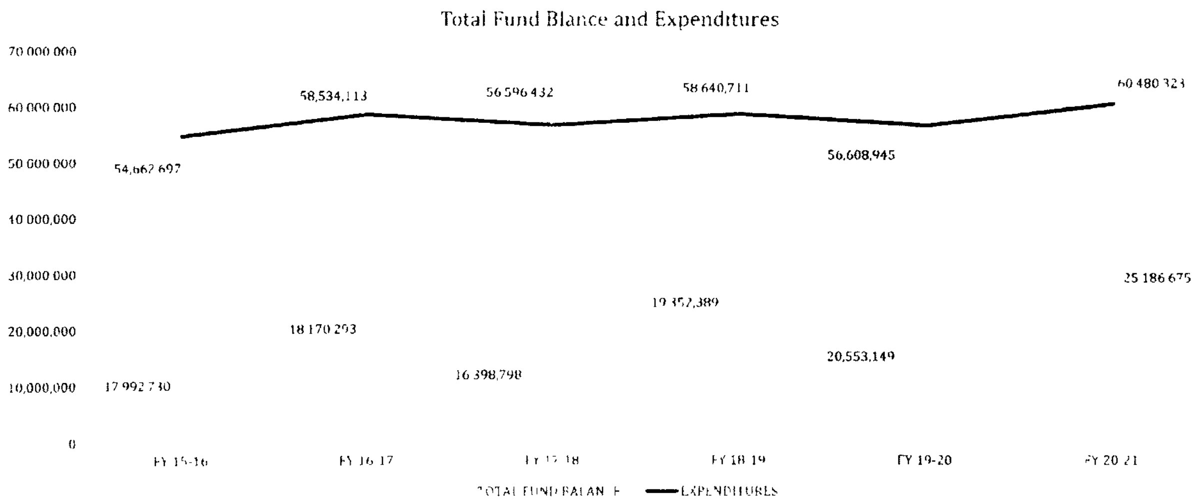
FY 22-23

- Utilize American Rescue Plan Act Funds

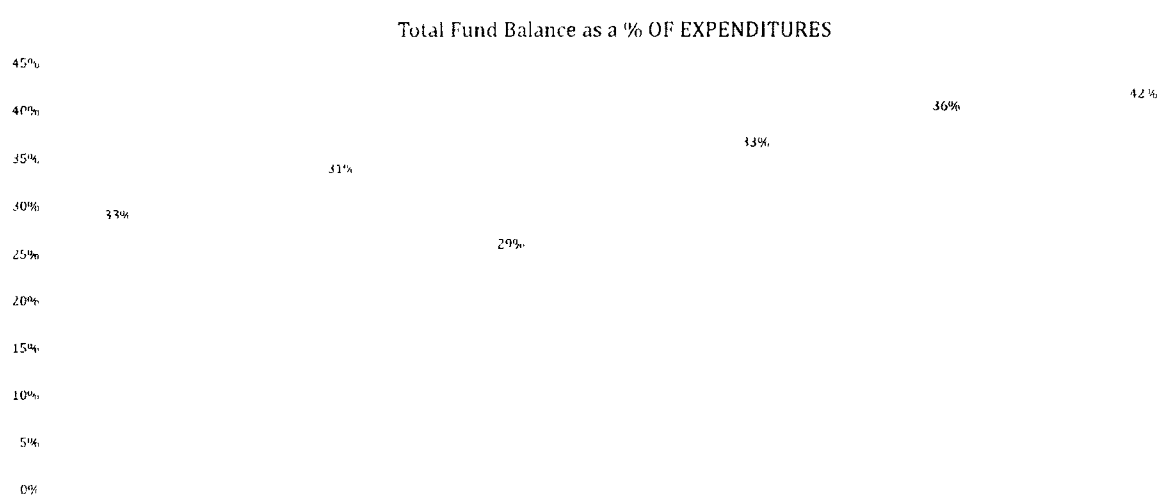
FY 23-24

- Utilize American Rescue Plan Act Funds

County's Fiscal Health



County's Fiscal Health



Duplin County

Toshiba Printer Program

Lexmark Rental Program

- Basic Mono Desktop M3250 — $9.00/month
- Basic Color Desktop C4153 — $15.00/month
- MFP Mono Desktop XM3250 — $19.00/month
- MFP Color Desktop XC4153 — $29.00/month

Brother Rental Program

- Brother HL-L6400DW – B/W — $9.00/month
- Brother HL-L9310CDW - Color — $15.00/month

Brother Purchase Price

- Brother HL-L6400DW – B/W — $539
- Brother HL-L9310CDW Color — $898

Supplies & Service

Networked Cost per Print

B/W Prints — $.0098

Color Prints — $.059

USB Option (no meters)

- B/W — $15/month
- Color — $29/month

County Summary:

- Duplin County has 145 printers. 12 Networked.
- Roughly 22 color units.
- Roughly 123 mono units.

TOSHIBA BUSINESS SOLUTIONS

AIMS MAINTENANCE CONTRACT

MA-4.0.0

SALES PACKET NUMBER	EFFECTIVE DATE
	3/1/2022

Sales Representative Scott Michael

Customer agrees to purchase and Toshiba Business Solutions agrees to provide parts labor ink toner and toner collection containers (the "Maintenance Services) for the equipment listed below in accordance with the terms and conditions of this contract. The Maintenance Services exclude paper, staples and all other parts and services listed under the Exclusion section or page two of the contract. A Connectivity & Security Options Agreement must be attached and executed for Network Integration Support

CUSTOMER INFORMATION

Customer Name	Duplin County	Phone #	(910) 296-2104 Ext Fax #
Address	224 Seminary St	Contact	Sandra Ayala Customer PO #
Address 2			
City	Kenansville State NC Zip 28349	email	sandra ayala@duplincountync.com

INVOICE / METER COLLECTION INFORMATION

Meter Collection FM Audit	Electronic Invoicing Yes	Invoice Location Customer Address	Term 60 Months

SEE ATTACHED MAINTENANCE CONTRACT SCHEDULE FOR DEVICE DETAILS

TRANSACTION TERMS (Consolidated Minimums Per Pool)

Pool Description	Type	Includes	Units	Minimum Payment	Payment Frequency	Excess Per Unit Charge	Excess Billing Frequency
Service							
USB Printers (Non-Networked)							
B/W Printer	Black		Prints	$15	Monthly	n/a	Monthly
Color Printer	Color		Prints	$29	Monthly	n/a	Monthly
Flat Rate for Service & Supplies							
Networked Printers	Black		Prints		Monthly	0.0098	Monthly
Includes Service & Supplies	Color		Prints		Monthly	0.059	Monthly
Purchase or Rental Options							
B/W Printer - $539	Black			$9	Monthly		
Color Printer - $898	Color			$15	Monthly		
			Total Minimum Payment				

DECLINATION

☐ Customer s declining maintenance on the equipment listed on the attached agreement

Printed Name Signature

Title Date

ACCEPTANCE

THE TERMS AND CONDITIONS HEREOF ARE PART OF THIS SERVICE AGREEMENT. BY SIGNING THIS CONTRACT, THE CUSTOMER ACKNOWLEDGES THAT THEY HAVE READ AND UNDERSTAND THESE TERMS.

Customer agrees to pay the Minimum Payment per transaction terms, plus any Excess Per Unit Charges for the term of this Contract. When this Contract is signed by Customer and TBS it shall constitute a binding contract and is non-cancelable. This Contract will begin on the date signed by TBS below. You hereby acknowledge and agree that your electronic signature below shall constitute an enforceable and original signature for all purposes.

Privacy Notice. By your signature below you hereby consent to allow TABS to remotely retrieve usage information for billing purposes. The information retrieved may be shared with third parties for processing purposes and shall be limited to the number of copies and scans made by model and serial number and the location of the device.

Customer Duplin County	Toshiba Business Solutions
Printed Name DEXTER B. EDWARDS	Printed Name
Signature [signature]	Signature
Title CHAIRMAN OF BOCC Date 4.4.2022	Title Date

000865

TERMS AND CONDITIONS (CONTINUED)

1 ACCEPTANCE. This Contract shall not be effective unless signed by the authorized TBS representative (Effective Date) within 30 days from the Customer's signing of this Contract

2 Term This Contract will remain in force for 60 months from the Effective Date (Renewal Date) and will then be automatically renewed for annual period(s) unless either party provides notice of termination not less than thirty (30) days prior to the Renewal Date For each piece of equipment under this Contract there will be a Start Date & Start Meter Service for each piece of equipment will be provided from the Start Date & Start Meter until this Contract is terminated or the equipment is withdrawn from the service Customer may withdraw individual equipment by providing thirty (30) day written notice prior to the Renewal Date Customer is responsible for all remaining Minimum Payments if Customer is in default or if equipment is withdrawn prior to Renewal Date

3. SERVICE AVAILABILITY. TBS will provide service during TBS's normal service hours while the equipment is located within TBS s designated service area. Service outside TBS's designated area, if available and accepted by TBS is subject to a Trip Charge which shall be based on reasonable travel expense for TBS s personnel It is the responsibility of the Customer to notify TBS prior to relocating equipment.

The service to keep the equipment in or restore the equipment to good working order includes Emergency Service Calls and Periodic Maintenance (PM's) PM's may be performed during the course of an Emergency Service Call and are based upon the specific needs of the individual equipment as determined by TBS Maintenance will include lubrication, adjustments and replacement of maintenance parts deemed necessary by TBS Maintenance parts will normally be either new or equivalent to new in performance when installed in the equipment. Maintenance parts will be furnished on an exchange basis and the replaced parts become the property of TBS Service provided under this Contract does not assure the uninterrupted operation of the equipment

If the Customer requests service to be performed at a time outside TBS s normal service hours there will be no additional charge for maintenance parts, however, the service, if available will be furnished at TBS's applicable hourly rates and terms then in effect. Nothing herein shall be construed to require TBS to provide service outside its normal service hours and TBS hereby reserves the right to accept or reject such requests

In the event there is a substantial increase in the cost of fuel, Customer agrees to pay a fuel surcharge. "Substantial" shall be defined as a 10% or more change over a six month period in the average national fuel cost as reported by the United States Energy Information Administration. The benchmark will be the national average fuel cost as reported by the United States Energy Information Administration on the Effective Date of this Agreement.

4 NETWORK INTEGRATION SUPPORT Support of print controllers and print/scan enablers that permit the integration of the device onto a Customer's network is covered under the terms of a properly executed Connectivity & Security Options Agreement. The Connectivity & Security Options Agreement is an amendment to this contract and must be attached and/or on file for this optional service support.

5. INVOICING - LATE CHARGES. The first Minimum Payment is due upon receipt of an invoice Thereafter, Minimum Payments will be due on the same date each month during the Term of this Contract whether or not Customer receives an invoice Customer's obligation to pay the Minimum Payment is unconditional and is not subject to any reduction set-off defense, or counterclaim for any reason whatsoever Excess Click Charge, if applicable, will be invoiced based on the billing period selected on the face of this contract.

If any part of a payment is not made by the Customer when due, Customer agrees to pay TBS a Late Charge of the higher of $25 or two percent (2%) of each such late payment, but not more than permitted by law Customer agrees to pay TBS the Late Charge not later than one (1) month following the date of the original Minimum Payment.

6. USAGE. In return for the Minimum Payment, Customer is entitled to use the Minimum Number of Units each billing period If Customer uses more than the Minimum Number of Units in any billing period, Customer will pay an additional amount equal to the number of metered Units exceeding the agreed Minimum Included Units times the Excess Charge as shown on the face of this Contract. Customer acknowledges that in no event shall the Customer be entitled to any refund or rebate of the Minimum Payment if metered units result in less than the Minimum Number of Units in any billing period

Your Toshiba system will come with two-way communication enabled. TBS will provide updates system back ups and meter collection automatically Please advise if you do not wish to have this feature enabled TBS may estimate the number of units used if requested Meter Readings are not received before a new billing period begins. TBS will adjust the estimated charge for Excess Units upon receipt of actual Meter Readings Notwithstanding any adjustment, the Customer will never pay less than the Minimum Payment Customer will provide meter readings via an automated website. TBS may charge a fee to recover the cost of meter collections if meters are not submitted through the automated website. TBS reserves the right to convert Customer to a flat fee based upon the greater of a specific unit's historical average volume or the device type s midpoint manufacturer recommended volume if meters are not made available for the device(s) after 3 consecutive billing periods

Upon the first anniversary of the Effective Date and each subsequent anniversary date thereafter TBS reserves the right to apply annual increases not to exceed fifteen (15%) percent of the products and services combined

7. CONSUMABLE SUPPLIES. TBS agrees to furnish consumable supplies (ink, toner and toner collection containers) for the Term of the Contract except as excluded in section 12 below Customer is responsible for ordering supplies to assure ample time for delivery TBS may charge you a supply freight fee to cover our cost of shipping supplies to you TBS will determine the number of supplies to be shipped based on the Minimum Number of Units and Excess Units metered If TBS determines that the Customer has used more than fifteen percent (15%) supplies than normal for the number of metered units based on yields published by the manufacturer Customer agrees to pay TBS s customary charges for all excess supplies Current pricing per unit is based on TBS preferred vendor toner Unless otherwise noted OEM toner will be used

All supplies delivered as part of this Contract remain the property of TBS until and unless they are consumed by the equipment in the performance of this Contract. Any supplies not consumed as specified and not surrendered to TBS upon expiration or termination of this Contract will be invoiced to the Customer at TBS's then current prices Customer agrees to provide insurance coverage for supplies in case of loss under any circumstances Notwithstanding the foregoing the risk of loss of the consumable supplies shall be transferred from TBS to Customer if such consumable supplies are stored at Customer's facility

8 TAXES In addition to the charges due under this Contract, the Customer agrees to pay amounts equal to any taxes resulting from this Contract, or any activities hereunder exclusive of taxes based upon net income

9 INSTALLATION AND ACCESS TO EQUIPMENT Customer agrees to provide adequate space environment and appropriate electrical requirements including if required, a dedicated 120 volt or 220 volt electrical line, as published in the Operator and Service Manuals for the operation and maintenance of the equipment. If TBS has installed a power filter/surge protector on the equipment, it must at all times remain continuously installed If it is removed Customer agrees to purchase a replacement from TBS immediately TBS shall have full and free access to the equipment to provide service thereon

If persons other than TBS representatives install conversions feature additions accessories or perform service on equipment and as a result further repair by TBS is required, such repairs shall be made at TBS s applicable Time and Material rates and terms then in effect. If such additional repair is required TBS may immediately withdraw the equipment from this Contract.

10 KEY OPERATOR - END-USER TRAINING Customer agrees to designate a Key Operator for training on the use, applications and features of the equipment. The Key Operator will be responsible for normal Key Operator activities as detailed in the Operators Manual and for training additional end-users. If the Key Operator assignment changes Customer agrees to designate a new Key Operator immediately TBS agrees to provide training for the designated Key Operator and to provide initial training for end-users on the use, applications and features of the equipment Additional training requested by Customer after thirty (30) days from Installation will be at TBS normal hourly rates.

11 MOVES/ADDS/CHANGES In order to guarantee on-time toner arrival and quality service response time TBS must be notified in advance of any changes in the fleet Prior approval from TBS is required before adding new devices to the fleet for support. Client agrees to be responsible for all costs associated with relocation If the Equipment is moved to a new location, TBS shall have the right to charge a new rate for the new location and Client agrees to pay the difference between the old ate and the new rate

12 EXCLUSIONS. Service under this Contract does not include

(a) Furnishing paper staples replacement print heads batteries ribbons, media, periodic maintenance on thermal printers or any of the following

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(b) Service of equipment if moved outside of TBS's designated service area, (c) Repair of damage or increase in service time caused by accident, misuse, negligence, abuse or disaster (d) Service of accessories, attachments or click control devices other than those of the same manufacturer as the equipment; (e) Painting or refinishing of the equipment, (f) Making specification changes (g) overhaul when TBS determines an overhaul is necessary because normal repair and parts replacement cannot keep the equipment in satisfactory operating condition TBS will submit a cost estimate to Customer and TBS will not commence work until Customer has approved cost; (h) Performing key operator functions as described in the operator manual; (i) Moving equipment, repair of damage or increase in service time caused by the use of the equipment for other than the ordinary use for which designed, (j) Repair of damage caused by electrical surges or lightning strikes, if equipment is connected to a TBS supplied power filter/surge protector repairs will be included, (k) Repair of damage or increase in service time caused by failure to continually provide a suitable installation environment as defined by the manufacturer with all the facilities prescribed by TBS including, but not limited to adequate space, electrical power air conditioning or humidity control, (l) Repair of equipment that has been designated as obsolete by the manufacturer and genuine OEM parts are no longer available (m) Repair of damage or increase of service time caused by Customer's use of media outside the specifications as described in the operator manual

13 CUSTOMER OWNED EQUIPMENT (a) TBS reserves the right to inspect the mechanical condition of all Customer Owned Equipment to be covered under this Agreement. Customer will be notified of Equipment found to require immediate repairs. Customer at its option, may elect to have said Equipment repaired at the then current hourly service labor rate plus parts or elect to have the unit excluded from this Agreement. (b) To qualify for coverage under this Agreement each piece of Customer Owned Equipment must have an initial consumable supply level of at least 25% (twenty five percent) of its capacity For any Equipment falling under that level, Customer will be responsible for replacing and/or purchasing the initial consumables required to restore the device to the 25% level. (c) Service of printers under this agreement will possibly include replacement parts that may have been used and/or reconditioned Parts that have been replaced will remain the property of TBS If Customer Owned Equipment becomes obsolete or unserviceable client is responsible for replacing the device and TBS will remove obsolete device from current agreement.

14 INDEMNITY AND DISCLAIMER TBS shall not be responsible for any injuries damages penalties, claims or losses including legal expenses incurred by Customer or any other person caused by the installation, selection, ownership, possession, maintenance condition or use of the Equipment Customer agrees to reimburse TBS for and to defend TBS against any claims for such losses damages penalties, claims injuries or expenses This indemnity shall continue even after this Contract has expired

IN NO EVENT WILL TBS BE LIABLE FOR LOST PROFITS, CONSEQUENTIAL, EXPECTANCY OR INDIRECT DAMAGES EVEN IF TBS HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES

EXECPT AS OTHERWISE SET FORTH HEREIN, TBS DOES NOT MAKE ANY EXPRESS OR IMPLIED WARRANTIES INCLUDING BUT NOT LIMITED TO THE IMPLIED WARRANTIES OF MERCHANTABILITY FITNESS FOR A PARTICULAR PURPOSE, REPRESENTATION OR WARRANTY ARISING OUT OF USAGE AND TRADE, COURSE OR DEALING OR COURSE OR PERFORMANCE EXCEPT AS PROVIDED HEREIN THE PARTS AND SERVICES ARE PROVIDED "AS IS"

15 GENERAL Subject to the terms of the following paragraph, TBS may modify the terms and conditions of this Contract effective on the Renewal Date by providing the Customer with prior written notice

Any such modification will apply unless the Customer withdraws the equipment affected by such modification from this Contract. Otherwise this Contract can only be modified by a written agreement duly signed by persons authorized to sign contracts on behalf of the Customer and of TBS Variance from the terms and conditions of this Contract in any Customer order or other written modification will be of no effect.

The Customer represents that the Customer is the owner of the equipment under this Contract, or if not the owner, is the lessee or renter of the equipment. Customer will execute a maintenance agreement for the equipment with a Toshiba authorized dealer or Customer will waive certain rights under Toshiba's manufacturer's warranty

This Contract is not assignable its right duties and obligations may not be assigned or transferred by the Customer without the prior written consent of TBS Any attempt to assign or transfer any of the rights, duties or obligations of this Contract without such consent is void

TBS s service provided outside the scope of this Contract will be furnished at TBS's applicable time and material rates and terms then in effect.

TBS is not responsible for failure to render service due to causes beyond its control

You hereby consent to receive electronic marketing communication on Toshiba products and services

This Contract will be governed by the laws of the state where the Customer executed this Contract. If either party fails to comply with the terms and conditions of this Contract, the non-breaching party shall notify the breaching party in writing using certified mail to the address on the face of this Contract The breaching party shall have thirty (30) days to cure any breach of this Contract prior to the non-breaching party takes the legal action No action regardless of form, arising out of this Contract may be brought by either party more than one year after the cause of action has arisen or in the case of non-payment, more than two years from the date of the last payment.

AMENDMENT #1 TO
AIMS MAINTENANCE CONTRACT MA 4.0.0

THIS AMENDMENT #1 TO AIMS MAINTENANCE CONTRACT MA 4.0.0 ("Amendment") is entered into upon the date of the last party to sign below ("Effective Date") and is by and between Duplin County ("Customer") having a location at 224 Seminary St. Kenansville, NC 28349, and Toshiba Business Solutions, a division of Toshiba America Business Solutions, Inc. ("Toshiba" or "TBS") having a location at 400 North Main Street, Mount Gilead, NC 27306 (Customer and Toshiba collectively referred to herein as the "Parties").

WHEREAS, the Parties desire to enter into the **AIMS MAINTENANCE CONTRACT MA 4.0.0** (the "Agreement" or "Contract"); and

WHEREAS, the Parties desire to amend and modify certain terms of the Agreement

NOW, THEREFORE, in consideration of the mutual promises of the Parties contained herein and other good and valuable consideration, it is understood and agreed upon by the Parties as follows:

All capitalized terms not otherwise defined herein will have the same meanings as those set forth in the Agreement.

1 Section 14, INDEMNITY AND DISCLAIMER, is hereby modified to read as follows.

"Notwithstanding anything to the contrary herein, TBS's indemnity is limited to acts or omissions of gross negligence by TBS, and in no event shall TBS, be liable, in aggregate, for more than the Fair Market Value of the Agreement ("Aggregate Indemnification Cap"). It is understood that the Aggregate Indemnification Cap is in fact an aggregate indemnification obligation, and not on a "per occurrence" basis indemnification obligation. It is further understood that any indemnification obligated by TBS, may have under the Agreement shall be satisfied by recourse to insurance funds available under TBS, Comprehensive General Liability Insurance policy"

Except as herein modified, the Parties hereby ratify and reaffirm their respective obligations under the Agreement. All other terms of the Agreement shall remain in full force and effect. If the terms of the Agreement in any way conflict with or are otherwise inconsistent with the terms of this Amendment, this Amendment shall govern and control.

This Amendment may be executed in counterparts, each of which will be deemed an original, but both of which together will constitute one and the same instrument. If this Amendment is executed in counterparts, no signatory will be bound until both the Parties named below have duly executed or caused to be duly executed a counterpart. Each party may rely upon the facsimile signature of the other and each party expressly agrees to the use and acceptance of signatures by digital or other electronic means. The Parties agree that a digital or other electronic signature will be accorded the full legal force and effect of a handwritten signature under the law governing the Agreement. Execution of this Amendment at different times and places by the Parties shall not affect the validity thereof.

IN WITNESS WHEREOF, each person signing below represents and warrants that he or she is fully authorized to execute and deliver this Amendment in the capacity set forth beneath his or her signature and the Parties hereto have executed this Amendment as of the Effective Date.

CUSTOMER:		**TOSHIBA BUSINESS SOLUTIONS:**	
Signature	[signature]	Signature:	
Name:	Dexter B. Edwards	Name:	
Title:	CHAIRMAN OF BOCC	Title:	
Date:	4.4.2022	Date:	

31064_2

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

CHANGE ORDER 7-FINAL-DRAFT

(Date Prepared) March 16, 2022
(Change Order No.) **7 (FINAL)**

(Name of Sponsor) DUPLIN COUNTY
(Sponsor's Address) 260 AIRPORT ROAD, KENANSVILLE, NC 28349
(Project Numbers) NCDOT Project No 36244.20 14 1
(State) North Carolina
(Docket No.)

(Name of Airport) DUPLIN COUNTY AIRPORT (DPL)
(Location Airport) KENANSVILLE, NC 28349
(FAA Grant Agreement No.)

(Name of Contractor) River Landing Builders LLC
(Address of Contractor) PO Box 1139, Wallace NC 28466
(Date Accepted)
(Total Max Grant)

(Description of Work Included in Contract)
- "AS BUILT" QUANTITIES

(Original Contract Cost)
$4,981,812 60
$42,000 00 (Change Order No. 1 Cost)
$5,580 00 (Change Order No. 2 Cost)
($12,700 00) (Change Order No. 3 Cost)
($395 00) (Change Order No. 4 Cost)
$178,042 56 (Change Order No. 5 Cost)
$300,250 26 (Change Order No. 6 Cost)
$ (35,472 30) (Change Order No. 7-FINAL Cost)

(Revised Contract Cost)
$5,534,675 56

(Contract Time) Days 600
(New Contract Time) New completion date Days 1/7/2022

(Reason for Change Order)
FINAL QUANTITIES

SUBJECT TO CONDITIONS SET FORTH BELOW, AN EQUITABLE ADJUSTMENT IS ESTABLISHED AS FOLLOWS:

(Contract Price)
	Not Changed	
X	Increased by	Dollars
	Decreased by	$ (35,472 30) Dollars

(Contract Time)
X	Not Changed	
	Increased by	0 Days
	Decreased by	Days

THE FOREGOING IS IN ACCORDANCE WITH YOUR CONTRACT DATED AS LISTED BELOW:

A. The aforementioned change, and work affected thereby, is subject to all contract stipulations and covenants.
B. The rights of the Public are not prejudiced; and
C. All claims against the Public Agency which are incidental to or as a consequence of all aforementioned change are satisfied.

We are sending you electronically (1) original of this Change Order for your acceptance.
Please return to us the original bearing your dated signature.
The original and one copy will be returned to you after approval by the Funding Agencies

ACCEPTED
Duplin County [signature]
(Public Agency)
By Dexter B. Edwards
(Title) CHAIRMAN OF BOARD OF COMMISSIONERS

ACCEPTED
River Landing Builders, LLC
By [signature] (Contractor)
(Date) 3/22/22

NCDOT - Division of Aviation Approval:

000868

DUPLIN COUNTY AIRPORT (DPL)
INDUSTRIAL AIRPARK CONSTRUCTION-HANGAR COMPLEX
CHANGE ORDER 7 - FINAL
March 16, 2022

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

OWNER:
DUPLIN COUNTY
280 AIRPORT ROAD
KENANSVILLE, NORTH CAROLINA 28349

PREPARED BY GMW
AVCON, INC
MARTY WYNN P.E.
AVCON PROJECT NO.- 2020.0289.01
NCDoA PROJECT NO. - 36244.20.14.1

BASE BID - HANGAR COMPLEX			CURRENTLY UNDER CONTRACT					CHANGE ORDER	
ITEM NO.	SPEC NO.	DESCRIPTION	CONTRACT QUANTITY	REVISED QUANTITY	UNIT	UNIT PRICE	TOTAL UNDER CONTRACT	INCREASED TOTAL	DECREASED TOTAL
1	S-102	SAFETY AND SECURITY	1	1	LS	15,000.00	15,000.00	-	-
2	S-102	AVIATION BARRICADES	16	0	EA	250.00	-	-	-
3	S-104	PROJECT SURVEY AND STAKEOUT	1	1	LS	40,000.00	40,000.00	-	-
4	C-100	CONTRACTOR QUALITY CONTROL PROGRAM	1	1	LS	16,000.00	16,000.00	-	-
5	C-102	MAINTENANCE OF EXISTING CONSTRUCTION ENTRANCE	1	1	LS	3,300.00	3,300.00	-	-
6	C-102	TEMPORARY SEEDING	4	4	AC	3,000.00	12,000.00	-	-
7	C-102	TEMPORARY SILT FENCE	300	280	LF	4.50	1,260.00	-	-
8	C-102	BLOCK AND GRAVEL INLET PROTECTION	16	16	EA	250.00	4,000.00	-	-
9	C-102	EXCELSIOR MATTING	8,000	0	SY	2.00	-	-	-
10	C-102	RIP RAP, CLASS B	60	60	CY	138.00	8,280.00	-	-
11	C-102	SEDIMENT / DETENTION BASIN INSTALLATION	1	1	LS	28,000.00	28,000.00	-	-
12	C-105	MOBILIZATION	1	1	LS	544,700.00	544,700.00	-	-
13	P-152	UNCLASSIFIED EXCAVATION	13,500	13,580	CY	12.85	173,475.00	-	-
14	P-209	CRUSHED AGGREGATE BASE COURSE	1,300	0	CY	85.00	-	-	-
15	P-401	BITUMINOUS ASPHALT PAVEMENT	1,800	200	TON	150.00	-	-	
15A	P-401	BITUMINOUS ASPHALT PAVEMENT (LOT 1-100% PAY)	-	825.31	TON	150.00	123,796.50	-	-
15B	P-401	BITUMINOUS ASPHALT PAVEMENT (LOT 2 - 74.84% PAY)	-	833.47	TON	112.38	93,665.34	-	-
16	P-602	EMULSIFIED ASPHALT PRIME COAT	2,200	0	GAL	6.40	-	-	-
17	P-603	EMULSIFIED ASPHALT TACK COAT	800	580	GAL	1.00	580.00	-	-
18	P-608	ASPHALT SURFACE TREATMENT	3,700	0	SY	6.00	-	-	-
19	P-610	'' CONCRETE MOW STRIP AROUND HANGARS (5.5" DEPTH)	460	460	LF	20.00	9,200.00	-	-
20	P-620	TEMPORARY AIRFIELD MARKING YELLOW w/o REFLECTIVE MEDIA	300	300	SF	5.00	1,500.00	-	-
21	P-620	PERMANENT AIRFIELD MARKING - YELLOW with REFLECTIVE MEDIA	410	410	SF	5.00	2,050.00	-	-
22	P-620	PERMANENT AIRFILED MARKING - BLACK w/o REFLECTIVE MEDIA	110	110	SF	5.00	550.00	-	-
23	D-701	15" REINFORCED CONCRETE PIPE, CLASS III	262	262	LF	50.00	13,100.00	-	-
24	D-701	18" REINFORCED CONCRETE PIPE, CLASS III	139	139	LF	83.00	11,537.00	-	-
25	D-701	24" REINFORCED CONCRETE PIPE, CLASS III	132	132	LF	65.00	8,580.00	-	-
26	D-701	30" REINFORCED CONCRETE PIPE, CLASS III	45	45	LF	120.00	5,400.00	-	-
27	D-701	18" REINFORCED CONCRETE PIPE, CLASS IV	385	385	LF	60.00	23,100.00	-	-
28	D-701	24" REINFORCED CONCRETE PIPE, CLASS IV	216	215	LF	84.00	18,060.00	-	-
29	D-701	30" REINFORCED CONCRETE PIPE, CLASS IV	261	261	LF	110.00	27,610.00	-	-
30	D-705	4" PVC UNDERDRAIN	150	0	LF	25.00	-	-	-
31	D-751	DROP INLET	15	15	EA	5,000.00	75,000.00	-	-
32	D-751	REPAIR EXISTING DROP INLET STRUCTURE	1	1	EA	5,000.00	5,000.00	-	-
33	D-752	24" FLARED END SECTION	1	1	EA	1,400.00	1,400.00	-	-
34	D-752	30" FLARED END SECTION	1	1	EA	1,600.00	1,600.00	-	-
35	F-162	6' CHAIN-LINK FENCE	410	410	LF	29.78	12,209.80	-	-
36	F-162	20' SLIDING GATE	1	1	EA	4,600.00	4,600.00	-	-
37	F-162	ACCESS CONTROL SYSTEM	1	1	LS	18,800.00	18,800.00	-	-
38	M-102	AIRCRAFT TIE DOWN	16	15	EA	500.00	7,500.00	-	-
39	T-901	SEEDING	4	4	AC	2,000.00	8,000.00	-	-
40	T-908	MULCHING	4	4	AC	1,700.00	6,800.00	-	-
41	L-108	#8, 5KV, TYPE 'C' CABLE	280	280	LF	1.25	350.00	-	-
42	L-108	#6 BARE COPPER CABLE CONTERPOISE	280	280	LF	0.65	182.00	-	-
43	L-108	CABLE TRENCHING	220	220	LF	7.00	1,540.00	-	-
44	L-110	2 WAY 2" SCH 40 PVC CONCRETE ENCASED	70	70	LF	31.00	2,170.00	-	-
45	L-110	2" SCH 40 PVC CONDUIT DIRECT BURIED	220	0	LF	20.00	-	-	-
46	L-125	L-861T TAXIWAY EDGE LIGHT (BLUE)(LED)	7	7	EA	1,100.00	7,700.00	-	-
47	ITEM	PARKING WHEEL STOP	24	24	EA	200.00	4,800.00	-	-
48	NCDOT 520	AGGREGATE BASE COURSE (6")	800	1,800	CY	88.00	164,800.00	-	-
49	NCDOT 600	PRIME COAT	900	0	GAL	6.40	-	-	-
50	NCDOT 605	TACK COAT	300	100	GAL	1.00	100.00	-	-
51	NCDOT 610	ASPHALT CONCRETE PAVEMENT, STATE MIX S 9.5B (3")	500	438.85	TON	136.00	59,976.10	-	-
52	NCDOT 848	5' CONCRETE SIDEWALK (4" DEPTH)	320	320	SY	65.00	20,800.00	-	-
53	NCDOT 1091	INSTALLATION OF UG ELECTRICAL UTILITIES TO HANGAR BUILDING	1	1	LS	10,000.00	10,000.00	-	-
54	NCDOT 1205	PAVEMENT MARKING	260	260	SF	4.00	1,040.00	-	-
55	NCDOT 1205	PAVEMENT MARKING - HANDICAP MARKING	2	2	EA	100.00	200.00	-	-
56	NCDOT 1510	INSTALLATION OF WATER SERVICE LINE TO HANGAR BUILDINGS	1	1	LS	16,800.00	16,800.00	-	-
57	NCDOT 1510	INSTALLATION OF 8" WATER FIRE LINE TO HYDRANT	1	1	LS	31,800.00	31,800.00	-	-
58	NCDOT 1520	INSTALLATION OF SANITARY SEWER FORCE MAIN	1	1	LS	15,000.00	15,000.00	-	-
59	NCDOT 1520	INSTALLATION OF SANITARY SEWER LINE TO HANGAR BUILDINGS	1	1	LS	7,000.00	7,000.00	-	-
60	NCDOT 1820	INSTALLATION OF GRINDER PUMP WITH ALARM PANEL	1	1	LS	34,000.00	34,000.00	-	-
61	NCDOT 1820	INSTALLATION OF OIL/WATER SEPARATOR	1	1	EA	14,000.00	14,000.00	-	-
62	ITEM	LARGE HANGAR BUILDING, COMPLETE INCLUDING CONCRETE FOUNDATION AND DOOR SYSTEM	1	1	LS	1,298,300.00	1,298,300.00	-	-
63	ITEM	OFFICE AND HANGAR BUILDING COMPLETE INCLUDING CONCRETE FOUNDATION AND DOOR SYSTEM	1	1	LS	1,681,800.00	1,681,800.00		-
CO1-1	ITEM	DEMOBILIZATION	1	1	LS	8,000.00	8,000.00	-	-
CO1-2	ITEM	REMOBILIZATION	1	1	LS	6,000.00	6,000.00	-	-
CO1-3	ITEM	SEDIMENTATION POND MAINTENANCE	1	1	LS	5,000.00	5,000.00	-	-
CO1-4	ITEM	SEDIMENTATION AND EROSION CONTROL MEASURES MAINTENANCE	1	1	LS	4,800.00	4,800.00	-	-
CO1-5	ITEM	SITE ASSESSMENT AND REGRADING	1	1	LS	9,800.00	9,800.00	-	-
CO1-6	ITEM	PROJECT MANAGEMENT/COORDINATION/MISC	1	1	LS	3,800.00	3,800.00	-	-
CO2-1	ITEM	ADD FULL BATHROOM	-	1	LS	5,400.00	5,400.00	-	-
CO2-2	ITEM	ADD STORAGE ABOVE OFFICES	-	1.271	LS	24,000.00	30,504.00	-	-
CO2-3	ITEM	ADD STONE UNDER FOOTINGS&SLAB FOR DEWATERING (HANGAR 1)	-	430	CY	42.00	18,060.00	-	-
CO2-4	ITEM	ADD UNDERDRAINS AROUND BUILDING/PARKING LOT AND ENTRANCE	-	1,125	LF	38.00	42,750.00	-	-
CO2-5	ITEM	UNDERCUT UNSUITABLE MATERIAL (FOOTINGS HANGAR 1)	-	140	CY	40.00	5,600.00	-	-
CO2-6	ITEM	UNDERCUT UNSUITABLE MATERIAL (ENTRANCE/PARKING LOT)	-	600	CY	19.25	11,550.00	-	-
CO2-7	ITEM	REPLACE CAST IRON WITH SCHEDULE 40 PIPE	-	1	LS	(7,500.00)	(7,500.00)	-	-
CO2-8	ITEM	REPLACE COPPER PIPE WITH UPONOR PIPE	-	1	LS	(8,000.00)	(8,000.00)	-	-
CO2-9	ITEM	REPLACE METAL TRENCH DRAIN WITH PVC BODY TRENCH DRAIN		1	LS	(4,000.00)	(4,000.00)	-	-
CO2-10	ITEM	REPLACE POE LIGHTING SYSTEM WITH LED CONVENTIONAL SYSTEM	-	1	LS	(16,000.00)	(16,000.00)	-	-
CO2-11	ITEM	GENERAC GENERATOR TO MATCH MANUFACTUER OF EXISTING ONSITE GENERATOR		-	LS	(5,500.00)	(5,500.00)	-	-
CO2-12	ITEM	REMOVE GROUNDING OUTLETS IN SLAB	-	1	LS	(4,500.00)	(4,500.00)	-	-
CO2-13	ITEM	BATHROOM FOR HANGAR 2	-	1	LS	5,100.00	5,100.00	-	-
CO2-14	ITEM	REPLACE SLAB REBAR WITH FIBER REINFORCING	-	1	LS	(11,000.00)	(11,000.00)	-	-
						TOTAL BASE BID	$4,777,407.54	$0.00	$0.00

TOTAL ADD-ALT $757,268.02 $ - (36,472.30)

TOTAL CONSTRUCTION $5,534,675.56

000869

DUPLIN COUNTY AIRPORT (DPL)
INDUSTRIAL AIRPARK CONSTRUCTION-HANGAR COMPLEX
CHANGE ORDER 7 - FINAL
March 16, 2022

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

OWNER:
DUPLIN COUNTY
280 AIRPORT ROAD
KENANSVILLE, NORTH CAROLINA 28349

PREPARED BY: GMW
AVCON, INC.
MARTY WYNN, P.E
AVCON PROJECT NO.- 2020.0288.01
NCDoA PROJECT NO. - 36244.20.14.1

ADDITIVE ALTERNATE - HANGAR COMPLEX			CURRENTLY UNDER CONTRACT					CHANGE ORDER	
ITEM NO.	SPEC NO	DESCRIPTION	CONTRACT QUANTITY	REVISED QUANTITY	UNIT	UNIT PRICE	TOTAL UNDER CONTRACT	INCREASED TOTAL	DECREASED TOTAL
1	S-100	SAFETY AND SECURITY	1	1	LS	2,000.00	2,000.00	-	-
2	S-104	PROJECT SURVEY AND STAKEOUT	1	1	LS	2,800.00	2,800.00	-	-
3	C 105	MOBILIZATION	1	1	LS	5,000.00	5,000.00	-	-
4	P 152	UNCLASSIFIED EXCAVATION	600	2,200	CY	12.85	28,270.00		-
5	P-209	CRUSHED AGGREGATE BASE COURSE	400	0	CY	100.00	-	-	-
6	P-401	BITUMINOUS ASPHALT PAVEMENT	500	0	TON	160.00	-	-	-
6A	P-401	BITUMINOUS ASPHALT PAVEMENT (LOT 1 - 100% PAY)	-	229	TON	150.00	34,350.00	-	
6B	P-401	BITUMINOUS ASPHALT PAVEMENT (LOT 2 - 74.84% PAY)	-	231	TON	112.26	25,930.94	-	
7	P 602	EMULSIFIED ASPHALT PRIME COAT	800	0	GAL	6.40	-	-	-
8	P-603	EMULSIFIED ASPHALT TACK COAT	200	160	GAL	1.00	160.00	-	-
9	P-608	ASPHALT SURFACE TREATMENT	1,800	1,800	SY	6.00	10,800.00	-	-
10	P-620	TEMPORARY AIRFIELD MARKING - YELLOW w/o REFLECTIVE MEDIA	150	150	SF	12.00	1,800.00	-	-
11	P-620	PERMANENT AIRFIELD MARKING - YELLOW with REFLECTIVE MEDIA	150	150	SF	12.00	1,800.00	-	-
12	P-620	PERMANENT AIRFILED MARKING - BLACK w/o REFLECTIVE MEDIA	110	110	SF	12.00	1,320.00	-	-
13	L-108	#8, 5KV, TYPE 'C' CABLE	280	280	LF	1.25	350.00	-	-
14	L-108	#6 BARE COPPER CABLE CONTERPOISE	280	280	LF	0.65	182.00	-	-
15	L-108	CABLE TRENCHING	220	220	LF	7.00	1,540.00	-	-
16	L-110	2 WAY 2" SCH 40 PVC CONCRETE ENCASED	70	70	LF	31.00	2,170.00	-	-
17	L-110	2" SCH 40 PVC CONDUIT DIRECT BURIED	220	0	LF	20.00	-	-	-
18	L-125	L-861T, TAXIWAY EDGE LIGHT (BLUE)(LED)	7	7	EA	1,100.00	7,700.00	-	-
CO2-14	NCDOT 520	AGGREGATE BASE COURSE	400	400	CY	86.00	34,400.00	-	-
CO3-1	ITEM	MOBILIZATION SURVEYING	1	1	LS	3,000.00	3,000.00	-	-
CO3-2	ITEM	PIPE COLLARS 24" & 30"	2	2	EA	2,500.00	5,000.00	-	-
CO3-3	ITEM	24" RCP CLASS III	29	29	LF	100.00	2,900.00	-	-
CO3-4	ITEM	30" RCP CLASS III	146	146	LF	125.00	18,250.00	-	
CO3-5	ITEM	REMOVE DRAINAGE STRUCTURES, 24" FES & 30" FES	2	2	EA	4,025.00	8,050.00	-	-
CO3-6	ITEM	CLASS B RIP RAP, BAFFLES, BASIN STRUCTURE	1	1	LS	8,500.00	8,500.00	-	-
CO3-7	ITEM	#57 STONE	300	105.02	TON	38.00	3,990.76	-	-
CO3-8	ITEM	DRESS UP & REGRADE SLOPES	2	7	EA	4,500.00	31,500.00	-	-
CO4-1	ITEM	WOVEN FABRIC	4,500	4,500	SY	4.00	18,000.00		-
CO4-2	S-104	PROJECT SURVEY AND STAKEOUT - ADDITIONAL	1	1	LS	8,200.00	8,200.00	-	-
CO4-3	P-209	CRUSHED AGGREGATE BASE COURSE	1,800	1,227	CY	95.10	116,687.70	-	$ (35,472.30)
CO4-4	ITEM	GEOGRID (IF REQUIRED)	4,500	4,290	SY	6.00	25,740.00	-	-
CO5-1	ITEM	MOBILIZATION (OFFROAD TRUCK AND EXCAVATOR)	1	1	LS	3,250.00	3,250.00	-	-
CO5-2	ITEM	UNDERCUT AND PLACE CABC (1')	1,000	850	CY	30.40	25,840.00	-	-
CO5-3	ITEM	UNDERCUT UNSUITABLE SUBGRADE (2')	2,000	2,406	CY	12.85	30,904.28	-	-
CO5-4	ITEM	WOVEN FABRIC	3,000	2,840	SY	5.36	15,408.00	-	-
CO5-5	ITEM	UNDERDRAINS	300	300	LF	38.00	11,400.00	-	
CO5-6	ITEM	SELECT SAND (2.5')	2,500	2,821.22	CY	61.16	172,516.38	-	-
CO5-7	ITEM	6' CHAINLINKED FENCE	320	348	LF	60.00	20,880.00	-	-
CO6-1	ITEM	INSTALL FIRE DAMPERS IN DUCTWORK	-	1	LS	3,600.00	3,600.00	-	-
CO6-2	ITEM	LANDSCAPING/SOD	-	40,000	SF	1.25	50,000.00	-	-
CO6-3	ITEM	GENERATOR TIE INTO HANGAR DOORS AND FANS	-	1	LS	8,000.00	8,000.00	-	-
CO6-4	ITEM	BATHROOM MIRRORS, PAPER TOWEL RACK, TP HOLDERS AND INSTALL	-	1	LS	1,000.00	1,000.00	-	-
CO6-5	ITEM	ROADWAY SIGNS/POSTS FOR ACCESS ROAD TO APRON		1	LS	2,200.00	2,200.00	-	-
						TOTAL	$757,268.82	$ -	(35,472.30)

RESOLUTION 2022 - 25

County of Duplin

Office of the County Commissioners

PROCLAMATION RECOGNIZING APRIL 2022 AS SEXUAL ASSAULT AWARENESS MONTH

State of North Carolina

County of Duplin

WHEREAS, April is Sexual Assault Awareness Month — a time to draw attention to the prevalence of sexual assault and educate individuals and communities about how to prevent it Sexual harassment, abuse, and assault are widespread problems. In the United States alone, nearly one in five women and one in 67 men have been raped at some time in their lives and one in four girls and one in twenty boys is sexually abused by the age of 17; and

WHEREAS, sexual harassment, assault, and abuse can happen anywhere, including in online spaces Now more than ever, screens and technology connect us with others — but for too long, harassment, cyberbullying, and sexual abuse have been seen as unavoidable behaviors online; and

WHEREAS, each of us has the power to change that. Together, we can make a difference to build inclusive, safe, and respectful communities that thrive online and offline; and

WHEREAS, 2022 marks the twenty-first anniversary of Sexual Assault Awareness Month, and the theme of this year's campaign is "Building Safe Online Spaces Together." We can build online communities free from sexual harassment, abuse, and assault by practicing digital consent, intervening when we see harmful behaviors, and promoting online communities that value inclusion, safety, and respect.

NOW, THEREFORE, LET IT BE PROCLAIMED, that we, the Duplin County Board of Commissioners, do hereby recognize April, 2022 as Sexual Assault Awareness Month in Duplin County.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the official seal of the County of Duplin, to be affixed on this the fourth day of April, 2022.

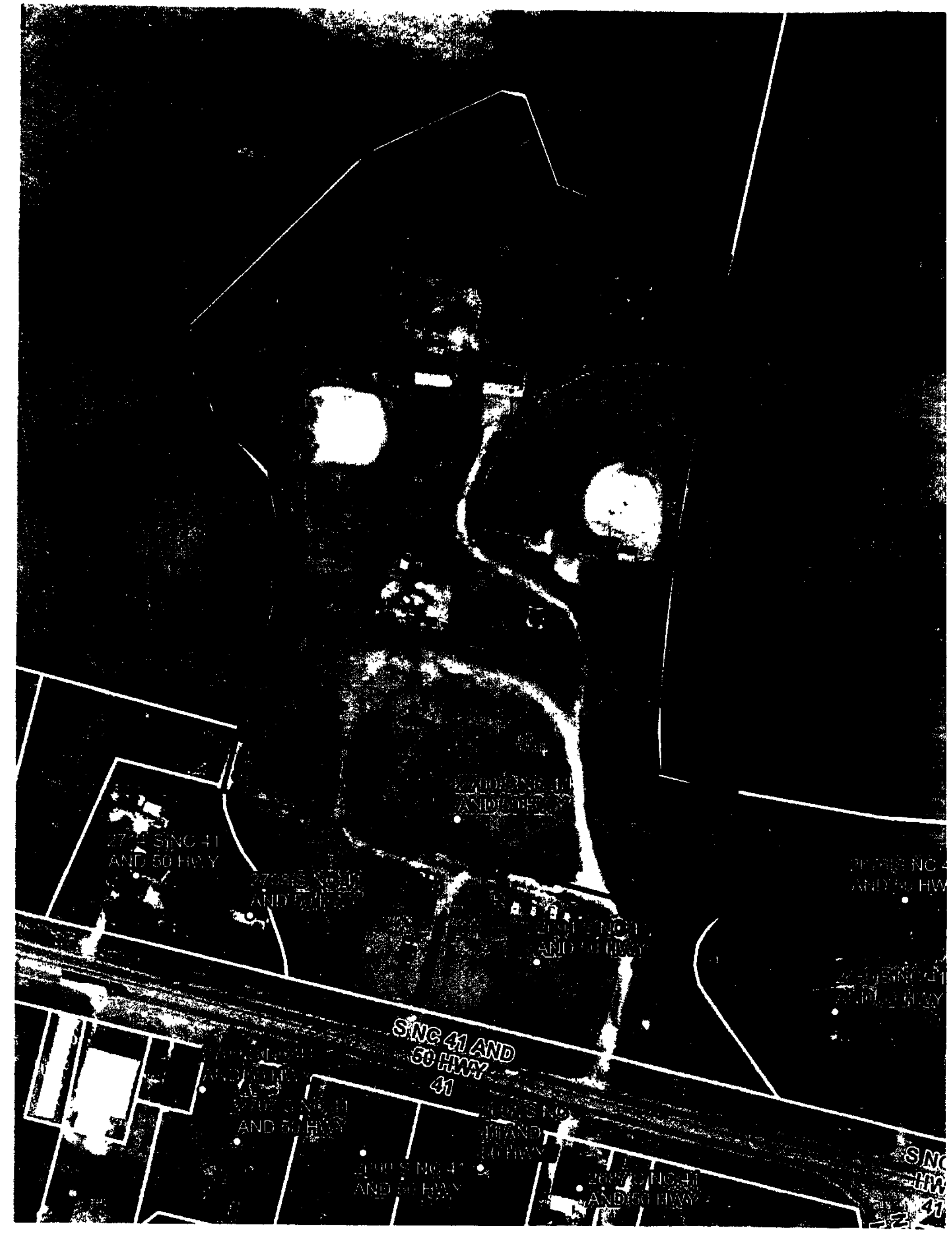
Dexter B Edwards, Chairman
Duplin County Board of Commissioners

Attest.
Davis H Brinson
Clerk to the Board of Commissioners

PUBLIC NOTICE
LEASE OF LAND
COUNTY OF DUPLIN

Notice is hereby given that the Duplin County Board of Commissioners intends to approve the lease of approximately 9.5 acres of county property located at 2700 S NC 41 and 50 Hwy, Chinquapin, NC, (a portion of County Parcel No. 08-E015) at its regular meeting on May 16, 2022. The lease is to begin on or about June 1, 2022, and extend for a period of five (5) years at a rate of $1.00 per year. For further information, contact the Duplin County Planning Department at 910-296-2102.

Chinquapin Recreation Association Lease Area



000871

RH CPAs PLLC
Accounting • Tax • Advisory

DUPLIN COUNTY

REQUEST FOR PROPOSAL AUDITING SERVICES

FIRST SECTION

Responsible Office and Contact Person:
Diana Hardy, CPA, CFE
AUDIT PARTNER
GOVERNMENTAL/NON-PROFIT AUDITS

629 Green Valley Road, Suite 201
Greensboro, NC 27408
Phone: (336) 248-8281
Fax: (336) 248-2335
Email: dhardy@rh-accounting.com
Website: www.rh-accounting.com

Member
North Carolina Association
of Certified Public Accountants

RH CPAs PLLC
Accounting • Tax • Advisory

Member:
American Institute of
Certified Public Accountants

March 10, 2022

To Whom it May Concern:

RH CPAs, PLLC is pleased to submit this proposal in response to the County's request for proposal (RFP) for auditing services for the year ending June 30, 2022. Our response demonstrates our qualifications and professionalism in order to start a mutually beneficial auditor-client relationship.

RH CPAs has a twenty-five-year history of exceeding the expectations of our clients. Our Firm was founded on the premise that our clients should have high expectations of us and that we have even higher expectations of ourselves. We develop trusted, long-term relationships with our clients and provide them with the depth of services that larger accounting firms offer but at a significantly better value and cost. Our team is known for its responsive, dependable and personable service.

This proposal is a firm offer of our services for any and all periods indicated. We will service your account with expert staff based in our Greensboro and Lexington offices, with support from our other office as needed. We are available for further interview or verbal presentation for clarification of any part of this proposal. The information contained in this proposal or any part thereof, including any exhibits, schedules, and other documents and instruments delivered or to be delivered to the County, is true, accurate, and complete. We appreciate your consideration of our proposal and look forward to your response.

Regards,

RH CPAs, PLLC

Diana Hardy, CPA, CFE
Audit Partner

TABLE OF CONTENTS

FIRST SECTION

RH CPAs
Accounting • Tax • Advisory

FIRST SECTION

FIRM PROFILE

RH CPAs, PLLC is a professional limited liability company licensed by the North Carolina State Board of CPA Examiners and is engaged in the practice of public accounting with three offices in North Carolina. RH CPAs, PLLC evolved from Rives & Associates, LLP to accommodate the firm's growth and expanded leadership team to support all of its service lines. With a staff of more than 30, RH CPAs, PLLC (RH) has evolved to serve North Carolina clients for over twenty-five years.

We have a primary objective to provide high quality audit, accounting, tax, and advisory services to clients in the best professional manner. Our partners, managers, and staff are expected to comply with this statement of philosophy in order to achieve the desired objective. "Professionalism" in the accounting profession means integrity, objectivity, independence where required, adherence to professional standards and applicable laws and regulations, and a demonstrated will to maintain and improve the quality of professional services and to withstand all pressures competitive and otherwise, to not compromise on principles, standards, and quality. Particularly in the field of auditing, professionalism requires an understanding of and dedication to the public interest. The public interest in audited financial statements has placed the public accounting profession in a unique position of public trust Moreover, there is also a significant public interest in the way in which the Firm carries out accounting, tax, and advisory services. Therefore, no client or Firm consideration is allowed to interfere with our ability to carry out our commitment to professionalism.

Our Non-Profit/Governmental Team takes audit and tax services beyond the basics by providing advice throughout the audit process to improve operations and ensure compliance with regulations and general statutes. We are a member of the American Institute of Certified Public Accountants Governmental Audit Quality Center, North Carolina Association of Certified Public Accountants, North Carolina Association of School Board Officials, the American Institute of Certified Public Accountants Private Practice Center, and the North Carolina Center for Nonprofits.

In prior years the Firm was named in the Top 5 North Carolina Small Businesses and the Top 50 Small Businesses in the South. The Firm was also awarded "FAST 50" status in the Triad Area

CORE VALUES

At RH CPAs we are:

Personable – We provide services with personability
Responsive – We set expectations and exceed them
Team Player – The total is greater than the sum of the parts
Can-Do Attitude – Mindset is everything
Dependable – We say what we will do, and do it

Our purpose is exceeding expectations with expertise and enthusiasm. We will build and maintain relationships with employees of the County. County staff will know that they can depend on us to provide quality audit, accounting, and advisory services.

RH CPAs
Accounting • Tax • Advisory

1 & 2. STAFFING

RH employs approximately thirty professionals over its three offices in North Carolina. The staffing needs are based on the complexity and nature of the County, timing, and the extent of procedures which must be performed to meet the audit objective, and the travel involved. We have designated specific associates to the engagement however, our associates are interchangeable between our offices and their assignments may change. There will be a minimum of two audit associates, one manager, and one partner designated to the engagement at all times. Each member of this team will be fully available to satisfy the needs of the engagement.

Our priority is making sure you are working with trusted professionals who have a clear understanding of your goals, strategies, and reporting needs. Our partners and managers maintain a high degree of client involvement which minimizes the overhead and reduces the audit costs. This also provides the client a higher level of expertise that is always available. All staff assigned to the engagement will have previous non-profit and governmental audit experience.

The County's audit will be staffed by RH CPAs, PLLC as follows:

Level	Individual	Office	% time on-site
Partner in Charge	Diana Hardy, CPA, CFE	Greensboro	50% minimum
Audit Manager	Nicholas Wicker	Lexington	100%
Senior Staff	Matthew Finney	Greensboro	100%
Staff or	Melanie Owens	Lexington	100%
Staff	Jerrod Best	Greensboro	100%

3. GOVERNMENTAL/NONPROFIT CLIENTS

Below is a sample of a governmental audit clients that RH CPAs, PLLC has or currently serves:

Client	Service	Years Served	GASB 34
Caldwell Community College	Financial statement audit	5	Yes
Town of Benson	Financial statement audit	3	Yes
Town of Pittsboro	Financial statement audit and Single Audit	6	Yes
City of Kinston	Financial statement audit and Single Audit	3	Yes
Town of Ayden	Financial statement audit	1	Yes
Town of Goldston	Financial statement audit Single audit	5	Yes
Davidson County Community College	Financial statement audit	3	Yes
Cape Fear Community College Foundation	Financial statement audit	5	No
Durham Tech Community College Foundation	Financial statement audit	3	No
Johnston County Community College Foundation	Financial statement audit	3	No
Beaufort Community College Foundation	Financial statement audit	2	No
Wake County Board of Education	Financial statement audit and Single Audit	6	Yes
Wayne County Board of Education	Financial statement audit	3	Yes
Jones County Board of Education	Financial statement audit	3	Yes
Various charter schools throughout NC	Financial statement audit and Single Audit	3 - 10	Yes
Anson County Schools	Financial statement audit and Single Audit	12	Yes
Davidson County Schools	Financial statement audit and Single Audit	3	Yes
Durham Public Schools	Financial statement audit and Single Audit	10	Yes
Rowan-Salisbury Board of Education	Financial statement audit and Single Audit	6	Yes
Thomasville City Schools	Financial statement audit and Single Audit	12	Yes
Wilkes County Schools	Financial statement audit and Single Audit	4	Yes
Yadkin County Schools	Financial statement audit and Single Audit	11	Yes
Town of Seagrove	Financial statement audit and Single Audit	7	Yes
Town of Wilkesboro	Financial statement audit	2	Yes
Town of Spencer	Financial statement audit	1	Yes

RH CPAs
Accounting • Tax • Advisory

4. INDUSTRY EXPERIENCE

RH initiated its practice in the non-profit and governmental service industry in response to our observation that larger firms were devoting fewer and fewer resources to their smaller and mid-size clients. The collective and extensive experience of our Non-Profit/Governmental Team has developed one of the fastest growing service areas of RH. Ever-changing accounting standards, economic conditions and the continued rise in operating costs have propelled our Non-Profit/Governmental Team to help entities alleviate the pressures facing the industries. Our commitment to the non-profit and governmental industry is reflected in the significant growth of our practice and the retention of those clients.

The experience and capabilities of our Non-Profit/Governmental Audit Team include:

- Financial Audits
- Single Audits
- Program Specific Audits
- Agreed-upon Procedures
- Forensic Audits
- Performance Audits
- Risk Assessment and Remediation
- Strategic Planning
- Internal Controls
- Efficiency Studies
- Staff Training Seminars
- Management Reviews

Our Uniform Guidance Single Audit experience, which we perform on a recurring basis, includes the following federal and state programs:

- Section 223 (f) Supporting Housing for the Elderly
- Section 8 Housing Assistance Payments.
- Section 202
- Head Start and Early Head Start
- Child and Adult Care Food Program
- Special Education Cluster:
  - Education of the Handicapped
  - Children with Disabilities – Risk Pool
  - Coordinating Early Intervening Services
  - Preschool Handicapped
  - IDEA Targeted Assistance for Preschool Federal Grant
  - IDEA VI-B Special Needs Targeted Assistance
- Weatherization Assistance Program
- Workforce Innovation Act
- N.C. Pre-K (More At Four)
- Community Services Block Grant
- Improving Teacher Quality
- Title II Immigrant & Youth
- Race To The Top
- National School Lunch Program
- School Breakfast Program
- Education Technology
- English Language Acquisition Grants
- N.C. State Public School Fund
- Public Building Capital Fund
- State Buses Appropriation
- School Improvement Grants
- Parent Training and Information Program
- Technical Assistance For Parents
- Family to Family Health Information Program
- Child Abuse Prevention and Treatment Program
- Home Care Program
- Title 1, Part A Cluster Grants
- Community Services Block Grant
- Community Development Block Grant

As noted under our Firm Profile, the Firm has vast experience in auditing government and nonprofit agencies. That includes an array of Federal Single Audits and State Single Audits for various programs. Our governmental experience includes:

- Municipalities
- Community College Foundations
- Community Colleges
- Boards of Education
- Various types of not-for-profits including charitable organizations and foundations, including federal and State single audits
- Charter Schools

- EMS units
- HUD properties
- Community Health Centers

5. PEER REVIEW

RH is a member of the American Institute of Certified Public Accountants (AICPA) and participants in the AICPA Peer Review Program. The AICPA Peer Review Program, administered by the North Carolina Association of Certified Public Accountants in North Carolina, requires enrolled firms to have a peer review conducted by an independent evaluator, once every three years, of their accounting and auditing practice. Such review assures that the services we provide to our clients meet the highest level of standards in the accounting profession. Our most recent peer review for the year ended March 30, 2020, received a "pass" rating, the highest rating of quality controls. See a copy of the peer review report in **Appendix A.**

It is the policy of our Firm that our quality control system be monitored on an ongoing basis to provide the Firm with reasonable assurance that the policies and procedures established by the Firm for each of the other quality control elements (including quality control elements and activities not formalized in writing) of quality control are suitably designed and are being effectively applied. The adequacy and effectiveness of the Firm's quality control system is monitored on an ongoing basis by the Firm's quality control partner As an integral part of the monitoring process, our quality control system is inspected annually to determine whether the Firm has complied with its stated quality control policies.

Remainder of this page left intentionally blank

6, 7, 8, & 9. *TEAM BIOGRAPHIES*

SUPERVISING AUDITOR

Diana Hardy will be the partner in charge for the audit Additional information for partners and managers is as follows

Diana Hardy, CPA, CFE - Partner

dhardy@rh-accounting.com
336-481-0281

Diana Hardy is the Greensboro office's partner and services the firm's governmental and non-profit clients Diana joined RH in 2015 and brings over 12 years of experience in governmental and not-for-profit organizations Her work experience includes working with a variety of Towns, Boards of Education, Community Colleges, not-for-profits, community health centers, HUD and affordable housing audits, charter schools, private schools, churches, foundations, manufacturing companies, and insurance companies

In addition to her auditing experience, Diana performs forensic and fraud investigative services She is a member of the Central Carolina Chapter of the Association of Certified Fraud Examiners

Community Involvement

- Board and Finance Committee Member - Goodwill Industries of Central North Carolina
- Greensboro Rotary Club
- Board Member, Chair Elect - North Carolina Captive Insurance Association

Education and Licenses

- Bachelor of Science in Accounting – North Carolina State University
- Masters of Accountancy – North Carolina State University
- Licensed as a Certified Public Accountant in the State of North Carolina (license #36753).
- Licensed as a Certified Fraud Examiner

Professional Affiliations

- North Carolina Association of Certified Public Accountants (NCACPA)
- Association of Certified Fraud Examiners (ACFE)

Continuing Professional Education

Diana's continuing education includes attendance at courses concentrating on audit services for governmental industry clients, not for-profits, and fraud topics She has maintained the required CPE levels over the past three years, including annual ethics requirements She has also led seminars on fraud and auditing.

Nicholas Wicker - Audit Manager, Nonprofit/Governmental Leader

nwicker@rh-accounting.com
336-313-2931

Nicholas Wicker is an Audit Manager in the Lexington office of RH He is responsible for planning, supervising, and reviewing accounting and auditing engagements, consulting on accounting and auditing matters, and analyzing new regulations and rulings Nicholas has over 9 years of accounting experience and joined RH in 2015 His primary focus has been with governmental and not-for-profit organizations Nicholas is dedicated to his clients and strives to provide the best service possible

Education and Licenses

- Bachelor of Business Administration – Accounting, Cum Laude, Campbell University

Professional Affiliations

- North Carolina Association of Certified Public Accountants (NCACPA)

Community Involvement

- Past Member Board of Business Technologies for Central Carolina Community College

Continuing Professional Education

His continuing education includes attendance at courses concentrating on audit services for governmental and not-for-profits industry clients

EDUCATION

It is a policy of RH that all audit staff maintain at a minimum of 40 hours of CPE on an annual basis, regardless of holding a CPA license This continuing professional education is accomplished through a combination of conferences, seminars, webinars, self-study course and internal CPE courses Every staff assigned to the audit will have sufficient CPE credit hours on an ongoing basis

Some of the many seminars the Firm's staff has attended in recent years.

- The Firm sends many of its staff to the NCACPA LGC Conference annually
- The Firm sends staff to the Annual UNC School of Government update

Authorized Non-Profit/Governmental Courses and Seminars

- UNC School of Government Annual Updates
- Local Government Conference.
- Understanding, Applying & Documenting, Governmental Compliance Requirements
- Fraud in non-profits.
- GASB Update
- Auditing & Accounting
- Governmental Accounting and Auditing - Preparation/Developing/Writing
- Auditing of School Districts
- Governmental/Non-Profit Accounting & Auditing Update
- Internal Controls and SAS 115
- A & A Concepts & Financial Disclosure
- Yellowbook Update and Risk Assessment
- Governmental Audit Sampling - Substantive & Compliance

In addition to the in-house courses and seminars, the Non-Profit/Governmental Audit Team members also attend courses and seminars conducted by other organizations such as NCACPA and AICPA. Below is a sample of courses and seminars attended by the Non-Profit/Governmental Audit Team conducted by other organizations:

- Applying A-133 to Non-profit and Governmental Organizations
- NC Accountancy Law, Ethics, Principles and Professional Responsibilities
- Compliance Auditing Workshop
- Non-For-Profit Conference
- Studies on Single Audit and Yellow Book Deficiencies
- Local Government Commission Update
- Economic Update
- The SBI and White Collar Crime
- Introduction to School Board Audits
- Compliance Auditing School Districts
- Frequent Frauds Found In Governments and Not For Profits
- Professional Ethics and Conduct
- Malpractice Risk Seminar
- Employee Benefit Conference

SPECIALIZED SKILLS AND TRAINING

The following discusses some of the specialized skills and training for individuals that may be assigned to the City's audit:

Diana Hardy – In addition to her CPA license, Diana holds her certified fraud examiners license. She has also co-lead seminars in the past discussing fraud deterrence and detection methods. She is also a regular speaker at local and national insurance conferences.

Nicholas Wicker – Has authored several blogs regarding new GASB standards. He also assists many clients in understanding new standards and making recommendations for implementation.

A sample of relevant clients that Diana has worked on in the past include:

• Town of Pittsboro	Manager	1 year
• City of Kinston	Manager/Partner	3 years
• Caldwell Community College	Manager/Partner	3 years
• Wake County Board of Education	Manager	3 years
• Wayne County Board of Education	Manager	3 years
• Jones County Board of Education	Manager	3 years
• Durham County Board of Education	Manager	2 years
• Various charter schools (all under GASB 34)	Various	10 years

A sample of relevant clients that Nick has worked on in the past include:

• Davidson County Community College	Senior	2 years
• Davidson County Schools	Senior	3 years
• Newton-Conover City Schools	Senior	1 year
• Rowan-Salisbury Board of Education	Senior/Manager	5 years
• Thomasville City Schools	Senior/Manager	5 years
• Wilkes County Schools	Senior/Manager	4 years
• Yadkin County Schools	Senior Manager	5 years
• Town of Wilkesboro	Manager	1 year
• Town of Rhonda	Manager	1 year
• Various charter schools (all under GASB 34)	Senior/Staff	5 years

All staff assigned to the County's audit will have previous experience in auditing water, wastewater, electric, and general funds including GASB 34.

10. REFERENCES

We invite you to contact the below personnel of other current audit clients regarding their experience with us.

North Carolina Lions, Inc.
Carlton Metts: carlton@nclionsinc.org
(828) 478-2135

City of Kinston
Donna Goodson: Donna.Goodson@ci.kinston.nc.us
(252) 939-3281

Caldwell Community College and Technical Institute
David Holman: dholman@cccti.edu
828-726-2222

Handy Sanitary District
Lisa Hedrick: lhedrick@handysanitary.com
(336) 859-2553

Unity Classical Charter School
Sheila Goad: sheila.goad@unityclassical.org
980-202-5899

Additional references available upon request.

11. INDEPENDENCE

In accordance with the quality control document of RH CPAs, PLLC, all professional personnel must be familiar with and adhere to the independence, confidentiality, integrity, and objectivity rules, regulations, interpretations, and Rulings of the AICPA, the State of North Carolina Board of Accounting, the State of North Carolina CPA Society, state statutes, and other State or regulatory agencies where applicable. Independence, Confidentiality, Integrity, and Objectivity Representation is required by all personnel when hired and annually thereafter.

Independence on all audit engagements is reviewed on an annual basis to ensure compliance with all rules that govern this topic. We have reviewed our independence in association with this proposed engagement and in all matters relating to the audit of the County, RH CPAs, PLLC is independent in fact and appearance. Please see **Appendix B** for a copy of our employee manual as it concerns independence.

12. INSURANCE

RH CPAs, PLLC presently carries the following insurance policies:

1. Worker's Compensation - The Firm maintains Worker's Compensation Insurance, as required by the laws of North Carolina, as well as employer's liability coverage.
2. Commercial General Liability –General Liability Coverage on a Comprehensive Broad Form on an occurrence basis.
3. Automobile - Automobile Liability Insurance, to include liability coverage, covering all owned, hired and non-owned vehicles, used in connection with the contract.
4. Professional Liability - Professional Liability Coverage on a Comprehensive Broad Form on an occurrence basis.

All insurance meets the laws of the State of North Carolina. Insurance coverage is obtained from companies that are authorized to provide such coverage and are authorized by the Commissioner of Insurance to do business in North Carolina. The Firm shall at all times comply with the terms of such insurance policies, and all requirements of the insurer under any such insurance policies, except as they may conflict with existing North Carolina laws or this contract. The limits of coverage under each insurance policy maintained by the Firm shall not be interpreted as limiting the contractor's liability and obligations under the contract.

If awarded the contract, we will be glad to provide a COI.

13. REGULATORY ACTION

No regulatory action has been taken against the Firm or any staff members that will be assigned to the audit. We are NOT debarred from performing work for any State or federal governmental agencies.

14. NC LOCAL GOVERNMENT COMMISSION & UNC SCHOOL OF GOVERNMENT

The Firm maintains an open lines of communication with the NC Local Government Commission and continually seeks to provide comments regarding memos published. As noted above, the Firm regularly attends the UNC School of Government Annual Audit Update

RH CPAs
Accounting • Tax • Advisory

APPENDIX A:

Peer Review 2020

duncan ashe

7900 McCloud Road
Suite 101
Greensboro, NC
27409

ph 336.285.6510
f 855.498.6596
duncanashe.com

Report on the Firm's System of Quality Control

June 2, 2021

To the Partners
RH CPAs, PLLC
and the Peer Review Committee of Coastal Peer Review, Inc

We have reviewed the system of quality control for the accounting and auditing practice of RH CPAs, PLLC ("the firm") in effect for the year ended March 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards)

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the standards may be found at www.aicpa.org/prsummary The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of RH CPAs, PLLC in effect for the year ended March 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)* or *fail* RH CPAs, PLLC has received a peer review rating of *pass*

Duncan Ashe, P.A.

Duncan Ashe, P.A

RH CPAs PLLC
Accounting • Tax • Advisory

APPENDIX B:

Independence Manual

Excerpt from RH CPAS, PLLC Quality Control Document

<u>Relevant Ethical Requirements</u>
It is the firm's policy that all professional personnel be familiar with and adhere to relevant ethical requirements of the AICPA, contained in the *Code of Professional Conduct*, the State of North Carolina Board of Accountancy, and the State of North Carolina Association of CPA's in discharging their professional responsibilities as well as those for any other state under whose jurisdiction may apply. Furthermore, it is the policy of our firm that, for engagements subject to *Government Auditing Standards* and other applicable regulatory agencies, all professional personnel be familiar with and adhere to the relevant ethical requirements included in those standards and that personnel will always act in the public interest. Any transaction, event, circumstance, or action that would impair independence or violate the firm's relevant ethical requirements policy on an audit, attestation, review, compilation engagement, or other service subject to the standards of the AICPA Auditing Standards Board or the AICPA Accounting and Review Services Committee (as required under Rules 201 and 202) is prohibited. Additionally, when the firm and its professional personnel encounter situations that raise potential independence threats but such situations are not specifically addressed by the independence rules of the AICPA *Code of Professional Conduct*, the situation will be evaluated by referring to the *Conceptual Framework for AICPA Independence Standards* and applying professional judgment to determine whether an independence breach has occurred. The firm will take appropriate action to eliminate those threats or mitigate them to an acceptable level by applying safeguards. If effective safeguards cannot be applied, the firm will withdraw from the engagement or take other corrective actions as appropriate to eliminate the breach.

Although not necessarily all-inclusive, the following are considered to be prohibited transactions and relationships:

1. Investments by any partner or professional employee in a client's business during the period of a professional engagement defined as an audit, attestation, review, compilation engagement, on other service subject to the independence standards of the AICPA, State Board of Accountancy on other applicable regulatory agencies, including a commitment to acquire any direct or material indirect financial interest in a client.
2. An investment in an entity or property by any of the following individuals and the client (or the client's officers or directors, or any partner who has the ability to exercise significant influence over the client) that enables them to control (as defined by GAAP for consolidation purposes) the entity or property:
   a. An individual on an attest engagement team.
   b. An individual in a position to influence the attest engagement by doing any of the following:
      i. evaluating the performance or recommending the compensation of the attest engagement partner,
      ii. directly supervising or managing the attest engagement partner and all of that partner's superiors,
      iii. consulting with the attest engagement team about technical or industry-related issues specific to the engagement, or
      iv. participating in or overseeing quality control activities, including internal monitoring, with respect to the attest engagement.
   c. A partner or manager who provides nonattest services to the attest client beginning once he or she provides ten or more hours of nonattest services to the client within any fiscal year and ending on the later of the date:
      i. the firm signs the report on the financial statements for the fiscal year during which those services were provided, or
      ii. he or she no longer expects to provide ten or more hours of nonattest services to the attest client on a recurring basis.
   d. A partner in the office in which the lead attest engagement partner primarily practices with respect to the attest engagement.
   e. The firm and its employee benefit plans.
3. Borrowing from or loans to a client, or client's personnel during the period of a professional engagement by any of the individuals listed in items 2. a,-e., except as grandfathered or permitted.
4. Accepting or offering gifts or entertainment from or to a client unless reasonable in the circumstances and approved by the managing partner.
5. Certain family relationships between professional personnel and client personnel. (Consult the managing partner for a ruling on such relationships.)

Notwithstanding the preceding policy and list of prohibited transactions and relationships, at the managing partners' discretion, certain prohibitions can be waived if it is deemed to be in the best interest of the firm. However, in so doing, the engagement service performed for the client must be limited to that allowed by AICPA professional standards.

The firm ensures compliance with this policy by implementing the following procedures.

1. All personnel have ready access to the relevant ethical requirements to which the firm is subject. Those requirements include the AICPA *Code of Professional Conduct*, the State of North Carolina Board of Accountancy, and the State of North Carolina Association of CPA's ethical requirements. The firm maintains a current copy of those ethical requirements in the firm's library and personnel also have online access to the information. The firm expects its personnel to be familiar with those relevant ethical requirements.
2. All professional personnel are required to sign a representation letter when hired (and annually thereafter) that acknowledges their familiarity with the firm's relevant ethical requirements policy and procedures, particularly with regard to independence. Such signed representation letters are also required from part-time, seasonal, and contract professionals and any other individuals who work on accounting and auditing engagements and are required to be independent. Ethics training is provided for professional personnel at least every three years. Such training covers the firm's relevant ethical requirements policy and procedures and the independence and ethical requirements of all applicable regulators.
3. All professional personnel review the firm's current client list in conjunction with completing the representation letter for identification of threats to, or breaches of, independence. The current client list is maintained by the QC partner and changes to the list are communicated on a timely basis by a memorandum from the QC partner. When hired (and annually thereafter), all professional personnel are required to sign a

representation that confirms this responsibility.

4. To ensure that independence is properly addressed at the engagement level, the engagement partner will consider relevant information about client engagements and evaluate the overall effect, if any, on independence requirements as part of the engagement and acceptance decision. In making this determination, any familiarity threat related to senior personnel recurring on an audit or attest engagement for five years or more will be considered, including any other specific rotation requirements of regulatory agencies or other authorities. Additionally, the work programs and forms in the accounting and auditing manuals used by the firm contain steps requiring an evaluation of independence on each new and recurring engagement. Furthermore, those manuals contain reporting guidance for the types of engagements where a lack of independence is allowed.

5. All professional personnel are required to promptly notify the designated QC partner of any circumstances or relationships that may create a potential threat to independence (such as a potential prohibited transaction) or an independence breach, so that appropriate action can be taken. To acknowledge that responsibility, professional personnel are required when hired (and annually thereafter) to sign a representation letter and to list known circumstances and relationships that may create a potential threat to independence or violate the firm's relevant ethical requirements policy. (Each individual keeps a copy of their representation letter, which includes cross references to the professional standards of relevant ethical requirements that govern the firm. Professional standards, including the AICPA's Conceptual Framework for AICPA Independence Standards, and the advice of the QC partner may be consulted if an employee is unsure if a threat to independence should be reported to firm management).

6. If a potential threat to independence is identified, the QC partner accumulates and communicates relevant information to appropriate personnel so (a) firm management and the engagement partner can determine whether they satisfy independence requirements, (b) the engagement partner can take appropriate action to address identified threats to independence, and (c) the firm can maintain current independence information. For clients of whom the firm is not independent, only compilation services are performed and the firm discloses the lack of independence in its accountant's compilation reports for those clients.

7. If performing a group audit, the firm is required to obtain a written representation regarding the component auditor's independence with respect to the client. The auditing manuals used by the firm contain examples of representation letters to use in such situations. Furthermore, in a review or attestation engagement, if another firm performs work on a segment of the engagement, a representation (either written or oral) regarding the other firm's independence is required. The engagement programs in the accounting and auditing manuals used by the firm contain steps to ensure compliance with this procedure.

8. The engagement partner (or the accountant in charge under the partner's supervision) has the primary responsibility for determining if there are unpaid fees on any of his clients that would impair the firm's independence. The engagement work programs and standard forms used by the firm contain steps to ensure compliance with this procedure. The firm's client accounts receivable listing and the engagement partner's knowledge of unbilled fees should be considered in making this determination. In addition, the managing partners have secondary responsibility to review the firm's accounts receivable listing on a periodic basis to identify potential independence problems.

9. The engagement partner has the primary responsibility to identify all nonattest services performed for an attest service client and for determining if such nonattest services impair independence with respect to that client. Reviewing nonattest services performed for attest clients includes obtaining and documenting an understanding with the client regarding the client's responsibilities for the nonattest services performed by the firm. Where applicable, this includes determining whether such nonattest (nonaudit) services impair independence under the independence rules in Government Auditing Standards for ongoing, planned, and future audits. Firm engagement work programs for all attest and compilation engagements include steps to ensure compliance with this procedure.

10 The engagement partner has the primary responsibility for determining whether actual or threatened litigation has an effect on the firm's independence with respect to the client. The firm's independence could be impaired by litigation (a) between the client and the firm, (b) with the client company's securities holders, and (c) from other third parties.

11. If the firm is engaged as principal auditor to report on the basic financial statements of a financial reporting entity, all professional personnel must be independent of the financial reporting entity. If the firm is engaged as principal auditor to report on a major fund, nonmajor fund, internal service fund, fiduciary fund, or governmental component unit of the financial reporting entity, all professional personnel must be independent of the fund or entity the firm reports on. The engagement partner has the primary responsibility for determining whether the firm's relationship with entities in the governmental financial statements has an effect on independence.

12. The managing partners have the primary responsibility for determining whether the firm was a party to a cooperative arrangement with a client that was material to the firm or the client.

13. The QC partner is responsible for obtaining the representation letters, reviewing them for completeness, and accumulating relevant information relating to identified threats to relevant ethical requirements matters (including questions from the representation letters and those from other sources). In determining a resolution, firm management should consider the AICPA's Conceptual Framework for AICPA Independence Standards and, when necessary, consult the AICPA or the North Carolina Association of CPA's for assistance in interpreting independence, integrity, and objectivity rules. Documentation of the resolution of a relevant ethical requirements matter should be filed in the client's permanent workpaper files. Firm management is also responsible for determining actions to be taken when professional personnel violate firm independence policies and procedures. The action for each incident is determined based on its unique circumstances and may include eliminating a personal impairment, requiring additional training, drafting a reprimand letter, or even termination.

14. The QC partner is responsible for monitoring the firm's independence of attest clients at which partners or other senior personnel have been offered management positions or have accepted offers of employment. The independence, integrity, and objectivity questionnaire used by the firm and the client acceptance checklists used by the firm in attest engagements include questions to help ensure compliance with this requirement.

15. If a breach of independence is identified, the firm promptly communicates the breach and the required corrective actions to (a) the engagement partner, who (along with the firm) has the responsibility to address the breach and (b) other relevant personnel in the firm and those subject to the independence requirements who need to take appropriate action. The engagement partner confirms to the firm when required corrective actions related to the breach and noncompliance with these policies and procedures have been taken.
16. At least annually, the QC partner reviews the firm's relevant ethical requirements policy and procedures to determine if they are appropriate and operating effectively.

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DUPLIN COUNTY

REQUEST FOR PROPOSAL AUDITING SERVICES

SECOND SECTION

Responsible Office and Contact Person:
Diana Hardy, CPA, CFE
AUDIT PARTNER
GOVERNMENTAL/NON-PROFIT AUDITS

[illegible] Green Valley Road, Suite [illegible]
[illegible]
Phone: [illegible]
Fax: [illegible]
Email: [illegible]
Website: [illegible]

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RH CPAs
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SECOND SECTION

1, 2, 3, 4, 5, 6, & 7. TECHNICAL APPROACH

AUDIT APPROACH
Our audit approach is designed to maximize efficiencies, by leveraging staff and technology. We utilize automated processes and have staff that specializes in certain areas of the audits, such internal control tests and high risk areas. We have found that we can complete more efficient audits by utilizing this approach, which also provides a high level of expertise, therefore improving service and recommendations to your organization. Our goal is to provide an efficient high-quality audit.

RISK ASSESMENT
We will perform a risk assessment of the financial reporting process. This assessment will evaluate both inherent and control risks. Based on this risk assessment, we will concentrate our audit procedures on higher risk areas.

AUDIT PROGRAMS
Our audit programs are combinations of programs made in house and programs which are issued by governmental authorities and private publishers such as Practitioners Publishing Company (PPC). We generate unique programs for each audit based on the client's industry and our risk assessment software. The use of this risk assessment software allows us to assess risk to each individual section of the financial statements and to generate additional tasks for higher risk areas. We are able to customize the programs as needed. We subscribe to the local government industry from PPC and CCH.

STATISTICAL SAMPLING
We will use a combination of statistical and non-statistical sampling in our audit approach. We will determine which method to use based on our professional judgment during planning and creation of procedures. Statistical sampling will include use of either simple random sampling using a random number generator or interval sampling. Non-statistical sampling will include use of judgmental selection and haphazard selection. Audit procedures performed on selected samples along with analytical procedures will be used to obtain sufficient appropriate audit evidence to afford a reasonable basis for an opinion regarding the financial statements under audit. When appropriate, we will also use Dual-Purpose Sampling to test the operating effectiveness of controls and tests of the recorded monetary amounts, minimizing the time spent on repetitive tasks, thereby saving audit costs. The sample sizes will be directly related to the assessment of the inherent risk and the control risk of the entity.

INTERNAL CONTROL
We will gain an understanding of internal controls through the use of internal control walkthroughs. We typically perform control testing over major areas such as cash disbursement, receipts and payroll. We prefer to conduct internal control test.ng during interim fieldwork and during the actual year under audit so we can gain an understanding of controls during the year.

MANAGEMENT LETTER COMMENTS

During compliance and substantive testing we may note certain matters involving internal control and other operational procedures. Our job as your auditor will be to ensure that you understand where you have deficiencies or weaknesses so that you can make informed decisions on how best to respond to these risks We may identify the following types of deficiencies:

- Control Deficiency: A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. This type of deficiency is communicated in the management letter.
- Significant Deficiency: A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.
- Material Weakness: A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

We will communicate to you orally and in a letter, all deficiencies noted and recommendations for your consideration, intended to improve the internal control and/or the results of the operating efficiencies. The letters are solely for management, those charged with your County's governance, others you deem appropriate within your organization, and any governmental authorities you need to share this information with.

Our Firm operates under a "NO SURPRISE MANDATE", any issues which arise during the audit will be brought to the attention of management for discussion and analysis. In addition, we will provide verbally any areas we observe for improvement to management. Our goal is to be a partner with all of our clients, and work together to make the audit a smooth, and value added process.

CLIENT ASSISSTANCE METHODOLOGY

Our Firm uses state of the art technology in addition to e-mail and file sharing as much as possible, eliminating all unnecessary paper and removing geographic limitations. We customarily utilize paperless and electronic engagement software in the field to share data with staff working on the same engagement using Virtual Office and Prosystem Engagement. Therefore, the items requested are preferred in electronic format whenever possible. In addition to the environmental benefit, this can save significant amounts of time in calculations, sampling, procedures, and record keeping ultimately reducing audit costs.

We fully understand that minimizing costs is a high objective of both the Firm and the County. In order to accomplish this, we do expect complete cooperation from the County's staff during the performance of the audit. This includes preparing as many of the schedules and supporting documentation as possible and being available for questions and discussion. We understand the staff and management are very busy in their daily responsibilities. An audit can be a burden for a short period of time, but the better the cooperation, the more efficient the audit can be performed and the quicker the auditors will leave! We can designate specific time to ask questions of staff if needed.

In order to input the County's trial balances into our audit software, we would need the trial balance transmitted to us in an excel format or a format that could be converted to excel. We will provide a list of items needed ahead of fieldwork.

The County's audit will be staffed by RH CPAs, PLLC as follows:

Level	Individual	Office	% time on-site
Partner in Charge	Diana Hardy, CPA, CFE	Greensboro	50% minimum
Audit Manager	Nicholas Wicker	Lexington	100%
Senior Staff	Matthew Finney	Greensboro	100%
Staff or	Melanie Owens	Lexington	100%
Staff	Jerrod Best	Greensboro	100%

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8. AUDIT TIMELINE

This is a tentative schedule. ***Actual dates will be determined in a preliminary meeting with management.***

April 5, 2022	RH is awarded the audit.
April 2022	Engagement letter and contracts are prepared. Signed engagement letters and contracts are returned to RH and submitted to the LGC for approval. RH communicates with the predecessor auditors and sets up a time to review their working papers. RH sets a pre-planning conference with Finance Staff.

Engagement Fieldwork

May 2022	We will conduct preliminary fieldwork. This will include planning, risk assessment, procedures, internal control testing, and compliance testing (if applicable). Dates for preliminary fieldwork will be mutually agreed upon in the pre-planning conference.
August 2022	RH will conduct final fieldwork. All issues we note during our audit will be discussed with staff before fieldwork is complete. We anticipate approximately one full week of fieldwork.

Engagement Conclusion

September 30, 2022	Post-close trial balance agreed upon with management
October 2022	The audit will be uploaded to LGC.
November 2022	We will present the audit to the Board of Commissioners.

9. FEES

A full cost breakdown can be found in **Appendix C**. The following is our summary fee proposal for the audit services for the County for the fiscal year ending June 30, 2022:

June 30, 2022	Audit Services	$ 42,460*
June 30, 2023	Audit Services	$ 46,710*
June 30, 2024	Audit Services	$ 51,380*

We determine the fee by estimating the number of hours it would take to complete the audit multiplied by the billing rates of anticipated staff on the engagement. The estimate also includes any other estimated costs to perform the engagement. The firm recognizes that non-profits and governments are sensitive to costing in today's economic conditions. We have discounted our fees in response to this. We attempt to keep fees for governments and non-profits as flat as possible, but due to increases in operating costs or an increase in procedures (either due to new accounting pronouncements or additional accounting / compliance initiated by organizational growth), inevitably, fees may increase. We will discuss any fee increases with management. Billing is completed as time accrues throughout the audit engagement up to 75% with a final bill produced after presentation to Board of Commissioners.

* This fee is an estimate based on our expectation of the amount of worked needed to complete the audit services for the County. If the actual work is less than the fee quoted above, we will charge the lesser amount

Technical Questions

We understand management may seek consultation on various subjects throughout the year and we encourage our clients to contact us with questions. Routine questions are included in our fees above as part of our service and are encouraged. If management has questions or research topics that require extensive time, those services will be billed at our standard billing rates (discounted for governments). We will agree to the cost of this additional work with you before beginning any such requests.

10. OTHER INFORMATION

Why Choose Us?

Service

We at RH pride ourselves on providing a service model that thrives on being more responsive to our clients We want to serve our clients and work with them, not simply be a vendor that works for the client. We allow our clients access to our most experienced personnel. We believe we are the size of CPA firm that can give those personal services to the Organization. We understand that many CPA firms could perform an audit, but it is the personal service that makes the difference. We want all our clients to succeed and we want to assist them in doing so.

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Staff

As noted above, our service model calls for our most experienced personnel to be available to our clients. Technology and sophisticated auditing software systems are nice, but what makes the difference is the people. We believe the experience of our staff is a perfect fit for these engagements.
RH is an accounting firm that thrives on being different. There are no layers or gatekeepers when working with our Firm. You work with our most experienced experts.

Communication

In order to best serve you, we believe communication is an overriding factor. We will provide constant communication to management on the audit process through the engagement and bd available for technical questions throughout the year.

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APPENDIX C

Cost Proposal

DUPLIN COUNTY
Cost Proposal
Audit Services - June 30, 2022

RH CPAs
Accounting • Tax • Advisory

The following is a summary of our cost proposal for the audit services of the County for the year ended June 30, 2022. This cost proposal is on a "**not-to-exceed**" basis.

Personnel Costs	Partner	Audit Manager	Senior Staff	Staff	Total
Preliminary Fieldwork	12	20	32	32	96
Fieldwork	12	38	40	40	130
Work performed in auditor's office					
Planning and substantive	8	12	15	20	55
Review	8	20	-	-	28
Financial Statement Preparation	-	-	25	20	45
Total Hours	40	90	112	112	354
Rates	$ 200	$ 160	$ 130	$ 110	
	$ 8,000	$ 14,400	$ 14,560	$ 12,320	$ 49,280
Travel Estimate					$ 5,500
Governmental Discount					$ (12,320)
					$ 42,460

COST PROPOSAL AUDIT FEES	June 30, 2022	$ 42,460 *
	June 30, 2023	$ 46,710 *
	June 30, 2024	$ 51,380 *

Travel estimate (included in base audit fee):	
Mileage	$ 500
Travel Time	$ 1,500
Hotel Accommodations & Other	$ 3,500

*** This is a cost not to exceed. If the costs are less than the quoted amount, the County will be charged the lesser amount. We anticipate approximately a 10% increase in fees each year.**

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APPENDIX D

Summary of Audit Costs Sheet

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SUMMARY OF AUDIT COSTS SHEET

1. **Base Audit – Duplin County**

   Includes Personnel costs, travel, and on-site work $ 36,960

2. **Extra Audit Service**

   $ 150 per hour

1. **Other: (explain)** $ 5,500

   Travel Estimate

2. **Other: (explain)** $______

3. **TOTAL** $ 42,460

Signature *Diana Hardy* Date 3/10/2022

By signing above, I certify that I have carefully read and fully understand the information contained in this RFP; and that I have the capability to successfully undertake and complete the responsibilities and obligations of the Proposal being submitted and have the authority to sign Proposal on behalf of my organization.

By (Printed): Diana Hardy

Title: Audit Partner

Company: RH CPAs, PLLC

Address: 629 Green Valley Rd, Ste. 201, Greensboro, NC 27408

Telephone: 336-248-8281

E-mail: dhardy@rh-accounting.com

RE Reference for RH CPA's

Carlton Metts <carlton@nclionsinc org>
Wed 3 23 2022 6 58 PM
To Tracy Chestnutt <TRACY CHESTNUTT@duplincountync com>

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

They have been auditing NC Lions, Inc books for approximately 15 years They are a good group to work with timely, fair and thorough I would recommend to anyone

Carlton Metts
Interim Executive Administrator
carlton@nclionsinc org
828-478 2135 ext 223

From Tracy Chestnutt <TRACY CHESTNUTT@duplincountync.com>
Sent Wednesday, March 23, 2022 10 59 AM
Subject Reference for RH CPA's

Good Morning

Duplin County is soliciting references for an Audit RFP Your e-mail was provided to us by RH CPA's Do you mind providing your opinion of this firm specifically their timeliness and response to questions?

You may reply to this e-mail or you can contact me at 910-372-9254

Thank you,

TRACY CHESTNUTT
FINANCE OFFICER
Phone 910 296 2104

000889

RE Reference for RH CPA's

David Holman <dholman@ccctc edu>
Thu 3/24/2022 9 35 AM
To Tracy Chestnutt <TRACY.CHESTNUTT@duplincountync com>

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

They have been our auditors since 2012 Our experience has been positive They have been accessible and friendly and responded to all our requests

We've never set hard deadlines for the fieldwork or issuing the report, but their timelines have always seemed reasonable

Let me know if you need anything else

From Tracy Chestnutt <TRACY.CHESTNUTT@duplincountync com>
Sent: Wednesday March 23, 2022 10 59 AM
Subject: Reference for RH CPA's

Good Morning,

Duplin County is soliciting references for an Audit RFP Your e-mail was provided to us by RH CPA's Do you mind providing your opinion of this firm specifically their timeliness and response to questions?

You may reply to this e-mail or you can contact me at 910-372-9254

Thank you,

TRACY CHESTNUTT
FINANCE OFFICER
Phone 910 296 2104

Email correspondence to and from this address may be subject to the North Carolina Public Records law and may be disclosed to third parties by an authorized state official (NCGS ch. 132)

Re Reference for RH CPA's

Sheila Goad <sheila goad@unityclassical org>
Wed 3 23 2022 06 PM
To Tracy Chestnutt <TRACY.CHESTNUTT@duplincountync com>

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

Tracy

With pleasure I share a vote of confidence and appreciation for RH CPA s As a charter school leader, I do not have time to wait on others to answer questions and aid us in our audits that must be submitted promptly to the state In the three years working with RH they have always been quick in their response and ready to jump in to solve issues and address any concerns. In addition, they have aided me when I need a document for the state They act more like a partner than just a business we pay to do a job I hope this letter of recommendation aids you in making your decision Should you have any further questions, feel free to reach out to me

Thank you,
Sheila Oseguera G Redick, M ED
Unity Classical Charter School Headmaster
14613 Steele Creek Rd
Charlotte, NC 28273
980/202 5899
sheila.goad@unityclassical.org

This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed If you have received this email in error please notify the sender immediately Please note that any views or opinions presented in this email are solely those of the author and do not necessarily represent those of Unity Classical Charter School or its governing body Unless the intention to contract has been expressly manifested in this message by a duly authorized representative of the school, this message shall not be construed as a solicitation to contract nor an offer or acceptance of any contractual obligations Unity Classical Charter accepts no liability for any damage caused by attachments transmitted within this email If you feel that this message is in any way offensive, please forward the entire message back to the original sender

On Wed Mar 23 2022 at 10 59 AM Tracy Chestnutt <TRACY.CHESTNUTT@duplincountync.com> wrote
Good Morning

Duplin County is soliciting references for an Audit RFP Your e-mail was provided to us by RH CPA's Do you mind providing your opinion of this firm specifically their timeliness and response to questions?

You may reply to this e-mail or you can contact me at 910-372-9254

Thank you,

TRACY CHESTNUTT
FINANCE OFFICER
Phone 910 296 2104

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DUPLIN COUNTY

SECTION 2: AUDIT APPROACH

PROPOSAL TO PROVIDE AUDITING SERVICES

Due Date: March 18, 2022 10:00 AM

PRESENTED BY:

THOMPSON, PRICE, SCOTT, ADAMS & CO., P.A.

DUPLIN COUNTY
North Carolina

Proposal to Provide Auditing Services
For the Years Ending June 30, 2022 Through 2024

SECTION 2:

Audit Approach

SUBMITTED BY:

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

4024 Oleander Drive, Suite 103
Wilmington, NC 28403
((910)-799-4872

CONTACT PERSONS:

(The individuals authorized to conduct negotiations and discuss the proposal)

Gregory S. Adams, Partner
Alan W. Thompson, Partner

DUE DATE: March 18, 2022 10:00 AM

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CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS AND TAX ADVISORS

Thompson, Price, Scott, Adams & Co, P.A.
P.O. Box 398
1626 S Madison Street
Whiteville, NC 28472
Telephone (910) 642-2109
Fax (910) 642-5958

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

March 10, 2022

Duplin County Finance Department
Attn: Ms. Chelsey Lanier, Accounting Manager
224 Seminary St.
PO Box 950
Kenansville, NC 28349

Re: Request for Proposal for Auditing Services for: Duplin County

Dear Ms. Lanier:

Thank you for the opportunity for Thompson, Price, Scott, Adams & Co., P.A., hereinafter called the "Auditor" to submit a bid to perform the financial and compliance audit for Duplin County, hereinafter called the "County".

Alan Thompson, partner, is entitled to represent the Firm, empowered to submit the proposal, and authorized to sign a contract with the County

Our fee to perform the County's base audit is $53,000.00 (includes one single audit) for the year ending June 30, 2022. If a Medicaid Audit is applicable, the fee would be $3,000.00 Additional Single Audits would be $5,000.00 each. Any additional services outside of the RFP will be billed at $135.00 per hour with prior approval from the County. The County reserves the option to renew the audit services contract for two additional years, in increments of one year at the time, under the same terms and conditions as contained in the original contract.

We are very grateful for the opportunity to submit our proposal and we would be delighted to answer any further questions that you might have in relationship to our proposal.

Respectfully Yours,

Alan Thompson, Partner

000892

1. Type of audit program used (tailor-made, standard government, or standard commercial).

The Auditor will use Practitioners Publishing Company's (PPC) audit programs which enables us to tailor the program to the County. In addition the Auditor uses CCH's engagement for analytics and as its paperless solution.

2. Use of statistical sampling

The Auditor uses statistical sampling for tests of compliance, tests of internal control, and disbursement testing. The Auditor typically uses a sample size of 60.

3. Use of automated processes and internal control testing methods.

We use compliance supplements and PPC guidance for testing internal controls. Our use of automated processes is determined by the technological ability of the auditee.

4. Use of computer audit specialists.

The Auditor is not aware of the need for the use of computer audit specialists in the engagement. However, if we determine that a computer audit specialist is needed, we have in house IT available.

5. Organization of audit team and the approximate percentage of time spend on the audit by each member.

The audit team will consist of one partner (another partner from the Wilmington office will be available to assist if needed), the audit manager, and three senior audit personnel. Under normal conditions the engagement partner and/or audit manager would be on site 75% of the time, and the remainder of listed staff would be there 100% of the time that it takes to complete necessary procedures. However, due to the current pandemic, we would like to get as much information electronically as possible, and be onsite as little as possible. We know some onsite time will be unavoidable.

Audit Team

Greg Adams, CPA	Engagement Partner
Alan Thompson, CPA	Partner (available if needed)
Austin Eubanks, CPA, CFE	Audit Manager - oversees both financial and compliance audits
Ronnie Creech	Senior Staff - assists in financial audit testing
Stuart Hill	Senior Staff - assists in financial audit testing
Hunter Wiseman	Compliance Auditor

6. Information that will be contained in the management letter.

The Auditor will issue a management letter to the County, after completion of the audit and assist management in implementing recommendations, as is practical. We will also provide an informal letter addressed to the Finance Director with any efficiency, internal control, or accounting improvements that could be made based on the audit staff's observation during fieldwork, if necessary. All information would be discussed with the Finance staff prior to issuance.

7. Assistance expected from the government's staff, if other than outlined in the RFP.

The Auditor expects no assistance outside the RFP.

8. Tentative schedule for completing the audit within the specified deadlines of the RFP.

See Following Page.

Tentative Schedule for Completion of Audit Within the Specified Deadlines of the RFP

Pre-Planning Conference		To be held by May 15, 2022.
Interim Fieldwork June (1week)		To be completed by June 15, 2022. 1. Prepare all confirmation and obtain appropriate personnel signatures. 2. Begin preliminary fieldwork to include: a. Review of internal control procedures. b. Testing internal control procedures. c. Assembling necessary permanent file documents. d. Perform compliance tests of those programs subject to single audit.
Detailed Audit Plan		To be delivered to the County after contract is signed.
Fieldwork Aug-Sept. (2 weeks)		Year-end fieldwork will begin by mid-August and be completed by September 30, 2022. Finish all fieldwork, present the client representation letter and attorney legal letter to the County. Agreed upon post-closing balance will be provided September 30, 2022.
Exit Conference & Draft Report		The exit conference will be scheduled with the County at an agreed upon date. The draft report will be supplied to the Finance Office by October 15, 2022.
Final Report		**The final audit will be given to the County by October 31, 2022.**

This **tentative** schedule is based on receiving timely information from the finance staff to aid in performing the audit.

Entrance Conferences, Progress Reporting, and Exit Conferences will be scheduled once the contract is signed and executed.

9. Specify costs using the format below for the audit year July 1, 2021 to June 30, 2022. For the two audit years, which follow, list the estimated costs. The cost for the above audit year ending June 30, 2022 is binding, while the second and third years are estimated costs. Cost Estimates must indicate the basis for the charges and whether the amount is a "not-to-exceed" amount.

A. Audit firm personnel costs - Itemize the following for each category of personnel (partner, manager, senior, staff accountants, clerical etc.) with the different rates per hour.

1. Estimated hours – Please categorize estimated hours into the following: on-site interim work, year-end on-site work, and work performed in the Auditor's office.

2. Rate per hour.

3. Total cost for each category of personnel and for all personnel costs in total.

B. Travel - Itemize transportation and other travel costs separately.

C. Cost of supplies and materials - Itemize.

D. Other costs - Completely identify and itemize.

1. If applicable, note your method of determining increases in audit costs on a year to year basis.

Answers to #9 A-D on following page.

A. Personnel Costs – Duplin County Audit for Year Ending June 30, 2022

	Governmental Auditing Standard Rate per Hour	Number of Hours: On-site Interim Work	Number of Hours: Year-end On-site Work	Number of Hours: Work in Auditor's Office	Total
Partners	$ 160.00	32	32	38	$ 16,320.00
Managers	$ 130.00	55	55	65	22,750.00
Senior Staff	$ 110.00	55	55	65	19,250.00
Less: Discount					(5,320.00)
Total					53,000.00

Due to the current pandemic, we hope to acquire most of the information needed electronically. We are aware that some time will need to be spend onsite.

Our total fee for the base audit for Duplin County will not exceed $53,000.00 (includes 1 single audit) for the year ended June 30, 2022. If a Medicaid Audit is applicable the fee would be $3,000.00. Additional Single Audits would be $5,000.00 each. Any other services to be rendered outside the scope of the RFP will be billed separately at $135.00 per hour, with prior approval from the County.

B. No travel costs.

C. No supplies cost.

D. Other costs: If we incur any costs in obtaining required audit evidence (such as bank confirmations), we will bill separately, after getting prior approval from the County.

1. We estimate that our fees for the base audit for the two additional years for the base audit would be

2023 $53,000.00 2024 $53,000.00

Any increases after the initial year will be based on inflationary pressures. However, any changes in fees would be negotiated with the County.

10. Please list any other information the firm may wish to provide.

The Auditor does not wish to provide any additional information at this time.

11. Please include the Summary of Audit Costs Sheet with your proposal.

See next page.

SUMMARY OF AUDIT COSTS SHEET

1. Base Audit – Duplin County

   Includes Personnel costs, travel, and on-site work $ 53,000.00

2. Extra Audit Service

   $ 135.00 per hour

1. Other: (explain) $ 3,000.00

   Medicaid Audit (If Applicable)

2. Other: (explain) $ 5,000.00

   Additional Single Audits - Each (If Applicable)

3. TOTAL $ 53,000.00

Signature ________ Date 2/24/2022

By signing above, I certify that I have carefully read and fully understand the information contained in this RFP; and that I have the capability to successfully undertake and complete the responsibilities and obligations of the Proposal being submitted and have the authority to sign Proposal on behalf of my organization.

By (Printed): Alan Thompson

Title: Partner

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

Address: PO Box 398, Whiteville, NC 28472

Telephone: 910-642-2109 (Alan) 910-799-4872 (Greg)

E-mail: alanthompson@tpsacpas.com or gadams@tpsacpas.com

(Greg Adams, Partner will be the engagement partner responsible for audit)

Library Late Fees

January 1, 2015 – December 31, 2020

Main Library

Adult	$4079.20
Child	963.92
TOTAL	**$5043.12**

Rose Hill Library

Adult	$1161.53
Child	617.46
TOTAL	**$1778.99**

Beulaville Library

Adult	$1283.16
Child	390.95
TOTAL	**$1684.01**

Warsaw Library

Adult	$732.80
Child	390.07
TOTAL	**$1,122.87**

Faison Library

Adult	$576.93
Child	245.10
TOTAL	**$822.03**

Magnolia Library

Adult	$387.14
Child	110.90
TOTAL	**$498.04**

Total fees **$10,949.06*****

Annual Average 2,189.81

FY 21-22

Percentage of Full Budget $625,589 .35%

DC MOE		$484,809
Town MOE		$33,150
State Aid	FY21-22	$107,630

Percentage of Budget only DC MOE **.45%**

Percentage of Budget DC/Town MOE **.42%**

****** Estimated 33% of adult fees are for children's materials checked out on adult library card account.*

DUPLIN COUNTY CLASS DESCRIPTION, 2021

POSITION TITLE: PROGRAM MANAGER
Foster Care and Adoptions and Adult Services

(DEPARTMENT OF SOCIAL SERVICES)

GENERAL DESCRIPTION OF DUTIES

The Social Work Program Manager of the ***Foster Care and Adoption Unit and the Adult Services Unit***; including guardianship, Special Assistance, etc. is responsible for organizing and directing the work in such a fashion as to carry out the annual and/or other long term or short-range planning documents. The purpose for the Program Manger is to assure that these goals and objectives of the department and the division are carried out in a manner which insures that client's needs are met and that quality services are provided in the most efficient manner.

SPECIFIC DUTIES AND RESPONSIBILITIES

This list of essential functions, as outlined herein, is intended to be representative of the tasks performed within this classification. It is not necessarily descriptive of any one position in this class. The omission of an essential function does not preclude management from the assigned duties not listed herein if such functions are a logical assignment to the position.

This position supervises the Supervisors of two units assigned in this area (***Foster Care and Adoptions and Adult Services Units***), lending support as needed and utilizes management skills in potential disruptions in the assigned areas. This position also monitors all programs assigned to the **Foster Care and Adoptions and Adult Services Units**, and keeps abreast of new mandates, regulations and policies affecting services in these areas.

While the day to day operations for service delivery within the Services Division is the primary responsibility of the on-line worker and the first line supervisors, this individual will become involved in problem cases and situations, procedural and policy questions and other activities such as planning, training, quality control and assurance, monitoring, and team building. The individual in this position shall use monthly conferences with personnel reporting directly to the Program Manager to ensure the organization and direction of the work is consistent with established goals and plans. Other day to day activities will result from open door policy which this agency utilizes in an attempt to be responsive to first line supervisor and front-line workers when appropriate. The individual will become more directly involved in day to day activities in the absence of either one of the program supervisors.

Public relations is also a big part of the day to day activities of the Program Manager. This individual is expected to serve on committees within the NC Association of County Directors' of Social Services and within the Duplin County Community when appropriate and relative to the purpose of this position and the mission of the Agency. This individual will also serve on committees within the Agency both within the Services Division and throughout the Department. This position develops liaisons with other agencies, community organizations, and the Faith Community to bring an array of services together with the most effective possible methods to help clients in the pursuit of better life situations. This individual will seek to promote coordination and cooperation with other agencies and local officials, as well as interested individuals and groups in the community.

The Social Work Program Manager is responsible for planning, implementing, and evaluating the professional social work programs for the Duplin County Department of Social Services. Planning encompasses the assessment, evaluation and determination of (1) community needs, (2) clients to be served, (3) the quantity and quality of staff necessary to meet community needs and, (4) the immediate and long-term goals for all service programs within their area. A major portion of the planning activities will be with short term planning to assure the quality and quantity of professional social work services. Long term planning will be performed in conjunction with the County Director of Social Services and the Agency's Management Team as well as the Services Division. The Program Manger will be responsible for implementing the short- and long-term plans of the Services Division and the Agency.

Planning for the Service Division includes setting both programmatic and operational goals. Goals and objectives are established and reviewed annually for each unit with in the Services division. The Program Manager will work in conjunction with the subordinate program supervisors within the division in the development and implementation of these plans. Will participate in meetings with the Program Administrator and Regional Field Representatives to review policy and program materials. Assist in the presentation and interpretation of new policy and manual material. Assists in compiling reports and utilizes the reports as guides in planning and program evaluation. Prepares reports and gathers and assesses information for the Director. Advises the Director of management decisions affecting agency policies, procedures and programs. Assists the Director in formulating and writing policy relative to operation of service units. Reviews incoming mail to service teams and assigns to supervisors for appropriate action and/or response.

This position is responsible for assuring that all units are providing services in a timely and appropriate manner and in compliance with state and county regulations.

When vacancies exist, this supervisor has a major role in recruitment and interviews of applicants for positions within the Services Unit. This Supervisor makes final recommendations and has a strong input on who is to be hired with the approval of the Agency DSS Director. This Supervisor also has strong input on recommendations to the Agency Director promotions, and salary adjustments. In addition to making hiring recommendations, this supervisor is involved with disciplinary actions for their staff. This supervisor has a role in an action taken regarding any personnel concerns with employees that are brought to the attention of the Agency Director. This supervisor will also participate in writing and coordinating job descriptions for members of the Foster Care/Adoptions Unit and Adult Services Unit.

This position evaluates worker performance by completing annual evaluations on each directly supervised worker. This supervisor discusses and approves evaluations completed by line supervisors.

This supervisor provides unit orientation to new staff, evaluates ongoing staff, evaluates training needs, designs training materials, and trains staff. This supervisor advises staff on all changes in program policy or unit structure during individual or unit conferences normally held each week. At times this supervisor helps originate training conferences between staff and agency attorney to discuss court and legal procedures.

The Social Work Program Manager is responsible for assisting the DSS Director and the Accounting Specialist with planning for and managing budgets. The Social Work Program

Manager will include in the annual division plan, budget requests or proposals for programs and administration. It is also the responsibility of the Program Manger to monitor expenditures and revenues in conjunction with the Accounting Specialist and the DSS Director to ensure that budgets are implemented as projected. Division expenditures will be monitored so as to prevent expenditure errors and conflicts with all applicable fiscal policy. Revisions in program budgets, line item expenditures and etc. will be a responsibility of the Program Manager as well. This position makes recommendations of personnel needs, as well as overall budget needs to carry out the daily working responsibilities of the unit.

This position is cognizant of personnel concerns, complaints, grievances, and general personnel issues and takes whatever steps necessary to alleviate the situation. Functions as a resource person for public information, program interpretation, and mediating complaints from clientele and the public in general. This position keeps the Director informed of burning issues involving personnel and other employee related matters.

The Program Manager will be responsible for ensuring that emergency duty is coordinated fairly and consistently and that adequate coverage is always available for night and weekend emergency situations in both Children and Adult Services. The normal work schedule of the Program Manager will be 40 hours per week or the number of hours necessary to fulfill the obligations and duties of the position. This position may be assigned other duties appropriate to the position by the Agency Director. During the time of a natural disaster, the worker may be assigned the duty of a shelter manager (or other disaster related duties). This position provides on-call assistance to social workers and/or supervisors as needed in making decisions specific to ensuring child and adult safety.

MARGINAL FUNCTIONS

While the following tasks are necessary for the work of the unit, they are not an essential part of the purpose of this position and may also be performed by other unit members.

Types letters, forms and other documents and completed computer input forms.

Performs general filing.

Using computers and accessories for data input and retrieval.

ADA COMPLIANCE

Physical Ability: Requires the ability to exert light physical effort in sedentary to light work. Tasks involve some lifting, carrying, pushing and/or pulling of objects and materials of light weight up to 20 pounds. Tasks also involve some climbing, stooping, and walking. Also involved are extended periods of time at the computer or workstation.

Dexterity: Requires the ability to perform simple, coordinated movements utilizing fine motor skills. Such movements would be used in operating office equipment and a motor vehicle.

Sensory Requirements: Tasks require visual acuity and / or visual perception and discrimination. Tasks require the ability to hear or perceive sounds at normal speaking levels and to receive and understand spoken communications. Tasks include the ability to express ideas by means of the spoken word. Tasks include the ability to perceive odors in the immediate environment, which may affect workplace safety.

Environmental Factors: Tasks involved some client home visits which may present risk of exposure to disease, domestic violence and substance abuse situations, structurally unsafe dwellings, lack of sanitation, and adverse weather. Office tasks are performed in temperature controlled and clean environment.

SPECIAL REQUIREMENTS

All employees should possess a valid North Carolina driver's license.

All employees may be requested to perform other duties as assigned.

All employees may be required to assist county operations during a State of Emergency, disaster or other county event.

PERFORMANCE INDICATORS

Knowledge of Work: Has considerable knowledge of the methods, procedures and policies of Duplin County and the agency. Has considerable knowledge of the organization and programs of the agency and of related agencies. Has considerable knowledge of the principles of social work and good social work practice. Has considerable knowledge of the economic, social, cultural, environmental, and educational stresses affecting clients. Has considerable knowledge of human behavior and child development. Has considerable knowledge of the laws, standards, policies, and regulations governing services delivery and has the ability to interpret and apply same in performing responsibilities. Has the ability to prioritize, plan, and organize workload so as to achieve maximum effectiveness and accuracy. Has the ability to relate positively and professionally to intra-and interdepartmental personnel and clients serviced.

Quality of Work: Maintains high standards of thoroughness and accuracy in performing duties and responsibilities. Initiates and completes corrective action when deficiencies occur.

Quantity of Work: Performs described Essential Functions and related assignments effectively and efficiently in a manner to produce a quantity of work which consistently establishes standards and expectation.

Dependability: Assumes responsibility for completing assigned duties in a timely, accurate, and thorough manner and in accordance with established standards, policies, and procedures. Takes action to ensure workload will be covered during absences.

Attendance: Consistently attends and remains at work and adheres to policies and procedures regarding absenteeism and tardiness. Provides sufficient notice to upper management when requesting leave. When possible, plans absences around workload.

Initiative and Enthusiasm: Exhibits a positive and proactive approach toward job responsibilities. Has the ability to be self-started and to working independently. Contributes ideas, which will enhance work performance and workflow.

Judgement: Exercises sound judgement even under stressful and emergency situations. Seeks advice from supervisory personnel and consulting staff when appropriate for decision making. Researches issues and situations and explores various options for resolution. Implements decisions in accordance with established policies and procedures and does so with a minimum of errors.

Cooperation: Willingly accepts instructions and direction from supervisory and managerial staff and seeks clarification when necessary and justified.

Recognizes the importance and necessity for established policies and procedures and abides by same. Seeks to promote cooperation by gaining basic knowledge of intra-and interdepartmental functions, utilizing the appropriate referral process, and making timely response.

Relationships with Others: Accepts role as a team member and willingly shares information and ideas with managers, supervisors, and co- workers. Approaches work with a positive attitude thus contributing to good morale among all employees. Develops and maintains cooperative relationships both intra-and interdepartmentally. Tactfully handles requests, suggestions, and complaints and makes timely responses in order to maintain good will. Approaches all situations with respect for the worth and dignity of all individuals.

Coordination of Work: Plans, organizes and implements daily work schedule. Prioritizes tasks in accordance with established standards for delivery of services which set forth expected time frames. Avoids duplication of effort. Anticipates and plans for absences in a manner that is least disruptive to work flow.

Safety and Housekeeping: Adheres to all established safety and housekeeping standards. Takes personal responsibility for abiding by such standards. Reports any observed safety issues to supervisory or managerial staff.

Planning: Knows and understands expectations and plans and carries out activities in a manner conducive to meeting such standards. Understand the importance of case planning to help parent(s)/caretaker(s) resolve problematic situations so that child(ren) receives safe, nurturing care at home.

Staffing: Demonstrates a willingness to mentor new and/or inexperienced staff and student interns as they apply social work principles to help them learn expectations, procedures, policies, and standards.

Leading: Has a clear and comprehensive understanding of the principles of effective leadership and how such principles are to be applied. Provides adequate feedback to staff so that they know whether their performance levels are satisfactory. Commends and rewards employees for outstanding performance yet does not hesitate to take disciplinary action when necessary.

Organizing: Efficiently organizes own work in accordance with agency expectations for workflow, time frames, and productivity. Organizes client records according to agency policy and in a manner, which presents a clear, orderly, and coordinated flow of information and activity.

Delegating: Knows the expectations of work required to meet the policy standards of each unit. Assigns activities accordingly to maintain high standards of thoroughness and accuracy.

Decision Making: Exercises discretion and judgement in developing and implementing courses of action relative to assigned cases and workload in general. Makes decisions in accordance with established policies and procedures and seeks supervisory and managerial input and clearance when deviation from said procedures produces more desirable outcomes. Explores alternative solutions to situations based on research and consultation.

Human Relations: Seeks to develop and maintain excellent rapport and positive working relationship with both intra- and interagency personnel. Actively and open-mindedly listens to recommendations, suggestions, concerns, and opinions of others and gives them due consideration.

Policy Implementation: Has a clear and comprehensive understanding of those policies, which guide job function. Regularly reviews policy manuals and seeks clarification and interpretation from supervisor as necessary. Adheres to all applicable policies in the discharge of duties and responsibilities.

Policy Formulation: Stays abreast of changes in operating philosophies and policies through routine review of applicable manuals and policy statements. Implements any change in a timely manner. Makes recommendations and suggestions to supervisor and managerial staff for policy change which could enhance performance and productivity.

Disclaimer: *This job description should not be interpreted as all inclusive. It is intended to identify the essential functions and requirements of this job. Employees may be requested to perform job related responsibilities and tasks other than those stated in this specification. Any essential function or requirement of this job will be evaluated as necessary should an employee applicant be unable to perform the function or requirement due to a disability as defined by the Americans with Disabilities Act (ADA). Reasonable accommodation for the specific disability will be made for the employee applicant when possible. This job description is not an employment contract. Duplin County reserves the right to modify job duties or job descriptions at any time.*

Employee Signature ____________ Supervisor's Signature ____________

Date ____________ Date ____________

000893

Month End Report

February 2022

Airport Staff	Airport Commission Members		
George Futrelle	Jack Alphin	Roger Davis	Ricky Kennedy
Josh Raynor	Joe Bryant	Larry Debose	Bob Quinn
A J Warren & Payne Bryan	A J Connors	Dexter Edwards	Jerry Tysinger

Hours of Operation

Year-Round Schedule Effective July 1, 2021		
Sunday	1:00 pm – 6:00 pm	Closed Thanksgiving and Christmas Day Only
Monday Friday	7:00 am – 6:00 pm	
Saturday	8:00 am – 6:00 pm	

FY 20/21	$ SALES			# of Gallons			Previous FY Gallons
	Av-Gas	Jet-A	Total	Av-Gas	Jet-A	Total	
July	$8,002.56	$33,678.52	$41,681.08	1,739.28	9,641.38	11,380.66	9,111.27
August	$4,723.28	$54,459.65	$58,182.93	1,026.78	16,173.72	17,200.50	9,884.32
September	$5,865.53	$25,942.30	$31,807.83	1,244.48	7,490.37	8,734.85	13,231.76
October	$6,605.11	$53,001.70	$59,606.81	1,366.28	15,737.66	17,103.94	9,608.95
November	$7,094.21	$57,355.83	$64,450.04	1,485.66	15,044.68	16,530.34	6,566.58
December	$6,194.31	$46,526.39	$52,720.70	1,305.46	12,055.96	13,361.42	8,393.68
January	$7,987.83	$33,403.13	$41,390.96	1,695.44	8,758.38	10,453.82	5,846.13
February	$10,317.88	$68,923.53	$79,241.41	2,171.67	16,357.92	18,529.59	8,025.38
March			$0.00			0.00	14,383.50
April			$0.00			0.00	17,619.24
May			$0.00			0.00	16,520.18
June			$0.00			0.00	15,435.75
TOTAL	$56,790.71	$373,291.05	$430,081.76	12,035.05	101,260.07	113,295.12	134,626.74

Products Sold		Feb	YTD
Hangar/Shop Rental	4530-34547	$9,050.00	$134,538.60
Oil Sales	4530-34548	$64.05	$247.10
Call Out Fees	4530-34533	$150.00	$2,850.00
Ramp Fees	4530-34534	$0.00	$600.00
Vending	4530-34532	$17.00	$173.00
Tiedown Fees	4530-34535	$0.00	$30.00
Ground Lease	4530-34536	$0.00	$0.00
Misc Rev	4530-38390	$337.50	$337.50
Fuel Sales	4530-34548	$41,390.96	$430,081.76
Total Sales- All Products	4530-34548	$51,009.51	$568,855.96

Projects	Project #	$ Amount
Master Plan	7546	$200,000.00
New T-Hgrs	7544	$2,029,562.00
NCFS Site	7547	$1,000,000.00
NFCS-Hangar	7548	$5,466,000.00
Drainage Assess	7549	$100,000.00
AWOS Tree Clear	7551	TBD
Total Project $		$8,795,562.00

Recent Project Activity & Updates

NCFS Hangar Complex Project completed Ribbon cutting 2 24 2022 Final closeout coming soon

Negotiated temporary lease agreement with NC Dept of Ag for NCFS Hangar - working on long-term lease agreement now

Airport Master Plan / ALP Update Project will be completed Spring of 2022, then submitted to NCDOA and FAA for review

Airfield infield drainage structure failure repair project grant issued by NCDOA Phase-I includes investigation/design/bid

Land Use/Height Restriction Ordinances updates underway AWOS Critical Area Clearing Project in planning stages

New T-hangars fully occupied All legacy T-hangars occupied Limited space available in Community Hangar - $9,275 monthly

February was the best month so far this fiscal year

DUPLIN COUNTY AIRPORT

Av-Gas Sales So Far This Fiscal Year	
Percentage of Total Fuel Sales	11%
Percentage sold to Trans Customers	49%
Percentage sold to DPL Based	51%
Average Avgas Gallons Sold Per Month = 1,504	

Jet-A Sales So Far This Fiscal Year	
Percentage of Total Fuel Sales	89%
Percentage sold to Trans Customers	11%
Percentage sold to DPL Based	89%
Average Jet-A Gallons Sold Per Month = 12,657	

Operations YTD Totals			
	# Aircraft	# Operations	# Passengers
Jul	128	225	528
Aug	93	170	424
Sept	109	226	440
Oct	133	253	621
Nov	140	287	728
Dec	114	234	417
Jan	124	404	581
Feb	165	719	809
Mar			
Apr			
May			
Jun			
Totals	1006	2518	4548
Avg/Mth	125.8	314.8	568.5

Other Miscellaneous Information

Airport Commission meets 4th Tuesday's at 7PM

Check us out on Facebook-Duplin County Airport

DPL Total Economic Impact is $64,800,000.00

2021 Based Aircraft Value is $25,425,657.00

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