

December 6, 2021

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

County Manager Potter called the December 6, 2021 meeting to order and stated that this is the Board’s annual organizational meeting.

ELECTION OF CHAIR: County Manager Potter called for nominations for Chair of the Washington County Board of Commissioners for 2021-2022. **Commissioner Walker nominated Commissioner Johnson. Commissioner Keyes seconded. County Manager Potter proceeded with the roll call: Commissioner Sexton, yea; Commissioner Johnson, yea; Commissioner Phelps, yea; Commissioner Walker and Commissioner Keyes. Motion carried unanimously.** County Manager Potter handed over the gavel and congratulated Commissioner Johnson as Chair for 2021-2022. Chair Johnson presided over the remainder of the meeting.

ELECTION OF VICE-CHAIR: Chair Johnson called for nominations for Vice-Chair of the Washington County Board of Commissioners for 2021-2022. **Commissioner Phelps nominated Commissioner Keyes as Vice-Chair. Commissioner Walker seconded. Chair Johnson proceeded with the roll call: Commissioner Sexton, yea; Commissioner Phelps, yea; Commissioner Walker, yea; Commissioner Keyes, yea and Commissioner Johnson, yea. Motion carried unanimously.** Chair Johnson congratulated Commissioner Keyes as Vice-Chair for 2021-2022.

Chair Johnson called on Commissioner Walker to give the invocation and Commissioner Phelps to lead the Pledge of Allegiance.

ADDITIONS/DELETIONS: None.

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 Meeting Minutes from November 2, 2021 and Closed Session Minutes from October 4, 2021
- b) Tax Refunds & Releases and Insolvent Accounts
- c) 2022 County Commissioners’ Meeting Schedule
- d) 2022 County Holiday Schedule

- e) RESO 2021-027 to Request Appropriation of Additional State Funds to Reduce Impact of COVID-19 Related Family Expenses
- f) Records Retention & Disposition Schedule: Program Records Schedule & General Records Schedule
- g) Draft FY2022-23 Budget Calendar
- h) Audit Contract

Commissioner Walker seconded. Chair Johnson proceeded with the roll call: Commissioner Sexton, yea; Commissioner Phelps, yea; Commissioner Walker, yea; Commissioner Keyes, yea and Commissioner Johnson, yea. Motion carried unanimously.

PUBLIC FORUM: Mr. Jimmy Jones, Cardinal Lane, Plymouth, talked about things in Plymouth and again about his road. Mr. Jones said he wants a meeting with Senator Erica Smith. Chair Johnson said Senator Smith is no longer the Senator for Washington County. Washington County's Senator is Bob Steinburg. Chair Johnson said she will talk with Mr. Jones at a later date.

Mr. Jack Sheets, Cardinal Lane, said that Steinburg said to everyone in church that these folks have too much proof that the road (Cardinal Lane) was there in 1974. Mr. Sheets said he even talked with Mr. Moran from DOT (before he retired). People that live here need their roads taken care of. People in his neighborhood take care of their homes, lawns and have pride in their area. Things can be proved by looking at the cemetery headstones. Why doesn't anybody care about the folks who live here?

Chair Johnson thanked him for coming in and will be talking with them.

EMPLOYEE OF THE QUARTER: Chair Johnson recognized Ms. Darlene Harrison, Delinquent Tax Coordinator as the Employee of the Quarter.

AUDIT SUMMARY & DRAFT AUDIT REPORT: Ms. Brandy Turbeville, TPSA spoke to the Commissioners' via ZOOM and gave the Audit Summary below.

WASHINGTON COUNTY



Presentation of Audit Results

Fiscal Year Ended
June 30, 2021



Alan W. Thompson, CPA
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Washington County

Presentation Agenda

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IV. QUESTIONS AND COMMENTS	
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Alan W. Thompson, CPA

R. Bryon Scott, CPA

Gregory S. Adams, CPA

November 8, 2021

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, 2021. 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 February 12, 2021. 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. As described in Note VIII to the financial statements, the County changed accounting policies related to Fiduciary Activities by adopting GASB Statement 84 "Fiduciary Activities," effective for fiscal year ended June 30, 2021. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in Note VIII, and is reflected in the Statement of Activities, Statement of Changes in Fiduciary Net Position, and the respective governmental fund statements. 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.

Members

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

Difficulties Encountered in Performing the Audit

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

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 8, 2021.

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 was a financial statement finding for not adopting a budget for the Representative Payee Fund, which was a new fund that was supposed to be created as a result of the implementation of GASB 84. Additionally, there were findings noted from our Medicaid Compliance testing. See the Schedule of Findings and Questioned Cost in the audit report for additional details.

In addition, in reviewing the subsidiary ledgers for water receivables, there are several accounts with outstanding balances over 90 days old. The accounts need to be reviewed and written off if they are not collectible to clean up the receivable list. Several of the account balances rolled over from a software conversion, so details are not available on the account status based on the sample we reviewed.

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items to the Board. The County is required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, Finance Officer, and Manager. The two items that you will be required to

respond to in this letter are: (1) the budget violation for not adopting a budget for the representative payee fund and (2) the stewardship note concerning the deficit fund balance in the sanitation fund.

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.

Please ensure that management and the Board is aware of the new GASB pronouncements for the upcoming fiscal year. Be especially mindful of GASB No.87: *Leases*, as the implementation of this standard will take a significant amount of time and resources to gather the necessary information. If the proper resources are not allotted for the implementation of this standard, this could potentially cause a significant delay in the completion of the upcoming audit.

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.

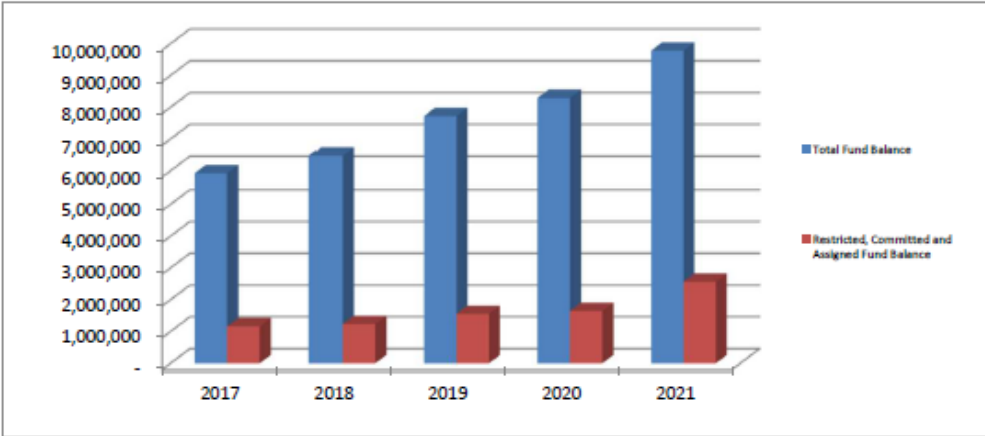
Very truly yours,

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

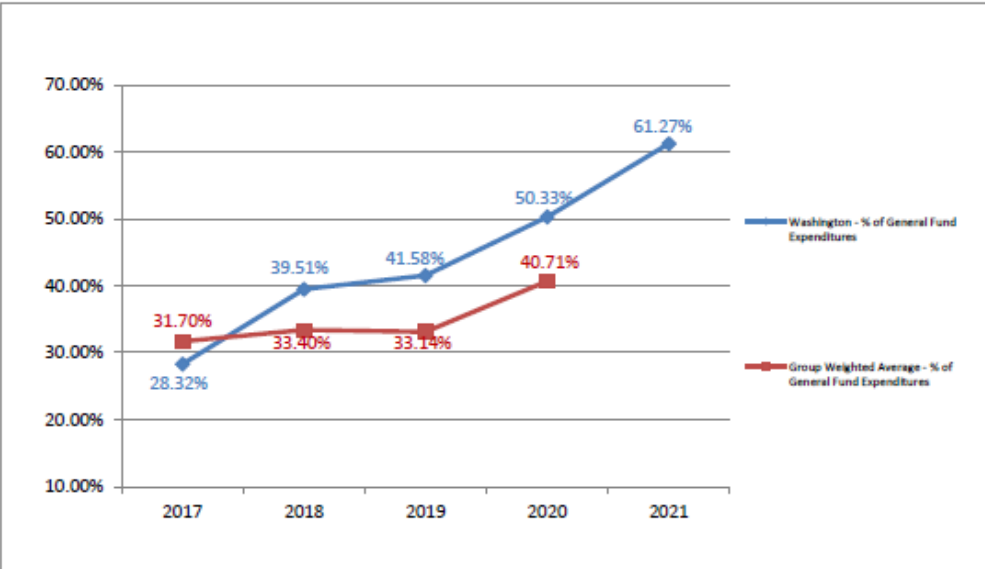
Thompson, Price, Scott, Adams & Co, P.A.

Washington County					
FINANCIAL INFORMATION FOR 5 YEARS					
	2021	2020	2019	2018	2017
Total Fund Balance - General Fund	9,781,691	8,293,894	7,725,820	6,476,619	5,927,952
Unavailable Fund Balance - GF (Restricted for State Statute, Inventories, Prepaids)	1,211,964	1,203,854	2,278,430	1,234,320	1,984,708
Restricted, Committed, and Assigned Fund Balance	2,562,617	1,643,420	1,558,205	1,235,026	1,162,788
General Fund Expenditures (including Transfers out)	13,986,925	14,086,611	13,101,560	13,268,139	13,925,484
Fund Balance Available as % of General Fund Expenditures	61.27%	50.33%	41.58%	39.51%	28.32%
Unassigned Fund Balance	7,089,712	5,446,620	3,889,185	4,007,273	2,780,456
Unassigned Fund Balance as % of General Fund Expenditures (including Transfers out)	50.69%	38.67%	29.68%	30.20%	19.97%
Revenues over (under) expenditures before other financing sources					
General Fund	1,963,662	1,189,090	1,897,923	1,652,540	1,763,388
Emergency Medical Services Fund	87,493	(375,387)	(804,992)	(409,136)	(407,011)
Sanitation Fund	75,685	(70,459)	(9,337)	(20,823)	(132,672)
Water Fund	304,183	275,967	225,334	72,883	160,176
Cash vs. Accumulated Depreciation - Water Fund					
Total Fixed Assets	11,536,859	11,533,637	11,533,637	11,517,687	11,505,387
Accumulated Depreciation	5,519,589	5,285,780	5,029,805	4,768,435	4,500,954
Cash	1,717,240	1,009,398	1,686,499	600,899	1,733,096
Cash vs. Accumulated Depreciation - Sanitation Fund					
Total Fixed Assets	695,067	682,975	682,975	682,975	682,975
Accumulated Depreciation	345,334	338,986	332,639	313,941	285,599
Cash	853,330	1,014,861	1,018,509	712,701	352
Cash vs. Fund Balance (Net Position)					
Cash - General	11,766,145	9,522,502	6,867,139	7,247,045	1,645,624
Cash - Emergency Medical Services Fund	317,058	235,782	505,058	439,891	518,442
Cash - Other Governmental	522,992	730,835	738,812	750,475	271,485
Cash - Sanitation Fund	853,330	1,014,861	1,018,509	712,701	352
Cash - Water Fund	1,717,240	1,009,398	1,686,499	600,899	1,733,096
Fund Balance - General	9,781,691	8,293,894	7,725,820	6,476,619	5,927,952
Fund Balance - Emergency Medical Services Fund	919,394	493,159	341,089	577,467	471,052
Fund Balance - Other Governmental Funds	2,318,944	2,479,659	2,080,226	2,491,163	1,949,880
Net Position - Sanitation Fund	(388,012)	(498,697)	(458,238)	(448,901)	(859,240)
Net Position - Water Fund	3,046,482	2,742,299	2,466,332	2,240,998	3,113,861
Property Tax Rates	0.845	0.845	0.845	0.845	0.810
Collection Percentages	95.96%	95.71%	95.84%	95.58%	95.61%
Collection Percentages (excluding Motor Vehicle)	95.45%	95.23%	95.39%	95.08%	95.12%
Total Property Valuation	1,002,715,148	1,021,442,963	1,035,341,482	936,853,255	933,977,871
Total Levy Amount	8,472,943	8,273,688	8,386,266	7,916,410	7,597,191
Breakdown of Debt (Excl Compensated Absences & OPEB)					
Governmental - Installment Purchase (Direct Placement)	114,458	234,122	352,254	517,924	454,876
Business-type - Revenue Bonds	3,357,147	3,573,567	3,781,884	3,981,400	4,175,409
Business-type - Notes Payable (Direct Borrowing)	363,902	391,894	419,887	447,880	475,872
Total	3,835,507	4,199,583	4,554,025	4,948,204	5,106,157
Breakdown of General Fund Revenues					
Ad Valorem Taxes	8,550,407	8,313,844	8,444,161	7,833,819	7,633,899
Other Taxes, License & Permits	2,543,205	2,326,057	2,091,579	2,114,734	2,526,603
Intergovernmental Revenue	4,137,091	3,445,361	3,119,701	3,336,174	3,979,966
Sales and Services	165,278	304,367	488,203	491,111	428,115
Investment Earnings	9,118	92,284	153,471	67,105	18,597
Miscellaneous	69,605	172,772	53,644	29,569	134,508
Total	15,474,704	14,654,685	14,350,759	13,872,512	14,721,688
Breakdown of General Fund Expenditures					
General Government	2,854,358	2,952,196	2,297,423	2,073,052	2,172,473
Public Safety	3,565,761	3,693,340	3,606,534	3,459,612	3,453,097
Economic and Physical Development	198,466	187,796	161,480	161,281	157,431
Human Services	4,483,759	4,069,048	4,072,986	4,120,759	4,568,363
Cultural & Recreational	534,673	523,981	526,334	505,696	688,282
Education	1,822,407	1,984,881	1,723,000	1,816,761	1,812,563
Debt Service	51,636	54,353	65,079	86,811	106,091
Total	13,511,060	13,465,595	12,452,836	12,219,972	12,958,300

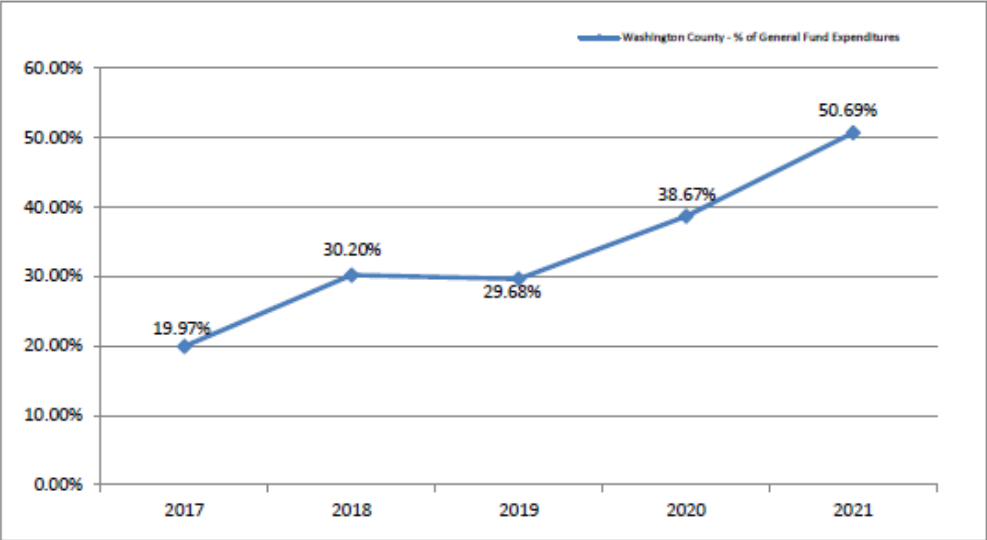
Washington County Analysis of Fund Balance



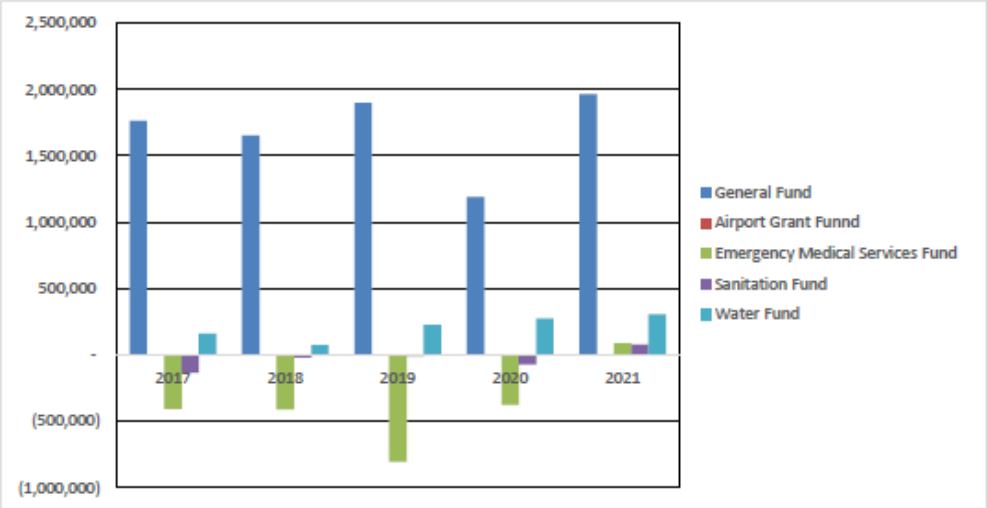
Washington County Analysis of Fund Balance Available (Note - 2021 Group Weighted Average Not Available at Date of Presentation)



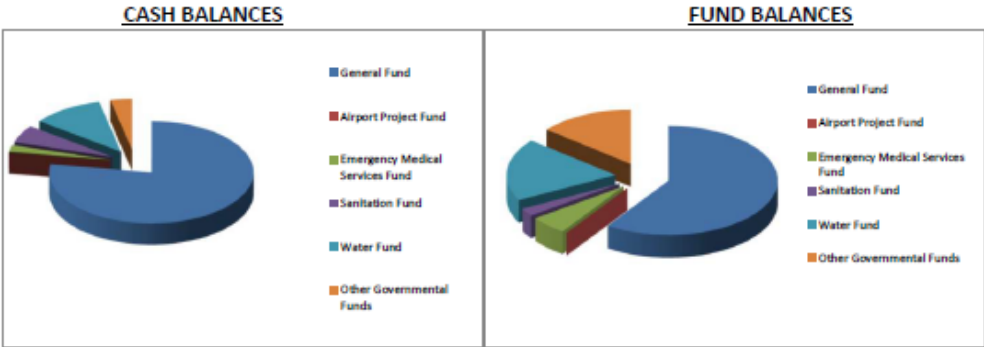
Washington County
Analysis of Unassigned Fund Balance as a % of General Fund Expenditures



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



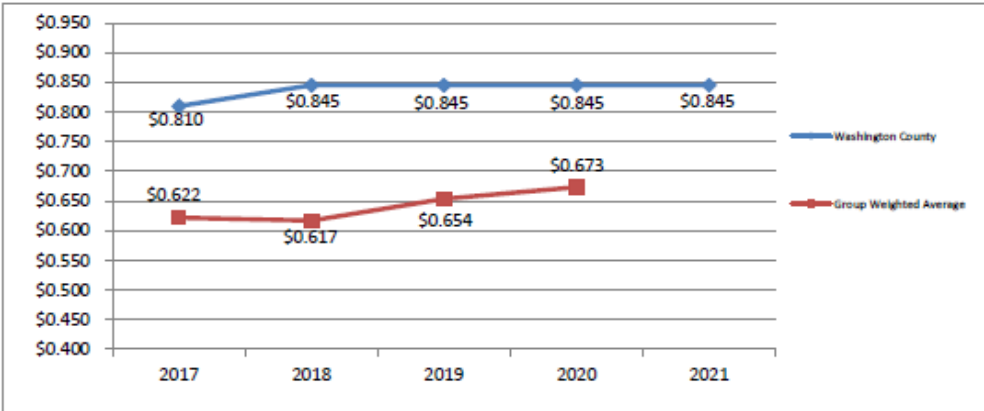
Washington County
Analysis of Cash and Fund Balances
at June 30, 2021



	2021	
	<u>Cash Balances</u>	<u>Fund Balances</u>
General Fund	\$ 11,766,145	\$ 9,781,691
Emergency Medical Service Fund	317,058	919,394
Other Governmental Funds	522,992	2,318,944
Sanitation Fund	853,330	(388,012)
Water Fund	1,717,240	3,046,482
Total	\$ 15,176,765	\$ 15,678,499

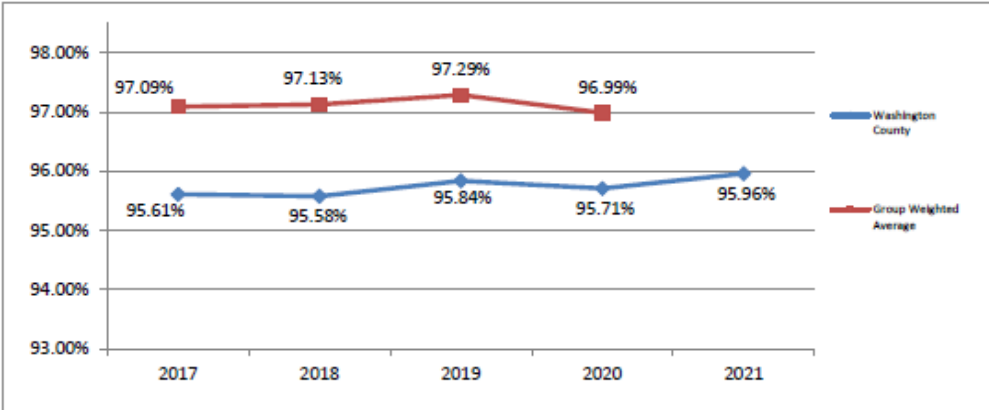
Washington County
Property Tax Rates

(Note - 2021 Group Weighted Average Not Available at Date of Presentation)

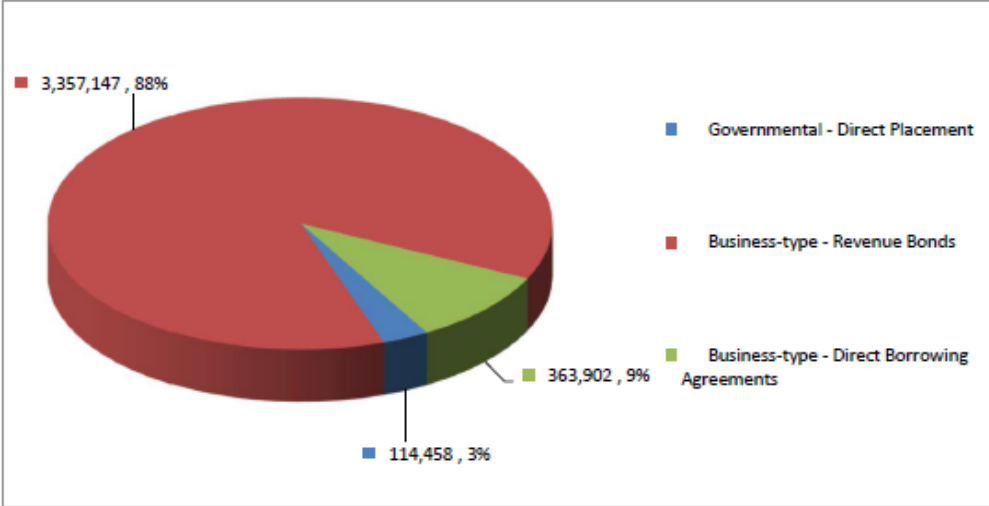


Washington County
Collection Percentages

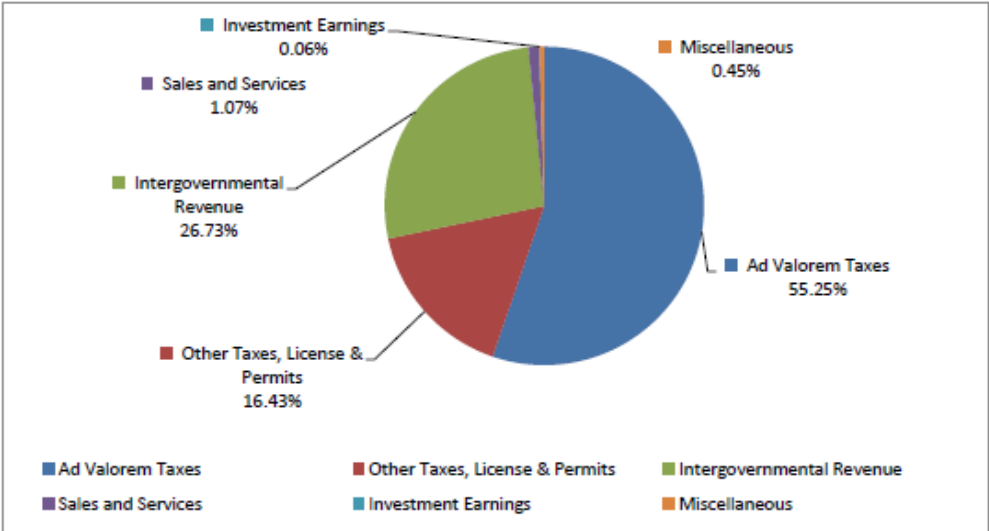
(Note - 2021 Group Weighted Average Not Available at Date of Presentation)



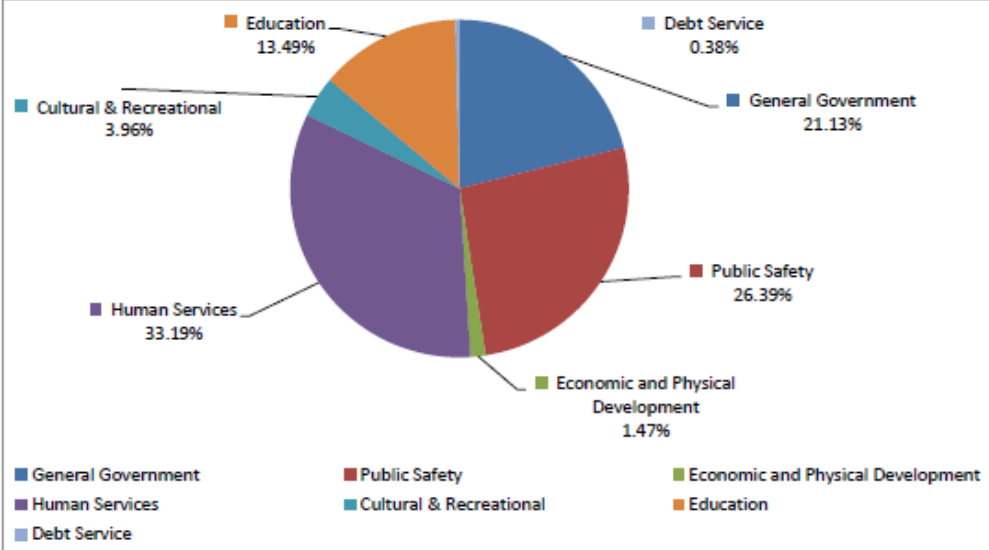
Washington County
Debt Analysis (excluding Compensated Absences, Pension Liability & OPEB Liability)
FYE June 30, 2021



Washington County
Break Down of General Fund Revenue
FYE June 30, 2021



Washington County
Break Down of General Fund Expenditures
FYE June 30, 2021



ADDITIONAL REQUIRED COMMUNICATIONS

Changes to the Audit Process

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items to the Board.

You are required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, Finance Officer, and Manager.

The following are the items that have to be addressed by responding directly to the LGC with a corrective action plan.

Finding 2021-01 Expenditures in Excess of Appropriations

The County did not establish a budget for the Representative Payee Fund as required by a new accounting standard (GASB 84). This fund was previously reported as an agency fund, so no budget was required. It now has to be reported as a special revenue fund, and a budget has to be adopted annually for the fund. This was an oversight of the requirements of the new standard.

Stewardship - Deficit Net Position - Sanitation Fund

The Sanitation Fund is reporting a deficit net position of \$388,012 which is a substantial improvement over the deficit net position of \$498,697 in the previous year. The deficit is primarily attributed to the estimated closure and post-closure costs associated with the County's landfill, which have increased sharply over the last two years as the landfill has reached the limit of its currently approved capacity due to an increase in utilization related to debris from several major hurricane events and bridge replacement projects. Construction of the next permitted phase to expand the capacity of the landfill is underway and anticipated to be completed by December 31, 2021, and is expected to substantially reduce the volatility of continuing increases in the annually estimated post closure cost of the landfill for future years, although the total liability itself is expected to gradually increase, but at a much more moderate rate than in recent years.

Chair Johnson asked what GASB stands for. Ms. Turbeville said it stands for Government Accounting Standards.

Chair Johnson thanked Ms. Turbeville for the presentation. Chair Johnson stated that there was no action to be taken by the Board at this time.

DEPARTMENT INFORMATION UPDATE: GIS/MAPPING: Mr. Harry White, GIS/Mapping Coordinator gave an overview and examples of what he does in his job.

GIS/Mapping Department

- Verified of property as recorded on deeds
- Transfer of real property
- Land-parcel splits and recombination of property
- Plat review officer
- Assign property address
- Update address for 911
- Assist the general public with maps and related needs
- Update property estates on GIS mapping

Submitted by: Harry L. White, Jr., GIS/Mapping Director

BOOK 537 PAGE 991 (5)

315417



Filed: 11/23/2021 11:17:50 AM
Timothy J. Esolen, Register of Deeds
Washington County, NC

Brianne Sawyer
Excise Tax \$0.00

WASHINGTON COUNTY, N.C.
PARCEL IDENTIFIER NO. P/O 7766-00-64-0924
ASSIGNED OR VERIFIED BY: B.Sawyer DATE: 11-23-21

NORTH CAROLINA
WASHINGTON COUNTY
Excise Tax (2%): \$0

Delinquent taxes, if any, to be paid by the
closing attorney to the county tax collector
upon disbursement of closing proceeds.

SPLIT

Parcel #: P/O 8375 PIN#: P/O 7766.00-64-0924
Prepared by: Windy H. Rose, Attorney at Law, P.O. Box 54, Columbia, NC 27925
Return to: Windy H. Rose, Attorney at Law, P.O. Box 54, Columbia, NC 27925

New Pin

NORTH CAROLINA DEED OF GIFT

7766.00-64-9261

1.19 Acre lot Mountain Canal Rd.

NO TITLE WORK WAS REQUESTED OR PERFORMED

This DEED is made on this the 17th day of November, 2021 by and between:

11-29-21

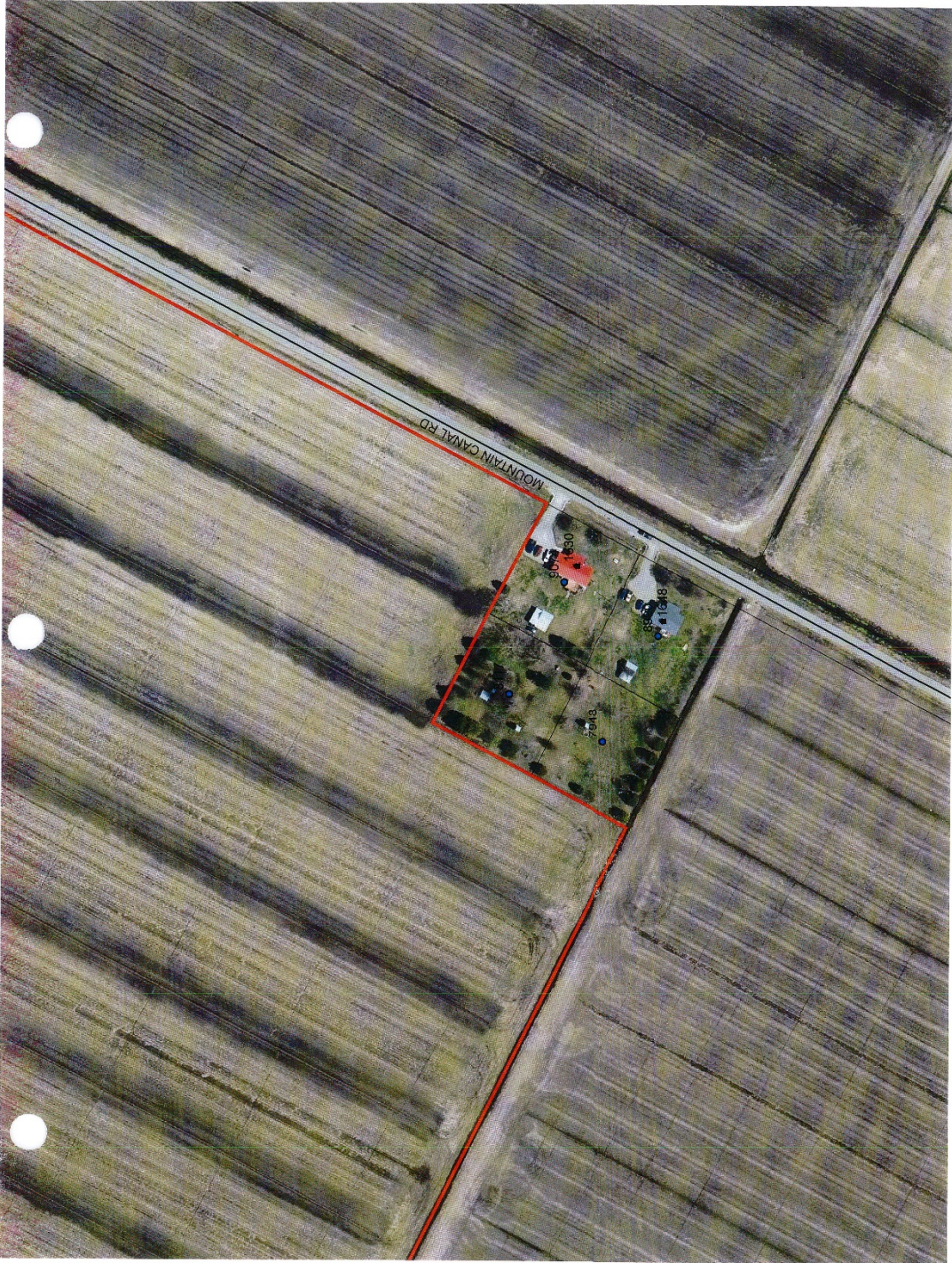
GRANTOR: Garry Dale Woodley, Administrator of the Estate of Maxine B. Woodley; Garry Dale Woodley and wife, Yvonne G. Woodley; Robert Harrell Woodley and wife, Ann Woodley; Terry Lee Woodley and wife, Phyllis Woodley

GRANTEE: Lee Anthony Woodley and wife, Nicole D. Woodley, 1630 Mountain Canal Rd., Creswell, NC 27928

The designation of Grantor and Grantee as used herein shall include said parties, their heirs, successors and assigns and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH, that the Grantor, as a gift, the receipt of which is hereby acknowledged, has and by these presents does give, grant, and convey unto the Grantee, their heirs and assigns, all of that certain lot or parcel of land situated in the Scuppernon Township, Washington County, North Carolina described as follows:

All that certain tract or parcel of land lying in the Scuppernon Township, Washington County, North Carolina, containing 1.19 Acres, more or less, and being more particularly described according to a plat of survey entitled, "Survey For Lee Anthony WOODLEY And Wife Nicole D. WOODLEY",





BOOK 537 PAGE 939 (3)

318408



Filed: 11/22/2021 02:18:07 PM
Timothy J. Esolen, Register of Deeds
Washington County, NC

Brianne Sawyer

Excise Tax: \$2.00

This certifies that there are no delinquent
ad valorem real estate taxes, which the
Washington County Tax Collector is charged
with collecting, on this lien or
6767-17-11-4627 & 6767-17-11-5693
Washington County Office of Land Records
at 418 Sandhill Road, Plymouth, NC 27962
by the date of description
11/22/21
Date

Debra Williams

REVENUE STAMPS \$-2.00-

PREPARED BY and RETURN TO:

Robert Wendel Hutchins, The Hutchins Law Firm, PA, PO Drawer 1085, Plymouth NC 27962

PIN: *6767-17-11-4627 & 6767-17-11-5693*

Verified *11/22*, 2021 by: *Debra Williams*

NORTH CAROLINA
WASHINGTON COUNTY

GENERAL WARRANTY DEED

11-25-21

NO TITLE WORK DONE BY OR REQUESTED OF PREPARER

NORTH STREET

THIS DEED, made this *22* day of November, 2021 by and between:

GRANTORS	GRANTEE
James Edward Owens and wife, Susan Owens 1855 Albemarle Beach Road Roper, NC 27970	Clarence Williams and wife Shelanna Williams 418 Sandhill Road Plymouth, NC 27962
Jacquelyn O. Dotson and spouse Rodney Dotson 2454 Maurice Brown Road Jamezville, NC 27846	

BOOK 537 PAGE 942 (3)

316409



Filed: 11/22/2021 02:54:55 PM
Timothy J. Esolen, Register of Deeds
Washington County, NC

Brianne Sawyer

Excise Tax: \$0.00

I hereby certify that there are no delinquent ad valorem real estate taxes, which the Washington County Tax Collector is charged with collecting that are a lien on: 6767-17-11-4691
Washington County Office of Land Records
This is not a Certification that the PIN # matches the deed description.
Debbie Hamlin Deputy Tax Collector
Date: 11-22-21

REVENUE STAMPS \$-0.00-

PREPARED BY and RETURN TO:

Robert Wendel Hutchins, The Hutchins Law Firm, PA, PO Drawer 1085, Plymouth NC 27962

PIN: 6767-17-11-4691

Verified 11-22, 2021 by: Debbie Hamlin

NORTH CAROLINA
WASHINGTON COUNTY

GENERAL WARRANTY DEED

11-23-21

418 Sandhill Road

THIS DEED, made this 19 day of November, 2021, by and between

GRANTOR	GRANTEE
Shelanna J. Williams (formerly Shelanna D. Jones) and husband Clarence Williams 418 Sandhill Road Plymouth, NC 27962	Shelanna J. Williams and husband Clarence Williams, tenants by entireties 418 Sandhill Road Plymouth, NC 27962

WITNESSETH:

THAT the said Grantors, for One Dollars (\$1.00) and other valuable consideration to him paid by the said Grantee, the receipt of which is hereby acknowledged, have bargained and sold, and by these present, does bargain, grant, sell and convey unto the said Grantees, their successors, heirs and assigns, in fee

BOOK 537 PAGE 945 (2)

316410



Filed: 11/22/2021 02:54:56 PM
Timothy J. Esolen, Register of Deeds
Washington County, NC

Brianne Sawyer

Prepared by and Return to:
R. Wendel Hutchins
The Hutchins Law Firm, PA
PO Box 1085
Plymouth, NC 27962

WASHINGTON COUNTY, NC *6767.17-11-4691*
6767.17-11-5693
PARCEL IDENTIFIER NO. *6767.17-11-4627*
ASSIGNED OR VERIFIED BY: *J. Bowen*, DATE *11-22-21*

AFFIDAVIT OF COMBINATION

The undersigned owners, Clarence Williams and wife Shelanna J. Williams, hereby declare as follows:

1. They are the owners of those certain parcels of real property described in the Deeds recorded in Book 537 Page 939 Book 537 Page 942.
2. Said property is shown on map recorded in Map Book 5 Page 5 and being lots 1, 2, 3, 4, 5, 6, & 7 of Block B of the Sun-Set-Park Subdivision.
3. The tracts are currently described in the Washington County Tax Office as:

Parcel Number:	PIN:
9136	6767.17-11-4691
2297	6767.17-11-5693
8563	6767.17-11-4627
4. It is the desire of the Affiants that the Washington County Tax Assessor's office combine these tracts and parcels into one parcel number and would like to use the same pin as currently assigned to Parcel 9136 as that is where their home is situated.
5. The Affiants intend to use, with regard to any future conveyances of the property previously described in multiple tracts, a description which will combine the tracts.

11-23-21





Vice-Chair Keyes also mentioned that GIS helps Emergency Management. Chair Johnson thanked Mr. White for his presentation.

EMPLOYEE SERVICE AWARDS: Mr. Curtis Potter, CM/CA gave the following presentation on the employees who are receiving their service awards this year. Awards and certificates will be distributed later this week by their Department Heads.

WASHINGTON COUNTY, NC

EMPLOYEE SERVICE AWARDS



Walter Cayton
5 years
Sheriff's Office



Elicia Cooper

5 years
DSS



Michelle Crawford

5 years
DSS



Demaine Hill

5 years
DSS



Fetima Moore

5 years
Finance



Viola Norman
5 years
Communications



Wendy Roberson
5 years
DSS



James Sanders

20 years
Facility Services



Sherri Wilkins

15 years
Tax Office



Sherlyn Rouson

20 years

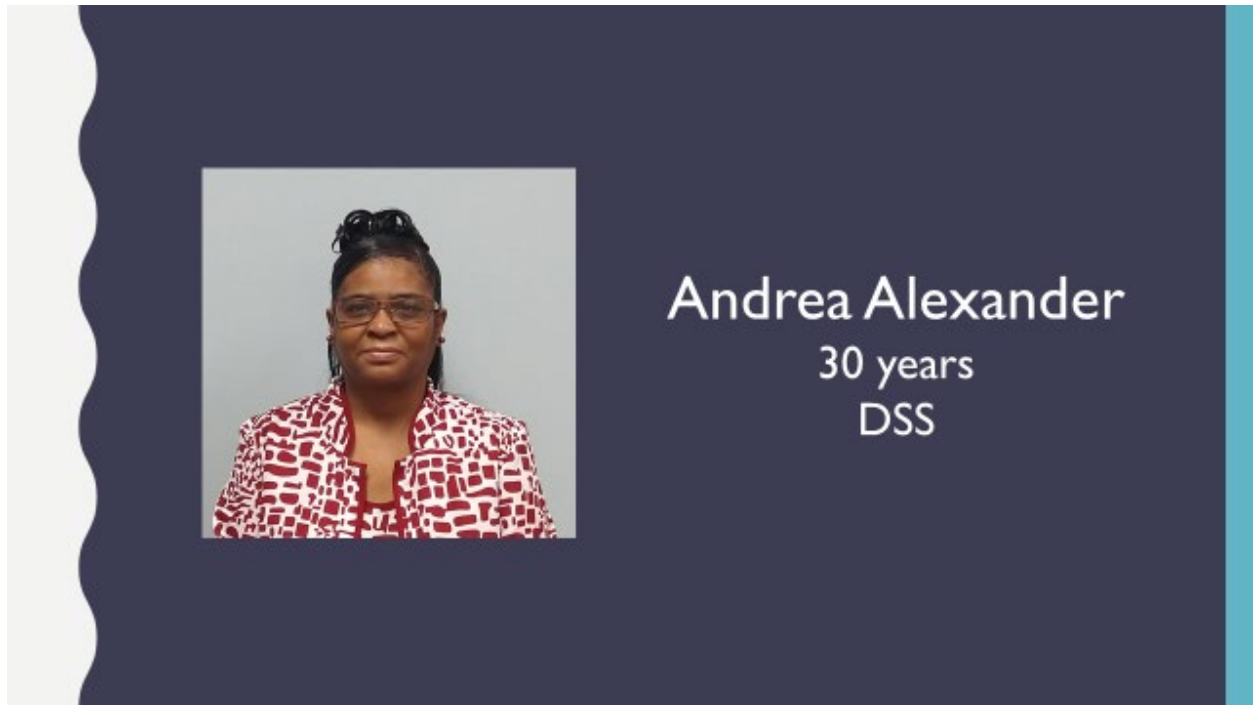
DSS



Darlene Swain

20 years

DSS



Mr. Potter said the County will be giving gift cards to all employees in lieu of an appreciation luncheon due to COVID-19.

Chair Johnson thanked all the employees for their service.

Chair Johnson said she thinks that the County needs to recognize all of our long term Commissioners.

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

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: November 9, 2021
RE: Communications

BT #: 2022 - 027

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

Account Code	Description	Old	+ or (-)	New
10-5911-414	Maintenance & Repair-Equipment	21,300.00	(3,176.00)	18,124.00
10-5911-320	Communications	12,050.00	3,176.00	15,226.00
Communications		33,350.00	-	33,350.00

Justification:

To transfer monies within the Communications Budget. Additional monies are needed in the Communications line item to cover the cost to install a new MCNC Fiber Line as part of the transfer over to the new VIPER System in 911. This cost is not 911 reimbursable.

Budget Officer's Initials CSF



Washington County Manager's Office

Approval Date: 11/10/21

Initials:	<u>CSF</u>
Batch #:	<u>2022-027</u>
Date:	<u>11/11/21</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: November 18, 2021
RE: SS Transportation

BT #: 2022 - 028

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

Account Code	Description	Old	+ or (-)	New
10-5400-540	SS Transportation - Capital Outlay - Van Replacement	89,660.00	(3,474.00)	86,186.00
10-5400-250	SS Transportation - Maintenance & Repair - Vehicle	66,340.00	3,474.00	69,814.00
SS Transportation		156,000.00	-	156,000.00

Justification:

To transfer monies within SS Transportation. Charges were originally coded to a Capital Outlay line and do not meet the threshold of \$5,000 per item as required by audit. These charges are being moved to the appropriate line.

Camera system

Budget Officer's Initials CSP

Approval Date: 11/18/21

Initials:	<u>MD</u>
Batch #:	<u>2022-028</u>
Date:	<u>11/18/2021</u>

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Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 029

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

Date: November 29, 2021

RE: Sheriff/SRO Middle School/SRO High School

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

Account Code	Description	Old	+ or (-)	New
10-4310-315	Sheriff - Training	3,000.00	(2,000.00)	1,000.00
10-4310-310	Sheriff - Travel	2,500.00	2,000.00	4,500.00
Sheriff				
10-4311-315	SRO Middle School - Training	500.00	(500.00)	-
10-4311-250	SRO Middle School - Maintenance & Repair - Vehicle	2,250.00	500.00	2,750.00
SRO Middle School				
10-4314-315	SRO High School - Training	500.00	(500.00)	-
10-4314-250	SRO High School - Maintenance & Repair - Vehicle	2,250.00	500.00	2,750.00
SRO High School				
		11,000.00	-	11,000.00

Justification:

To transfer monies within the Sheriff's Office budget, SRO Middle School budget and SRO High School budget to cover for overages in the Sheriff's travel line for himself and the Chief Deputy to attend the Sheriff's Conference and to cover overages in both the Middle School and High School Vehicle Maintenance and Repair lines.

Budget Officer's Initials CSF

Approval Date: 11/30/2021

Initials: MD
 Batch #: 2022-029
 Date: 11/30/2021

DocuSign Envelope ID: 183961F0-B418-4123-B823-A5E0EDC85FDF

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 030

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

Date: November 29, 2021

RE: SS Transportation

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

Account Code	Description	Old	+ or (-)	New
10-5400-998	SS Trans - PR YR Cares Grant Reimbursement	-	14,635.00	14,635.00
10-5400-310	SS Transportation - WF Transportation	30,000.00	(14,635.00)	15,365.00
SS Transportation		30,000.00	-	30,000.00

Justification:

To request a transfer of funds within SS Transportation to reimburse NCDOT for Unspent CARES Funds. These funds were sent to the county in FY 19-20 but as a result of potential double dipping, the agency did not spend the monies which are now being requested to be sent back to NCDOT. This request is not budget impactful as all lines are non-reimbursable.

Budget Officer's Initials CS

Approval Date: 11/30/2021

Initials:	<u>MD</u>
Batch #:	<u>2022-030</u>
Date:	<u>11/30/2021</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2022 - 031

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

Date: November 30, 2021

RE: Inspections/Landfill/Airport Operations

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

Account Code	Description	Old	+ or (-)	New
10-4350-181	Inspections - FICA Tax	7,515.00	(1.00)	7,514.00
10-4350-127	Inspections - Salaries & Wages - Longevity	690.00	1.00	691.00
Inspections				
33-7400-010	Landfill - Salaries & Wages - Regular	56,052.00	(10,000.00)	46,052.00
33-7400-031	Landfill - Salaries & Wages - Part Time	5,000.00	10,000.00	15,000.00
Landfill				
39-4530-101	Airport - 401K	1,218.00	(1.00)	1,217.00
39-4530-030	Airport - Longevity	600.00	1.00	601.00
Airport				
		71,075.00	-	71,075.00

Justification:

To request a transfer within the Inspections budget to cover the overage in longevity due to rounding. To request a transfer within the Landfill budget to move monies from regular salaries to part-time to cover overages due to not having a second fulltime employee. To transfer monies within the Airport Operations budget to cover the overage in longevity due to rounding.

Budget Officer's Initials CS

Approval Date: 11/30/2021

Initials: MP
Batch #: 2022-031
Date: 11/30/2021

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2022 - 032

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

Date: December 6, 2021

RE: Sheriff/Senior Center/SS Admin/SS Economic Support/Recreation

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	(1,995.00)	(505.00)	(2,500.00)
10-4310-611	Gun Permits Discretionary-County Portion	30,315.00	505.00	30,820.00
10-3540-030	Gun Permits-State Portion	(2,390.00)	(610.00)	(3,000.00)
10-4310-612	Gun Permits-State Portion	3,660.00	610.00	4,270.00
10-3540-040	Finger Printing	(470.00)	(150.00)	(620.00)
10-4310-613	Finger Printing	2,505.00	150.00	2,655.00
10-3540-070	Donations-Animal Control	(1,500.00)	(50.00)	(1,550.00)
10-4310-601	Donations-Animal Control	2,189.00	50.00	2,239.00
Sheriff				
10-3509-010	Senior Center Trips	(1,060.00)	1,060.00	-
10-5150-380	Senior Center Trips	1,783.00	(1,060.00)	723.00
Senior Center				
10-3500-081	DSS Community Donations - Christmas	-	(445.00)	(445.00)
10-5310-258	DSS Community Donations - Christmas	2,127.00	445.00	2,572.00
10-3500-080	DSS Community Donations - Medical	-	(45.00)	(45.00)
10-5380-375	DSS Community Donations - Medical	882.00	45.00	927.00
SS Admin/SS Economic Support				
10-3360-000	Recreation - Donations	(100.00)	(100.00)	(200.00)
10-6120-650	Recreation - Donations	1,635.00	100.00	1,735.00
Recreation				
Balanced:		37,581.00	-	37,581.00

Justification:

To budget for additional revenues collected in the Sheriff's Office for gun permitting, fingerprinting and animal control donations. To reduce the budget in the Senior Center Trip line due to cancellation and refunds made back to participants. To budget for additional revenues collected in the Recreation Department for donations.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:

Batch #:

Date:

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2022 - 033

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

Date: December 6, 2021

RE: DSS Trust Fund Accounts

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

Account Code	Description	Old	+ or (-)	New
51-3100-001	DSS Trust Fund Accounts	(130,000.00)	(21,000.00)	(151,000.00)
51-4100-001	DSS Trust Fund Accounts	130,000.00	21,000.00	151,000.00
DSS Trust Fund Accounts				
Balanced:		-	-	-

Justification:

To budget for additional revenues that will be collected in a guardianship matter to which DSS is now in care of an individual and their estate which totals \$21,216.41. Both revenue and expenditure budgets need to be increased to accommodate the recent responsibility of this ward.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2022 - 034

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

Date: December 6, 2021

RE: SS Economic Support

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

Account Code	Description	Old	+ or (-)	New
10-3490-000	DSS Administration Reimbursement	(2,878,844.00)	(78,004.00)	(2,956,848.00)
10-5380-383	Special Links (100%)	15,500.00	25,000.00	40,500.00
10-5380-405	LIHWAP - Low Income Household Water Assistance Prog	-	34,270.00	34,270.00
10-5380-406	LIEAP - Low Income Energy Assistance Program	82,211.00	18,734.00	100,945.00
SS Economic Support				
Balanced:		(2,781,133.00)	-	(2,781,133.00)

Justification:

To budget for additional revenues that will be received due to a directive from NCDHHS for County DSS's to identify young adults who entered foster care at age 14 or older. These identified young adults have been made eligible for additional funding through NCDHHS COVID relief monies for a payment of either \$2,500 or \$5,000 depending on their age bracket. Washington County has identified 5 of their most recent foster children to age out of the standard programs that would be eligible for the allocated funds. This line is 100% reimbursable. To budget for new funding allocated to the County for assistance with Low Income Household Water. These funds are specifically designated to those individuals who apply for and are approved for the Program. To budget for additional revenues that will be received to help with the Low Income Energy Assistance Program (LIEAP). These additional funds were reallocated from the state.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2022 - 035

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

Date: December 6, 2021

RE: Airport Grants

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

Account Code	Description	Old	+ or (-)	New
38-3800-082	Parallel Taxiway CA/RPR Proj 4313	-	(61,000.00)	(61,000.00)
38-8135-662	Parallel Taxiway CA/RPR Proj 4313	-	61,000.00	61,000.00
Airport Grants				
Balanced:		-	-	-

Justification:

To budget for additional monies that will be received to complete the payout of work done at the airport by AVCON on the parallel taxiway project. This work has already been completed. NCDOA had initially planned to amend their contract with AVCON to complete this however, there are federal funds that need to be spent immediately so they are not lost and must be run through an amendment to the County's contract with AVCON.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Chair Johnson said she would like Mr. Hardison, DSS Director, to come in and explain some of the Board's questions on some DSS line items.

Commissioner Sexton asked for an explanation on BA#2022-033. Mr. Potter explained that new GASB rules require that DSS set up Trust Fund Accounts.

Commissioner Sexton made a motion to approve the budget transfers/amendments as presented. Commissioner Keyes seconded. Chair Johnson proceeded with the roll call: Commissioner Sexton, yea; Commissioner Phelps, yea; Commissioner Walker, yea; Commissioner Keyes, yea and Commissioner Johnson, yea. Motion carried unanimously.

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

Ms. Bennett went over remaining parades information. She will find out exactly where the line-ups will be starting.

Plymouth Parade & Marketplace
Thursday, December 9, 2021
5:30 pm parade begins
4:00 PM – 8:00 PM the Christmas Marketplace at the Bear Towne Market

Creswell Christmas Parade
Saturday, December 11, 2021
Line-up @ 2:30 PM and start at 3:00 PM

Commissioner Keyes said has been very involved in various community activities.

Commissioner Phelps asked Mr. Potter about Veterans Field. Mr. Potter said he hasn't received any new information.

Chair Johnson said she attended the NACo conference this past weekend. Their report on broadband develop was presented and is very important to rural counties. Chair Johnson stated that if she is re-elected she would like to form a broadband task force to bring broadband to our County. Chair Johnson said she will be getting the report to the Commissioners.

Ms. Bennett also mentioned the following items:

- DSS Annual Report for the Community Child Protection Team (CCPT)
DSS is required to submit this report to the Commissioners. This is for info only. No budget impact and no action to be taken.
- MTW Annual Report for the Child Fatality Protection Team (CFPT).
MTW is required to submit this report to the Commissioners. This is for info only. No budget impact and no action to be taken.
- Commissioner's Seats on Boards & Committees
This time of year is when the Board takes the opportunity to change up who serves on certain Boards for the upcoming year. This will come back before the Board in January for approval after changes (if any) are made.
- Ms. Bennett said Mr. Potter will speak about LOST Referendum, Mr. Curtis Potter, CM/CA

Mr. Potter said a resolution for putting the LOST Referendum needs to be generated to put this item on the ballot whether it is for the primary or general election. Mr. Potter asked for the Board's guidance.

Chair Johnson read Mr. Pittman's notice (as the Fire Marshal) regarding the burn ban.
(Shown below.)

Mr. Potter asked Ms. Collier to update the Board on the Citizens Academy next week on Monday 6:00 pm, December 13 on GIS and Board of Elections. Ms. Collier also mentioned she is handling the County's holiday service project—which is collecting gifts for Santa for Seniors.

Commissioner Sexton asked to speak and he let it be known that he will not run for re-election in 2022.

“To the citizens of Washington County:

It has been a privilege for the last 20+ years serving you. Over the years we have been faced with many different scenarios and I am proud of how we have always worked together to have the best possible outcomes. With that being said I am very proud of where we stand in the county today. I am informing everyone today that going forward I will not be seeking re-election. This decision was hard however with my fellow board members I am certain they will continue to work hard for the residents of Washington County! Thank you for all your support over the years!”

Chair Johnson said the Board really has appreciated Commissioner Sexton's service over the years. Commissioner Keyes noted that she has worked with Commissioner Sexton for the 20 years he's been a Commissioner and appreciates all he has done for this County.

Mr. Potter mentioned that on the Budget Calendar for FY23, he has scheduled a Budget Planning Workshop for January 24, 2022. The consensus of the Board was to have the meeting on Monday, January 24, 2022 at 4:00 PM in the Commissioners' Room.

Commissioner Sexton made a motion to go into Closed Session pursuant to NCGS §143-318.11(a)(3) (attorney-client privilege) and §143-318.11(a)(6) (personnel). Commissioner Keyes seconded. Chair Johnson proceeded with the roll call: Commissioner Sexton, yea; Commissioner Phelps, yea; Commissioner Walker, yea; Commissioner Keyes, yea and Commissioner Johnson, yea. Motion carried unanimously.

Back in Open Session, Mr. Richard Livingston, LFNC Fellow, joined the meeting to let the Commissioner's know that he needed a Commissioner to take Commissioner Sexton's place on the discussions regarding VUR (distressed water system). He explained that it is a time commitment—6 hours total of on-line training workshop and quizzes also. Commissioner Keyes already agreed to be one of the Commissioners. (Two are needed.) Mr. Livingston stated the training could be done in the Commissioner's Room. Commissioner Phelps agreed to be the other Commissioner as long as the training is held in the Commissioners' Room.

At 7:45 PM, with no further business to discuss, **Commissioner Walker made a motion to adjourn the meeting. Commissioner Phelps seconded. Commissioner Sexton (was already disconnected); Commissioner Phelps, yea; Commissioner Walker, yea; Commissioner Keyes, yea and Commissioner Johnson, yea. Motion carried unanimously.**

Tracey A. Johnson
Chair

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