BOARD OF COUNTY COMMISSIONER'S MEETING

Monday, October 2nd, 2023

224 Seminary Street

Kenansville, N.C. 28349

The Duplin County Board of Commissioners met at 6:00 p.m. on Monday, October 2nd, 2023 in the Commissioners Room located at 224 Seminary Street, Kenansville, NC.

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

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

Call to Order

The meeting was called to order by Chairman Edwards.

Invocation and Pledge of Allegiance

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

Approval of the Meeting Agenda

Chairman Edwards asked if the members of the Board approved the proposed meeting agenda and if any member or the County Manager or Clerk to the Board wished to make any changes or additions to the agenda. No changes or additions were made.

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 J. Edwards, carried unanimously, to approve the minutes of the September 18th, 2023 Board of Commissioners meeting as presented.

REGULAR MEETING AGENDA

CONSENT AGENDA

Motion was made by Commissioner Garner, seconded by Commissioner Branch, carried unanimously, to approve the consent agenda which consisted of: Budget Amendments Journal Entry Proof; Tax and Solid Waste Releases-- #21091 - #21248; Resolution Honoring Mabel Branch Henry on the Occasion of her 100th Birthday.

ITEMS TO BE MADE PART OF MINUTES

Administrative Budget Amendment Journal Entry Report

AGENDA

Public Comments

Ms. Angela Mainor, Board Member of the Board of Elections, appeared during public comments to invite the Board of Commissioners, as well as the public, to a Voter ID Info Session which will be held on Tuesday, October 10th, 2023 at 6:00 p.m. in the Monk Auditorium on the campus of James Sprunt Community College.

End Public Comments

Motion was made by Commissioner Branch, seconded by Commissioner Garner, carried unanimously, to appoint Bryan Miller as the County Manager, effective October 9, 2023, and authorize the Chairman and Clerk to enter into the parties' Employment Agreement and otherwise execute all administrative duties as required under both the Agreement, and North Carolina General Statutes.

Chairman Edwards introduced Ms. Carrie Shields as the new Assistant County Manager.

Ms. Hillary Crawford of Parrish & Partners, LLC. appeared before the Board to present the Duplin Commons Master Development Plan Final Report.

Ms. Laura Jones, Library Director, appeared before the Board to request that Chelsey Daniels Smith be appointed the Duplin County Public Library Advisory Board. As the Albertson Community Library (ACL) is joining the Duplin County Public Library System a representative from that library is needed to participate on the Library Advisory Board with representatives for towns in Duplin County.

Motion was made by Commissioner Garner, seconded by Commissioner J. Edwards, carried unanimously, to appoint Chelsey Daniels Smith to the Duplin County Library Advisory Board.

Mr. Josh Raynor, Airport Director, appeared before the Board to request approval of a Letter of Agreement for Airport Safety/Maintenance Projects between the Duplin County Airport and the North Carolina Department of Transportation (Division of Aviation). The NC Division of Aviation offers 100% state funded Airport Safety, Preservation and Maintenance (SPAM) assistance to publicly owned and operated airports in North Carolina through a Letter of Agreement (LOA) and Resolution of Release of Liability for NCDOT. The agreement is for a five (5) year period ending December 31, 2028. This allows the NC Division of Aviation to use their resources to provide specific airport related maintenance and repair work at no cost to the owner, Duplin County. The airport has been enrolled in this program since it began, previously on an annual basis, then a three (3) year term, and now a five (5) year term.

Motion was made by Commissioner Garner, seconded by Commissioner Branch, carried unanimously, to approve the Letter of Agreement for Airport Safety/Maintenance Projects between the Duplin County Airport and the North Carolina Department of Transportation (Division of Aviation), an agency of the State of North Carolina and authorize the Chairman to sign.

Mr. Josh Raynor, Airport Director, appeared before the Board to request the approval of Change Order No. 8 (Final) with River Landing Builders, LLC in the amount of $1,300.00. This change order is needed to pay for the actual amount of concrete versus the estimated amount of concrete to finish the North Carolina Forestry Service project. An additional ten (10) square yards of concrete were required to complete the additions at the North Carolina Forest Service hangers for the helicopters to land and for additional aircraft parking spaces.

Motion was made by Commissioner Garner, seconded by Commissioner J. Edwards, carried unanimously, to approve Change Order No. 8 (Final) with River Landing Builders, LLC and authorize the Chairman to sign.

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

Motion was made by Commissioner Garner, seconded by Commissioner Branch, carried unanimously, to approve the designation of Blanca Pineda, Accounting Manager, as Deputy Finance Officer who may sign as directed on behalf of Chelsey Lanier Finance Officer.

Ms. Chelsey Lanier, Finance Officer, appeared before the Board to request approval to enter into a contract with RH CPA's, PLLC to Audit Accounts for FY 2023 in the amount of $56,050.00 plus $2,500.00 for any single audit that may be required.

Motion was made by Commissioner Garner, seconded by Commissioner J. Edwards, carried unanimously, to authorize the Chairman and Clerk to execute the Contract to Audit Accounts for FY 2023, and the Chairman and Interim County Manager to execute the Engagement Letter with RH CPAs PLLC.

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

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

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

Motion was made by Commissioner Dowe, seconded by Commissioner J. Edwards, carried unanimously, to recess until October 3rd, 2023 at 7:30 a.m. for a Commissioners Meeting in the Williams Building, Room 100 located on the campus of James Sprunt Community College located at 159 James Sprunt Drive, Kenansville, NC.

Jaime W Carr

Jaime W. Carr
Clerk to the Board

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Duplin County, NC

BUDGET AMENDMENTS JOURNAL ENTRY PROOF

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 LN   ORG     OBJECT PROJ  ORG DESCRIPTION          ACCOUNT DESCRIPTION                 PREV          BUDGET          AMENDED
      ACCOUNT                                       LINE DESCRIPTION           EFF DATE   BUDGET        CHANGE          BUDGET  ERR

YEAR-PER JOURNAL  EFF-DATE  REF 1  REF 2      SRC JNL-DESC    ENTITY AMEND

2024  04       2 10/03/2023                   BUA 100223C        1      2

   1 4310      34351        SHERIFF                     SCAAP GRANT                            .00    -13,065.00     -13,065.00
     10-43-4310-0000-000-34351-                                                         10/03/2023

   2 4322      41990        2016 SCAAP                  PROFESSIONAL SERVICES             6,560.74     13,065.00      19,625.74
     10-43-4310-4322-000-41990                                                          10/03/2023

                                                                  ** JOURNAL TOTAL                       0.00

YEAR-PER JOURNAL  EFF-DATE  REF 1  REF 2      SRC JNL-DESC    ENTITY AMEND

2024  04       3 10/03/2023                   BUA 100223C        1      2

   1 38        39969        EPA BROWNFIELD GRANT        FUND BALANCE APPROPRIATED              .00   -466,309.54    -466,309.54
     38-18-4100-0000-000-39969                                 Carry forward funds      10/03/2023

   2 38        41979        EPA BROWNFIELD GRANT        ADMINISTRATION                         .00      6,583.94       6,583.94
     38-18-4100-0000-000-41979                                 Carry forward funds      10/03/2023

   3 38        41990        EPA BROWNFIELD GRANT        PROFESSIONAL SERVICES                  .00    459,725.60     459,725.60
     38-18-4100-0000-000-41990                                 Carry forward funds      10/03/2023

                                                                  ** JOURNAL TOTAL                       0.00

YEAR-PER JOURNAL  EFF-DATE  REF 1  REF 2      SRC JNL-DESC    ENTITY AMEND

2024  04       4 10/03/2023                   BUA 100223C        1      2

   1 5110      40121        HEALTH                      SALARIES                        685,440.00    -29,500.00     655,940.00
     10-50-5100-5110-000-40121                                                          10/03/2023

   2 5151      41990        PRIMARY CARE                PROFESSIONAL SERVICES            10,853.00     14,500.00      25,353.00
     10-50-5100-5151-000-41990                                                          10/03/2023

   3 5167      41990        CHILD HEALTH                PROFESSIONAL SERVICES             5,530.00     15,000.00      20,530.00
     10-50-5100-5167-000-41990                                                          10/03/2023

                                                                  ** JOURNAL TOTAL                       0.00

YEAR-PER JOURNAL  EFF-DATE  REF 1  REF 2      SRC JNL-DESC    ENTITY AMEND

2024  04       5 10/03/2023                   BUA 100223C        1      2

   1 5300      35301        DEPARTMENT OF SOCIAL SERVICES SOCIAL SERVICES ADMIN       -5,750,000.00     -9,646.05  -5,759,646.05
     10-50-5300-0000-000-35301                                 LIHWAP                   10/03/2023
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Duplin County, NC

BUDGET AMENDMENTS JOURNAL ENTRY PROOF

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 LN   ORG     OBJECT PROJ  ORG DESCRIPTION          ACCOUNT DESCRIPTION                 PREV          BUDGET          AMENDED
      ACCOUNT                                       LINE DESCRIPTION           EFF DATE   BUDGET        CHANGE          BUDGET

YEAR-PER JOURNAL  EFF-DATE  REF 1  REF 2      SRC JNL-DESC    ENTITY AMEND

2024  04       5 10/03/2023                   BUA 100223C        1      2

   2 5480      44014        CRISIS INTERVENTION         LIHWAP                                 .00      9,646.05       9,646.05
     10-50-5300-5480-000-44014                                 LIHWAP                   10/03/2023

   3 5300      35301        DEPARTMENT OF SOCIAL SERVICES SOCIAL SERVICES ADMIN       -5,750,000.00   -350,578.00  -6,100,578.00
     10-50-5300-0000-000-35301                                 LIEAP                    10/03/2023

   4 5480      44012        CRISIS INTERVENTION         LIEAP                           334,053.00    350,578.00     684,631.00
     10-50-5300-5480-000-44012-                                LIEAP                    10/03/2023

   5 5300      35301        DEPARTMENT OF SOCIAL SERVICES SOCIAL SERVICES ADMIN       -5,750,000.00    -46,267.60  -5,796,267.60
     10-50-5300-0000-000-35301                                 Share the Light          10/03/2023

   6 5480      44004        CRISIS INTERVENTION         SHARE THE LIGHT                        .00     46,267.60      46,267.60
     10-50-5300-5480-000-44004                                 Share the Light          10/03/2023

                                                                  ** JOURNAL TOTAL                       0.00
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Duplin County, NC

BUDGET AMENDMENT JOURNAL ENTRY PROOF

CLERK: chelsey.lanier

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

Duplin County, NC

BUDGET AMENDMENT JOURNAL ENTRY PROOF

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

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

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

RELEASE NUMBER	NAME	TOWNSHIP	FIRE DISTRICT 1	FIRE DISTRICT 2	TAX YEAR	ACCOUNT NUMBER	COUNTY TAX	CAPITAL FUND	FIRE TAX 1	FIRE TAX 2	LATE LIST PENALTY	SOLID WASTE	TOTAL RELEASE	REASON FOR RELEASE
21091	ACC NAILS	09			2023	0001990	$ 71.84	$ 2.01			$ 7.39		$ 81.24	BUSINESS CLOSED 2022
21092	ANDREWS, MAMIE R.	09	F018		2023	0107559	$ 207.35	$ 5.80	$ 20.30				$ 233.45	SHOULD HAVE RECEIVED EXEMPTION
21093	ASSOCIATED DEVELOPMENT INC	09			2023	0160169	$ 875.16	$ 24.48					$ 899.64	PROPERTY IS VACANT
21094	ATLANTIC DEWATERING SERV., LLC	10			2023	171851	$ 11.01	$ 0.31			$ 1.13		$ 12.45	SOLD 2 MYT TRAILERS
21095	ATLANTIC DEWATERING SERV., LLC	10			2022	171851	$ 11.01	$ 0.31			$ 1.13		$ 12.45	SOLD 2 MYT TRAILERS
21096	ATLANTIC DEWATERING SERV., LLC	10			2021	171851	$ 11.01	$ 0.31			$ 1.13		$ 12.45	SOLD 2 MYT TRAILERS
21097	ATLANTIC DEWATERING SERV., LLC	10			2020	171851	$ 11.01	$ 0.31			$ 1.13		$ 12.45	SOLD 2 MYT TRAILERS
21098	ATLANTIC DEWATERING SERV., LLC	10			2019	171851	$ 7.44	$ 0.21			$ 0.77		$ 8.42	SOLD 2 MYT TRAILERS
21099	ATLANTIC DEWATERING SERV., LLC	10			2019	171851	$ 3.58	$ 0.10			$ 0.37		$ 4.05	SOLD 2 MYT TRAILERS
21100	ATLANTIC DEWATERING SERV., LLC	10			2018	171851	$ 11.65				$ 1.17		$ 12.82	SOLD 2 MYT TRAILERS
21101	ATLANTIC DEWATERING SERV., LLC	10			2017	171851	$ 11.74				$ 1.17		$ 12.91	SOLD 2 MYT TRAILERS
21102	BIN DONG MIYAKO JAPANESE RESTAURANT	09			2023	0536801	$ 41.95	$ 1.17			$ 4.31		$ 47.43	BUSINESS CLOSED 2019
21103	BIN DONG MIYAKO JAPANESE RESTAURANT	09			2022	0536801	$ 41.95	$ 1.17			$ 4.31		$ 47.43	BUSINESS CLOSED 2019
21104	BIN DONG MIYAKO JAPANESE RESTAURANT	09			2021	0536801	$ 41.95	$ 1.17			$ 4.31		$ 47.43	BUSINESS CLOSED 2019
21105	BIN DONG MIYAKO JAPANESE RESTAURANT	09			2020	0536801	$ 41.95	$ 1.17			$ 4.31		$ 47.43	BUSINESS CLOSED 2019
21106	BRICK CITY SOLAR, LLC	09	F011		2023	10004125	$ 116.50	$ 3.26	$ 11.41				$ 131.17	BILLED ON WRONG VALUE
21107	BUG'S SHOP BEAUTY SALON	09			2023	1391655	$ 6.69	$ 0.19			$ 0.69		$ 7.57	BUSINESS CLOSED
21108	BUG'S SHOP BEAUTY SALON	09			2022	1391655	$ 6.69	$ 0.19			$ 0.69		$ 7.57	BUSINESS CLOSED
21109	BUG'S SHOP BEAUTY SALON	09			2021	1391655	$ 6.69	$ 0.19			$ 0.69		$ 7.57	BUSINESS CLOSED
21110	BUG'S SHOP BEAUTY SALON	09			2020	1391655	$ 6.69	$ 0.19			$ 0.69		$ 7.57	BUSINESS CLOSED
21111	BUG'S SHOP BEAUTY SALON	09			2019	1391655	$ 6.69	$ 0.19			$ 0.69		$ 7.57	BUSINESS CLOSED
21112	BUG'S SHOP BEAUTY SALON	09			2018	1391655	$ 6.69				$ 0.67		$ 7.36	BUSINESS CLOSED
21113	BUG'S SHOP BEAUTY SALON	09			2017	1391655	$ 6.50				$ 0.65		$ 7.15	BUSINESS CLOSED
21114	BUG'S SHOP BEAUTY SALON	09			2016	1391655	$ 6.83				$ 0.68		$ 7.51	BUSINESS CLOSED
21115	BUG'S SHOP BEAUTY SALON	09			2015	1391655	$ 6.83				$ 0.68		$ 7.51	BUSINESS CLOSED
21116	BUG'S SHOP BEAUTY SALON	09			2014	1391655	$ 6.83				$ 0.68		$ 7.51	BUSINESS CLOSED
21117	BLACK EAGLE TRANS CORP	11			2023	0372898	$ 421.42	$ 11.79			$ 43.32		$ 476.53	TAGS TURNED IN FOR 3 MYT TRAILERS
21118	BLACK EAGLE TRANS CORP	11			2022	0372898	$ 421.42	$ 11.79			$ 43.32		$ 476.53	TAGS TURNED IN FOR 3 MYT TRAILERS
21119	BLACK EAGLE TRANS CORP	11			2021	0372898	$ 421.42	$ 11.79			$ 43.32		$ 476.53	TAGS TURNED IN FOR 3 MYT TRAILERS
21120	BLACK EAGLE TRANS CORP	11			2020	0372898	$ 421.42	$ 11.79			$ 43.32		$ 476.53	TAGS TURNED IN FOR 3 MYT TRAILERS
21121	BURTON, JOYCE	13			2023	1405468	$ 433.65	$ 12.13					$ 445.78	SHOULD HAVE RECEIVED EXEMPTION
21122	CAVENAUGH, JOHNATHAN DEAN	09	F009		2023	000001305	$ 109.75	$ 3.07	$ 13.82				$ 126.64	VALUE ADJUSTED FOR MYT TRAILER
21123	CELLULAR EXPRESS INC	09			2023	1783673	$ 6.44	$ 0.18			$ 0.66		$ 7.28	BUSINESS CLOSED 2017
21124	CELLULAR EXPRESS INC	09			2022	1783673	$ 6.44	$ 0.18			$ 0.66		$ 7.28	BUSINESS CLOSED 2017
21125	CELLULAR EXPRESS INC	09			2021	1783673	$ 6.44	$ 0.18			$ 0.66		$ 7.28	BUSINESS CLOSED 2017
21126	CELLULAR EXPRESS INC	09			2020	1783673	$ 6.44	$ 0.18			$ 0.66		$ 7.28	BUSINESS CLOSED 2017
21127	CELLULAR EXPRESS INC	09			2019	1783673	$ 6.44	$ 0.18			$ 0.66		$ 7.28	BUSINESS CLOSED 2017
21128	CELLULAR EXPRESS INC	09			2018	1783673	$ 6.44				$ 0.64		$ 7.08	BUSINESS CLOSED 2017
21129	COASTLINE CARE INC	09			2023	1875151	$ 10.09	$ 0.28			$ 1.04		$ 11.41	VEHICLE HAS NO REGISTRATION
21130	COASTLINE CARE INC	09			2022	1875151	$ 10.09	$ 0.28			$ 1.04		$ 11.41	VEHICLE HAS NO REGISTRATION
21131	COASTLINE CARE INC	09			2021	1875151	$ 10.09	$ 0.28			$ 1.04		$ 11.41	VEHICLE HAS NO REGISTRATION
21132	COASTLINE CARE INC	09			2020	1875151	$ 10.09	$ 0.28			$ 1.04		$ 11.41	VEHICLE HAS NO REGISTRATION
21133	COASTLINE CARE INC	09			2019	1875151	$ 40.36	$ 1.13			$ 4.15		$ 45.64	VEHICLE HAS NO REGISTRATION
21134	COASTLINE CARE INC	09			2018	1875151	$ 43.87				$ 4.39		$ 48.26	VEHICLE HAS NO REGISTRATION
21135	COASTLINE CARE INC	09			2017	1875151	$ 44.89				$ 4.49		$ 49.38	VEHICLE HAS NO REGISTRATION
21136	COASTLINE CARE INC	09			2016	1875151	$ 49.63				$ 4.96		$ 54.59	VEHICLE HAS NO REGISTRATION
21137	COASTLINE CARE INC	09			2015	1875151	$ 49.63				$ 4.96		$ 54.59	VEHICLE HAS NO REGISTRATION
21138	CORK, LYNDALL BUCKLEW	07			2023	1974635	$ 112.51	$ 3.15			$ 11.57		$ 127.23	SOLD BOAT IN 2022
21139	DAVIS, THOMAS BRENT	05			2023	2226737						$ 110.00	$ 110.00	PARCEL HAS NO DWELLING
21140	DELVA, RENALD	07	F014		2023	2258828	$ 118.40	$ 3.31	$ 8.28		$ 13.00		$ 142.99	IRP TAG TURNED IN 3/18/22
21141	DIXIE GENERAL CONTRACTORS	09			2023	10001980	$ 5.36	$ 0.15			$ 0.55		$ 6.06	DOES NOT OWN MYT TRAILER
21142	DIXON, RANDY	10			2023	2339825	$ 321.75	$ 9.00					$ 330.75	SHOULD HAVE RECEIVED EXEMPTION
21143	DIXON, RANDY	10			2022	2339825	$ 321.75	$ 9.00					$ 330.75	SHOULD HAVE RECEIVED EXEMPTION
21144	EL SOL	12	F022		2023	2528345	$ 128.38	$ 3.59			$ 13.20		$ 145.17	OUT OF BUSINESS
21145	EL SOL	12	F022		2022	2528345	$ 128.38	$ 3.59			$ 13.20		$ 145.17	OUT OF BUSINESS
21146	EL SOL	12			2021	2528345	$ 128.38	$ 3.59			$ 13.20		$ 145.17	OUT OF BUSINESS
21147	EL SOL	12	F022		2020	2528345	$ 128.38	$ 3.59			$ 13.20		$ 145.17	OUT OF BUSINESS
21148	EL SOL	12			2019	2528345	$ 128.38	$ 3.59			$ 13.20		$ 145.17	OUT OF BUSINESS
21149	EL SOL	12			2018	2528345	$ 128.38				$ 12.84		$ 141.22	OUT OF BUSINESS
21150	EL SOL	12			2017	2528345	$ 124.79						$ 124.79	OUT OF BUSINESS
21151	FAIR SLICE LLC	13			2023	10003345					$ 143.17		$ 143.17	PROPERTY IS NOT IN TOWN
21152	FIELDS TWIN CONSTRUCTION INC	09	F009		2023	2825387	$ 3.58	$ 0.10	$ 0.45		$ 0.41		$ 4.54	TURNED TAG IN FOR MYT TRAILER
21153	FIELDS TWIN CONSTRUCTION INC	09	F009		2022	2825387	$ 3.58	$ 0.10	$ 0.45		$ 0.41		$ 4.54	TURNED TAG IN FOR MYT TRAILER
21154	FIELDS TWIN CONSTRUCTION INC	09	F009		2021	2825387	$ 3.58	$ 0.10	$ 0.45		$ 0.41		$ 4.54	TURNED TAG IN FOR MYT TRAILER
21155	FORLAW, JOHN W. & ANNE F. WATSON	10	F011	F018	2023	010003668	$ 59.35	$ 1.66	$ 2.79	$ 3.02			$ 66.82	PARCEL SHOULD HAVE BEEN TRANSFERRED 2023
21156	HANCHEY, RAMONA ELINOR & NICOLE LANGSTON ROSE	02			2023	1000190						$ 110.00	$ 110.00	VACANT SINCE MARCH 2021
21157	HARPER EXPRESS	05	F006		2023	3580144	$ 3.58	$ 0.10	$ 0.38		$ 0.41		$ 4.47	SOLD MYT TRAILER IN 2009
21158	HARPER EXPRESS	05	F006		2022	3580144	$ 3.58	$ 0.10	$ 0.38		$ 0.41		$ 4.47	SOLD MYT TRAILER IN 2009
21159	HARPER EXPRESS	05	F006		2020	3580144	$ 3.58	$ 0.10	$ 0.38		$ 0.41		$ 4.47	SOLD MYT TRAILER IN 2009
21160	HARPER EXPRESS	05	F006		2019	3580144	$ 19.42		$ 1.98		$ 2.14		$ 23.54	SOLD MYT TRAILER IN 2009
21161	HARPER EXPRESS	05	F006		2018	3580144	$ 20.53		$ 2.15		$ 2.27		$ 24.95	SOLD MYT TRAILER IN 2009
21162	HARPER EXPRESS	05	F006		2017	3580144	$ 21.01		$ 2.26		$ 2.33		$ 25.60	SOLD MYT TRAILER IN 2009
21163	HARPER EXPRESS	05	F006		2016	3580144	$ 23.23		$ 2.39		$ 2.56		$ 28.18	SOLD MYT TRAILER IN 2009
21164	HARPER EXPRESS	05	F006		2015	3580144	$ 23.23		$ 2.39		$ 2.56		$ 28.18	SOLD MYT TRAILER IN 2009
21165	IDENTITY SEARCH, LLC	09			2023	4270896	$ 19.24	$ 0.54			$ 1.98		$ 21.76	BUSINESS CLOSED 2011
21166	IDENTITY SEARCH, LLC	09			2022	4270896	$ 19.24	$ 0.54			$ 1.98		$ 21.76	BUSINESS CLOSED 2011
21167	IDENTITY SEARCH, LLC	09			2021	4270896	$ 19.24	$ 0.54			$ 1.98		$ 21.76	BUSINESS CLOSED 2011
21168	IDENTITY SEARCH, LLC	09			2020	4270896	$ 19.24	$ 0.54			$ 1.98		$ 21.76	BUSINESS CLOSED 2011
21169	IDENTITY SEARCH, LLC	09			2019	4270896	$ 19.24	$ 0.54			$ 1.98		$ 21.76	BUSINESS CLOSED 2011
21170	IDENTITY SEARCH, LLC	09			2018	4270896	$ 19.24				$ 1.92		$ 21.16	BUSINESS CLOSED 2011
21171	IDENTITY SEARCH, LLC	09			2017	4270896	$ 18.70				$ 1.87		$ 20.57	BUSINESS CLOSED 2011
21172	IDENTITY SEARCH, LLC	09			2016	4270896	$ 19.64				$ 1.96		$ 21.60	BUSINESS CLOSED 2011
21173	IDENTITY SEARCH, LLC	09			2015	4270896	$ 19.64				$ 1.96		$ 21.60	BUSINESS CLOSED 2011
21174	IDENTITY SEARCH, LLC	09			2014	4270896	$ 19.64				$ 1.96		$ 21.60	BUSINESS CLOSED 2011
21175	JJ'S CHECK CASHING	12			2023	4295519	$ 20.11	$ 0.56			$ 2.07		$ 22.74	BUSINESS CLOSED 2015
21176	JJ'S CHECK CASHING	12			2022	4295519	$ 20.11	$ 0.56			$ 2.07		$ 22.74	BUSINESS CLOSED 2015
21177	JJ'S CHECK CASHING	12			2021	4295519	$ 20.11	$ 0.56			$ 2.07		$ 22.74	BUSINESS CLOSED 2015
21178	JJ'S CHECK CASHING	12			2020	4295519	$ 20.11	$ 0.56			$ 2.07		$ 22.74	BUSINESS CLOSED 2015
21179	JJ'S CHECK CASHING	12			2019	4295519	$ 20.11	$ 0.56			$ 2.07		$ 22.74	BUSINESS CLOSED 2015
21180	JJ'S CHECK CASHING	12			2018	4295519	$ 20.11				$ 2.01		$ 22.12	BUSINESS CLOSED 2015
21181	JJ'S CHECK CASHING	12			2017	4295519	$ 19.54				$ 1.95		$ 21.49	BUSINESS CLOSED 2015
21182	JJ'S CHECK CASHING	12			2016	4295519	$ 20.53				$ 2.05		$ 22.58	BUSINESS CLOSED 2015
21183	JOHNSON, JEFFREY ALAN	12			2023	4501109	$ 19.28	$ 0.54					$ 19.82	ADJUSTED BOAT VALUE FOR POOR CONDITION
21184	JONES, KIMBERLY P. 1/2 & HENRY DONALD PICKETT 1/2	07			2023	1001665						$ 110.00	$ 110.00	HOUSE UNLIVABLE
21185	JONES, SHINNETTA	01			2023	010004837	$ 804.38	$ 22.50				$ 110.00	$ 936.88	ONLY 1 HOUSE ON PROPERTY
21186	KEEL, MITCHELL LANE & WIFE	07	F005		2023	010000928	$ 121.55	$ 3.40	$ 8.50				$ 133.45	PROPERTY VACANT-BLDGS REMOVED
21187	KENNEDY, LEVON W. JR	04	F002		2023	1000282	$ 521.95	$ 14.60	$ 47.45			$ 110.00	$ 694.00	REMOVED BUILDINGS

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21188	KENNEDY, SHAWN	06	F003		2023	10005288	$ 14.30	$ 0.40	$ 1.10		$ 1.58	$ 110.00	$ 127.38	SWMH DOUBLE LISTED
21189	LANIER, NORMA BETH	07	F016		2023	1001390	$ 72.93	$ 2.04	$ 7.14				$ 82.11	APPLIED LAND USE
21190	LEE, GERALD RONALD SR.	01			2023	5303301						$ 110.00	$ 110.00	VACANT LAND
21191	LEYDE, DIABETIC SUPPLIES	09			2023	5357722	$ 2.50	$ 0.07			$ 0.26		$ 2.83	BUSINESS CLOSED
21192	LEYDE, DIABETIC SUPPLIES	09			2022	5357722	$ 2.50	$ 0.07			$ 0.26		$ 2.83	BUSINESS CLOSED
21193	LEYDE, DIABETIC SUPPLIES	09			2021	5357722	$ 2.50	$ 0.07			$ 0.26		$ 2.83	BUSINESS CLOSED
21194	LEYDE, DIABETIC SUPPLIES	09			2020	5357722	$ 2.50	$ 0.07			$ 0.26		$ 2.83	BUSINESS CLOSED
21195	LEYDE, DIABETIC SUPPLIES	09			2019	5357722	$ 2.50	$ 0.07			$ 0.26		$ 2.83	BUSINESS CLOSED
21196	LEYDE, DIABETIC SUPPLIES	09			2018	5357722	$ 2.50				$ 0.25		$ 2.75	BUSINESS CLOSED
21197	LEYDE, DIABETIC SUPPLIES	09			2017	5357722	$ 2.43				$ 0.24		$ 2.67	BUSINESS CLOSED
21198	LEYLA'S COFFEE SHOP	09			2023	5338754	$ 99.17	$ 2.77			$ 10.19		$ 112.13	BUSINESS CLOSED 2019
21199	LEYLA'S COFFEE SHOP	09			2022	5338754	$ 99.17	$ 2.77			$ 10.19		$ 112.13	BUSINESS CLOSED 2019
21200	LEYLA'S COFFEE SHOP	09			2021	5338754	$ 99.17	$ 2.77			$ 10.19		$ 112.13	BUSINESS CLOSED 2019
21201	LEYLA'S COFFEE SHOP	09			2020	5338754	$ 99.17	$ 2.77			$ 10.19		$ 112.13	BUSINESS CLOSED 2019
21202	RUANOS INCOME TAX	09			2016	7547954	$ 13.09				$ 1.31		$ 14.40	BUSINESS CLOSED 2014
21203	MOORE, JULIUS C. & WF LAVERN MOORE	13			2023	6136358						$ 110.00	$ 110.00	BILLED 2 SOLID WASTE FEES IN ERRO
21204	MOORE, VIOLA	13	F021		2023	10005141	$ 217.15	$ 6.07	$ 21.26		$ 24.45	$ 110.00	$ 378.93	BILLED TO INCORRECT OWNER
21205	NORRIS, DANNY R.	10	F018		2023	6441431	$ 14.30	$ 0.40	$ 1.40		$ 1.61	$ 110.00	$ 127.71	DOES NOT OWN SWMH
21206	PENNY, ROBBIE ALLEN	07	F004		2023	6726440	$ 3.58	$ 0.10	$ 0.23		$ 0.39		$ 4.30	BOAT DESTROYED
21207	PENNY, ROBBIE ALLEN	07	F004		2022	6726440	$ 3.58	$ 0.10	$ 0.23		$ 0.39		$ 4.30	BOAT DESTROYED
21208	ROYAL, PATRICIA A. KELLY	02	F007		2023	7545448	$ 155.87	$ 4.36	$ 15.26				$ 175.49	SHOULD HAVE RECEIVED EXEMPTION
21209	RUANOS INCOME TAX	09			2023	7547954	$ 12.82	$ 0.36			$ 1.32		$ 14.50	BUSINESS CLOSED 2014
21210	RUANOS INCOME TAX	09			2022	7547954	$ 12.82	$ 0.36			$ 1.32		$ 14.50	BUSINESS CLOSED 2014
21211	RUANOS INCOME TAX	09			2021	7547954	$ 12.82	$ 0.36			$ 1.32		$ 14.50	BUSINESS CLOSED 2014
21212	RUANOS INCOME TAX	09			2020	7547954	$ 12.82	$ 0.36			$ 1.32		$ 14.50	BUSINESS CLOSED 2014
21213	RUANOS INCOME TAX	09			2019	7547954	$ 12.82	$ 0.36			$ 1.52		$ 14.50	BUSINESS CLOSED 2014
21214	RUANOS INCOME TAX	09			2018	7547954	$ 12.82				$ 1.28		$ 14.10	BUSINESS CLOSED 2014
21215	RUANOS INCOME TAX	09			2017	7547954	$ 12.46				$ 1.25		$ 13.71	BUSINESS CLOSED 2014
21216	RUANOS INCOME TAX	09			2015	7547954	$ 13.09				$ 1.31		$ 14.40	BUSINESS CLOSED 2014
21217	SANCHEZ, JUAN	07	F004		2023	7563270						$ 110.00	$ 110.00	DOUBLE BILLED FOR SOLID WASTE FEE
21218	SANCHEZ, JUAN	07	F004		2022	7563270						$ 110.00	$ 110.00	DOUBLE BILLED FOR SOLID WASTE FEE
21219	SANCHEZ, JUAN	07	F004		2021	7563270						$ 90.00	$ 90.00	DOUBLE BILLED FOR SOLID WASTE FEE
21220	SANCHEZ, JUAN	07	F004		2020	7563270						$ 90.00	$ 90.00	DOUBLE BILLED FOR SOLID WASTE FEE
21221	SANCHEZ, JUAN	07	F004		2019	7563270						$ 90.00	$ 90.00	DOUBLE BILLED FOR SOLID WASTE FEE
21222	SANTOS, ANGELICA M.	13	F021		2023	7637099	$ 14.30	$ 0.40	$ 1.40		$ 1.61	$ 110.00	$ 127.71	NEVER OWNED SWMH
21223	SANTOS, ANGELICA M.	13	F021		2022	7637099	$ 14.30	$ 0.40	$ 1.40		$ 1.61	$ 110.00	$ 127.71	NEVER OWNED SWMH
21224	SANTOS, ANGELICA M.	13	F021		2021	7637099	$ 14.30	$ 0.40	$ 1.40		$ 1.61	$ 90.00	$ 107.71	NEVER OWNED SWMH
21225	SANTOS, ANGELICA M.	13	F021		2020	7637099	$ 14.30	$ 0.40			$ 1.47	$ 90.00	$ 106.17	NEVER OWNED SWMH
21226	SANTOS, ANGELICA M.	13			2019	7637099	$ 14.30	$ 0.40			$ 1.47	$ 90.00	$ 106.17	NEVER OWNED SWMH
21227	SANTOS, ANGELICA M.	13			2018	7637099	$ 14.30				$ 1.43	$ 90.00	$ 105.73	NEVER OWNED SWMH
21228	SANTOS, ANGELICA M.	13			2017	7637099	$ 13.90				$ 1.39	$ 90.60	$ 105.29	NEVER OWNED SWMH
21229	SANTOS, ANGELICA M.	13			2016	7637099	$ 14.60				$ 1.46	$ 90.00	$ 106.06	NEVER OWNED SWMH
21230	SANTOS, ANGELICA M.	13			2015	7637099	$ 14.60				$ 1.46	$ 90.00	$ 106.06	NEVER OWNED SWMH
21231	SANTOS, ANGELICA M.	13			2014	7637099	$ 14.60				$ 1.46	$ 90.00	$ 106.06	NEVER OWNED SWMH
21232	SCOTT & JONES INC	02			2023	7677981	$ 460.92	$ 12.89			$ 47.38		$ 521.19	BUSINESS CLOSED 2022
21233	STYLES, JAMIE	04	F002		2023	10005332	$ 14.30	$ 0.40	$ 1.30		$ 1.60	$ 110.00	$ 127.60	DOES NOT OWN SWMH
21234	TAYLOR, JOHN	07	F016		2023	8541454						$ 110.00	$ 110.00	SWMH UNLIVABLE
21235	TRI-COUNTY ELECTRIC	06	F003		2023	10004903	$ 115.83	$ 3.24	$ 8.91				$ 127.98	PUBLIC SERVICE-IS EXEMPT
21236	TUCKER, GERALDINE W.	06	F003		2023	8797861	$ 49.34	$ 1.38	$ 3.80				$ 54.52	BILLED ON WRONG PARCEL
21237	TUCKER, GERALDINE W.	06	F003		2022	8797861	$ 49.34	$ 1.38	$ 3.80			$ 110.00	$ 164.52	BILLED ON WRONG PARCEL
21238	TUCKER, GERALDINE W.	06	F003		2021	8797861	$ 49.34	$ 1.38	$ 3.80			$ 90.00	$ 144.52	BILLED ON WRONG PARCEL

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21239	TUCKER, GERALDINE W	06	F003		2020	8797861	$ 49.34	$ 1.38	$ 3.80			$ 90.00	$ 144.52	BILLED ON WRONG PARCEL
21240	TUCKER, GERALDINE W	06	F003		2019	8797861	$ 49.34	$ 1.38	$ 3.80			$ 90.00	$ 144.52	BILLED ON WRONG PARCEL
21241	TURNER, CECIL SR	06	F016		2023	8820171	$ 306.74	$ 8.58	$ 30.03			$ 110.00	$ 455.35	VALUE ADJUSTED PER CONDITION OF HOUSE
21242	WARD CONSTRUCTION INC	07			2023	9073293	$ 51.79	$ 1.45			$ 5.32		$ 58.56	SOLD ALL APPLIANCES IN 2021
21243	WARD CONSTRUCTION INC	07			2022	9073293	$ 51.79	$ 1.45			$ 5.32		$ 58.56	SOLD ALL APPLIANCES IN 2021
21244	WALEY, KAYLA	02	F012		2023	000001532	$ 18.23	$ 0.51	$ 1.66		$ 2.04	$ 110.00	$ 132.44	SWMH DOUBLE LISTED
21245	WALEY, KAYLA	02	F012		2022	000001532	$ 20.88	$ 0.58	$ 1.90		$ 2.34	$ 110.00	$ 135.70	SWMH DOUBLE LISTED
21246	WALEY, KAYLA	02	F012		2021	000001532	$ 20.88	$ 0.58	$ 1.90		$ 2.34	$ 90.00	$ 115.70	SWMH DOUBLE LISTED
21247	WALEY, KAYLA	02	F12		2020	000001532	$ 22.31	$ 0.62	$ 2.03		$ 2.50	$ 90.00	$ 117.46	SWMH DOUBLE LISTED
21248	HARPER EXPRESS	05	F006		2021	3580144	$ 3.58	$ 0.10	$ 0.38		$ 0.41		$ 4.47	SOLD MYT TRAILER IN 2009
													$ -	
	GRAND TOTAL						**$ 10,393.56**	**$ 265.60**	**$ 244.14**	**$ 3.02**	**$ 708.09**	**$ 3,640.00**	**$ 15,254.41**	

SUBMITTED BY:

FINAL APPROVAL BY:

DATE APPROVED: 10/2/23

RESOLUTION 2023 -21

County of Duplin

Office of the County Commissioners

RESOLUTION HONORING MABEL BRANCH HENRY ON THE OCCASION OF HER 100TH BIRTHDAY

STATE OF NORTH CAROLINA
COUNTY OF DUPLIN

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

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

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

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

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

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

Adopted this the 2nd day of October, 2023.

Dexter B. Edwards
Dexter B. Edwards, Chairman
Duplin County Board of Commissioners

Attest: Jaime W Carr
Jaime W. Carr
Clerk to the Board

Duplin County, NC

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JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	03	139	BUA	09/13/2023	09/13/2023	100223	chelsey.lanier	1	N	Hist	2024	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3		LINE DESCRIPTION ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	4181	41804					T	A E & P RESERVE		1,919.94	
2	4181	42600					T	OFFICE SUPPLIES	1,919.94		
3	5163	42600					T	OFFICE SUPPLIES		500.00	
4	5163	41990					T	PROFESSIONAL SERVICES	500.00		
								** 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
2024	03	155	BUA	09/15/2023	09/15/2023	100223	chelsey.lanier	1	N	Hist	2024	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3		LINE DESCRIPTION ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	5151	42420					T	IN HOUSE LAB		2,000.00	
2	5164	42420					T	IN HOUSE LAB	2,000.00		
3	5124	43110					T	TRAVEL		275.00	
4	5124	42980					T	PROGRAM SUPPLIES	275.00		
5	5124	43110					T	TRAVEL		600.00	
6	5151	42980					T	PROGRAM SUPPLIES		3,000.00	
7	5124	42013					T	LAB PROCESSING	600.00		
8	5164	42013					T	LAB PROCESSING	3,000.00		
								** 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
2024	03	253	BUA	09/19/2023	09/19/2023	100223	chelsey.lanier	1	N	Hist	2024	

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

JOURNAL INQUIRY

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

  1 4520     42490                                    T                                                        880.00
                                                                VEHICLE SUPPLIES
  2 4520     41990                                    T                                         880.00
                                                                PROFESSIONAL SERVICES

                                                                  ** JOURNAL TOTAL                0.00            0.00
YEAR PER JOURNAL SRC  EFF DATE    ENT DATE    JNL DESC  CLERK                  ENTITY  AUTO-REV STATUS BUD YEAR JNL TYPE
2024  03      323 BUA  09/22/2023  09/22/2023  100223    chelsey.lanier         1       N        Hist   2024
LN  ORG      OBJECT PROJ  REF1    REF2        REF3              LINE DESCRIPTION              DEBIT          CREDIT OB
                                                                ACCOUNT DESCRIPTION

  1 4520     42500                                    T                                                      2,000.00
                                                                VEHICLE GASOLINE
  2 4520     42120                                    T                                       2,000.00
                                                                UNIFORMS
  3 5129     42980                                    T                                                      2,000.00
                                                                PROGRAM SUPPLIES
  4 5167     42600                                    T                                                         43.35
                                                                OFFICE SUPPLIES
  5 5129     43520                                    T                                         400.00
                                                                REPAIRS & MAINTENANCE  EQUIPME
  6 5129     43510                                    T                                       1,600.00
                                                                REPAIRS  BUILDING AND GROUNDS
  7 5167     43520                                    T                                          43.35
                                                                REPAIRS & MAINTENANCE  EQUIPME

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

  1 5164     42420                                    T                                                         80.00
                                                                IN HOUSE LAB
  2 5167     42420                                    T                                                         80.00
                                                                IN HOUSE LAB
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JOURNAL INQUIRY

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YEAR PER JOURNAL SRC  EFF DATE    ENT DATE    JNL DESC  CLERK                  ENTITY  AUTO-REV STATUS BUD YEAR JNL TYPE
2024  03      361 BUA  09/25/2023  09/25/2023  100223    chelsey.lanier         1       N        Hist   2024
LN  ORG      OBJECT PROJ  REF1    REF2        REF3              LINE DESCRIPTION              DEBIT          CREDIT OB
                                                                ACCOUNT DESCRIPTION

  3 5164     43520                                    T                                          80.00
                                                                REPAIRS & MAINTENANCE  EQUIPME
  4 5164     43520                                    T                                          80.00
                                                                REPAIRS & MAINTENANCE  EQUIPME

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

  1 4520     42490                                    T                                                        300.00
                                                                VEHICLE SUPPLIES
  2 4520     41990                                    T                                         300.00
                                                                PROFESSIONAL SERVICES

                                                                  ** JOURNAL TOTAL                0.00            0.00
YEAR PER JOURNAL SRC  EFF DATE    ENT DATE    JNL DESC  CLERK                  ENTITY  AUTO-REV STATUS BUD YEAR JNL TYPE
2024  03      429 BUA  09/27/2023  09/27/2023  100223    chelsey.lanier         1       N        Hist   2024
LN  ORG      OBJECT PROJ  REF1    REF2        REF3              LINE DESCRIPTION              DEBIT          CREDIT OB
                                                                ACCOUNT DESCRIPTION

  1 4350     49911                                    T                                                        534.44
                                                                RESTRICTED TO BLD INSPSL 20151
  2 4350     43510                                    T                                         534.44
                                                                REPAIRS  BUILDING AND GROUNDS

                                                                  ** JOURNAL TOTAL                0.00            0.00

                                                                  ** GRAND TOTAL                  0.00            0.00

       7 Journals printed

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

EMPLOYMENT AGREEMENT

COUNTY OF DUPLIN

THIS EMPLOYMENT AGREEMENT ("Agreement"), made and entered into this the 2nd day of October 2023, by and between the COUNTY OF DUPLIN, a body politic and political subdivision of the State of North Carolina (hereinafter referred to as "County"), and Bryan S. Miller (hereinafter referred to as "MANAGER") both of whom understand and agree as follows:

WITNESSETH:

WHEREAS, County desires to employ the services of Bryan S. Miller as County Manager of the County of DUPLIN, as provided by §153A-81 of the North Carolina General Statutes; and

WHEREAS, it is the desire of the DUPLIN County Board of Commissioners (hereinafter referred to as the "Board") to provide certain benefits, establish certain conditions of employment, and to set working conditions of said Manager; and

WHEREAS, it is the desire of the Board to: (1) retain the services of Manager and to provide inducement for him to remain in such employment; (2) to make possible full work productivity by assuring Manager's morale and peace of mind with respect to future security; and (3) to provide a just means for terminating Manager's services at such time as County may desire to terminate his employment; and

WHEREAS, Manager desires to accept employment as County Manager of County.

NOW, THEREFORE, in consideration of the mutual covenants herein contained, the parties hereto agree as follows:

Section 1. DUTIES

County hereby agrees to employ Bryan S. Miller ("Manager") as County Manager of the County to perform the functions and duties specified in §153A-82 of the North Carolina General Statutes, and by policies heretofore and hereafter adopted by said County, and to perform other legally permissible and proper duties and functions as the Board shall from time-to-time assign to him.

Section 2. TERM

A. The term of Manager's employment shall be indefinite with a beginning date of October 9, 2023, and this Agreement shall be a continuing contract until terminated as provided in Section 3 to this Agreement. Manager shall serve at the pleasure of the Board as provided in N.C. Gen. Stat. § 153A-81, and nothing in this Agreement shall prevent, limit, or otherwise interfere with the right of the Board to terminate the services of Manager at any time, subject only to the provisions set forth in Section 3 of this Agreement.

B. During the term of Manager's appointment, Manager shall serve "at will" as County Manager subject to the terms of this Agreement.

C. Nothing in this Agreement shall prevent, limit, or otherwise interfere with the right of Manager to resign at any time from his position with County, subject only to the provisions set forth in Section 3 of this Agreement.

Section 3. TERMINATION AND SEVERANCE PAY

A. In the event Manager is terminated or discharged by the Board without just cause then County shall continue to pay Manager his then existing salary, together with all other benefits of the regular payroll schedule of Manager, until the expiration of six months from the date of termination. During such time as payments are being made in accordance with this section, Manager shall, at the request of County, make himself available telephonically from time to time, and at no additional cost to County, to assist with matters related to the business of County.

Notwithstanding the above, in the event Manager is terminated because of his conviction of: (i) any illegal act involving personal gain to himself; (ii) a felony; or (iii) a misdemeanor that involves moral turpitude, then County shall have no obligation to pay the severance sums designated in this paragraph.

B. In the event the Board shall terminate or discharge Manager for just cause, then County shall have no obligation to pay the severance sums designated in this Section. For the purposes of this Agreement, "just cause" shall include but not be limited to grossly inefficient job performance and unacceptable personal conduct as defined in the Duplin County Personnel Policy. Manager shall, in the event that it is alleged that he committed any act or failed to perform any act or thing required of him, which could represent grounds for dismissal for cause under this Agreement, be notified in writing of the charge or charges, and provided with a copy of the appropriate resolution of the Board making such allegation. Manager shall thereafter be afforded an opportunity to appear before the Board at a time and place within a reasonable time following delivery of such written notice and resolution to Manager (not less than 10 nor more than 30 days after the delivery of such notice to Manager, unless otherwise agreed upon by both parties hereto), at which time the Board shall conduct a hearing into the charges. At the hearing, the Board shall examine Manager with respect to determining the truth or probable truth of the allegations against Manager. Manager may be represented at the hearing by legal counsel of his own choice and shall have the right to present witnesses and other evidence and arguments, as he shall deem appropriate.

Following the hearing, the Board shall meet (though not necessarily at the same time and place) as they deem appropriate to consider their actions, which may be to: (1) take no further action; (2) issue a written warning to Manager in such form as the Board shall deem appropriate, to be delivered to Manager in the same manner and form as the notice of the hearing; (3) dismiss Manager at a day and date which shall be specified in writing; or (4) such other reasonable action (such as salary reduction, suspension for a stated time, imposition of a period of probation, etc.) as the Board shall deem fair, necessary, reasonable, and appropriate under the circumstances. Any of the above actions shall be in writing and shall be delivered to Manager in the same manner as the notice of hearing under this section may be delivered. All proceedings under this section in which dismissal for cause is considered or at issue shall be private and in closed session, unless Manager and the Board shall agree that the same, or any portion thereof, shall be open to the public, except that such meetings shall be subject to any legal requirements of the "North Carolina Open Meetings Law," especially with reference to the entry of decisions in the public minutes of the Board as required by said law or any other rule of the law of this State.

C. In the event County, at any time during the employment term, reduces the salary or other financial benefits of Manager in a greater percentage than an applicable across-the-board reduction of all County employees, or demotes or suspends the Manager for any period without pay as provided in Section 4 of this Agreement, then Manager may, at his option, be deemed to have been "terminated" as of the date of such action. If deemed "terminated" under this Section, Manager shall be paid Severance pursuant to Section 3.A. above, unless conduct by Manager that would otherwise constitute just cause for termination was the basis for the salary reduction, demotion, or suspension.

D. In the event Manager voluntarily resigns his position with County, for any reason other than as provided in Section 3.C. above (which such resignation shall be effective immediately), then Manager shall give County 60 days' written notice in advance and shall not be entitled to the severance benefit set forth hereinabove in Section 3A. This notice period may be shortened upon mutual agreement of the parties.

E. If Manager is permanently disabled or is otherwise unable to perform his duties because of sickness, accident, injury, mental incapacity, or health for a period of four successive weeks beyond any accrued sick leave, or for 20 working days over a 30 working day period beyond any accrued sick leave, County shall have the option to terminate this Agreement, provided County shall continue to pay Manager his then existing salary, together with all other benefits on the regular payroll schedule of Manager, until the expiration of 120 days from the date of termination or expiration of his accumulated sick leave, whichever is greater. However, Manager shall be compensated for any accrued vacation, holidays, or other accrued benefits except for sick leave.

F. The parties hereby declare and affirm that the final compensation provided for above is in full consideration of public service to County.

G. If Manager's employment is discontinued for any reason, including by resignation or termination, County shall pay all salary, other compensation, accrued vacation and other monies due Manager as provided on or before the next regular pay day, either through the regular pay channels or by certified mail if requested by Manager. County shall not insist on the performance of any act or execution of any document by Manager as a precondition of payment of monies owed.

H. For purposes of complying with Section 3 of this Agreement, appropriations held as unencumbered fund balances in any fund or account of County shall be deemed to be available and authorized for transfer to the appropriate salary and benefit expenditure accounts to insure fulfillment of this provision of the Agreement.

I. In the event that Manager receives any compensation or benefits more than that to which he is legally entitled for services already rendered prior to separation, including but not limited to any severance paid pursuant to Section 3.A. above, Manager shall contemporaneously with the delivery of any such payment(s) execute and deliver to County a full and final release, releasing County of all claims, at law or in equity that Manager may have against County.

Section 4. SUSPENSION

County may suspend Manager without pay and benefits at any time during the term of employment, but only if a majority of the Board votes to suspend Manager for cause; provided, however, that Manager shall be given written notice setting forth any charges and/or allegations at least 10 days prior thereto by the Board members bringing such charges and/or allegations. Upon written notice, County may suspend Manager with pay at any time. Prior to the implementation of any suspension, Manager shall be given an opportunity to respond to the charges and/or allegations in a closed session meeting with the Board.

Section 5. SALARY

A. County agrees to pay Manager for his services rendered pursuant to this Agreement an annual base salary of one hundred eighteen thousand dollars ($118,000.00) payable in bi-weekly installments at the same time as other County employees are paid.

B. Manager may be entitled to periodic salary increases and cost of living adjustments, in the discretion of the County Board of Commissioners.

Section 6. PERFORMANCE EVALUATION

County shall review and evaluate the performance of Manager at least once annually in advance of the adoption of the annual operating budget. Said review and evaluation shall be in accordance with specific criteria developed jointly by the Board and Manager. Said criteria may be added to or deleted from as the Board may from time to time determine, after consultation with Manager. Further, the Chairperson of the Board shall provide Manager with a written summary statement of the findings of the Board, and provide an adequate opportunity for Manager to discuss his evaluation with the Board.

Section 7. OUTSIDE ACTIVITIES

Manager agrees to remain in the exclusive employ of County during the term of this Agreement, and shall not engage in teaching, consulting, counseling, or other non-County connected business without the prior approval of the Board.

Section 8. TRANSPORTATION

County agrees to pay Manager a car allowance of six hundred dollars ($600.00) per month to cover the cost of all travel expenses. Manager shall be provided a County vehicle for any travel in excess of fifty (50) miles in each direction and, if a County vehicle is not available for any reason, Manager shall be reimbursed for mileage expenses at the approved federal reimbursement rate for each mile traveled outside of Duplin County on official County business.

Section 9. TELECOMMUNICATIONS & TECHNOLOGY

County will provide computer devices, including a County issued cell phone, for access to County information when away from his office. Manager acknowledges and understands that County property is to be used mainly for County purposes. Both parties agree that minimal personal use of the above-referenced equipment will occur periodically.

Section 10. RESIDENCY REQUIREMENT

Manager agrees to become a resident of Duplin County within twelve (12) months of employment with the County and maintain residency within Duplin County during Manager's term of employment with the County. County shall pay to Manager an allowance of two thousand five hundred dollars ($2,500.00) at the time that Manager begins to incur expenses associated with his move to Duplin County and presents documentation of same to the County finance office.

Section 11. HOURS OF WORK

It is understood and agreed that Manager must devote a great deal of time outside normal office hours to the business of County and, to that end, Manager will be allowed to take time off on a flexible basis dependent on work demands. However, Manager is expected to devote a minimum of 40 hours per week to the business of County and shall, at all times, be available to the Board, excluding any vacation, sick, or holiday time used. It is further agreed and understood that the position of County Manager is exempt from overtime provisions of the Fair Labor Standards Act under the Executive Exemption provision of said Act. Manager may adjust regular work hours to flex time to account for time beyond the normal work day spent at meetings and activities occurring outside normal office hours. However, such adjustment shall not interfere with the performance of Manager's duties, and Manager shall at all times be available to the Board, except during vacation or sick leave.

Section 12. OFFICE AND SUPPORT

County shall provide to Manager a suitable office, appropriately furnished together with administrative assistance commensurate with Manager's position, and appropriate for the performance of Manager's duties.

Section 13. TRAVEL AND SUBSISTENCE

County hereby agrees to budget for and to pay the travel and subsistence of Manager for professional and official travel, as well as meetings to continue the professional development of Manager and to adequately pursue necessary official and other functions for County, as approved in advance by the Chairperson of the Board. Whenever Manager intends to travel out of Duplin County on County business, overnight or out of the State of North Carolina, he shall confer with the Chairperson of the Board prior to such travel. Manager shall be entitled to receive reimbursement for any of his reasonable out-of-pocket expenses incurred during attendance at any conference, training, school, or in-service training program, as well as any and all reasonable out-of-pocket expenses incurred by Manager in the normal course of employment in carrying out business of County, which reimbursement shall be reasonable and in accordance with the policies and amounts of reimbursement in force and allowed from time to time by the DUPLIN County Travel Policy and the then-current per diem rates for federal employees.

Section 14. DUES AND SUBSCRIPTIONS

A. County agrees to budget and to pay for the professional dues and subscriptions of Manager necessary for his continuation and full participation in national, regional, state, and other local associations and organizations for his continued professional participation, growth, and advancement, and for the good of County. These memberships shall consist of those which are customarily and traditionally budgeted by County, or others as may be approved by the Board.

B. County recognizes the desirability of representation in and before local, civic organizations, and Manager is authorized to become a member of one civic club or organization for which County shall pay all expenses. Manager shall seek approval to join a club or organization from the Board before seeking reimbursement of membership expenses.

Section 15. INDEMNIFICATION

County shall, to the extent allowed by North Carolina Law, defend, save harmless, and indemnify Manager against any tort, professional liability claim or demand, or other legal action, whether frivolous or otherwise, arising out of an alleged act or omission occurring in the performance of Manager's duties as County Manager, unless such claim, demand, or legal action arises from an act or omission by Manager outside of the course and scope of Manager's employment. If deemed appropriate by County, County will compromise and settle any such claim or suit and pay the amount of any such settlement or judgment rendered thereon. Should Manager withhold his consent from such compromise or settlement, then the sole responsibility of County shall be to provide, at no cost to Manager, separate counsel for Manager for his defense, and to reimburse or otherwise indemnify Manager for judgment rendered against Manager only to the extent and for the amount which County could have compromised or settled such claim or suit had Manager not withheld consent to the proposed settlement.

Section 16. OTHER TERMS AND CONDITIONS OF EMPLOYMENT

A. Within three (3) years of the employment start date set forth in Section 2 above, Manager shall present to the Board of County Commissioners certification that he has successfully obtained a Master of Public Administration ("MPA") degree from an accredited institution.

B. County and Manager shall fix any other such terms and conditions of employment as they may determine from time to time relating to the performance of Manager, provided such terms and conditions are not inconsistent with or in conflict with the provisions of this Agreement or any law, and that such additional terms and conditions are reduced to writing and executed by both parties.

C. All provisions of the Duplin County Personnel Policy and regulations and rules of County relating to vacation, sick leave, retirement, deferred compensation contributions, holidays, disability, health and life insurance, and other fringe benefits and working conditions, as they now exist or hereafter may be amended, shall also apply to said benefits enumerated specifically for the benefit of Manager, except as herein otherwise provided.

D. County agrees to make the required premium payments for Manager's dependent health, dental, and vision insurance coverage, subject to spousal waiver of insurance as set forth in Article X of the Duplin County Personnel Policy.

E. Manager shall be entitled to receive the same vacation and sick leave benefits as are afforded other County management employees, including provisions governing accrual and payment thereof on termination of employment with respect to accrued annual leave.

F. For the purpose of calculating these benefits, County will credit Manager's years of public service employment for calculation of annual leave while he is employed with County. It is understood and agreed that Manager has more than nine (9) years of prior public service for the purposes of calculating such leave. It is further understood and agreed that if Manager accumulates more than 240 hours of vacation leave, the excess amount shall be transferred to sick leave in accordance with the Duplin County Personnel Policy.

G. County shall provide all forms of insurance associated with the duties of County Manager to include, but not be limited to, professional liability, fidelity bond, and workers' compensation Insurance.

H. Manager will participate in the North Carolina Local Government Employees' Retirement System with Manager contributing 6% of his gross salary each pay period through payroll deductions. The County shall contribute an actuarially-determined percentage of Manager's gross payroll each month to the retirement system. The percentage is to be equal to the percentage paid on behalf of all general County employees by County to the Local Government Retirement System.

I. Manager shall appoint, suspend, or remove all County officers, employees, and agents, except those which are elected by the people or whose appointment is otherwise provided by law, in accordance with such general personnel rules, regulations, policies, or resolutions as the Board may adopt.

Section 17. GENERAL PROVISIONS

A. The text herein shall constitute the entire Agreement between the parties, shall supersede all prior oral and written agreements relating to the subject matter hereof, and may be amended only by written mutual agreement of the parties.

B. This Agreement shall be binding upon and inure to the benefit of the heirs, beneficiaries, devisees, the estate, executors, and/or personal representative(s) of Manager.

C. This Agreement shall become effective upon the date of execution of the same by Manager and the Board. Manager shall report to and begin employment as the County Manager on October 9, 2023.

D. If any provision, or any portion thereof, contained in this Agreement is held to be unconstitutional, invalid, or unenforceable, the remainder of the Agreement, or any portion thereof, shall be deemed severable, shall not be affected, and shall remain in full force and effect.

STATE OF North Carolina

COUNTY OF Sampson

I, Semeka Bryant-Perry, a Notary Public for DUPLIN County and State of North Carolina, do hereby certify that Bryan S. Miller personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

Witness my hand and official seal, this the 9th day of October 2023.

Semeka Bryant
Notary Public

My Commission Expires: 11/19/2023

Semeka Bryant-Perry
NOTARY PUBLIC
MY COMMISSION EXPIRES 11/19/2023
SAMPSON COUNTY, NC

STATE OF NORTH CAROLINA

COUNTY OF DUPLIN

This the 9th day of October 2023, personally came before me Jaime W. Carr, who being by me duly sworn, says that she knows the common seal of said County of Duplin, and is acquainted with Dexter B. Edwards, who is Chair of the Board of Commissioners of said County; and that she the said Jaime W. Carr is the duly appointed or designated Clerk to the Board of Commissioners of said County, and saw the said Chair sign the foregoing instrument, and that she the said Clerk as aforesaid, affixed the seal to said instrument, and that she the said Jaime W. Carr signed her name in attestation of the execution of said instrument in the presence of said Chair of the Board of Commissioners of said County.

Witness my hand and official seal.

Semeka Bryant
Notary Public

My Commission Expires: 11/19/2023

Semeka Bryant-Perry
NOTARY PUBLIC
MY COMMISSION EXPIRES 11/19/2023
SAMPSON COUNTY, NC

E. This Agreement shall be interpreted, construed, and enforced in accordance with the laws of the State of North Carolina. Any action or proceeding arising out of this Agreement shall be filed and heard in the Superior Court of Duplin County.

IN WITNESS WHEREOF, the County of Duplin caused this Agreement to be executed in its behalf by the Chair of the Board of Commissioners, duly attested by its Clerk, and sealed with the County seal, all by authority of its Board of Commissioners first duly given, and Bryan S. Miller does hereunto set his hand and seal the day and year first above written.

MANAGER

Bryan S. Miller (Seal)
Bryan S. Miller

COUNTY OF DUPLIN

Dexter B. Edwards (Seal)
Dexter B. Edwards, Chairman
Duplin County Board of Commissioners

1750

ATTEST:

Jaime W. Carr
Jaime W. Carr, Clerk

This instrument has been pre-audited in the manner required by the local government budget and fiscal control act.

Chelsey Lanier
Chelsey Lanier
Finance Officer

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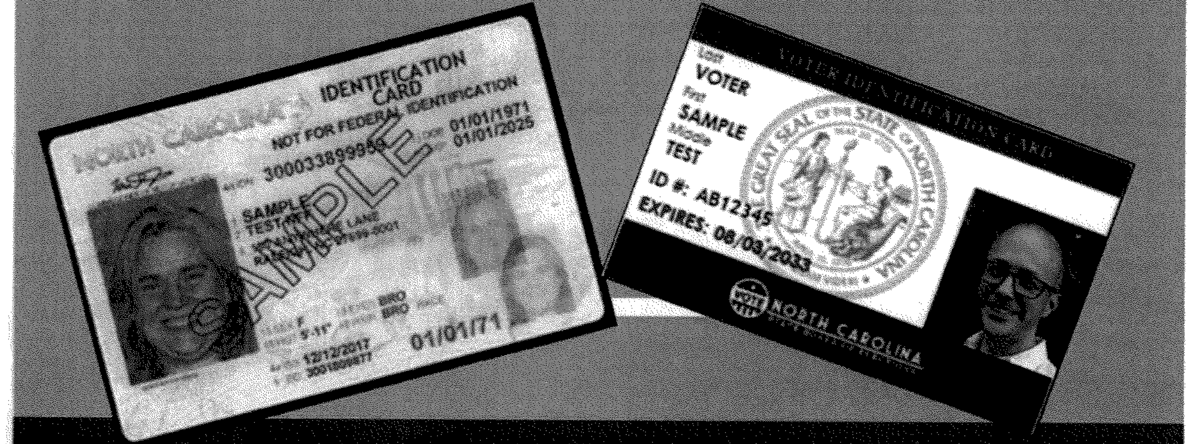
VOTER ID INFO SESSION

TUESDAY, OCTOBER 10, 2023 AT 6PM

COME LEARN ABOUT PHOTO ID WITH THE DUPLIN COUNTY BOARD OF ELECTIONS OFFICE

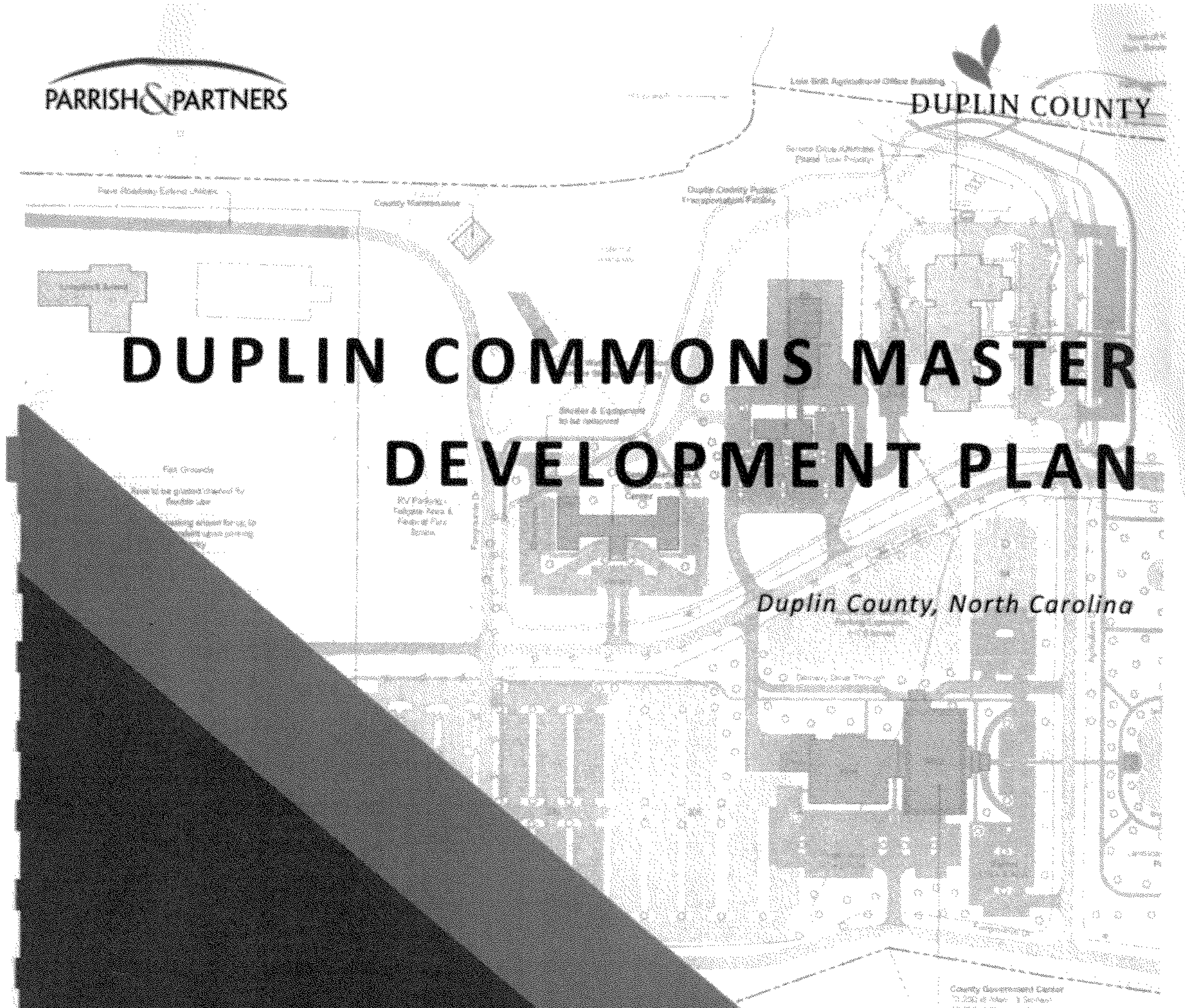


JAMES SPRUNT COMMUNITY COLLEGE

MONK AUDITORIUM
133 JAMES SPRUNT DRIVE
KENANSVILLE, NC 28349

PARRISH & PARTNERS

DUPLIN COUNTY



DUPLIN COMMONS MASTER DEVELOPMENT PLAN

Duplin County, North Carolina

Final Report

August 2023

Prepared for:
Duplin County

Acknowledgments

The conclusions set herein are based upon information gathered from site visits, stakeholder outreach and involvement, visioning discussions, demographic and economic assessments, a market analysis and an alternative analysis conducted by Parrish & Partners, LLC. Qualitative information and additional input were obtained through individual and/or group interviews during this process, and we wish to thank the Duplin County team, including staff, elected officials, and representative of municipalities of Duplin County for their valuable input:

Duplin County Staff

- Davis H. Brinson – County Manager
- George H. Futrelle – Former Assistant County Manager & Airport Director
- Elizabeth Stalls – Planning Director & Public Information Officer

County Agencies

- Melisa S. Brown – Director, Duplin County Services for the Aged
- Laura Drakeford – Director, Veteran's Services
- Sheri Slater – Assistant Onslow County Manager
- Brian Matthis – Emergency Management Planner, Duplin County Emergency Management Services
- Brandon McMahon – Director, Duplin County Emergency Management Services
- Joe Newburn – Duplin County Animal Services Supervisor
- Angel Venecia – Director, Duplin County Public Transportation

Duplin County Elected Officials

- Dexter B. Edwards – Chairman
- Elwood Garner – Vice Chairman
- Jesse L. Dowe, III
- Wayne E. Branch
- Justin Edwards

PARRISH&PARTNERS
Parrish & Partners, LLC

Table of Contents

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List of Exhibits

List of Tables

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Section 1 - Introduction

As of August 2023, several projects are completed, currently under construction, or are funded at the Duplin Commons campus (**Exhibit 1.1**). In order to ensure a cohesive and logical development on the county owned land, Duplin County decided to undertake the Duplin Commons Master Development Plan. This report details existing site conditions, findings from site visits to other county facilities, alternatives development, and the site's environmental conditions. The culmination of this report will be a Master Development Layout to detail portions of the property to be used for future County facilities.

EXHIBIT 1.1 – EXISTING DEVELOPMENT AT DUPLIN COMMONS

Source: Duplin County, 2022

Section 2 - Existing Conditions and Facilities

2.1 Project Area and Background

2.1.1 Background

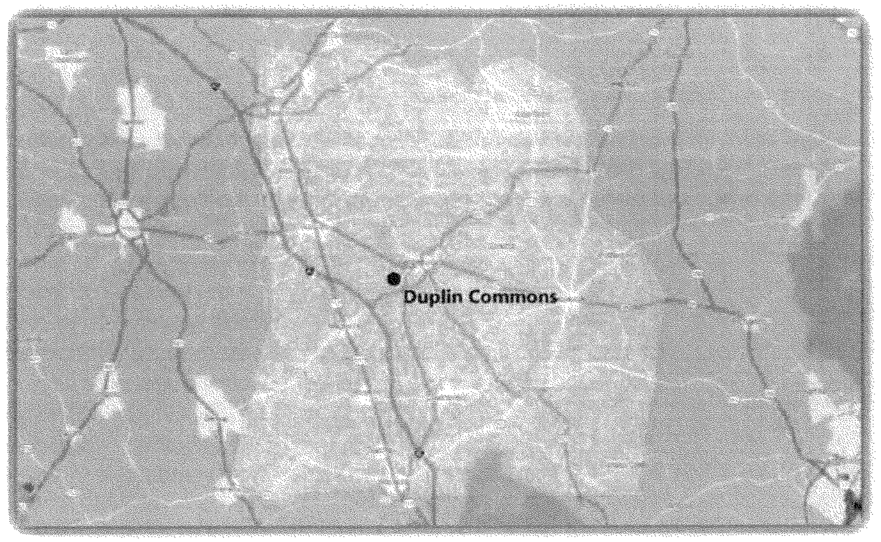
The Duplin Commons is a county government and community campus located in Duplin County, North Carolina. Original development started in the early 2000's, and construction started 2004-2005.

2.1.2 Location

Duplin Commons is located in Kenansville, North Carolina, along South NC 11 & 903 Highway approximately one and a half (1.5) miles southwest of the city center. Kenansville is the county seat of Duplin County and is centrally located, more or less, within the county. Duplin County is one of the eastern North Carolina counties located on the inner coastal plain and is a predominantly rural county dominated by farming and other agribusinesses. **Exhibit 2.1** depicts the relative position of the Duplin Commons within Duplin County. Duplin Commons is approximately 81 miles away from the North Carolina State Capitol via Interstate 40 (I-40).

The area is accessible via NC 11 via NC 903 or NC 24, Interstate 40 at Exit 373, as well as US Highway 117 at Magnolia.

EXHIBIT 2.1 - LOCATION MAP



Source: Google Maps, 2022

2.2 Existing Facilities

Commons grounds are connected to South NC 11 & 903 Highway via Duplin Commons Drive and Fairgrounds Drive. **Exhibit 2.2** depicts existing facilities on the Duplin Commons, which includes:

- Multipurpose Area & Events Center
- Livestock Arena
- Lois Britt Agricultural Office Building
- Fair Grounds
- County Maintenance Building

Walking trails also surround the site.

2.3 Planned Facilities

The county is planning to add several additional facilities to the Duplin Commons. Most have been partly or entirely funded through construction and some have gone through a schematic design phase. They include, in order of anticipated time of completion according to the county (status as of Spring 2023):

1.	Duplin County Public Transportation Facility	Under Construction
2.	Animal Care, Control, & Adoption Facility	Under Construction
3.	Senior Services and Veteran's Services Center	Partially Funded
4.	Emergency Services Center	Partially Funded
5.	Duplin County Sheriff's Office – Detention Center	Partially Funded
6.	Additional Parking for Events Center	Funded
7.	County Government Center	Not Funded
8.	County Water Department Building	Not Funded
9.	Additional Roadway Access to NC Highways 24 & 50	Not Funded
10.	Additional Parking for Lois Britt Agricultural Office Building	Not Funded

The master plan will determine the ideal location for those facilities. Improvements to roads and walking trails are anticipated in conjunction with some of those facilities.

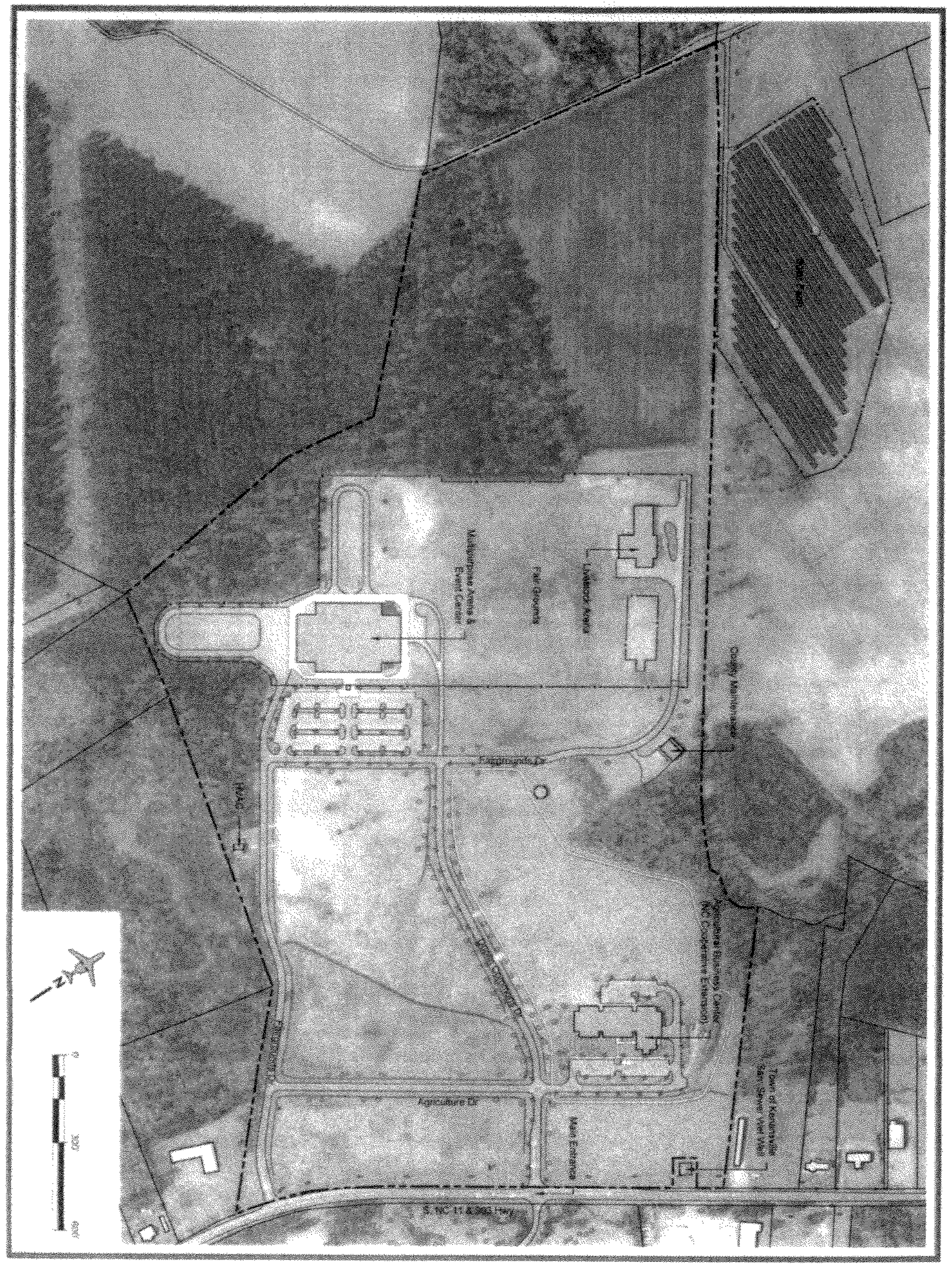
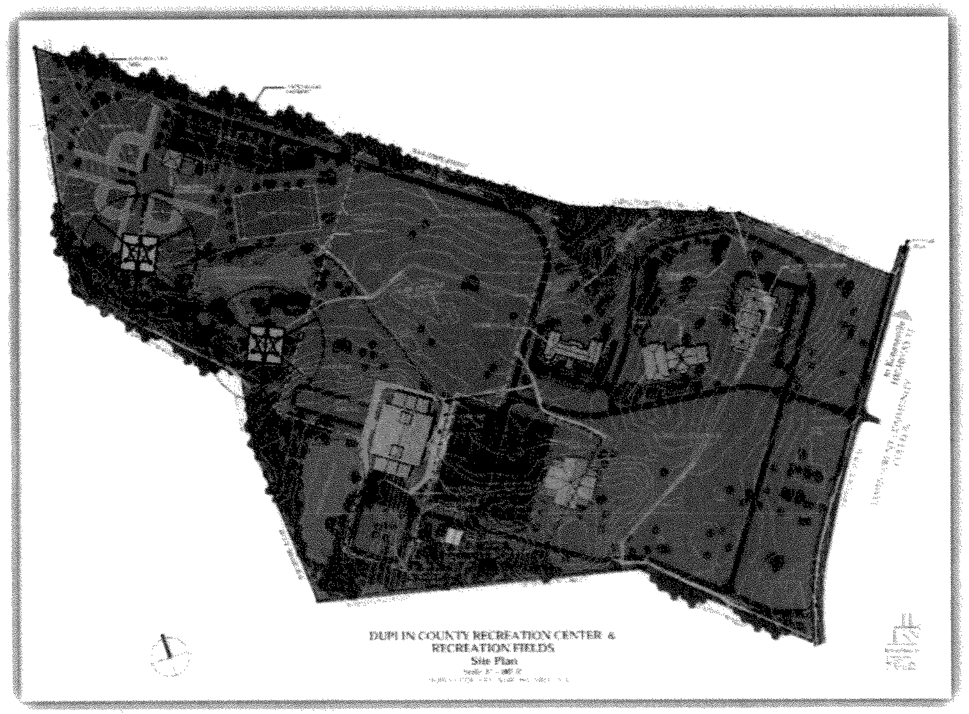


Exhibit 2.2 - Existing Facilities

2.4 Previous Master Plan

During the initial development phase, a master development plan was prepared by BMS Architects. The original plan was more centered around community and recreation, and featured sports fields, athletic facilities, a fitness center, and a civic center. The multipurpose arena and the agricultural office buildings were retained from this plan. The original 2003 plan is depicted on **Exhibit 2.3**.

EXHIBIT 2.3 - PREVIOUS MASTER PLAN



Source: BMS Architects, November 2003

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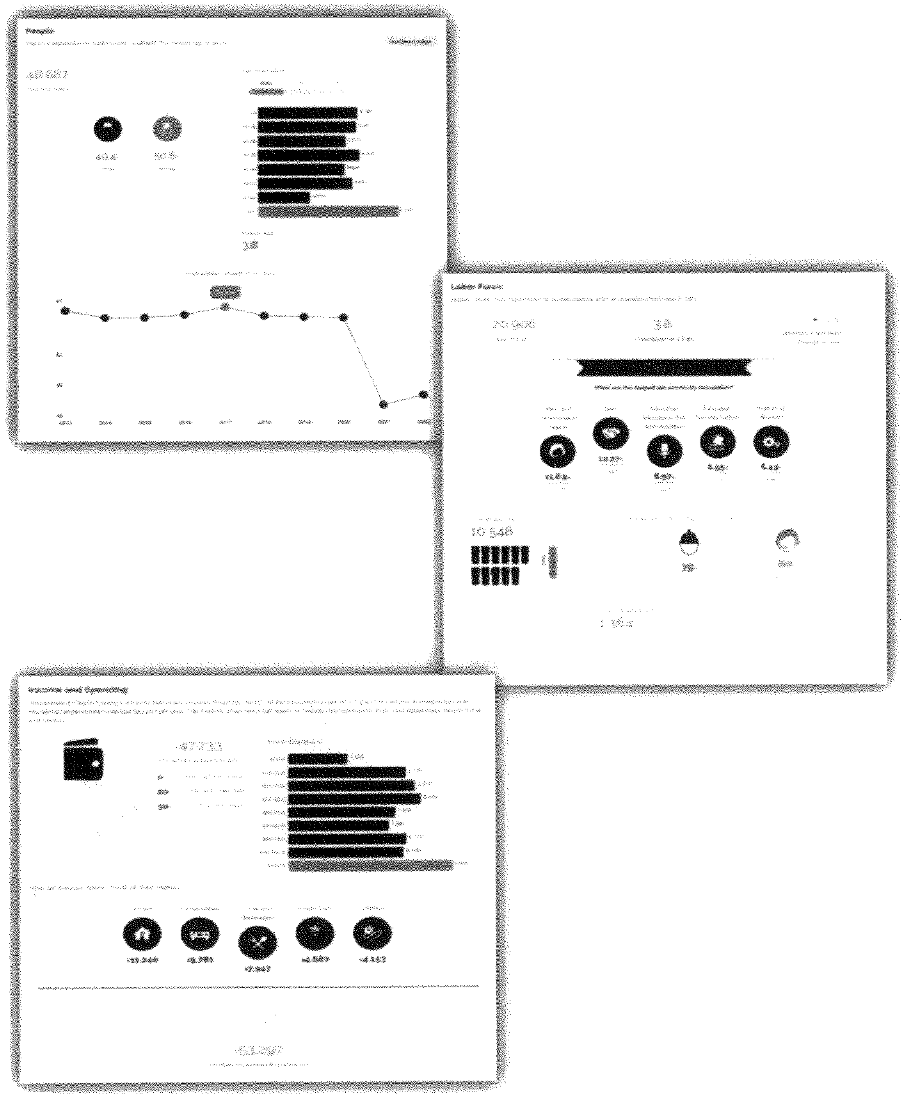
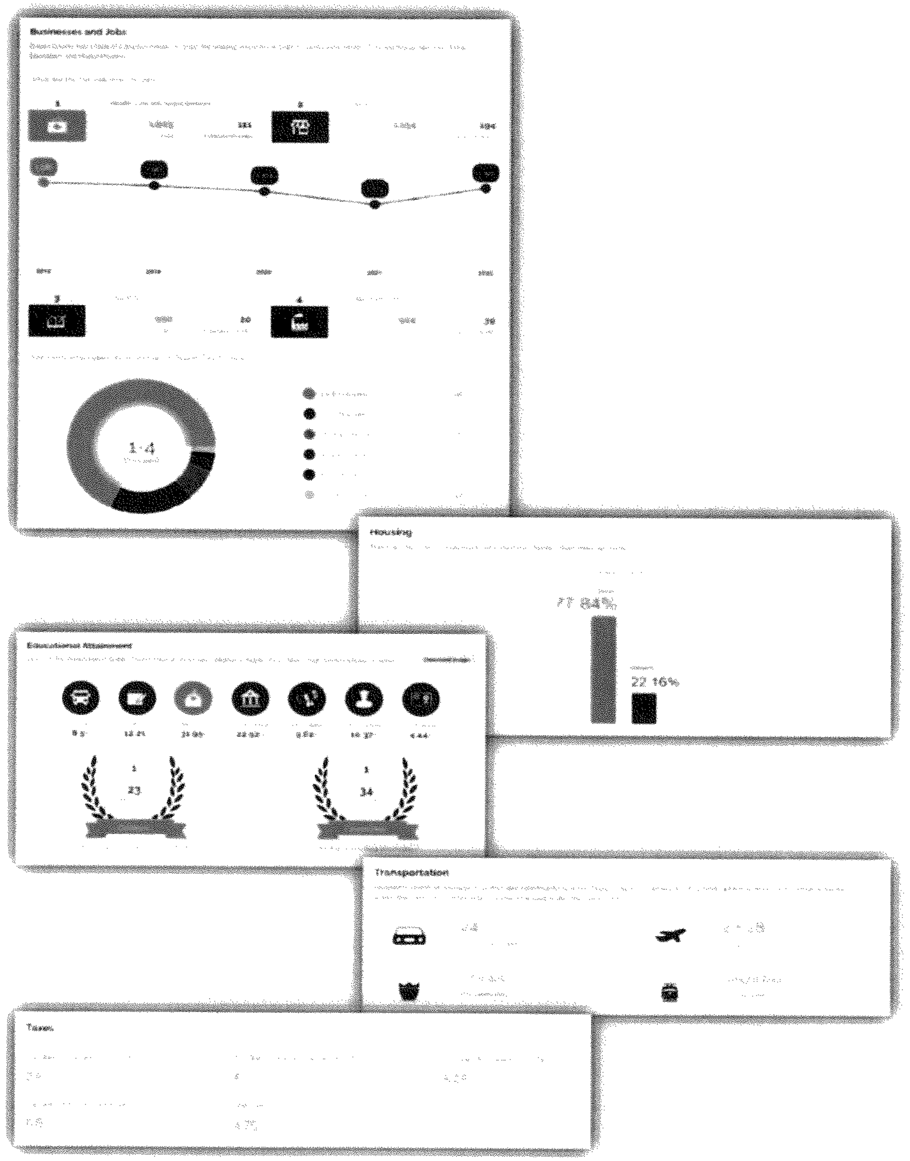
2.5 County Socioeconomics

The following charts and graphs give an overview of the existing socioeconomic conditions in Duplin County, including income, unemployment and other defining factors. This socioeconomic data was gathered in November 2022 from North Carolina's Southeast County Demographics database.





Source: North Carolina's Southeast, 2022.
Data: Applied Geographic Solutions and GIS Planning, 2021

2.6 Environmental Overview

The Environmental Overview is intended to provide an overview of the environmental considerations that could affect future development at Duplin Commons. This review is based on a review of available resource materials and literature, which included:

- United States Census Bureau 2009-2013 American Community Survey;
- United States Department of Agriculture, Natural Resources Conservation Service (NRCS) Web Soil Survey;
- United States Environmental Protection Agency (USEPA) NEPAssist database;
- United States Fish and Wildlife Service (USFWS) protected species information;
- USFWS National Wetlands Inventory (NWI) mapping;
- North Carolina Natural Heritage Program Element Occurrence database;
- North Carolina Historic Preservation Office GIS Service database (HPOWEB); and,
- Duplin County Land Use Plan (2022)

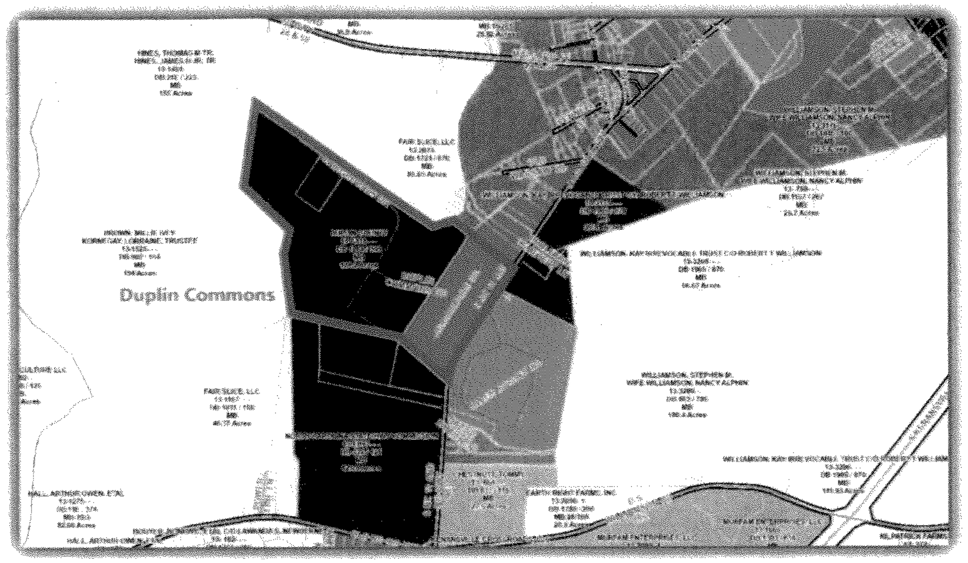
For this overview, only the environmental categories that were deemed applicable to Duplin Commons were addressed, with the goal of identifying features that could affect proposed development projects identified as part of Duplin Commons Master Development Plan study. Based on review of available resource materials, the environmental considerations in the following sections were identified.

2.6.1 Land Use & Zoning

2.6.1.1 Town of Kenansville Zoning

The Town of Kenansville has zoning established for the Duplin Commons property. Most of the Commons is zoned Industrial (I), as shown in blue on the zoning map (**Exhibit 2.4**), and the frontage on S. NC 11 & 903 Highway is zoned General Commercial (GC).

EXHIBIT 2.4 – TOWN OF KENANSVILLE ZONING

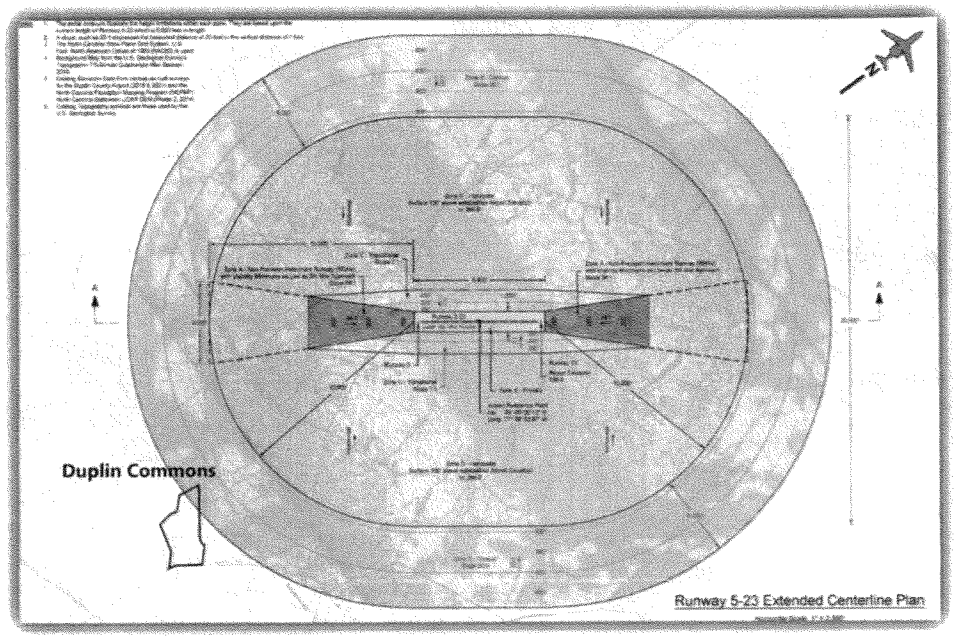


Source: Duplin County GIS, 2022
Notes: Dark Blue: Industrial (I)
Green: General Commercial (GC)

2.6.1.2 Airport Land Use and Height Restrictions

The Duplin County Airport is located about three and a half (3.5) miles from the Commons. The Airport Land Use and Height Restriction Ordinance, effective August 1, 2022, establishes land use and height restrictions around the airport. While the Commons are well outside of any of the Airport Safety Zones that restrict land uses, they border Airport Height Zone E (Conical Zone) that is the outermost of the zones that restrict height. **Exhibit 2.5** depicts the Airport Height Zones around the Duplin Commons. As depicted, none of the buildings within the Commons are anticipated to be subject to height limitations except for any building located in the far corner of the property. Even then, structure height restrictions are on the order of 325 feet to 362 feet above ground level, well above the typical height of any building planned within the Commons.

EXHIBIT 2.5 - AIRPORT HEIGHT ZONES



Source: Duplin County Airport Land Use and Height Restriction Ordinance, August 2022

2.6.1.3 Development Standards

As part of the data collection process, the county leaders expressed a desire for the Duplin Commons to be developed in such a way that it presents a campus feel. As such, part of the scope of this project was to develop a Development Standards document. These standards are going to be developed in conjunction with an update to the current Airpark Development Ordinance. Once complete, the Duplin Commons Development Standards will be included as **Appendix A**. A summary of the standards from the Airpark Ordinance to be included in the Commons Ordinance are included in the following paragraphs.

> *To ensure that standards set forth in the ordinance are enforced, a Commons Review Committee, Review Board, and Enforcement officer shall be appointed.*
>
> *Using the Airpark ordinance as a guide, Development Covenants shall be developed, including the following categories and possible requirements within them:*

- ***Site planning and design standards*** *– service area dimensional requirements, trash enclosure and transformer requirements, setbacks, utility requirements, etc.*

- ***Building design standards, landscape*** *– orientation of buildings within the site, building height restrictions, entry requirements, façade requirements, building sizing and scale, energy use guidelines, building material requirements, architectural detail requirements, site lighting, etc.*
- ***Landscape design style and standards*** *– landscape style and setbacks, planting standards, irrigation requirements, screening elements requirements, etc.*
- ***Signage standards*** *– signage style, color, placement, etc.*
- ***Parking standards*** *– parking capacity, design of parking lots, location of parking, pedestrian connections, etc.*

As part of the Duplin Commons Development Ordinance, a Design Review Checklist of items to be included on all prepared site plan sets will be developed as an aid for the Commons Review Committee. The design checklist can include, but is not limited to the following sample items from the Airpark Development Ordinance:

- ***Site Plan Drawings***
- ○ *Building Siting (including future expansion areas if applicable)*
- ○ *Driveways, parking and loading areas, included curb details and surface materials*
- ○ *Sidewalks & other paved areas*
- ○ *Existing trees with existing and proposed grades*
- ○ *Lot grading and drainage showing approved grates on the site*
- ○ *Service lead-ins (storm, sanitary, water, hydro, gas, and telephone)*
- ○ *Hydro poles, transformers, meters, fire hydrants, Siamese connections*
- ○ *Fence and wall locations, design, height, materials, and colors*
- ○ *Exterior lighting locations, design, color, and throw*
- ○ *Exterior storage areas and their screening (including garbage)*
- ***Building Elevation Drawings***
- ○ *Elevation drawings*
- ○ *Material types and colors to be used (samples may be requested)*
- ○ *All mechanical equipment, vent stacks, etc. on elevation of roofs (location, size, color) and proposed screening*
- ○ *Building signage (if applicable)*

- ***Landscape Plans***
- ○ *Existing trees, grades, and measures proposed to preserve them*
- ○ *Site contours*
- ○ *All planting, including location, type (common and scientific name), size in caliper, height and spread*
- ○ *All screening, including details*
- ○ *Coordination with minimum landscape requirements for streetscape edge, foundations planting, and landscape buffers*
- ***Signage and Exterior Furnishings (if Applicable)***
- ○ *Flags, banner, sculpture, fountains, benches, planters, waste receptacles, including locations, size, design materials, and colors*
- ○ *Exterior signs and graphics*
- ○ *Location in site plan*
- ○ *Elevations depicting building mounted signage, 1:100 minimum scale*
- ○ *Materials and colors; may be required to provide samples on request*
- ○ *Type of lettering, show graphics on elevations*
- ○ *Lighting (location, color, and throw)*
- ○ *Framing and supporting walls or devices*

2.6.2 Topography

Exhibit 2.6 depicts topography at the Commons. Generally speaking, terrain is relatively smooth and gently slopes towards the northeast and Mill Branch.

2.6.3 Water Resources

Based on review of U.S. Fish and Wildlife Service (USFWS) National Wetland Inventory (NWI) mapping, jurisdictional waters of the U.S. (wetlands and streams) may exist to the north and east of Duplin Commons and are associated with Grove Creek and its tributaries. No wetlands or streams are identified within the Duplin Commons property lines. If currently wooded areas of the site are proposed for development in the future, a wetland delineation should be completed to verify potential wetland impacts. NWI Wetlands are shown in **Exhibit 2.7.**

Duplin Commons is located in the Cape Fear River Basin, Northeast Cape Fear River Subbasin, Grove Creek Hydrologic Unit (HUC8 030300070301). Marsh Branch, Mill Branch and additional unnamed tributaries from the vicinity of Duplin Commons drain to Grove Creek, a tributary to the Northeast Cape Fear River located approximately one mile north of the Duplin Commons property. The Grove Creek Hydrologic Unit is not a water supply watershed.

The North Carolina Department of Environmental Quality (NCDEQ), Division of Water Resources (DWR) is responsible for administering the Clean Water Act water quality guidelines in North Carolina. According to the Clean Water Act Section 305(b), states are required to report on the conditions of all waters withing their jurisdictions, and according to Section 303(d) states are mandated to develop lists of all impaired waterbodies and prioritize these waters for establishment of plans to restore degraded areas. Based on the most recent Section 303(d) Integrated Report, Grove Creek is not impaired. There are no restrictions on watershed development activities in the project area. Surface Waters are depicted on **Exhibit 2.8**. Grove Creek is classified as "Class C" waters, which are protected for aquatic life propagation and maintenance of biological integrity (including fishing and fish), wildlife, secondary recreation, agriculture, and any other usage except for primary recreation or as a source of water supply for drinking, culinary or food processing purposes. All freshwaters in the state are classified to protect Class C uses at a minimum.

Grove Creek, nor its tributaries within one mile of the project site are included on the 2016 303(d) list of impaired waters. In addition, there are no designated Outstanding Resource Waters, High Quality Waters, or water supply watersheds within one mile of the Duplin Commons property. As depicted on **Exhibit 2.8**, the closest Federal Emergency Management Agency (FEMA) floodplains are associated with Marsh Branch and located over 0.5 mile northwest of the project site. No floodplains are located on-site.

2.6.4 Historic, Architectural, Archaeological, and Cultural Resources

Based on the North Carolina State Historic Preservation Office (SHPO) online database and local knowledge, there is one property located in the vicinity of Duplin Commons with three home that are listed on the National Register of Historic Places (NRHP).[1] The Needham Whitfield Herring House was listed in the NRHP in 1994, sometimes referenced as the Murray House. It is located at 201 NC24-50, approximately 0.5 mile north of the center of the Duplin Commons tract. The Greek-revival style dwelling was built in 1853 and is accompanied by several contributing outbuildings, as well as two additional NRHP-listed houses. These houses include the Southerland House (moved on site in 2000) and the Blount House (moved on site in 2003). It is unlikely development at Duplin Commons will have an effect on this property. If a roadway connection is made linking NC24-50 to Fairgrounds Drive, consideration should be given in design to not affect this resource.

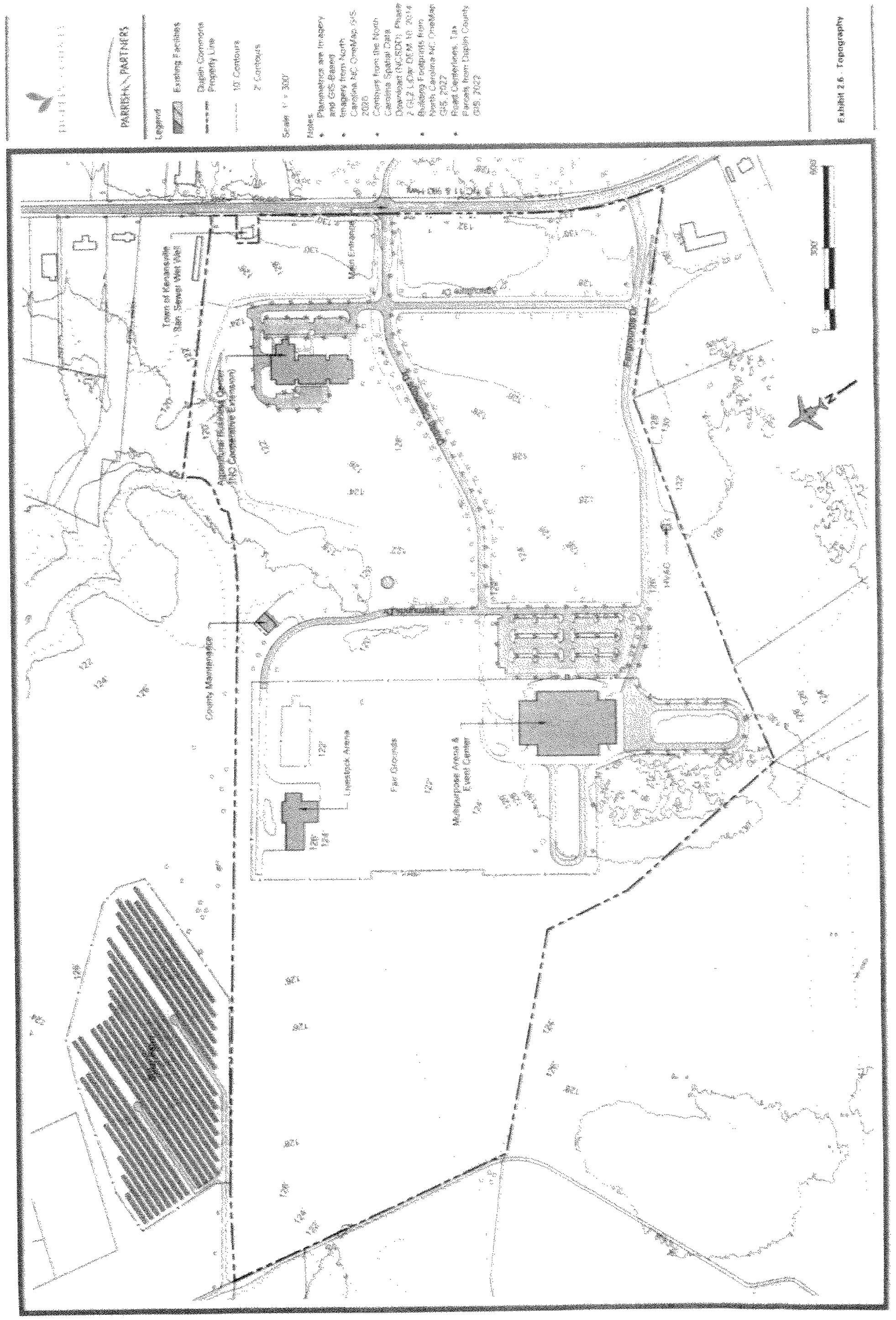


Exhibit 2.6 - Topography

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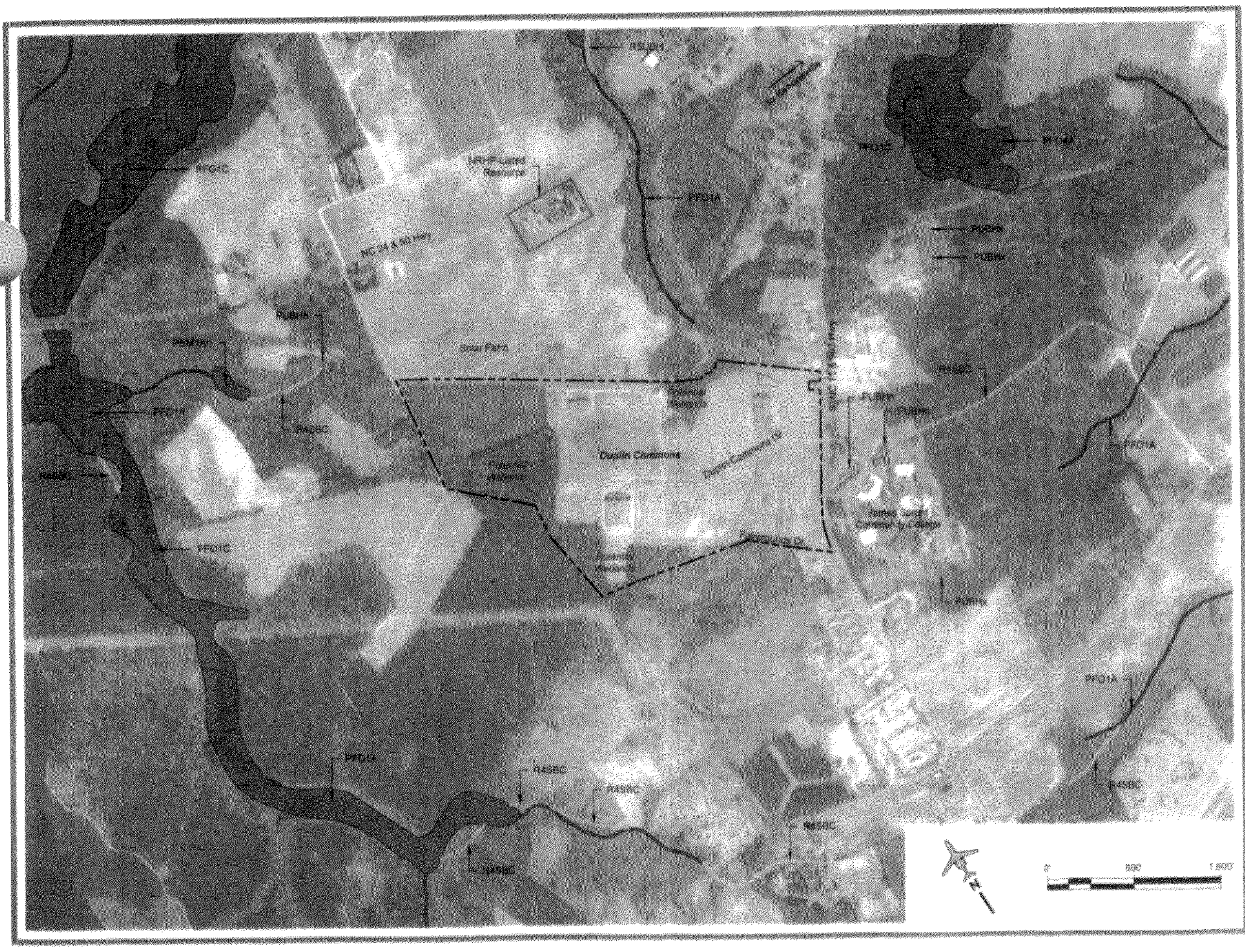
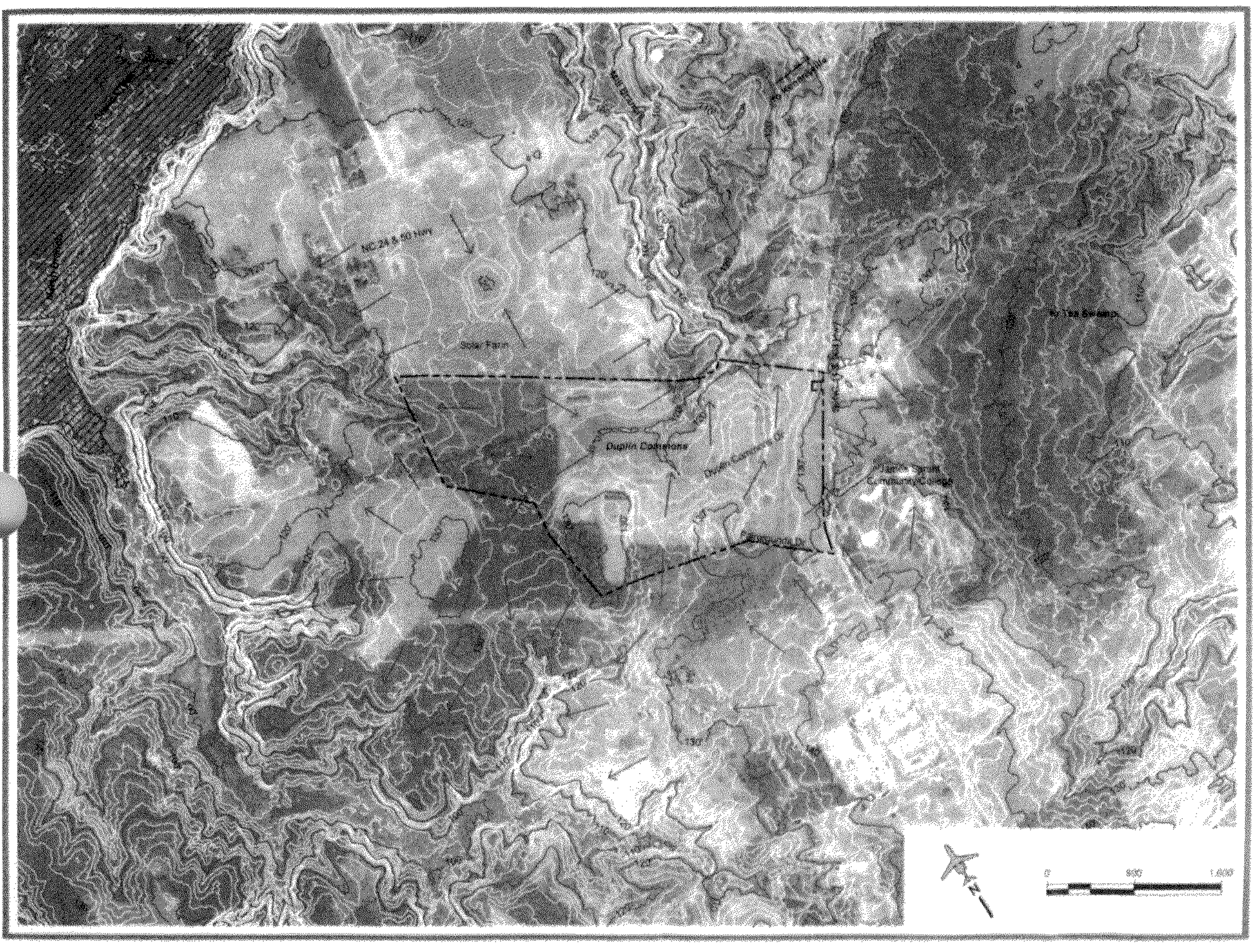
[1] NC Department of Natural and Cultural Resources, https://www.arcgis.com/home/webmap/viewer.html?url=https://services.arcgis.com/iFBq2AW9XO0jYYF7/ArcGIS/rest/services/NCHPO_GISdata_2022_05_31/FeatureServer/0&source=sd (August 30, 2022)



Notes:

- Wetlands from the United States Fish and Wildlife Service (USFWS) National Wetlands Inventory (NWI)
- The State of North Carolina has no applicable riparian buffers requirements in this hydrology unit (Cape Fear River Basin)
- Duplin County has no applicable local vegetative buffers requirements in in this hydrology unit (Cape Fear River Basin)

Exhibit 2.7 - Wetlands & Cultural Resources



Notes:

- Streams and Tributaries from the United States Geological Survey (USGS) National Hydrography Dataset (NHD)
- Floodplains from the Federal Emergency Management Agency (FEMA) National Flood Hazard Layer (NFHL)
- Contours from the United States Geological Survey (USGS) National Elevation Dataset (NED), 1/3 Arc-Second DEM, 2015
- Imagery from North Carolina NC OneMap GIS 2020

Exhibit 2.8 - Surface Waters and Floodplains

2.6.5 Threatened and Endangered Species

In accordance with Section 7 of the Endangered Species Act (ESA) and the Bald and Golden Eagle Protection Act (BGEPA), the USFWS Information for Planning and Consultation (IPaC) system and North Carolina Natural Heritage Program (NHP) Element Occurrence databases were investigated for documented occurrences and critical habitat of federally and/or state-listed species. Species that are federally listed, protected, or under review are provided in **Table 2.1.** Although not currently protected, Candidate species (such as the Monarch butterfly), are under review to determine if they warrant listing as threatened or endangered under the ESA. The American alligator is protected under the ESA as a Threatened species due to their similarity of appearance with the American crocodile.

TABLE 2.1 – FEDERALLY PROTECTED SPECIES IN VICINITY OF DUPLIN COMMONS

Common Name	Scientific Name	Federal Status
Birds		
Bald Eagle	*Haliaeetus leucocephalus*	BGEPA
Red-cockaded woodpecker	*Picoides borealis*	E
Wood Stork	*Mycteria americana*	T
Reptiles		
American alligator	*Alligator mississippiensis*	T (S/A)
Insects		
Monarch Butterfly	*Danaus plexippus*	C

Notes: E – Endangered; T – Threatened; C – Candidate; T S/A – Threatened due to Similarity of Appearance; BGEPA – Federally protected under Bald and Golden Eagle Protection Act
Sources: USFWS, IPaC List updated September 7, 2022, https://ipac.ecosphere.fws.gov;

According to the USFWS IPaC Summary for the project vicinity, no critical habitats are known to exist on or near Duplin Commons. Additionally, based on the NHP database, there are no known occurrences of federal or state-listed species at Duplin Commons. The closest known occurrence is the state-listed iron color shiner (*Notropis chalybaeuchs*), located approximately 0.9 mile to the northeast in Grove Creek.

2.6.6 Environmental Justice

The demographics and socioeconomics of the area surrounding Duplin Commons were also evaluated. To assess potential environmental justice (EJ) communities as required by Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, the USEPA EJ Screen and US Census QuickFacts databases were used. **Table 2.2** provides demographic and socioeconomic comparisons between North Carolina, Duplin County and the Duplin Commons Vicinity (a 0.5-mile radius of the site).

TABLE 2.2 – DEMOGRAPHIC AND ECONOMIC CHARACTERISTICS

Area	Characteristics		
	Total Population	Percent Minorities	Persons in Poverty[1] / Low Income[2]
North Carolina	10,264,876[1]	37[2]	33[2]
Duplin County	58,965[2]	49[2]	47[2]
Duplin Commons Vicinity	318[2]	70[2]	50[2]

Sources: [1]*U.S. Census Bureau, Quick Facts, Population Estimates, November 2022*
[2]*EPA, EJScreen Report, November 2022*

Although North Carolina is provided for comparison, county data is often used as the threshold for identifying EJ populations. As shown in **Table 2.2**, the percentage of minority and low-income populations in the vicinity of Duplin Commons is higher than that of Duplin County. Thus, EJ populations may be located near the site. No additional property acquisition is anticipated and potential impacts to surrounding populations would likely be positive, such as job creation and economic growth in the area.

2.6.7 Farmlands

The Farmland Protection Policy Act (FPPA) requires evaluation of farmland conversions to nonagricultural uses to reduce the impact that federal programs may have on agriculture. Much of Duplin Commons and adjacent land is classified as Prime, Unique, or Statewide Important according to the NC Natural Resources Conservation Service (NC NRCS).

Duplin County has various land use ordinances in effect; however, Duplin County does not currently have countywide zoning. Municipalities in Duplin County have zoning within their town limits and extra-territorial jurisdictions (ETJ). Duplin Commons is designated as an industrial zoning district within the town of Kenansville. Additionally, as the County has dedicated the Duplin Commons property for expansion of county services, it has been established that the benefits of this expansion outweigh the need to preserve this parcel for agricultural use. Consistent with the FPPA, The Duplin County Agricultural Preservation Plan (2010) and the Duplin County Land Use Plan together demonstrate planning for development or conversion of county farmland for other uses.

2.6.8 Hazardous Materials

Hazardous waste sites are regulated by the *Resource Conservation and Recovery Act* (RCRA) and the *Comprehensive Environmental Response, Compensation, and Liability Act* of 1980 (CERCLA), as amended by the *Superfund Amendments and Reauthorization Act of 1986* (SARA). In general, hazardous materials include substances that, because of their quantity, concentration, physical, chemical, or infectious characteristics, may present danger to public health or welfare, or to the environment, when released or otherwise improperly managed.[2]

A preliminary search of the U.S. Environmental Protection Agency (USEPA) NEPAssist online database for hazardous materials did not return any items of concern. Similarly, the NCDEQ Waste Management GIS Map[3] identified no on-site events.

According to the USEPA, the Commons is not a Brownfield Site.

2.7 Site Access

Community access to the Commons is important. The Multipurpose Arena serves as the center of community services for the county during mass events, such as vaccination events or testing events, among others. The Commons is centrally located in the county and easily accessible from Interstate 40 (5-minute drive). Kenansville is located at the crossroads of NC Highways 11, 24, 50 and 903 that radiate from Kenansville across Duplin County.

Local access to the Commons is depicted on **Exhibit 2.2**. Existing access to the Commons grounds is on South NC 11 & 903 Highway. A second access point to and from NC 24 & 50 Highway, from the back of the property to the North, is planned in the future.

2.8 Utilities

The Commons are connected to customary utility networks and include:

- Water: The Town of Kenansville has a six (6) inch water line running along South NC 11 & 903 Highway that currently supplies the Commons with water.
- Sanitary Sewer: The Town of Kenansville provides wastewater capabilities using a gravity line running along South NC 11 & 903 Highway. There is also a lift station located in front of the Lois Britt Agricultural Center adjacent to NC 11 / 903
- Natural Gas: Piedmont Natural Gas has an eight (8) inch 550 psi gas line running along South NC 11 & 903 Highway.
- Telecommunications: Cable Internet is currently provided by Spectrum. A future fiber internet node is anticipated to be installed at the Commons along South NC 11 & 903 Highway.
- Power: Duke Energy provides 3-phase 12 ½ Kilovolt distribution. Overhead power lines run along South NC 11 & 903 Highway. All power lines within the Commons are underground power lines.

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[2] *RCRA Subtitle C, 40 CFR Part 251.*

[3] *https://deq.nc.gov/about/divisions/waste-management/waste-management-rules-data/waste-management-gis-maps*

Section 3 - Alternatives Development Analysis

This section assesses the requirements identified by County staff for desired development facilities and provides two distinct alternatives to meet these requirements.

3.1 Development Baseline

As part of the data collection process, site visits were conducted at facilities in Onslow County, NC and existing facilities to be relocated in Duplin County to identify possible development styles and wish-list items to be included in this Duplin Commons Master Development Plan. Findings from the site visit are presented in the following subsections.

3.1.1 County Administration Building (Onslow, NC)

To facilitate ideas for a similar proposed facility on the Duplin Commons Campus, the Parrish & Partners team visited the Onslow County Government Center, as shown in **Exhibit 3.1**, in Jacksonville, NC and received a tour of the building. Sheri Slater, Assistant County Manager provided the tour and offered comments on the amenities of the facility and a few examples of what they may have done differently. The facility consolidated twelve individual county departments from ten separate locations into a one-stop shop for the citizens of Onslow County.

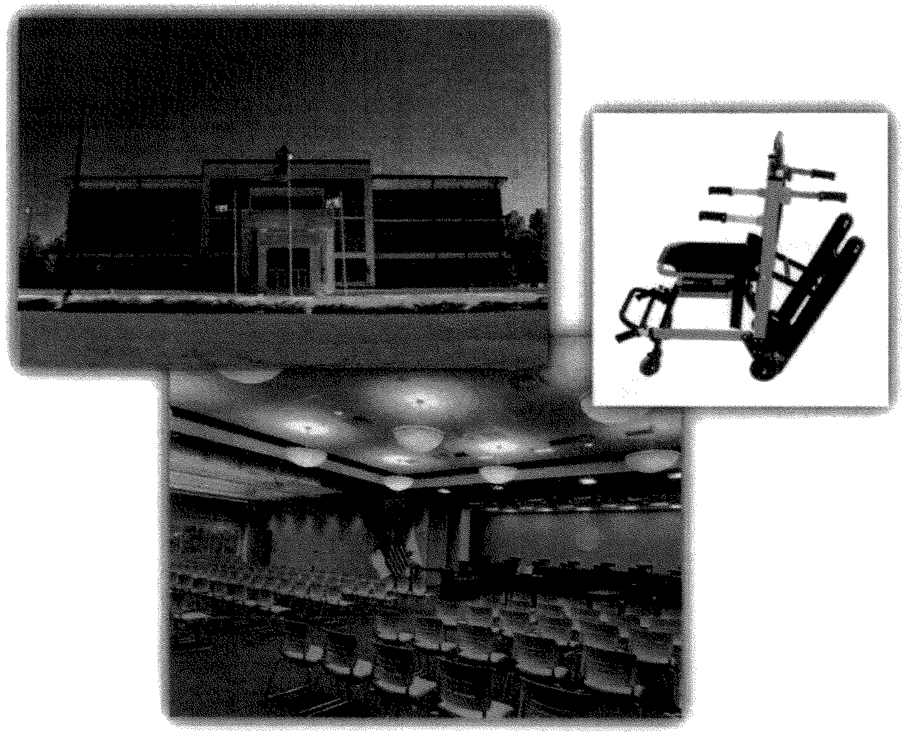
The first-floor front entrance desk area has Sheriff's Office security, a metal detector, and a bankers-style desk area. The entrance and exit doors don't have auto-open features, so an identified improvement might be sliding doors to better accommodate people with physical disabilities or one large door that handles both entrance and exit traffic. The extra-wide stairwells are designed to accommodate wheelchairs and provide extra landing area for storage of a "stair chair" (see **Exhibit 3.1**).

The building is divided into two major areas: Front public-facing offices such as the Planning and Development Department and the Environmental Health Department and the "Back of House" (BOH) which contains the chamber room which is the primary meeting room for the Onslow County Commissioners. This space can be used in any combination of the three separate sections, and the dais may be closed off for use for other types of events and gatherings. Across the hall from the chamber room there is a catering kitchen equipped with large industrial refrigerators, a clothes washer and dryer for linens, an icemaker, and several ovens. They store event/catering equipment in dedicated closets near the event space. Also across the hall from the chamber room is a video/audio control center for the Chamber meeting room.

The front section of the building holds office space, both behind the front-facing services and on the second and third floors. One identified improvement is that Internet Technology (IT) should be involved from beginning to end, for any new county building. Onslow Assistant County Manager Slater recommends including as much flexibility in configuration as possible for IT's space since technology evolves so quickly and continually. She noted that a special "zoom room" would be useful with cameras that follow the speaker and other technology available especially for virtual meetings. It was also recommended that law enforcement come out during the setup of interior and exterior surveillance camera positions to avoid blind spots.

These are just a few of the many tips we learned from our tour but reinforces the high value in the experiences of others when designing a new facility.

EXHIBIT 3.1 – DESIGN CONSIDERATIONS FROM ONSLOW COUNTY ADMINISTRATION BUILDING



Source: Parrish and Partners, 2022

3.1.2 Senior Services & Veteran's Services Facility (Duplin County, NC)

Our team interviewed Melisa Brown, Director of the Duplin County Services for the Aged, and Laura Drakeford, Director of Duplin County Veteran's Services. Directors Brown and Drakeford both noted some of the major deficiencies in their current spaces that will be corrected when the new facility is built at Duplin Commons. Two million dollars was awarded in state funding in 2021 towards a new shared facility for these County departments.

The current Senior Services facility was originally constructed nearly 150 years ago and offers only 3,600 square feet of senior-accessible space.

There is a notable lack of space, despite every square inch being utilized to its maximum and the feel of many parts of the facility was cramped and crowded. The areas of the existing facility that are dedicated to Seniors' activities are more spacious but are still only able to serve a small number of Seniors at a time. The center is extremely limited in the services they offer due to the lack of space and the growing population of seniors will only increase the demand for services in the future.

Storage space is another major deficiency at the current Senior Center (see **Exhibit 3.2**). Storage includes many items that are provided to seniors at no cost, such as:

- Ensure liquid nutrition
- Durable medical equipment
- Paper products for kitchen and bathrooms
- Box fans
- Incontinence supplies
- Extra tables, chairs, and coolers

Additional storage is needed for office paper products, kitchen and bath paper products, extra tables, chairs, coolers, seasonal decorations, exercise equipment, crafting supplies, and a significant number of historical and archived paper files in filing cabinets.

The vision for the new facility calls for up to 14,000 sf, of which 2,000 sf will be occupied by Veteran Services. The current needs are for 7 staff offices with extra room for an additional employee in the future, a conference room, a file/mail room, a break room with separate bathroom facilities for staff, with handicap access and alert call systems for seniors and an electrical/mechanical room. Storage needs will require specific designated spaces for the list of items above.

Enlarged activity rooms are needed perhaps as multi-purpose rooms for exercise, group activities, and meals. One large room that could accommodate 50-75 seniors comfortably would be ideal and partitions to section the room would maximize the use of space. A billiards room, an arts and crafts room, and a computer room are needed as well. An outside space to accommodate shuffleboard, horseshoes, a garden, and sitting or eating areas is planned. Technology such as wireless internet, security cameras and visual and hearing aids for the impaired is needed, as well as a large functional kitchen with plenty of storage for frozen meals for delivery to homebound seniors.

Though the building will also house Veteran's Services, an entrance and floor plan that clearly separates the service centers will help avoid confusion. A covered transportation drop off is needed at the entrance and a safe comfortable place to wait to be picked up.

The Veteran's Services Department provides services concerning a veteran's prior military service and life thereafter, including healthcare, Department of Veterans affairs claims, and taxes. The current Veteran's Services building is over 100 years old and is not ADA compliant.

Due to the types of services provided by Veterans Services, sensitive information is contained in the files for veterans, and the conversations they have with the vets are confidential. Currently staff are unable to provide these services in their office due to the lack of privacy. Director Drakeford would like three private offices in order to serve vets with privacy and discretion. She also needs a secure file room and a conference or meeting room. The conference room could be used for art therapy, group counseling, and of course departmental meetings.

A computer room for the veterans' use would also be ideal. Veterans frequently need to print medical records and this would help facilitate printing for vets who do not have this set up in their homes.

Director Drakeford expressed need for a waiting area with wheelchair accessible restrooms for the visitors (they are not currently accessible) and feels an entrance that is entirely separate from Senior Services is the best idea (as opposed to one entrance for both departments) for a variety of reasons. She would like a break room with a small kitchen and with two unisex bathrooms for employees only. Upgraded modern office furniture is needed as all of their furniture is make-shift or prior surplus furniture.

Veteran's services will have similar wireless internet needs as Senior Services as they frequently have virtual meetings in the post-covid era.

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EXHIBIT 3.2 – EXISTING CONSTRAINTS FROM DUPLIN COUNTY SENIOR & VETERANS CENTER

Source: Parrish and Partners, 2022

3.2 Preliminary Development Alternatives

In order to assess parking requirements, the following assumptions were made in regard to capacity:

- Duplin Events Center: Max Capacity 3,800 - 1 space for every 4 seats + overflow
- County Government Center - 1 space for every 300 sf of gross floor area (gfa)
- Animal Care, Control, & Adoption Facility - 1 space for every 500 sf of gfa + 1 space for every 800 sf of boarding area (Layout per design plans)
- Senior Services & Veteran's Services Center - 1 space for every 250 sf of gfa
- Lois Britt Agricultural Office Building - 1 space for every 300 sf of gfa
- Duplin County Public Transportation Facility – N/A (Layout per design plans)
- Duplin County Sheriff's Office – Detention Center – N/A (Layout per design plans)

3.2.1 Alternative 1

The following square footages and parking spaces are presented in Alternative 1 (**Exhibit 3.3**):

- Lois Britt Agricultural Office Building
  - Building: N/A
  - Parking
    - Existing: 86 + 5 ADA
    - Proposed: 72 additional
- Duplin County Public Transportation Facility
  - Fixed, per design documents
- Senior Services & Veteran's Services Center
  - Building: 14,000 sf
  - Parking: 28 Employees + 45 Visitors (Flexible)
  - Delivery Dock
- County Government Center
  - Building: 103,200 sf
    - Main: 73,200 sf (3 Stories)
    - Back of House: 20,000 sf
    - Vehicle Maintenance: 10,000 sf
  - Parking: 277 + 4 ADA Employees, 72 + 9 ADA Visitors, 53 County Fleet
  - Delivery Dock

- Water Department
  - Building: 5,000 sf
  - Parking: 28
  - Bill Pay Drive-Through Station
- Multipurpose Arena & Events Center
  - Building: N/A
  - Parking
    - Existing: 232 + 9 ADA
    - Proposed: 230 additional +Grass Overflow
- Animal Care, Control, & Adoption Facility
  - Per preliminary design documents
  - Building: 8,820 sf
  - Parking: 6 Employees, 28 (Flexible)
- Duplin County Sheriff's Office - Detention Center
  - Building: 92,500 sf
    - Detention Center Wings and Guard Post: 51,000 sf
    - Detention Center Support: 31,500 sf
    - Sheriff's Office: 10,000 sf
  - Parking: 74 + 4 ADA Employees, 63 + 5 ADA Visitors, 4 Buses
  - Delivery Dock

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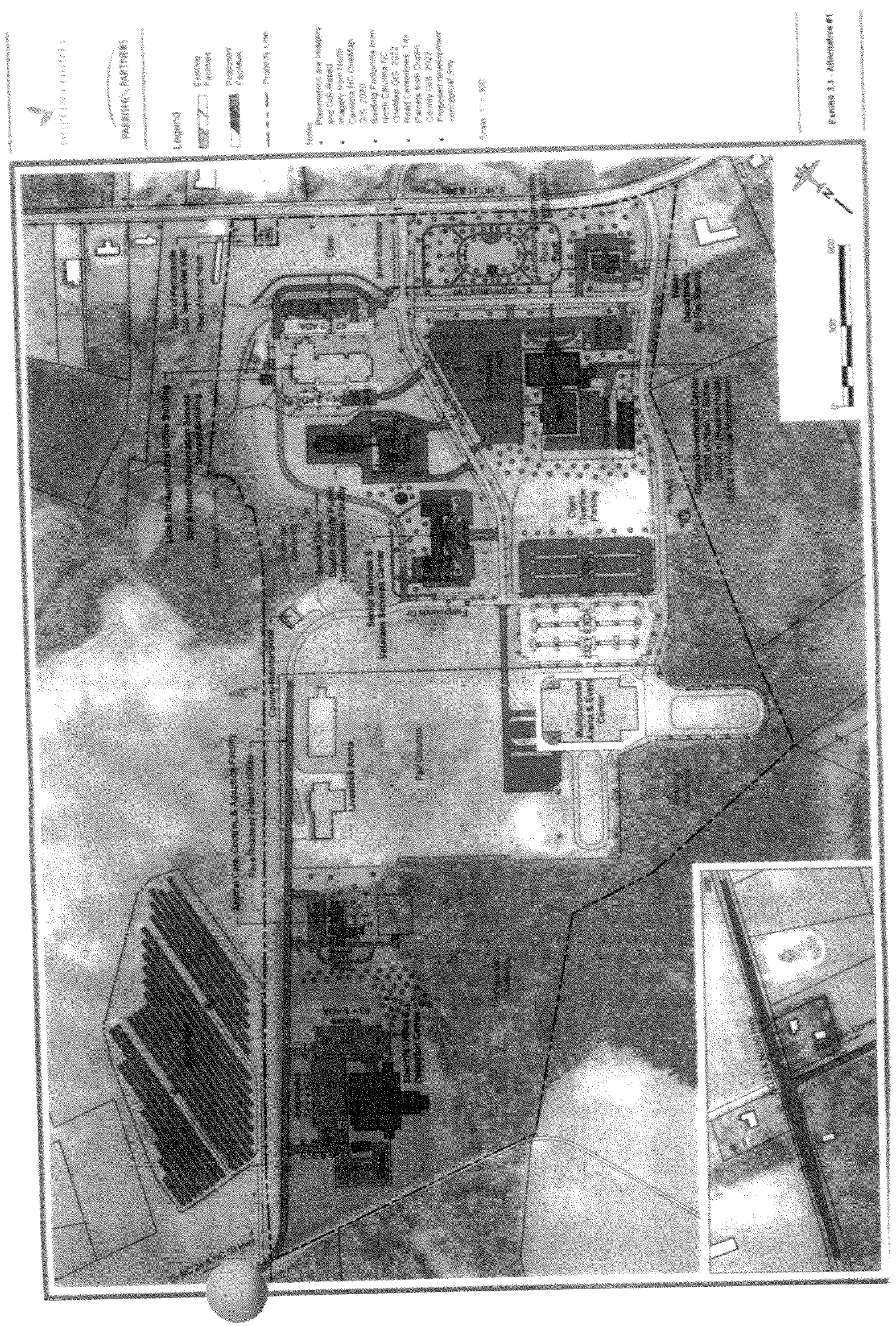

Exhibit 3.3 - Alternative #1

3.2.2 Alternative 2

The following square footages and parking spaces are presented in Alternative 2 (**Exhibit 3.4**):

- Lois Britt Agricultural Office Building
  - Building: N/A
  - Parking
    - Existing: 86 + 5 ADA
    - Proposed: 86 additional
- Duplin County Public Transportation Facility
  - Fixed, per design documents
- Senior Services & Veteran's Services Center
  - Building: 14,000 sf
  - Parking: 28 Employees, 45 Visitors (Flexible)
  - Delivery Dock
- County Government Center
  - Building: 104,000 sf
    - Main: 74,000 sf (3 Stories)
    - Back of House: 20,000 sf
    - Vehicle Maintenance: 10,000 sf
  - Parking: 270 + 4 ADA Employees, 72 + 9 ADA Visitors, 53 County Fleet
  - Bill Pay Drive-Through Station
  - Delivery Dock
- Multipurpose Arena & Events Center
  - Building: N/A
  - Parking
    - Existing: 232 + 9 ADA
    - Proposed: 230 additional Future+230 additional Ultimate
- Animal Care, Control, & Adoption Facility
  - Per preliminary design documents
  - Building: 8,820 sf
  - Parking: 6 Employees+ 28 Visitors (Flexible)

- Duplin County Sheriff's Office - Detention Center
    - Building: 92,500 sf
        - Detention Center Wings and Guard Post: 51,000 sf
        - Detention Center Support: 31,500 sf
        - Sheriff's Office: 10,000 sf
    - Parking: 74 + 4 ADA Employees, 63 + 5 ADA Visitors, 4 Buses
    - Delivery Dock

3.2.3 Preferred Alternative

An alternatives review call was held on August 31, 2022, with Davis Brinson, County Manager, and George Futrelle, Former Assistant County Manager, to discuss the previously identified alternatives and develop a preferred alternative (**Exhibit 3.5**). The preferred alternative is based on Alternative 2, as it was identified to provide the most flexibility in future parking areas and provided a more appealing landscape configuration. Major changes in the alternative include:

- Reconfiguration of the detention center to reflect layouts done by Moseley Architects
- Identified parking and festival flex space at the fairgrounds
- Reconfiguration of the County Government Center parking and access including:
    - Shifted the connection of the Delivery Drive to Duplin Commons Drive
    - Reconfigured the employee parking area to connect to the ultimate Events Center Parking and provide a cohesive parking plan
    - Mirrored the visitor parking areas and show a possible ultimate expansion
    - Provided separate access to the Delivery Drive through to keep traffic out of the parking lots
    - Left a flexible area for future building facilities and / or additional parking
- Addition of a phasing and priority table based on identified project need and timing

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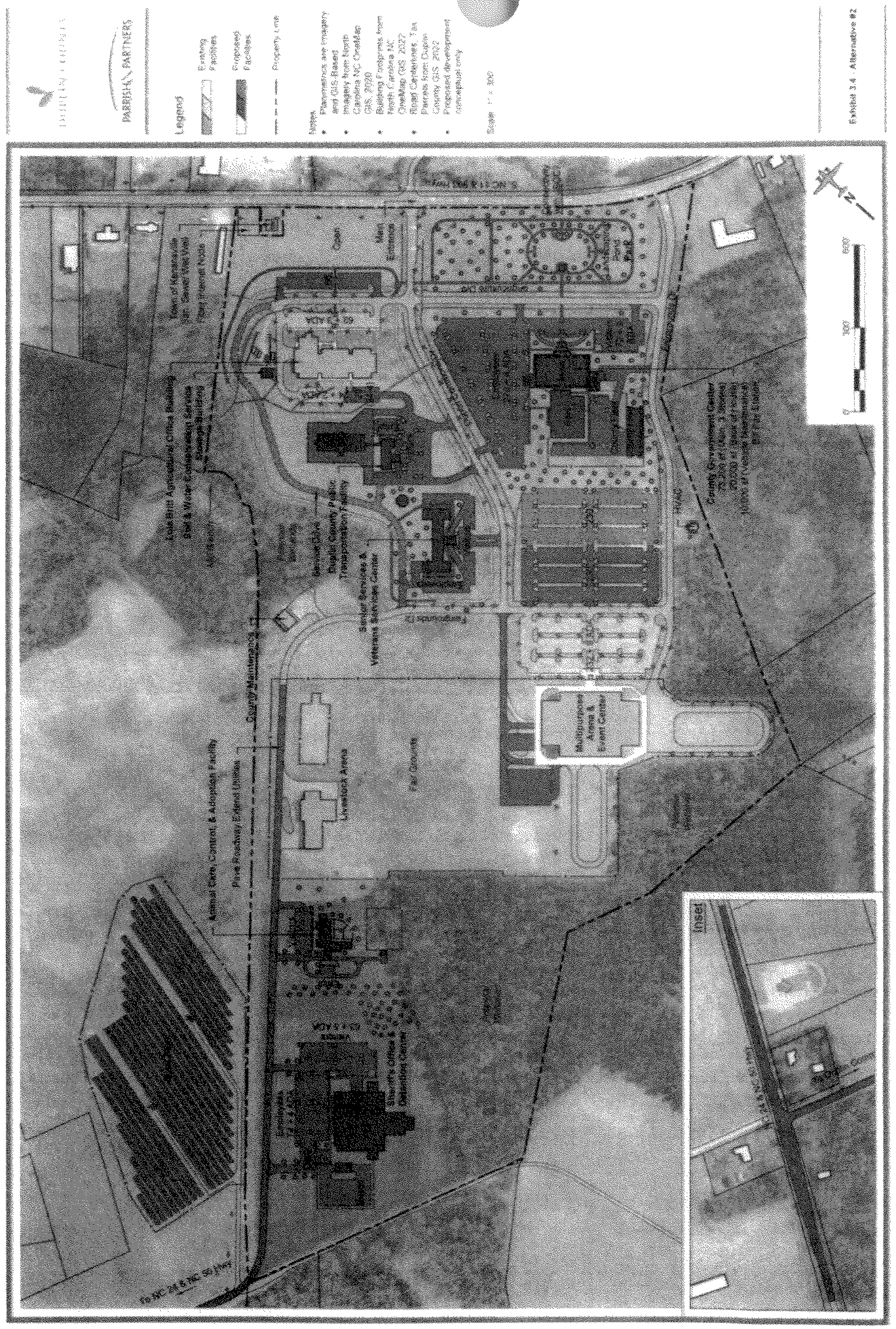

Exhibit 3.4 - Alternative #2

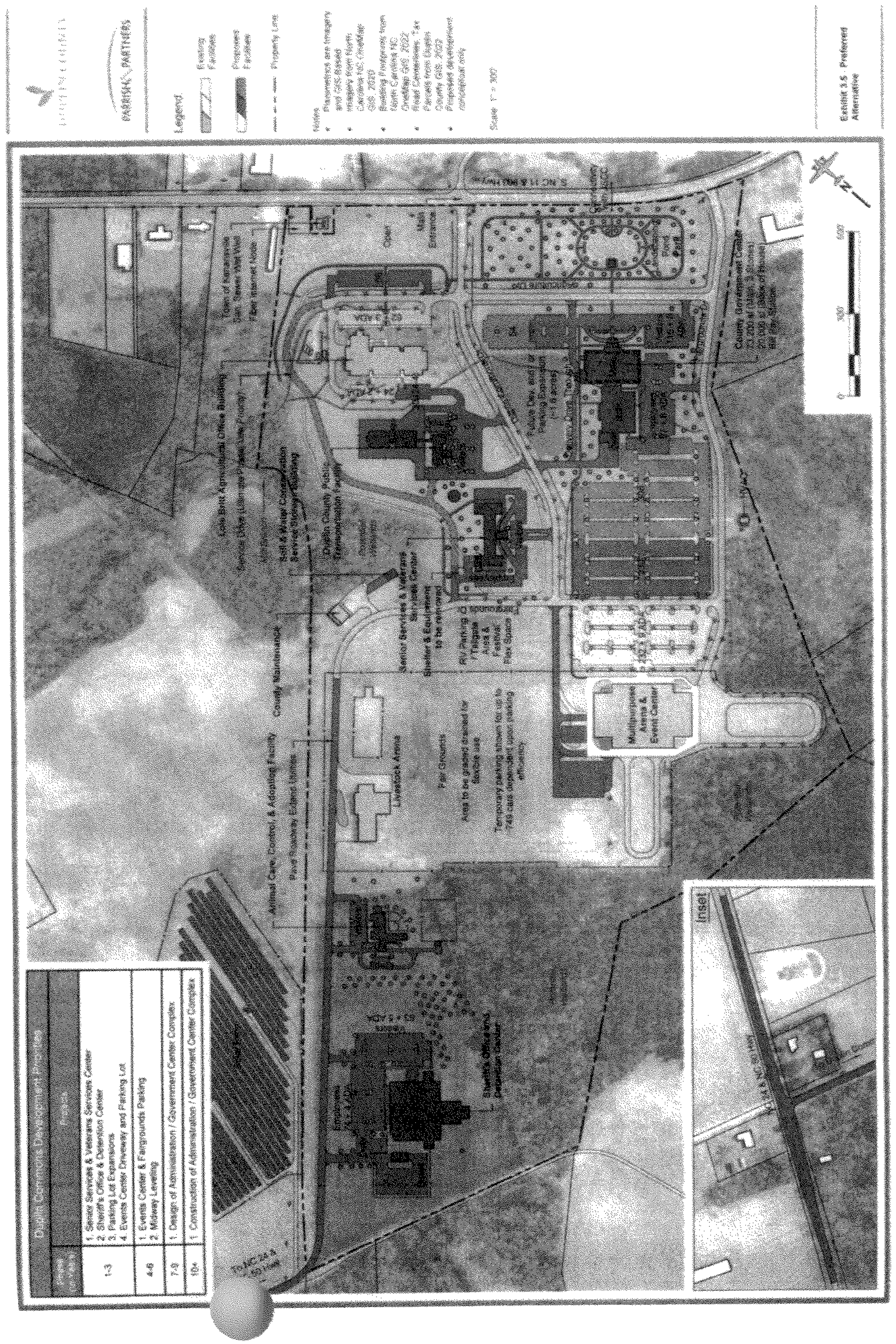

Exhibit 3.5 · Preferred Alternative

Section 4 - Environmental Review

This section is intended to build off of **Section 2.6 *Environmental Overview*** in the Existing Conditions section to review the area through the lens of development with the preferred alternative in mind.

Regarding environmental considerations, they are few as this site is mostly previously disturbed. Prior to any construction on non-previously disturbed areas of Duplin Commons, a licensed biologist should conduct a survey for protected species listed for Duplin County, as recommended by the US Fish & Wildlife Service. NCSHPO should be contacted prior to design and construction of any future road connection or improvements to NC24-50 and special care should be taken to avoid the Needham Whitfield Herring House.

4.1 Review of Potentially Affected Resources

Each of the bulleted items below corresponds to a section in **Section 2.6 *Environmental Overview*** and preliminarily reviews the potential effects to the category. More in-depth environmental assessments may be required for future development. The following reviews correspond to the Preferred Alternative (**Exhibit 3.5**):

- **Land Use & Zoning**
    - **Town of Kenansville Zoning:** Development shown meets zoning requirements
    - **Land Use & Height Restriction Ordinance:** No buildings presented in the alternative conflict with the ordinance
    - **Development Standards:** All development shown will be required to meet the proposed Development Standards Ordinance
- **Topography:** Site topography is gentle and should not impede development as shown
- **Water Resources:** Though not affected by current plans, if wooded areas of the site are proposed for development in the future, a wetland delineation should be completed to identify potential jurisdictional wetland impacts. There are no restrictions on watershed development activities in the project area. There are no designated Outstanding Resource Waters, High Quality Waters, or water supply watersheds within one mile of the Duplin Commons property. There are no floodplains in the direct vicinity of Duplin Commons.
- **Historic, Architectural, Archaeological, and Cultural Resources:** If federal funding is used or a USACE Section 404 permit is needed for future development of the site, a Project Review request package should be submitted to NCSHPO for concurrence. Additionally, NCSHPO should be contacted prior to design and construction of any future road connection or improvements to NC24-50 and special care should be taken to not affect the Needham Whitfield Herring House.
- **Threatened and Endangered Species:** Prior to any construction on non-previously disturbed areas of Duplin Commons, a licensed biologist should conduct a survey for protected species as recommended by the US Fish & Wildlife Service.

- **Environmental Justice:** EJ populations may be located near the site. Though no additional property acquisition is anticipated and potential impacts to surrounding populations would likely be positive, additional evaluations should be completed as necessary in support of NEPA documentation for review of specific development projects.
- **Farmlands:** It is advised for any federally funded Duplin Commons development projects that the NC NRCS is contacted for recommendations to comply with the FPPA.
- **Hazardous Materials:** A preliminary search of NEPAssist's online database for hazardous materials did not return any items of concern. Similarly, the NCDEQ Waste Management GIS Map[4] identified no on-site events.

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[4] https://deq.nc.gov/about/divisions/waste-management/waste-management-rules-data/waste-management-gis-maps

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Section 5 - Implementation Plan

The phasing and estimated costs for the development shown in **Exhibit 3.5 – *Preferred Alternative*** are presented below in **Table 5.1**. The cost estimates presented in the table are to be considered Rough Order of Magnitude costs and should be used for comparison purposes only. Further design development is needed for more in-depth cost analysis.

TABLE 5.1 – DUPLIN COMMONS PHASING AND IMPLEMENTATION PLAN

	Duplin Commons Project Cost Summaries	
Seq.	**Project Description**	**Total Cost**
Under Const.	Animal Care, Control, and Adoption Facility	N/A - Under Const.
	Duplin County Public Transportation Facility	N/A - Under Const.
	Events Center Driveway Paving and Additional Parking Lot	N/A - Under Const.
	Phase Subtotal	**$ -**
1-3 Years	Senior Services and Veterans Service Center Site Prep & Paving	$ 1,038,350.00
	Senior Services & Veterans Service Center Building	$ 3,500,000.00
	Sheriff's Office and Detention Center Site Prep & Paving	$ 2,489,600.00
	Sheriffs Office & Detention Center Buildings	$ 23,963,000.00
	Fairgrounds Drive Extension (NC 24 Connection) Site Prep & Paving	$ 1,929,500.00
	Lois Britt Agricultural Office Building Parking Expansion Site Prep & Paving	$ 459,950.00
	Phase Subtotal	**$ 33,380,400.00**
4-6 Years	Event Center Parking Expansion Site Prep & Paving	$ 1,305,850.00
	Fairground Grading	$ 1,682,400.00
	Landscaping Pond Park Site Prep & Paving	$ 496,900.00
	Phase Subtotal	**$ 3,485,150.00**
7-10 Years	County Government Center Site Prep & Paving	$ 2,178,100.00
	County Government Center Building	$ 23,250,000.00
	Phase Subtotal	**$ 25,428,100.00**
Ultimate	Service Drive Extension Site Prep & Paving	$ 605,300.00
	County Government Center Parking Expansion Site Prep & Paving	$ 324,450.00
	Event Center Parking Expansion Site Prep & Paving	$ 2,034,700.00
	Phase Subtotal	**$ 2,964,450.00**
	TOTAL PROGRAM COST ESTIMATES	**$ 65,258,100.00**

Source: P&P Analysis, 2022

Assumptions:

1. *Buildings are assumed to cost $250 / sf, however this is for comparison only and will be highly variable based on facilities and finishes*
2. *It was assumed that utilities will have to be extended to accommodate the detention center, but not other proposed facilities along existing corridors.*

Section 6 - Final Recommendations

The following subsections summarize the recommendations made as a result of this study.

6.1 Development Standards Ordinance

As part of the scope of this project, the Duplin Commons Development Standards are being developed so all construction on the campus is aesthetically and functionally cohesive. The Duplin Commons Development Standards are being developed in conjunction with an update to the Duplin County Airpark Development Ordinance. Once completed, the standards document will be included as **Appendix A**.

6.2 Phasing

Phasing for the projects should generally follow the Implementation Plan presented as **Table 5.1** but should be reassessed as the need arises for different county facilities. Phasing is generally as follows:

- **Year 0 (Existing Construction Underway)**
    - Animal Care, Control, and Adoption Facility
    - Duplin County Public Transportation Facility
    - Events Center Driveway and Parking Lot
- **Years 1-3**
    - Services for the Aged & Veterans
    - Duplin County Sheriff's Office - Detention Center
    - Various Parking lot expansions
- **Years 4-6**
    - Events Center and Fairgrounds Parking
    - Midway leveling
- **Years 7-10**
    - Administration / Government Center Development
- **Beyond 10 years**
    - Service Drive Extension
    - Government Center and Events Center Parking Expansion
    - Updates to Master Plan

6.3 Preferred Development Alternative

The final draft plan was presented at the December 5, 2022, Duplin County Commissioners regular meeting and covered the background, study scope and process, stakeholder input, and alternate development. Though the plan is flexible and should be reassessed as more development is identified, the Duplin Commons Master Development Plan shall generally follow what was presented previously in **Exhibit 3.5 – *Preferred Alternative***

6.4 Future Additions and Innovations to Consider

A primary goal of the Master Plan for Duplin Commons is to create a County Campus feel. There are opportunities to provide additional amenities at Duplin Commons to enhance convenience and accessibility of County services to residents of Duplin County. Public/Private Partnerships may be available for funding these amenities. Some ideas include:

- Expansion of services for the workforce that will be located at Duplin Commons. The County employees providing services at Duplin Commons may appreciate consideration to provide them with certain amenities that would enhance job satisfaction. While the plan allows for a pleasant outdoor break area with a walking path, some thought may be given to additional amenities such as a local bank or ATM, a child-care center and/or preschool, wellness center with indoor exercise options, showers, a lap pool, cafeteria or healthy-lunch café.
- Expansion of amenities for the general population could include a modern County Library with space for book club meetings, author readings and book signings, children's story-time programs, or educational programs for adults. The addition of community computers and quiet reading/studying areas could be included as well. Perhaps a food-truck area could attract the community to the campus and encourage use of the Commons to make the community aware of the services that are provided. Electric vehicle charging areas could attract both members of the community or travelers on nearby highways and interstates to detour into the area. The addition of a YMCA or other similar facility could provide after school care, league sports, and a community exercise and wellness resource.
- Incorporation of environmental sustainability and resiliency elements into the design and construction of Duplin Commons. As development occurs at the Commons, environmental stewardship can be a focus for some aspects such as management of stormwater runoff and healthy and energy efficient new buildings and workspaces. Capture of stormwater runoff is important for many reasons, including keeping pollutants out of surface water supplies and flooding control. Green Stormwater Infrastructure involves providing more opportunity for runoff to infiltrate into the natural areas. Some ways to accomplish this include the addition of tree canopy cover, rain gardens, permeable pavements, stormwater harvest and reuse (cisterns used to water landscaped areas), and green roofs. Following green building standards could be useful for enhancing energy efficiency of new buildings while improving indoor air quality and lighting for employees and customers. According to the U.S. Green Building Council, "LEED (Leadership in Energy and Environmental Design) is the most widely used green building rating system in the world. Available for virtually all building types, LEED provides a framework for healthy, efficient, and cost-saving green buildings. LEED certification is a globally recognized symbol of sustainability achievement and leadership." Designing with LEED concepts "provides project teams

a more robust framework to incorporate the three pillars of sustainability (people, planet and prosperity) in their projects." These concepts can be incorporated into the construction of the building, the design of the interior of the building and the operations and maintenance of the building. It is highly recommended that teams with experience in both green stormwater infrastructure and green building be considered for selection for design of new construction at Duplin Commons as there could be a measurable cost benefit and positive community relations as a result.

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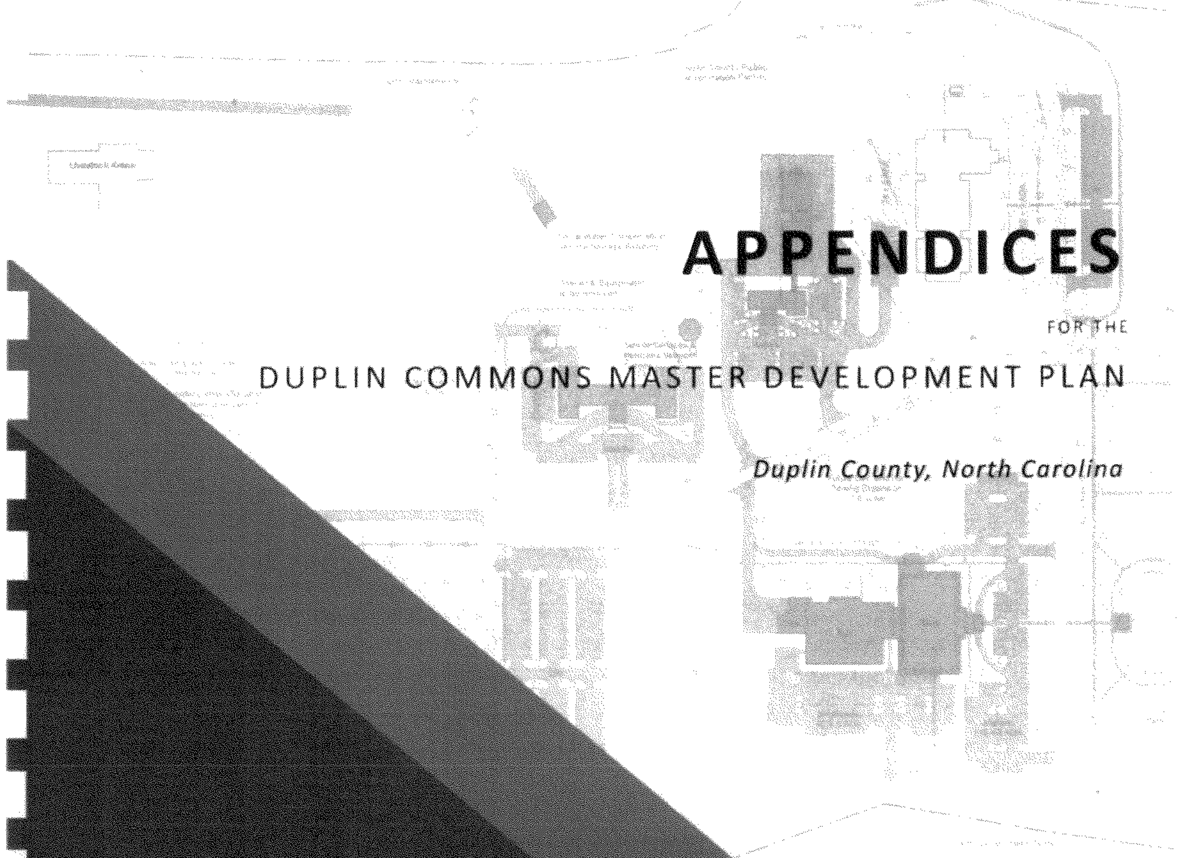
PARRISH & PARTNERS

DUPLIN COUNTY



APPENDICES

FOR THE

DUPLIN COMMONS MASTER DEVELOPMENT PLAN

Duplin County, North Carolina

For inclusion in

Final Report

August 2023

Prepared for:
Duplin County

Appendix A - Duplin Commons Development Standards

The Duplin Commons Development Standards are under development and will be added here when completed.

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LETTER OF AGREEMENT FOR AIRPORT SAFETY/MAINTENANCE PROJECTS

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

WITNESSETH

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

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

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

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

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

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

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

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

2. Upon the Sponsor's approval, the Department, using NCDOT state forces and/or private contractor(s) under a Purchase Order Contract, may perform the requested maintenance and repair to the Airport. This work may include, but not be limited to; Joint and Crack Sealing, Pavement Repairs and Patching, Surface Treatments, Maintenance Overlays, Electrical, Grading, Drainage Improvements, Pavement Markings, or other infrastructure maintenance.

3. The Sponsor will receive notification from the Department of the Department's willingness to perform (or pay to have performed) any item or items of work approved by the Sponsor and a proposed schedule for performing the work and the force or contractor the Department proposes to perform the work.

4. If the schedule and the force or contractor proposed by the Department for performing the work is acceptable to the Sponsor, the Sponsor shall authorize the Department (or its contractors) to enter upon the property of the Airport during the scheduled time to perform the work.

5. If the schedule and the force or contractor proposed by the Department for performing the work is unacceptable to the Sponsor, the Sponsor shall inform the Department of the reasons for its objections and the Sponsor and the Department will engage in dialogue with the intent of determining if an alternative schedule or force or contractor is acceptable to both the Sponsor and the Department. If the Sponsor and the Department cannot reach agreement through the process described in paragraph 4 then the Department will withdraw its offer to perform the requested work.

6. The Sponsor hereby represents to the Department that the title to the pavement and adjacent areas of the Airport is vested in the Sponsor.

7. The Sponsor agrees to provide a duly authorized representative who will be present and/or available at all times the work is in progress (including nights and weekends, as applicable) to monitor project operations and assist the Department's representative.

8. The Sponsor agrees to provide a duly qualified operator who will monitor the airport's UNICOM radio transceiver at all times the work is in progress (including nights and weekends, as applicable) and will issue airport advisories as necessary on the UNICOM radio transceiver.

9. The Sponsor agrees, when needed, to formally close any runway, taxiway, or apron at all times when the work is in progress on that pavement area and to take appropriate steps to prohibit use of such areas by aircraft and/or ground vehicles while the work is being performed or the subject pavement areas are in an unsafe or uncured condition due to the conduct of the work.

10. The Sponsor agrees to issue and keep current the necessary Notices to Airmen (NOTAMS) through the Federal Aviation Administration (FAA) until all work is completed and the Department's representative notifies the Sponsor's representative that the affected areas may be returned to service.

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

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

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

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

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

NC Division of Aviation

BY: ______________________________ DATE: ____________________

Becca Gallas, P.E.
Aviation Director

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

FOR THE LOCAL AIRPORT SPONSORING AGENCY

Signed: ______________________

Title: Chairman

Official Sponsor: Duplin County

Attest: Jaime W- Carr Clerk to the Board

SEAL OF THE SPONSOR

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

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

Resolution of the Sponsor

A motion was made by (Name and title) Elwood Garner, County Commissioner
and seconded by (Name and Title) Justin Edwards, County Commissioner
for the adoption of the following resolution, upon being put to a vote it was duly adopted:

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

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

****

I, (Name and title of Public Notary) Jaime W. Carr, Notary Public ,
of the (Name of Sponsoring Agency) Duplin County ,
do hereby certify that the above is a true and correct copy of the minutes of
(Name of Authorizing Board of the Sponsoring Agency) Duplin County Board of Commissioners ,
held on (Date of Meeting) October 2, 2023 .

WITNESS my hand and the official seal of the Sponsor.
This the ~~day of~~(month, day, year) October 2, 2023 .
Signed: Jaime W- Carr

NOTARY SEAL

Jaime W Carr

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

CHANGE ORDER 8

(Date Prepared) August 14, 2023

(Change Order No.) 8 (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)
ADDITIONAL CONCRETE WORK

(Original Contract Cost) $98,780.00
$1,300.00 CHANGE ORDER 1

(Revised Contract Cost) $100,080.00

(Contract Time) Days 60

(New Contract Time) New completion date Days 8/15/2023

(Reason for Change Order)
1) AS BUILT QUANTITY

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

(Contract Price)

☐ Not Changed
☒ Increased by $1,300.00 Dollars
☐ Decreased by ________ Dollars

(Contract Time)

☐ Not Changed
☒ Increased by 30 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 (Public Agency)
By Dexter Edwards
Chairman (Title)

ACCEPTED
River Landing Builders, LLC (Contractor)
By
(Date)

NCDOT - Division of Aviation Approval:

DUPLIN COUNTY AIRPORT (DPL)
INDUSTRIAL AIRPARK CONSTRUCTION-HANGAR COMPLEX
CHANGE ORDER 8
August 14, 2023

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

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

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

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

TOTAL CONTRACT AMOUNT $ 100,080.00

Member:
North Carolina Association
of Certified Public Accountants

RH CPAs PLLC
Accounting • Tax • Advisory

Member:
American Institute of
Certified Public Accountants

0583

September 25, 2023

To the Board of Commissioners
Duplin County
Kenansville, North Carolina

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

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, the discretely presented component unit, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements, of the Duplin County as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Duplin County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Duplin County's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis

2) Schedule of Total Pension Liability as a Percentage of Covered Payroll for the Law Enforcement Officers' Special Separation Allowance

3) Schedule of Changes in Total Pension Liability – Law Enforcement Officers' Special Separation Allowance

4) Schedule of the Proportionate Share of the Net Pension Liability (Asset) for Local Government Employees' Retirement System

5) Schedule of Contributions to Local Government Employees' Retirement System

---

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

1) Schedule of expenditures of Federal and State awards

2) Other Postemployment Benefits Schedules

3) Individual Fund Statements and Schedules

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

1) Statistical Section

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

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

> A presumed risk of material misstatement related to revenue recognition exists. We consider the risk to be the existence and cut-off of income for all revenue streams. There is also risk of management bias in developing estimates of allowance for doubtful accounts.
>
> A presumed risk of management override of controls exists. We consider timing, resources, and control design to be the underlying drivers for this type of risk.
>
> Expenses related to federal or state grants are assessed as higher risk due to the nature of timing and considerations for compliance requirements.

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

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

Audit Procedures—Internal Control

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

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

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

Audit Procedures—Compliance

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

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

Other Services

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

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

Responsibilities of Management for the Financial Statements

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

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

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

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

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

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

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

Engagement Administration, Fees, and Other

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

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

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

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

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

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

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed **$56,050 (plus 2,500 for each additional Single Audit required).** Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our initial invoice of one-half of total fees will be rendered at the commencement of the audit. Our remaining invoices for these fees will be rendered each month as work progresses and are payable on presentation, up to 75% with a final bill produced after presentation to the governing board. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

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

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

Reporting

We will issue a written report upon completion of our Single Audit. Our reports will be addressed to the governance of Duplin County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

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

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

Very truly yours,

RH CPAs, PLLC

RESPONSE:

This letter correctly sets forth the understanding of Duplin County.

Management signature: George Wood

Title: Interim County Manager

Date: October 3, 2023

Governance signature: Dexter Edwards

Title: Chairman

Date: 10/2/23

CONTRACT TO AUDIT ACCOUNTS

The
Governing Board
Board of Commissioners

of
Primary Government Unit
Duplin County

and
Discretely Presented Component Unit (DPCU) (if applicable)
Duplin County Tourism Development Authority

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

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

Hereinafter referred to as Auditor

for

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

Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended $100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F* (Uniform Guidance) or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

Effective for audits of fiscal years beginning after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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

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

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

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

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

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters.

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

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

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

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

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

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

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

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

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

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

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

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

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

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

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

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

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

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
b) the status of the prior year audit findings;
c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

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

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEES FOR AUDIT SERVICES

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

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

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

Name:	***Title and Unit / Company:***	***Email Address:***
Chelsey Lanier	Finance Officer/Duplin County	chelsey.lanier@duplincountync.com

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

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

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

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

PRIMARY GOVERNMENT FEES

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

DPCU FEES (if applicable)

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

SIGNATURE PAGE

AUDIT FIRM

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

GOVERNMENTAL UNIT

Governmental Unit* Duplin County	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)* Dexter B. Edwards	Signature*
Date 10/2/23	Email Address dexter.edwards@duplincountync.com

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Primary Governmental Unit Finance Officer* (typed or printed) Chelsey Lanier	Signature* Chelsey Lanier
Date of Pre-Audit Certificate* 10/3/23	Email Address* chelsey.lanier@duplincountync.com

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SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU* Duplin County Tourism Development Authority	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)* Thomas Fife	Signature* E. Thomas Fife
Date* 10/3/23	Email Address*

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

DPCU – PRE-AUDIT CERTIFICATE

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

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

DPCU Finance Officer (typed or printed)* Chelsey Lanier	Signature* Chelsey Lanier
Date of Pre-Audit Certificate* 10/3/23	Email Address* Chelsey.lanier@duplincountync.com

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

PRINT

LL 7-31-23
H 07/31/23

TOWN OF GREENEVERS
TAX REQUEST
RELEASE DATE AUGUST 7, 2023

NAME	TOWNSHIP	TOWN	FIRE DISTRICT	TAX YEAR	ACCOUNT NUMBER	COUNTY TAX	CAPITAL FUND	TOWN TAX	FIRE DISTRICT	LATE LIST PENALTY	SOLID WASTE	TOTAL RELEASE	REASON FOR RELEASE
ISLAND CREEK COMMONS, CORP	09	T-71		2022	4286970			$ 1,539.75				$ 1,539.75	NOT IN THE TOWN OF GREENEVERS
ISLAND CREEK COMMONS, CORP	09	T-71		2021	4286970			$ 1,539.75				$ 1,539.75	NOT IN THE TOWN OF GREENEVERS
ISLAND CREEK COMMONS, CORP	09	T-71		2020	4286970			$ 1,539.75				$ 1,539.75	NOT IN THE TOWN OF GREENEVERS
GRAND TOTAL						$ -	$ -	$ 4,619.25	$ -	$ -	$ -	$ 4,619.25	

SUBMITTED BY:

FINAL APPROVAL BY: Greenevers Board of Commissioners

DATE APPROVED: Aug 14, 2023

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

TOWN OF GREENEVERS
TAX REQUEST
RELEASE DATE JULY 17, 2023

NAME	TOWNSHIP	TOWN	FIRE DISTRICT	TAX YEAR	ACCOUNT NUMBER	COUNTY TAX	CAPITAL FUND	TOWN TAX	FIRE DISTRICT	LATE LIST PENALTY	SOLID WASTE	TOTAL RELEASE	REASON FOR RELEASE
WITHERSPOON, JOHNNIE D. & GWENDOLYN W. CARR	09	T-71		2022	9818893			$ 2.40				$ 2.40	HOUSE BURNED BY FIRE DEPT. 4/18/2019
WITHERSPOON, JOHNNIE D. & GWENDOLYN W. CARR	09	T-71		2021	9818893			$ 2.40				$ 2.40	HOUSE BURNED BY FIRE DEPT. 4/18/2019
WITHERSPOON, JOHNNIE D. & GWENDOLYN W. CARR	09	T-71		2020	9818893			$ 2.40				$ 2.40	HOUSE BURNED BY FIRE DEPT. 4/18/2019
GRAND TOTAL						$ -	$ -	$ 7.20	$ -	$ -	$ -	$ 7.20	

SUBMITTED BY:

FINAL APPROVAL BY: Greenevers Board of Commissioners

DATE APPROVED: Aug 14, 2023

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

TOWN OF KENANSVILLE
TAX REQUEST
RELEASE DATE SEPTEMBER 5, 2023

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

SUBMITTED BY:

FINAL APPROVAL BY:

DATE APPROVED: 4-11-23

LL 9-12-23
CW 9-12-23

TOWN OF WALLACE
TAX REQUEST
RELEASE DATE SEPTEMBER 18, 2023

NAME	TOWNSHIP	TOWN	FIRE DISTRICT	TAX YEAR	ACCOUNT NUMBER	COUNTY TAX	CAPITAL FUND	TOWN TAX	FIRE DISTRICT	LATE LIST PENALTY	SOLID WASTE	TOTAL RELEASE	REASON FOR RELEASE
ENCORE RECYCLING, LLC	09	T-079		2023	2538833			$ 18,754.54				$ 18,754.54	BILLED TOWN OF WALLACE IN ERROR
GALIANO, BETTY	09	T-079		2023	3062833			$ 262.57				$ 262.57	SHOULD HAVE RECEIVED EXEMPTION
KENAN, RONALD & ANALICIA KENAN	09	T-079		2023	1006921			$ 529.63				$ 529.63	DWMH KEYED ON WRONG PARCEL
STALLINGS TIRE & BATTERY SERVICE INC	09	T-079		2023	8167858			$ 141.43		$ 14.14		$ 155.57	BUSINESS CLOSED
STALLINGS TIRE & BATTERY SERVICE INC	09	T-079		2022	8167858			$ 141.43		$ 14.14		$ 155.57	BUSINESS CLOSED
STALLINGS TIRE & BATTERY SERVICE INC	09	T-079		2021	8167858			$ 141.43		$ 14.14		$ 155.57	BUSINESS CLOSED
TTP LOGISTICS LLC	09	T-079		2023	0002743			$ 95.48		$ 9.55		$ 105.03	SOLD MYT TRAILER IN 2019
TTP LOGISTICS LLC	09	T-079		2023	10002743			$ 95.48		$ 9.55		$ 105.03	SOLD MYT TRAILER IN 2019
TTP LOGISTICS LLC	09	T-079		2023	10002743			$ 95.48		$ 9.55		$ 105.03	SOLD MYT TRAILER IN 2019
GRAND TOTAL						$ -	$ -	$ 20,257.49	$ -	$ 71.37	$ -	$ 20,328.86	

SUBMITTED BY:

FINAL APPROVAL BY:

DATE APPROVED: 9-14-23

LL 9-15-2
TC 9-21-23

TOWN OF TEACHEY
TAX REQUEST
RELEASE DATE SEPTEMBER 18, 2023

NAME	TOWNSHIP	TOWN	FIRE DISTRICT	TAX YEAR	ACCOUNT NUMBER	COUNTY TAX	CAPITAL FUND	TOWN TAX	FIRE DISTRICT	LATE LIST PENALTY	SOLID WASTE	TOTAL RELEASE	REASON FOR RELEASE
KENAN, RONALD & ANALICIA KENAN	09	T-078		2023	1000931			$ 529.65				$ 529.65	DWMH KEYED ON WRONG PARCEL
GRAND TOTAL						$ -	$ -	$ 529.65	$ -	$ -	$ -	$ 529.65	

SUBMITTED BY:

FINAL APPROVAL BY:

DATE APPROVED: 9/21/23

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

TOWN OF TEACHEY
TAX REQUEST
RELEASE DATE SEPTEMBER 5, 2023

NAME	TOWNSHIP	TOWN	FIRE DISTRICT	TAX YEAR	ACCOUNT NUMBER	COUNTY TAX	CAPITAL FUND	TOWN TAX	FIRE DISTRICT	LATE LIST PENALTY	SOLID WASTE	TOTAL RELEASE	REASON FOR RELEASE
BENTON, BARBARA	09	T-78		2023	0475258			$ 202.50				$ 202.50	SHOULD HAVE RECEIVED EXEMPTION
CESTERNINO, JAMES A.	09	T-78		2023	1001474			$ 46.53				$ 46.53	HOUSE CHARGED TO WRONG PARCEL
												$ -	
GRAND TOTAL						$ -	$ -	$ 249.03	$ -	$ -	$ -	$ 249.03	

SUBMITTED BY:

FINAL APPROVAL BY:

DATE APPROVED: 9/11/2023

0595

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

TOWN OF TEACHEY
TAX REQUEST
RELEASE DATE SEPTEMBER 5, 2023

NAME	TOWNSHIP	TOWN	FIRE DISTRICT	TAX YEAR	ACCOUNT NUMBER	COUNTY TAX	CAPITAL FUND	TOWN TAX	FIRE DISTRICT	LATE LIST PENALTY	SOLID WASTE	TOTAL RELEASE	REASON FOR RELEASE
BENTON, BARBARA	09	T-78		2023	0475258			$ 202.50				$ 202.50	SHOULD HAVE RECEIVED EXEMPTION
CESTERNINO, JAMES A.	09	T-78		2023	1001474			$ 46.53				$ 46.53	HOUSE CHARGED TO WRONG PARCEL
												$ -	
GRAND TOTAL						$ -	$ -	$ 249.03	$ -	$ -	$ -	$ 249.03	

SUBMITTED BY:

FINAL APPROVAL BY: Veronica Parrish

DATE APPROVED: 9/11/2023

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

TOWN OF WALLACE
TAX REQUEST
RELEASE DATE SEPTEMBER 5, 2023

NAME	TOWNSHIP	TOWN	FIRE DISTRICT	TAX YEAR	ACCOUNT NUMBER	COUNTY TAX	CAPITAL FUND	TOWN TAX	FIRE DISTRICT	LATE LIST PENALTY	SOLID WASTE	TOTAL RELEASE	REASON FOR RELEASE
DUPLIN COUNTY	09	T-79		2023	2441897			$ 74.40				$ 74.40	FLOODED BUYOUT SHOULDN'T HAVE BEEN BILLED
DUPLIN COUNTY	09	T-79		2023	2437360			$ 89.90				$ 89.90	FLOODED BUYOUT SHOULDN'T HAVE BEEN BILLED
DUPLIN COUNTY	09	T-79		2023	2437908			$ 109.12				$ 109.12	FLOODED BUYOUT SHOULDN'T HAVE BEEN BILLED
DUPLIN COUNTY	09	T-79		2023	2438231			$ 24.89				$ 24.89	FLOODED BUYOUT SHOULDN'T HAVE BEEN BILLED
DUPLIN COUNTY	09	T-79		2023	2438232			$ 81.84				$ 81.84	FLOODED BUYOUT SHOULDN'T HAVE BEEN BILLED
DUPLIN COUNTY	09	T-79		2023	2053845			$ 59.52				$ 59.52	FLOODED BUYOUT SHOULDN'T HAVE BEEN BILLED
WALLACE, TOWN OF	09	T-79		2023	0968351			$ 14.26				$ 14.26	TOWN PROPERTY SHOULDN'T HAVE BEEN BILLED
PETERSON, JANICE	09	T-79		2023	6747309			$ 279.00				$ 279.00	SHOULD HAVE RECEIVED EXEMPTION
U. S. BANK NATIONAL ASSOCIATION	09	T-79		2023	000000285			$ 458.50				$ 458.50	ERRORS IN BILLING
ART OF HOPE	09	T-79		2023	0146106			$ 7.11				$ 7.11	LISTING WAS NOT LATE
DUPLIN GENERAL HOSPITAL INC	09	T-79		2023	2447936			$ 2,242.34				$ 2,242.34	PROPERTY IS EXEMPT
MCQUEEN, DANIEL JEROME & WF ANNIE	09	T-79		2023	5762447			$ 279.00				$ 279.00	SHOULD HAVE RECEIVED EXEMPTION
HEN'S TOBACCO INC	09	T-79		2023	0458066			$ 4.92				$ 4.92	BUSINESS CLOSED
ABC PHONES	09	T-79		2023	0061317			$ 445.56		$ 44.55		$ 490.11	ERRORS IN BILLING
												$ -	
GRAND TOTAL						$ -	$ -	$ 4,170.30	$ -	$ 44.55	$ -	$ 4,214.85	

SUBMITTED BY:

FINAL APPROVAL BY:

DATE APPROVED: 9-15-2023

TOWN OF WALLACE
TAX REQUEST
RELEASE DATE SEPTEMBER 18, 2023

NAME	TOWNSHIP	TOWN	FIRE DISTRICT	TAX YEAR	ACCOUNT NUMBER	COUNTY TAX	CAPITAL FUND	TOWN TAX	FIRE DISTRICT	LATE LIST PENALTY	SOLID WASTE	TOTAL RELEASE	REASON FOR RELEASE
ENVIRO RECYCLING, LLC	09	T-079		2023	2348815			$ 18,754.54				$ 18,754.54	BILLED TOWN OF WALLACE IN ERROR
GALIANO, BETTY	09	T-079		2023	3262833			$ 262.57				$ 262.57	SHOULD HAVE RECEIVED EXEMPTION
KENAN, RONALD & ANALICIA KENAN	09	T-079		2023	1000931			$ 529.65				$ 529.65	DWMH KEYED ON WRONG PARCEL
STALLINGS TIRE & BATTERY SERVICE INC	09	T-079		2023	8167858			$ 141.43		$ 14.14		$ 155.57	BUSINESS CLOSED
STALLINGS TIRE & BATTERY SERVICE INC	09	T-079		2022	8167858			$ 141.43		$ 14.14		$ 155.57	BUSINESS CLOSED
STALLINGS TIRE & BATTERY SERVICE INC	09	T-079		2021	8167858			$ 141.43		$ 14.14		$ 155.57	BUSINESS CLOSED
TTP LOGISTICS LLC	09	T-079		2023	10002743			$ 95.48		$ 9.55		$ 105.03	SOLD MFT TRAILER IN 2019
TTP LOGISTICS LLC	09	T-079		2022	10002743			$ 95.48		$ 9.55		$ 105.03	SOLD MFT TRAILER IN 2019
TTP LOGISTICS LLC	09	T-079		2021	10002743			$ 95.48		$ 9.55		$ 105.03	SOLD MFT TRAILER IN 2019
GRAND TOTAL						$ -	$ -	$ 20,257.49	$ -	$ 71.07	$ -	$ 20,328.56	
SUBMITTED BY:			FINAL APPROVAL BY:							DATE APPROVED:			
TTP LOGISTICS LLC	09	T-079		2023	10002743			$ 95.48		$ 9.55		$ 105.03	SOLD ALREADY WRITTEN UP ON SPREADSHEET
KENAN, RONALD & ANALICIA KENAN	09	T-079		2023	1000931			$ 529.65				$ 529.65	SHOULD NOT BE IN TOWN OF WALLACE-SHOULD BE IN TOWN OF TEACHEY
TOTALS AFTER CORRECTIONS								$19,632.36		$61.52		$19,693.88	

9/21/2023

TOWN OF WALLACE
TAX REQUEST
RELEASE DATE SEPTEMBER 5, 2023

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