

January 4, 2021

The Washington County Board of Commissioners met in a regular meeting on Monday, January 4, 2021 at 6:00 PM by using ZOOM—virtual meeting software (due to the COVID-19 pandemic) for Facebook Live Streaming and in person in the Commissioners' Room, 116 Adams Street, Plymouth, NC. Commissioners Ann Keyes, Carol Phelps, Bill Sexton and Julius Walker, Jr. were present. Also present were County Manager/County Attorney Curtis Potter, Clerk to the Board Julie J. Bennett and Finance Officer Missy Dixon. Commissioner Tracey Johnson was unable to attend the meeting.

Chair Sexton called the meeting to order. Commissioner Keyes gave the invocation; County Manager Potter led the Pledge of Allegiance.

ADDITIONS/DELETIONS: Ms. Bennett said she would like to remove Item 3 Employee of the Year (move it to Budget Workshop Meeting) and Mr. Potter said he would like to remove the Closed Sessions.

CONSENT AGENDA: **Commissioner Phelps made a motion to approve the Consent Agenda:**

Items listed under Consent are generally of a routine nature. The Board may take action to approve/disapprove all items in a single vote. Any item may be withheld from a general action, to be discussed and voted upon separately at the discretion of the Board.

- a) Approval of Minutes
- b) Tax Refunds & Releases and Insolvent Accounts
- c) EIC Community Services Block Grant for 2021

Commissioner Keyes seconded. Ms. Bennett proceeded with the roll call: Commissioner Walker, yea; Commissioner Phelps, yea; Commissioner Keyes, yea; Commissioner Sexton, yea. Motion carried unanimously.

PUBLIC FORUM: Mr. Thomas Patrick, 500 1st Street, Creswell talked to the Commissioners regarding Veteran's Field in Creswell. He wants the County to convey it to the Pocosin Innovative Charter School. Mr. Patrick said he has mowed it himself to keep it looking good. Chair Sexton said the Commissioners will look over the information Mr. Patrick gave to the Commissioners tonight. (See below.)

January 4, 2021

Washington County Commissioners

Veteran's Field Historical Report

Creswell Athletic Association has been in existence since 1970. The original location for practice and games was behind the American Legion building in Cherry. I was ten or eleven years old when it began. I do not know exactly when the league started using the field located beside the elementary school on First Street, but I do know very well how it became Veteran's Field.

In 1989 I was voted in as president of the association. At that time there was only one playing field and home plate was located in the southeast corner by the cemetery. Children were dashing across the street into traffic to retrieve fail balls. The field was small with two sets of bleachers and one small eight feet by eight feet wooden concession building behind home plate.

Shortly after becoming president we hired a lawyer to establish a 501-C3 status for the league hoping that it would encourage more people to contribute to the league for the purpose of purchasing necessary equipment and supplies. It seemed that people were still reluctant to invest money. When Billy Waters, a co-worker at Weyerhaeuser, was elected to the County Commissioners in the mid 1990's, Jack Patrick and I talked with him about the use of the ballfield. He suggested that we might be able to lease it and would discuss it with the other commissioners. He did, and it was approved by the commissioners to be leased to Creswell Athletic Association for one dollar per year. With that, CAA started making plans that would eventually render the present layout of the field.

Half of the property still had standing timber on it. Barnes Logging volunteered to cut the timber and remove the stumps. After that, Jack Patrick purchased many truckloads of fill dirt from Edison Weather in Tyrrell County and it was spread over the whole property. A local farmer came in with a wide disk and cut in the whole property. Afterwards he leveled the entire lot so that it would drain correctly. I then laid out two ballfields with their home plates being located in the center well away from traffic. One field had a two-hundred feet fence and the other had a three-hundred feet fence.

Jack Patrick contacted Whitehurst Fence Company in Washington, NC and he paid for them to install the fence on the two-hundred feet field. Afterwards he purchased the fencing materials and he with his grandchildren erected the fence on the three-hundred feet field along with the football field sideline fence and parking area. I erected the back stop on the three-hundred feet field using felt pipe that I acquired from the Weyerhaeuser scape yard.

In 1995, NC Rep. Tim Spear helped CAA receive a twenty-thousand-dollar gift from Weyerhaeuser. These funds were used to purchase:

- 1- Eight feet by twenty-four feet concession trailer at \$6,000 from Fayetteville.
- 2- 7 long treated light poles from Dominion NC Power for \$3,500 (they would not donate them but did sell them at cost and their crew volunteered to install them on a Saturday),
- 3- 24 field lights at \$7,200 (these were purchased at cost through a salesman, Kerry West of Mac&Mac in New Bern, who serviced Weyerhaeuser. Charlie Broome and I installed all of the crossbeams and lights using a borrowed bucket truck. It has been over seventeen years since hurricane Isabel and the field lights are still pointing toward space, toward the graveyard and toward Columbia. 25% of the lights are of little or no use at all)
- 4- The wiring and weather boxes were purchased from East Carolina Supply and installed by volunteers. (A trenching machine from Baker Allen was used to run sub-terrain wire)
- 5- The crossties that form the parking lot tree beds were donated by CSX which moves rail cars withing the Weyerhaeuser facility,
- 6- The Bradford pear trees were purchased from Lowes at cost. (Mike Oliver and I planted each one)
- 7- 2 score boards were donated at different times by Minges Bottling in Greenville. (Lisa Barnes was the individual who made this possible)

Prior to this, all the cement blocks, wood and metal roofing for the four dugouts and four bleachers were purchased from Baker-Allen. The concrete bases were formed and poured by Jack Patrick and his grandchildren and East Coast Masonry, Denny Biggs and Phil Armstrong laid every cement block that is present on veteran's Field. In 1997, while I was building my house, I purchased enough extra cement blocks to build the present concession building and bathroom facility at Veterans Field. East Coast Masonry laid these also.

During the fourteen years that I oversaw CAA, Washington County never had to worry about the condition of the field. I personally mowed the field every Saturday which was an all-day task. Because of this I purchased a mid-size tractor that would lighten the task.

To my knowledge, the only item that was erected after my departure from CAA was the eight feet by eight feet wooden press box located between the football field and little league field, and the small playground erected with grant money.

The field was used for a few years after my departure but soon after became a locate for travel team practice. During this period practice was always at night and many times the lights were left on all night. This would happen no less than twice a month. I would stop in the morning on the way to work and turn them off.

From 2016 to 2019, Veteran's Field has only been used by the Hispanic community to play soccer on Friday and Saturday nights. They always turned the lights off. Phil Spruill tried to

revive the football program in 2018. The field was used for practice and games were played at the Plymouth Recreation field. This lasted only one year. In the spring of 2019, the Tyrrell Recreation Department used to football field for soccer. On two consecutive Saturdays, Tyrrell, Hyde, and Washington county gathered at Veteran's field to play. The first Saturday they could not gain entrance into the restrooms. Someone came next door and asked if I could help. I finally gain entrance into the restrooms and they were deplorable. Toilets and sinks were full of years old waste. I sent a collection of photos to Mister Potter. Because of this, everyone who came to Veteran's Field for these two Saturdays used the restroom in my home. Also, in 2019, a youth group wanted to use the little league field one night, but the lights would not stay on. Again, I was summoned and found that the electrical panel was deteriorated to the point that the breakers were exposed to the elements and defective. I contacted Mister Potter about the hazard and Devco Electric made the repairs a few weeks later.

In 2017, I asked Councilman Phelps about the possibility of purchasing Veteran's Field to keep it in shape and available for public use. He said no, and that he had just appropriated twenty-thousand more dollars for the ballfield. I have not seen the results of such an investment. Pocasin Innovative Charter School started using the area beyond the little league fence in August of 2019 for recess activities. I mowed this area almost every week. This year I have mowed the same area four times, the little league field itself once, and half of the football and area between the fields twice with my large tractor due to grass being knee high. The previous statement is not for the purpose of discrediting anyone. It is just impossible for one individual to keep up with everything. It only takes seven days of rain and the schedule is shot. We do get a lot of rain here. We all prioritize task when we get behind. The most important and visual are done first. Veteran's Field is at the end of the county and low on the priority list. It is hard to upkeep something that is out of sight and out of mind.

I would like to ask the Washington County Commissioners if it would be possible to somehow convey Veteran's Field to Pocasin Innovative Charter School? They and the nearby supporters are the best remedy for maintaining the facility.

Respectfully,
Thomas Patrick

Mr. Herbert Moore, Jr., Roosevelt Avenue, said he spoke at the Board meeting last month. He said he has talked with the CM/CA but feels he didn't make himself clear. He is back again to ask for the Commissioners' help with evicting someone from his property because someone is trespassing on his property. He is being infringed upon. Chair Sexton said the Board heard his story the last meeting and knows that he met with the County Attorney and was told he needs to have his own lawyer to handle this matter. It is not a County matter. Chair Sexton asked if Mr. Moore could get a second opinion. Mr. Moore said no, he has no money. Chair Sexton said there is nothing the Commissioners can do. Mr. Moore said he will be changing the locks on the property.

NCACC LEGISLATIVE GOALS CONFERENCE VOTING DELEGATE DESIGNATION:
Chair Sexton stated that at the last meeting, Ms. Bennett, Clerk to the Board, informed the Board that the NCACC Legislative Goals Conference will be held by **virtual** platform **Thursday and Friday, January 14-15, 2021**. Each county will be entitled to vote on legislative goal proposal submissions brought before the membership.

In order to facilitate the voting process, each county is asked to designate one voting delegate (*and also may assign one alternate voting delegate*) prior to the Legislative Goals Conference using the attached Designation of Voting Delegate form.

Please note that voting will take place via an electronic format and more information will follow regarding this process as we get closer to the date of the conference.

At the last meeting, Commissioner Walker was appointed as the voting delegate at the NCACC Legislative Goals Conference; however, since that time, Commissioner Walker has found he has a conflict on the date the meeting is being held. Ms. Bennett said she needs another motion to appoint another Commissioner as the voting delegate.

Commissioner Walker made a motion to appoint Commissioner Keyes as the voting delegate at the NCACC Legislative Goals Conference. Commissioner Phelps seconded. Ms. Bennett proceeded with the roll call: Commissioner Walker, yea; Commissioner Phelps, yea; Commissioner Keyes, yea; Commissioner Sexton, yea. Motion carried unanimously.

Ms. Bennett will send Commissioner Keyes the information to register herself for the NCACC Legislative Goals Conference.

COVID-19 AND VACCINE UPDATE: Mr. Wes Gray, MTW Health Department Director gave an update on COVID-19 and the vaccines.

Washington County COVID-19 Update

1/4/2020



Martin-Tyrrell-Washington

DISTRICT HEALTH

Wes Gray, MPA, MPH, Health Director

252.793.3023 (p) • 252.791.3108 (f) • mtwdistricthealth.org



Public Health

Prevent. Promote. Protect.

Coronavirus Update

January 4, 2021 – 4:00 pm

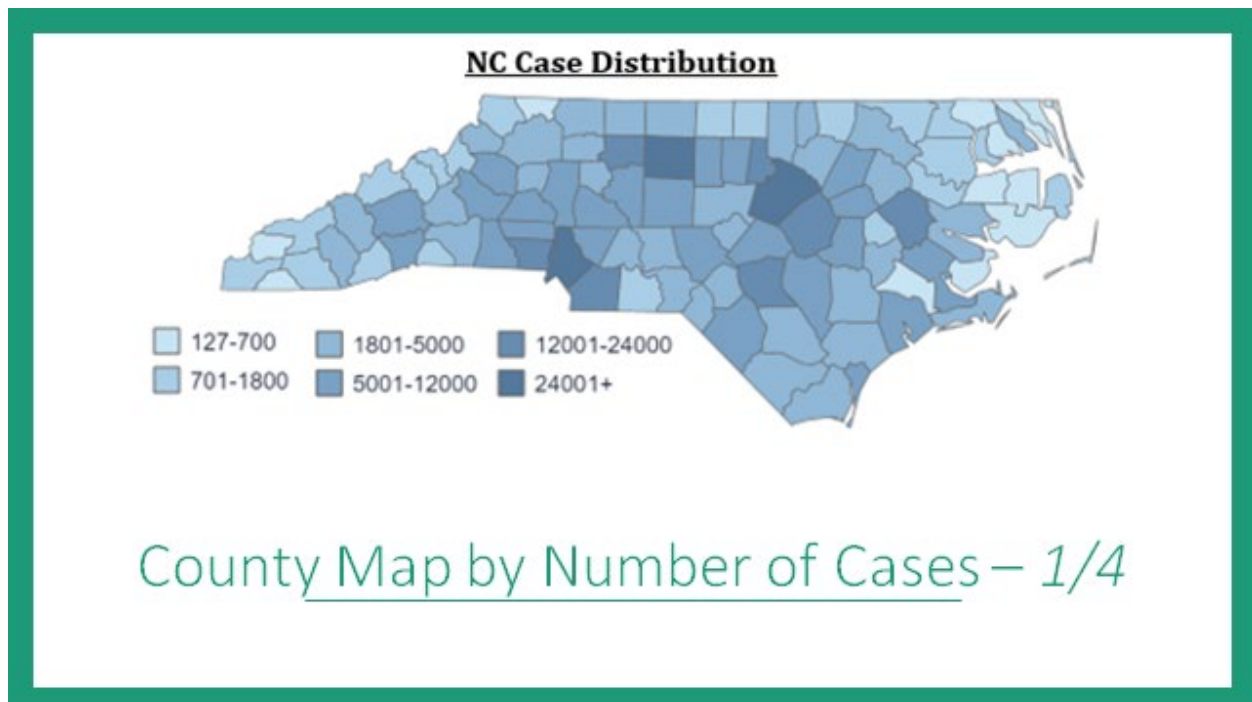
The coronavirus COVID-19 is affecting 218 countries and territories around the world.

North Carolina		United States		Global	
Total Cases	570,111	Total Cases	21,234,802	Total Cases	85,909,625
Deaths	6,941	Deaths	361,214	Deaths	1,857,498
Recovered	487,090	Recovered	12,531,039	Recovered	60,738,122

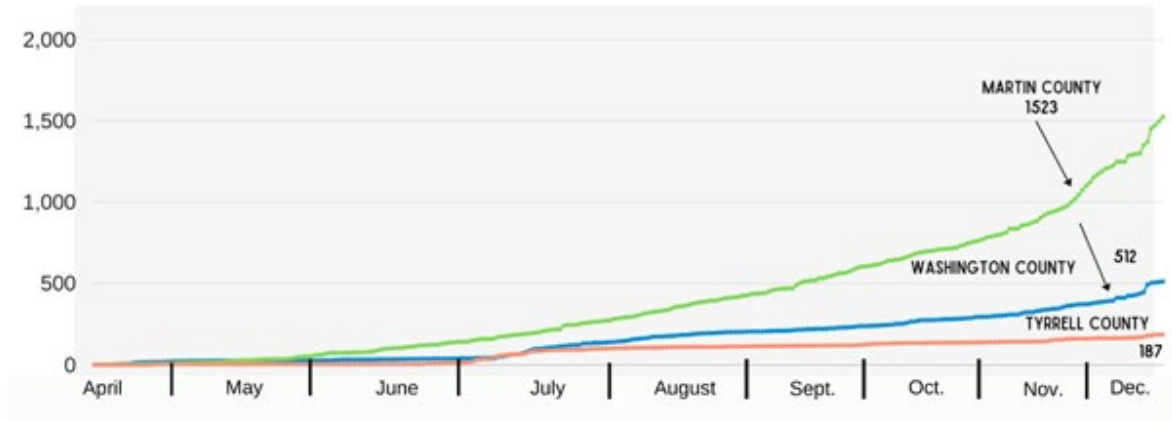
District Profile

526 active cases (17 hospitalized, 509 isolated at home)

County	Martin	Tyrrell	Washington
Total Cases	1523	187	512
Recovered	1081	162	409
Deaths	28	3	13
Active Cases	414	22	90



TOTAL CASE COUNT (BY COUNTY)



Testing Update –

- **Total Tests Completed in NC – As of 1/4: 7,119,201 (16.5% positive) *Increase***
- **Percent of NC Population Tested – 67.8%**

Diagnostic tests – As of 12/30: Martin (14,625 tests or 65.2% of the population), Tyrrell (1,562 or 38.9% of the population), **Washington (8,410 or 72.7% of the population).**

% Positive over last 2 weeks – as of 12/30: Martin (12.3%), Tyrrell (5.5%), **Washington (8.2%).**

Population Source: United States Census Bureau – County Quickfacts. July 1, 2019 Population Estimates

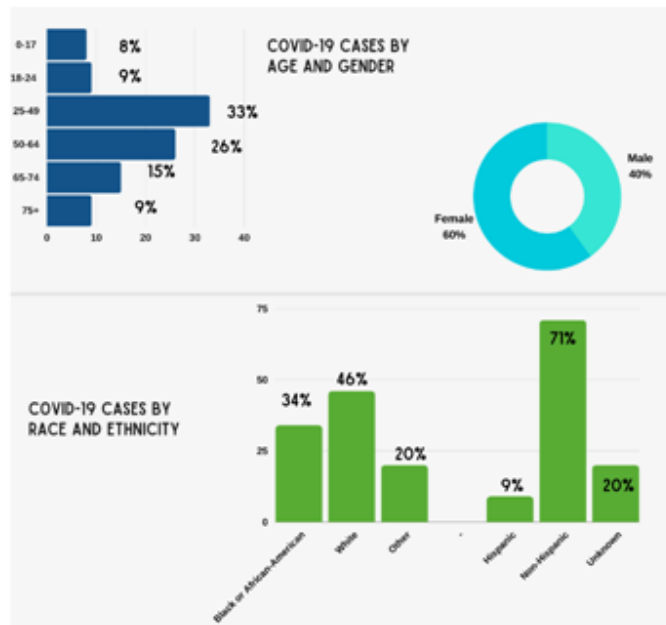
MTW District Ongoing Outbreaks – as of 12/22

Facility Type	County	Facility	Staff		Residents		Total	
			Cases	Deaths	Cases	Deaths	Cases	Deaths
Nursing Home	Martin	Roanoke River Nursing and Rehabilitation Center	24	0	25	0	49	0

- Closest K-12 school outbreaks are Bethel Assembly Christian Academy (Bertie - 2 staff, 12 students), Greene Central High School (Greene – 5 staff, 1 student), South Lenoir High School (Lenoir – 3 staff, 12 students) and North Lenoir High School (Lenoir – 3 staff, 3 students).
- 48 current schools on the NC DHHS outbreak list (~ 19 charter or private schools, 29 public schools)
- Next congregate living and school outbreak update will be on January 5, 2021

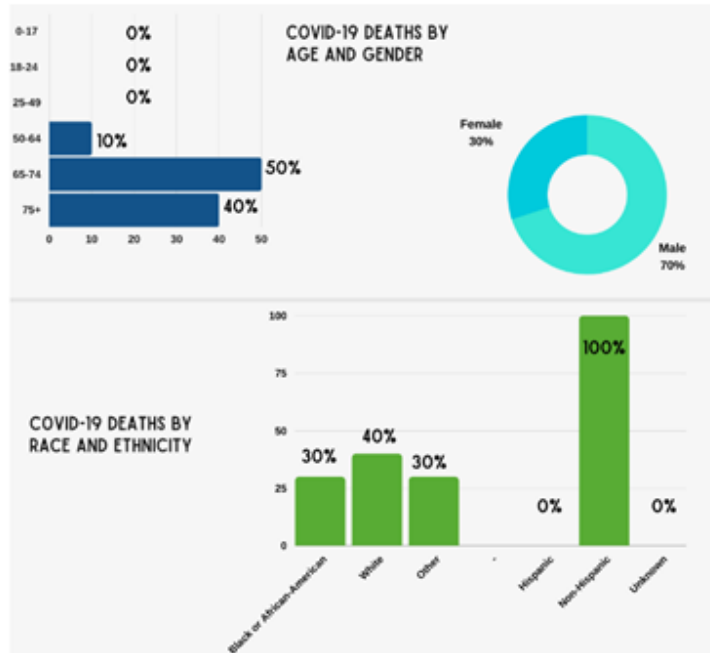
Washington County Demographics

Total Cases

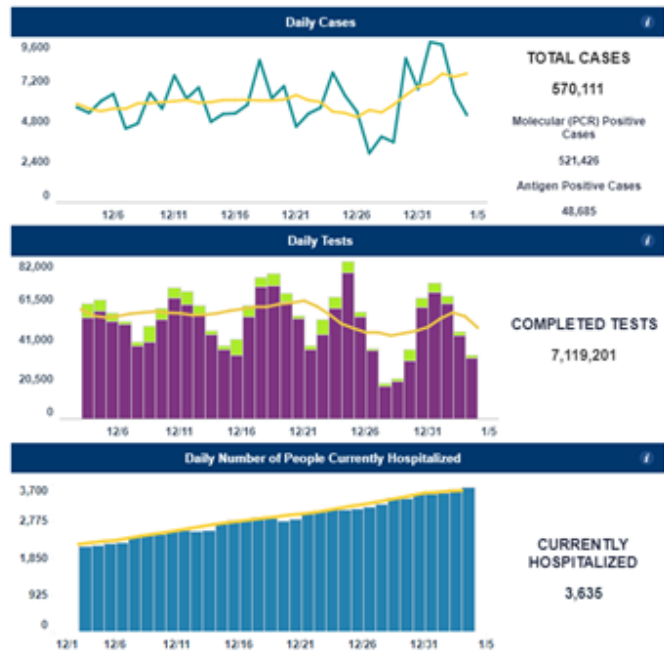


Washington County Demographics Deaths

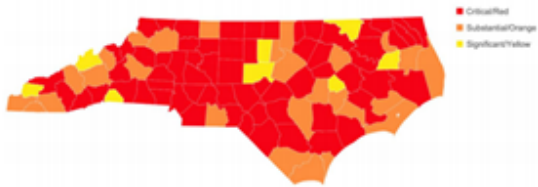
Mortality Rate:
 13 COVID related deaths / 512 confirmed cases = 2.5%



North Carolina Metrics



NC Counties by Tier: Data from December 5 through December 16, 2020



NC County Alert System

Last updated December 22
Next Update January 5

Metrics	Martin	Tyrrell	Washington
Case Rate: Number of New Cases in 14 days per 100,000	1082.9	448.2	371.3
Percent Positive: % of tests that are positive over 14 days	13.1%	11.0%	6.8%
Hospital Impact (hospitalizations, ER visits, beds, etc.)	Moderate	Moderate	Low

The "Percent Positive" numbers that DHOH uses may be different than the Percent Positive numbers that are updated weekly in the testing section of this report. We calculate our number using the last 2 full weeks of testing data (not daily estimates).

Martin County changed from orange to red due to an increase in the Percent Positive metric as well as a change in the hospital impact metric. Tyrrell County changed from yellow to orange because the percent positive rate increase was above 10% in addition to a moderate hospital impact. Washington County remains yellow due to low hospital impact and a low percent positive rate.

The following metrics indicate when a county moves from yellow (Significant) to orange (Substantial) or red (Critical):

	Counties must meet this:	And meet any of these:	
	Case rate	Percent positive	Hospital Impact within the county
Critical (red)	>200/100k new cases in 14 days with at least 42 cases in 14 days.	>10%	High Impact on county hospital(s)
Substantial (orange)	101-200/100k new cases in 14 days with at least 21 cases in 14 days.	8-10%	Moderate Impact on county hospital(s)

Washington County:

Number of new cases per 100,000 within last 14 days: 99 (as of 1/4)

Percentage of PCR tests that are positive during the last 14 days: 8.2%

2 most recent full weeks where # of tests and positives are known:

Week	Number of Tests	Number of Positives
12/13/20 – 12/19/20	378	23
12/20/20 – 12/26/20	339	36
Total	717	59

59 positives / 717 tests = 8.2%

Existence of a localized community / public setting COVID-19 outbreak automatically takes you to "moderate risk"

CDC indicators and thresholds for risk of introduction and transmission of COVID-19 in schools

INDICATORS	Lowest risk of transmission in schools	Lower risk of transmission in schools	Moderate risk of transmission in schools	Higher risk of transmission in schools	Highest risk of transmission in schools
CORE INDICATORS					
Number of new cases per 100,000 persons within the last 14 days*	<5	5 to <20	20 to <50	50 to ≤ 200	>200
Percentage of RT-PCR tests that are positive during the last 14 days**	<3%	3% to <5%	5% to <8%	8% to ≤ 10%	>10%
Ability of the school to implement 5 key mitigation strategies: <ul style="list-style-type: none"> Consistent and correct use of masks Social distancing to the largest extent possible Hand hygiene and respiratory etiquette Cleaning and disinfection Contact tracing in collaboration with local health department Schools should adopt the additional mitigation measures outlined below to the extent possible, practical and feasible.	Implemented all 5 strategies correctly and consistently	Implemented all 5 strategies correctly but inconsistently	Implemented 3-4 strategies correctly and consistently	Implemented 1-2 strategies correctly and consistently	Implemented no strategies

MONTH OF DECEMBER

COVID-19 DRIVE-THRU TESTING

MARTIN COUNTY
 Every Tuesday - Saturday
 10AM - 3PM
 Scout Hut (Williamston)
 and
 East End Elementary
 (Robersonville)

WASHINGTON COUNTY
 Washington Regional Medical Center
 3PM - 5PM
 December 8th and 15th

Same hours and times – now extended thru the end of January



Martin-Tyrrell-Washington
DISTRICT HEALTH

Drop-In Flu Clinics

Flu Shots are available **Monday, Wednesday, and Thursday** from **3:30 - 4:30 PM** at our Martin County and Washington County offices.

By appointment only at our Tyrrell County office.

You can schedule an appointment by calling **252-793-3023**

Please bring your ID and insurance card



Phase 1a of the COVID-19 Vaccination Program began 12/23, with shots going to healthcare workers, first responders, and long-term care staff and patients. Phase 1b now includes educators and support staff in the groups 2 and 5 depending on age (over or under the age of 50). The Health Department has developed a survey link for the 1b population to provide information for vaccine registration.

Covid-19 Vaccinations: Your best shot at stopping COVID-19.

YOU HAVE A **SPOT.** TAKE YOUR **SHOT.**

You have a spot, take your shot. A tested, safe and effective vaccine will be available to all who want it, but supplies will be limited at first. To save lives and slow the spread of COVID-19, independent state and federal public health advisory committees recommend first protecting health care workers caring for patients with COVID-19, people who are at the highest risk of being hospitalized or dying, and those at high risk of exposure to COVID-19. Keep practicing the 3 W's—wear a mask, wait six feet apart, wash your hands—until everyone has a chance to get vaccinated.

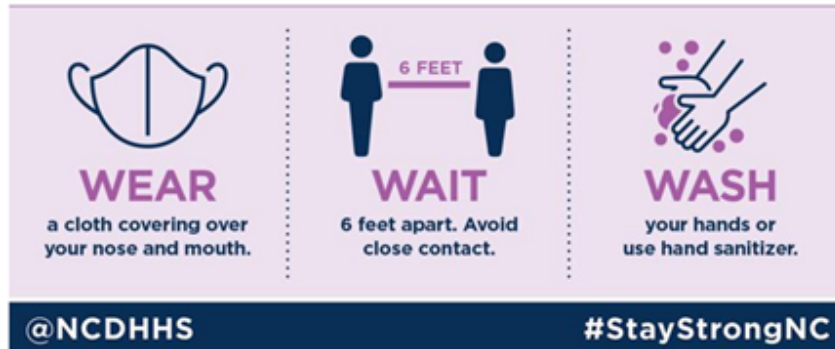
<p>1a</p> <p>Health care workers fighting COVID-19 & Long-Term Care staff and residents.</p>	<p>1b</p> <p>Adults 75 years or older and frontline essential workers.</p>	<p>2</p> <p>Adults at high risk for exposure and at increased risk of severe illness.</p>	<p>3</p> <p>Students</p>	<p>4</p> <p>Everyone who wants a safe and effective COVID-19 vaccination.</p>
<ul style="list-style-type: none"> Health care workers caring for and working directly with patients with COVID-19, including staff responsible for cleaning and maintenance in those areas Health care workers administering vaccine Long-term care staff and residents—people in skilled nursing facilities and in adult family and group homes 	<p>There is not enough vaccine for everyone in this phase to be vaccinated at the same time. Vaccinations will be available to groups in the following order:</p> <ul style="list-style-type: none"> Group 1: Anyone 75 years or older, regardless of health status or living situation Group 2: Health care workers and frontline essential workers 50 years or older* Group 3: Health care workers and frontline essential workers of any age <p>* The CDC defines frontline essential workers as first responders (e.g., firefighters and police officers), corrections officers, food and agricultural workers, U.S. Postal Service workers, manufacturing workers, grocery store workers, public transit workers, and those who work in the education sector (teachers and support staff members) as well as child care workers</p>	<p>Vaccinations will happen by group in the following order:</p> <ul style="list-style-type: none"> Group 1: Anyone 65-74 years old, regardless of health status or living situation Group 2: Anyone 16-64 years old with high-risk medical conditions that increase risk of severe disease from COVID-19 such as cancer, COPD, serious heart conditions, sickle cell disease, Type 2 diabetes, among others, regardless of living situation Group 3: Anyone who is incarcerated or living in other close group living settings who is not already vaccinated due to age, medical condition or job function Group 4: Essential workers not yet vaccinated* <p>* The CDC defines these as workers in transportation and logistics, water and wastewater, food service, shelter and housing (e.g., construction), finance (e.g., bank tellers), information technology and communications, energy, legal, media, and public safety (e.g., engineers), and public health workers</p>	<ul style="list-style-type: none"> College and university students K-12 students age 16 and over. Younger children will only be vaccinated when the vaccine is approved for them. 	

For more information: YourSpotYourShot.nc.gov

Tentative Phase Dates
 Phase 1a: Began 12.23
 Phase 1b: Group 1-1/6
 Phase 1b: Group 2-1/20
 Phase 1b: Group 3 - 2/8

Thank You

If you leave home, know your Ws!



Questions? Call the Health Department at 252-793-3023 or the NC Coronavirus Hotline at 1-866-462-3821

Chair Sexton asked if you are 75 years or older do you have to call and make an appointment. Mr. Gray said MTW will be setting up a dedicated line for that and may do a mass event in the next week or so. Chair Sexton asked if you show up (and over 75) with no appointment will you still be able to get the shot. Mr. Gray said yes. MTW will get 600 more doses this week, and they have already received 800 for the region. The doses are split with Martin and Tyrrell. Chair Sexton asked if a person is immune after getting COVID or can they get it twice. Mr. Gray said maybe if they had a mild first case but he doesn't know of any cases here where someone had it twice. Chair Sexton asked if this will be a yearly test. Mr. Gray said it may possibly be a 3 year test. Mr. Gray also mentioned that if someone recently had COVID, they should wait 90 days before getting the shot. For example, if someone had COVID in August, then they should go get the shot.

Commissioner Keyes asked if there have there been a lot of false negatives on the rapid test. Mr. Gray said not really.

ALBEMARLE COMMISSION (AC) UPDATE: Mr. Michael Ervin, the new Director of the Albemarle Commission spoke to the Commissioners. First of all he thanked the County staff that is delivering Meals on Wheels, especially since that program has increased in members needing meals. They have also lost a lot of volunteers. The AC continues to do RPO work with DOT; however, DOT won't be able to do any more than they did last year. Funding has dried up. DOT is slowly putting back in place the projects they had 4-5 years ago, unless one is an emergency. Mr. Ervin mentioned that the ESFRP was awarded \$1M. \$190,000 is to be spent in our region. The state originally said they were going to cut the AC back because we had a lot of users of the program. Mr. Ervin said AC is expanding their role in Economic Development. They are trying to do some things outside the box. AC has a special project manager working on Broadband. Mr. Ervin said he needs the counties to help the AC determine infrastructure and providers. He said they need the counties to tell them if the counties have buildings that are empty that they can try to get someone in them. Mr. Ervin also said the AC has funding to help counties understand the new 160D Zoning changes. He wants to be a good partner with every county in

the region and needs us to help them know what we need. Chair Sexton said he and Mr. Potter were talking about this earlier. They will be in touch. Commissioner Walker said there is a major problem with infrastructure in Washington County. Chair Sexton said Washington County will put together some information and get with Mr. Ervin.

WASHINGTON COUNTY AUDIT: Mr. Alan Thompson, CPA at TPSA gave the following summary to the Board regarding the Washington County Audit for FY20.

WASHINGTON COUNTY



Presentation of Audit Results

Fiscal Year Ended
June 30, 2020



Alan W. Thompson, CPA
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www.tpsacpas.com

Washington County

Presentation Agenda

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

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

November 25, 2020

To the Board of Commissioners
Washington County
Plymouth, North Carolina

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Washington County for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and OMB Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 21, 2020. Professional standards also required that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Washington County are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered into by Washington County during the year for which there was a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant estimate(s) or assumptions noted during the audit.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. There are no such disclosures identified.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Members
American Institute of CPAs - N.C. Association of CPAs - AICPA Division of Firms

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representation

We have requested certain representations from management that are included in the management representation letter dated November 25, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Auditing Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Washington County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

There were findings noted from our Medicaid Compliance testing. See the Schedule of Findings and Questioned Cost in the audit report for additional details.

Other Matters

We applied certain limited procedures to the Schedule of County's Proportionate Share of Net Pension Liability (LGERS), Schedule of County Contributions (LGERS), Schedule of County's Proportionate Share of Net Pension Asset (ROD), Schedule of County Contributions (ROD), Schedule of Changes in Total Pension Liability - Law Enforcement Officer's Special Separation Allowance, and Schedule of Changes in Total OPEB Liability and Related Ratios, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual non-major fund statement schedules, budgetary schedules, and other schedules, and the schedule of expenditures of federal and State awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally

accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of Washington County and is not intended to be and should not be used by anyone other than these specified parties.

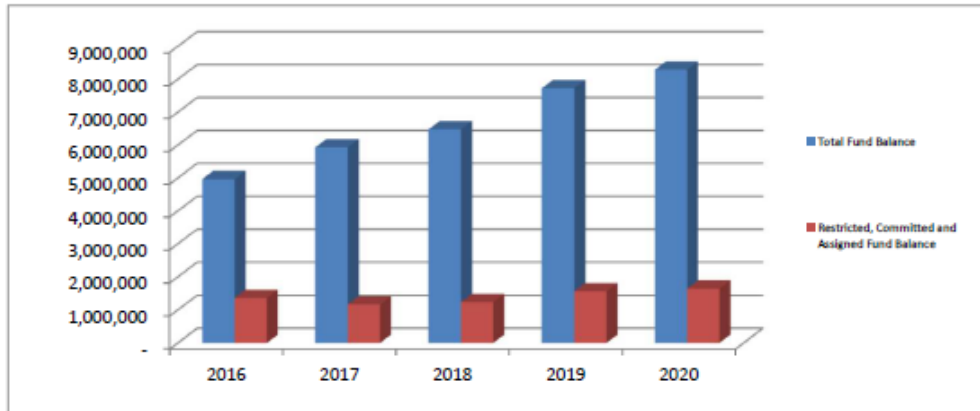
Very truly yours,

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

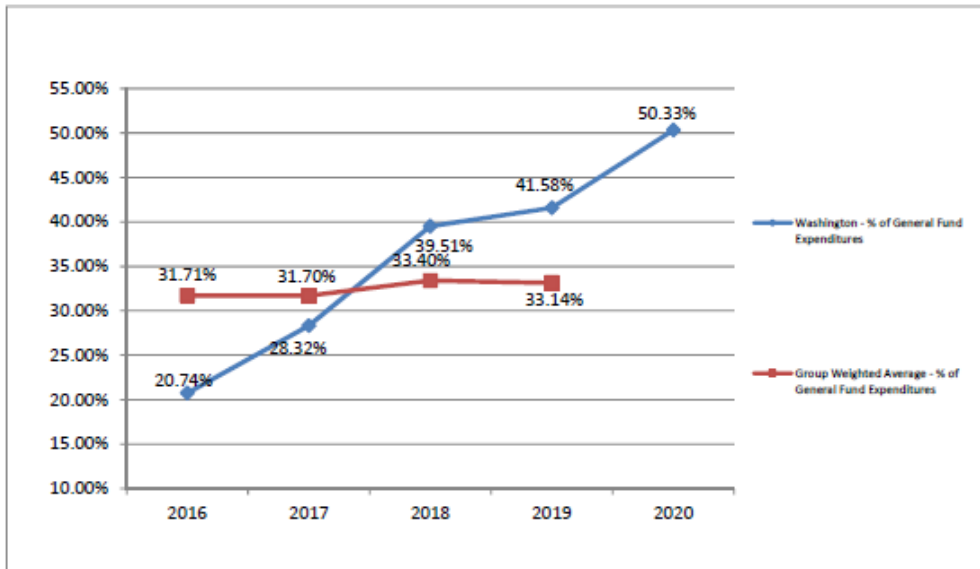
Thompson, Price, Scott, Adams & Co, P.A.

Washington County					
FINANCIAL INFORMATION FOR 5 YEARS					
	2020	2019	2018	2017	2016
Total Fund Balance - General Fund	8,293,894	7,725,820	6,476,619	5,927,952	4,962,671
Unavailable Fund Balance - GF (Restricted for State Statute, Inventories, Prepaids)	1,203,854	2,278,430	1,234,320	1,984,708	1,518,210
Restricted, Committed, and Assigned Fund Balance (Previously Designated and Reserved Fund Balance)	1,643,420	1,558,205	1,235,026	1,162,788	1,359,624
General Fund Expenditures (Including Transfers out)	14,086,611	13,101,560	13,268,139	13,925,484	16,607,760
Fund Balance Available as % of General Fund Expenditures	50.33%	41.58%	39.51%	28.32%	20.74%
Unassigned Fund Balance (Previously Unreserved and Unassigned Fund Balance)	5,446,620	3,889,185	4,007,273	2,780,456	2,084,837
Unassigned Fund Balance as % of General Fund Expenditures (Including Transfers out)	38.67%	29.68%	30.20%	19.97%	12.55%
Revenues over (under) expenditures before other financing sources					
General Fund	1,189,090	1,897,923	1,652,540	1,763,388	1,110,039
Airport Grant Fund	-	4,680	(4,680)	3,203	42,638
Emergency Medical Services Fund	(375,387)	(804,992)	(409,136)	(407,011)	(169,857)
Sanitation Fund	(70,459)	(9,337)	(20,823)	(132,672)	(929,305)
Water Fund	275,967	225,334	72,883	160,176	416,848
Cash vs. Accumulated Depreciation - Water Fund					
Total Fixed Assets	11,533,637	11,533,637	11,517,687	11,505,387	11,451,225
Accumulated Depreciation	5,285,780	5,029,805	4,768,435	4,500,954	4,236,250
Cash	1,009,398	1,686,499	600,899	1,733,096	1,196,935
Cash vs. Accumulated Depreciation - Sanitation Fund					
Total Fixed Assets	682,975	682,975	682,975	682,975	682,975
Accumulated Depreciation	338,986	332,639	313,941	285,599	260,637
Cash	1,014,861	1,018,509	712,701	352	698,872
Cash vs. Fund Balance (Net Position)					
Cash - General	9,522,502	6,867,139	7,247,045	1,645,624	3,619,934
Cash - Airport Grant Fund	-	-	-	-	294,299
Cash - Emergency Medical Services Fund	235,782	505,058	439,891	518,442	639,772
Cash - Sanitation Fund	1,014,861	1,018,509	712,701	352	698,872
Cash - Water Fund	1,009,398	1,686,499	600,899	1,733,096	1,196,935
Cash - Other Governmental	730,835	738,812	750,475	271,485	984,768
Fund Balance - General	8,293,894	7,725,820	6,476,619	5,927,952	4,962,671
Fund Balance - Airport Grant Fund	347,503	347,503	347,503	350,706	297,502
Fund Balance - Emergency Medical Service Fund	493,159	341,089	577,487	471,052	309,647
Net Position - Sanitation Fund	(498,697)	(458,238)	(448,901)	(859,240)	(693,385)
Net Position - Water Fund	2,742,299	2,466,332	2,240,998	3,113,861	3,056,579
Fund Balance - Other Governmental Funds	2,132,156	1,732,723	2,143,660	1,599,174	981,365
Property Tax Rates	0.845	0.845	0.845	0.810	0.790
Collection Percentages	95.71%	95.84%	95.58%	95.61%	95.97%
Collection Percentages (excluding Motor Vehicle)	95.23%	95.39%	95.08%	95.12%	95.50%
Total Property Valuation	1,021,442,963	1,035,341,482	936,853,255	933,977,871	908,233,389
Total Levy Amount	8,273,688	8,386,266	7,916,410	7,597,191	7,182,538
Breakdown of Debt (Excl Compensated Absences & OPEB)					
Governmental - Installment Purchase (Direct Placement)	234,122	352,254	517,924	454,876	460,985
Business-type - Revenue Bonds	3,573,567	3,781,884	3,982,400	4,175,409	4,361,191
Business-type - Notes Payable (Direct Borrowing)	391,894	419,887	447,880	475,872	503,864
	4,199,583	4,554,025	4,948,204	5,106,157	5,326,040
Breakdown of General Fund Revenues					
Ad Valorem Taxes	8,313,844	8,444,161	7,833,819	7,633,899	7,551,559
Other Taxes, License & Permits	2,326,057	2,091,579	2,114,734	2,526,603	2,120,412
Intergovernmental Revenue	3,445,361	3,119,701	3,336,174	3,979,966	3,978,160
Sales and Services	304,367	488,203	491,111	428,115	449,114
Investment Earnings	92,284	153,471	67,105	18,597	7,819
Miscellaneous	172,772	53,644	29,569	134,508	97,911
Total	14,654,685	14,350,759	13,872,512	14,721,688	14,204,975
Breakdown of General Fund Expenditures					
General Government	2,952,196	2,297,423	2,073,052	2,172,473	2,308,618
Public Safety	3,693,340	3,606,534	3,459,612	3,453,097	3,245,556
Economic and Physical Development	187,796	161,480	157,281	157,431	250,329
Human Services	4,069,048	4,072,986	4,120,759	4,568,363	4,635,873
Cultural & Recreational	523,981	526,334	505,696	688,282	319,480
Education	1,984,881	1,723,000	1,816,761	1,812,563	2,160,827
Debt Service	54,353	65,079	86,811	106,091	174,253
Total	13,465,595	12,452,836	12,219,972	12,958,300	13,094,936

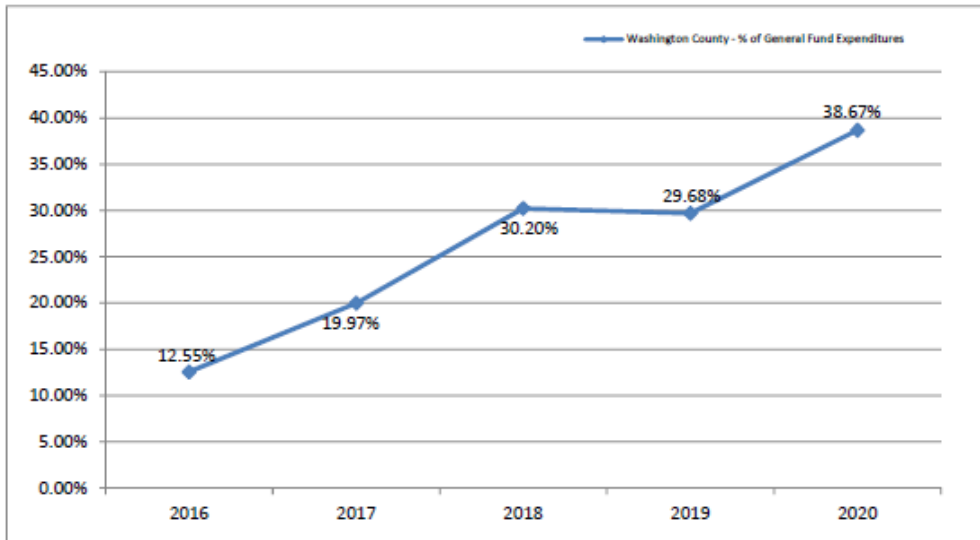
Washington County Analysis of Fund Balance



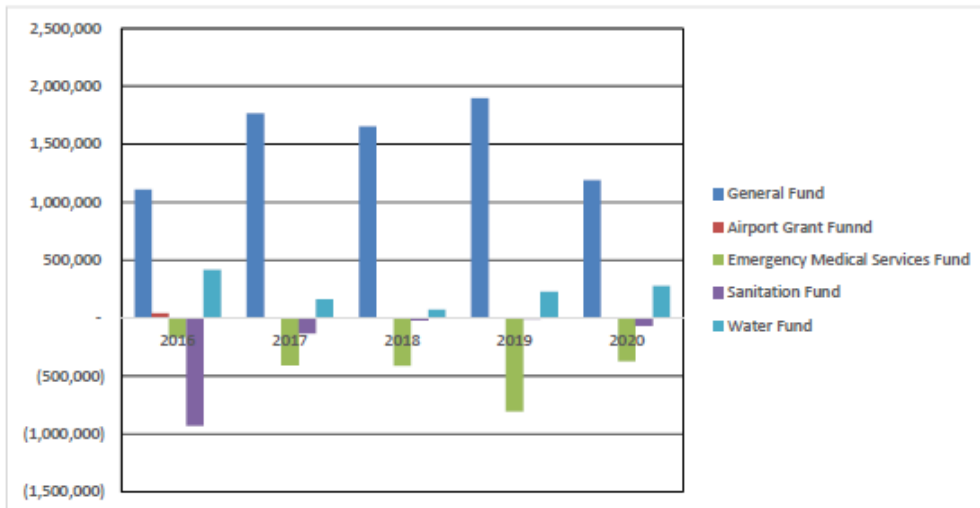
Washington County Analysis of Fund Balance Available (Note - 2020 Group Weighted Average Not Available at Date of Presentation)



Washington County
Analysis of Unassigned Fund Balance as a % of General Fund Expenditures

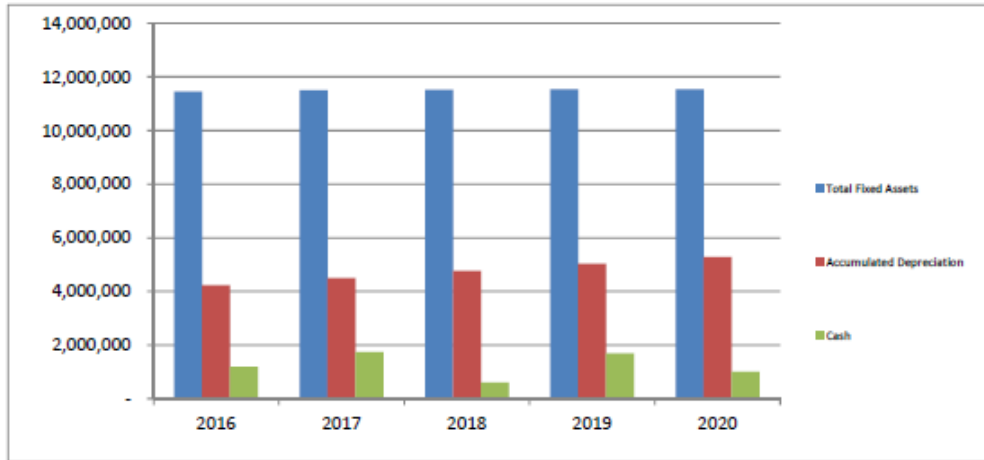


Washington County
Analysis of Revenues Over (Under) Expenditures before Transfers



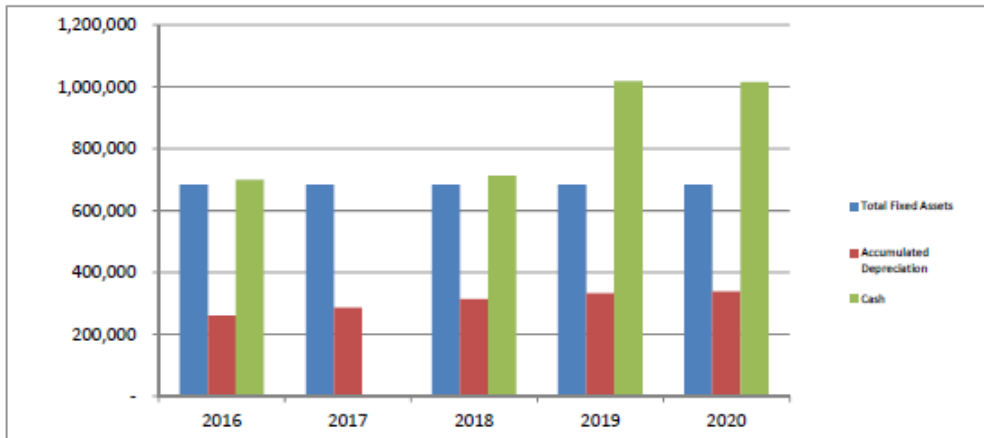
Washington County
Cash vs. Accumulated Depreciation
(Funded Depreciation)

Water Fund



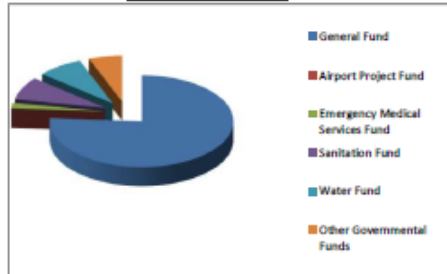
Washington County
Cash vs. Accumulated Depreciation
(Funded Depreciation)

Sanitation Fund

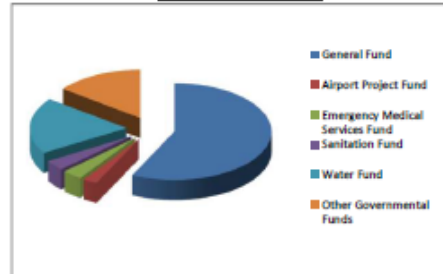


Washington County
Analysis of Cash and Fund Balances
at June 30, 2020

CASH BALANCES



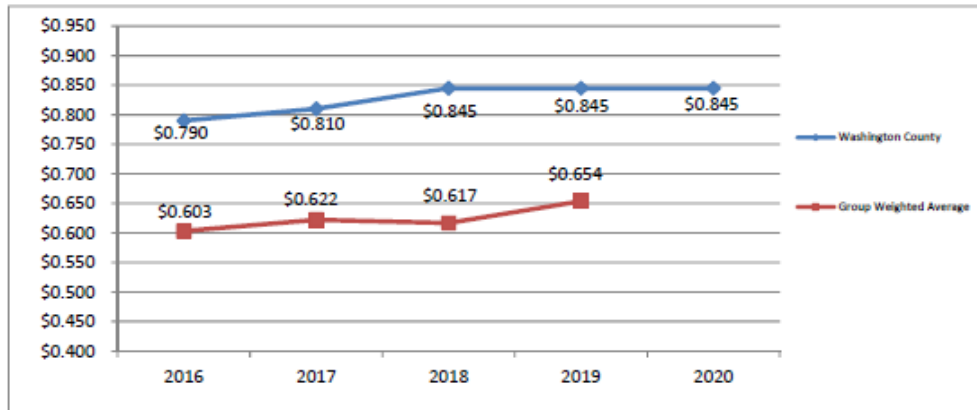
FUND BALANCES



	2020	
	<u>Cash Balances</u>	<u>Fund Balances</u>
General Fund	\$ 9,522,502	\$ 8,293,894
Airport Project Fund	-	347,503
Emergency Medical Service Fund	235,782	493,159
Sanitation Fund	1,014,861	(498,697)
Water Fund	1,009,398	2,742,299
Other Governmental Funds	730,835	2,132,156
Total	\$ 12,513,378	\$ 13,510,314

Washington County
Property Tax Rates

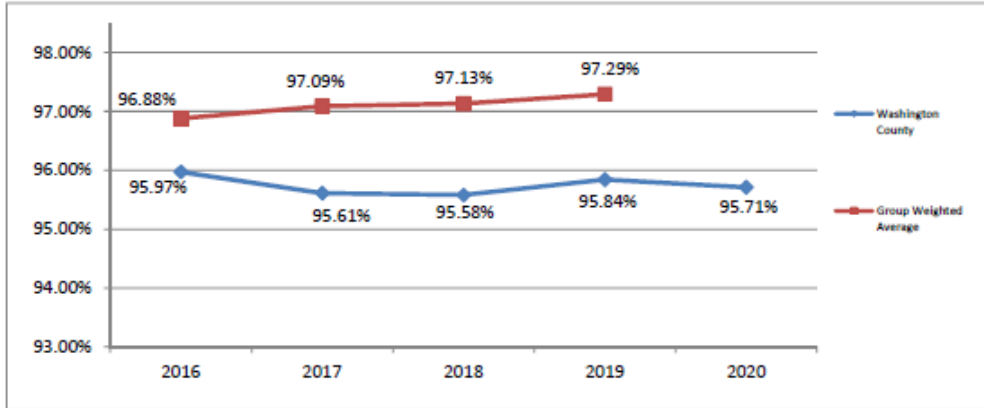
(Note - 2020 Group Weighted Average Not Available at Date of Presentation)



Washington County

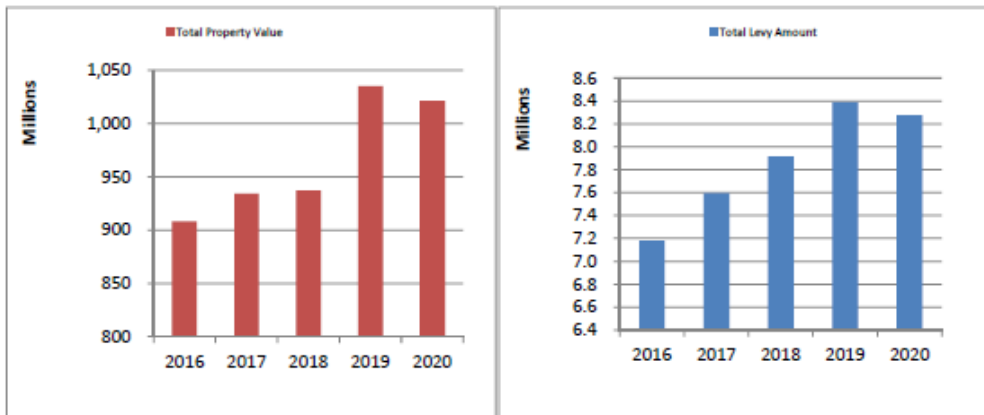
Collection Percentages

(Note - 2020 Group Weighted Average Not Available at Date of Presentation)

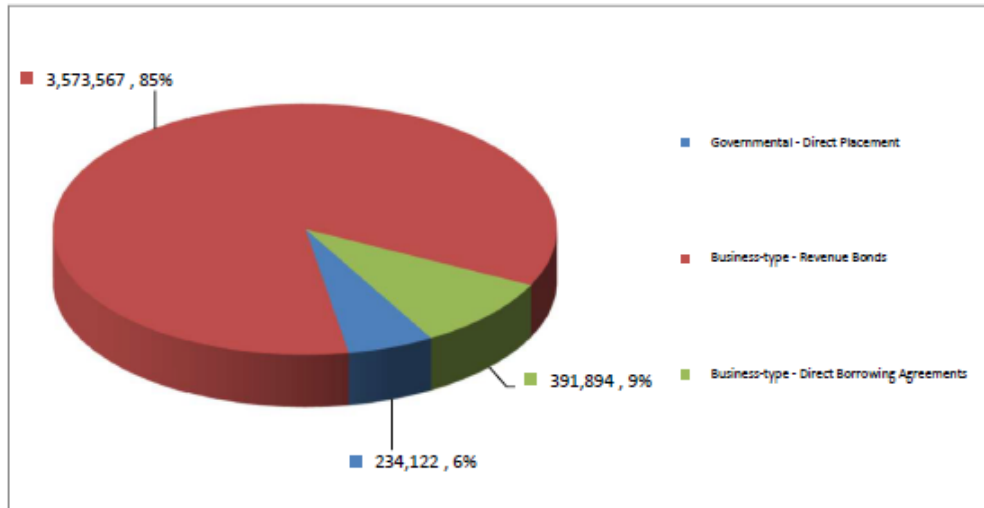


Washington County

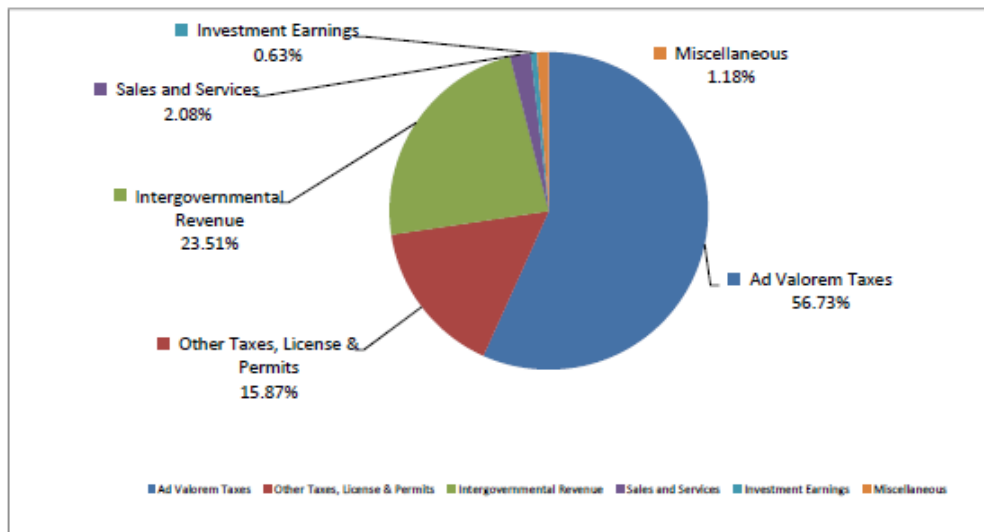
Property Valuation and Levy Amount



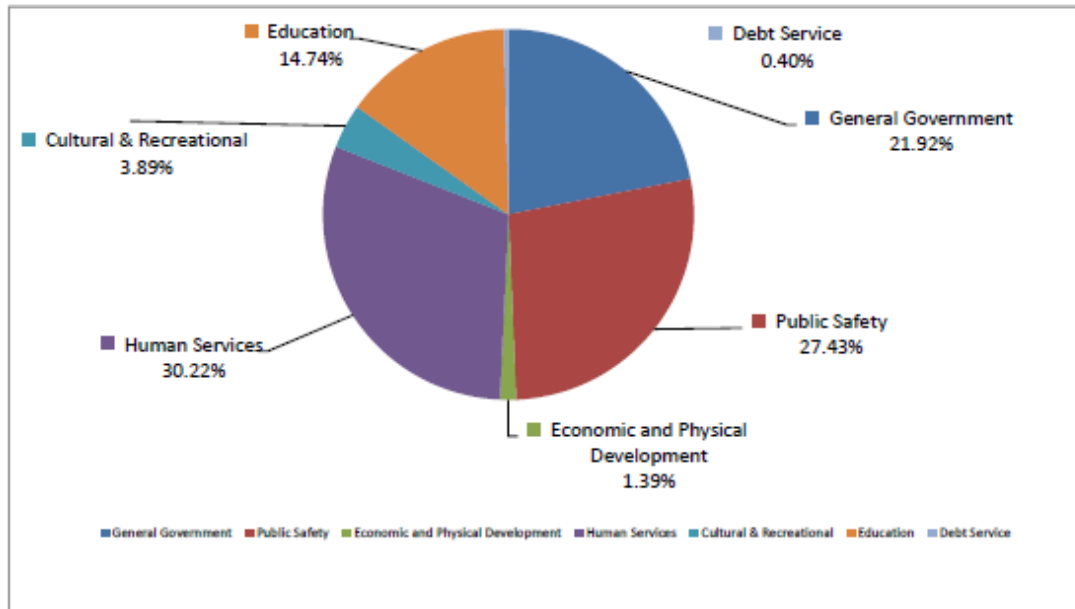
Washington County
 Debt Analysis (excluding Compensated Absences, Pension Liability & OPEB Liability)
 FYE June 30, 2020



Washington County
 Break Down of General Fund Revenue
 FYE June 30, 2020



Washington County
Break Down of General Fund Expenditures
FYE June 30, 2020



Mr. Potter said to the Board, that as they are looking at the audit this year and comparing it with prior years, the EMS fund will not be broken out as in prior years. This year the airport project was the biggest project this year with more detail. The County is still dealing with the hospital pension plan and the liability has increased. There are a number of factors that are causing this. The bond index rate has fallen and impacts the hospital pension plan. Mr. Potter said he will be making recommendations of how the County needs to deal with this. He doesn't expect it to continue at this pace. Mr. Potter said the County is awaiting the approval from the LGC and then the Board will be given hard copies (books) of the audit.

BUDGET CALENDAR FOR FY2022 & WORKSHOP: Mr. Potter said the County is now in budget season. He is looking to schedule the budget workshop on January 19 or 20 around 3:00 PM. Chair Sexton said it should start on January 19 @ 3:00 PM and carry over to January 20 if needed. Mr. Potter said he will be emailing information to the Board ahead of time to help make the meeting shorter.

Commissioner Keyes asked if there will be any list of capital projects. Mr. Potter said yes there will be and he will be asking the Board for their prioritization of such items. Chair Sexton told the new Commissioners that if they have something they would like to propose, please get it to the County Manager as soon as you can so he can do research on it.

BOARDS & COMMITTEES:

ABC BOARD

The ABC Board has two members up for re-appointment: Mr. Jack Faulk and Mr. Ronnie Barnes.

Both have agreed to serve if re-appointed.

Commissioner Keyes made a motion to approve the re-appointments as presented. Commissioner Phelps seconded. Ms. Bennett proceeded with the roll call: Commissioner Walker, yea; Commissioner Phelps, yea; Commissioner Keyes, yea; Commissioner Sexton, yea. Motion carried unanimously.

COMMISSIONER SEATS on various Boards and Committees

Chair Sexton stated that based on Commissioner input from the December 7, 2020 meeting, the Clerk made changes to the Boards and Committees that the Commissioners serve on. The changes are reflected in the table below.

Washington County Boards & Committees
Commissioners Seats
January 4, 2021

Name	Board or Committee	Expiration Date
Carol V. Phelps	Lake Phelps Advisory Board	Indefinite
	Washington County Drainage	Indefinite
	Albemarle Commission RPO-Alternate	Indefinite
Tracey A. Johnson	Albemarle Commission--Workforce Development Program Consortium Board	Indefinite
	Albemarle Commission--Executive Committee--COG	Indefinite
	Hospital Advisory Board	Indefinite
	Trillium Health Board	Indefinite
	Broadband Task Force Committee	
Julius Walker, Jr.	Department of Social Services Board	Indefinite
	Hospital Advisory Board	Indefinite
	JCPC Board	Indefinite
	Travel & Tourism Authority	Indefinite
	SmartStart Partnership for Children	Indefinite
Ann C. Keyes	Parks & Recreation Advisory Committee	Indefinite
	Fire Commission	Indefinite
	MTW Health Department Board	Indefinite
	Albemarle Commission--Washington County Alternate	Indefinite
	Safety Committee	Indefinite
	Local Emergency Planning Committee	Indefinite
Bill Sexton	Planning Board	Indefinite
	Employee of the Quarter Committee	Indefinite
	Washington County Drainage	Indefinite
	Lake Phelps Advisory Board	Indefinite
	Resource Conservation & Development	Indefinite
	Hospital Advisory Board	Indefinite
	Albemarle Commission RPO	Indefinite

Commissioner Walker noted that he would like to come off of the TTA board. Commissioner Phelps said he would be glad to take Commissioner Walker's place on the TTA board. Ms. Bennett said she would make that change and inform Mr. Tom Harrison (TTA Director) of this change.

FINANCE OFFICER'S REPORT: Ms. Dixon went over the budget transfers and budget amendments that were in the Commissioners' package.

Ms. Dixon asked the Board to approve BA#2021-049 but remove the \$1,000 donation for the Sheriff—that is picked up on BA#2021-053. Mr. Potter explained a little about what the budget amendments are usually for to the new Commissioners.

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2021 - 046

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: December 9, 2020

RE: Airport Operations

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
39-4530-130	Airport Operations - Unemployment Insurance	252.00	(252.00)	-
39-4530-140	Airport Operations - Workman's Comp	444.00	(131.00)	313.00
39-4530-450	Airport Operations - Insurance	3,300.00	383.00	3,683.00
Airport Operations				
	Balanced:	3,996.00	-	3,996.00

Justification:

To transfer monies within the Airport Operations budget to cover the increased cost of the Airport Insurance. When the original budget was put in place, we did not have an updated cost therefore this line was underbudgeted.

Budget Officer's Initials MSD

Approval Date: 12/9/20

Initials:	<u>MS</u>
Batch #:	<u>2021-046</u>
Date:	<u>12/9/2020</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2021 - 047

From: Curtis Potter, County Manager
Missy Dixon, *Finance Officer*

Date: December 15, 2020

RE: Facility Services

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4265-215	Facility Services - Maintenance & Repair Building	63,000.00	(460.00)	62,540.00
10-4265-602	Facility Services - Contracted Services - Exterminating	6,684.00	460.00	7,144.00
Facility Services				
	Balanced:	69,684.00	-	69,684.00

Justification:

To transfer monies within Facility Services to cover the costs associated with the Senty Exterminating Inspections for the Library, Beaufort Community College Center, and Dream Provider Building.

Budget Officer's Initials CBP

Approval Date: 12/16/20

Initials: CBP
Batch #: 2021-047
Date: 12/16/2020

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2021 - 048

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: December 15, 2020

RE: SS Admin

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-5310-311	SS Admin - Vehicle Fuel	5,500.00	(653.00)	4,847.00
10-5310-601	SS Admin - Maintenance Agreements - NC Correls	1,217.00	653.00	1,870.00
SS Admin				
	Balanced:	6,717.00	-	6,717.00

Justification:

To transfer monies within DSS to cover the costs of an increase in the NC Correls Software supplied by the State. Both lines are reimbursable at the same rate so this does not impact revenues.

Budget Officer's Initials CPD

Approval Date: 12/16/20

Initials: CPD
Batch #: 2021-048
Date: 12/16/2020

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2021 - 049

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: January 4, 2021

RE: Board of Elections/Inspections & Planning/Sheriff

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-3352-003	Ctr for Tech/Civic Life (CTCL) Grant-Elections	-	(6,592.00)	(6,592.00)
10-4170-030	Board of Elections-Salaries & Wages-Part Time	51,085.00	6,592.00	57,677.00
Board of Elections				
10-3990-000	Appropriated Fund Balance - GF	(381,704.99)	(50,000.00)	(431,704.99)
10-4350-500	Inspections & Planning-Decommissioning Bond-Solar Farms	-	50,000.00	50,000.00
Inspections & Planning				
10-3541-010	Sheriff - Donations	(1,525.00)	(1,000.00)	(2,525.00)
10-4310-650	Sheriff - Donations	4,300.00	1,000.00	5,300.00
Sheriff				
Balanced:		(327,844.99)	-	(327,844.99)

Justification:

To budget for a grant received by the Board of Elections to pay poll workers an additional \$19.56 per day for each day that they worked one-stop voting. To appropriate fund balance to put the Sunenergy Decommissioning Bond back into budget - it was inadvertently not rolled over at the beginning of the fiscal year. To budget for donations received by the Sheriff's Office.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	_____
Batch #:	_____
Date:	_____

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2021 - 050

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: January 4, 2021

RE: Social Services

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-3490-000	DSS - Administration Reimbursement	(2,325,073.00)	(10,000.00)	(2,335,073.00)
10-5400-310	SS Transportation-WF Transportation	42,000.00	(20,000.00)	22,000.00
10-5400-250	SS Transportation-Maintenance & Repair-Vehicle	45,000.00	30,000.00	75,000.00
10-3490-000	DSS - Administration Reimbursement	(2,335,073.00)	(17,000.00)	(2,352,073.00)
10-5380-190	SS Economic Support - WF Employment Services	23,000.00	(10,000.00)	13,000.00
10-5380-379	SS Economic Support - Special Assistance	137,500.00	(10,000.00)	127,500.00
10-5380-376	SS Economic Support - Title IV Foster Care	65,500.00	37,000.00	102,500.00
				-
10-3490-000	DSS - Administration Reimbursement	(2,352,073.00)	(58,142.00)	(2,410,215.00)
10-5380-406	SS Economic Support - LIEAP Payments	81,581.00	58,142.00	139,723.00
Social Services				
Balanced:		(6,617,638.00)	-	(6,617,638.00)

Justification:

To transfer monies from WF Transportation to Maintenance & Repair Vehicle due to the impacts of COVID. During the pandemic, buses are having to transport fewer clients in order to meet the social distancing guidelines therefore creating additional multiple trips. As a result there has been an increase in fuel costs this fiscal year. There has also been extensive repairs to one of the air conditioning systems on a bus that has increased costs. Digital surveillance cameras are going to be installed on the two new vans being purchased. The funds are being moved from a non-reimbursable line to a 50% reimbursable line therefore increasing revenues.

To transfer monies from WF Employment Services and Special Assistance to Title IV Foster Care due to an increased number of children in foster care. These children are requiring more expensive treatment homes and therefore the cost of their care is higher creating an anticipated shortfall. These funds are being moved from two lines that are non-reimbursable to a line that is 85% reimbursable therefore increasing revenues.

To budget for additional monies received from NC DHHS for Low Income Energy Assistance, these monies are specifically designated for Pandemic Relief and have to be used for those individuals that received LIEAP Payments last year age 60 and disabled.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	<input type="text"/>
Batch #:	<input type="text"/>
Date:	<input type="text"/>

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2021 - 051

From: Curtis Potter, County Manager
Missy Dixon, *Finance Officer*

Date: January 4, 2021

RE: Landfill

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
33-3400-000	Metal/White Goods Revenue	-	(10,000.00)	(10,000.00)
33-7400-040	Landfill - Professional Services	30,000.00	(7,000.00)	23,000.00
33-7400-600	Landfill - Contracted Services	40,000.00	(13,000.00)	27,000.00
33-8100-600	Landfill - Captial Project-C&D Landfill Expansion	60,000.00	30,000.00	90,000.00
Landfill				
Balanced:		130,000.00	-	130,000.00

Justification:

To budget for additional revenues for the sale of Metal/White Goods. To transfer monies from Professional Services and Contracted Services to cover the additional monies needed to complete the required Expansion of the Landfill.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:

Batch #:

Date:

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2021 - 052

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: January 4, 2021

RE: Projects/Grants - Bay Brothers

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
58-3200-000	USDA RBDG Grant - Bay Brothers	-	(181,301.00)	(181,301.00)
58-5200-001	USDA RBDG Grant - Bay Brothers	-	181,301.00	181,301.00
Projects/Grants - Bay Brothers				
Balanced:		-	-	-

Justification:

To budget for the USDA Grant awarded to help with the Capital Project purchase of refrigeration equipment for Bay Brothers Seafood.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:

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Batch #:

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Date:

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Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2021 - 053

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: January 4, 2021

RE: Sheriff/SS Admin

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-3540-020	Gun Permits Discretionary-County Portion	(4,070.00)	(790.00)	(4,860.00)
10-4310-611	Gun Permits Discretionary-County Portion	21,670.00	790.00	22,460.00
10-3540-030	Gun Permits-State Portion	(5,105.00)	(940.00)	(6,045.00)
10-4310-612	Gun Permits-State Portion	5,830.00	940.00	6,770.00
10-3540-040	Finger Printing	(1,220.00)	(150.00)	(1,370.00)
10-4310-613	Finger Printing	3,275.00	150.00	3,425.00
10-3541-010	Sheriff-Donations	(1,525.00)	(1,180.00)	(2,705.00)
10-4310-650	Sheriff-Donations	4,300.00	1,180.00	5,480.00
Sheriff				
10-3500-081	DSS Community Donations-Christmas	(70.00)	(905.00)	(975.00)
10-5310-258	DSS Community Donations-Christmas	1,738.00	905.00	2,643.00
SS Admin				
Balanced:		24,823.00	-	24,823.00

Justification:

To budget for additional revenues received in the Sheriff's Department for Gun Permitting and donations. To budget for additional monies received in DSS for Christmas donations.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:

 Batch #:

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 Date:

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Commissioner Walker made a motion to approve the budget amendments as presented with the correction on BA#2021-049. Commissioner Keyes seconded. Ms. Bennett proceeded with the roll call: Commissioner Walker, yea; Commissioner Phelps, yea; Commissioner Keyes, yea; Commissioner Sexton, yea. Motion carried unanimously.

Commissioner Keyes thanked Ms. Dixon and Mr. Potter for explaining the budget amendments to them. Chair Sexton said he gets good reports from the CPA that works with the County Finance Officer. Ms. Dixon said Mr. Best comes in and teaches them, not just helps them.

OTHER ITEMS BY CHAIR, COMMISSIONERS, COUNTY MANAGER/ COUNTY MANAGER OR CLERK:

- Pocosin Innovative Charter School (PIC) Request Regarding Veterans Field, Commissioner Phelps: Commissioner Phelps thanked Mr. Potter in helping to steer him in the right direction on this subject. Commissioner Phelps asked Mr. Potter if he had talked with Ms.

Constance Davenport. Mr. Potter said not yet. Mr. Potter said if the County were to give it to PIC, there would need to be something in writing that says the field would need to revert back to the County if the school dissolved. Chair Sexton said he knows there has been a lot of work done down there. He would still like Recreation to be able to use it. Chair Sexton said maybe we can discuss it during the budget workshop—get the pros and cons. Mr. Potter said he has been reaching out to Ms. Constance Davenport to find out if she is the POC for this and have a conference call with Commissioner Phelps, Ms. Davenport, himself and Mr. Fulford, the Recreation Director. Commissioner Keyes reiterated that she would gladly support that end of the County. Commissioner Walker asked if anyone else uses that field. Commissioner Phelps said some of the Spanish folks have used it to play soccer on it.

- Board of Education—District Voting, Commissioner Phelps: Commissioner Phelps said he brought this up at the last meeting as well. Commissioner Phelps said he would like to have the Board of Education members tied to districts not all be At Large so they would be elected by the folks in their district.

Chair Sexton asked Mr. Potter about his thoughts on this. Mr. Potter said 1972 was the last time the restrictions were changed as to how they are elected. Commissioner Phelps wants to have district voting not just At Large. Mr. Potter said he needs to talk with the Elections Director. There is a lot to be worked out to be able to understand this. Mr. Potter said he has reached out to the State Board of Elections to be able to let the Commissioners know what they can/cannot do. Discussion ensued. Mr. Potter said he would like the Board of Elections and the Board of Education’s input on this.

Commissioner Walker mentioned Cardinal Lane. He drove up there 2 weeks ago. It’s in bad shape. If it can’t be paved, maybe the County can get gravel put in it. Mr. Potter said that road has been an ongoing issue for us. The County has still been looking for the information with DOT for the State to be able to take over the road. Mr. Potter suggested a meeting with Commissioner Keyes (because she was involved when you was a County employee), Commissioner Carol Phelps (because he used to work for DOT), himself and the new DOT District Engineer for our area.

Mr. Potter said the County received its sales tax report today (2 months in arrears) and saw a trend that needs to be kept an eye on it. Washington County’s sales tax decreased by about \$15,000. Overall, the State increased 5%. He will be making a graph to send to the Commissioners.

At 7:53 PM, with no further business to discuss, **Commissioner Phelps made a motion to recess the meeting to Tuesday, January 19 @ 3:00 PM for a Budget Workshop. Commissioner Walker seconded. Ms. Bennett proceeded with the roll call: Commissioner Walker, yea; Commissioner Phelps, yea; Commissioner Keyes, yea; Commissioner Sexton, yea. Motion carried unanimously.**

William R. “Bill” Sexton
Chair

Julie J. Bennett, CMC, NCMCC
Clerk to the Board